

1925.
NEW ZEALAND.

BALANCE-SHEETS

AND

STATEMENTS OF ACCOUNTS

OF VARIOUS

GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1923-24.

AUDITED ACCOUNTS.

CONTENTS.

	PAGE		PAGE
Agriculture, Department of	2	Pensions Department	51
Education Department	16	Police Department	53
General Purposes Relief Account	28	Post and Telegraph Department	55
Hauraki Plains Settlement Account	30	Prisons Department	58
Health, Department of	32	Public Works Department	67
Immigration Department	38	Samoa Loan Suspense Account	80
Land and Deeds Department	40	Stamp Duties Department	81
Land for Settlements Account	41	State Forest Service	82
Land for Settlements Account (Discharged Soldiers Settlement Account)	43	Swamp Land Drainage Account	84
Lands and Survey Department	45	Tourist and Health Resorts Department.. .. .	86
Legislative Department	48	Waihou and Ohinemuri Rivers Improvement Account	91
National Endowment Account	49	War Expenses Account	92
Nauru and Ocean Islands Account	50		

The following will be published in a supplementary paper :—
Mental Hospitals Department.
Native Land Settlement Account.

DEPARTMENT OF AGRICULTURE.
REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

General Section.

	£	s.	d.	£	s.	d.
<i>Dr.</i>						
To Personal services and locomotion (includes salaries, temporary assistance, transport, and travelling expenses and allowances)	191,900	10	0			
General establishment (includes rents, postages, publications, printing, tele-phones, law costs, upkeep of property, and contingencies)	18,863	11	1			
Investigations and works for improvement of agricultural knowledge (includes subsidies, grants, displays in buildings and at shows, and experiments)	5,240	3	10			
Control and destruction of diseases and pests (includes weeds, rabbits, cattle-tick, kea, manure-sterilizing, fireblight, and fumigation of fruit, &c.)	2,245	11	11			
Grant for repairs to Levin water-race	100	0	0			
Relief to Otago sheepowners (sheep frozen in)	315	10	11			
Guarantee on shipments of fruit	5,687	7	1			
Depreciation	5,251	18	0			
Interest	4,437	15	1			
Dairy Export Control Act	2,251	6	9			
Provision for bad debts and broken and lost property	358	4	1			
Compensation under Stock Act	11,818	17	8			
Compensation, Slaughtering and Inspection Act	13,004	3	9			
Subsidies under Rabbit Nuisance Act	8,810	13	6			
	£270,285	13	8			
<i>Cr.</i>						
By Fees for grading, testing, and laboratory services to improve (1) agricultural knowledge, (2) the standard of agricultural exports				23,605	17	0
Fees under the Slaughtering and Inspection Act				27,228	9	9
Fees under the Stock Act				1,645	12	0
Fees under the Dairy Industry Act				2,486	19	0
Fees under the Orchard and Garden Diseases Act				519	10	2
Fees under the Margarine Act				1	0	0
Rent of buildings (chiefly residences)				1,795	14	11
Territorial revenue				83	4	8
Balance carried down				212,919	6	2

£270,285 13 8

Special Section.

	£	s.	d.	£	s.	d.
<i>Dr.</i>						
To Balance brought down	212,919	6	2			
Losses on undertakings for which separate accounts prepared—						
Ruakura Farm—						
Working Account	2,641	0	11			
Management Account	807	9	5			
Educational Account	4,757	1	5			
Weraroa Farm	8,205	11	9			
Moumahaki Farm	3,624	11	7			
Te Kauwhata Horticultural Station	461	15	6			
Waimaunga Farm	2,005	11	1			
Ashburton Farm	663	15	9			
Mamaku Farm	413	12	6			
Avonhead Poultry-farm	948	13	2			
Papanui Orchard	748	7	0			
Quarantine-stations—						
Motuhi Island	319	15	7			
Somes Island	756	4	8			
Quail Island	709	1	10			
Albany Farm Area	680	8	2			
Puwera Farm Area	2,145	14	8			
Marton Farm Area	281	5	7			
Gore Farm Area	855	0	2			
Galloway Farm Area	331	18	9			
Winton Farm Area	277	10	3			
	3	8	2			
	93	4	0			
	21,379	15	6			
	£234,299	1	8			
<i>Cr.</i>						
By Profit on undertakings for which separate accounts prepared—						
Poison-mixing depots—						
Frankton Junction				917	4	5
Fairlie				446	8	3
Kaikoura				48	17	7
Rotherham				4	13	4
Ranfurly				63	2	4
Invercargill				67	6	0
Stryehmine and carbon-bisulphide				285	6	7
Balance				1,832	18	6
				232,466	3	2

£234,299 1 8

DEPARTMENT OF AGRICULTURE—*continued.*

GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	343,502	5 4	Land	119,085	19 9
Sundry creditors	23,302	16 8	Additions .. 873	11 8	
Amounts received in advance	8,239	18 10	Outgoings .. 350	0 0	
Depreciation reserve	21,192	12 2		523	11 8
Writings-off in Suspense	2,170	17 4			119,609 11 5
Treasury Adjustment Account	190,283	19 2	Permanent improvements	115,375	18 7
			Additions	8,608	6 4
					123,984 4 11
			Furniture, fittings, and fixtures	9,793	8 6
			Additions and adjustments	934	13 8
					10,728 2 2
			Libraries	3,481	8 7
			Additions	805	8 8
					4,286 17 3
			Technical instruments and equipment	4,102	12 7
			Additions	105	11 0
					4,208 3 7
			Mechanical office appliances	1,732	4 4
			Additions	42	17 8
					1,775 2 0
			Motor vehicles and bicycles	9,041	5 3
			Additions	2,670	16 0
					11,712 1 3
			Implements and tools	12,518	7 0
			Outgoings	149	8 5
					12,368 18 7
			Live-stock		25,781 2 0
			Farm crops and stores		29,048 2 2
			Services paid in advance		115 19 7
			Sundry debtors	10,755	11 11
			Reserve for doubtful debts	318	7 10
					10,437 4 1
			Suspense Account		2,170 17 4
			Revenue Account—Excess of expenditure over income		232,466 3 2
					£588,692 9 6

A. R. STONE, Accountant.

I hereby certify that the Revenue Account, Working Accounts Profit and Loss 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 other Departments for which the Departments concerned possess no parliamentary appropriation. The separate accounts for Ruakura Farm are not included, not having yet been passed by Audit. Further Audit requirements have been communicated to the Department.—G. F. C. CAMPBELL, Controller and Auditor-General.

DEPARTMENT OF AGRICULTURE—continued.
CLASSIFICATION OF ASSETS IN GENERAL BALANCE-SHEET.

	Land.		Permanent Improvements.		Furniture, Fittings, and Fixtures.		Libraries.		Technical Instruments and Equipment.		Mechanical Office Appliances.		Motor Vehicles and Bicycles.		Implements and Tools.		Live Stock.		Farm Crops and Stores.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Ruakura Farm	35,976	4 0	27,972	13 6	1,366	13 2	11 11	10	..	..	..	..	300	0 0	2,730	13 5	7,948	8 6	4,166	11 5	80,472	15 10
Weraoa Farm	18,560	0 0	30,669	8 5	775	3 4	41 19	6	..	..	15 0 0	..	163	2 6	2,060	2 4	9,706	0 0	2,623	16 11	64,614	13 0
Moumahaki Farm	9,945	0 0	7,292	19 5	211	1 8	..	..	..	..	..	..	..	..	927	14 8	661	10 1	4,552	17 0	23,591	2 10
Te Kauwhata Horticultural Station	2,091	3 6	9,422	10 9	81	18 0	8 18	6	20 7 9	..	15 5 0	..	..	..	1,946	3 7	1,610	11 8	439	2 0	15,636	0 9
Waimaunga Farm	1,280	0 0	1,869	10 0	..	..	..	..	..	..	..	..	..	..	459	17 0	324	19 0	476	12 8	4,410	18 8
Ashburton Farm .. .. .	..	..	251	10 0	..	..	..	..	..	..	..	..	..	..	502	9 9	20	10 0	302	15 6	1,077	5 3
Mamaku Farm	1,034	0 0	3,890	2 1	4	10 0	..	..	..	..	..	..	..	..	149	2 10	596	0 0	125	3 3	5,798	18 2
Papanui Orchard .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	190	5 2	20	0 0	225	10 0	435	15 2
Motuihi Island Quarantine Station	7,900	0 0	4,955	0 0	9	9 0	..	..	2 0 0	..	..	..	..	..	558	16 10	1,185	10 0	54	9 4	14,663	5 2
Somes Island Quarantine Station	1,160	0 0	2,628	10 7	..	..	..	..	..	..	..	..	89	0 0	128	2 2	62	8 6	28	11 6	4,098	12 9
Quail Island Quarantine Station	3,370	0 0	1,561	6 6	..	..	..	..	..	..	..	..	..	..	86	18 7	175	11 0	35	16 0	5,229	12 1
Albany Farm Area .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	100	16 11	..	..	36	16 10	137	13 9
Puwesta Farm Area	150	0 0	1,006	6 5	..	..	..	..	..	..	..	..	..	..	240	3 6	192	10 0	101	16 8	1,690	16 7
Marton Farm Area .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	25	3 0	25	8 0	..	..	131	9 4	182	0 4
Gore Farm Area .. .. .	..	..	41	18 0	..	..	..	..	..	..	..	..	..	..	19	3 3	..	..	134	6 3	195	7 6
Galloway Farm Area	260	0 0	524	13 7	..	..	..	..	..	..	..	..	..	..	201	11 8	60	0 0	633	0 6	1,679	5 9
Winton Farm Area .. .. .	..	..	529	16 9	..	..	..	..	..	..	..	..	..	..	270	13 3	40	0 0	397	12 8	1,238	2 8
Poison-mixing Depots	480	0 0	2,790	0 0	11	6 10	..	..	..	..	..	..	..	..	260	15 0	..	..	1,837	1 4	5,379	3 2
General	37,403	3 11	28,577	18 11	8,268	0 2	4,224	7 5	4,185	15 10	1,744	17 0	11,134	15 9	1,510	0 8	3,177	3 3	12,744	13 0	112,970	15 11
Totals	119,609	11 5	123,984	4 11	10,728	2 2	4,286	17 3	4,208	3 7	1,775	2 0	11,712	1 3	12,368	18 7	25,781	2 0	29,048	2 2	343,502	5 4

DEPARTMENT OF AGRICULTURE—continued.
CENTRAL DEVELOPMENT FARM, WERAROA.
FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

Section.	Dr.				Cr.				
	Stock, 1st April, 1923.	Purchases, Labour, Supplies, &c.	Interest and Depreciation.	Total Debits.	Balance (Profit).	Sales, Transfers, Issues.	Stock, 31st March, 1924.	Total Credits.	Balance (Loss).
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Dairy herd and milk-production	6,508 0 0	4,665 3 2	738 8 7	11,911 11 9	.. 5 3	4,080 12 8	7,768 0 0	11,848 12 8	62 19 1
Sheep	1,439 5 0	2,198 4 7	192 4 6	3,829 14 1	120 5 3	2,638 4 4	1,311 15 0	3,949 19 4	.. .. .
Pigs	220 5 0	725 5 6	111 3 1	1,056 13 7	.. .. .	613 17 11	359 5 0	973 2 11	83 10 8
Working-horses	324 10 0	235 13 2	124 18 10	685 2 0	127 19 2	549 1 2	264 0 0	813 1 2	.. .. .
Grass and pastures	1,733 19 6	553 4 3	1,830 7 10	4,117 11 7	116 12 2	2,494 9 3	1,739 14 6	4,234 3 9	.. .. .
Farm crops	987 14 9	1,023 11 4	602 11 7	2,613 17 8	.. .. .	1,085 10 8	680 1 10	1,765 12 6	848 5 2
	11,213 14 3	9,401 2 0	3,599 14 5	24,214 10 8	364 16 7	11,461 16 0	12,122 16 4	23,584 12 4	.. .. .
Balance to Profit and Loss Account	.. .. .	.. .. .	.. .. .	.. .. .	629 18 4	.. .. .	.. .. .	.. .. .	994 14 11

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

	Dr.		Cr.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Farm Working Account	629 18 4	.. .. .
General maintenance and repairs	298 19 3	.. .. .
Homestead—				
General charges	181 13 9	.. .. .	.. .. .
Depreciation charges	245 14 2	.. .. .	.. .. .
Interest	94 4 4	.. .. .	.. .. .
Agricultural instruction—				
Farm school	129 1 0	.. .. .	.. .. .
Visitors	67 19 1	.. .. .	.. .. .
Depreciation charges	96 12 9	.. .. .	.. .. .
Interest	81 4 0	.. .. .	.. .. .
Ornamentation—				
General charges	228 3 4	.. .. .	.. .. .
Vegetable garden	183 2 6	.. .. .	.. .. .
Depreciation charges	95 9 9	.. .. .	.. .. .
Interest	18 16 0	.. .. .	.. .. .
Management	525 11 7	.. .. .
	1,273 13 4	.. .. .
	£3,624 11 7	.. .. .
	3,624 11 7

DEPARTMENT OF AGRICULTURE—*continued.*

AVONHEAD POULTRY-FARM.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Stock, 1st April, 1923—				By Sales of eggs and chickens ..			457 16 6
Live-stock ..	669	13	0	Clearing sale of live-stock ..			494 1 9
Farm crops and stores ..	57	4	1	Sundries ..			63 2 3
			726 17 1	Rent ..			52 0 0
Wages and salaries ..			394 10 6	Profit and Loss Account ..			670 6 1
Repairs and rent of residence ..			161 0 6				
General purchases and repairs ..			454 18 6				
			<u>£1,737 6 7</u>				<u>£1,737 6 7</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Working Account ..			670 6 1	By Balance ..			748 7 0
Reserve for loss on realization of assets ..			38 7 10				
Interest ..			39 13 1				
			<u>£748 7 0</u>				<u>£748 7 0</u>

PAPANUI EXPERIMENTAL ORCHARD.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Stock, 1st April, 1923—				By Sales ..			423 5 4
Live-stock ..	22	0	0	Stock, 31st March, 1924—			
Farm crops and stores ..	228	6	9	Live-stock ..	20	0	0
			250 6 9	Farm crops and stores ..	225	10	0
Rent and rates ..			208 18 9	Profit and Loss Account ..			243 12 1
Salaries and wages ..			349 2 0				
Spraying and packing materials and sundries ..			103 19 11				
			<u>£912 7 5</u>				<u>£912 7 5</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Working Account ..			243 12 1	By Balance ..			319 15 7
Depreciation ..			58 12 3				
Interest ..			17 11 3				
			<u>£319 15 7</u>				<u>£319 15 7</u>

DEPARTMENT OF AGRICULTURE—continued.

PUWERA EXPERIMENTAL AREA.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.	£	s.	d.
To Stock, 1st April, 1923—								By Sales of produce					81	12	5
Farm crops and stores		125	4	0				Stock, 31st March, 1924—							
Live-stock		158	10	0				Farm crops and stores		101	16	8			
					283	14	0	Live-stock		192	10	0			
Purchases—								Profit and Loss Account					294	6	8
Live-stock		114	10	0									692	16	11
Seeds and manures		75	19	7											
					190	9	7								
Wages					543	6	0								
Rent and sundries					51	6	5								
					<u>£1,068</u>	<u>16</u>	<u>0</u>						<u>£1,068</u>	<u>16</u>	<u>0</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.	£	s.	d.
To Working Account					692	16	11	By Balance		855	0	2			
Depreciation—															
Permanent improvements		50	6	4											
Implements and tools		39	10	0											
					89	16	4								
Interest					72	6	11								
					<u>£855</u>	<u>0</u>	<u>2</u>						<u>£855</u>	<u>0</u>	<u>2</u>

MARTON EXPERIMENTAL AREA.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stock, 1st April, 1923 (farm crops and stores)		359	9	9	By Sales of produce		361	15	3
Wages		226	17	3	Stock, 31st March, 1924 (farm crops and stores)		131	9	4
Purchases and maintenance		216	1	11	Profit and Loss Account		309	4	4
		<u>£802</u>	<u>8</u>	<u>11</u>			<u>£802</u>	<u>8</u>	<u>11</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.	£	s.	d.
To Working Account					309	4	4	By Balance		331	18	9			
Depreciation—															
Transport		2	10	4											
Implements and tools		1	15	0											
					4	5	4								
Interest					18	9	1								
					<u>£331</u>	<u>18</u>	<u>9</u>						<u>£331</u>	<u>18</u>	<u>9</u>

GORE EXPERIMENTAL AREA.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stock, 1st April, 1923 (farm crops and stores)		87	0	0	By Sales of produce		108	12	6
Wages and salaries		228	17	0	Grazing		10	0	10
Rent		34	13	0	Stock, 31st March, 1924 (farm crops and stores)		134	6	3
Sundry expenses		168	10	10	Balance		266	1	3
		<u>£519</u>	<u>0</u>	<u>10</u>			<u>£519</u>	<u>0</u>	<u>10</u>

NOTE.—£25 charged for services of Instructor in Agriculture.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.	£	s.	d.
To Working Account					266	1	3	By Balance		277	10	3			
Depreciation—															
Permanent improvements		2	1	11											
Implements and tools		2	13	0											
					4	14	11								
Interest					6	14	1								
					<u>£277</u>	<u>10</u>	<u>3</u>						<u>£277</u>	<u>10</u>	<u>3</u>

DEPARTMENT OF AGRICULTURE—*continued.*

FAIRLIE POISON DEPOT.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stock, 1st April, 1923 (stores, &c.) ..	240	17	8				By Sales of poison and sundries ..	1,082	0	0
Less transferred ..	33	15	9				Supplies transferred ..	390	6	0
				207	1	11	Stock, 31st March, 1924 (stores, &c.) ..	103	7	0
Wages ..				316	13	0				
Packing, railages, &c. ..				223	4	7				
Sugar, pollard, &c. ..				265	4	3				
Poison ..				86	13	4				
Profit and Loss Account ..				476	15	11				
				<u>£1,575</u>	<u>13</u>	<u>0</u>				<u>£1,575 13 0</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Depreciation—							By Working Account ..	476	15	11
Permanent improvements ..	5	5	0							
Implements and tools ..	8	16	6							
				14	1	6				
Interest ..				16	6	2				
Balance ..				446	8	3				
				<u>£476</u>	<u>15</u>	<u>11</u>				<u>£476 15 11</u>

NOTE.—Management expenses have not been assessed.

KAIKOURA POISON DEPOT.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stock, 1st April, 1923 (stores, &c.) ..	22	6	0				By Sales of poison and sundries ..	142	9	3
Less transferred ..	10	4	0				Stock, 31st March, 1924 (stores, &c.) ..	18	4	3
				12	2	0				
Wages ..				25	0	0				
Packing, railages, &c. ..				16	4	4				
Sugar, pollard, &c. ..				32	16	11				
Poison ..				21	13	4				
Profit and Loss Account ..				52	16	11				
				<u>£160</u>	<u>13</u>	<u>6</u>				<u>£160 13 6</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Depreciation—							By Working Account ..	52	16	11
Permanent improvements ..	1	5	0							
Implements and tools ..	0	8	3							
				1	13	3				
Interest ..				2	6	1				
Balance ..				48	17	7				
				<u>£52</u>	<u>16</u>	<u>11</u>				<u>£52 16 11</u>

NOTE.—Management expenses have only been partially assessed.

ROTHERAM POISON DEPOT.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stock, 1st April, 1923 (stores, &c.) ..	60	12	9				By Sales of poison and sundries ..	459	7	11
Less transferred ..	2	11	0				Stock, 31st March, 1924 (stores, &c.) ..	37	18	11
				67	1	9				
Railages, &c. ..				29	8	2				
Supplies transferred ..				390	6	0				
Profit and Loss Account ..				10	10	11				
				<u>£497</u>	<u>6</u>	<u>10</u>				<u>£497 6 10</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Depreciation—							By Working Account ..	10	10	11
Permanent improvements ..	1	2	6							
Implements and tools ..	0	7	3							
				1	9	9				
Interest ..				4	7	10				
Balance ..				4	13	4				
				<u>£10</u>	<u>10</u>	<u>11</u>				<u>£10 10 11</u>

NOTE.—Management expenses have not been assessed.

EDUCATION DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

Summary.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Balances brought forward from separate accounts for—			By Income from primary-education reserves	108,071	9 5
Elementary education	2,189,875	14 9	National-endowment reserves	66,675	0 6
Secondary education	261,187	9 5			
Higher education	79,025	5 5		174,746	9 11
Technical education	172,411	8 4	Balance as per balance-sheet	2,981,770	14 8
Training of teachers	165,477	10 6			
Native education	77,310	8 10			
Physical education	7,708	13 8			
Examinations	4,192	15 4			
Miscellaneous	68,719	10 6			
Special schools	130,608	7 10			
	<u>£3,156,517</u>	<u>4 7</u>		<u>£3,156,517</u>	<u>4 7</u>

Head Office Administration.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries	26,710	9 8	By Payment Teachers' Superannuation Fund	900	0 0
Overtime and meal allowances	131	8 7	Sale of publications	27	15 6
Telephone services	228	1 10	Transfer to other accounts	30,927	15 9
Travelling-expenses	1,068	1 2			
Office requisites, &c.	178	19 4			
Advertising, &c.	123	0 0			
Printing, &c.	912	9 8			
Storage and despatch of stationery	34	18 10			
Postage and telegrams	647	12 2			
Rent, Government buildings	1,510	0 0			
Depreciation on furniture, &c.	159	10 0			
Interest on capital	151	0 0			
	<u>£31,855</u>	<u>11 3</u>		<u>£31,855</u>	<u>11 3</u>

EDUCATION DEPARTMENT—*continued.*
INCOME AND EXPENDITURE ACCOUNT—*continued.*

Elementary Education.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Head Office salaries and administration charges	13,302	13	3	By School buildings—Rents	593	11	4
Public schools—	£	s.	d.				
Teachers' salaries ..	1,571,392	4	2				
Teachers' house allowances	40,634	10	11				
Teachers' removal expenses	559	16	7				
	1,612,586	11	8				
Organizing teachers—							
Salaries	6,320	18	4				
Travelling-expenses ..	3,470	0	5				
	9,790	18	9				
Manual instruction—							
Salaries and capitation ..							
Grading of teachers—							
Head Office salaries and administration ..	792	0	0				
Portion of Inspectors' salaries	2,360	0	0				
Expenses of appeals ..	236	10	8				
Sundry expenses ..	4	14	6				
	3,393	5	2				
School and class libraries ..							
Flags for schools ..	105	5	9				
Less contributed by School Committees ..	9	10	9				
Accidents to school-children ..							
Maintenance of school buildings	100,418	10	5				
Rent of buildings for school purposes ..	4,131	2	4				
Subsidies on voluntary contributions for upkeep of schools	4,530	0	1				
Allowances to School Committees for upkeep of schools ..	98,346	1	11				
	207,425	14	9				
Inspection of schools—							
Inspectors' salaries ..	28,296	10	3	Inspection of schools—			
Less charged to grading of teachers ..	2,360	0	0	Fees for special examinations ..	117	7	6
	25,936	10	3				
Travelling-expenses (including depreciation) ..	10,092	19	11				
Clerical assistance ..	432	5	0				
Office requisites (including depreciation) ..	164	1	6				
Postage, telegrams, &c. ..	210	9	4				
	36,836	6	0				
Conveyance and board of pupils and Instructors, including depreciation on motor-vehicles	42,207	6	4				
Education Boards—Grants for general administration ..	38,120	6	1				
Correspondence classes—	£	s.	d.				
Head Office charges ..	100	0	0				
Salaries ..	1,147	19	1				
Books, &c. ..	128	19	2				
Less sales to parents	62	15	0				
	66	4	2				
Postage ..	178	5	8				
Miscellaneous ..	22	7	0				
	1,514	15	11				
School Journal—							
Head Office charges ..	108	5	0	School Journal—Sales	808	7	0
Salaries ..	560	0	0				
Printing and despatch ..	5,308	0	2				
Postage, &c. ..	1,263	16	3				
Postage for 1922–23 ..	121	9	2				
Royalties and sundries ..	90	0	0				
	7,451	10	7				
Education Gazette—							
Head Office charges ..	42	17	6	Education Gazette—			
Salaries ..	213	6	8	£	s.	d.	
Printing, &c. ..	560	17	0	Sales ..	39	4	11
Postage ..	57	9	9	Advertising	88	9	2
Postage for 1922–23 ..	9	3	6				
Sundries ..	0	8	6				
	884	2	11				
Free kindergartens, grants in aid ..	2,585	1	3				
Printing and stationery ..	1,274	9	7				
Expenses of conferences ..	261	5	9				
Expenses of exchange teachers ..	121	8	5				
Legal expenses ..	121	11	9				
Miscellaneous ..	50	7	6				
Rebuilding schools destroyed by fire ..	12,403	15	1	Buildings destroyed by fire—			
Interest on capital ..	142,222	0	0	Recovery from Fire Insurance Fund ..	12,398	13	3
				Balance carried to General Income and Expenditure Account	2,189,875	14	9
	£2,203,921	7	11		£2,203,921	7	11

EDUCATION DEPARTMENT—*continued.*
INCOME AND EXPENDITURE ACCOUNT—*continued.*

Secondary Education.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Head Office salaries and administration charges	1,974	0	0	By High schools—			
High schools—				Fees of paying pupils ..	7,110	14	2
Salaries of teachers ..	174,651	18	4	Net income from endowments applied to payment of salaries ..	18,080	17	8
Grading of teachers ..	294	15	7				
Grants to Boards for administration ..	30,731	10	10				
Grant to Marlborough High School Board (under Marlborough High School Act)	400	0	0	Balance carried to General Income and Expenditure Account ..	25,191	11	10
Assistance towards maintenance of buildings ..	142	1	2				
Subsidies on voluntary contributions ..	109	19	5				
	206,330	5	4				
District high schools (secondary department)—							
Salaries of teachers ..		38,769	13	8			
Inspection—							
Salaries of Inspectors ..	1,671	5	10				
Less charges to grading of teachers ..	140	0	0				
	1,531	5	10				
Travelling-expenses ..	393	18	2				
			1,925	4			
Conveyance of children ..			7,480	9			
Manual instruction ..			3,208	0			
Scholarships—							
National ..	10,413	11	8				
War bursaries ..	378	5	10				
			10,791	17			
Printing and stationery ..			109	11			
Conference expenses ..			25	0			
Interest on capital ..			15,765	0			
			£286,379	1			3
					£286,379	1	3

Higher Education.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Head Office salaries and administration charges	529	0	0	By Otago University—			
Grants to New Zealand University and to University colleges—				Rent from reserves ..	210	0	0
For general purposes ..	38,796	10	0	Balance carried to General Income and Expenditure Account ..	79,025	5	5
Otago University College, additional for salaries ..	405	19	6				
Salaries of Professors of Education ..	1,783	6	8				
Workers' Educational Association lectures ..	2,000	0	0				
Subsidies on voluntary contributions for general purposes ..	1,021	12	9				
			44,007				
Scholarships, &c. ..			21,077				
Grant to Workers' Educational Association (including £125 due for previous year) ..			625				
Expenses of investigation <i>re</i> Medical and Dental Schools ..			154				
Miscellaneous ..			38				
Interest on capital ..			12,803				
			£79,235				5
					£79,235	5	5

EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**Technical Education.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.		
To Head Office salaries and administration charges		1,697	0	0	By Examinations—	£	s.	d.	£	s.	d.
Technical schools and classes—					Fees ..	9	17	0			
Salaries of instructors and capitation to technical schools and classes ..	100,807	6	4		Sale of material	1	9	6			
Travelling-expenses of instructors ..	294	3	7						11	6	6
Grants for material used at schools ..	3,973	11	10		Balance carried to General Income and Expenditure Account ..	172,411	8	4			
Repairs to buildings ..	556	12	2								
Rent of buildings for schools	1,225	0	0								
Grants for incidental expenses	28,649	10	6								
Subsidies on voluntary contributions for general purposes ..	1,465	1	11								
Grading of instructors ..	320	15	7								
				137,292	1	11					
Inspection—											
Salaries of Superintendent and Inspectors ..	1,995	0	0								
Less charged to grading of instructors ..	166	0	0								
	1,829	0	0								
Travelling-expenses of Superintendent and Inspectors ..	680	3	10								
Postages and telegrams ..	17	2	8								
				2,526	6	6					
Conveyance, &c., of pupils ..				5,775	7	11					
Expenses of conferences ..				15	0	0					
Examinations (City and Guilds, London) ..				287	18	0					
Printing and stationery ..				150	1	9					
Miscellaneous ..				2	18	9					
Interest on capital ..				24,676	0	0					
				£172,422	14	10			£172,422	14	10

Training of Teachers.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.		
To Head Office salaries and administration charges		656	0	0	By Training colleges—						
Training colleges—					Rent of buildings ..	90	5	4			
Salaries of staff (half cost—the remaining half being charged to elementary education) ..	23,110	0	1		Students' bonds estreated	14	10	9			
Special instruction ..	2,196	19	11		Balance to General Income and Expenditure Account	165,477	10	6			
	25,307	0	0								
Allowances to students (including fees for University classes) ..	130,846	1	9								
Science material ..	166	19	5								
	156,320	1	2								
Classes at sub-centres ..	2,568	17	7								
Fares of instructors and teachers	2,281	9	3								
	4,850	6	10								
Cost of conferences ..				18	4	8					
Printing and stationery ..				20	0	4					
Legal expenses ..				13	13	7					
Interest on capital ..				3,704	0	0					
	£165,582	6	7						£165,582	6	7

Native Education.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.		
To Head Office salaries and administration charges (including salaries of Inspectors) ..		866	0	0	By Recovery from Fire Insurance						
Salaries of Inspectors ..		1,280	0	0	Fund for repairs to buildings after fire	91	10	10			
Native schools—					Rent of buildings	20	19	6			
Teachers' salaries ..	53,536	4	3						112	10	4
Manual instruction ..	324	6	9		Balance carried to General Income and Expenditure Account ..	77,310	8	10			
Books and school requisites ..	1,968	14	10								
Repairs to buildings ..	3,552	16	8								
Advertising ..	18	1	7								
Depreciation on buildings ..	3,000	0	0								
	62,400	4	1								
Conveyance and board of children ..	2,441	6	2								
Travelling-expenses of Inspectors and removal expenses of teachers, including depreciation	1,319	1	8								
Higher education—											
Scholarships and allowances and expenses ..	4,214	7	3								
Interest on capital ..	4,902	0	0								
	£77,422	19	2						£77,422	19	2

EDUCATION DEPARTMENT—continued.

INCOME AND EXPENDITURE ACCOUNT—continued.

Child Welfare (Summary).

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Balance (loss) brought forward from separate accounts—					By Maintenance fees from parents	..	30,760	11	9
Boys' Training-farm, Weraroa	..	5,740	13	5	Balance carried to Special Schools	..	108,183	6	9
Industrial School, Caversham	..	2,087	19	6	Summary Account	..	..	..	..
Te Oranga Home	..	985	7	11					
Receiving Homes—									
Auckland	..	1,605	4	1					
Hamilton	..	825	13	0					
Wanganui	..	847	1	0					
Napier	..	798	15	4					
Wellington	..	1,376	9	6					
Nelson	..	273	1	0					
Christchurch	..	1,562	5	10					
Probation Homes—									
Auckland	..	1,977	16	3					
Wellington	..	834	8	9					
Christchurch	..	1,083	13	5					
Dunedin	..	837	3	3					
Non-institutional	..	108,108	6	3					
Reserve for bad debts	..	10,000	0	0					
		£138,943	18	6			£138,943	18	6

Boys' Training-farm, Weraroa.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges	..	140	0	0	By Rents of buildings	..	11	18	7
Salaries of staff	..	1,545	17	6	Sale of firewood	..	2	8	1
Wages paid to inmates	..	9	8	7	Value of boys' time on farm	..	100	0	0
		1,553	6	1	Balance carried to Child-welfare Summary Account	..	5,740	13	5
Maintenance of institution, inmates, and staff	..	2,148	17	5					
Repairs to buildings	..	191	18	11					
Depreciation on buildings	..	598	0	0					
Interest on capital	..	737	0	0					
Balance (loss) from Farm Account	..	483	17	8					
		£5,855	0	1			£5,855	0	1

Boys' Training-farm, Weraroa (Farm Account).

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Salaries of Farm Overseer and others	..	1,046	5	0	By Sales of produce, including issues to Weraroa and other institutions	..	3,189	19	0
Value of boys' time	..	100	0	0	Chaff-cutting, &c., for other farmers	..	268	3	2
		1,146	5	0	Stocks at 31st March				
Live-stock, 31st March, 1923	..	2,060	8	0	1924—				
Purchases	..	77	14	0	Live-stock	..	1,968	3	0
		2,138	2	0	Farm-produce	..	1,136	13	9
Farm-produce, 31st March, 1923	..	1,246	14	6			3,104	16	9
		3,384	16	6					
Farm expenses—Seeds, manure, &c.	..	1,026	15	1					
Maintenance of buildings, &c.	..	50	0	0					
Depreciation on buildings	..	299	0	0					
Balance carried down	..	656	2	4					
		£6,562	18	11			£6,562	18	11
To Part salaries of office staff at Weraroa	..	125	0	0	By Balance brought down	..	656	2	4
Head Office salaries and administration charges	..	50	0	0	Balance carried to Weraroa General Account	..	483	17	8
Interest on capital	..	965	0	0					
		£1,140	0	0			£1,140	0	0

Industrial School, Caversham.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges	..	72	0	0	By Sale of farm-produce, &c.	..	34	0	9
Salaries of staff	..	714	0	11	Rent of sandhills—				
Maintenance of institution, staff, and inmates	..	887	0	7	1922-23	..	33	5	6
Maintenance of buildings	..	48	19	3	1923-24	..	60	0	0
Depreciation on buildings	..	195	5	0			93	5	6
Interest on capital	..	328	0	0	Value of girls' time at factory additional to cash payments	..	30	0	0
		£2,245	5	9	Balance carried to Child-welfare Summary Account	..	2,087	19	6
		£2,245	5	9			£2,245	5	9

EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**Receiving-home, Nelson.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges		12	0	0	By Depreciation provided for in previous years and not now required		42	0	0
Salaries of staff		160	12	6	Profit on sale of property		21	0	0
Maintenance of institution, staff, and inmates		121	3	8	Balance carried to Child-welfare Summary Account		273	1	0
Repairs to buildings		8	4	10					
Interest on capital		34	0	0					
		<u>£336</u>	<u>1</u>	<u>0</u>			<u>£336</u>	<u>1</u>	<u>0</u>

Receiving-home, Christchurch.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges		62	0	0	By Meals and board provided		0	10	0
Salaries of staff		484	14	2	Allowance as rent for portion of building used as office for non-institutional purposes		50	0	0
Maintenance of institution, staff, and inmates		709	11	6	Balance carried to Child-welfare Summary Account		1,562	5	10
Maintenance of buildings		60	2	2					
Depreciation on buildings		119	8	0					
Interest on capital		177	0	0					
		<u>£1,612</u>	<u>15</u>	<u>10</u>			<u>£1,612</u>	<u>15</u>	<u>10</u>

Probation Home, Auckland.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges		49	0	0	By Balance carried to Child-welfare Summary Account		1,977	16	3
Salaries of staff		519	8	9					
Maintenance of institution, staff, and inmates		424	3	10					
Maintenance of buildings		422	3	8					
Depreciation on buildings		155	0	0					
Interest on capital		408	0	0					
		<u>£1,977</u>	<u>16</u>	<u>3</u>			<u>£1,977</u>	<u>16</u>	<u>3</u>

Wellington Probation Home.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges		20	0	0	By Rent		17	15	0
Salaries of staff		121	2	0	Meals and board provided		0	9	0
Maintenance of institution, staff, and inmates		419	15	3	Balance carried to Child-welfare Summary Account		834	8	9
Maintenance of buildings		41	13	0					
Depreciation on buildings		87	2	6					
Interest on capital		163	0	0					
		<u>£852</u>	<u>12</u>	<u>9</u>			<u>£852</u>	<u>12</u>	<u>9</u>

Christchurch Probation Home.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges		30	0	0	By Sale of garden-produce		21	11	5
Salaries of staff		346	14	3	Rents		58	10	0
Maintenance of institution, staff, and inmates		371	18	7	Meals and board provided		5	2	0
Maintenance of buildings		28	5	6	Balance carried to Child-welfare Summary Account		1,083	13	5
Depreciation on buildings		156	18	6					
Interest on capital		235	0	0					
		<u>£1,168</u>	<u>16</u>	<u>10</u>			<u>£1,168</u>	<u>16</u>	<u>10</u>

Dunedin Probation Home.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges		20	0	0	By Balance carried to Child-welfare Summary Account		837	3	3
Salaries of staff		249	1	9					
Maintenance of institution, staff, and inmates		309	16	11					
Maintenance of buildings		7	6	1					
Depreciation on buildings		81	18	6					
Interest on capital		169	0	0					
		<u>£837</u>	<u>3</u>	<u>3</u>			<u>£837</u>	<u>3</u>	<u>3</u>

EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**Non-institutional.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges ..		8,330	19	2	By Inmates' earnings forfeited		305	2	3
Salaries of district officers		12,916	18	9	Recoveries for services of previous years (clothing, &c.)		83	5	6
Rents of district offices		1,124	15	11	Balance carried to Child-welfare Summary Account ..		108,108	6	3
Office requisites—telephones, &c. (including depreciation on furniture)		747	5	3					
Travelling-expenses of officers and children (including depreciation on motor-cars) ..	£ s. d.	6,416	13	10					
Less recoveries from parents and others		354	12	10					
		6,062	1	0					
Legal expenses		33	10	1					
Boarding out of children—									
Payments to foster-parents ..	69,636	18	1						
Clothing for children	3,465	15	1						
Medical and dental services ..	2,312	1	7						
Commission to Post Office on payments	626	14	0						
		76,041	8	9					
Maintenance of children sent to private and industrial schools		1,651	7	5					
Maintenance of children sent to other institutions ..		52	10	0					
Miramar Home—	£ s. d.								
Repairs, &c.	31	18	8						
Depreciation	142	19	0						
Interest on capital	258	0	0						
		432	17	8					
Grant to Residential Nursery		200	0	0					
Compassionate allowance to officers on retirement ..		200	0	0					
Interest on capital		703	0	0					
		£108,496	14	0			£108,496	14	0

INDUSTRIAL SCHOOL, CAVERSHAM.

Factory Trading Account for the Year ended 31st March, 1924.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stock as at 1st April, 1923		1,844	18	0	By Manufactures—				
Purchases of material (including freights, cartage, &c.)		1,630	5	11	Issues to Central Store ..	979	13	11	
Wages		331	4	3	Issues to institutions ..	56	16	5	
Gross profit carried down		111	3	6	Issues to other Departments	156	19	11	
							1,193	10	3
					Sale of rags			1	0
					Stock of material as at 31st March, 1924	2,436	3	2	
					Stock of partly manufactured goods	286	18	3	
							2,723	1	5
		£3,917	11	8			£3,917	11	8

Profit and Loss Account.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Head Office salaries and administration charges		15	0	0	By Gross profit brought down		111	3	6
Light and power		9	16	8					
Repairs to machinery		0	6	9					
Depreciation of buildings and machinery ..		40	4	0					
Interest on capital		41	0	0					
Balance net profit carried to Special Schools Summary Account		4	16	1					
		£111	3	6			£111	3	6

EDUCATION DEPARTMENT—*continued.*

SPECIAL SCHOOLS STORES.

CENTRAL STORE, WELLINGTON.

Trading Account for the Year ended 31st March, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stock as at 1st April, 1923	26,145	6	4	By Issues to institutions	4,549	4	8
Purchases of material (including freight, and £979 13s. 11d. from Caversham factory)	1,569	7	2	Transfers to Auckland store	606	14	3
				Transfers to Caversham factory	1,385	17	3
				Cash sales*	3,996	12	10
				Stock as at 31st March, 1924	16,575	11	9
				Loss carried down	600	12	9
	<u>£27,714</u>	<u>13</u>	<u>6</u>		<u>£27,714</u>	<u>13</u>	<u>6</u>

* During the sale to reduce stocks some goods were sold below cost, resulting in a total loss of £1,144 7s. 5d.

Profit and Loss Account.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Loss brought down	600	12	9	By Balance (net loss) carried to Special Schools Summary Account	2,572	5	6
Head Office salaries and administration charges	50	0	0				
Salaries and wages	602	1	2				
Insurance	115	0	3				
Rent	100	0	0				
Heating, lighting, cleaning, telephones, postage, &c.	52	5	6				
Sundries	34	6	10				
Depreciation on fittings	25	19	0				
Interest on capital	992	0	0				
	<u>£2,572</u>	<u>5</u>	<u>6</u>		<u>£2,572</u>	<u>5</u>	<u>6</u>

BRANCH STORE, AUCKLAND.

Trading Account for the Year ended 31st March, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stock as at 1st April, 1923	1,564	2	9	By Issues to institutions	1,172	4	7
Purchases of material	240	13	10	Stock as at 31st March, 1924	1,366	1	11
Transfers of material from Wellington store	613	7	9				
Balance gross profit carried down	120	2	2				
	<u>£2,538</u>	<u>6</u>	<u>6</u>		<u>£2,538</u>	<u>6</u>	<u>6</u>

Profit and Loss Account.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Head Office salaries and administration charges	5	0	0	By Balance brought down	120	2	2
Salaries	50	0	0	Balance (loss) carried to Special Schools Summary Account	36	15	10
Rent	30	0	0				
Depreciation on fittings	3	18	0				
Interest on capital	68	0	0				
	<u>£156</u>	<u>18</u>	<u>0</u>		<u>£156</u>	<u>18</u>	<u>0</u>

EDUCATION DEPARTMENT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>	
Capital provided by Treasury	..	3,343,917	17	1	National Development Account—	
Education Loans Account—					Grants to Education and other	
Loans raised	.. 1,383,987	14	0		Boards for sites, buildings,	
Transfer from Consolidated					equipment, &c.—	£ s. d.
Fund	.. 100,000	0	0		For elementary education	3,201,861 13 3
		1,483,987	14	0	For kindergartens	3,580 7 0
Reserve for depreciation	..	20,898	17	9	For secondary education	346,605 17 5
Sundry creditors	.. 76,758	13	3		For higher education	296,933 0 9
Amounts paid to the Depart-					For technical education	543,678 17 1
ment in advance	.. 82	16	5		For training of teachers	80,018 3 8
Amount paid to Department					For education of the blind	3,000 0 0
and held in suspense	.. 7	10	6			4,475,677 19 2
		76,849	0	2	Departmental assets—	
Treasury Adjustment Account	.. 2,959,888	9	5		Land (including plantations)	51,549 1 2
					Buildings	204,912 7 1
					Water-service	616 17 1
					Furniture, fittings, &c.	19,629 5 7
					Farm plant, implements, &c.	5,046 8 0
					Motor cycles and cars	4,155 3 1
					Typewriters and mechanical	
					appliances	1,233 9 0
					Examination models	139 16 0
					Boat	32 0 0
					Library	251 3 11
					School Cadet equipment	21 0 0
					Hydro-electric works (pre-	
					liminary surveys)	14 19 1
					Sawmill (preliminary ex-	
					penses)	130 13 7
						287,732 3 7
					Stocks of material, &c., on	
					hand, 31st March, 1924—	
					School-books requisites, &c.	1,737 10 5
					General stores	34,130 0 1
					Farm-produce	1,650 10 9
					Live-stock	2,715 1 10
						40,233 3 1
					Sundry debtors	67,008 10 3
					Less reserve for bad debts	16,844 7 7
						50,164 2 8
					Amounts due by Government	
					Departments	1,391 7 9
						51,555 10 5
					Amounts paid by Department in advance	47 0 0
					Official stamps on hand	92 7 0
					Education Loans Account—	
					Balance in account	48,433 0 6
					Balance from Income and Expenditure Account	2,981,770 14 8
						£7,885,541 18 5
						£7,885,541 18 5

C. E. CRAWFORD, Accountant.

A. BELL, Secretary.

I hereby certify that the Income and Expenditure, Trading, 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 for rent, interest, furniture, and grants to the Teachers' Superannuation Fund for which the Department possesses no parliamentary appropriation, and that in the opinion of the Audit Office the fees received for maintenance of inmates should be allocated to the various institutions.—J. H. FOWLER, Deputy Controller and Auditor-General.

GENERAL PURPOSES RELIEF ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>			<i>Assets.</i>				
	£	s. d.		£	s. d.	£	s. d.
Debentures issued under Appropriation Act, 1918, section 33	75,000	0 0	Advances under Appropriation Act, 1918, section 33—				
Liability to Consolidated Fund (Waimarino bush-fire relief)	600	0 0	Waimarino bush-fire relief ..	32,652	3 4		
Sinking fund reserve	526	13 0	Advances under Finance Act, 1922, section 30 (3)—				
Bad debts reserve	1,000	0 0	Flood relief	5,872	7 6		
Suspense Account	4	5 11	In aid of works of production—				
Writings off in suspense (Waimarino bush-fire relief)	1,790	19 4	Moutere Hills orchardists ..	4,292	16 10		
Payments in advance (Waimarino bush-fire relief)	1	0 0	Murchison Lime Company ..	500	0 0		
Accrued interest on debenture	246	11 5	Ferngrove Sawmilling Company	490	3 8		
						43,807	11 4
			Interest accrued on advances—				
			Waimarino bush-fire relief ..	271	6 2		
			Flood relief	76	13 9		
			In aid of works of production—				
			Moutere Hills orchardists ..	75	0 4		
			Murchison Lime Company ..	1	10 0		
						424	10 3
			Interest accrued on investments ..			236	6 2
			Sundry debtors for interest—				
			Waimarino bush-fire relief ..	3,258	11 2		
			Flood relief	12	10 0		
			In aid of works of production—				
			Ferngrove Sawmilling Company	16	1 0		
			Moutere Hills orchardists ..	92	5 3		
						3,379	7 5
			Sundry debtors—Miscellaneous ..			31	11 0
			Sinking fund under Public Debt				
			Extinction Act, 1910			526	13 0
			Cash in hand (State Advances) ..			88	7 5
			Cash in Public Account	4,097	0 5		
			Investment Account	23,500	0 0		
						27,597	0 5
			Losses in suspense—Waimarino				
			bush-fire relief			1,790	19 4
			Income and Expenditure Account ..			1,287	3 4
						£79,169	9 8

The Treasury, Wellington, 18th December, 1924.

R. E. HAYES, Accountant to the Treasury.

I hereby certify that the Receipts and Payments Account, 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 disclosed thereby. Mortgage advances under the Appropriation Act, 1918, have been taken from unaudited District Land Office returns.—G. F. C. CAMPBELL, Controller and Auditor-General.

HAURAKI PLAINS SETTLEMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s. d.	£	s. d.		£	s. d.
To Balance as at 1st April, 1923—					By Drainage-works, stop-banks, cleaning channels, and other expenditure incidental to conducting drainage operations (including metalling and formation of roads), materials, supplies, &c.	54,489	11 8
Cash in Public Account	8,211	13 9			Machinery and plant	3,265	19 7
Imprests outstanding	837	12 8			Loose tools	172	9 2
			9,049	6 5	Material and stores	9,754	10 9
Debitures issued under Hauraki Plains Amendment Act, 1913			80,000	0 0	Fuel	4,042	0 5
Sales of land			3,559	8 4	Compensation for land acquired in connection with drainage-works	9,654	9 9
Rents			8,337	14 0	Maintenance of completed works	8,986	17 1
Artesian bores—	£	s. d.			Management and engineering expenses	1,757	17 1
Repayment of advances	680	1 2			Rates refunded	29	19 0
Interest	149	9 2			Rents, &c., refunded	142	12 7
			829	10 4	Recoupment of rates to Consolidated Fund under section 5, Hauraki Plains Amendment Act, 1922	156	9 7
Miscellaneous debtors			655	10 9	Interest on debentures	20,491	7 3
Rates			7,706	15 10	Sinking fund	874	10 10
Rent of buildings			450	17 11	Balance at 31st March, 1924—		
Grazing fees			97	17 8	Cash in Public Account	1,694	12 7
Tram freights			623	15 8			
Flax royalty			67	14 9			
Sale of grass-seed			3	10 0			
Law-costs			75	13 4			
Miscellaneous receipts—Credits in reduction of expenditure			4,055	12 4			
			<u>£115,513</u>	<u>7 4</u>		<u>£115,513</u>	<u>7 4</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>				<i>Cr.</i>				
	£	s. d.		£	s. d.		£	s. d.
To Interest on loans under Local Bodies' Loans Act, 1908	2,138	14 11	By Rents	12,287	2 10			
Interest on debentures issued under Hauraki Plains Amendment Act, 1913	22,122	18 11	Rates	8,114	12 5			
Maintenance of completed works	9,660	0 9	Interest on sales of land	171	11 10			
Administration expenses	392	8 3	Interest on cost of well-boring	126	9 0			
Rebate of rent	658	14 11	Miscellaneous	1,507	11 10			
Irrecoverable rates, &c.	106	15 5	Net loss carried down	13,746	16 1			
Sinking fund reserve	874	10 10						
			<u>£35,954</u>	<u>4 0</u>		<u>£35,954</u>	<u>4 0</u>	
To Net loss brought down	13,746	16 1	By Balance from previous years	22,152	0 1			
Adjustment on account of previous years—	£	s. d.						
Sinking fund reserve	3,978	9 1						
Interest on loans (L.B.)	2,215	4 4						
Interest on investments	887	18 3						
Miscellaneous	9	10 5						
			7,091	2 1				
Balance			1,314	1 11				
			<u>£22,152</u>	<u>0 1</u>		<u>£22,152</u>	<u>0 1</u>	

DEPARTMENT OF HEALTH.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>				<i>Cr.</i>	
To		£	s. d.	By	£ s. d.
To Income and Expenditure Accounts (net cost)—				By Income and Expenditure Accounts	
Bacteriological Laboratory service	.. ..	10,131	13 6	net profit)—	
Departmental institutions—	£ s. d.			Sera	681 9 6
St. Helens Maternity Hospitals—				Institutional supplies	28 14 5
Auckland	5,923 17 2			Contributions by local bodies to-	
Gisborne	1,822 11 5			wards Health inspection services	14,850 13 4
Wanganui	1,744 10 9			Sales of Acts and pamphlets ..	66 2 3
Wellington	4,201 10 3			Registration and other	
Christchurch	2,734 3 1			fees—	£ s. d.
Dunedin	2,826 12 2			Private hospital	
Invercargill	1,838 2 0			license fees	168 0 0
King George V Orthopaedic and				Midwives registration	
General Hospital, Rotorua ..	25,015 2 4			and examination	
Queen Mary Neurological Hospital,				fees	72 0 0
Hanmer	9,976 9 5			Nurses registration	
Otaki Hospital	533 5 10			and examination	
Infectious Diseases Hospital, Rotorua	1,382 13 1			fees	267 0 6
Pukeora Sanatorium for Consump-				Plumbers registration	
tives, Waipukurau	7,494 5 2			and examination	
Otaki Sanatorium for Consumptives	2,077 10 8			fees	416 15 0
Leper Hospital, Quail Island ..	2,254 3 3			Masseurs registration	
Kahukura Cottage Emergency				and examination	
Hospital	502 9 8			fees	86 1 0
Trentham Orthopaedic Hospital				Bill of health fees	56 10 0
(closed)	548 19 9			District nursing fees	98 8 6
Te Waikato Sanatorium (closed) ..	339 12 11				
		71,215	18 11	Balance carried down (being excess	
Subsidies and grants—				of expenditure over income) ..	559,721 0 8
Subsidies to Hospital Boards and					
separate institutions—					
On levies by local bodies for main-					
tenance purposes	308,778 10 8				
Voluntary contributions	34,977 7 0				
Bequests	4,510 8 3				
Payment to Otago Hospital Board					
under section 38, Finance Act,					
1921-22	1,744 15 0				
		350,011	0 11		
Grants in aid of medical and social					
relief—					
Royal N.Z. Society for Health of					
Women and Children	15,381 13 1				
University of Otago (dental bur-					
saries and assistance towards					
expenses of analytical, bacterio-					
logical, and pathological labora-					
tories)	1,550 10 9				
Other grants in aid of medical and					
social relief	5,148 9 4				
		22,080	13 2		
Sundry small grants					
School hygiene					
Dental hygiene					
Maori hygiene					
Child welfare					
Health Act expenses—					
Board of Health expenses	104 9 7				
Infectious diseases (expenses of pre-					
ventive measures and in connec-					
tion with outbreaks)	2,804 6 0				
Fees for notification of infectious					
disease	806 15 0				
Inspection of vessels (medical fees					
and launch-hire)	1,317 19 2				
Quarantine expenses (maintenance					
of stations)	979 13 7				
Other Health Act expenses	28 10 5				
		6,041	13 9		

DEPARTMENT OF HEALTH—*continued.*REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924—*continued.*

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Income and Expenditure Accounts (net cost)— <i>continued.</i>				By Income and Expenditure Accounts (net profit)— <i>continued.</i>			
Social Hygiene Act (maintenance V.D. clinics, payments for treatment, &c.)	6,451	9	3	Brought forward	1,164	15	0
Sale of Food and Drugs Act	679	9	1				
Medical Practitioners Act (expenses of Medical Board)	232	14	10				
Midwives Act (examination expenses)	116	9	1				
Nurses Registration Act (examination expenses)	307	6	6				
Plumbers Registration Act (examination expenses)	646	17	3				
Masseurs Registration Act (examination expenses)	58	13	10				
Quackery Prevention Act (purchase of samples)	2	11	1				
General administration—							
Salaries and temporary assistance	44,197	7	6				
Travelling expenses	7,065	17	10				
Office expenses (rent, telephones, postages and telegrams, printing and stationery, &c.)	6,876	9	7				
Other expenses	1,386	6	5				
	59,526	1	4				
Depreciation on buildings and equipment (other than institutional)	4,099	16	3				
	£576,512	15	2		£576,512	15	2
	£	s.	d.		£	s.	d.
To Balance carried down	559,721	0	8	By Balance, after charging interest	563,318	2	0
Interest on capital (other than institutional) at 4½ per cent. per annum	3,597	1	4				
	£563,318	2	0		£563,318	2	0

SERA.

TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stock, 1st April, 1923	674	16	6	By Sales	7,945	5	1
Purchases	7,398	13	2	Stock, 31st March, 1924	1,200	5	0
Less allowances	21	3	6				
	7,377	9	8				
Gross profit	1,093	3	11				
	£9,145	10	1		£9,145	10	1

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Handling-charges	50	0	0	By Gross profit	1,093	3	11
Postages	95	19	1	Dunedin Branch profit	24	4	0
Telephones	4	19	4				
Salaries	285	0	0				
Net profit	681	9	6				
	£1,117	7	11		£1,117	7	11

BACTERIOLOGICAL LABORATORIES.

WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	Auckland.			Other.			Total.			<i>Cr.</i>	Auckland.			Other.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.	£	s.	d.
Stock, 1st April, 1923	104	17	8	..	..	..	104	17	8	Sales	1,355	13	0	108	5	1	1,463	18	1
Purchases and general expenses	1,078	4	8	1,000	12	10	2,078	17	6	Stock, 31st March, 1924	1,248	16	10	..	..	..	1,248	16	10
Salaries	2,937	1	2	6,658	7	8	9,595	8	10	Balance	2,475	0	1	7,656	13	5	10,131	13	6
Office expenses	300	0	0	50	0	0	350	0	0										
Travelling expenses	60	0	9	30	2	7	90	3	4										
Telephones	13	1	10	18	19	5	32	1	3										
Rent	574	3	10	..	..	..	574	3	10										
Bad debts	12	0	0	6	16	0	18	16	0										
	5,079	9	11	7,764	18	6	12,844	8	5		5,079	9	11	7,764	18	6	12,844	8	5

DEPARTMENT OF HEALTH—continued.
 INSTITUTIONAL INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1924.
St. Helens Maternity Hospitals.

	Auckland.	Christchurch.	Dunedin.	Gisborne.	Invercargill.	Wanganui.	Wellington.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Expenditure.</i>								
Institutional maintenance—	1,089 12 8	683 15 9	458 14 7	513 6 0	356 0 2	438 17 11	1,172 9 11	4,712 17 0
Provisions ..	217 0 6	84 4 3	22 17 5	46 16 9	25 4 9	81 1 6	126 1 0	603 6 2
Surgery and dispensary ..	1,914 4 4	1,183 14 6	1,421 4 0	1,046 18 5	1,018 16 5	851 16 8	1,584 17 11	9,021 12 3
Salaries and wages ..	1,472 5 0	1,259 2 6	767 10 2	408 11 7	352 14 5	495 14 10	1,245 11 2	6,001 9 8
Domestic and establishment ..	6 18 4	34 4 9	..	..	..	..	12 13 10	53 16 11
Grounds ..	5 11 9	6 9 9	7 1 0	4 9 0	8 8 9	8 10 7	8 5 8	48 16 6
Miscellaneous maintenance ..	..	..	149 7 2	..	..	2 7 6	67 17 0	219 11 8
Miscellaneous expenditure ..	..	..	..	..	..	..	..	..
Depreciation—								
Buildings ..	705 18 1	91 7 4	81 13 6	78 0 0	105 11 2	69 5 2	245 8 4	1,377 3 7
Equipment ..	173 13 9	64 18 5	84 6 3	61 4 1	59 9 6	84 18 6	120 8 3	648 18 9
Maintenance of outdoor services ..	120 4 1	58 7 5	61 13 1	2 0 3	5 0 8	16 13 2	35 11 2	299 9 10
Patients' fees written off ..	..	..	..	..	..	..	35 4 6	35 4 6
Administration expenses ..	230 5 3	129 14 8	105 12 7	82 1 1	67 5 1	77 18 7	217 12 9	910 10 0
	5,935 13 9	3,595 19 4	3,159 19 9	2,243 7 2	1,998 10 11	2,127 4 5	4,872 1 6	23,932 16 10
Balance carried down ..	3,973 0 7	2,482 19 6	2,490 17 0	1,619 17 0	1,522 3 1	1,531 19 10	3,475 11 9	17,096 8 9
Interest on capital ..	1,950 16 7	251 3 7	335 15 2	202 14 5	315 18 11	212 10 11	725 18 6	3,994 18 1
	5,923 17 2	2,734 3 1	2,826 12 2	1,822 11 5	1,838 2 0	1,744 10 9	4,201 10 3	21,091 6 10
<i>Income.</i>								
Patients' fees receivable—								
Indoor ..	1,696 14 8	888 2 5	570 11 6	485 8 7	454 14 2	501 16 0	1,237 19 8	5,835 7 0
Outdoor ..	243 0 0	154 15 0	71 13 0	1 10 6	9 0 0	19 10 6	68 18 0	568 7 0
Babies ..	8 12 10	3 10 8	10 0 0	64 16 0	4 15 8	4 17 2	42 16 1	139 8 5
Pupil nurses' fees ..	13 10 0	28 0 0	9 0 0	4 10 0	7 0 0	9 0 0	26 14 0	97 14 0
Miscellaneous income ..	0 15 8	38 11 9	7 18 3	67 5 1	0 18 0	60 0 11	20 2 0	195 11 8
Excess of expenditure over income before charging interest on capital ..	3,973 0 7	2,482 19 6	2,490 17 0	1,619 17 0	1,522 3 1	1,531 19 10	3,475 11 9	17,096 8 9
	5,935 13 9	3,595 19 4	3,159 19 9	2,243 7 2	1,998 10 11	2,127 4 5	4,872 1 6	23,932 16 10
Excess of expenditure over income after charging interest on capital ..	5,923 17 2	2,734 3 1	2,826 12 2	1,822 11 5	1,838 2 0	1,744 10 9	4,201 10 3	21,091 6 10

DEPARTMENT OF HEALTH—continued.
 INSTITUTIONAL INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1924.
Institutions other than St. Helens Maternity Hospitals.

	Te Waikato Sanatorium.	Trentham Hospital.	King George V and Orthopedic and General Hospitals.	Infectious-diseases Hospital, Rotorna.	Queen Mary Neurological Hospital.	Pukeora Sanatorium.	Otaki Sanatorium.	Otaki Hospital.	Quail Island Leprosy Hospital.	Kahukura Cottage Hospital.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Expenditure.</i>											
Institutional maintenance:—											
Provisions .. .. .	.. .. .	133 7 4	6,051 17 10	391 6 0	7,523 10 0	7,435 5 6	2,357 8 9	256 7 7	470 5 1	55 1 6	24,674 9 7
Surgery and dispensary .. .. .	.. .. .	.. .. .	1,577 6 4	109 7 0	528 19 2	651 19 10	149 5 6	33 17 0	93 17 1	16 4 4	3,160 16 3
Salaries and wages	24 19 8	201 15 10	19,369 0 9	969 9 1	14,358 8 6	12,072 14 4	2,803 16 1	1,072 6 6	738 11 6	231 4 11	51,842 7 2
Domestic and establishment .. .. .	.. .. .	122 16 3	7,500 15 0	336 5 7	4,644 5 8	5,034 3 1	786 9 3	209 10 11	434 9 0	69 1 6	19,137 16 3
Miscellaneous maintenance .. .. .	.. .. .	2 4 0	150 6 11	0 10 9	260 6 1	112 14 7	71 5 10	18 5 3	244 5 5	0 6 0	860 4 10
Grounds	0 10 0	0 14 0	134 17 0	.. .. .	.. .. .	541 9 0	352 9 6	74 6 10	19 8 4	.. .. .	1,123 14 8
Depreciation—											
Buildings	15 0 0	.. .. .	1,043 2 11	.. .. .	783 9 10	1,044 13 9	130 13 6	.. .. .	51 14 3	63 10 2	3,132 4 5
Equipment .. .. .	.. .. .	.. .. .	1,199 12 7	.. .. .	1,121 11 11	975 8 0	118 4 9	.. .. .	47 14 6	23 14 5	3,488 6 2
Miscellaneous expenditure .. .. .	.. .. .	99 2 4	427 10 0	.. .. .	804 16 6	.. .. .	.. .. .	.. .. .	1 1 0	0 19 8	1,333 9 6
Patients' fees written off	187 5 6	253 4 8	2,327 9 10	365 17 4	859 13 5	865 14 3	288 18 2	66 7 11	.. .. .	.. .. .	5,214 11 1
Administration expenses .. .. .	.. .. .	.. .. .	1,442 1 10	67 10 7	1,057 11 3	1,349 12 10	423 18 6	79 10 4	39 14 0	27 15 0	4,487 14 4
	227 15 2	813 4 5	41,224 1 0	2,240 6 4	31,942 12 4	30,083 15 2	7,482 9 10	1,810 12 4	2,141 0 2	489 17 6	118,455 14 3
Balance carried down	204 12 11	548 19 9	21,707 6 7	1,382 13 1	6,879 16 4	5,181 4 2	1,675 15 2	531 18 10	2,141 0 2	386 9 11	40,639 16 11
Grounds Account .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	663 9 1	.. .. .	109 7 10	.. .. .	.. .. .	.. .. .	762 16 11
Tea-house Account .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	133 7 3	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	133 7 3
Farm Account .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	245 6 6	40 11 0	.. .. .	.. .. .	.. .. .	.. .. .	285 17 6
Interest on capital	135 0 0	.. .. .	3,307 15 9	.. .. .	2,064 10 3	2,272 10 0	292 7 8	1 7 0	113 3 1	115 19 9	8,302 13 6
	339 12 11	548 19 9	25,015 2 4	1,382 13 1	9,976 9 5	7,494 5 2	2,077 10 8	533 5 10	2,254 3 3	502 9 8	50,124 12 1
<i>Income.</i>											
Patients' fees receivable—											
Indoor .. .. .	.. .. .	.. .. .	11,678 9 0	856 16 0	7,363 13 0	8,653 18 0	5,780 8 0	1,278 13 6	.. .. .	.. .. .	35,611 17 6
Outdoor .. .. .	.. .. .	.. .. .	161 10 6	.. .. .	344 4 4	.. .. .	.. .. .	.. .. .	.. .. .	101 8 6	607 3 4
Ex-service .. .. .	.. .. .	.. .. .	7,505 7 11	.. .. .	16,912 14 3	15,864 7 3	.. .. .	.. .. .	.. .. .	.. .. .	40,282 9 5
Examination of pensioners .. .. .	.. .. .	.. .. .	32 11 0	.. .. .	2 2 0	60 18 0	.. .. .	.. .. .	.. .. .	.. .. .	95 11 0
Miscellaneous income	23 2 3	264 4 8	138 16 0	0 17 3	440 2 5	323 7 9	26 6 8	.. .. .	.. .. .	1 19 1	1,218 16 1
Excess of expenditure over income before charging interest on capital	204 12 11	548 19 9	21,707 6 7	1,382 13 1	6,879 16 4	5,181 4 2	1,675 15 2	531 18 10	2,141 0 2	386 9 11	40,639 16 11
	227 15 2	813 4 5	41,224 1 0	2,240 6 4	31,942 12 4	30,083 15 2	7,482 9 10	1,810 12 4	2,141 0 2	489 17 6	118,455 14 3
Excess of expenditure over income after charging interest on capital	339 12 11	548 19 9	25,015 2 4	1,382 13 1	9,976 9 5	7,494 5 2	2,077 10 8	533 5 10	2,254 3 3	502 9 8	50,124 12 1

DEPARTMENT OF HEALTH—continued.

INSTITUTIONAL FARMS PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1924.

	Pukeora Farm.	Pukeora Poultry Farm.	Otaki Farm.	Otaki Grounds : Vegetable, Garden, and Poultry.	Hammer Farm.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Dr.</i>						
Stock on hand, 1st April, 1923—						
Live	1,322 3 6	466 2 0	246 5 0	66 1 0	438 14 9	2,539 6 3
Other	471 15 1	31 16 9	72 0 0	9 10 10	44 19 7	630 2 3
Repairs and renewals	244 4 2	22 16 6	77 4 7	37 4 5	95 13 9	477 3 5
Purchases—						
Fodder	332 14 1	..	190 6 6	..	518 16 6	1,041 17 1
Seeds and manures	231 0 10	..	62 13 0	12 8 8	100 1 1	406 3 7
Live-stock	989 17 3	..	469 18 6	1 15 5	167 0 8	1,628 11 10
Fowl-food .. .. .	..	554 8 4	..	39 12 9	..	594 1 1
Cartage and rent .. .. .	..	..	120 7 3	..	79 15 11	200 3 2
Other expenses	16 7 8	2 9 0	..	2 4 6	..	21 1 2
Salaries and wages	891 11 4	286 2 2	614 17 11	383 9 2	683 0 5	2,859 1 0
Depreciation—						
Buildings	58 17 9	30 0 0	14 2 0	..	9 2 5	112 2 2
Equipment	96 9 3	..	12 14 6	..	50 10 10	159 14 7
Improvements .. .. .	..	48 9 6	..	..	..	48 9 6
Balance (gross profit)	270 14 5	179 0 0	72 16 10	..	..	522 11 3
	4,925 15 4	1,621 4 3	1,953 6 1	552 6 9	2,187 15 11	11,240 8 4
Interest on capital	422 17 4	67 8 1	46 10 2	..	85 7 0	622 2 7
Balance (net profit) .. .. .	..	111 11 11	26 6 8	..	..	137 18 7
	5,348 12 8	1,800 4 3	2,026 2 11	552 6 9	2,273 2 11	12,000 9 6
<i>Cr.</i>						
Sale of live-stock	261 15 3	3 0 0	2 0 0	..	5 0 0	271 15 3
Produce supplied to institution	2,476 10 4	682 13 4	1,298 15 11	327 16 1	1,311 10 0	6,097 5 8
Produce supplied to others .. .. .	..	250 11 1	86 4 0	30 19 2	22 8 0	390 2 3
Compensation for stock destroyed .. .. .	..	..	..	..	8 10 0	8 10 0
Sale of skins, &c.	303 6 9	..	87 16 2	..	1 19 9	393 2 8
Other recoveries	5 12 3	..	..	..	..	5 12 3
Stock on hand, 31st March, 1924—						
Live	1,302 19 0	618 0 0	311 10 0	31 13 0	534 14 0	2,798 16 0
Other	575 11 9	66 19 10	167 0 0	52 10 8	143 14 8	1,005 16 11
	4,925 15 4	1,621 4 3	1,953 6 1	442 18 11	2,027 16 5	10,971 1 0
Profit brought down	270 14 5	179 0 0	72 16 10	..	..	522 11 3
Balance (loss)	152 2 11	..	..	109 7 10	245 6 6	506 17 3
	5,348 12 8	1,800 4 3	2,026 2 11	552 6 9	2,273 2 11	12,000 9 6

DEPARTMENT OF HEALTH—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital Account			366,497	3	2	National Development Expenditure Account—					
Institutional fees paid in advance			370	16	6	Capital subsidies payable to Hospital Boards, 1923-24			74,700	3	11
Sundry creditors—						Land—					
Trade	£	s. d.	56,886	18	1	Institutions	£	s. d.	50,707	16	4
Departmental			4,855	14	1	Quarantine stations			1,900	0	0
									52,607	16	4
Reserve for depreciation—						Improvements—					
Buildings	15,579	5	3			Institutions	2,831	10	9		
Other improvements	189	14	0			Quarantine stations	1,265	0	0		
Plant and machinery	243	6	5								
Furniture, fittings, and equipment	10,101	2	1						4,096	10	9
Motor-vehicles	2,552	16	9			Buildings—					
						Institutions	176,712	8	1		
						Quarantine stations	47,550	8	0		
Treasury Adjustment Account			28,666	4	6				224,262	16	1
			600,395	1	9	Plant and machinery at institutions					
						Furniture, fittings, and equipment—					
						Institutions	45,629	0	9		
						Other	22,354	17	7		
									67,983	18	4
						Motor cars, ambulances, lorries, and cycles—					
						Institutions	6,021	5	6		
						Other	4,303	17	5		
									10,325	2	11
						Motor-cars on loan to Hospital Boards					
						Farm stock at institutions					
						Stores on hand—					
						At institutions	8,585	18	6		
						Sera, vaccine, and laboratory stores	2,449	1	10		
						Drugs, disinfectants, &c., other than institutional	2,177	10	5		
									13,212	10	9
						Cash—					
						Imprest advances outstanding	468	10	3		
						Receipts in hands of General Post Office, &c.	1,695	16	6		
									2,164	6	9
						Sundry debtors—					
						Institutional	40,119	4	9		
						Less bad debts in suspense	9,950	10	10		
									30,168	13	11
						Other	2,230	11	8		
									32,399	5	7
						Revenue Account—Excess of expenditure over income			563,318	2	0
									£1,057,671	18	1
									£1,057,671	18	1

E. KILLICK, Secretary.
H. G. NAYLOR, Accountant.

I hereby certify that the various Income and Expenditure 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 rent, interest, services performed by the Legislative Department, the construction and maintenance of buildings, and the value of motor-vehicles transferred from War Expenses Account, for which the Department possesses no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.

LAND FOR SETTLEMENTS ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Interest on loans	364,460	12	10	By Accrued rents, &c.	442,783	2	11
Rebates of rent	29,750	11	2	Accrued royalties	172	14	0
Remissions of rent	4,121	14	5	Accrued coal rents and royalties	25	18	1
Irrecoverable rents, &c.	3,742	16	9	Accrued interest on sales of Crown land	12,012	8	11
Reserve for irrecoverable rents	5,000	0	0	Accrued interest on sales of settlement land	32,360	13	7
Refunds of revenue	64	17	9	Interest on investments	3,316	15	11
Insurance premiums	8	0	6	Miscellaneous	260	10	8
Miscellaneous expenses	11	15	9	Interest on amount set aside under section 63, Land Laws Amendment Act, 1913	22,256	0	5
Interest under section 191, Land Act, 1908, on deposits from lessees	150	11	5	Profit on working of estates	3,528	2	9
Inquiry Board expenses	238	16	2	Interest on advances for workers' dwellings	428	12	0
Administration expenses	9,178	17	7				
Expenses of redemption of loans	19	12	6				
Management charges of bonds and consoli- dated stock	629	14	3				
Charges and expenses of raising loans	21,571	9	10				
Interest written off under section 8, Land Laws Amendment Act, 1922 (reconversions from purchase to lease)	4,542	14	3				
Reserve for depreciation	179	16	6				
Maintenance, &c., Makareao Railway	95	15	2				
Sinking fund reserve	30,722	5	3				
Land Purchase Controller: Expenses of Board, &c.—							
Salaries	544	17	0				
Travelling expenses	119	1	9				
Advertising	6	2	6				
Maintenance, office fitting, &c.	26	8	8				
Telephone services	8	12	6				
Postages	22	0	0				
Audit of accounts	15	0	0				
Land for settlements expenses—Vote	2,009	18	3				
Balance carried down	39,902	16	6				
	£517,144	19	3		£517,144	19	3
	£	s.	d.		£	s.	d.
To Balance, being net profits from 1st April, 1921	130,407	11	8	To Balance brought down	39,902	16	6
				Balance from previous year	89,745	19	11
				Adjustment on account of previous years	758	15	3
	£130,407	11	8		£130,407	11	8

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
To Cash in Public Account, 1st April, 1923	91,172	19	1	By Recoupments to Consoli- dated Fund under sec- tion 4, Finance Act, 1919—			
Imprests outstanding, 1st April, 1923	74	1	6	Interest	367,876	6	6
Investment Account, 1st April, 1923	29,350	0	0	Sinking fund	11,715	5	3
	120,597	0	7		379,591	11	9
Receipts under section 191, Land Act, 1908 (deposits from lessees)	325	3	4	Sinking fund under section 26, State Advances Act, 1913	19,007	0	0
Receipts under section 5, Land Laws Amend- ment Act, 1912 (sale of Crown lands)	87,987	17	4	Amount set aside under section 63, Land Laws Amendment Act, 1913—Transfer to Land for Settlements (opening up Crown Land for Settlement) Account	40,000	0	0
Receipts from rents	362,045	2	6	Transfer to Loans Redemption Account for re- demption of debentures under Land for Settlements Act, 1908, &c.	37,250	0	0
Receipts from sales	90,137	6	11	Transfer to Loans Redemption Account for re- demption and cancellation of loans under section 24, Finance Act, 1921–22	10,300	0	0
Teviot Estate	21,159	0	6	Recoupment to Ordinary Revenue Account of amount charged thereto for reduction of funded debt under sections 42 (b) and 82, Land for Settlements Act, 1908	392	4	7
Clifton Estate	4,756	10	6	Expenses of redemption of loans	19	12	6
Recoveries on account of estates	194	1	4	Management charges of bonds and consoli- dated stock	629	14	3
Miscellaneous	1,845	4	3	Interest under subsection (8) of section 191, Land Act, 1908 (deposits from lessees)	156	3	10
Interest on securities held by Investment Ac- count	1,901	10	10	Refunds of deposits under section 191, Land Act, 1908	1,230	17	7
				Refunds of revenue—	£	s.	d.
				Rents	1,386	15	9
				Sales of settlement land	1,501	7	7
				Sales of Crown land	7,617	19	2
					10,506	2	6
				Land for Settlements—Vote, Expenses	3,963	5	9
				Acquirement of estates	399	0	6
				Administration expenses, &c.	9,356	11	5
				Teviot Estate	5,161	2	10
				Clifton Estate	9,736	0	4
				Road access, &c., to settlements	16,450	6	2
				Cash in Public Account, 31st March, 1924	42,508	8	8
				Imprests outstanding, 31st March, 1924	4,290	15	5
				Investment Account	100,000	0	0
					146,799	4	1
	£690,948	18	1		£690,948	18	1

LAND FOR SETTLEMENTS ACCOUNT (DISCHARGED SOLDIERS SETTLEMENT ACCOUNT).

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Interest on loans	145,915	14	4	By Accrued rents, &c.	123,726	4	1
Rebates of rent	1,036	12	9	Accrued interest on sales	364	6	1
Remissions of rent, &c.	1,322	19	11	Miscellaneous	342	18	0
Irrecoverable rents	2,508	5	5	Profit on working of estates	1,737	2	0
Reserve for irrecoverable rents	2,000	0	0	Interest on purchase price—Mataikona Settlement	3,238	10	0
Insurance premiums	10	4	0	Balance carried down	32,192	1	9
Miscellaneous expenses	39	3	10				
Sinking fund reserve	5,870	8	11				
Inquiry Board expenses	599	1	2				
Administration expenses	1,113	4	11				
Land Purchase Controller— Expenses of Boards, &c.	821	18	3				
Access to settlements—Vote “Expenses”	363	8	5				
	£161,601	1	11		£161,601	1	11
	£	s.	d.		£	s.	d.
To Balance brought down	32,192	1	9	By Adjustment on account of previous years	1,041	2	3
Balance from previous years	49,983	7	10	Balance	81,134	7	4
	£82,175	9	7		£82,175	9	7

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
To Cash in Public Account, 1st April, 1923	8,207	17	11	By Recoupments under the Finance Act, 1919, section 4—Sinking fund	5,870	8	11
Imprests outstanding, 1st April, 1923	2,516	18	1	Acquirement of estates	707	18	3
	10,724	16	0	Road access, &c., to settlements	24,254	5	0
Receipts from rents	45,235	8	6	Mount Pisa Estate	9,796	8	1
Receipts from sales	1,517	16	6	Administration expenses, &c.	1,138	16	0
Recoveries on account of estates	357	18	2	Land for settlement of discharged soldiers—Vote “Expenses”	2,480	4	5
Mount Pisa Estate	19,968	1	10	Refunds of revenue	526	3	11
Interest on securities held by Investment Account	169	1	3	Cash in Public Account, 31st March, 1924	32,282	3	8
	£77,973	2	3	Imprests outstanding, 31st March, 1924	916	14	0
					33,198	17	8
	£77,973	2	3		£77,973	2	3

LANDS AND SURVEY DEPARTMENT.

GENERAL ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Administration charges—				By Accrued rents, &c.	228,710	10	10
Salaries and allowances	169,278	14	10	Accrued royalties	14,364	18	4
Costs of surveys, &c.	28,207	6	0	Accrued interest on advances	27	4	8
Costs of inspections of Crown and settlement lands	13,600	16	0	Lease, license, transfer, and other fees	2,738	1	9
Advertising	2,272	19	1	Registration and other fees	794	6	3
Office fittings and requisites	4,910	15	5	Unclaimed and forfeited deposits	69	13	9
Motor-vehicles—Maintenance and upkeep	588	13	7	Miscellaneous office fees, &c.	5,359	18	9
Instruments, machinery, and plant, maintenance and upkeep	329	7	6	Administration expenses from other funds	67,538	19	2
Postages, telegrams, &c.	5,027	19	4	Miscellaneous services, &c., for other Departments	43,972	2	5
Rent of offices	8,823	1	6	Administration expenses—Education endowments	5,950	11	5
Land Board fees and expenses	4,275	2	8				
Travelling expenses and allowances	6,704	16	6				
Telephone services	818	19	11				
Office expenses	7,280	0	9				
Grants, subsidies—Miscellaneous expenses incidental to the administration of Crown lands	23,789	4	9				
Unauthorized expenditure—							
Salaries and allowances	779	5	8				
Miscellaneous expenses	3,835	16	0				
Depreciation reserve	2,561	0	11				
Departmental property written off suspense	145	6	4				
Inquiry Board expenses	93	10	0				
Charges on rents, &c.—							
Loan repayments, principal and interest—							
Local Bodies' Loans Act, 1908	17,186	0	3				
Section 63, Land Laws Amendment Act, 1913	9,613	5	9				
	26,799	6	0				
“Thirds,” “fourths,” and “halves”	15,775	5	7				
“Thirds,” &c.—Special roading district	1,091	12	10				
Rebates	9,932	13	2				
Remissions of rent, &c.	1,894	19	4				
Rents, &c., written off suspense	1,224	4	3				
Reserve for irrecoverable rents	1,500	0	0				
Interest under section 20, Discharged Soldiers Settlement Act, 1923	55	19	0				
Refunds of revenue	248	3	4				
Balance carried down	27,681	7	1				
	<u>£369,526</u>	<u>7</u>	<u>4</u>		<u>£369,526</u>	<u>7</u>	<u>4</u>
To Interest on capital expenditure—£38,552 12s. at 4½ per cent.	1,734	17	6	By Balance brought down	27,681	7	1
Balance	25,946	9	7				
	<u>£27,681</u>	<u>7</u>	<u>1</u>		<u>£27,681</u>	<u>7</u>	<u>1</u>

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
To Territorial revenue—Rents, royalties, &c.	220,722	11	7	By Territorial revenue—			
Lands and Survey vote—Credits under section 48, Public Revenues Act, 1910	119,807	3	4	Refunds of rents, royalties, &c.	7,969	5	6
Registration and other fees—				“Thirds,” “fourths,” and “halves” to local bodies	16,039	18	3
Crown-grant fees	715	16	3		24,009	3	9
Fees under Timber Floating Act, Act, 1908	82	10	0	Lands and Survey vote—			
	798	6	3	Salaries, contingencies, and expenses of the Lands and Survey Department	274,729	13	3
Miscellaneous ordinary revenue—				Registration and other fees—Refunds of Crown-grant fees	4	0	0
Repayments of advances for grass-seed	35	1	0	Miscellaneous ordinary revenue—			
Repayments of advances for lime	48	3	10	Refund of grass-seed repayments	0	5	11
Water-power licenses	278	6	7	Refund of water charges, Lake Takapuna	138	7	0
Unclaimed deposits	69	13	9		138	12	11
Wharf dues	21	11	3	Interest on public moneys—Refunds of revenue, previous year	31	17	6
Excess exchange on cheques	5	6	6	Unauthorized expenditure—			
Rent of Provincial Hall	2	10	0	Salaries and allowances	779	5	8
Rates under Hauraki Plains Amendment Act, 1922	156	9	7	Miscellaneous	3,835	16	0
Water charges, Lake Takapuna	580	12	6		4,615	1	8
Sale of motor-cars	182	19	3	Balance transferred to Treasury Adjustment Account	39,653	8	2
Sale of obsolete stores	7	4	0				
Miscellaneous receipts	453	19	0				
	1,841	17	3				
Interest on public moneys—							
Interest on advances for grass-seed	2	2	10				
Interest on advances for lime	9	16	0				
	11	18	10				
	<u>£343,181</u>	<u>17</u>	<u>3</u>		<u>£343,181</u>	<u>17</u>	<u>3</u>

LANDS AND SURVEY DEPARTMENT—*continued*.
MINING DISTRICTS LAND OCCUPATION ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	
To Remissions of rent		8	11	6	By Accrued rents	1,649	14	5
Balance carried down	1,641	2	11					
	£1,649 14 5					£1,649 14 5		
To Adjustment on account of previous years		1	8	9	By Balance brought down	1,641	2	11
Payments to local bodies under section 280, Land Act, 1908		802	17	5	Balance from previous years	14,237	4	7
Balance	15,074	1	4					
	£15,878 7 6					£15,878 7 6		

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.	
To Balance in Public Account, 1st April, 1923	14,633	14	7	By Refunds of revenue		23	10	7
Receipts under section 279, Land Act, 1908	1,629	5	6	Payments to local bodies under section 280, Land Act, 1908		731	19	2
	£16,263 0 1			Balance in Public Account		15,507	10	4
						£16,263 0 1		

THERMAL SPRINGS DISTRICT ACT 1910 ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	
To Rents payable to Rotorua Borough Council	1,924	2	6	By Accrued rent	2,020	2	0	
Balance carried down	95	19	6					
	£2,020 2 0					£2,020 2 0		
To Balance	8,847	15	7	By Balance brought down		95	19	6
	£8,847 15 7			Balance from previous years		8,751	16	1
						£8,847 15 7		

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.	
To Balance in Public Account, 1st April, 1923	9,933	1	4	By Payments to Rotorua Borough Council as per contra	1,784	12	0	
Receipts under Thermal Springs District Act, 1910	72	8	0	Rotorua College and Grammar School	1,227	15	0	
Receipts payable to Rotorua Borough Council as per contra	1,784	12	0	Balance in Public Account, 31st March, 1924	8,777	14	4	
	£11,790 1 4					£11,790 1 4		

LEGISLATIVE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries	..	..	26,913	5	10	By Balance carried down	..	..	131,103	17	7
Printing, &c.	..	..	9,510	17	8						
Postages, telegrams, and telephones	..	..	1,117	12	5						
Lighting, heating, &c.	..	..	1,252	3	5						
Maintenance of grounds	..	..	155	0	7						
Travelling-expenses	..	..	914	3	11						
Sundry expenses	..	..	966	17	3						
Newspapers, &c.	..	..	126	15	8						
Payments under Civil List Act, 1920	..	..	47,819	1	2						
Rent	..	..	28,103	0	0						
Bellamy's—											
Salaries	..	..	4,412	8	4						
Maintenance of staff	..	..	601	16	0						
Maintenance of glass-ware, &c.	..	..	103	0	9						
Laundry-work	..	..	140	5	0						
Charwomen, &c.	..	..	239	0	0						
Lighting, heating, &c.	..	..	618	19	5						
Printing, &c.	..	..	65	8	0						
Depreciation	..	..	142	11	1						
			6,323	8	7						
Depreciation, Legislative Department	..	..	5,964	2	1						
Postage-stamp allowance to members	..	..	1,917	0	0						
Typewriter repairs	..	..	20	9	0						
			£131,103	17	7				£131,103	17	7
			£	s.	d.				£	s.	d.
To Balance brought down	..	..	131,103	17	7	By Excess expenditure over income after charging interest	..	..	136,127	14	9
Interest on capital—											
Legislative	..	..	4,808	18	5						
Bellamy's	..	..	214	18	9						
			5,023	17	2						
			£136,127	14	9				£136,127	14	9

BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>					<i>Assets.</i>						
	£	s.	d.	£	s.	d.	£	s.	d.		
Capital Account—											
Legislative	106,864	19	2	Furniture, fittings, &c.—					
Bellamy's	4,776	8	7	Legislative	..	..	24,695	15	1
			111,641	7	9	Bellamy's	..	..	1,919	19	2
Sundry creditors (out-standing expenses)	420	5	10				26,615	14	3
Depreciation Reserve Account—						Sundry debtors	..	..	2,530	6	7
Legislative	22,007	2	2	Mechanical appliances, typewriters	..	..	1,068	15	7
Bellamy's	285	2	2	Silver, glassware, &c.—					
			22,292	4	4	Legislative	..	..	473	4	7
Treasury Adjustment Account	118,313	12	0	Bellamy's	..	..	3,197	7	1
									3,670	11	8
			£252,667	9	11	General Assembly Library	..	..	77,763	18	7
						Books, &c. (reference)	..	..	4,245	13	0
						Publications on hand	..	..	367	13	6
						Stationery on hand	..	..	277	2	0
						Excess expenditure over income	..	..	136,127	14	9
									£252,667	9	11

E. W. KANE, Clerk, House of Representatives.
W. RUSSELL, Accountant.

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 for which the Department possesses no parliamentary appropriation, and credits for services rendered to several Departments for which the Departments concerned possess no parliamentary appropriation.—J. H. FOWLER, Deputy Controller and Auditor-General.

NATIONAL ENDOWMENT ACCOUNT.

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
To Cash in Public Account, 1st April, 1923 ..	29,356	15	1	By Expenditure under section 17, Land Laws Amendment Act, 1912 ..	8,741	19	9
Investment Account, 1st April, 1923 ..	82,000	0	0	Refunds of revenue ..	1,791	4	4
				Payments for education and old-age pensions ..	111,125	0	9
Rents, &c., from national-endowment lands ..	133,133	11	6	Cash in Public Account 31st March, 1924 ..	49,663	3	0
Sales under Section 267, Land Act, 1908 ..		10	0	Investment Account, 31st March, 1924 ..	75,000	0	0
Sales under section 16, Land Laws Amendment Act, 1912 ..		8	1				
Interest on investments ..	1,813	0	0		124,663	3	0
	£246,321	7	10		£246,321	7	10

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Loan repayments, principal and interest ..				By Accrued rents, &c. ..	134,919	4	0
Local Bodies' Loans Act, 1908 ..	4,696	5	3	Accrued timber royalties ..	20,490	1	11
Section 63, Land Laws Amendment Act, 1913 ..	3,696	7	8	Accrued coal rents and royalties ..	866	7	7
				Interest on investments ..	2,141	3	10
Administration expenses ..			8,392				
"Thirds," "fourths," and "halves" ..			7,735				
Remissions of rent ..			18,005				
Rebates granted ..			449				
Refunds of rent ..			2,314				
Sundry costs ..			83				
Balance carried down ..			917				
			120,518				
	£158,416	17	4		£158,416	17	4
To Contributions for education and old-age pensions ..				By Balance brought down ..			
Balance ..			125,252	Adjustment on account of previous years—			
			72,136	Miscellaneous ..	797	11	8
				Royalties ..	5,635	15	7
					6,433	7	3
				Balance from previous years ..	70,437	17	7
	£197,389	14	5		£197,389	14	5

BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital, including loading for roads, &c. ..	4,762,378	19	7	Land ..	4,744,191	7	7
Appreciation in land-values ..	932	13	6	National Endowment Trust Account ..	19,102	4	3
Sundry creditors ..	454	7	0	Unpaid purchase price (not yet payable) of buildings ..	189	4	6
Rents paid in advance ..	652	8	9	Sundry debtors for rents, &c. ..	50,185	10	10
Royalties paid in advance ..	12	18	9	Less reserve for irrecoverable rents ..	781	7	6
Rents written off Suspense ..	2,616	18	6				
Endowments payable for old-age pensions and education purposes ..	124,215	9	0	Rents written off Suspense ..	2,616	18	6
Balance of Revenue Account ..	72,136	16	8	Sundry debtors for principal building instalments ..	35	15	6
				Sundry debtors for royalties ..	6,687	3	10
				Miscellaneous sundry debtors ..	12,737	18	9
				Postponed rent ..	2,956	1	1
				Interest accrued due on investments ..	816	11	5
					£	s.	d.
				Cash in Public Account ..	49,663	3	0
				Investment Account ..	75,000	0	0
					124,663	3	0
	£4,963,400	11	9		£4,963,400	11	9

15th August, 1924.

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

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and balance-sheet have been duly examined and compared with the copies of journal entries of the District Land Boards, and correctly state the position as disclosed thereby, except that the Revenue Account includes rents due for the period 1st July, 1923, to 30th June, 1924, and that Capital Account is overstated by the total amount the land was loaded for roading, &c., and in the opinion of the Audit Office instalments of principal included in loan repayments should not be a charge against the Revenue Account.—G. F. C. CAMPBELL, Controller and Auditor-General.

NAURU AND OCEAN ISLANDS ACCOUNTS.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Purchase of phosphate	18,251	15	4	By Sales of phosphate	34,678	7	0
Freight on phosphate	15,498	1	7	Brokerage	115	2	3
Sundry expenses, chiefly on phosphates	1,270	1	8	Balance	226	9	4
	<u>£35,019</u>	<u>18</u>	<u>7</u>		<u>£35,019</u>	<u>18</u>	<u>7</u>
	£	s.	d.		£	s.	d.
To Balance	226	9	4	By Annual payment from British Phosphate Commission	35,849	1	1
Administration charges	375	0	0	Interest on sundry investments	1,102	6	0
Interest on debentures	30,082	4	4	Interest on sundries	419	16	7
Balance	6,687	10	0		<u>£37,371</u>	<u>3</u>	<u>8</u>
	<u>£37,371</u>	<u>3</u>	<u>8</u>		<u>£37,371</u>	<u>3</u>	<u>8</u>

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Sinking Fund Reserve Account	18,619	13	2	By Balance, 1st April, 1923—			
Balance	5,642	4	6	Trading profits	2,888	13	9
	<u>£24,261</u>	<u>17</u>	<u>8</u>	Interest Account	14,685	13	11
					<u>17,574</u>	<u>7</u>	<u>8</u>
				Revenue Account	6,687	10	0
					<u>£24,261</u>	<u>17</u>	<u>8</u>

CAPITAL RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Balance, 1st April, 1923	£34,960	0	0	By Balance, 31st March, 1924	£34,960	0	0

BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital—Debentures 1 to 12, issued 1st December, 1920, under Finance Act, 1920, maturing 1st December, 1925.				Share (16 per cent.) Nauru and Ocean Islands phosphate rights	565,040	0	0
Interest 5 per cent., payable 1st June and 1st December	600,000	0	0	Investment Account	40,000	0	0
Interest accrued	9,945	4	4	Proportion of annual payment from British Phosphate Commission accrued but not due	27,724	19	10
Sundry creditors (Government Departments)	722	8	2	Sinking fund—			
Sinking Fund Reserve Account	24,436	11	10	Investments	7,170	0	0
Appropriation Account	5,642	4	6	Cash in Public Account	57	5	5
	<u>£640,746</u>	<u>8</u>	<u>10</u>		<u>7,227</u>	<u>5</u>	<u>5</u>
				Cash in Public Account	754	3	7
					<u>£640,746</u>	<u>8</u>	<u>10</u>

17th March, 1925.

A. R. STONE, for Director-General of Agriculture.

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.—J. H. FOWLER, Deputy Controller and Auditor-General.

POLICE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Expenditure.</i>				<i>Income.</i>					
	£	s.	d.	£	s.	d.	£	s.	d.
To Administrative charges—				£	s.	d.	£	s.	d.
Salaries	302,422	17	5				2,521	7	3
Rent	2,161	14	1				107	16	0
Office expenses	526	13	10				2,193	16	0
Printing and stationery	4,512	16	11						
Postage and telegrams	5,811	0	2						
Telephones	3,667	3	0						
House allowances	20,140	6	1						
Transfer expenses	4,178	11	5						
Travelling-expenses	15,534	7	10						
				358,955	10	9			
Other charges—									
Upkeep of bicycles, horses, and motor-vehicles	8,835	16	10						
Freight, cartage, &c.	228	0	0						
Clothing, stores, &c.	9,794	19	3						
Fuel, light, water, scavenging	4,306	12	1						
Police prosecutions	1,382	15	2						
Prisoners' rations	949	12	10						
Maintenance and repairs to buildings, &c.	11,642	9	0						
Rewards	754	4	3						
Medical expenses	239	14	7						
Police examinations	151	16	0						
Compassionate allowances	228	0	0						
Legal expenses	124	10	3						
Sundries	24	16	0						
				38,663	6	3			
Depreciation on—									
Buildings	11,120	12	6						
Motor-vehicles	547	18	5						
Furniture and fittings	404	8	3						
Automatic pistols	1,044	10	10						
Horses	40	11	3						
Stores and equipment	810	12	2						
				13,968	13	5			
Loss on—									
Buildings destroyed by fire or sold for removal	887	11	0						
Motor-vehicles sold	213	18	6						
Stores and furniture lost or destroyed by fire	29	16	8						
				1,131	6	2			
Interest on capital				27,385	6	7			
				£440,104	3	2			
							£440,104	3	2

POLICE DEPARTMENT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital—Liability to Treasury at 1st April, 1923	608,562	17 9	Land and buildings—		
Treasury Adjustment Account	402,089	8 10	Gross value at 1st April, 1923 ..	530,898	4 6
Writings-off Suspense Account	1,324	7 3	Additions	13,844	10 7
Sundry creditors	4,750	2 5		544,742	15 1
Depreciation reserve	40,196	13 1	Value of buildings sold, &c. ..	1,110	9 0
				543,632	6 1
			Reserves	27,821	0 0
					571,453 6 1
			Stores and equipment—		
			Valuation at 1st April, 1923 ..	20,427	3 9
			Additions	5,901	19 10
				26,329	3 7
			Sales	195	2 9
			Free issues	4,206	9 2
			Destroyed by fire, &c. ..	19	4 9
					21,908 6 11
			Office furniture and fittings—		
			Valuation at 1st April, 1923 ..	6,015	16 5
			Additions, &c.	418	1 4
				6,433	17 9
			Destroyed by fire	10	11 11
					6,423 5 10
			Motor-vehicles—		
			Gross value at 1st April, 1923 ..	4,146	4 3
			Additions	873	16 11
				5,020	1 2
			Value of vehicles sold	486	1 6
					4,533 19 8
			Horses—Valuation at 31st March, 1924		143 0 0
			Automatic pistols—		
			Valuation at 1st April, 1923 ..	15,789	15 9
			Additions	23	1 6
				15,812	17 3
			Value of pistols sold, &c. ..	22	9 11
					15,790 7 4
			Official stamps on hand	1,210	5 11
			Cash in hands of imprestees	28	3 0
			Expenditure paid in Advance Account—Rents of telephones, letter-boxes, &c.		181 6 3
			Sundry debtors		11 6 0
			Excess of expenditure over income, 1923–24 ..	435,240	2 4
					£1,056,923 9 4
					£1,056,923 9 4

17th March, 1925.

A. H. WRIGHT, Commissioner of Police.

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 interest and expenditure on construction and maintenance of buildings for which the Department possesses no Parliamentary appropriation.—
J. H. FOWLER, Deputy Controller and Auditor-General.

POST AND TELEGRAPH DEPARTMENT.

GENERAL PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Telegraph Branch loss	75,297	5	2	By Postal Branch profit	86,062	1	1
Wireless Branch loss	11,087	16	8	Telephone Branch profit	17,936	19	9
Garages	2,060	3	8	Savings-bank Branch profit	191,932	7	1
Profit and Loss Appropriation Account carried down	207,486	2	5				
	<u>£295,931</u>	<u>7</u>	<u>11</u>		<u>£295,931</u>	<u>7</u>	<u>11</u>

Profit and Loss Appropriation Account.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Profits invested in departmental assets	137,111	17	5	By Balance forward	302,059	0	2
Savings-bank Reserve Account	200,000	0	0	Profit and Loss Account	207,486	2	5
Balance	172,433	5	2				
	<u>£509,545</u>	<u>2</u>	<u>7</u>		<u>£509,545</u>	<u>2</u>	<u>7</u>

POSTAL BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Working-expenses	1,009,314	9	4	By Postages	1,053,727	5	3
Depreciation	26,341	4	5	Rents received	5,508	5	4
Assets not fully depreciated, written off as unserviceable	196	1	3	Private box and bag rents	28,478	6	8
Profit before charging interest carried down	135,297	14	6	Rural delivery fees	8,479	9	5
	<u>£1,171,149</u>	<u>9</u>	<u>6</u>	Money-order and postal-note com- mission	48,106	10	10
				Miscellaneous revenue	26,849	12	0
					<u>£1,171,149</u>	<u>9</u>	<u>6</u>
	£	s.	d.		£	s.	d.
To Interest on capital	49,235	13	5	By Balance brought down	135,297	14	6
Profit on year's working transferred to General Profit and Loss Account	86,062	1	1				
	<u>£135,297</u>	<u>14</u>	<u>6</u>		<u>£135,297</u>	<u>14</u>	<u>6</u>

TELEGRAPH BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Working-expenses	625,860	10	7	By Telegraph revenue	692,869	16	11
Depreciation	75,551	17	8	Miscellaneous	11,137	5	2
Material and stores written off as use- less, damaged, &c.	1,525	19	6	Rents received	2,340	12	1
Profit before charging interest carried down	3,409	6	5				
	<u>£706,347</u>	<u>14</u>	<u>2</u>		<u>£706,347</u>	<u>14</u>	<u>2</u>
	£	s.	d.		£	s.	d.
To Interest on capital	78,706	11	7	By Profit brought down	3,409	6	5
				Loss on year's working transferred to General Profit and Loss Account	75,297	5	2
	<u>£78,706</u>	<u>11</u>	<u>7</u>		<u>£78,706</u>	<u>11</u>	<u>7</u>

POST AND TELEGRAPH DEPARTMENT—*continue*

TELEPHONE BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Working-expenses	407,001	1	5	By Telephone revenue	741,693	18	2
Depreciation	171,931	3	6	Rents received	2,083	2	1
Material and stores written off as use- less, damaged, &c.	4,031	9	7				
Profit before charging interest carried down	160,813	5	9				
	<u>£743,777</u>	<u>0</u>	<u>3</u>		<u>£743,777</u>	<u>0</u>	<u>3</u>
	£	s.	d.		£	s.	d.
To Interest on capital	142,876	6	0	By Balance brought down	160,813	5	9
Profit on year's working transferred to General Profit and Loss Account	17,936	19	9				
	<u>£160,813</u>	<u>5</u>	<u>9</u>		<u>£160,813</u>	<u>5</u>	<u>9</u>

WIRELESS BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Working-expenses	13,534	15	2	By Revenue on wireless traffic	7,474	9	4
Depreciation	3,032	1	3	Loss before charging interest on capital carried down	9,092	7	1
	<u>£16,566</u>	<u>16</u>	<u>5</u>		<u>£16,566</u>	<u>16</u>	<u>5</u>
	£	s.	d.		£	s.	d.
To Loss brought down	9,092	7	1	By Loss on year's working transferred to General Profit and Loss Account	11,087	16	8
Interest on capital	1,995	9	7				
	<u>£11,087</u>	<u>16</u>	<u>8</u>		<u>£11,087</u>	<u>16</u>	<u>8</u>

SAVINGS-BANK BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
To Interest credited to depositor's ac- counts during the year ended 31st March, 1924	1,649,976	4	8	By Interest received	1,918,538	6	10			
Interest on fixed deposit .. ..	..	..	..	Plus interest ac- crued to 31st March, 1924	552,921	11	11			
Management expenses	90,000	0	0		<u>2,471,459</u>	<u>18</u>	<u>9</u>			
Transfer to General Profit and Loss Account	191,932	7	1	Less interest ac- crued on 31st March, 1923	544,433	18	1	1,927,026	0	8
	<u>£1,931,908</u>	<u>11</u>	<u>9</u>	Sundry receipts .. ..	..	..	..	4,882	11	1
	<u>£1,931,908</u>	<u>11</u>	<u>9</u>		<u>£1,931,908</u>	<u>11</u>	<u>9</u>			

SERVICE GARAGES.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Working-expenses	20,306	18	6	By Sales	22,216	16	9
Depreciation	3,027	5	10	Loss before charging interest carried down	1,117	7	7
	<u>£23,334</u>	<u>4</u>	<u>4</u>		<u>£23,334</u>	<u>4</u>	<u>4</u>
	£	s.	d.		£	s.	d.
To Balance brought down	1,117	7	7	By Loss on year's working transferred to General Profit and Loss Account	2,060	3	8
Interest on capital	942	16	1				
	<u>£2,060</u>	<u>3</u>	<u>8</u>		<u>£2,060</u>	<u>3</u>	<u>8</u>

Receipts and Expenditure on Capital Account.

Dr.	As at the 31st March, 1923.		Amounts expended during the Year.		As at the 31st March, 1924.		Cr.	Capital as at 1st April, 1923.		Amounts received, Year 1923-24.		Capital as at 31st March, 1924.	
	£	s. d.	£	s. d.	£	s. d.		£	s. d.	£	s. d.	£	s. d.
To Expenditure on—													
Telegraph and toll systems, including works in progress	1,220,495	18 11	128,097	5 8	1,348,593	4 7	By Receipts—						
Telephone-exchange systems, including works in progress	2,654,361	9 0	646,487	5 10	3,301,048	14 10	Public Works Fund	6,371,887	3 0	826,766	14 0	7,198,653	17 0
Wireless systems	44,081	0 0	574	9 6	44,655	9 6							
Buildings and sites	1,726,259	10 8	108,369	2 9	1,834,628	13 5							
Plant at workshops	9,477	14 8	1,351	11 0	10,829	5 8							
Motors, garages, &c.	116,912	0 4	32,973	13 8	149,885	14 0							
Furniture and fittings	102,406	7 6	375	17 0	102,782	4 6							
	5,874,194	1 1	918,229	5 5	6,792,423	6 6							
Balance carried to general balance-sheet					496,230	10 6							
					£7,198,653	17 0							£7,198,653 17 0

General Balance-sheet.

	Liabilities.		Assets.	
	£	s. d.	£	s. d.
Capital Account—Balance at credit	406,230	10 6	Stock at stores, District Telegraph Engineers', and workshops, and in transit	16,324 12 2
Profits invested in departmental assets	326,575	18 0	Sundry debtors—	191,953 19 5
Sundry creditors—			Other Administrations, on Money-order Account	49,203 15 11
Money-order payees, for unpaid money-orders	93,645	11 6	Government Departments	.. .. .
Other Administrations, on money-order, postal, and cable accounts	75,928	6 10	Sundry other debtors	.. .. .
Postal-note payees, for unpaid postal notes	59,758	2 0	Savings-bank Account—	257,482 7 6
Sundry other creditors	278,396	0 6	Investments	.. .. .
Other Government Departments, for balances due on 31st March, 1924	414,545	17 0	Interest accrued, 31st March, 1924	46,102 780 9 7
Assets written off Reserve Account			War-loan Certificate Account—	552,921 11 11
Savings-bank Account—			Investments held in Government loans	.. .. .
At credit of depositors	922,273	17 10	Post Office Investment Certificate Account—	1,142,060 0 0
On transfer, New Zealand and other Administrations	5,753	10 4	Investments held in Government loans	.. .. .
Reserve Fund	46,098,420	11 4	Postmasters' balances held	320,050 0 0
War-loan Certificate Account	24,149	1 10	Cash in bank (Head Office Account)	1,105,842 13 1
Post Office Investment Certificate Account	1,000,000	0 0	Assets written off Suspense Account	1,669,307 7 3
Postmasters—	1,122,186	9 8	Treasury Adjustment Account	5,753 10 4
For advances to Postmasters of stamps, postal notes, British postal orders, Post Office investment certificates, and other documents of value, including stocks held in the General Post Office	313,342	16 11		722,627 7 11
Depreciation reserve				
Profit and Loss Appropriation Account				
	624,023	8 4		
	508,784	0 3		
	172,433	5 2		
	£51,524,173 10 2			

F. T. R. JOHNSON, Controller of Accounts.
G. MCNAMARA, Acting-Secretary.

22nd December, 1924.

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 and sanitation services for which the Department possesses no parliamentary appropriation, and credits for rent of premises for which the Departments concerned possess no parliamentary appropriation. The value of non-departmental Ministerial telegrams and free postages to libraries are not included in the accounts.—G. F. C. CAMPBELL, Controller and Auditor-General.

PRISONS DEPARTMENT.

AUCKLAND BOOTMAKING INDUSTRY.

MANUFACTURING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.		
To Opening stocks—							By Goods to general store ..				3,305	11	2		
Raw materials in store ..	316	9	6				Closing stocks—								
Raw materials in shop ..	195	6	8				Raw materials in store ..	1,226	0	10					
Partly finished goods in shop ..	269	16	3				Raw materials in shop ..	286	2	6					
						781	12	5	Partly finished goods in shop ..	390	12	9			
Loose tools						56	8	4				1,902	16	1	
Materials and expenses—							Loose tools					17	11	9	
Leather, nails, rivets, &c. ..	3,242	1	4												
Tools and repairs	64	3	6												
Power	24	16	2												
Railage	9	17	10												
Machine parts, needles, &c. ..	15	13	2												
						3,356	12	0							
Supervision						283	6	8							
Depreciation on machines						4	13	5							
Manufacturing profit to Profit and Loss Account						743	6	2							
						£5,225	19	0				£5,225	19	0	

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.		
To Opening stocks—							By Sales				1,693	16	5		
Finished stocks in store ..	1,025	4	8				Value of boots supplied to prisons	734	17	9					
Finished stocks in shop ..	196	15	0				Value of repairs effected ..	476	14	3					
						1,221	19	8				1,211	12	0	
Goods from factory						3,305	11	2	Manufacturing profit				743	6	2
Net profit						965	1	8	Closing stocks in store				1,843	17	11
						£5,492	12	6				£5,492	12	6	

AUCKLAND TAILORING INDUSTRY.

MANUFACTURING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.	
To Opening stocks—							By Goods transferred to general store				4,438	9	6	
Raw materials in store ..	2,464	17	7				Closing stocks—							
Raw materials in shop ..	205	17	7				Raw materials in store ..	1,929	19	0				
Partly finished goods in shop ..	60	13	4				Raw materials in shop ..	212	8	8				
						2,731	8	6				2,142	7	8
Materials and expenses—														
Cloth, tweed, trimmings, &c. ..	1,958	14	7											
Buttons, thread, cotton, &c. ..	429	7	4											
Machine parts, repairs, needles, &c. ..		7	2	3										
Tools and repairs	10	3	4											
Power	18	12	10											
Freight, railage, and cartage ..	6	6	7											
Timber for repairs and sundries	10	17	1											
						2,441	4	0						
Depreciation on machines						14	2	10						
Supervision						214	11	0						
Manufacturing profit, to Profit and Loss Account						1,179	10	10						
						£6,580	17	2				£6,580	17	2

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.		
To Opening stocks—							By Work done for Mental Hospitals Department ..				806	13	4		
Finished articles in store ..	931	19	11				Goods supplied to prisons and institutions ..	3,677	4	11					
Finished articles in shop ..	3	14	6				Manufacturing profit				1,179	10	10		
						935	14	5	Closing stocks—Finished articles in store ..				1,451	2	7
Goods from factory						4,438	9	6							
Interest on capital						78	9	2							
Net profit						1,731	18	7							
						£7,114	11	8				£7,114	11	8	

PRISONS DEPARTMENT—*continued.*

AUCKLAND MAIL-BAG AND SATCHELS REPAIR INDUSTRY.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Working-expenses—				By Repair work effected	1,005	4	10
Machine parts, needles, and repairs ..	11	11	4	Closing stocks of canvas, twine, &c. ..	170	11	4
Seaming-twine, dees, rings, &c. ..	432	13	9				
Sundry expenses	0	12	4				
Supervision	46	19	0				
Depreciation	1	7	0				
Profit	682	12	9				
	£1,175	16	2		£1,175	16	2

AUCKLAND BLOCK AND TILE MAKING INDUSTRY.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Opening stocks—				By Sales of blocks and tiles	139	13	9
Finished articles	331	9	4	Closing stocks—			
Materials used—				Blocks	237	18	8
Cement	117	3	0	Tiles	191	10	0
Dry oxide	6	6	10	Raw materials	7	14	6
			123	9	437	3	2
Expenses—							
Cartage	3	3	2				
Sundries	1	12	10				
			4				
Overhead expenses—							
Depreciation on plant	4	12	6				
Interest on capital	4	3	3				
			8				
Profit	108	6	0				
	£576	16	11		£576	16	11

AUCKLAND COIR-MAT MAKING INDUSTRY.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Opening stocks—				By Sales	147	17	3
Raw materials	21	17	7	Closing stocks—			
Finished articles	27	16	6	Raw materials	31	10	0
			49	Finished articles	3	0	0
Materials used—							34
Coir yarn	88	17	6				0
Tool replacements	3	19	1				
Sundries	0	11	6				
			93				
Supervision			13				
Profit			25				
			182				
			7				
			3				
	£182	7	3		£182	7	3

PAPARUA BLOCKMAKING INDUSTRY.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Opening stocks	174	16	3	By Sales	551	9	10
Cement purchased	50	9	2	Closing stocks	515	12	7
Supervision	238	6	8				
Net profit	603	10	4				
	£1,067	2	5		£1,067	2	5

PRISONS DEPARTMENT—*continued.*

WAIKUNE TIMBER INDUSTRY.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>		£	s. d.	£	s. d.	<i>Cr.</i>		£	s. d.
To Opening stocks of timber	..	..	..	339	3 7	By Sales of timber	.. .. .	1,254	15 10
Working-bullocks	..	..	..	189	0 0	Timber supplied to our own institutions	.. .. .	332	8 6
Working-expenses—						Closing stocks of timber	.. .. .	542	7 10
Royalties	..	1,281	18 4			Working-bullocks	.. .. .	139	10 0
Benzine and mill-						Loss	.. .. .	573	14 8
running charges	..	388	13 10						
Railage and cartage	..	128	14 4						
Machine parts and re-									
pairs	..	65	8 11						
Tools and repairs	..	16	16 3						
Lubricants	..	16	7 7						
Fodder	..	8	8 9						
Harness, repairs, &c.	..	6	15 10						
Sundry stores and ex-									
penses	..	104	10 8						
				2,017	14 6				
Purchase of bullocks	..	..	..	14	10 0				
Supervision—									
Salaries	..	179	16 9						
Travelling-expenses	..	2	15 0						
				182	11 9				
Overhead expenses—									
Depreciation on plant	..	..	..	53	1 11				
Interest on capital	..	..	..	46	15 1				
				£2,842	16 10			£2,842	16 10

SEATOUN GRAVEL INDUSTRY.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>		£	s. d.	£	s. d.	<i>Cr.</i>		£	s. d.
To Working-expenses—						By Sales of gravel	.. .. .	1,666	19 0
Royalties	..	501	3 0						
Motor-spirits, kerosene, &c.	..	20	19 11						
Elevator expenses and re-									
pairs	..	16	16 1						
Ironwork and sundries	..	22	11 1						
Timber	..	23	19 5						
				585	9 6				
Profit	..	..	..	1,081	9 6				
				£1,666	19 0			£1,666	19 0

WI TAKO BRICK-MANUFACTURING INDUSTRY.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>		£	s. d.	£	s. d.	<i>Cr.</i>		£	s. d.
To Opening stocks	..	..	..	538	0 0	By Sales of bricks	.. .. .	1,290	6 4
Working-expenses—						Closing stocks	.. .. .	1,098	16 6
Fuel	..	1,029	11 2			Loss on working	.. .. .	1,750	11 2
Railage and cartage	..	406	13 0						
Horse-feed	..	114	16 10						
Lubricants	..	110	17 9						
Harness and dray re-									
pairs, &c.	..	54	2 6						
Machine parts and re-									
pairs	..	33	9 11						
Tools and repairs	..	14	19 10						
Expert services of J. R.									
Todd, Esq.	..	160	8 4						
				1,924	19 4				
Salaries of burners, foreman, and									
engineer	..	..	..	830	3 10				
Depreciation on plant and buildings	..	..	..	463	5 6				
Interest on capital	..	..	..	383	5 4				
				£4,139	14 0			£4,139	14 0

PRISONS DEPARTMENT—*continued.*

FARMS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	Invercargill.	Paparua.	Point Halswell.	Waikeria.	Wi Tako.
To Opening stocks—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Live-stock	6,565 0 0	2,646 12 9	446 11 0	2,850 19 0	412 0 0
Harvested crops	1,091 0 0	1,729 5 3	..	1,110 0 0	50 0 0
Unharvested crops	190 0 0	2,984 0 0	..	574 0 0	92 10 0
Nursery-trees .. .. .	..	..	..	100 0 0	..
Orchard-trees .. .. .	..	..	..	500 0 0	..
Honey .. .. .	..	..	..	50 0 0	..
	7,846 0 0	7,359 18 0	446 11 0	5,184 19 0	554 10 0
Purchases of live-stock—					
Dairy cows	36 16 6	466 15 0	..	..	..
Sheep, lambs, &c.	1,046 12 8	..	..	307 3 6	..
Pigs	10 9 0	..	..	..	..
Beef-cattle	428 19 6	523 16 6	..	..	..
Working-horses	124 0 0	35 0 0	..	..	70 0 0
Dogs, &c.	3 12 6	..	..	..	..
Poultry .. .. .	..	10 0 0	..	..	..
	1,650 10 2	1,035 11 6	..	307 3 6	70 0 0
Working-expenses and purchase of farm stores—					
Milk-production	154 10 10	19 0 0	68 5 5	28 6 5	..
Sheep	6 15 1	18 11 10	..	..	..
Pigs	68 9 7	20 12 3	..	10 10 1	..
Cropping	136 18 3	471 18 10	..	..	..
Vegetable-garden and orchard	89 16 0	6 7 10	..	292 12 3	..
Beef-cattle	6 10 6	8 19 1	..	..	..
Working-horses	43 8 3	61 1 7	..	116 12 1	144 15 8
Farm, general	380 14 9	483 16 4	94 13 3	966 2 2	53 7 11
Poultry .. .. .	..	0 12 3	11 10 5	58 4 0	..
Apiary .. .. .	..	..	..	12 18 9	..
	887 3 3	1,091 0 0	174 9 1	1,485 5 9	198 3 7
Supervision—					
Milk-production	416 4 0	214 9 1	..	478 15 0	..
Sheep	1 15 7	73 6 1	..	..	..
Pigs	10 0 1	26 9 0	..	4 11 7	..
Cropping	108 3 9	249 13 9	..	..	..
Vegetable-garden and orchard	204 17 0	280 0 0	..	509 18 5	..
Farm, general	891 16 7	230 7 10	345 0 0	261 14 8	..
Beef-cattle .. .. .	..	40 10 0	..	..	..
Poultry .. .. .	..	10 9 8	..	..	..
	1,632 17 0	1,125 5 5	345 0 0	1,254 19 8	..
Transfers from Institutions and other industries—					
Pigs section	241 17 10	30 6 10	..	151 9 4	..
Calves section	101 7 3	..	..	..	..
Farm, general	230 9 10	..	..	309 8 4	..
Milk-production .. .. .	..	97 17 6	..	641 1 5	..
Sheep .. .. .	..	220 0 0	..	..	..
Beef-cattle .. .. .	..	57 0 0	..	..	..
Poultry .. .. .	..	14 5 8	..	1 18 1	..
Garden	1 7 3	..	..	0 8 6	..
	575 2 2	419 10 0	..	1,104 5 8	..
Depreciation reserve	1,113 8 7	42 2 0	7 14 0	112 4 0	4 2 0
Interest on capital	1,763 11 0	670 9 0	36 0 0	963 9 0	227 5 0
Net profit .. .. .	..	..	45 17 4	2,952 4 6	..
	15,468 12 2	11,743 15 11	1,055 11 5	13,364 11 1	1,054 0 7

PRISONS DEPARTMENT—continued.

FARMS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Cr.</i>	Invercargill.	Paparuā.	Point Halswell.	Walkeria.	Wī Tako.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales—					
Milk and dairy-produce ..	2,403 5 4	665 17 1	205 4 8	2,649 8 9	..
Rams and ewes	220 4 0	62 12 3	..	..	..
Wool	269 15 11	456 7 1	..	..	..
Lambs	382 13 10	439 12 10	..	..	..
Pigs	261 1 7	370 19 1	182 18 1	327 0 3	0 17 6
Hay and chaff	43 4 3	..	..	..	..
Vegetables and fruit ..	89 1 3	76 19 5	..	965 4 6	..
Skins and hides	126 6 8	90 10 9	..	102 13 9	..
Meat to officers	148 7 10	80 0 7	..	133 3 10	..
Fat cattle	557 19 5	..	..	240 12 9	..
Horses	2 17 0	..	..	..	10 0 0
General farm produce ..	266 4 4	23 14 8	5 5 5	57 5 1	42 1 11
Dairy cows .. ..	..	35 7 0	..	..	..
Crops .. ..	..	929 11 3	..	..	..
Poultry and eggs .. ..	..	57 12 10	17 7 1	118 12 1	..
Apiary-produce .. ..	..	..	..	18 5 8	..
Firewood .. ..	..	..	..	..	23 5 0
	4,771 1 5	3,289 4 10	410 15 3	4,612 6 8	76 4 5
Produce transferred and services rendered to institutions and farms—					
Milk, &c.	394 10 4	42 10 9	43 1 4	127 3 0	..
Beef	689 11 6	469 10 4	..	456 15 2	..
Mutton	55 4 8	..	0 13 6	31 13 11	..
Vegetables and trees ..	78 2 0	59 18 5	27 16 6	553 14 9	37 9 9
Fodder	314 5 0	517 9 8	..	608 0 0	..
Pork .. ..	..	7 4 6	..	98 11 1	..
General produce .. ..	..	0 11 4	0 2 0	..	..
Horses .. ..	..	..	..	26 0 0	..
Hire of horses, blacksmithing, &c.	..	..	..	233 2 9	..
	1,531 13 6	1,097 5 0	71 13 4	2,135 0 8	37 9 9
Closing stocks—					
Live-stock—					
Dairy herd	5,495 0 0	922 0 0	376 0 0	1,839 10 0	..
Sheep	230 14 0	781 17 0	1 0 0	43 14 0	..
Pigs	195 11 0	198 9 0	30 0 0	151 10 0	33 10 0
Beef cattle	664 0 0	17 10 0	..	207 0 0	268 10 0
Working horses	798 0 0	423 0 0	61 0 0	978 0 0	135 0 0
Dogs .. ..	..	7 0 0	..	..	..
Poultry .. ..	..	32 18 0	14 5 0	46 19 6	..
	7,383 5 0	2,382 14 0	482 5 0	3,266 13 6	437 0 0
Produce, &c.—					
Harvested crops	858 0 0	992 0 0	..	980 0 0	..
Unharvested crops	151 16 0	143 1 0	3 5 0	689 0 0	227 0 0
Value of vegetable gardens, orchards and nurseries	178 18 10	204 1 8	..	1,224 15 0	..
Sundry stores, tools, &c. ..	203 8 1	304 16 6	87 12 10	323 2 6	..
Eggs, &c. .. ..	..	0 2 9	..	12 3 0	..
Honey, bees, &c. .. ..	..	..	..	121 9 9	..
	1,392 2 11	1,644 1 11	90 17 10	3,350 10 3	227 0 0
Net losses	390 9 4	3,330 10 2	..	..	276 6 5
	15,468 12 2	11,743 15 11	1,055 11 5	13,364 11 1	1,054 0 7

SUMMARY.

Total net losses	£	s. d.
Total net profits	3,997	5 11
Balance, being excess of losses over profits	£999	4 1

PRISONS DEPARTMENT—continued.
 INSTITUTIONAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1924.

	Addington.	Auckland.	Hautau.	Invercargill.	Napier.	New Plymouth.	Paparuā.	Point Haiswell.	Waikaria.	Waikane.	Wellington.	Wai Tako.	Minor Gaols.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Dr.</i>														
To opening stocks—	250 16 5	806 12 7	303 1 0	646 9 10	96 9 4	150 11 9	670 6 0	282 8 10	887 18 7	67 10 3	564 6 4	175 6 0	43 0 8	4,754 18 4
In local stores	386 14 3	4,649 10 10	510 17 2	4,751 19 7	209 9 0	691 10 8	1,674 2 0	517 2 4	1,351 0 4	319 4 2	1,615 2 9	1,072 18 10	131 3 9	18,180 15 8
Clothing, bedding, &c.	26 5 0	1,089 8 4	73 9 0	642 6 7	29 15 9	201 5 1	217 14 8	37 12 6	886 9 4	172 5 2	123 2 6	391 1 11	90 0 0	4,005 15 5
Tools	65 5 0	233 6 8	1,067 0 0			173 10 0				69 15 0				1,698 16 8
Live-stock, growing and stored crops	729 0 8	6,778 18 5	1,954 7 2	6,040 16 0	335 14 1	1,216 17 6	2,452 3 5	837 3 8	3,055 8 3	628 14 7	2,302 11 7	1,639 6 9	669 4 0	28,640 6 1
Sundry expenses—														
Salaries	456 13 4	9,764 5 6	810 12 2	5,136 10 3	636 13 4	1,702 18 4	2,878 14 7	825 7 3	4,084 17 4	1,277 11 4	4,889 16 4	1,321 6 6	1,999 12 5	35,734 19 2
Advertising, photos, books, &c.	7 6 8	36 1 4	3 11 0	52 13 3	6 6 0	6 6 0	2,977 7 6	27 4 4	23 18 6	7 5 8	27 4 4	7 15 8	2 19 0	2,910 16 2
Lodging allowance				645 15 0	9 3 4	63 8 8	126 17 7	49 2 5	20 9 2	54 6 3	471 6 9	53 5 0	29 4 11	2,410 4 0
Maintenance of prisoners in public hospitals and medicines and medical comforts	20 5 7	212 16 9	8 9 0	242 19 2	32 10 1	23 5 9	66 3 5	45 19 10	87 8 6	17 5 8	126 3 8	53 13 5	85 17 2	1,052 7 0
Office fittings and medical comforts	7 5 5	163 15 11	22 15 9	112 8 3	9 15 9	23 12 2	66 14 1	13 1 0	68 1 10	55 14 6	33 11 0	39 1 9	38 15 1	654 12 6
Printing and stationery				364 4 1	9 18 5	27 4 0	140 1 6	25 3 8	12 10 0	128 18 10	78 11 4	68 8 2	88 18 7	1,331 0 11
Expenses prison farms and works, equipment and instructional work, and allowances to instructing officers		320 0 11	67 4 1											
Clothing, bedding, furniture, uniforms, and accoutrements	12 3 7	270 3 1	29 9 10	768 7 4	5 18 6	26 7 2	125 1 2	97 2 5	161 2 9	117 15 1	49 7 5	12 4 9	26 3 7	1,701 6 8
Assistance to discharged prisoners, gratuities to short-sentenced prisoners, and prisoners industry earnings	10 8 11	360 14 2	19 17 6	295 15 0	3 15 6	45 6 0	100 19 5	61 3 6	140 18 4	13 14 3	22 9 0	2 9 0	10 4 6	1,087 15 1
Fuel, light, power, and water	148 0 5	1,097 1 6	16 2 2	739 19 11	122 7 5	168 7 1	533 19 2	250 12 6	321 14 5	21 2 5	282 5 8	125 18 0	454 2 5	4,281 13 1
Rations	55 17 12	3,275 17 0	719 1 0	1,799 4 8	232 3 8	639 10 4	1,080 16 1	376 1 7	988 0 1	1,448 17 11	1,045 14 1	670 3 7	2,323 12 10	15,094 16 7
Sanitary services	6 13 12	283 15 4	10 17 9	180 19 1	10 6 8	30 1 3	69 8 0	37 8 3	32 9 0	35 6 11	36 15 1	20 0 0	59 13 4	921 19 0
Telephone services	14 13 11	23 1 6	276 0 6	92 11 6	11 4 0	17 10 3	45 11 4	27 5 10	51 18 2	73 1 11	30 6 1	7 6 0	40 3 9	280 15 4
Temporary Warders and Matrons	55 19 10	1,741 19 2	276 0 6	854 11 6	123 8 4	294 13 9	374 12 0	153 9 8	1,297 18 3	105 1 10	717 15 10	57 5 0	40 3 9	6,086 13 5
Transfer of prisoners	10 7 3	416 2 4	36 11 11	384 11 6	17 15 6	62 11 0	174 13 9	57 15 4	114 18 10	102 1 5	171 14 2	27 7 8	155 13 2	1,654 17 0
Conveyance of prisoners on release	3 15 1	144 5 4	32 3 8	305 17 1	7 6 10	15 1 10	37 17 11	13 6 9	84 5 2	31 12 0	270 18 2	22 16 2	47 15 1	849 1 10
Vehicles, purchase and upkeep				67 8 1										
Forage, freight, and cartage, and contingencies	0 17 10	27 6 0	3 3 3	43 13 8	1 0 0	4 0 0	8 2 6	13 6 9	118 11 0	31 5 9	270 18 2	33 16 2	110 12 6	273 13 8
Allowances and expenses of departmental officers and transfer of officers and families	12 12 2	46 16 7	38 0 7	86 8 8	1 13 4	12 4 5	138 4 1	27 16 8	136 13 4	92 17 10	288 17 2	16 14 8	53 1 5	929 0 11
Maintenance of buildings	823 0 1	19,622 14 1	12,151 12 11	12,207 0 10	1,235 9 8	3,152 8 2	6,009 5 4	2,091 16 1	7,538 16 7	4,206 7 7	8,625 3 2	2,523 18 3	5,584 17 5	75,772 10 2
Produce transferred from other prisons and general stores	28 14 1	412 14 4	250 9 4	416 6 4	129 6 5	355 4 3	1,410 0 1	322 13 6	1,617 14 4	728 17 6	272 4 0	536 3 0	775 19 5	2,114 2 11
Boot repairs effected in bootshop		476 14 3		1,861 14 1	73 10 0	205 2 9	1,472 2 10	254 5 1	913 14 1	91 1 9	617 6 0	439 17 6	1,486 4 8	476 14 3
Depreciation reserve	341 16 0	3,380 18 11	83 8 5	3,513 18 4	280 2 6	381 9 4	3,063 3 4	434 17 9	1,900 7 0	109 1 7	2,164 5 6	673 9 5	3,376 2 6	11,215 18 8
Interest on capital	69 14 0	2,802 13 1	229 14 0	1,469 4 0	143 13 0	475 0 0	1,093 15 0	260 5 0	797 2 0	449 6 0	758 1 0	385 7 0	425 12 9	25,639 19 7
Proportion of overhead burden	2,666 4 2	45,539 3 2	4,677 16 11	27,025 13 1	2,252 0 2	5,786 2 0	15,638 2 5	4,201 1 1	15,823 2 3	6,213 9 0	15,509 13 3	6,198 1 11	12,842 3 0	164,372 12 5
<i>Cr.</i>														
By Credits for work	2 17 8		194 14 6	86 6 8		26 14 0			1,354 2 5	3,454 9 3	1,164 12 9	411 18 0		6,685 15 3
Sundry sales	13 12 0			75 7 6		136 11 0					269 11 4			495 1 10
Closing stocks—														
In local stores	223 1 2	886 5 11	528 19 2	913 16 0	80 15 1	140 9 9	410 17 2	284 18 9	802 8 3	508 12 3	451 3 11	249 17 11	13 15 1	4,961 1 3
Clothing, bedding, &c.	340 19 2	4,592 18 5	1,385 6 11	4,363 10 1	221 7 0	681 8 1	1,248 12 7	616 6 9	1,049 3 10	862 9 6	1,077 0 0	1,087 15 0	899 0 5	17,569 5 0
Tools and materials	25 9 0	572 18 3	135 6 11	263 7 11	29 15 9	199 11 4	184 9 2	44 9 6	188 8 11	239 5 1	228 0 0	330 3 9	126 4 9	2,565 10 4
Live-stock, stored and growing crops	41 5 0	267 3 4	1,906 0 0			132 15 0				261 0 0			160 0 0	2,768 3 4
Net cost of institutional upkeep	2,019 0 2	39,250 2 3	1,922 16 4	21,323 4 11	1,820 2 4	4,468 12 10	13,794 3 6	3,255 6 1	12,428 18 10	892 12 11	12,321 5 3	4,118 7 3	11,643 2 9	129,327 15 5
	2,666 4 2	45,539 3 2	4,677 16 11	27,025 13 1	2,252 0 2	5,786 2 0	15,638 2 5	4,201 1 1	15,823 2 3	6,213 9 0	15,509 13 3	6,198 1 11	12,842 3 0	164,372 12 5

PRISONS DEPARTMENT—*continued*.

OVERHEAD BURDEN ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Opening stocks of rations, &c., general stores ..	2,148	7	6	By Transfers of stores to various prisons and institutions	4,047	6	3
Sundry expenses (including Head Office rent) ..	13,337	8	1	Closing stocks of rations, &c., in general stores	2,114	7	6
Depreciation reserve	35	5	0	Balance divided amongst prisons on basis of prison population	9,359	6	10
	<u>£15,521</u>	<u>0</u>	<u>7</u>		<u>£15,521</u>	<u>0</u>	<u>7</u>

OTHER ADMINISTRATIVE EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Crimes Amendment Acts—				By Total expenditure	6,494	1	10
Administrative expenses	437	13	9				
Payment to prisoners' dependants	5,436	10	3				
Probation Branch—							
Allowances to honorary Probation Officers	£ 261	s. 0	d. 0				
Administrative expenses and advances to probationers	206	5	1				
Printing and stationery, Probation Officers	11	5	10				
Postage, telegrams, &c.	15	10	3				
			494				
Miscellaneous—							
Special allowances <i>ex gratia</i>	100	0	0				
Travelling-expenses in Australia	25	16	8				
			<u>125</u>				
	<u>£6,494</u>	<u>1</u>	<u>10</u>		<u>£6,494</u>	<u>1</u>	<u>10</u>

GENERAL PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Net losses on various undertakings—				By Net profits on various undertakings—			
Paparua Farm	3,330	10	2	Auckland Quarry	9,918	13	11
Invercargill Farm	390	9	4	Auckland mail-bag and satchels repair industry ..	682	12	9
Waikune Sawmill	573	14	8	Auckland tailoring industry ..	1,731	18	7
Wi Tako Brickworks	1,750	11	2	Auckland block and tile making industry	108	6	0
Wi Tako Farm	276	6	5	Auckland Coir-mat-making industry	25	15	1
			6,321	Auckland Bootmaking industry	965	1	8
Excess of profits over losses			13,470				13,432
			<u>£19,792</u>				<u>8</u>
			<u>0</u>	Napier Quarry	400	2	2
			<u>6</u>	New Plymouth Quarry	1,276	8	8
				Paparua blockmaking industry ..	603	10	4
				Point Halswell Farm	45	17	4
				Waikeria Farm	2,952	4	6
				Seatoun gravel industry	1,081	9	6
							6,359
							<u>12</u>
							<u>6</u>
							<u>£19,792</u>
							<u>0</u>
							<u>6</u>

PRISONS DEPARTMENT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>			<i>Assets.</i>					
	£	s. d.		£	s. d.	£	s. d.	
Capital	693,106	5 4	Land	144,835	18 10			
Treasury Adjustment Account	147,002	19 1	Leasehold	14,063	6 11			
Sundry creditors	6,730	13 10				158,899	5 9	
	£	s. d.	Buildings			498,254	6 3	
Depreciation reserve	27,641	13 6	Fixed plant	22,824	15 11			
Add amount reserved during year	10,691	8 5	Loose tools	2,565	10 4			
						25,390	6 3	
	38,333	1 11	Furniture and fixtures—					
Lyttelton Prison Reserve Suspense Account	2,539	17 6	General prisons and institutions	7,825	16 9			
Stores written off Suspense Account	162	8 1	Offices	1,624	17 7			
Profits on undertakings	13,470	8 9				9,450	14 4	
			Equipment—					
			Clothing and bedding	16,005	13 2			
			Arms and accoutrements	803	17 0			
			Library and school-books	759	14 10			
			Band instruments	230	0 0			
			Stamps and stationery	86	12 3			
						17,885	17 3	
			Transport—					
			Motor-vans and accessories	649	5 10			
			Lighters	1,064	0 0			
						1,713	5 10	
			Farm assets—					
			Shares and debentures	211	5 2			
			Implements and machinery	8,982	7 0			
			Loose tools	249	6 3			
			Live-stock	15,087	7 6			
			Unharvested crops	1,934	2 0			
			Harvested crops	3,815	0 0			
			Value of vegetable gardens and orchards	1,871	18 10			
			Sundry farm-produce, stores, harness, &c.	669	13 8			
			Value of apiary and dairy accessories	133	15 6			
						32,957	15 11	
			Stock-in-trade—					
			Quarries—Metal, spawls, &c.	285	5 0			
			Brickmaking—Bricks	1,098	16 6			
			Sawmilling—Timber	542	7 10			
			Block and tile making—Blocks and tiles	945	1 3			
			Other stocks in workshops	1,067	9 9			
						3,939	0 4	
			Stocks in general stores	8,617	9 7			
			Stocks in local stores	1,961	1 3			
						13,578	10 10	
			Sundry debtors			2,891	19 4	
			Accounts paid in advance			99	5 4	
			Cost of administering Crimes Amendment, Offenders' Probation Acts, &c.	6,494	1 10			
			Cost of Invercargill works	463	10 4			
			Cost of institutional upkeep	129,327	15 5			
						136,285	7 4	
						£901,345	14 6	
						£901,345	14 6	

8th December, 1924.

M. HAWKINS, Controller-General of Prisons.

I hereby certify that the Institutional Accounts, Profit and Loss 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 on capital, and for the erection and maintenance of buildings for which the Department possesses no parliamentary appropriation. The various working and Profit and Loss Accounts bear no charges for administration or prison labour. Certain Audit requirements as regards future balance-sheets have been communicated to the Department.—
J. H. FOWLER, Deputy Controller and Auditor-General.

PUBLIC WORKS DEPARTMENT.

NATIONAL DEVELOPMENT ACCOUNT (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

CONSTRUCTION AND IMPROVEMENT OF ROADS.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Expenditure on roads, bridges, &c., including subsidies to local bodies—				By Recoveries on account of expenditure of previous years—			
Whangarei Road District ..	95,531	12	9	Auckland Road District ..	175	8	10
Auckland Road District ..	142,224	6	11	Wellington Road District ..	12	5	0
Tauranga Road District ..	25,530	11	10	Greymouth Road District ..	1,500	0	0
Gisborne Road District ..	80,866	8	2				
Taumarunui Road District ..	62,243	14	10				1,687 13 10
Stratford Road District ..	111,819	14	8	Balance, being excess of capital expenditure over capital income on roads, &c., transferred to—			
Napier Road District ..	19,993	10	5	National Develop-	£	s.	d.
Wellington Road District ..	82,298	0	5	ment Account ..	781,922	5	5
Nelson Road District ..	27,601	3	7	Roadmen's huts, &c.	230	16	2
Greymouth Road District ..	32,759	9	1				782,153 1 7
Christchurch Road District ..	15,545	1	11				
Dunedin Road District ..	17,087	14	7				
Invercargill Road District ..	19,698	10	11				
	733,200	0	1				
Compensation for injuries ..	1,578	0	0				
Advertising tenders, &c. ..	145	9	2				
Engineering surveys ..	984	6	3				
Roadmen's huts, &c. ..	230	16	2				
Subsidies under section 276, Native Land Act ..	19	9	2				
Expenditure under section 16 (1), Native Land Amendment and Native Land Claims Adjustment Act, 1923 ..	4,500	0	0				
Reinstatement of works damaged by floods (portion chargeable to capital) ..	43,182	14	7				
	<u>£783,840</u>	<u>15</u>	<u>5</u>				<u>£783,840 15 5</u>

ROADS AND OTHER WORKS ON GOLDFIELDS AND MINERAL LANDS.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Net expenditure on construction of roads, tramways, and tracks in mining districts, on prospecting-tracks, and on general works—				By Balance, being excess of capital expenditure over capital income for year on goldfields, roads, &c., transferred to National Development Account ..	3,074	13	9
Auckland District ..	759	11	2				
Nelson District ..	435	7	9				
Greymouth District ..	1,248	14	4				
Invercargill District ..	630	17	6				
	<u>£3,074</u>	<u>13</u>	<u>9</u>				<u>£3,074 13 9</u>

PUBLIC WORKS DEPARTMENT—*continued*.
RAILWAY-CONSTRUCTION (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Net expenditure on—			By Recoveries on account of expenditure of previous years	1,166	12 7
Kaihu Extension	3,335	19 11	Credits for the amount of expenditure on lines handed over to the Railway Department, and of expenditure on open lines—		
Huarau Northwards	297,664	7 0	Land claims, &c.—		
Whangarei Branch	15,061	10 7	Waiuku Branch	£	s. d.
Waipu Branch	3,894	0 9	Railway	431	6 1
Huntly Branch	11,073	3 7	Culverden—Waiiau	85	1 6
Waihi—Taneatua	221,962	13 3	South Island Main Trunk—		
Gisborne—Napier	120,866	2 9	Picton Southwards.		
Waikokopu Branch	63,291	11 5	Wharanui Section	510	0 0
Opunake Branch	71,243	13 4		1,026	7 7
Stratford Main Trunk	53,828	3 0	Sections previously opened—		
Glenhope—Murchison	22,566	16 7	Helensville Northwards—		
Otira—Bealey	96,598	17 0	Bickerstaffe Section	438	0 0
Westport—Inangahua	1,051	3 9	Sections opened during year—		
Greymouth—Point Elizabeth	3,529	15 6	Kaihu Valley Extension	91,399	8 1
Orepuki—Waiiau	39,242	2 4	Ngapuhi Northwards—Okaihu Section	197,056	15 11
Lawrence—Roxburgh	77,822	19 9	Napier to Gisborne—Eskdale Section	167,619	5 3
Land claims, damages on losses on goods in transit, and miscellaneous	388	8 1	Greymouth—Point Elizabeth	74,145	10 9
Surveys, new lines and lines not specified	1,971	9 9		530,221	0 0
				531,685	7 7
			Less recoveries on account of sections previously opened—		
			Foxton to Waitara and Moturoa—Sentry Hill Deviation	225	0 0
			Napier to Woodville and Palmerston North	694	13 3
			South Island Main Trunk—		
			Picton Southwards	126	10 1
			Waipawa Northwards	3	18 0
			Marton—Te Awa-mutu	25	0 0
			Waiuku Branch	41	11 3
			Invercargill—Kingston, including Lake Wakatipu steamers	50	0 0
				1,166	12 7
				530,518	15 0
				531,685	7 7
			Balance, being excess of capital expenditure over capital income for the year transferred to Railway Construction Account	573,707	10 9
				£1,105,392	18 4

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, 1924.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Manuherikia scheme	11,454	1 9	By Balance transferred to Irrigation Construction Account, being excess of expenditure over income for year ..	91,311	18 5
Manuherikia scheme (upper)	875	13 0			
Ardgour	2,549	3 5			
Last Chance	12,264	1 7			
Roaring Meg	759	16 11			
Maniototo	27	10 0			
Upper Taicri	27	9 3			
Barnsleugh	4,946	13 5			
Teviot	19,803	0 1			
Bengerburn	312	13 4			
Tarras	38,193	11 1			
Hawea Flat	8	14 8			
Arrow River	1	19 4			
Surveys and general	87	10 7			
	<u>£91,311</u>	<u>18 5</u>		<u>£91,311</u>	<u>18 5</u>

TIMBER-SUPPLY AND SAWMILLS—KATIKATI ACCOUNT (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Expenditure on survey; acquisition of timber-area rights; purchase of mill, plant, and tramway; and general—			By Sale of timber	542	0 0
Acquisition of timber-area rights; purchase of mill, plant, and tramway	4,500	0 0	Miscellaneous credits	12	13 3
Legal expenses incidental to above	14	17 1	Balance, being excess of capital expenditure over capital receipts, transferred to Timber-supply and Sawmills Account	4,172	0 7
Annual rental	15	0 0			
Miscellaneous	196	16 9			
	<u>£4,726</u>	<u>13 10</u>		<u>£4,726</u>	<u>13 10</u>

PUBLIC BUILDINGS (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Parliamentary buildings	3,123	18 8	By Amounts transferred to Departments as under :—		
Departmental buildings and offices	5,317	14 0			
Workshops, stores, and garages	900	17 11			
Other Government buildings—			Health	7,591	6 11
Courthouses	2,481	6 3	Education	0	14 2
Prisons	27,897	4 11	Internal Affairs	44	1 8
Police	13,243	8 4	Justice	2,975	8 9
Postal and telegraph	106,356	9 3	Mental Hospitals	26,540	19 5
Agricultural	175	5 3	Police	13,374	8 1
Mental hospitals	29,694	13 1	Postal and Telegraph	108,395	7 9
Health and hospital institutions	7,255	15 8	Prisons	26,484	8 10
			Printing and Stationery	253	0 11
			Customs	1,467	16 7
			Agricultural	282	0 3
				<u>187,409</u>	<u>13 4</u>
			Balance, being excess of capital expenditure over capital income transferred to—		
			Parliamentary buildings	3,123	18 8
			Government Houses		
			Ministerial residences		
			Workshops, stores, and garages	900	17 11
			Departmental buildings and offices	5,012	3 5
				<u>9,037</u>	<u>0 0</u>
	<u>£196,446</u>	<u>13 4</u>		<u>£196,446</u>	<u>13 4</u>

PUBLIC WORKS DEPARTMENT—*continued.*

PLANT, MATERIAL, AND STORES (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Expenditure, including salaries, wages, &c., on—	£ s. d.				By Recoveries charged to miscellaneous public works—				
Plant	25,688 17 11				Issues, hire and depreciation on plant	25,713	9	8	
Material and stores	39,187 16 6				Issues, including overhead charges, material, &c.	88,429	16	7	
		64,876	14	5					
Balance, being excess of capital income over capital expenditure for year, transferred to—	£ s. d.								
Plant Account	24 11 9								
Material and Stores Account	49,242 0 1								
		49,266	11	10					
		<u>£114,143</u>	<u>6</u>	<u>3</u>					
									<u>£114,143 6 3</u>

PUBLIC WORKS, DEPARTMENTAL (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Net expenditure for year—	£ s. d.				By Income as under—				
Salaries	71,964 8 6				Fees—				
Extra engineering, clerical, and draughting, and office assistance	9,830 12 3				Inspection of electrical installations	17	16	0	
Travelling and transfer expenses, &c.	12,007 14 9				Preparation of power licenses	51	6	6	
Expenses of Commissions generally	43 8 5				Water-power licenses	395	9	11	
Equipment and other allowances	1,689 0 7				Commissions of Inquiry on behalf of local bodies	37	8	2	
Printing and stationery, lithographic work, plans, periodicals, &c.	8,328 8 1								502 0 7
Purchase of, and repairs to, instruments, office requisites, &c.	444 4 11				Sales of plans, specifications, &c., and general				211 2 4
Work done by High Commissioner's staff	900 0 0				Departmental expenditure—				
Postages, telegrams, telephone communications, rent of private letter-boxes and bags	5,910 0 6				Proportion applied to—				
Law charges and legal expenses	58 8 5				Roads (Maintenance Account)	1,700	0	0	
Cost of preparation of reports on New Zealand hydro-electric schemes	151 2 6				Domains (Maintenance Account)	150	0	0	
Sundries	515 4 7				Buildings (Maintenance Account)	350	0	0	
Rents of offices throughout New Zealand	8,535 0 0								2,200 0 0
		£120,377	13	6	Balance carried down, being excess of capital expenditure over capital income for year				117,464 10 7
									<u>£120,377 13 6</u>
To Balance brought down	117,464 10 7				By Recoveries on Account of expenditure of previous years—				
Interest at 4½ per cent. on capital value of departmental library (£650)	29 5 0				Expenses of Commission, Lumsden Town Board	8	16	0	
					Proportion of salary of caretaker, Government Buildings, Stratford	60	0	0	
									68 16 0
					Balance transferred to Departmental Account				117,424 19 7
		<u>£117,493</u>	<u>15</u>	<u>7</u>					<u>£117,493 15 7</u>

PUBLIC WORKS DEPARTMENT—*continued.*

MAINTENANCE OF PUBLIC BUILDINGS (CONSOLIDATED FUND).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Expenditure.</i>			<i>Income.</i>			
	£	s. d.	£	s. d.	£	s. d.
To Salaries	5,113	6 2			By Services and supplies for other Departments	2,908 2 9
Accident compensation, &c. ..	1,212	15 4			Recoveries from other Departments for main- tenance	51,613 13 8
Drainage and water rates ..	340	12 6			Freight and cartage	599 18 8
Maintenance—						
Government Houses ..	3,521	13 9			Rents recovered	8,187 18 11
Government buildings ..	76,269	12 7			Rents assessed against Go- vernment Departments ..	73,575 14 7
Parliamentary Buildings ..	2,721	12 9				
Telephone services ..	371	3 5				
Rents paid for Government offices	7,250	19 9			Interest on advances to Kairuru Quarry Com- pany	371 2 4
Travelling expenses and allow- ances	846	5 6				
Wages—Overseers and staff workmen	834	5 0				
Advertising and sundries ..	114	5 5				
Subsidy—Chatham Island steamer service	56	5 0				
Proportion of departmental ex- penditure to cover cost of supervision	350	0 0				
			99,002	17 2		
Depreciation (2 per cent.)—						
Departmental buildings and offices (£531,380 7s. 2d.) ..	11,027	12 2				
Parliamentary Buildings (£403,680 13s. 11d.) ..	8,073	12 4				
Government Houses (£50,007 1s. 10d.)	1,000	2 10				
Ministerial residences (£13,185)	263	14 0				
Workshops, stores, and gar- ages (£19,269)	385	7 8				
			20,750	9 0		
Balance carried down—Excess of income over expenditure for year			17,508	4 9		
			<u>£137,261</u>	<u>10 11</u>		<u>£137,261 10 11</u>

To Interest on capital ($4\frac{1}{2}$ per cent.)—	£	s. d.			By Balance brought down	£	s. d.
Kairuru Quarry loan (£6,185 5s. 4d.) ..	278	6 9			Balance, being excess of expenditure over income after charging interest on capital ..	51,122	8 5
Departmental buildings and offices—	£	s. d.					
Land and buildings (£822,609 7s. 2d.) ..	37,017	8 5					
Furniture and fittings (£11,967 12s. 10d.) ..	538	10 10					
Parliamentary Buildings—							
Land and buildings (£503,680 13s. 11d.) ..	22,665	12 8					
Government Houses—							
Land and buildings (£108,343)	4,875	8 10					
Furniture (£14,140) ..	636	6 0					
Ministerial residences—							
Land and buildings (£32,185)	1,448	6 6					
Furniture (£5,988) ..	269	9 2					
Workshops and garages—							
Buildings (£19,269) ..	867	2 1					
			68,318	4 6			
Expenditure on account of previous years—							
Wages of overseers			34	11 3			
			<u>£68,630</u>	<u>13 2</u>		<u>£68,630</u>	<u>13 2</u>

PUBLIC WORKS DEPARTMENT—*continued*.

MAINTENANCE AND IMPROVEMENTS OF ROADS, ETC., (CONSOLIDATED FUND).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

MAINTENANCE AND IMPROVEMENT OF ROADS, ETC.

<i>Expenditure.</i>				<i>Income.</i>			
To Net expenditure on roads, bridges, &c., including subsidies to local bodies—				By Income from—			
Salaries, wages, materials, &c.—	£	s. d.	£	s. d.	£	s. d.	
Whangarei district	150	0 0			Rents from ferries	40	0 0
Auckland district ..	2,724	9 8			Tolls from ferries	264	1 11
Tauranga district ..	6,355	8 10			Hire of equipment	257	4 0
Gisborne district ..	4,194	2 3			Interest on loan to Gore Borough Council at 6 per cent. on £2,450 2s. 8d.	147	0 2
Taumarunui district	7,115	5 4			Balance, being excess of expenditure over income	63,428	19 7
Stratford district ..	5,915	18 3					
Napier district ..	2,448	16 7					
Wellington district	867	12 5					
Nelson district ..	3,340	9 6					
Greymouth district	19,964	15 7					
Christchurch district ..	1,742	11 8					
Dunedin district ..	450	14 7					
			55,270	4 8			
Grants and subsidies to local bodies—							
Whangarei ..	200	0 0					
Auckland ..	442	10 0					
Gisborne ..	802	0 0					
Taumarunui ..	230	0 0					
Wellington ..	210	0 0					
Nelson ..	1,795	3 10					
Greymouth ..	2,671	12 1					
Christchurch ..	200	0 0					
Dunedin ..	505	10 0					
			7,056	15 11			
Departmental expenditure—Proportion of cost of supervision, &c. . .			1,700	0 0			
Interest on capital—4½ per cent. on loan to Gore Borough Council (£2,450 2s. 8d.)			110	5 1			
			£64,137	5 8			
					£64,137	5 8	

MAINTENANCE OF RIVER IMPROVEMENTS.

<i>Expenditure.</i>				<i>Income.</i>			
To Contribution towards maintenance of Waihou and Ohinemuri Rivers improvement—				By Balance			
	£	s. d.	£	s. d.	£	s. d.	
Contributed to 31st March, 1923 ..	7,913	5 9			9,029	9 7	
Contribution due 1923-24 ..	1,116	3 10					
			£9,029	9 7	£9,029	9 7	

GOVERNMENT AND OTHER DOMAINS (CONSOLIDATED FUND).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Expenditure.</i>				<i>Income.</i>			
To Net expenditure on—				By Balance, being excess of expenditure over income for the year			
Government domains—	£	s. d.	£	s. d.	£	s. d.	
Salaries ..	4,326	5 0			4,904	2 7	
Wages ..	3	3 2					
Coal, coke, water, &c. ..	72	14 6					
Flower-seeds, bulbs, plants, &c. ..	77	18 1					
Garden tools, &c. . .	125	3 0					
Repairs to buildings, cartage, and sundries ..	18	18 10					
Cost of supervision (allocated proportion of departmental expenditure)	150	0 0					
			4,774	2 7			
Other domains and works—							
Grants towards the improvement of domains ..	75	0 0					
Subsidies towards wards improvements of domains ..	55	0 0					
			130	0 0			
			£4,904	2 7	£4,904	2 7	

PUBLIC WORKS DEPARTMENT—*continued.*

TIMBER SUPPLY AND SAWMILLS (PUBLIC WORKS FUND).—WHATORO SAWMILL.

TRADING AND PROFIT AND LOSS ACCOUNT FROM DATE OF COMMENCING OPERATIONS ON
17TH DECEMBER, 1920, TO 31ST MARCH, 1924.

<i>Trading Account.</i>							
<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.	£	s. d.
To Milling	5,412	11 1	By Transfer to Govern- ment works ..	46,292	15 5		
Operating stores and supplies ..	4,973	19 10	Cash sales	2,347	1 3		
Logging and royalties	17,041	19 5					
Timber purchased and delivered ..	17,695	13 8					
	45,124	4 0	Value of stock of timber on hand ..			48,639	16 8
Gross profit, to Profit and Loss Account	20,279	9 6				16,763	16 10
	£65,403	13 6				£65,403	13 6

<i>Profit and Loss Account.</i>					
<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Salaries	1,877	9 11	By Gross profit from Trading Account ..	20,279	9 6
Travelling-expenses	588	18 11			
Interest on capital	2,973	17 10			
Depreciation on plant, buildings, tram- lines, &c.	6,242	5 2			
Net profit carried down	8,596	17 8			
	£20,279	9 6			£20,279 9 6
To Fire losses—	£	s. d.	By Net profit brought down	£	s. d.
Milling	4,111	15 4		8,596	17 8
Operating stores and supplies	535	16 11			
	4,647	12 3			
Balance after providing for interest on capital and replacement of losses by fire	3,949	5 5			
	£8,596	17 8			£8,596 17 8

BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>				<i>Assets.</i>				
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Head Office—					Value of plant, &c., after providing for deprecia- tion and writing-off as per Profit and Loss Account—			
For capital advances	28,751	1 0			Engines, haulers, boilers, planers, and tools ..	2,052	8 1	
For interest accrued	2,973	17 10			Wire ropes, wheels, belt- ing, rails, shafting, &c.	1,133	15 7	
			31,724	18 10	Benches	1,496	5 0	
Sundry creditors					Mill buildings	1,224	9 4	
Accumulated profit					Huts and offices	605	16 5	
Writings-off Suspense Account ..					Telephone-line and water- supply	90	4 4	
					Tram-lines	287	15 10	
								6,890 14 7
					Fire Loss Suspense Account			4,647 12 3
					Value of operating stores on hand ..			778 18 5
					Value of stock of timber on hand ..			16,763 16 10
						£	s. d.	
					Debtors for timber sales ..	12,057	11 4	
					Sundry debtors	48	10 0	
								12,106 1 4
			£41,187	3 5				£41,187 3 5

PUBLIC WORKS DEPARTMENT—continued.

GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1924.

Liabilities.

Treasury Capital Account (as at 1st April, 1923)—	Non-interest-bearing.		Interest-bearing.		Totals.		£	s. d.
	£	s. d.	£	s. d.	£	s. d.		
National development—Construction of Roads and Bridges vote	..	..	3,000	0 0	3,000	0 0		
Railway-construction vote	6,573,662	5 11	..	..	6,573,662	5 11		
Irrigation and Water-supply vote—								
Schemes in operation .. ..	..	..	175,108	4 5	..	..
Schemes under construction ..	225,218	17 1	..	..	400,327	1 6		
Public Buildings Construction vote ..	..	..	1,492,272	8 3	1,492,272	8 3		
Timber-supply and Sawmills vote ..	2,342	16 8	28,751	1 0	31,093	17 8		
Plant, Material, and Stores vote ..	417,051	7 4	..	..	417,051	7 4		
Departmental vote	1,934,807	13 9	650	0 0	1,935,457	13 9		
Maintenance votes—								
Maintenance of Roads and Bridges vote ..	..	..	2,450	2 8	..	..
Maintenance of Public Buildings vote ..	..	..	32,095	12 10	34,545	15 6		
	9,153,083	0 9	1,734,327	9 2	10,887,410	9 11	10,887,410	9 11
Treasury Adjustment Account :—								
National development—			£	s. d.	£	s. d.		
Construction of Roads and Bridges vote .. ..	..	..	740,648	12 2				
Harbours Improvements vote .. ..	..	..	6,324	10 5				
Lands Improvements vote .. ..	..	..	18,181	15 1				
Construction of roads on goldfields .. ..	..	..	7,717	5 11				
					772,872	3 7		
Railway Construction vote .. ..	..	..	..	..	540,134	19 5		
Irrigation and Water-supply vote—								
Schemes in operation .. ..	..	..	19,537	15 6				
Schemes under construction .. ..	..	..	89,024	8 6				
					108,562	4 0		
Public Buildings Construction vote .. ..	..	..	..	..	742	7 4		
Timber-supply and Sawmills vote .. ..	..	..	..	..	6,586	9 4		
Departmental vote .. ..	..	..	..	..	116,708	2 9		
Maintenance votes—								
Maintenance of Roads and Bridges vote .. ..	..	..	68,343	15 2				
Maintenance of Domains vote .. ..	..	..	5,102	17 10				
Maintenance of Public Buildings vote .. ..	..	..	11,467	4 11				
					84,913	17 11		
					1,630,520	4 4		
Less Plant, Material, and Stores vote .. ..	..	..	..	..	53,861	13 4		
							1,576,658	11 0
Sundry Creditors :—								
National development—								
Construction of Roads and Bridges vote .. ..	..	..	85,445	6 5				
Construction of Roads on Goldfields vote .. ..	..	..	207	7 9				
Harbours Improvements vote .. ..	..	..	85	2 0				
Lands Improvements vote .. ..	..	..	1,212	13 11				
					86,950	10 1		
Railway-construction vote .. ..	..	..	..	..	76,191	16 9		
Irrigation and Water-supply votes—								
Schemes in operation .. ..	..	..	370	7 1				
Schemes under construction .. ..	..	..	19,574	10 5				
					19,944	17 6		
Public Buildings Construction vote .. ..	..	..	..	..	13,267	4 0		
Timber-supply and Sawmills vote .. ..	..	..	..	..	865	6 11		
Plant, Material, and Stores vote .. ..	..	..	..	..	6,128	0 0		
Departmental vote .. ..	..	..	..	..	1,645	9 2		
Maintenance votes—								
Maintenance of Public Buildings vote .. ..	..	..	9,695	13 1				
Maintenance of Roads and Bridges vote .. ..	..	..	5,091	2 5				
Maintenance of Domains vote .. ..	..	..	123	8 6				
					14,910	4 0		
							219,903	8 5
Depreciation Reserves :—								
Parliamentary Buildings .. ..	..	..	..	..	16,127	4 4		
Government Houses .. ..	..	..	..	..	2,000	5 8		
Ministerial residences .. ..	..	..	..	..	527	8 0		
Departmental buildings and offices .. ..	..	..	..	..	19,081	7 8		
Workshops, stores, and garages .. ..	..	..	..	..	880	3 4		
Irrigation and water-supply (schemes in operation) .. ..	..	..	..	..	229	19 2		
							38,846	8 2
Writings-off in suspense, as per contra .. ..	..	..	..	..	..	..	5,679	6 9
							<u>£12,728,498</u>	<u>4 3</u>

PUBLIC WORKS DEPARTMENT—*continued.*
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1924—*continued.*

		<i>Assets.</i>				
National Development Works (Public Works Fund)—						
Capital expenditure, 1923-24, on—			£	s. d.	£	s. d.
Construction of roads and bridges			781,922	5 5		
Construction of roads and other works on goldfields and mineral lands ..			7,924	13 8*		
Lands improvements			8,982	16 10		
Construction and improvement of harbour works			6,409	12 5		
					805,239	8 4
Other Works (Public Works Fund)—						
Capital expenditure on—			£	s. d.	£	s. d.
Railway-construction—						
Expenditure to 31st March, 1923			46,013,849	0 6†		
Expenditure during year 1923-24 .. 1,105,392 18 4†						
Less recoveries, 1923-24, on account of previous years			1,166	12 7		
					1,104,226	5 9
Total expenditure to 31st March, 1924			47,118,075	6 3		
Deduct expenditure on lines opened—						
To 31st March, 1923			39,891,040	5 7†		
For year 1923-24			530,518	15 0		
					40,421,559	0 7
Total Railway Construction Account (unopened lines)					6,696,516	5 8
Huts, storerooms, and accommodation for workmen					69,033	11 4
Stocks of stores issued but unused—						
General			202,415	13 0		
Canteens			1,449	15 9		
Stocks of permanent-way material unused			202,860	1 4		
					406,725	10 1
					7,172,275	7 1
Irrigation schemes in operation and under construction—						
Schemes in operation—						
Expenditure to 31st March, 1923			168,923	1 10		
Expenditure during year 1923-24			9,742	13 1		
Part interest capitalized to 31st March, 1924			10,216	4 2		
					188,881	19 1
Schemes under construction—						
Expenditure to 31st March, 1923			225,218	17 1		
Expenditure during year 1923-24			91,311	18 5		
					316,530	15 6
					505,412	14 7
Timber-supply and Sawmills—						
Katikati Timber-supply Account—						
Expenditure to 31st March, 1923			1,783	7 7		
Expenditure during year 1923-24			4,172	0 7		
					..	5,955 8 2
Land-drainage works—						
Expenditure transferred to and recoverable from Lands Department—						
Swamp Land Drainage, 1914-17			4,563	19 7		
Hauraki Plains Settlement, 1907			5,070	0 0		
					..	9,633 19 7

	Land.		Buildings.					
			Value at 31st March, 1923.		Additions, 1923-24.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Public buildings and land—								
Parliamentary buildings	100,000	0 0	403,680	13 11	3,123	18 8	506,804	12 7
Government Houses ..	58,336	0 0	50,007	1 10	..	..	108,343	1 10
Ministerial residences ..	19,000	0 0	13,185	0 0	..	..	32,185	0 0
Departmental buildings, offices and residences	271,229	0 0	551,380	7 2	5,012	3 5	827,621	10 7
Workshops, stores, and garages	..	..	19,269	0 0	900	17 11	20,169	17 11
Roadmen's huts and accommodation	..	..	3,493	3 10	230	16 2	3,724	0 0
Sawmill buildings and offices (Whatoro)	..	..	1,830	5 9	..	..	1,830	5 9
	448,565	0 0	1,042,845	12 6	9,267	16 2	1,500,678	8 8
							1,500,678	8 8

* Includes expenditure of £4,849 19s. 11d., 1922-23, not previously taken into National Development Account.

† Costs and expenses of raising loan under Railways Improvements Authorisation Act, 1914, included in previous year's expenditure, now deleted from Public Works Accounts.

PUBLIC WORKS DEPARTMENT—continued.

GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1924—continued.

				<i>Assets—continued.</i>								
				£	s.	d.	£	s.	d.	£	s.	d.
Furniture and fittings—												
Departmental buildings and offices	..	..	..	5,460	3	0						
Ministerial residences	..	..	..	6,365	0	0						
Government Houses	..	..	..	12,946	0	0						
							24,771	3	0			
Mechanical office appliances, technical equipment, &c.							5,759	1	0			
Departmental Library	..	..	..				650	0	0			
										31,180	4	0
Plant, machinery, tools, and equipment—												
Plant, material, and stores vote	..	..	..	318,371	17	1						
Timber-supply and sawmills vote (Whatoro Sawmill)	..	..	..	5,060	8	10						
Workshops, stores, and garages	..	..	..	4,971	17	2						
							328,404	3	1			
Materials and stores, &c., unused (other than railway-construction)—												
National development—				£	s.	d.						
Construction of roads and bridges vote	..	..	..	32,759	16	5						
Lands Improvement vote	..	..	..	742	9	6						
							33,502	5	11			
Irrigation and Water-supply vote—												
Schemes in operation	..	..	..	250	0	0						
Schemes under construction	..	..	..	16,309	4	3						
							16,559	4	3			
Timber-supply and Sawmills vote (Whatoro Sawmill)—												
Timber stocks	..	..	..	16,763	16	10						
Stores, &c.	..	..	..	778	18	5						
							17,542	15	3			
Plant, Material, and Stores vote	..	..	..				49,412	18	5			
Departmental vote (official stamps)	..	..	..				397	10	0			
Maintenance vote—												
Roads and Bridges, &c.	..	..	..	689	11	3						
Public Buildings	..	..	..	2,093	2	4						
Government and other Domains	..	..	..	322	3	9						
							3,104	17	4			
										120,519	11	2
												448,923 14 3
Loans outstanding—												
Construction of Roads and Bridges vote	..	..	..				4,500	0	0			
Maintenance of Roads, &c., vote	..	..	..	2,450	2	8						
Interest accrued thereon	..	..	..	32	4	5						
							2,482	7	1			
Construction of Public Buildings vote	..	..	..	6,185	5	4						
Interest accrued thereon	..	..	..	92	15	7						
							6,278	0	11			
												13,260 8 0
Sundry debtors :—												
National development—												
Construction of Roads and Bridges vote	..	..	..	6,187	16	9						
Lands Improvements vote	..	..	..	35	3	1						
							6,222	19	10			
Railway-construction vote	..	..	..				17,713	15	0			
Irrigation and Water-supply vote	..	..	..				4,205	4	10			
Construction of Public Buildings vote	..	..	..						0	14	2	
Timber-supply and Sawmills vote (Whatoro Sawmill)	..	..	..				12,106	1	4			
Plant, Material, and Stores vote	..	..	..				1,532	18	6			
Departmental vote	..	..	..				531	2	4			
Maintenance votes—												
Public Buildings	..	..	..	8,011	9	6						
Roads and Bridges, &c.	..	..	..	254	12	9						
							8,266	2	3			
												50,578 18 3
Expenditure paid in advance :—												
Maintenance of Public Buildings vote	..	..	..									25 0 0
Writings-off Suspense Account :—												
Timber-supply and Sawmill Account—Whatoro Sawmill (fire loss)	..	..	..				4,647	12	3			
Stores and equipment (sundry votes)	..	..	..				792	10	0			
Debtors and sales, &c. (sundry votes)	..	..	..				239	4	6			
												5,679 6 9
Departmental vote (Public Works Fund) :—												
Unallocated cost of designing and of supervising works, &c.—												
To 31st March, 1923	..	..	..				1,934,807	13	9			
For year 1923-24	..	..	..				117,424	19	7			
										2,052,232	13	4
Maintenance Accounts, 1923-24 :—												
Irrigation and water-supply—												
Schemes in operation	..	..	..				2,886	18	6			
Public buildings	..	..	..				51,122	8	5			
Timber-supply and sawmills—												
Whatoro Sawmill	..	..	..				Cr. 3,949	5	5			
Roads and bridges, &c.	..	..	..				63,428	19	7			
Government and other domains	..	..	..				4,904	2	7			
Waihou and Ohinemuri Rivers improvement—												
To 31st March, 1923	..	..	..	7,913	5	9						
For year 1923-24	..	..	..	1,116	3	10						
							9,029	9	7			
												127,422 13 3
												<u>£12,728,498 4 3</u>

|| Total to 31st March, 1924.

CHAS. E. BENNETT, Assistant Under-Secretary.
J. J. GIBSON, Accountant.

STAMP DUTIES DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries	17,393	18 11	By Adhesive stamps	80,471	12 1
Relieving and other allowances	84	0 2	Duty on instruments	616,706	19 7
Printing and stationery	1,872	4 9	Death duties	1,347,244	10 10
Postages and telephone subscriptions	1,308	8 5	Gift duty	61,573	2 3
Cost of printing stamps	9,170	18 7	Crown and Native rates	323	10 4
Fuel, light, and cleaning	147	8 5	Fines and penalties	3,492	6 8
Office and general expenses	157	16 4	Impressed stamps	135,426	15 1
Freight and cartage	180	12 2	Company licenses	59,508	3 0
Law-costs	440	13 6	Bank-note duty	197,557	18 11
Valuation fees	289	3 5	Totalizator-tax	616,844	11 11
Travelling-expenses	203	14 3	Amusements-tax	115,056	10 1
Rent of offices	2,514	17 1	Miscellaneous receipts	840	6 1
Petitions	171	4 2			
Totalizator inspection	773	17 6			
Depreciation	590	13 10			
Balance	3,199,746	15 4			
	<u>£3,235,046</u>	<u>6 10</u>		<u>£3,235,046</u>	<u>6 10</u>
	£	s. d.		£	s. d.
To Interest	453	17 8	By Balance brought down	3,199,746	15 4
Balance	3,199,292	17 8			
	<u>£3,199,746</u>	<u>15 4</u>		<u>£3,199,746</u>	<u>15 4</u>

BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital as at 1st April, 1923	10,086	5 2	Deposit Account	135	1 1
Sundry depositors	135	1 1	Office furniture and fittings—		
Sundry creditors—			1st April, 1923	2,616	17 4
Refunds	8,694	0 0	Additions during year	150	0 0
Expenditure	4,037	13 7			
	<u>12,731</u>	<u>13 7</u>		<u>2,766</u>	<u>17 4</u>
Death and gift duties suspense	4,371	1 0	Mechanical appliances—		
Depreciation reserve	2,320	17 4	1st April, 1923	594	5 6
Balance of income over expenditure	3,199,292	17 8	Additions during year	180	8 6
				<u>774</u>	<u>14 0</u>
			Library	175	0 0
			Plant and machinery—		
			1st April, 1923	6,700	2 4
			Additions during year	170	11 1
				<u>6,870</u>	<u>13 5</u>
			Stocks of paper and stamps on hand	1,405	17 6
			Sundry debtors	269,914	5 3
			Treasury Adjustment Account	2,946,895	7 3
	<u>£3,228,937</u>	<u>15 10</u>		<u>£3,228,937</u>	<u>15 10</u>

15th January, 1925.

J. MURRAY, Deputy Commissioner of Stamp Duties.

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 and interest for which the Department possesses no parliamentary appropriation.—J. H. FOWLER, Deputy Controller and Auditor-General.

STATE FOREST SERVICE—*continued.*
BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Sundry creditors—				Standing forests ..			33,745,646 0 0
National Endowment Account ..	31,800	2	6	Additions, 1923–24 ..			443,302 6 0
On open account ..	3,800	13	4				34,188,948 6 0
Interest accrued to 31st March, 1924 ..	4,616	15	9	Less reserve at 31st March, 1923 ..	83,594	12	5
				Transferred from Income and Expenditure Account ..	206,157	12	10
Sinking Fund Reserve Account ..							289,752 5 3
Assets Suspense Account reserve ..				Forest improvements—			
Liability for amounts held in deposit ..				Demarcation ..	391	7	9
Consolidated Fund—Grants made ..				Roads and tracks ..	310	6	7
Loan Account—Debentures and stock issued ..				Protection improvements ..	52	4	8
Forest Capital Account ..	36,146,892	2	3				753 19 0
Less adjustments of value of assets ..	311	0	7	Plantations and nurseries ..			
				Land ..	1,834,002	10	0
	36,146,581	1	8	Additions, 1923–24 ..	24,293	0	0
Increase of lands and forest controlled ..	463,121	13	0				1,858,295 10 0
				Experimental works—			
	463,121	13	0	Sand-dune reclamation ..	3,073	4	11
			36,609,702 14 8	Westland Forest Experiment Station ..	2,722	4	1
							5,795 9 0
				Departmental property—			
				Buildings ..	338	8	9
				Field equipment ..	2,302	3	3
				Office equipment ..	2,335	14	8
				Motor-vehicles ..	1,307	1	7
				Telephone-lines ..	252	8	9
				Fire-fighting equipment ..	250	11	0
				Photographic equipment ..	166	10	6
				Reference library and forest exhibits ..	532	8	0
				Forest ecology equipment ..	142	15	9
				Timber-testing equipment ..	176	1	1
				Forest atlas ..	750	5	4
							8,554 8 8
				Sinking Fund Investment Account ..			2,236 6 7
				Assets Suspense Account ..			723 15 10
				Deposit Account, Amounts held in ..			1,127 14 1
				Sundry debtors—			
				State Forests ..	251,216	14	11
				Nurseries ..	32	18	3
				Interest accrued on Investment Account ..	1,973	9	8
					253,223	2	10
				Less reserve for bad and doubtful debts ..	2,500	0	0
							250,723 2 10
				Cash—			
				In Investment Account ..	144,700	0	0
				In Public Account ..	10,913	16	10
				In Post Office ..	3,212	5	10
				In Treasury Stamp Duties Suspense Account ..	93	11	9
							158,919 14 5
							£37,214,429 9 0

NOTES.

- (1.) All lands under the jurisdiction of the State Forest Service, including national-endowment lands, have been nominally valued at 5s. per acre.
- (2.) The value of standing indigenous forests has been established by the Director of Forestry.
- (3.) Plantations have been valued at cost plus compound interest, less returns compounded.

E. PHILLIPS TURNER, Secretary of Forestry.
A. W. GYLES, Accountant.

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

TOURIST AND HEALTH RESORTS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Working accounts—	Net loss after charging interest—				By Working accounts—	Net profit after charging interest—			
Te Aroha		2,201	13	10	Rotorua electric system		2,761	13	10
Rotorua baths		9,828	18	3	Rotorua acclimatization		1,144	4	0
Rotorua Sanatorium		1,104	2	0	Waimangu round trip		868	18	8
Rotorua gardens		3,441	3	2	Waitomo Caves, hostel, and guiding		2,737	6	3
Rotorua water and drainage		3,993	11	10	Miscellaneous receipts—Sale of photographs, advertising, receipts, &c. ..		213	5	11
Lake House, Waikaremoana		502	17	9	Balance—Excess of expenditure over income, after charging interest ..		35,625	16	5
Morere Hot Springs		177	12	9					
Queenstown		631	9	10					
Glade House and Milford Track ..		1,298	11	8					
Miscellaneous reserves		5,155	15	3					
Passenger-booking bureaux		1,641	19	7					
Sydney and Melbourne agencies ..		3,104	15	2					
Head Office—									
Salaries and wages		3,607	15	9					
Advertising (general)		1,060	2	9					
Subsidies to inland mails		1,458	10	0					
Subsidies to Rotorua Borough Council		1,300	0	0					
Improvements at Helensville, Maruia, Hot Springs, and Mount Egmont ..		716	10	1					
Expenses in connection with Brisbane, Adelaide, Durban, and Vancouver agencies		105	15	0					
Travelling-expenses, rent, postages, telephones, photographs, pamphlets, &c.		1,944	12	6					
Depreciation (Head Office)		29	17	7					
Interest on capital (Head Office and bureaux)		45	10	4					
		<u>£43,351</u>	<u>5</u>	<u>1</u>			<u>£43,351</u>	<u>5</u>	<u>1</u>

ROTORUA GARDENS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries and wages	3,208	3	7	By Receipts	1,047	5	3
Purchases	149	16	7	Balance carried down	2,771	2	8
Lighting, repairs, freight, &c. ..	252	8	0				
Depreciation	207	19	9				
	<u>£3,818</u>	<u>7</u>	<u>11</u>		<u>£3,818</u>	<u>7</u>	<u>11</u>
	£	s.	d.		£	s.	d.
To Balance brought down	2,771	2	8	By Net loss, to Income and Expenditure Account	3,441	3	2
Interest on capital	670	0	6				
	<u>£3,441</u>	<u>3</u>	<u>2</u>		<u>£3,441</u>	<u>3</u>	<u>2</u>

ROTORUA BATHS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Consumable stores at 1st April, 1923 ..	313	9	0	By Receipts	6,073	15	8
Salaries and wages	9,937	10	5	Consumable stores at 31st March, 1924	212	17	0
Purchases	1,473	9	10	Balance carried down	7,753	1	8
Travelling-expenses, freight, lighting, &c. ..	904	10	11				
Depreciation	1,410	14	2				
	<u>£14,039</u>	<u>14</u>	<u>4</u>		<u>£14,039</u>	<u>14</u>	<u>4</u>
	£	s.	d.		£	s.	d.
To Balance brought down	7,753	1	8	By Net loss, to Income and Expenditure Account	9,828	18	3
Interest on capital	2,075	16	7				
	<u>£9,828</u>	<u>18</u>	<u>3</u>		<u>£9,828</u>	<u>18</u>	<u>3</u>

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued.*

TE AROHA.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Consumable stores at 1st April, 1923 ..	102	14	9	By Receipts	1,638	11	1
Salaries and wages	2,471	13	0	Consumable stores at 31st March, 1924	53	16	0
Repairs, lighting, printing and stationery, cartage, travelling-expenses, &c.	471	5	4	Balance carried down	1,533	6	0
Depreciation	180	0	0				
	<u>£3,225</u>	<u>13</u>	<u>1</u>		<u>£3,225</u>	<u>13</u>	<u>1</u>
	£	s.	d.		£	s.	d.
To Balance brought down	1,533	6	0	By Net loss to Income and Expenditure Account	2,201	13	10
Interest on capital	668	7	10		<u>£2,201</u>	<u>13</u>	<u>10</u>
	<u>£2,201</u>	<u>13</u>	<u>10</u>		<u>£2,201</u>	<u>13</u>	<u>10</u>

ROTORUA ELECTRIC SYSTEM.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries and wages	3,041	5	5	By Electric-energy supplied	8,381	7	3
Purchases	398	17	3	Discounts forfeited	80	0	7
Lighting, repairs, freights, &c. ..	373	11	10	Miscellaneous receipts	461	14	0
Depreciation	1,034	2	4				
Balance carried down	4,075	5	0				
	<u>£8,923</u>	<u>1</u>	<u>10</u>		<u>£8,923</u>	<u>1</u>	<u>10</u>
	£	s.	d.		£	s.	d.
To Interest on capital	1,313	11	2	By Balance brought down	4,075	5	0
Net profit to Income and Expenditure Account	2,761	13	10				
	<u>£4,075</u>	<u>5</u>	<u>0</u>		<u>£4,075</u>	<u>5</u>	<u>0</u>

ROTORUA WATER AND DRAINAGE SYSTEM.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries and wages	1,568	13	8	By Water charges	2,940	17	1
Proportion of amount expended on replacement of water-mains	2,500	0	0	Miscellaneous receipts	93	14	8
Purchases, freights, repairs, printing, &c. ..	342	2	11	Balance carried down	1,568	12	3
Depreciation	192	7	5				
	<u>£4,603</u>	<u>4</u>	<u>0</u>		<u>£4,603</u>	<u>4</u>	<u>0</u>
	£	s.	d.		£	s.	d.
To Balance brought down	1,568	12	3	By Net loss, to Income and Expenditure Account	3,993	11	10
Interest on capital	2,424	19	7		<u>£3,993</u>	<u>11</u>	<u>10</u>
	<u>£3,993</u>	<u>11</u>	<u>10</u>		<u>£3,993</u>	<u>11</u>	<u>10</u>

ROTORUA SANATORIUM.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Consumable stores at 1st April, 1923 ..	160	2	1	By Fees receivable	4,626	1	3
Salaries and wages	2,545	0	4	Miscellaneous receipts	175	14	10
Purchases	1,712	5	9	Consumable stores at 31st March, 1924	229	6	4
Lighting, freight, printing, repairs, &c. ..	1,036	9	5	Balance carried down	783	0	9
Depreciation	360	5	7				
	<u>£5,814</u>	<u>3</u>	<u>2</u>		<u>£5,814</u>	<u>3</u>	<u>2</u>
	£	s.	d.		£	s.	d.
To Balance brought down	783	0	9	By Net loss, to Income and Expenditure Account	1,104	2	0
Interest on capital	321	1	3		<u>£1,104</u>	<u>2</u>	<u>0</u>
	<u>£1,104</u>	<u>2</u>	<u>0</u>		<u>£1,104</u>	<u>2</u>	<u>0</u>

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued.*

ROTORUA ACCLIMATIZATION.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Consumable stores at 1st April, 1923 ..	5 17 9	By Sale of licenses	1,784 16 0
Salaries and wages	487 12 8	Miscellaneous receipts	409 16 9
Purchases	145 8 5	Consumable stores at 31st March, 1924	18 7 6
Repairs, freight, printing and stationery, &c... .. .	148 11 4		
Depreciation	204 1 7		
Balance carried down	1,221 8 6		
	<u>£2,213 0 3</u>		<u>£2,213 0 3</u>
	£ s. d.		£ s. d.
To Interest on capital	77 4 6	By Balance brought down	1,221 8 6
Net profit, to Income and Expenditure Account	1,144 4 0		
	<u>£1,221 8 6</u>		<u>£1,221 8 6</u>

WAIMANGU ROUND TRIP.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Consumable stores at 1st April, 1923 ..	45 6 0	By Receipts	2,557 19 4
Salaries and wages	1,086 6 8	Consumable stores at 31st March, 1924	48 13 9
Purchases	151 16 8		
Repairs to launches, &c.	255 5 3		
Depreciation	14 12 6		
Balance carried down	1,053 6 0		
	<u>£2,606 13 1</u>		<u>£2,606 13 1</u>
	£ s. d.		£ s. d.
To Interest on capital	184 7 4	By Balance brought down	1,053 6 0
Net profit, to Income and Expenditure Account	868 18 8		
	<u>£1,053 6 0</u>		<u>£1,053 6 0</u>

WAITOMO CAVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Consumable stores at 1st April, 1923 ..	142 5 2	By Board and accommodation fees ..	4,420 4 3
Salaries and wages	1,622 5 3	Caves fees	2,871 5 6
Purchases	1,694 11 6	Miscellaneous receipts	27 10 0
Freight, cartage, repairs, painting, &c. ..	506 5 10	Consumable stores at 31st March, 1924	206 11 5
Depreciation	290 17 0		
Balance carried down	3,269 6 5		
	<u>£7,525 11 2</u>		<u>£7,525 11 2</u>
	£ s. d.		£ s. d.
To Interest on capital	532 0 2	By Balance brought down	3,269 6 5
Net profit, to Income and Expenditure Account	2,737 6 3		
	<u>£3,269 6 5</u>		<u>£3,269 6 5</u>

LAKE HOUSE, WAIKAREMOANA.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Consumable stores at 1st April, 1923 ..	88 13 1	By Board fees	1,068 12 6
Salaries and wages	463 2 5	Launch and boat hire	232 0 2
Purchases	630 5 9	Miscellaneous receipts	14 13 0
Freight, cartage, postages, repairs, &c. ..	162 13 9	Consumable stores at 31st March, 1924	132 19 8
Depreciation	300 10 3	Balance carried down	196 19 11
	<u>£1,645 5 3</u>		<u>£1,645 5 3</u>
	£ s. d.		£ s. d.
To Balance brought down	196 19 11	By Net loss, to Income and Expenditure Account	502 17 9
Interest on capital	305 17 10		
	<u>£502 17 9</u>		<u>£502 17 9</u>

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued*.

MORERE HOT SPRINGS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries	160	0	0	By Receipts	175	16	0
Purchases, freight, repairs, &c. . .	24	12	0	Balance carried down	47	16	4
Depreciation	39	0	4				
	<u>£223</u>	<u>12</u>	<u>4</u>		<u>£223</u>	<u>12</u>	<u>4</u>
	£	s.	d.		£	s.	d.
To Balance brought down	47	16	4	By Net loss, to Income and Expenditure			
Interest on capital	129	16	5	Account	177	12	9
	<u>£177</u>	<u>12</u>	<u>9</u>		<u>£177</u>	<u>12</u>	<u>9</u>

QUEENSTOWN.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Consumable stores at 1st April, 1923 ..	10	8	9	By Receipts	221	15	5
Salaries and wages	683	0	8	Consumable stores at 31st March, 1924..	3	11	10
Repairs, postages, fittings, freight, &c. . .	54	9	1	Balance carried down	527	17	2
Depreciation	5	5	11				
	<u>£753</u>	<u>4</u>	<u>5</u>		<u>£753</u>	<u>4</u>	<u>5</u>
	£	s.	d.		£	s.	d.
To Balance brought down	527	17	2	By Net loss, to Income and Expenditure			
Interest on capital	103	12	8	Account	631	9	10
	<u>£631</u>	<u>9</u>	<u>10</u>		<u>£631</u>	<u>9</u>	<u>10</u>

GLADE HOUSE AND MILFORD TRACK.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Consumable stores at 1st April, 1923 ..	189	12	4	By Board fees	2,035	0	10
Wages	1,348	8	3	Miscellaneous receipts	66	5	6
Purchases	903	2	11	Consumable stores at 31st March, 1924	109	13	11
Freight, cartage, repairs, postages, &c. . .	271	9	9	Balance carried down	1,014	11	10
Depreciation	512	18	10				
	<u>£3,225</u>	<u>12</u>	<u>1</u>		<u>£3,225</u>	<u>12</u>	<u>1</u>
	£	s.	d.		£	s.	d.
To Balance brought down	1,014	11	10	By Net loss, to Income and Expenditure			
Interest on capital	283	19	10	Account	1,298	11	8
	<u>£1,298</u>	<u>11</u>	<u>8</u>		<u>£1,298</u>	<u>11</u>	<u>8</u>

PASSENGER-BOOKING BUREAUX.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Ticket stock (at cost) at 1st April, 1923	114	5	0	By Commission earned	3,654	9	3
Salaries	2,856	19	7	Miscellaneous receipts	81	9	11
Rent, lighting, telephones, &c. . .	2,268	6	3	Ticket stock (at cost) at 31st March, 1924	112	19	11
Misappropriation of moneys	201	5	4	Net loss, to Income and Expenditure			
Depreciation	50	2	6	Account	1,641	19	7
	<u>£5,490</u>	<u>18</u>	<u>8</u>		<u>£5,490</u>	<u>18</u>	<u>8</u>

MISCELLANEOUS RESERVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries and wages	797	15	9	By Receipts	921	14	1
Purchases, repairs, freight, &c. . .	316	13	6	Balance carried down	1,700	10	7
Depreciation	1,507	15	5				
	<u>£2,622</u>	<u>4</u>	<u>8</u>		<u>£2,622</u>	<u>4</u>	<u>8</u>
	£	s.	d.		£	s.	d.
To Balance brought down	1,700	10	7	By Net loss, to Income and Expenditure			
Interest on capital	3,455	4	8	Account	5,155	15	3
	<u>£5,155</u>	<u>15</u>	<u>3</u>		<u>£5,155</u>	<u>15</u>	<u>3</u>

WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1924.

<i>Expenditure.</i>			<i>Income.</i>			
	£	s. d.	£	s. d.	£	s. d.
To Interest on first loan of £150,000	6,447	10 8	By Contributions from—			
Sinking fund contribution on £150,000	270	3 4	Gold-mining companies	1,135	11 6	
Interest on second and third loans from 1st April, 1920, borne by Consolidated Fund ..	19,330	15 11	Gold duty	3,406	14 3	
Sinking fund on second and third loans from 1st April, 1920, borne by Consolidated Fund	1,192	0 0	Consolidated Fund	1,135	11 4	5,677 17 1
Maintenance of works—Administration expenses	92	12 1	Royalty on sand			17 18 1
	£27,333	2 0	Balance deficiency carried down			21,637 6 10
						£27,333 2 0
Balance brought down from 31st March, 1923	181	7 3	Adjustment on account of previous years contributions			1,434 14 6
Balance brought down	21,637	6 10	Balance carried forward			20,383 19 7
	£21,818	14 1				£21,818 14 1

BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>			<i>Assets.</i>			
	£	s. d.	£	s. d.	£	s. d.
Debentures issued—			Value of works and plant, &c. . .	358,579	0 0	
Waihou and Ohinemuri Rivers Improvement Act, 1910	150,000	0 0	Surveys	16,000	0 0	
Waihou and Ohinemuri Rivers Improvement Act, 1910, and Finance Act, 1919, section 6 ..	150,000	0 0	General engineering, &c., expenses	7,474	5 1	382,053 5 1
Waihou and Ohinemuri Rivers Improvement Act, 1910, and Finance Act, 1922, section 16	86,000	0 0	Advance to Waihi Borough Council under section 10, Finance Act, 1922			1,997 7 9
	386,000	0 0	Contributions accrued but not due			889 0 9
Sinking fund reserve on first loan	3,036	14 7	Debtors for contributions—			
Sinking fund reserve on second and third loans ..	1,192	0 0	Consolidated Fund	1,116	3 8	
Sundry creditors	1,571	2 3	Gold duty, &c.	6,549	0 9	
Liability to Consolidated Fund—			Gold Mining companies	1,116	3 8	
Interest on first loan	6,350	0 0		8,781	8 1	
Sinking fund on first loan	273	5 11	Debtors for royalty on sand			17 18 1
Sinking fund on second and third loans	1,192	0 0				8,799 6 2
Interest on second and third loans	17,662	14 5	Sinking fund under Public Debt			
	25,478	0 4	Extinction Act, 1910—			
Interest accrued on first loan	1,066	16 11	On first loan	3,036	14 7	
Interest accrued on second and third loans ..	1,668	1 6	On second and third loans	1,192	0 0	4,228 14 7
			Cash in Public Account	1,660	9 6	
	£420,012	15 7	Imprests outstanding in London	0	12 2	1,661 1 8
			Income and Expenditure Account—			
			Balance as at 31st March, 1923	9,585	15 2	
			Deficiency for year 1923–24	10,798	4 5	20,383 19 7
						£420,012 15 7

CHAS. E. BENNETT, Assistant Under-Secretary, Public Works Department.
J. J. GIBSON, Accountant, Public Works Department.

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. The authority to levy rates contained in section 17 (4) (d), Waihou and Ohinemuri Rivers Improvement Act, 1910, has not been availed of.—G. F. C. CAMPBELL, Controller and Auditor-General.

WAR EXPENSES ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>				<i>Assets.</i>				
	£	s. d.	£	s. d.		£	s. d.	
War-loan capital (including securities issued to cover expenses of raising loans) as at 1st April, 1923 ..	80,563,884	8 0			Cash in Treasury Loans Redemption Account ..	46,590	0 0	
Less loans redeemed during 1923-24 ..	3,129,700	11 5			Cash in Public Account ..	58,118	3 5	
			77,434,183	16 7	Imprests outstanding (New Zealand and London) ..		2 10 4	
Contributions, &c., received towards war funds ..	174,148	10 6			Investment Account (war-loan moneys) ..	87,760	10 8	
Less amounts refunded and transferred ..	3,274	13 9			Investments on account of sinking fund (see contra) ..	4,882,452	6 9	
Pay warrants issued ..	19,400	0 0			Less withdrawal for redemptions ..	200,000	0 0	
Less pay-warrants redeemed ..	19,361	10 0				4,682,452	6 9	
			170,873	16 9	Sundry debtors (for interest) ..	11,244	5 8	
Remittances received for transmission to and from soldiers ..	469,682	11 3			Discount on Treasury Bills paid in advance ..	1,200	15 5	
Less remittances paid ..	469,682	11 3			Sundry debtors (interdepartmental) ..	2,599	3 8	
			38	10 0	Ordnance and equipment stocks ..	22,449	7 9	
Sinking fund (see contra) ..	4,882,452	6 9			Rations and forage stocks ..	108	2 6	
Less withdrawal for redemptions ..	200,000	0 0			Medical and surgical stocks ..	1,224	17 9	
			4,682,452	6 9	Office furniture and equipment ..	4,987	2 6	
Sundry creditors (for interest only) ..			1,196,031	2 2	Motor transport vehicles ..	156	12 0	
Sundry creditors (interdepartmental and miscellaneous) ..			74,046	16 2	Artificial-limb factory (building, machinery, tools, and stock) ..	6,646	13 11	
Depreciation reserve ..			750	9 6	Repatriation Department (Advances Account) ..	1,196,192	4 11	
Writings-off Suspense Account (sundries as per contra) ..			28,674	2 11	Assets Accounts in suspense (see contra) Assets transferred and losses incurred previously audited and written off, but not yet sanctioned by Parliament—			
Treasury Consolidated Fund Account (interest, &c.) ..	27,019,050	12 6			Losses owing to reductions in selling-prices and deficiencies at sales in various centres ..	14,518	1 1	
Less Treasury Interdepartmental Account ..	1,554,790	15 10			N.Z.E.F.—Overdrawn pay, irrecoverable ..	3,699	11 8	
			25,464,259	16 8	Hospital buildings and Equipment handed over to other organizations for continuation of medical treatment of soldiers ..	9,651	8 2	
					Motor-lorry handed over to Samoan Administration ..	625	0 0	
					Medical stores issued and receipt disputed by Health Department ..	1	6 8	
					Clothing lost in s.s. "Tasman" wreck ..	12	12 0	
					Scholarship fees advanced and irrecoverable ..	121	8 6	
					Goods stolen from Army Service Corps Depot, Buckle Street ..	5	3 7	
					Married allowance fraudulently drawn and irrecoverable ..	39	11 3	
						28,674	2 11	
					Excess of expenditure over income—			
					Balance, 31st March, 1923 ..	99,197,670	17 7	
					For year ended 31st March, 1924, as per account ..	4,210,232	19 9	
						103,407,903	17 4	
					Less recovery from Germany ..	507,000	0 0	
						102,900,903	17 4	
						£109,051,310	17 6	
Sundry creditors (Australian Government) ..			£32,249	18 8	Sundry debtors (Australian Government) ..		£104,364	11 3

NOTE.—The items of sundry credits and debits with the Australian Government refer to transactions between the N.Z.E.F. and the A.I.F. during the war period, and are still in dispute with the Commonwealth authorities. As any definite settlement is problematical, the items are treated as contingencies and are not included in the balance-sheet figures.

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

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 credits for the value of assets transferred to the Defence Department (£935,048 2s. 1d.) and motor-vehicles transferred to the Health Department, for which those Departments possess no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.

Approximate Cost of Paper.—Preparation, not given; printing (560 copies), £130.

