I must, however, point out that the object of the superannuation funds is to ensure an allowance to public servants on their retirement from the Public Service relatively to their pay and length of service, not to provide an insurance against death, for which contributors are expected, like other members of the community, to make provision out of their own savings. The contributions of members and the State subsidies are based on this principle, and it is obvious that increased benefits can be provided only by means of increased contributions.

The Government has every desire to assist those pressed by hardship, but that desire must be limited by the capacity of the taxpayer to provide the means.

DEPARTMENT OF JUSTICE.

The revenue received during the past financial year amounted to £192,856, being an excess of £47,917 over the previous year's receipts. This excess is due to the increased business transacted in the Courts, and to the new scale of Court fees which came into operation in October, 1920. The expenditure during the year totalled £147,094, being an excess over the previous twelve months of £10,036.

It will be seen that the revenue exceeded the expenditure by £45,762. From this, however, must be deducted the salaries of the Judges of the Supreme Court and of the Stipendiary Magistrates, provided for under special Acts, and amounting to £42,631. The net excess of revenue over expenditure is thus £3,131, which has been collected without material increase in the working-expenses.

The expenditure in 1921-22 amounted to £147,094, and the estimate for the year 1923 is £131,418, a decrease of £15,676.

PRISONS DEPARTMENT.

The total revenue from prison industries amounted to £49,866, which exceeds last year's returns by £10,730. The estimated value of prison labour employed on public works was £21,120, and in addition to this the labour employed in improving farm lands, maintaining buildings, roads, &c., is estimated at £24,628. When the latter amounts are added to the cash credits, a grand total of £95,614 is obtained, which represents the value to the State of prison labour, and is over 73 per cent. of the gross expenditure of the Department for the past year.

Last year's expenditure amounted to £79,545, and for the current year the estimate is £78,324, a reduction of £1,221.

As in former years, prison labour has been used in improving and bringing into use land which had not previously been cultivated. This class of work does not yield an immediate or annual financial return, but the ultimate value to the State will be very considerable.

POLICE DEPARTMENT.

The expenditure for the year was £411,056, being an increase of £12,078 over that for the preceding year. This increase was caused partly by an increase of fifty men in the strength of the Police Force which had been authorized during the year, and partly by the additional expenditure involved in the administration of the Arms Act, 1920, the sum of £12,054 having been paid as compensation for automatic pistols handed over to the police. The saving effected under the provisions of the Public Expenditure Adjustment Act for the last three months of the financial year amounted to £4,705, but this was absorbed by the increase in the strength of the Force. The expenditure of the Department has been kept down to the minimum consistent with efficiency. The estimate for the current year is £7,496 below last year's expenditure.

DEPARTMENT OF INDUSTRIES AND COMMERCE.

A reduction in the staff and expenditure of the Department is recorded. temporary tribunals and officers appointed in the four centres to deal with