

1922.
NEW ZEALAND.

BALANCE-SHEETS
AND
STATEMENTS OF ACCOUNTS
OF THE VARIOUS
GOVERNMENT DEPARTMENTS
FOR THE
YEAR 1921-22.
AUDITED ACCOUNTS.

SUPPLEMENTARY TO B.-1 [Pt. III], 1922.

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CROWN LAW OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
Salaries .. ..	..	5,974	17 6	Law-costs .. ..	..	379	18 3
Annual certificates .. ..	..	26	5 0	Balance .. ..	..	6,281	18 6
Printing and stationery .. ..	..	88	18 0				
Postages, &c. .. ..	..	35	5 0				
Telephone service .. ..	..	54	17 6				
Travelling-expenses .. ..	..	2	8 1				
Court and registration fees .. ..	..	52	11 2				
Annotating statutes .. ..	..	38	0 0				
Sundries .. ..	..	21	19 7				
Rent .. ..	..	170	0 0				
Depreciation .. ..	..	196	14 11				
		<u>£6,661 16 9</u>				<u>£6,661 16 9</u>	
		£	s. d.			£	s. d.
Balance brought down .. ..	..	6,281	18 6	Excess of expenditure over income after			
Interest on capital .. ..	..	110	5 0	charging interest .. ..	..	6,392	3 6
		<u>£6,392 3 6</u>				<u>£6,392 3 6</u>	

BALANCE-SHEET AS AT 31ST MARCH, 1922.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital .. ..	..	2,449	17 2	Office furniture .. ..	..	288	6 6
Treasury Adjustment Account .. ..	..	6,301	8 8		£	s. d.	
Depreciation reserve .. ..	..	387	19 7	Libraries .. ..	..	2,335	0 0
Sundry creditors .. ..	..	14	13 6	Additions .. ..	..	77	15 9
						<u>2,412 15 9</u>	
				Expenses prepaid .. ..	..	60	13 2
				Excess of expenditure over income .. ..	..	6,392	3 6
		<u>£9,153 18 11</u>				<u>£9,153 18 11</u>	

W. C. MACGREGOR, Solicitor-General.

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.

DEFENCE DEPARTMENT.

GENERAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Pay, military, civil, and cost-of-living bonus	145,760	3	9	By Rent of houses and quarters and hire of drill-halls and offices	1,011	13	7
Medical attendance, examinations, and hospital charges	447	7	0	Refund of unexpended amounts of maintenance grants from units ..	11,252	19	9
Clothing, stores, and ammunition	3,544	19	2	Kit deficiencies	117	10	8
Grants for rifle shooting	319	13	0	Profit derived from the sale of horses	113	7	9
Advertising, printing, stationery, post-ages, repairs, and washing	5,228	18	3	Interest from mortgage on building at Invercargill	20	0	0
Maintenance, repairs, and hire of drill-halls, buildings, grounds, boat-sheds and launches, and rent of offices ..	7,622	11	11	Grazing rights on rifle ranges	211	17	7
Cost and upkeep of targets	939	8	9	Excess of expenditure over income (carried down)	230,635	16	4
Rations, fuel, light, and water	2,214	16	6				
Uniform allowance to officers, non-commissioned officers, and men	2,394	13	6				
New Zealand Cross grants, law-costs, and funeral expenses	379	13	9				
Passages and expenses of officers and Cadets abroad on duty	9,039	5	1				
Pay of officers abroad on duty	1,956	1	2				
Refund of Customs duties	438	11	6				
Military education of troops	112	15	9				
Contribution towards liability of Imperial Government for pensions of officers and non-commissioned officers while serving in New Zealand	882	8	0				
Travelling - expenses, railway fares, steamer fares, freights, and cartage	18,559	17	6				
Horse-hire, maintenance, and veterinary stores	1,114	14	11				
Maintenance of rifle ranges	575	19	10				
Compensation, pensions, and special allowances	102	10	9				
Forage	597	15	1				
Proportion of salaries and rent of High Commissioner's Office	900	0	0				
Purchase of coal from the Admiralty and expenses incidental thereto ..	4,057	17	1				
Refund to Lieutenant H. A. Wilson of travelling allowances and expenses while on relieving duty at Palmerston North	24	7	6				
Contingencies	12	8	6				
<i>Dominion Rifle Association.</i>							
Railway and steamer fares	1,091	2	8				
Pay, travelling allowances and expenses of Permanent Staff detailed for duty, &c.	200	15	5				
Cost and upkeep of targets	229	11	3				
Printing and stationery	38	0	0				
Contribution towards cost of sending winner of N.Z. rifle championship to compete at Bisley	200	0	0				
Miscellaneous charges	138	12	9				
<i>Rifle Clubs.</i>							
Share of pay of military staffs	750	0	0				
Railway fares	511	8	6				
S.A. ammunition issued at less than cost price	2,366	3	9				
Cost and upkeep of targets and ranges	243	7	0				
Miscellaneous charges	131	3	10				
Carried forward	£213,127	3	5	Carried forward	£243,363	5	8

DEFENCE DEPARTMENT—*continued.*GENERAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922—*continued.*

Dr.	£	s.	d.	Cr.	£	s.	d.
Brought forward	213,127	3	5	Brought forward	243,363	5	8
<i>General Headquarters School.</i>							
To Pay of Permanent Staff and students	8,215	19	2				
Advertising, printing, stationery, post- ages, cleaning, and washing ..	143	16	10				
Rations, fuel, light, and water ..	1,270	16	0				
Stores, ammunition, and clothing ..	1,816	8	3				
Travelling expenses and allowances of students	1,397	12	0				
Maintenance and repairs of buildings	151	4	4				
Depreciation on buildings	80	5	0				
<i>Non-effective Services.</i>							
Pay of officers and non-commissioned officers on leave pending retirement	1,401	3	11				
Compensation to officers of the De- partment in lieu of superannuation, compassionate allowances, and pen- sions	9,147	16	10				
South African and other pensions pay- able under special Acts	2,992	18	11				
Amount required to recoup imprest accounts for vouchers lost in transit after payment	115	15	5				
Depreciation on— Offices, houses, and quarters	3,310	19	7				
Furniture	191	6	0				
	3,502	5	7				
	£243,363	5	8		£243,363	5	8
To Balance brought down	230,635	16	4	By Excess of expenditure over income, ..	£	s.	d.
Interest on capital, one year on £2,396,745 16s. 6d. at 4½ per cent.	107,853	11	3	after charging interest on capital..	338,489	7	7
	£338,489	7	7		£338,489	7	7

TERRITORIAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Pay, military, civil, Territorial, and cost-of-living bonus	33,034	1	8	By Hire of drill-halls.. ..	939	2	5
Clothing, stores, and ammunition ..	41,827	10	7	Grazing-rights on rifle ranges ..	565	0	3
Grants for rifle shooting	536	7	0	Kit deficiencies and fines	601	7	8
Medical examination, attendance, and hospital charges	240	17	10	Excess of expenditure over income ..	95,736	4	9
Advertising, printing, stationery, post- ages, repairs, and washing	841	2	7				
Maintenance, repairs, and hire of drill- halls, grounds, boat-sheds, and launches	2,247	17	10				
Compensation and special allowances	192	9	7				
Cost and upkeep of targets	59	9	6				
Rations, fuel, light, and water	1,599	7	9				
Maintenance grants to and military education of troops	4,071	4	4				
Courts of Inquiry and rewards to the Police Force	21	1	0				
Travelling expenses, railway and steamer fares, freights and cartage	11,286	2	8				
Horse-hire, maintenance, and veteri- nary stores	127	15	5				
Depreciation on drill-halls, offices, and quarters	1,756	7	4				
	£97,841	15	1		£97,841	15	1

DEFENCE DEPARTMENT—continued.

CADETS REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Pay, military, civil, and cost-of-living bonus	35,723	8	0	By Hire of drill-halls.. .. .	1,045	6	5
Clothing, stores, and ammunition	50,066	9	1	Grazing-rights on rifle ranges	635	13	11
Grants for rifle shooting	614	13	0	Kit deficiencies and fines	171	5	4
Medical examination, attendance, and hospital charges	326	13	11	Excess of expenditure over income ..	101,420	18	5
Advertising, printing, stationery, postages, repairs, and washing	1,042	7	1				
Maintenance, repairs, and hire of drill-halls, grounds, boat-sheds, and launches	3,097	9	5				
Compensation and special allowances	80	15	3				
Cost and upkeep of targets	111	14	6				
Rations, fuel, light, and water	1,143	7	6				
Maintenance grants to and military education of troops	1,071	2	7				
Travelling - expenses, railway and steamer fares, freights, and cartage	7,983	0	3				
Horse-hire, maintenance, and veterinary stores	36	5	2				
Depreciation on drill-halls, offices, and quarters	1,975	18	4				
	<u>£103,273</u>	<u>4</u>	<u>1</u>		<u>£103,273</u>	<u>4</u>	<u>1</u>

AVIATION. REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Pay, military, and cost-of-living bonus	489	5	10	By License fees, pilots, and mechanics ..	35	0	6
Printing, stationery, and postages	51	6	7	Revenue from aerial transport of mails ..	36	0	0
Travelling - expenses, railway and steamer fares, freights, and cartage	4,099	0	9	Excess of expenditure over income ..	15,782	8	2
Expenses and upkeep of Government machines	6,182	19	9				
Subsidies to aviation companies	600	0	0				
Expenses in connection with air-mail service	1,960	0	0				
Miscellaneous charges	334	7	6				
Depreciation on buildings, machines, and stock	2,136	8	3				
	<u>£15,853</u>	<u>8</u>	<u>8</u>		<u>£15,853</u>	<u>8</u>	<u>8</u>

" JANIE SEDDON " LAUNCH.—REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Pay, military, and cost-of-living bonus	1,848	10	5	By Hire of vessel	758	8	3
and overtime	32	1	5	Excess of expenditure over income ..	1,815	11	11
Paint, oil, and spares	291	6	3				
Fuel	203	11	11				
Maintenance and repairs	4	17	6				
Inspection of machinery	193	12	8				
Depreciation on vessel							
	<u>£2,574</u>	<u>0</u>	<u>2</u>		<u>£2,574</u>	<u>0</u>	<u>2</u>

DEFENCE DEPARTMENT—continued.

“LADY ROBERTS” LAUNCH.—REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Pay, military, and cost-of-living bonus	779	0	0	By Hire of vessel	79	4	4
Fuel and oil	294	14	6	Excess of expenditure over income	1,204	14	10
Maintenance and repairs	27	4	8				
Inspection of machinery	3	0	0				
Depreciation on vessel	180	0	0				
	<u>£1,283</u>	<u>19</u>	<u>2</u>		<u>£1,283</u>	<u>19</u>	<u>2</u>

WAR ACCOUNTS AND RECORDS IN ACCOUNT WITH DEFENCE DEPARTMENT.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stationery issued from Defence stocks	120	0	0	By Cartages done by Mechanical Transport	1,815	9	10
Works Branch expenses at Trentham	1,464	11	9	Army Service Corps stores, rations, and forage supplied to Defence Department	793	13	9
Expendable stores and cleaning material issued from Defence stocks ..	365	11	0	Rations issued to General Headquarters School	1,252	1	0
Balance	306,319	2	11	Drugs and medical stores supplied to Defence Department	1,055	10	6
	<u>£308,269</u>	<u>5</u>	<u>8</u>	Buildings and huts removed from Featherston and used by Defence Department	705	0	0
				Furniture returned to General Headquarters	310	2	0
				Aviation stores supplied to Sockburn	546	13	5
				Ordnance stores taken over at Christchurch	623	7	11
				Divisional equipment taken over and issued to Defence units	301,167	7	3
					<u>£308,269</u>	<u>5</u>	<u>8</u>
				By Balance in favour, cleared through Treasury Adjustment Account to close Defence books	£306,319	2	11

TREASURY ADJUSTMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
To Treasury Ordinary Territorial and Miscellaneous Revenue Accounts	5,242	9	11	By Expenditure—						
Balance carried down	850,312	5	11	Consolidated Fund—						
				Vote 30, N.Z. Military Forces and Cadets	373,791	2	11			
				Vote 31, Aviation	8,361	3	7			
				Vote 32, Non-effective	11,982	7	4			
				Vote 33, Rifle Clubs	21,316	0	0			
								415,450	14	10
				Under special Acts—						
				Schaeffer, McGuire, and others	18	6	0			
				Walsh and others	50	0	0			
				Defence Act	2,924	12	11			
								2,992	18	11
				Public Works Fund—						
				Vote 64, Contingent Defence				15,586	0	4
				War accounts and records	306,319	2	11			
				Public Works Department	626	0	0			
								306,945	2	11
				Interest on capital				107,853	11	3
				Cash in hands of the High Commissioner	5,844	19	11			
				Cash in the hands of New Zealand implestees	881	7	8			
								6,726	7	7
	<u>£855,554</u>	<u>15</u>	<u>10</u>					<u>£855,554</u>	<u>15</u>	<u>10</u>
				By Balance brought down				£850,312	5	11

DEFENCE DEPARTMENT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1922.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital funds—Liability to Treasury on Capital Account, 1st April, 1921	2,396,745	16	6	Sundry debtors	5,351	3	2
Treasury Adjustment Account..	850,312	5	11	Consolidated Fund—			
Sundry creditors	18,440	9	3	Live-stock—Horses at valuation	398	10	6
				Ordnance stocks at vocabulary figures ..	1,213,477	12	9
				Stationery and publications	2,311	15	4
				Armaments and ammunition (depreciation not disclosed)	473,619	9	2
					£	s.	d.
				Defence vessels and stores	6,000	0	0
				Additions	454	9	8
					6,454	9	8
				Less depreciation	373	12	8
					6,080	17	0
				Aerial machines and spares.. .. .	41,275	3	4
				Additions	589	10	8
					41,864	14	0
				Less depreciation and spares, consumed	8,095	15	11
					33,768	18	1
				Unit equipment and stocks.. .. .	454,002	5	5
				Less Stock Suspense Account	451	2	6
					453,551	2	11
				Less depreciation	96,545	12	4
					357,005	10	7
				Oil and spirits	1,049	0	0
				Furniture	20,963	18	2
				Less depreciation	944	12	0
					20,019	6	2
				Public Works Fund—			
				Land and buildings	589,943	0	0
				Additions	7,775	9	7
					597,718	9	7
				Less depreciation	7,212	7	6
					590,506	2	1
				Mortgages on building, Invercargill	400	0	0
				Less repayment	200	0	0
					200	0	0
				Stamps	534	13	7
				Cash in the hands of High Commissioner and imprestees in New Zealand	6,726	7	7
				Excess of expenditure over income—			
					£	s.	d.
				Aviation Revenue Account	15,782	8	2
				General Revenue Account	338,489	7	7
				Territorial Revenue Account	95,736	4	9
				Cadets Revenue Account.. .. .	101,420	18	5
				“Janie Seddon” Revenue Account	1,815	11	11
				“Lady Roberts” Revenue Account	1,204	14	10
					554,449	5	8
					£3,265,498	11	8
					£3,265,498	11	8

H. M. GRIFFEN, Lieut.-Colonel,
Director of Financial Services.
GUY C. FELTON, Captain, Accountant.

14th June, 1922.

I hereby certify that the balance-sheet and Revenue Accounts have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby. A memorandum embodying certain suggestions with regard to future balance-sheets has been transmitted to the Department.—G. F. C. CAMPBELL, Controller and Auditor-General.

DEVELOPMENT OF WATER-POWER.

STATEMENT OF ACCOUNTS AT THE 31st MARCH, 1922.

GENERAL BALANCE-SHEET AT 31st MARCH, 1922, COMPARED WITH POSITION AT 31st MARCH, 1921.

1920-21.			1921-22.			1920-21.			1921-22.		
Liabilities.			Assets.								
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Aid to Water-power Works and Electric Supply Accounts—			Lake Coleridge scheme—			Assets as per separate balance-sheet			Profit and Loss Account—Accumulated		
405,000	0	0	Debitures issued—			At 4 per cent. interest			loss to date		
64,000	0	0	At 4½ per cent. interest			Bonds issued (due 1930) at 5 per cent. interest			..		
56,500	0	0	N.Z. Consolidated stock—			At 5 per cent. interest (due 1930)			..		
1,331,010	0	0	At 6 per cent. interest (due 1936-51)			At 6 per cent. interest (due 1936-51)			..		
..	..	..	At 6 per cent. interest (due 1936-51)			..			..
212,500	0	0	Waihi Gold-mining Company (Limited)—			Purchase of Horahora works—Deed of security at 5 per cent. interest			..		
Consolidated Fund—			Headworks and surveys			Land at Auckland			Stocks of material for line to Auckland		
..	..	..	Interest accrued on loans to 31st March, 1922			..			Interest during construction, 4½ per cent.		
19,155	3	5	Interest on Lake Coleridge expenditure to 31st March, 1921			..			..
1,417	2	3	Interest on Waikato expenditure to 31st March, 1921			..			..
44,750	17	9	Lake Coleridge scheme—			..			..
7,590	7	4	Depreciation reserve			..			..
5,653	4	9	Sundry creditors			..			..
3,673	14	5	Horahora scheme—			..			..
Depreciation reserve			..			..			..
Sundry creditors			..			..			..
Mangahao scheme—			..			..			..
Sundry creditors			..			..			..
Waikaremoana scheme—			..			..			..
Sundry creditors			..			..			..
Interest on securities held by Investment Fund			..			..			..
6	17	0	..			..			..
Carried forward			..			..			..
2,151,257	6	11	..			..			..
Carried forward			..			..			..
2,151,257	6	11	..			..			..

1920-21.		1921-22.		1920-21.		1921-22.		1920-21.		1921-22.	
Liabilities.		Assets.		£ s. d.		£ s. d.		£ s. d.		£ s. d.	
Brought forward		Brought forward		2,151,257	6 11	1,058,923	4 1	376	13 11	1,706,165	6 4
..		Other schemes, surveys, &c.—		..	..	4,089,936	1 10	..	..	..	..
..		North Island—		..	..	..	..	..	..	..	..
..		Aratatia (Waikato River)		..	..	..	..	..	..	..	..
..		Huka Falls (Waikato River)		..	..	..	..	..	..	..	..
..		Hutt River (including dam site)		..	..	..	..	..	..	..	..
..		Makuri River		..	..	..	..	..	..	..	..
..		Rotoiti-Kaituna		..	..	..	..	..	..	..	..
..		Tauherenikau River		..	..	..	..	..	..	..	..
..		Wairua River		..	..	..	..	..	..	..	..
..		South Island—		..	..	..	..	..	..	..	..
..		Clarence River		..	..	..	..	..	..	..	..
..		Lake Kanieri		..	..	..	..	..	..	..	..
..		Nelson-Marlborough		..	..	..	..	..	..	..	..
..		Timaru-Oamaru		..	..	..	..	..	..	..	..
..		Opiti River		..	..	..	..	..	..	..	..
..		Toaroha River		..	..	..	..	..	..	..	..
..		Teviot River		..	..	..	..	..	..	..	..
..		Upper Taieri River		..	..	..	..	..	..	..	..
..		Lake Hawea		..	..	..	..	..	..	..	..
..		General expenditure not chargeable to any individual scheme		..	..	..	..	..	..	..	..
..		Balance in Electric Supply Account at the end of the year—		..	..	..	..	..	..	..	..
..		Cash in Public Account		..	..	..	..	..	..	..	..
..		In hands of Government officers in New Zealand		..	..	..	..	..	..	..	..
..		In hands of Government officers in London		..	..	..	..	..	..	..	..
..		Investment Account (funds invested until actually required for use)		..	..	..	..	..	..	..	..
..		Interest accrued on investments to 31st March, 1922		..	..	..	..	..	..	..	..
..		Suspense Accounts—		..	..	..	..	..	..	..	..
..		Treasury charges for raising loans		..	..	..	..	..	..	..	..
..		Interest not allocated to any scheme		..	..	..	..	..	..	..	..
..		Total		2,151,257	6 11	4,089,936	1 10	2,151,257	6 11	4,089,936	1 10

I hereby certify that the general balance-sheet has been duly examined and compared with the relative books and documents submitted for audit and correctly states the position as disclosed thereby.

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

P. S. WALDIE,
Accountant, Public Works Department.

LAKE COLERIDGE HYDRO-ELECTRIC-POWER SUPPLY.
PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1922, COMPARED WITH YEAR ENDED 31ST MARCH, 1921.
Gross Revenue Account.

1920-21.	—	1921-22.	1920-21.	1921-22.	—	1921-22.
£ s. d.	To Generating expenses, headworks, and power-house—	£ s. d.	£ s. d.	£ s. d.	By Sale of energy—	£ s. d.
2,366 8 7	Salaries	2,971 13 3	47,874 0 10	52,866 7 0	Wholesale	52,866 7 0
1,562 1 5	Wages	1,016 16 11	1,767 8 5	1,869 15 11	Retail	1,869 15 11
118 9 7	Supplies	195 10 9	49,641 9 3			54,736 2 11
764 0 9	Transport of stores, &c. ..	651 11 0				
..	Maintenance and repairs—					
67 11 0	Maintenance, Harper diversion ..	1,002 10 2	18 5 2		Discounts forfeited	10 3 9
41 9 4	Headworks	49 1 10				
26 12 8	Pipe-lines .. .. .	.. .. .			
649 18 7	Power-house building	49 0 0				
133 0 2	Power-house machinery	987 7 10	630 0 10		Rents—	
272 19 3	Roads and fences	256 13 4	157 10 0		Land and buildings	813 17 10
	Staff residences, &c.	120 11 4	63 7 0		Electric lines	169 14 0
					" plant	20 14 4
6,002 11 4		7,300 16 5	850 17 10			1,004 6 2
	Transmission-line—					
544 2 4	Salaries	518 6 4				
747 4 4	Transport, including upkeep of horses, traps, cars, and cycles	593 0 10				
1,645 19 2	Repairs to power-lines	1,897 11 3	341 10 0		Fees for testing and repairing electrical appliances	746 3 1
200 0 0	Repairs to roads	146 10 0				
3,137 5 10		3,155 8 5				
	Substation, Addington—					
1,273 12 2	Salaries	1,124 9 7	160 0 0		Stand-by provision: Fees from wholesale consumers	160 0 0
749 12 7	Wages	679 0 9				
156 7 7	Supplies	145 12 11			Supervision charges on works not connected with Lake Coleridge, carried out by staff .. .. .	.. ..
	Maintenance and repairs—				Royalty on shingle sold .. ..	.. ..
285 11 0	Buildings and yards	185 11 5			Interest from local bodies in respect of reticulations sold on deferred payment .. ..	.. ..
113 14 5	Machinery	147 11 8	22 16 1		Earnings motor-vehicles	156 19 4
2,575 17 9			276 18 9			
	Distribution—					
225 9 11	Salaries	208 18 10				
1 16 0	Wages	1 2 4				
	Transport, including upkeep of motor lorry and car	143 7 1				
96 1 2	Maintenance of feeder cables, transformer stations, and tools	1,686 19 8				
1,405 3 2	Maintenance of secondary distribution	772 14 4				
781 10 11	Maintenance of and testing meters	244 1 5				
534 13 7	Earth-testing	289 3 2				
3,024 14 9		3,346 6 10				
14,740 9 8	Carried forward	16,084 18 0	51,373 5 7		Carried forward	56,813 15 3

LAKE COLERIDGE HYDRO-ELECTRIC-POWER SUPPLY—continued.
PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1922, COMPARED WITH YEAR ENDED 31ST MARCH, 1921—continued.
Gross Revenue Account—continued.

1920-21.	—	1921-22.	1920-21.	—	1921-22.
£ s. d. 14,740 9 8		£ s. d. 16,084 18 0	£ s. d. 51,373 5 7		£ s. d. 56,813 15 3
1,350 0 0	To Stand-by provision— Payment to Christchurch Tramway Board	1,350 0 0		Brought forward .. ..	..
1,337 13 2	Payment to Christchurch Tramway Board, for energy supplied ..	3,235 8 4			
2,687 13 2		4,585 8 4			
2,112 4 8	Management and general expenses—				
215 16 1	Salaries	2,316 7 3			
156 18 5	Sick and holiday pay to workmen ..	174 12 8			
200 0 0	Travelling-expenses	184 0 4			
45 12 6	Office-rent	200 0 0			
144 5 4	Rent of other buildings	65 10 0			
85 3 8	Postages and telegrams	178 5 2			
129 0 1	Telephone subscriptions	111 5 5			
62 7 4	Printing and stationery	125 17 3			
4 7 7	Advertising	53 12 3			
71 1 10	Accident insurance .. ..	.. ..		
5 5 0	Accident pay	526 16 1			
59 0 0	Fire insurance	78 8 9			
319 18 10	Legal expenses .. ..	.. ..		
70 5 1	Audit fees	50 0 0			
222 15 8	Meter-reading and line-inspection ..	377 4 11			
9 4 4	Commission on collection of accounts ..	66 9 0			
	Electrical testing	714 11 5			
	Bad debts	1 12 11			
	Miscellaneous trade expenses	15 15 4			
		5,240 8 9			
3,913 6 5		25,910 15 1			
21,341 9 3		30,903 0 2			
30,031 16 4	Balance to Net Revenue Account ..	£56,813 15 3	£51,373 5 7		£56,813 15 3

Net Revenue Account.

£ s. d. 7,946 2 5	To Depreciation at 2 per cent. per annum on completed work ..	£ s. d. 8,423 10 0	£ s. d. 30,031 16 4	By Balance from Gross Revenue Account ..	£ s. d. 30,903 0 2
18,638 17 8	Interest for year ended 31st March	20,981 1 3			
3,446 16 3	Balance to Profit and Loss Appropriation Account	1,498 8 11			
£30,031 16 4		£30,903 0 2	£30,031 16 4		£30,903 0 2

LAKE COLERIDGE HYDRO-ELECTRIC-POWER SUPPLY--continued.
PROFIT AND LOSS APPROPRIATION ACCOUNT.

1920-21.	—	1921-22.	1920-21.	1921-22.
£ s. d. 34,120 14 7	To Balance from previous year's statement	£ s. d. 30,673 18 4	£ s. d. 3,446 16 3 30,673 18 4	By Balance from Net Revenue Account Balance to balance-sheet—Accumulated loss
£34,120 14 7		£30,673 18 4	£34,120 14 7	£ s. d. 1,498 8 11 29,175 9 5
				£30,673 18 4

DEPRECIATION RESERVE ACCOUNT.

£ s. d.	To Amounts written off motor vehicles and tools	£ s. d.	By Balance from previous year's statement	£ s. d.
44,750 17 9	Balance to balance-sheet	427 9 6 54,536 19 0	Interest at 4 per cent. per annum	44,750 17 9
£44,750 17 9		£54,964 8 6	Amount set aside as per Profit and Loss Account	1,790 0 9
				8,423 10 0
				£54,964 8 6

NOTE.—The State Supply of Electrical Energy Act provides for the establishment of a sinking fund of 1 per cent. per annum when profits are available for the purpose, and for the payment of arrears of sinking-fund contributions out of any future profits. The arrears of sinking fund (at 4 per cent. interest) since commencement of operations in 1915 total £29,855.

LAKE COLERIDGE HYDRO-ELECTRIC-POWER SUPPLY—continued

BALANCE-SHEET AT 31st MARCH, 1922.

1920-21.	Liabilities.	1921-22.	1920-21.	Assets.	1921-22.
£ s. d.		£ s. d.	£ s. d.		£ s. d.
44,750 17 9	Depreciation Reserve Account ..	54,536 19 0	4,229 16 4	Works at Lake Coleridge—	4,229 16 4
4,303 1 5	Sundry creditors—		5,317 4 6	Land, including fencing and planting ..	5,317 4 6
2,478 4 5	On open accounts ..		7,566 3 8	Coalgate Gorge Road ..	7,566 3 8
430 16 2	On contracts ..		279 12 8	Service roads ..	279 12 8
313 5 4	Wages accrued ..			Service telephones ..	
65 0 0	Payment for current in advance ..				
	Consumers guarantee deposits ..				
7,590 7 4			17,392 17 2	Headworks—	
			78,543 17 9	Tunnel, including inlet and outlet works	79,558 18 8
			44,444 1 5	Pipe-lines ..	64,457 13 2
			1,996 16 2	Tram-line ..	1,996 16 2
			410 17 7	Weir at lake-outlet, gauges, and fencing	410 17 7
			12,778 19 1	Harper River diversion works ..	17,355 2 8
					163,779 8 3
598,378 1 0	Balance carried to general balance-sheet—		138,174 12 0	Power-house—	
52,341 5 1	Total assets as <i>per contra</i> ..	776,540 6 0	23,162 17 10	Buildings, &c. ..	24,854 2 6
546,036 15 11	Less total liabilities as above ..		54,861 8 0	Machinery, &c. ..	74,555 9 3
			178 4 9	Office furniture, fittings, &c. ..	231 2 1
					99,640 13 10
			78,202 10 7	Accommodation for staff and workmen—	
			14,181 13 1	Buildings, fencing, &c. ..	14,298 7 4
				Transmission-line—	
			4,044 4 8	Land ..	4,051 11 8
			44,766 0 4	Power-lines to Christchurch ..	85,249 6 6
				Power-lines to South Canterbury ..	33,270 18 7
			2,403 18 2	Telephone-system ..	2,403 18 2
			258 1 7	Linemen's cottages, depots, tools, and equipment ..	3,118 12 10
			6,588 12 4	Alterations to public telegraph-lines ..	6,588 12 4
			3,203 1 10	Point Switching Station ..	2,060 8 7
			61,263 18 11		136,743 8 8
				Addington Substation—	
			3,480 9 0	Land, including cottages ..	3,483 0 5
			3,845 2 3	Substation buildings ..	3,875 6 0
			16,170 6 1	Machinery, &c. ..	27,954 19 0
			3,599 0 4	Store buildings and workshops ..	5,829 10 7
			27,094 17 8		41,142 16 0
598,378 1 0	Carried forward ..	843,226 3 6	336,310 9 5	Carried forward ..	472,997 11 3

LAKE COLERIDGE HYDRO-ELECTRIC-POWER SUPPLY—continued.
BALANCE-SHEET AT 31ST MARCH, 1922—continued.

B.—1 [Pt. III, Sup.].

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1920-21.		Liabilities.		1921-22.		1920-21.		Assets.		1921-22.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
598,378	1 0	Brought forward	336,310	9 5	Brought forward
								Primary distribution—	..	..	..
								Supply cables—Christchurch City	..	..	..
								Christchurch Tramways	..	..	..
								Lyttelton	..	..	..
								Northern	..	..	..
								Southern	..	..	..
								Motukara	..	..	..
								Lightning-arresters	..	..	..
								Tools and equipment	..	..	..
								Alterations to public telegraph-lines	..	..	..
								Secondary distribution—	..	..	..
								Supply cables and reticulation	..	..	..
								Local substations	..	..	..
								Service transformers and meters	..	..	..
								Motor cars, lorries, and cycles, &c.	..	..	..
								Test-room equipment	..	..	..
								Loose plant, tools, and equipment	..	..	..
								Public telephones to the lake	..	..	..
								Telephones to Christchurch City Council and	..	..	..
								Tramway Board and local officers	..	..	..
								Christchurch office—Furniture and fittings	..	..	..
								Engineering, office, and general expenses on	..	..	..
								preliminary surveys and during construction	..	..	..
								Salaries of Engineers and others on preliminary	..	..	..
								surveys and during construction	..	..	..
								Survey and investigation, Timaru line route	..	..	..
								Interest during construction	..	..	..
								Stocks of material, &c., on hand at date	..	..	..
								Telephone subscriptions and fire insurance paid	..	..	..
								in advance	..	..	..
								Sundry debtors—	..	..	..
								For current and rent	..	..	..
								For work carried out, &c.	..	..	..
								Balance from Profit and Loss Appropriation	..	..	..
								Account	..	..	..
£598,378	1 0			£843,226	3 6	£598,378	1 0			£843,226	3 6

The balance-sheet has been duly audited with the various supporting books, vouchers, and documents, and found to correspond therewith.

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

WAIKATO ELECTRIC-POWER SUPPLY.—HORAHORA SCHEME.

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1922, COMPARED WITH YEAR ENDED 31ST MARCH, 1921.
Gross Revenue Account.

1920-21.	—	1921-22.	1920-21.	1921-22.	—	1921-22.
£ s. d.		£ s. d.	£ s. d.	£ s. d.		£ s. d.
To Generating expenses, headworks, and power-house—						
2,363 5 2	Salaries	2,546 2 11	14,719 8 5	By Sales of electrical energy to wholesale consumers	27,106 2 7	27,106 2 7
433 8 2	Wages	139 19 2	..	Less discounts and rebates	271 16 7	271 16 7
281 11 4	Supplies	326 19 8	..			
93 1 8	Transport	70 14 6	..			
	Maintenance and repairs—					
259 9 10	Headworks and buildings	288 7 4	..	Hire of plant	83 16 10	83 16 10
301 7 10	Power-house machinery	282 18 2	..	Rent of lines	216 6 0	216 6 0
111 7 10	Staff village	79 14 10	85 10 1	Miscellaneous rents	348 7 0	348 7 0
3,843 11 10			3,734 16 7			648 9 10
Transmission-line, Horahora to Waihi—						
748 16 10	Wages	691 1 8	..	Testing, oil-drying, and repairs for consumers .. ..	..	725 8 3
36 16 10	Supplies	45 16 0	..			
35 10 11	Repairs, &c.	38 13 0	..			
136 4 2	Transport	135 4 7	910 15 3			
957 8 9						
Transmission-line, Horahora to Frankton—						
..	Wages	97 8 7				
..	Supplies	3 1 0				
..	Repairs	3 6 10				
..	Transport	22 2 10	125 19 3			
Transmission-line, Mystery Creek to Te Awamutu—						
..	Wages .. ..	..	8 2 9			
491 16 8	Operating wages (half)	561 5 0				
154 5 4	Repairs to building, machinery, &c. ..	178 17 6				
..	Hamilton Substation	61 11 8				
..	Grand Junction Substation	297 10 4				
..	Various substations	12 0 10	1,111 5 4			
646 2 0		..	5,890 19 2	Carried forward .. ..	..	..
5,447 2 7			14,804 18 6			28,207 4 1

WAIKATO ELECTRIC-POWER SUPPLY.—HORAHOA SCHEME.—continued.

1920-21.			1921-22.			1920-21.			1921-22.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
2,122	8	0	..	..	..	8,404	3	3	By Balance from Net Revenue Account	..	..
6,281	15	3	..	..	..	..	..	..	Balance to Balance-sheet—Accumulated loss to date	..	..
£8,404	3	3	£8,404	3	3	£8,404	3	3			
DEPRECIATION RESERVE ACCOUNT.											
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
To Amount written off for value of motor-cycle accidentally destroyed			180	0	0	By Balance at 31st March, 1921			5,653	4	9
Balance to balance-sheet			10,210	10	7	Interest for year			225	2	6
						Amount set aside as per Net Revenue Account			4,512	3	4
£5,653	4	9	£10,390	10	7	£5,653	4	9	£10,390	10	7

BALANCE-SHEET AT 31ST MARCH, 1922.

1920-21.			1921-22.			1920-21.			1921-22.		
<i>Liabilities.</i>			<i>Assets.</i>								
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Electric-supply Account—			Works, &c., at Horahora—								
81,425	12	8	393,194	5	1	2,091	8	6	2,168	5	9
3,673	14	5	7,411	6	11	7,436	3	5	956	14	9
5,653	4	9	10,210	10	7	86,307	11	5	9,537	15	5
212,500	0	0	..	..	..	26,092	10	8	86,699	10	4
			..	..	..	20,896	0	3	26,682	15	8
			..	..	..	..	..	..	28,561	4	1
			..	..	..	..	..	..	2,821	16	4
			..	..	..	143,700	7	4	157,428	2	4
Balance carried to general balance-sheet			Transmission-lines—								
			..	..	..	43,890	8	6	44,425	1	6
			..	..	..	71	3	3	18,090	10	5
			..	..	..	6	13	2	6,826	12	5
			..	..	..	..	..	..	4,255	17	5
			..	..	..	14,304	3	6	32,073	5	11
			..	..	..	804	15	9	804	15	9
			..	..	..	59,077	4	2	106,476	3	5
			..	..	..	202,777	11	6	263,904	5	9
303,252	11	10	410,816	2	7	Carried forward			Carried forward		

WAIKATO ELECTRIC-POWER SUPPLY.—HORAHORA SCHEME—continued.
BALANCE-SHEET AT 31ST MARCH, 1922—continued.

1920-21.	Liabilities.	1921-22.	1920-21.	Assets.	1921-22.
£ s. d. 303,252 11 10	Brought forward	£ s. d. 410,816 2 7	£ s. d. 202,777 11 6	Br. ught forward	£ s. d. 263,904 5 9
			535 16 1	Distribution-lines	715 16 0
			17,724 9 0	Main substations—	
			83 19 2	Waikato	18,557 17 11
			131 6 4	Hamilton	4,124 3 10
			..	Te Awamutu	2,279 6 0
			17,939 14 6	Te Aroha	5,884 19 10
			..	Distribution substations	30,846 7 7
			..	Land at Ruakura	6,077 19 2
			1,532 12 4	Stores buildings and fittings and railway-siding, Ruakura	3,600 12 4
			2,368 14 7	Staff residences, Ruakura	6,315 15 2
			2,815 8 8	Loose tools and equipment	2,611 17 6
			363 0 0	Motor lorries, cars, and cycles	3,705 11 8
			3,174 0 6	Office furniture, Hamilton	4,106 2 6
			2,372 2 8	Engineering, office, and general expenses on surveys and on construction	427 6 10
			15,619 13 8	Salaries of officers on surveys and on construction	5,744 19 9
			249,498 14 6	Interest during construction	6,434 12 10
			44,023 17 2	General stocks of material on hand	19,316 8 0
			..	Stocks of spares, &c.	353,807 15 1
			4,023 17 2		45,098 5 8
			1,276 8 7	Debtors—	300 9 0
			49 8 4	For electricity and sales of material	5,621 17 7
			1,325 16 11	For insurance premiums, &c., paid in advance	104 19 6
			294,848 8 7		5,726 17 1
			8,404 3 3	Balance from Profit and Loss Appropriation Account—Accumulated loss to 31st March, 1922	404,933 6 10
			£303,252 11 10		5,882 15 9
			£410,816 2 7		£410,816 2 7

The balance-sheet has been duly audited with the various supporting books, vouchers, and documents, and found to correspond therewith.

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

DEPARTMENT OF JUSTICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Expenditure.</i>				<i>Income.</i>										
Administrative charges—	£	s.	d.	£	s.	d.	Revenue—	£	s.	d.	£	s.	d.	
Salaries, Judges ..	17,074	2	11				Supreme Court ..	53,490	13	3				
Salaries, Magistrates ..	25,291	0	3				Magistrates' Court ..	113,600	13	10				
Salaries, staff ..	66,666	9	10				Warden's Court ..	0	5	6				
Travelling-expenses ..	12,606	0	3				Bankruptcy ..	2,789	9	2				
Advertising ..	311	9	4				Licensing ..	2,003	16	0				
Cost of administering							Sheriffs ..	1,878	8	1				
licensing laws ..	51	7	10				Patents ..	11,201	17	0				
Fuel, light, water, &c.	3,410	11	2								184,965	2	10	
Postage ..	4,020	3	8				Fees under Shorthand Reporters Act ..				12	12	0	
Printing and stationery	7,410	13	10				Miscellaneous revenue—	£	s.	d.				
Rent ..	474	16	11				License fees for K.C.s to							
Telephones ..	1,520	9	10				appear against Crown	5	5	0				
Typewriter repairs ..	242	16	2				Estreated recognizances	2	0	0				
				139,080	2	0						7	5	0
Audit fees ..				935	15	0	Balance ..				16,769	1	1	
Bankruptcy Commission ..				1,982	2	0								
Cleaning Courthouses..				1,939	7	8								
Commission on money-orders ..				355	7	10								
Compensation to H. Scott ..				129	2	1								
Compassionate allowances ..				110	0	0								
Contingencies ..				46	11	8								
Cost criminal prosecutions ..				16,938	7	5								
Cost of inquests ..				6,659	10	7								
Expenses of Circuit Courts ..				1,224	3	2								
Expenses under Juries Act ..				3,081	8	6								
Expenses Reformatory Institutions Act..				5,509	17	5								
Fidelity guarantee premiums ..				208	10	11								
Pensions of Judges under Judicature Act,														
1908 ..				3,433	6	2								
Refund of fees and fines ..				12,745	8	6								
Depreciation ..				7,375	0	0								
				£201,754	0	11					£201,754	0	11	
				£	s.	d.					£	s.	d.	
Balance ..				16,769	1	1	Excess of expenditure over income ..				37,722	19	10	
Interest on capital ..				20,953	18	9								
				£37,722	19	10					£37,722	19	10	

BALANCE-SHEET AS AT 31ST MARCH, 1922.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>					
						£	s.	d.	£	s.	d.
Capital Account	..	..	465,643	2	3						
Sundry creditors	..	..	3,643	5	0	Buildings and sites	..	403,518	0	0	
Depreciation Reserve Account	..	..	7,375	0	0	Additional returns	..	26,886	0	0	
Treasury Adjustment Account	..	..	29,169	7	3				430,404	0	0
						Patent Office Library	..	..	5,000	0	0
						Office furniture and fittings	..	28,993	7	11	
						Additional returns	..	664	0	3	
									29,657	8	2
						Mechanical appliances	..	1,623	4	6	
						Additional returns	..	317	16	0	
									1,941	0	6
						Telephone fees paid in advance	..	..	848	16	0
						Sundry debtors	..	..	256	10	0
						Excess expenditure over income	..	..	37,722	19	10
			£505,830	14	6				£505,830	14	6

C. E. MATTHEWS, Under-Secretary.

I hereby certify that the attached Income and Expenditure Account and balance-sheet have been duly examined and compared with the relative books and documents submitted for audit and correctly set out the position as disclosed thereby. The Revenue of the Department collected by means of stamps is taken as shown in quarterly returns rendered by all Courts.—G. F. C. CAMPBELL, Controller and Auditor-General.

LAND AND INCOME TAX DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Advertising, books, &c.	..	..	482	14	11	By Land-tax Account	..	..	1,744,430	19	6
Cleaning and removal of rubbish	..	..	47	13	10	Income-tax Account	..	..	6,164,846	7	2
Contingencies	..	..	20	3	10						
Forms, stationery, &c.	..	..	4,040	15	11						
Law-costs	..	..	196	0	5						
Postages and telegrams	..	..	3,743	5	4						
Post and Telegraph Department collection fee	..	..	1,475	7	8						
Rent	..	..	1,732	3	0						
Repairs to machines	..	..	43	1	4						
Salaries	..	..	32,143	11	0						
Telephone services	..	..	111	2	11						
Temporary assistance	..	..	1,812	1	5						
Travelling allowances and expenses	..	..	1,450	2	4						
Contribution to Valuation Department	..	..	15,771	10	0						
Depreciation on office furniture, fittings, library, &c.	..	..	186	6	1						
Suspense Account for default assessments, &c.	..	..	75,000	0	0						
Balance carried down	..	..	7,771,021	6	8						
			£7,909,277	6	8				£7,909,277	6	8
			£	s.	d.				£	s.	d.
To Interest on capital	..	..	228	1	2	By Balance brought down	..	..	7,771,021	6	8
Excess of revenue over expenditure	..	..	7,770,793	5	6						
			£7,771,021	6	8				£7,771,021	6	8

Percentage cost of collection of revenue, 1.748.

BALANCE-SHEET AS AT 31ST MARCH, 1922.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital Fund—Liability to Treasury, 1st April, 1921	..	..	4,845	15	9	Office furniture and fittings, 1st April, 1921	..	..	3,585	0	0
Liability to Treasury in respect of outstanding accounts, 1st April, 1921	..	..	363,523	6	10	Additions during year	..	..	45	14	6
Sundry creditors—	£	s. d.							3,630	14	6
Outstanding expenses	..	19,216 9 9				Deduct transfer to Internal Affairs Department	..	..	2	5	0
Land-tax*	..	15,917 12 5							3,628	9	6
Income-tax*	..	253,500 7 6				Depreciation (5 per cent. on £3,582 15s.)	..	..	179	2	9
			288,634	9	8						
Suspense Account for default assessments, &c.	..	100,000 0 0				Forms and stationery	..	..	
Excess of revenue over expenditure	..	7,770,793 5 6				Library Account, 1st April, 1921	..	..	143	7	6
						Additions during year	..	..	6	17	0
									150	4	6
						Less depreciation (5 per cent. on £143 7s. 6d.)	..	..	7	3	4
						Official stamps	..	..	
						Value of unexpired portions of railway passes	..	..	
						Sundry debtors—	£	s. d.			
						Land-tax	..	..	309,025	10	4
						Income-tax	..	..	609,918	15	5
									918,944	5	9
						Treasury Adjustment Account	..	..	7,603,865	18	8
									£8,527,796	17	9
			£8,527,796	17	9						

Contingent liability in respect of bills discounted by Bank of New Zealand, £167,540 12s. 11d.

* Includes amounts paid in advance and overpayments subject to adjustment.

Land and Income Tax Department, 6th September, 1922.

D. G. CLARK, Commissioner of Taxes.

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.

LEGISLATIVE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
Salaries .. .. .	..	..	36,055	1	8	Excess of expenditure over income ..	..	157,722	11	3	
Printing, stationery, and advertising ..	..	..	25,623	15	6						
Postages, telegrams, and telephones ..	..	..	1,035	14	3						
Light, heating, cleaning, &c. ..	..	..	3,507	16	3						
Maintenance of grounds, buildings, &c. ..	..	..	109	8	10						
Travelling-expenses .. ..	..	..	1,478	8	5						
Sundry expenses .. ..	..	..	464	11	2						
Newspapers .. ..	..	..	291	4	2						
Payments under Civil List Act ..	..	..	50,942	14	9						
Bellamy's—											
Salaries .. ..	..	5,124	7	4							
Maintenance .. ..	..	1,171	7	0							
Laundry .. ..	..	186	4	1							
			6,481	18	5						
Rent .. ..	..	..	26,348	0	0						
Depreciation .. ..	..	..	5,383	17	10						
			£157,722	11	3				£157,722	11	3
			£	s.	d.				£	s.	d.
Balance .. ..	..	..	157,722	11	3	Balance after charging interest ..	..	162,272	12	0	
Interest on capital .. ..	..	..	4,550	0	9				£162,272	12	0
			£162,272	12	0						

BALANCE-SHEET AS AT 31ST MARCH, 1922.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital, 1st April, 1921 .. ..	..	..	101,650	2	8	Silver, glassware, &c. ..	..	2,875	13	1	
Sundry creditors—Outstanding expenses ..	..	..	4,954	18	11	General Assembly Library ..	..	75,833	18	7	
Depreciation Reserve Account ..	..	..	10,131	3	7	Furniture and fittings ..	..	26,982	18	6	
Treasury Adjustment Account ..	..	..	155,683	5	8	Books, &c. ..	..	4,245	13	0	
						Telephones paid in advance ..	..	208	15	8	
						Excess of expenditure over income ..	..	162,272	12	0	
			£272,419	10	10				£272,419	10	10

28th July, 1922.

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

W. RUSSELL, Accountant, House of Representatives.

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.

MARINE AND INSPECTION OF MACHINERY DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Stock as at 1st April, 1921—				Shipping and Seamen Act—			
Marine stores ..	15,706	9	6	Engagement and discharge of			
Charts, saleable books and forms	2,544	14	3	seamen ..	3,698	6	6
			18,251	3	9		
Head Office—				Survey of ships ..	3,538	7	10
Salaries and allowances ..	8,304	10	0	Measurement of ships	24	12	6
Office expenses ..	2,424	7	3	Examinations of masters,			
			10,728	mates, and engineers ..	585	12	8
Harbours—				Light dues ..	41,311	9	6
Salaries, wages, and allowances	1,683	8	1	Fines and forfeitures ..	776	7	1
General maintenance ..	1,902	10	1	Miscellaneous receipts ..	83	0	6
			3,585				50,017
Lighthouses—				18			16
Salaries, wages, and allowances	21,195	11	4	2			7
General maintenance ..	9,691	12	2	Merchant Shipping Act—			
Maintenance of automatic lights	522	11	7	Sale of forms, &c. ..			192
			31,409				5
Meteorological Office—				0			0
Salaries, wages, and allowances	1,850	18	0	Harbours Act—			
Office expenses ..	1,889	10	7	Pilotage and port charges ..	647	15	6
General expenses ..	116	13	8	Foreshore rents, &c. ..	1,175	12	6
			3,857				1,823
Mercantile marine—							8
Salaries and allowances ..	11,688	13	0	Fisheries Act—			
Office expenses ..	4,603	18	0	Sale of oysters ..	7,763	2	0
			16,292	Miscellaneous receipts ..	323	15	0
Inspection of machinery—							8,086
Salaries and allowances ..	20,337	3	2				17
Travelling-expenses ..	5,787	18	4	Inspection of Machinery Act—			
Office and general expenses ..	2,653	9	4	Inspection of boilers and ma-			
			28,778	chinery ..	17,382	12	11
Fisheries—				Examinations of engine-drivers	601	16	9
Salaries, wages, and allowances	2,897	1	5				17,984
Cultivation, picking, and sale							9
of oysters ..	5,021	17	5				8
Office and general expenses ..	3,171	4	7	Tramways Act—			
			11,090	Examinations of electric-tram			
Working expenses of Government				drivers ..			57
steamers—							0
T.s. "Amokura" ..	6,024	3	2	Fishing Industry Promotion Act—			
S.s. "Hinemoa" ..	14,902	4	10	Profit for year as per separate			
S.s. "Tutanekai" ..	10,246	12	10	Profit and Loss Account ..			22
			31,173				19
Miscellaneous services—							11
Charts, saleable books and forms	300	9	2	Stock as at 31st March, 1922—			
Checking passenger traffic ..	361	18	9	Marine stores ..	15,879	16	6
Expenses of Inland Waterways				Charts, saleable books and forms	3,648	14	0
Commission ..	1,775	15	5				19,528
Preparation of nautical tables	426	12	0				10
"New Zealand Nautical Al-							6
manac" ..	347	15	1	Excess expenditure over income..			74,146
Preparation of tide tables ..	550	0	0				4
War medals and ribands for							2
mercantile marine ..	321	1	1				
Relief of distressed seamen ..	33	0	4				
Miscellaneous expenses ..	122	14	11				
			4,239				
Grants ..							
Subsidies ..							
Depreciation ..							
			2,406				
			2,219				
			7,826				
			£171,859				
			10				
			10				
			£				
			s.				
			d.				
Balance carried down ..			74,146				
Interest on capital ..			21,007				
			10				
			9				
			£95,153				
			14				
			11				

FISHING INDUSTRY PROMOTION ACT, 1919.—PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Interest at 4½ per cent. ..	152	0	0	By Interest ..	176	4	5
Expenses ..	1	4	6				
Net profit transferred to Income and Expenditure							
Account ..	22	19	11				
	£176	4	5		£176	4	5

MARINE AND INSPECTION OF MACHINERY DEPARTMENT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1922.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital funds	466,834	2 11	Land and buildings	38,957	10 1
Sundry creditors	4,520	0 2	Lighthouses (including land, towers, buildings, furniture, apparatus and equipment)	248,138	12 7
Depreciation Reserve Account	13,915	11 7	Automatic lights	21,448	18 6
Treasury Adjustment Account	124,665	11 3	Buoys, beacons, and moorings	7,491	0 0
			Government steamers	27,474	0 0
			Wharves	2,354	0 0
			Harbour equipment (including boats, flagstuffs, tools, signalling-apparatus, &c.)	1,689	5 0
			Oyster-beds	121,200	0 0
			Oyster ketch and launches	5,030	18 6
			Fish-hatcheries and equipment	1,794	10 0
			Horses	512	0 0
			Meteorological instruments and apparatus	2,145	1 4
			Office furniture and fittings	5,373	13 4
			Library	1,325	0 0
			Marine stores	15,879	16 6
			Charts, saleable books and forms	3,648	14 0
			Investments (under Fishing Industry Promotion Act)	4,240	12 10
			Add accrued interest	43	5 0
				4,283	17 10
			Sundry debtors	6,034	13 4
			Excess expenditure over income	95,153	14 11
				£609,935	5 11
	£609,935	5 11		£609,935	5 11

A. D. PARK, F.I.A.N.Z., Secretary.

J. E. ENGEL, Registered Accountant, Accounts Clerk.

Marine Department, 14th July, 1922.

I hereby certify that the attached Income and Expenditure Account and balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly set out the position as disclosed thereby.—G. F. C. CAMPBELL, Controller and Auditor-General.

NATIONAL PROVIDENT FUND.

(1.) REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1921.

	£	s.	d.		£	s.	d.
Amount of fund at beginning of year ..	173,360	11	8	Maternity claims (section 18) ..	6,822	0	0
Contributions	129,354	3	7	Maternity claims (approved friendly societies)	31,740	0	0
Interest	26,039	14	7	Refund of contributions on lapse, reduction, and withdrawal (sections 10, 11, 12, and 13)	18,818	2	0
Fines	712	8	7	Incapacity allowances (sections 16 and 17), including contributions waived on incapacity (£201 19s. 8d.)	1,186	16	9
Government contribution under Act ..	32,746	8	0	Death : Refund of contributions (sections 14 (5) and 15)	1,362	10	1
Refund of maternity claims by the State	38,562	0	0	Death : Allowances on account of widows and children (section 14)	3,922	3	4
Contributions overpaid on exit ..	47	17	7	Retirement : Allowances (section 12) ..	4,367	14	0
				Refund of contributions overpaid on exit	47	17	7
				Refund of contributions unclaimed or impounded	30	19	9
				Amount of fund at end of year ..	632,525	0	6
	<u>£700,823</u>	<u>4</u>	<u>0</u>		<u>£700,823</u>	<u>4</u>	<u>0</u>

Balance-sheet as at 31st December, 1921.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Fund as per Revenue Account	..	632,525	0	6	In hands of Public Trustee—				
Claims due and in course of payment—					Invested	..	576,175	0	0
Maternity	..	6,759	16	3	Uninvested	..	10,614	5	7
Death (section 15)	..	237	1	11	Balance with Post Office	..	6,571	9	2
Death : Allowances (section 14)	..	170	3	5	Balances in transit	..	5,739	18	9
Allowances (section 12)	..	200	14	2	Contributions outstanding or in course of transmission*				
Allowances (section 16)	..	65	5	5	(a.) Contributions due but not over-				
Refunds in suspense	..	17,763	5	8	due	..	10,768	16	7
Deposits on incomplete applications to join fund	..	0	4	9	(b.) Contributions overdue	..	3,113	15	1
Suspense Account	..	1,962	3	4	Government subsidy due under Act*	..	32,746	8	0
One-half contributions of members of Expeditionary Forces overpaid by State	..	47	5	0	Refund due in respect of maternity claims*	..	7,226	0	0
contributions prepaid	..	4,264	3	0	Fines due*	..	389	4	4
					Interest due*	..	2,250	16	1
					Interest accrued, but not due*	..	8,399	9	10
		£663,995	3	5			£663,995	3	5

* Included in Revenue Account.

16th May, 1922.

J. H. RICHARDSON,
Superintendent.

I hereby certify that the balance-sheet and revenue account 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.

18th May, 1922.

NATIVE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Expenditure.</i>						<i>Income.</i>							
Administration charges—	£	s.	d.	£	s.	d.	Fees—	£	s.	d.	£	s.	d.
Salaries	24,198	2	8				Native Land Courts ..	6,866	16	11			
Travelling expenses and allowances	4,200	17	11				Maori Land Boards ..	2,602	2	6			
Special allowances, over-time, &c.	118	19	3				Miscellaneous	148	2	6			
Audit fees	61	6	8								9,617	1	11
Examination of Interpreters	12	12	0				Contributions from Maori Land Boards..				8,832	0	0
Assessors' fees	12	3	10										
Freight and cartage ..	247	2	9										
Fuel, light, cleaning, &c.	152	0	4										
Law-costs	10	2	0										
Postages, &c.	1,274	14	1										
Printing and stationery..	3,138	15	6										
Rent	1,603	18	7										
				35,030	15	7							
Depreciation—													
Buildings	40	10	0										
Furniture and fittings ..	132	10	0										
				173	0	0							
Parliamentary grants—													
Ohinemuri Water-supply	50	0	0										
C. B. Jordan	75	0	0										
				125	0	0							
Civil List, Native Purposes—													
Pensions	229	13	4										
Food and clothing	1,629	8	10										
Health Department, contributions to.. ..	3,600	0	0										
Miscellaneous	671	16	3										
				6,130	18	5							
				£41,459	14	0					£41,459	14	0
				£	s.	d.					£	s.	d.
Balance brought down..	..	..	23,010	12	1		Balance carried down .. ..	..	..	23,010	12	1	
Interest .. .. .	..	..	519	0	0						23,529	12	1
				£23,529	12	1					£23,529	12	1

BALANCE-SHEET AS AT 31ST MARCH, 1922.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital liability to Treasury, 1st April, 1921	11,289	8	11	Land	7,185	0	0
Sundry creditors	418	15	10	Buildings	1,350	0	0
Treasury Adjustment Account	23,535	13	5	Less depreciation	40	10	0
							1,309 10 0
				Furniture, fittings, &c.	2,650	5	10
				Add additions	60	10	0
							2,710 15 10
				Less depreciation	132	10	0
							2,578 5 10
				Stationery	200	0	0
				Sundry debtors for fees	185	1	0
				Payments in advance	256	9	3
				Excess of expenditure over income	23,529	12	1
							£35,243 18 2
	£35,243	18	2				

Native Department, Wellington, 22nd September, 1922.

W. JONES, Under-Secretary.

I hereby certify that the Income and Expenditure Account and balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby.—G. F. C. CAMPBELL, Controller and Auditor-General.

NAVAL DEFENCE.

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
Recoveries from Imperial Government naval ratings, &c., as follows:—			Full pay, wages, allowances, extra pay, &c.—		
Full pay, wages, allowances, extra pay, &c.—			Administrative staff	3,005	5 7
Administrative staff	4	8 11	Officers and ships' companies new entries, &c.	111,221	7 10
Officers and ships' companies, new entries, &c.	6,335	14 11	Victualling, &c.—		
Victualling, &c.—			Clothing purchases	190	5 0
Clothing purchases	9	16 5	Kit-upkeep allowance	7,416	12 0
Implement and Mess Trap Account ..	29	13 7	Implement and Mess Trap Account ..	194	4 9
Victualling and mess allowance ..	3,056	0 8	Victualling and mess allowance ..	20,268	3 6
Medical services—			Leave allowance, &c.	1,024	19 4
Dental treatment	3	13 6	Medical services—		
Medical examination of recruits ..	1	1 0	Medical stores, &c.	261	13 8
Coal and oil fuel—"Chatham" and "Philomel" and stores	2,188	2 4	Dental treatment	680	9 0
Stores: Naval, &c.	369	18 3	Medical examination of recruits ..	182	7 0
Miscellaneous effective services—			Medical treatment ashore	313	3 0
Freight, &c.	3	16 3	Repairs, &c.—		
Fittings and printing	18	5 1	H.M.S. "Chatham"	467	1 0
Passages and travelling allowance ..	40	6 6	H.M.S. "Philomel"	995	16 2
Postage and telegrams	86	16 2	Coal and oil fuel—"Chatham" and "Philomel" and stores	41,886	18 4
Rent, offices and stores	66	13 4	Stores—Naval, &c.	7,273	15 6
Training Service Fund	94	16 10	Works—		
Non-effective services—			Army huts, &c.	450	15 5
Deferred pay	219	16 6	Target, building of	125	0 0
Pension contributions	18	4 0	Harbour Board shed, Auckland ..	16	13 2
Excess of payments over receipts ..	303,516	12 4	Reserves—Expenses	21	11 6
			Miscellaneous effective services—		
			Advertising, &c.	144	13 0
			Allowance in lieu of quarters ..	356	4 9
			Bonus to recruiters	15	0 0
			Cleaning Navy Office	37	5 0
			Freight, &c.	4,021	0 1
			Fuel and light, Navy Office	5	13 2
			Gunnery and torpedo	35	19 7
			Interments	38	0 0
			Fittings and printing	350	16 1
			Passages and travelling allowance ..	5,677	11 8
			Postage and telegrams	370	16 2
			Rent, office and stores	481	15 11
			Telephone, &c.	123	18 0
			Training Service Fund	275	9 6
			Non-effective services—		
			Deferred pay	11,891	10 2
			National health insurance	122	6 9
			Pension contributions	7,814	2 4
			Savings-bank withdrawals	288	16 9
			Land purchased, Auckland	1,750	0 0
			Expenditure on account of previous years not brought to charge until 1921-22	86,266	15 11
	£316,063	16 7		£316,063	16 7

Navy Office, Wellington, 12th October, 1922.

J. SIDDALLS, Naval Secretary.

I hereby certify that the statement of receipts and payments has been duly examined and compared with the relative books and documents submitted for audit, and correctly states the position as disclosed thereby.—G. F. C. CAMPBELL, Controller and Auditor-General.

POLICE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Expenditure.</i>					<i>Income.</i>				
	£	s.	d.	£	s.	d.	£	s.	d.
Administrative charges—									
Salaries	305,857	15	1						
Rent	1,889	2	10						
Office expenses ..	1,365	14	7						
Printing and stationery ..	6,922	0	4						
Postage and telegrams ..	4,840	1	9						
Telephones	951	4	2						
House allowances	18,853	2	11						
Travelling-expenses ..	22,918	7	3						
				363,597	8	11			
Other charges—									
Upkeep of bicycles, horses, and motor-vehicles	8,071	6	8						
Freight, cartage, &c. ..	5,168	0	3						
Supplies, &c.	10,818	9	11						
Fuel, light, water, scavenging ..	4,268	6	7						
Expenses of prosecutions ..	1,994	3	11						
Prisoners' rations	1,139	8	6						
Rewards	1,193	15	3						
Medical expenses	349	10	2						
Police examinations	113	8	0						
Maintenance and repairs to buildings, &c.	8,925	2	1						
Compassionate allowances ..	358	7	6						
Expenses under Arms Act, 1908	162	12	0						
Grant in lieu of leave (J. O'Donovan)	500	0	0						
Sundries	68	7	11						
				43,130	18	9			
Depreciation on—									
Buildings	11,496	0	0						
Motor-vehicles	491	3	9						
Furniture and fittings	314	12	11						
Automatic pistols, &c. ..	724	5	9						
				13,026	2	5			
Interest on capital				25,036	17	0			
				£444,791	7	1			
							£444,791	7	1

BALANCE-SHEET AS AT 31ST MARCH, 1922

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—Liability to Treasury at 1st April, 1921	556,374	9	5	Land and buildings—			
Treasury Adjustment Account	468,226	9	10	Value at 1st April, 1921 ..	518,950	0	0
Sundry creditors	7,467	13	4	Additions	6,094	0	0
					525,044	0	0
				Depreciation on buildings ..	11,496	0	0
					513,548	0	0
				Reserves	27,821	0	0
							541,369 0 0
				Stores and equipment—			
				Value at 1st April, 1921 ..	16,511	18	1
				Additions	7,058	11	5
					23,570	9	6
				Consumption and sales ..	5,549	8	2
							18,021 1 4
				Office furniture and fittings—			
				Value at 1st April, 1921 ..	6,292	18	6
				Additions	46	7	5
					6,339	5	11
				Depreciation	314	12	11
							6,024 13 0
				Motor-vehicles—			
				Value at 1st April, 1921 ..	2,860	0	0
				Additions	791	1	9
					3,651	1	9
				Depreciation	491	3	9
							3,159 18 0
				Horses (at valuation)			244 0 0
				Automatic pistols and ammunition (under Arms Act, 1920) ..			
				Value at 1st April, 1921 ..	3,641	2	1
				Handed in during year ..	12,032	5	11
					15,673	8	0
				Depreciation	724	5	9
							14,949 2 3
				Official stamps on hand			1,231 10 5
				Cash in hands of implestees ..			1,881 9 9
				Expenditure paid in advance—Rents of tele- phones, letter-boxes, &c.			2,361 17 8
				Excess of expenditure over income			442,826 0 2
							£1,032,068 12 7
							£1,032,068 12 7

14th September, 1922.

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

POST AND TELEGRAPH DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1922.

[illegible]

The figures appearing in the balance-sheet as assets represent the recorded capital expenditure on buildings and works, less depreciation. A valuation of all departmental assets is now nearing completion. The gross profit for the year amounts to £327,910 4s. 10½d. Interest debited on capital expenditure amounts to £269,885 5s. 7d., leaving a profit of £58,024 19s. 3½d. Depreciation totals £206,094 14s. 5d., and when taken into account makes a net loss of £148,069 15s. 1½d.

8th August, 1922.

H. A. HUGGINS, Controller.
R. B. MORRIS, Secretary.

The attached Profit and Loss Accounts and balance-sheets have been duly examined with the relative books and documents submitted for audit, and approximately disclose the position of the Department. As soon as the valuation of assets is completed it will be possible to arrive at the correct charge for interest and depreciation. It will also be possible in future to credit the Justice Department with its share of stamp revenue now that an agreement has been come to between the Departments.—G. F. C. CAMPBELL, Controller and Auditor-General.

POSTAL BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>		£	s.	d.				<i>Cr.</i>		£	s.	d.
To Salaries of officers	..	688,907	2	1				By Postages	.. .. .	1,408,506	2	6
Carriage of mails	..	291,628	13	10				Private box and bag rents	.. .. .	28,491	4	6
Working-expenses	..	189,531	12	10				Money-order and postal-note commission	.. .. .	49,435	13	7
					1,170,067	8	9	Miscellaneous revenue..	.. .. .	4,516	4	3½
Depreciation	.. .. .				13,864	7	2					
Profit before charging interest carried down					307,017	8	11½					
					£1,490,949	4	10½			£1,490,949	4	10½
		£	s.	d.						£	s.	d.
To Interest on capital	..	28,395	12	9				By Balance brought down	.. .. .	307,017	8	11½
Less rents received	..	4,217	9	8								
					24,178	3	1					
Profit on year's working..	..				282,839	5	10½					
					£307,017	8	11½			£307,017	8	11½

POST AND TELEGRAPH DEPARTMENT—*continued*.

TELEGRAPH BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries of officers ..	617,922	14	6				By Telegraph revenue	678,621	8	1
Working-expenses ..	228,786	2	6				Miscellaneous revenue	10,675	10	9
				846,708	17	0	Loss before charging interest carried down ..	239,482	3	6
Depreciation				82,070	5	4				
				<u>£928,779</u>	<u>2</u>	<u>4</u>				
								<u>£928,779</u>	<u>2</u>	<u>4</u>
	£	s.	d.	£	s.	d.		£	s.	d.
To Loss carried down ..				239,482	3	6	By Loss on year's working	346,958	15	10
Interest on capital ..	111,309	4	5							
Less rents received ..	3,832	12	1							
				107,476	12	4				
				<u>£346,958</u>	<u>15</u>	<u>10</u>				
								<u>£346,958</u>	<u>15</u>	<u>10</u>

TELEPHONE BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries of officers ..	309,859	3	10				By Telephone revenue	610,790	0	1
Working-expenses ..	130,964	8	0							
				440,823	11	10				
Depreciation				107,906	2	7				
Profit before charging interest carried down ..				62,060	5	8				
				<u>£610,790</u>	<u>0</u>	<u>1</u>				
								<u>£610,790</u>	<u>0</u>	<u>1</u>
	£	s.	d.	£	s.	d.		£	s.	d.
To Interest on capital ..	137,276	2	8				By Balance brought down	62,060	5	8
Less rents received ..	1,686	19	10				Loss on year's working	73,528	17	2
				135,589	2	10				
				<u>£135,589</u>	<u>2</u>	<u>10</u>				
								<u>£135,589</u>	<u>2</u>	<u>10</u>

WIRELESS BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries of officers ..	8,686	17	10				By Revenue on wireless traffic	7,229	6	9
Working-expenses ..	4,068	10	3				Loss before charging interest on capital carried down	7,780	0	8
				12,755	8	1				
Depreciation				2,253	19	4				
				<u>£15,009</u>	<u>7</u>	<u>5</u>				
								<u>£15,009</u>	<u>7</u>	<u>5</u>
	£	s.	d.	£	s.	d.		£	s.	d.
To Loss brought down ..				7,780	0	8	By Loss on year's working	10,421	8	0
Interest on capital ..				2,641	7	4				
				<u>£10,421</u>	<u>8</u>	<u>0</u>				
								<u>£10,421</u>	<u>8</u>	<u>0</u>

POST OFFICE SAVINGS-BANK.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Interest credited to depositors' accounts during year ended 31st March, 1922 ..	1,600,707	2	0	By Interest received during the year	1,750,116	8	0
Management expenses ..	60,000	0	0	Plus interest accrued to 31st March, 1922 ..	531,330	5	6
Transfer to Savings-bank Appropriation Account	134,896	1	1		2,281,446	13	6
				Less interest accrued on 31st March, 1921 ..	496,475	7	3
					1,784,971	6	3
				Sundry receipts	10,631	16	10
					<u>£1,795,603</u>	<u>3</u>	<u>1</u>
	<u>£1,795,603</u>	<u>3</u>	<u>1</u>				

Savings-bank Appropriation Account.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
[1921. To Savings-bank Reserve Account ..	200,145	0	0	1921, 1st April. By Balance brought forward ..	241,344	3	10
1922, 31st March.				1922, 31st March.			
Balance	176,095	4	11	Savings-bank Profit and Loss Account ..	134,896	1	1
	<u>£376,240</u>	<u>4</u>	<u>11</u>		<u>£376,240</u>	<u>4</u>	<u>11</u>

PRISONS DEPARTMENT.

PRISONS AND INSTITUTIONS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries	45,926	1	9	Sales—			
Advertising, purchase of books, &c. ..	291	0	3	Bricks	349	11	2
Allowances to instructing officers ..	756	1	8	Concrete blocks	3,637	15	9
Assistance to discharged prisoners ..	55	9	3	Firewood	48	6	6
Expenses, First Offenders Probation Act ..	503	4	1	Roots	1,285	10	9
Clothing, bedding, &c.	2,511	19	5	Timber	1,785	3	3
Expenses, Crimes Amendment Act ..	571	5	8	Coir mats	30	4	4
Freight, cartage, &c.	313	14	3	Prison labour	45,348	7	4
Forage	119	14	0	Balance to Profit and Loss Account ..	50,044	11	4
Fuel, light, and water	4,230	6	8				
Gratuities	291	7	5				
Lodging-allowances	2,902	14	4				
Medicines and medical comforts ..	496	5	5				
Payment to hospitals	450	7	7				
Payments under Crimes Amendment Act ..	8,970	9	11				
Postage and telegrams	737	13	1				
Office fittings (including stationery and printing)	1,098	12	0				
Rations	18,189	9	4				
Sanitary services	623	13	11				
Telephone fees	413	17	7				
Temporary officers	4,865	8	8				
Tools and materials	826	5	6				
Travelling allowances and expenses (including transfer and conveyance of prisoners)	4,464	17	6				
Uniforms	455	3	0				
Workshops equipment	2	7	3				
Equipment and instructional work ..	48	6	11				
Contingencies	58	8	5				
Purchase and upkeep of vehicles ..	1,370	8	10				
Expenses, prison camps	394	12	4				
Expenses, prison works	502	3	10				
Expenses, brickmaking	500	13	1				
Development and draining (Invercargill) ..	21	12	6				
Compassionate allowances	283	15	0				
Grants to societies	20	0	0				
	103,267	10	5				
Rents	162	0	0				
	£103,429	10	5		£103,429	10	5

QUARRY TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stock on hand, 1st April, 1921 ..	758	0	0	Sales	12,307	15	4
Purchases—Coal, oil, explosives, &c. ..	2,054	18	4	Stock on hand, 31st March, 1922 ..	904	5	0
Officers' salaries	1,989	0	8				
Prison labour	6,954	0	0				
Balance, being gross profit carried to Profit and Loss Account	1,456	1	4				
	£13,212	0	4		£13,212	0	4

FARM TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stock on hand, 1st April, 1921—							Sales (stock)	2,381	5	1
Live-stock	12,396	0	0				Sales (farm produce)	5,847	19	10
Stored crops	4,714	0	0					8,229	4	11
Growing crops	3,428	0	0	20,538	0	0	Stock on hand, 31st March, 1922—			
Purchases—							Live-stock	12,270	0	0
Stock	2,404	12	0				Stored crops	3,477	12	6
Fuel, seeds, &c.	2,258	15	9				Growing crops	2,987	0	0
				4,663	7	9	Honey on hand (Waikaria)	70	0	0
Officers salaries				3,819	6	8		18,804	12	6
Prison labour				6,302	16	0	Balance, being loss carried to Profit and Loss Account	8,289	13	0
				£35,323	10	5		£35,323	10	5

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Farm Trading Account	8,289	13	0	Quarry Trading Account	1,456	1	4
Prisons and Institution Account ..	50,944	11	4	Balance	101,989	0	2
Depreciation Reserve Account ..	14,772	14	3				
Interest on capital	27,734	6	11				
Maintenance of buildings	1,703	16	0				
	£103,445	1	6		£103,445	1	6

PRISONS DEPARTMENT—*continued*.

BALANCE-SHEET AS AT 31ST MARCH, 1922.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital liability to Treasury, 1st April, 1921	616	318	16	Buildings	481,247	9	7
Depreciation Reserve Account	14,772	14	3	Land	115,339	14	9
Sundry creditors	6,120	18	3	Leasehold	14,560	14	3
Treasury Adjustment Account	150,885	4	7	Implements and machinery	8,036	5	5
				Loose tools	1,950	0	10
				Prison furniture	8,082	13	8
				Office furniture	1,536	2	1
				Motor-vans and accessories	2,083	8	8
				Clothing and bedding	22,618	19	8
				Sundry debtors	4,372	3	4
				Telephone fees paid in advance	239	14	4
				Stock—			
				General store	2,311	19	3
				Local prison store	2,952	10	8
				Tailoring stock	352	19	2
					5,617	9	1
				Live-stock—			
				Farms	12,270	0	0
				Other institutions	640	0	0
					12,910	0	0
				Crops—			
				Stored	3,477	12	6
				Growing	2,987	0	0
				Farm-produce stock	70	0	0
					6,534	12	6
				Stock in quarry	904	5	0
				Stationery	75	0	0
				Profit and Loss Account	101,989	0	2
					£788,097	13	4
					£788,097	13	4

5th August, 1922.

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

I hereby certify that the Quarry and Farm Trading Accounts, the Prison Institutions Account, 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.—
G. F. C. CAMPBELL, Controller and Auditor-General.

PUBLIC SERVICE SUPERANNUATION FUND.

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

[illegible]

BALANCE-SHEET AS AT 31ST DECEMBER, 1921.

[illegible]

SUBSIDIARY ACCOUNT.

Cost-of-living Bonus paid to Annuitants of the Public Service Superannuation Fund on behalf of the Treasury.

	£	s.	d.		£	s.	d.
To Amount disbursed for period 1st January, 1921, to 31st December, 1921	27,809	7	11	By Amount received from Treasury ..	24,939	13	11
				Balance due	2,369	14	0
	<u>£27,809</u>	<u>7</u>	<u>11</u>		<u>£27,309</u>	<u>7</u>	<u>11</u>

WILLIAM M. WRIGHT, Secretary,

R. S. WOGAN, Accountant.

Public Service Superannuation Board.

Wellington, 31st March, 1922.

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

GOVERNMENT RAILWAYS SUPERANNUATION FUND.

STATEMENT OF ACCOUNTS UNDER SECTION 90 OF THE GOVERNMENT RAILWAYS ACT, 1908.

Revenue Account for the Year ended 31st March, 1922.

<i>Income.</i>				<i>Expenditure.</i>			
	£	s.	d.		£	s.	d.
To Members' contributions	184,764	13	4	By Retiring-allowances to members ..	123,446	10	7
Members' contributions on account of casual service	239	2	0	Allowances to widows and children ..	13,956	5	9
Fines	656	15	0	Payments under section 82 (6) ..	882	0	5
Government contribution	75,000	0	0	Payments under section 86 (c) ..	335	10	2
Donation: Mr. W. J. Wilson, Christ-church	5	0	0	Contributions refunded	15,657	5	7
Interest	23,160	11	4	Travelling-expenses of members of Board	50	17	0
				Fines refunded	1	5	0
				Public Trust Office charges ..	455	13	6
				Balance carried down, being excess of income over expenditure for year ..	79,040	13	8
	<u>£233,826</u>	<u>1</u>	<u>8</u>		<u>£233,826</u>	<u>1</u>	<u>8</u>
To Balance brought forward on 1st April, 1921	464,490	17	0	By Balance, being amount of fund at 31st March, 1922	543,531	10	8
Balance excess of income over expenditure for year ended 31st March, 1922	79,040	13	8				
	<u>£543,531</u>	<u>10</u>	<u>8</u>		<u>£543,531</u>	<u>10</u>	<u>8</u>

Balance-sheet as at 31st March, 1922.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Fund as per Revenue Account ..	543,531	10	8	In hands of Public Trustee	476,910	19	9
Retiring and other allowances due, not paid—				Contributions and fines in transit ..	11,467	0	1
Members	615	4	3	Arrears of contributions due by members in respect to casual service ..	6,949	5	5
Widows and children	1,110	13	8	Amount due from Treasury for disbursements on account of annuitants' cost-of-living bonus	975	5	1
Refunds of contributions due, in course of payment	1,045	1	9	Treasury payments in transit	50,000	0	0
	<u>£546,302</u>	<u>10</u>	<u>4</u>		<u>£546,302</u>	<u>10</u>	<u>4</u>

STATEMENT SHOWING COST-OF-LIVING BONUS PAID ON BEHALF OF THE TREASURY TO ANNUITANTS OF THE GOVERNMENT RAILWAYS SUPERANNUATION FUND UNDER SECTION 14 OF THE APPROPRIATION ACT, 1921, DURING THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Cash received from the Treasury ..	29,900	11	7	By Balance due by Treasury at 31st March, 1921	1,588	12	8
Balance due by the Treasury at 31st March, 1922	975	5	1	Amount disbursed	29,287	4	0
	<u>£30,875</u>	<u>16</u>	<u>8</u>		<u>£30,875</u>	<u>16</u>	<u>8</u>

D. H. GUTHRIE,
Chairman of the Government Railways
Superannuation Fund Board.
L. HAMANN,
Acting Chief Accountant, New Zealand Railways.

I hereby certify that the statement of receipts and payments, 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.—G. F. C. CAMPBELL, Controller and Auditor-General.

REPATRIATION DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Sustenance	282	13 0	Revenue—Training	2,011	1 11
Training	47,595	16 9	Net expenditure	181,190	0 11
Transportation	1,200	7 9			
Medical fees	12	19 6			
Valuation fees	54	3 6			
Legal fees	118	2 0			
Board fees	395	15 6			
Postage and telegrams ..	2,520	5 8			
Printing and stationery ..	814	15 11			
Salaries	30,794	10 2			
Travelling-expenses	684	9 11			
General expenses	953	8 4			
Advertising	299	3 0			
Rent	3,250	14 1			
Miscellaneous expenses ..	220	5 5			
Furnishings	20	14 1			
Net loss—Farm accounts—					
Moa	3,505	18 4			
Avonhead	4,460	3 5			
Tauherenikau	5,439	18 3			
Depreciation—					
Furniture and fittings ..	278	5 4			
Weraroa and Ruakura (buildings) ..	330	0 0			
Technical equipment	955	0 0			
Interest Account—Net loss ..	46,076	5 0			
Loss on realization—Technical equipment ..	4,710	10 8			
Reserve for bad and doubtful debtors ..	28,226	17 3			
	<u>£183,201</u>	<u>2 10</u>		<u>£183,201</u>	<u>2 10</u>

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

(Subsidiary to Income and Expenditure Account.)

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To interest on capital (4½ per cent. on £1,424,835 18s. 10d.)	64,117	12 4	By Interest charged on loans	16,247	9 4
			Interest accrued not charged ..	1,793	18 0
			Loss to Income and Expenditure Account	46,076	5 0
	<u>£64,117</u>	<u>12 4</u>		<u>£64,117</u>	<u>12 4</u>

MOA TRAINING-FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Stock on hand, 1st April, 1921—			Sales	137	0 7
Live-stock	520	17 0	Stocks at 31st March, 1922—		
Crops and produce	1,350	19 2	Live-stock	462	12 0
Expenses—			Crops and produce	1,872	15 0
Repairs and maintenance and seeds ..	896	8 9	Loss, to Income and Expenditure Account ..	3,505	18 4
Wages	1,832	12 1			
Live-stock	153	13 6			
General expenses	513	8 5			
Rent	409	7 0			
Depreciation, buildings and equipment ..	301	0 0			
	<u>£5,978</u>	<u>5 11</u>		<u>£5,978</u>	<u>5 11</u>

AVONHEAD TRAINING-FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Stocks on hand, 1st April, 1921—			Sales	3,249	15 4
Live-stock	1,741	10 0	Loss, to Income and Expenditure Account ..	4,460	3 5
Crops and produce	1,732	3 2			
Expenses—					
Wages	2,132	4 0			
Seeds	2	8 4			
Live-stock	50	17 6			
General expenses	142	1 9			
Repairs and maintenance	884	16 11			
Rent	743	17 1			
Depreciation, buildings and equipment ..	280	0 0			
	<u>£7,709</u>	<u>18 9</u>		<u>£7,709</u>	<u>18 9</u>

REPATRIATION DEPARTMENT—continued.

TAUHERENIKAU TRAINING-FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

Dr.			Cr.		
Stocks on hand, 1st April, 1921—	£	s. d.	Sales	£	s. d.
Live-stock	1,963	13 6	Stocks at close—	2,002	9 4
Crops and produce	915	9 8	Live-stock	1,828	18 6
Clothing	172	19 10	Crops, wool, and produce	774	14 6
Expenses—			Clothing	172	4 0
Wages	2,629	4 7	Loss, to Income and Expenditure Account	5,439	18 3
Seeds	27	16 2			
Live-stock	695	10 0			
Rent	431	0 0			
Repairs and maintenance	2,507	10 3			
General expenses—Clothing	334	0 7			
Depreciation	541	0 0			
	£10,218	4 7		£10,218	4 7

BALANCE-SHEET AS AT 31ST MARCH, 1922.

Liabilities.				Assets.			
Capital Account—	£	s. d.	£	s. d.	£	s. d.	£
Advances from War							
Expenses Account at							
1st April, 1921 ..	1,473,591	12 5		Loans Investment Account—			
Less net repayments,				Principal not yet payable	781,779	0 8	
1921-22 ..	48,755	13 7		Principal overdue ..	106,770	19 11	
					888,550	0 7	
				Less reserve for bad and doubtful debtors	25,517	14 9	
Treasury Interest Account—Liability for							863,032 5 10
period 1921-22 ..	44,778	3 9		Interest due and overdue	4,433	2 6	
Sundry creditors ..	20,233	6 3		Interest accrued not due	1,793	18 0	
Suspense Account—Overpaid loans ..	54	9 1					6,227 0 6
				Furniture and fittings ..	4,772	19 7	
				Depreciation ..	278	5 4	
							4,494 14 3
				Farm assets—Buildings—			
				Moa	4,098	14 3	
				Tauherenikau ..	7,941	17 0	
				Avonhead	3,506	17 6	
					15,547	8 9	
				Depreciation ..	622	0 0	
							14,925 8 9
				Ruakura	7,268	5 4	
				Weraroa	996	0 0	
					8,264	5 4	
				Depreciation ..	330	0 0	
							7,934 5 4
				Equipment—			
				Moa	1,392	0 11	
				Tauherenikau ..	2,343	12 6	
				Avonhead	1,112	18 7	
					4,848	12 0	
				Depreciation ..	500	0 0	
							4,348 12 0
				Live-stock—			
				Moa	462	12 0	
				Tauherenikau ..	1,828	18 6	
				Crops and produce—			
				Moa	1,872	15 0	
				Tauherenikau ..	774	14 6	
				Clothing—Tauherenikau ..	172	4 0	
				Stationery	200	1 8	
					£	s. d.	
				Equipment, technical ..	6,385	0 5	
				Less loss on realization	4,710	10 8	
							1,674 9 9
				Sundry debtors ..			127 14 6
				Excess of expenditure over income—	£	s. d.	
				Balance at 1st April, 1921 ..	400,636	0 5	
				Add net expenditure, 1921-22 ..	181,190	0 11	
							581,826 1 4
							£1,489,901 17 11

23rd May, 1922.

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

I hereby certify that the Farm Working Accounts, 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.

STATE FIRE INSURANCE OFFICE.

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

	£	s.	d.		£	s.	d.
Premiums after deduction of reinsurances ..	136,428	12	4	Losses by fire (after deduction of reinsurances)	38,125	13	5
Other receipts—Interest, commission, and rent	13,644	0	1	Appropriated to reserve for unearned premiums (in addition to £49,815 4s. 10d. already reserved) ..	4,756	4	2
				Government taxes ..	24,473	10	0
				Commission ..	9,379	14	2
				Salaries ..	20,699	2	0
				Contributions to Fire Boards under the Fire Brigades Act, 1908 ..	3,212	10	3
				Expenses of management—			
				Travelling-expenses ..	2,387	0	10
				Printing, stationery, and advertising ..	1,873	9	6
				Rent ..	1,216	10	2
				Exchange ..	131	3	10
				Postages, telegrams, cable-grams, and sundry charges	2,800	16	8
					8,409	1	0
				Investments Fluctuation Reserve Fund ..	1,000	0	0
				Office premises and equipment written off ..	692	6	1
				Amount of Fire Insurance funds at end of year	39,324	11	4
					£150,072	12	5
					£150,072	12	5

BALANCE-SHEET ON THE 31ST DECEMBER, 1921.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital authorized by the State Fire Insurance Act, 1908 ..	100,000	0	0	Government war-loan securities ..	138,324	12	0
Less not raised ..	100,000	0	0	Other Government securities ..	57,050	0	0
				Local-authority securities ..	4,800	0	0
				Fixed deposits and at short call ..	20,000	0	0
				Mortgages on property ..	2,970	10	0
					£	s.	d.
Reserve Fund ..	257,242	2	3	Land and buildings ..	116,916	8	7
Investments Fluctuation Reserve Fund ..	10,000	0	0	Less mortgages taken over on Office premises purchased ..	6,225	0	0
Reserve for unearned premiums ..	54,571	9	0		110,691	8	7
Premiums and other deposits ..	649	18	2	Office equipment ..	1,019	9	3
Outstanding fire losses ..	2,565	0	0	Outstanding premiums ..	8,186	12	0
Government taxes ..	24,261	7	1	Interest accrued but not due	2,462	6	0
Interest accrued but not due on mortgages ..	64	3	3	Cash in bank of New Zealand at Wellington, or in transit to Wellington ..	59,205	8	6
Other amounts owing by the Office—				Imprest Account balances—			
Reinsurance premiums due	14,274	10	11		£	s.	d.
Commission ..	1,659	18	9	Head Office ..	3	8	11
Rent ..	19	10	10	Auckland ..	7	7	1
Printing, stationery, and advertising ..	41	8	6	Christchurch ..	307	5	6
Postages and sundry charges	627	9	4	Dunedin ..	155	5	0
				Palmerston N.	38	9	5
				New Plymouth	79	7	2
Fire Insurance funds, as per Revenue Account	39,324	11	4		591	3	1
					59,796	11	7
					£405,301	9	5
					£405,301	9	5

C. R. C. ROBIESON.
General Manager.

14th February, 1922.

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

DEPARTMENT OF TOURIST AND HEALTH RESORTS.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

Dr.			Cr.		
To Working Accounts—Net loss—			By Working Accounts—Net Profit—		
Te Aroha	£	s. d.	Rotorua electric	£	s. d.
Rotorua baths	2,534	13 0	Waimangu round trip	2,780	5 1
Rotorua Sanatorium	10,504	7 2	Waitomo Caves hostel and guiding	1,217	6 5
Rotorua gardens and reserves	2,806	13 9	Sale of photographs, &c.	1,966	6 1
Rotorua water and drainage	3,868	4 9	Balance carried down—Excess of	65	1 10
Rotorua acclimatization	559	18 1	expenditure over income	41,008	4 11
Lake House, Waikaremoana	19	0 5			
Hanmer Springs	956	12 4			
Hermitage, hostel and guiding	2,436	13 2			
Queenstown	2,104	2 0			
Te Anau steamer and hotel	566	15 7			
Glade House and Te Anau track	670	10 11			
Miscellaneous reserves	843	18 6			
Passenger-booking bureaux	970	13 10			
Sydney and Melbourne agencies	912	6 4			
Head Office—	3,144	17 11			
Salaries and wages					
Advertising	4,704	14 7			
Subsidies to inland mails	2,501	15 10			
Subsidies to accommodation-houses	1,698	15 0			
Subsidies to Rotorua Town Account	150	0 0			
(half bath fees)					
Grants to Helensville Domain Board	1,727	6 8			
Repairs and improvements to roads,	600	0 0			
tracks, &c.					
Compensation paid under Workers'	1,113	16 6			
Compensation Act					
Travelling-expenses, postages, rent,	494	14 6			
photographs, freight and cartage,					
&c.	1,102	16 0			
Depreciation on furniture (Head					
Office)	43	17 6			
	£47,037	4 4		£47,037	4 4
	£	s. d.		£	s. d.
To Balance carried down	41,008	4 11	By excess of expenditure over income,	59,926	1 5
Interest on capital at 4½ per cent.	18,917	16 6	after charging interest		
	£59,926	1 5		£59,926	1 5

B. M. WILSON, General Manager.
J. HOUSTON, Acting Accountant.

TE AROHA WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

£ s. d.			£ s. d.		
To Salaries and wages			By Receipts		
Painting, repairs, cartage, printing and	3,096	18 1	Net loss, to Revenue Account	1,946	7 7
stationery, &c.	1,147	13 6		2,534	13 0
Depreciation	236	9 0			
	£4,481	0 7		£4,481	0 7

ROTORUA BATHS.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

£ s. d.			£ s. d.		
To Consumable stores at 1st April, 1921			By Receipts		
Salaries and wages	237	13 3	Consumable stores at 31st March, 1922	5,805	14 10
Purchases	12,057	17 4	Net loss, to Revenue Account	196	5 2
Travelling-expenses, lighting, printing	1,578	15 3		10,504	7 2
and stationery, cartage, repairs, &c.	1,360	2 1			
Depreciation	1,271	19 3			
	£16,506	7 2		£16,506	7 2

ROTORUA SANATORIUM.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

£ s. d.			£ s. d.		
To Consumable stores at 1st April, 1921			By Fees earned		
Salaries and wages	152	8 10	Miscellaneous receipts	3,681	8 4
Purchases	3,398	10 10	Consumable stores at 31st March, 1922	430	4 5
Lighting, repairs, painting, freight and	2,594	10 7	Net loss, to Revenue Account	148	19 5
cartage, telephones, printing and				2,806	13 9
stationery, &c.	702	14 7			
Depreciation	219	1 1			
	£7,067	5 11		£7,067	5 11

DEPARTMENT OF TOURIST AND HEALTH RESORTS—*continued*.

ROTORUA GARDENS AND RESERVES.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Salaries and wages	4,405	15	1	By Receipts	1,534	4	0
Lighting, printing, and cartage, tools, &c. ..	767	17	10	Net loss, to Revenue Account ..	3,868	4	9
Depreciation	228	15	10				
	<u>£5,402</u>	<u>8</u>	<u>9</u>		<u>£5,402</u>	<u>8</u>	<u>9</u>

ROTORUA ELECTRIC SYSTEM.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Salaries and wages	3,399	11	4	By Electric energy supplied	8,017	7	7
Purchases	764	14	6	Miscellaneous receipts	130	8	1
Freight and cartage, printing and stationery, travelling-expenses, &c. ..	359	14	3				
Depreciation	843	10	6				
Net profit, to Revenue Account ..	2,780	5	1				
	<u>£8,147</u>	<u>15</u>	<u>8</u>		<u>£8,147</u>	<u>15</u>	<u>8</u>

ROTORUA WATER AND DRAINAGE.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Salaries and wages	1,992	7	2	By Water charges earned	2,689	2	9
Purchases	1,130	19	3	Miscellaneous receipts	209	13	3
Freight and cartage, electric energy, &c. ..	288	14	2	Net loss, to Revenue Account ..	559	18	1
Depreciation	46	13	6				
	<u>£3,458</u>	<u>14</u>	<u>1</u>		<u>£3,458</u>	<u>14</u>	<u>1</u>

ROTORUA ACCLIMATIZATION DISTRICT.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Consumable stores at 1st April, 1921 ..	33	0	0	By Receipts	1,307	6	7
Salaries and wages	689	3	7	Consumable stores at 31st March, 1922 ..	26	10	0
Travelling-expenses, printing and stationery, repairs, &c. ..	566	18	6	Net loss, to Revenue Account ..	19	0	5
Depreciation	63	14	11				
	<u>£1,352</u>	<u>17</u>	<u>0</u>		<u>£1,352</u>	<u>17</u>	<u>0</u>

WAIMANGU ROUND TRIP.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Consumable stores at 1st April, 1921 ..	78	13	0	By Receipts	3,246	11	1
Salaries and wages	1,238	4	2	Consumable stores at 31st March, 1922 ..	78	13	0
Repairs, freight and cartage, purchases, &c. ..	561	16	3				
Depreciation	229	4	3				
Net profit, to Revenue Account ..	1,217	6	5				
	<u>£3,325</u>	<u>4</u>	<u>1</u>		<u>£3,325</u>	<u>4</u>	<u>1</u>

WAITOMO CAVES HOSTEL AND GUIDING.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Consumable stores at 1st April, 1921 ..	112	11	5	By Board and guiding fees	6,582	14	7
Salaries and wages	1,776	6	7	Receipts	261	19	4
Purchases	2,332	16	8	Consumable stores at 31st March, 1922 ..	64	19	2
Repairs, printing and stationery, freight and cartage, &c. ..	498	1	6				
Depreciation	223	10	10				
Net profit, to Revenue Account ..	1,966	6	1				
	<u>£6,909</u>	<u>13</u>	<u>1</u>		<u>£6,909</u>	<u>13</u>	<u>1</u>

LAKE HOUSE, WAIKAREMOANA.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Consumable stores at 1st April, 1921 ..	57	12	0	By Receipts	935	13	1
Salaries and wages	702	8	6	Consumable stores at 31st March, 1922 ..	42	9	9
Purchases	631	8	1	Net loss, to Revenue Account ..	956	12	4
Repairs, freight and cartage, printing and stationery, &c. ..	326	14	0				
Depreciation	216	12	7				
	<u>£1,934</u>	<u>15</u>	<u>2</u>		<u>£1,934</u>	<u>15</u>	<u>2</u>

DEPARTMENT OF TOURIST AND HEALTH RESORTS—continued.

HANMER SPRINGS.—WORKING ACCOUNT FROM 1ST APRIL, 1921, TO 19TH JANUARY, 1922.

	£	s.	d.		£	s.	d.
To Consumable stores at 1st April, 1921	154	10	0	By Receipts	1,847	17	1
Salaries and wages	2,781	15	5	Consumable stores at 31st March, 1922	135	19	10
Purchases	910	1	8	Net loss, to Revenue Account ..	2,436	13	2
Freight and cartage, repairs, printing and stationery, &c.	400	15	7				
Depreciation	173	7	5				
	<u>£4,420</u>	<u>10</u>	<u>1</u>		<u>£4,420</u>	<u>10</u>	<u>1</u>

HERMITAGE HOSTEL AND GUIDING.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Consumable stores at 1st April, 1921	697	1	1	By Fees earned	5,220	7	10
Salaries and wages	2,481	9	10	Receipts, miscellaneous	146	5	10
Purchases	2,670	16	7	Consumable stores at 31st March, 1922	785	5	9
Freight and cartage, repairs, travelling-expenses, &c.	1,502	2	2	Net loss, to Revenue Account ..	2,104	2	0
Depreciation	904	11	9				
	<u>£8,256</u>	<u>1</u>	<u>5</u>		<u>£8,256</u>	<u>1</u>	<u>5</u>

QUEENSTOWN.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Salaries	726	8	11	By Receipts	257	1	6
Material, printing and stationery, freight and cartage, &c.	78	15	11	Net loss, to Revenue Account ..	566	15	7
Depreciation	18	12	3				
	<u>£823</u>	<u>17</u>	<u>1</u>		<u>£823</u>	<u>17</u>	<u>1</u>

TE ANAU STEAMER AND HOTEL.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Salaries and wages	463	10	9	By Receipts	760	10	6
Purchases	294	17	6	Net loss, to Revenue Account ..	670	10	11
Travelling-expenses, freight and cartage, repairs, &c.	454	10	2				
Depreciation	218	3	0				
	<u>£1,431</u>	<u>1</u>	<u>5</u>		<u>£1,431</u>	<u>1</u>	<u>5</u>

TE ANAU—MILFORD TRACK AND GLADE HOUSE.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Consumable stores at 1st April, 1921	161	6	0	By Receipts	1,994	1	10
Wages	1,258	3	10	Consumable stores at 31st March, 1922	241	16	7
Purchases	1,011	10	10	Net loss, to Revenue Account ..	843	18	6
Travelling-expenses, freight and cartage, &c.	441	17	0				
Depreciation	206	19	3				
	<u>£3,079</u>	<u>16</u>	<u>11</u>		<u>£3,079</u>	<u>16</u>	<u>11</u>

MISCELLANEOUS RESERVES.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Salaries and wages	737	7	7	By Receipts	503	3	1
Repairs, freight and cartage, &c. ..	288	11	10	Net loss, to Revenue Account ..	970	13	10
Depreciation	447	17	6				
	<u>£1,473</u>	<u>16</u>	<u>11</u>		<u>£1,473</u>	<u>16</u>	<u>11</u>

PASSENGER-BOOKING BUREAUX.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Ticket stock (at cost) at 1st April, 1921	115	8	7	By Commission	3,466	8	5
Salaries	3,093	8	9	Ticket stock at 31st March, 1922	116	15	7
Printing and stationery, rents, &c. ..	1,235	15	7	Net loss, to Revenue Account ..	912	6	4
Depreciation on furniture	50	17	5				
	<u>£4,495</u>	<u>10</u>	<u>4</u>		<u>£4,495</u>	<u>10</u>	<u>4</u>

DEPARTMENT OF TOURIST AND HEALTH RESORTS—continued.

SYDNEY AND MELBOURNE AGENCIES.—WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1922.

	£	s.	d.		£	s.	d.
To Salaries	1,658	6	0	By Net loss, to Revenue Account ..	3,144	17	11
Rents, postages, printing, stationery, and cartage, &c. .. .	1,445	2	4				
Depreciation on furniture .. .	41	9	7				
	<u>£3,144</u>	<u>17</u>	<u>11</u>		<u>£3,144</u>	<u>17</u>	<u>11</u>

BALANCE-SHEET AS AT 31ST MARCH, 1922.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account—Liability to Treasury at 1st April, 1921	423,998	18	5	Land	201,267	19	3
Sundry creditors	3,898	17	9	Buildings	108,981	1	2
Treasury Adjustment Account .. .	75,800	16	3	Add additions	5,367	12	6
					<u>114,348</u>	<u>13</u>	<u>8</u>
				Less depreciation	3,234	18	10
							111,113 14 10
				Water and drainage systems	59,880	5	1
				Add additions	5,438	9	1
							65,318 14 2
				Plant and machinery	20,463	2	3
				Add additions	2,758	0	5
					<u>23,221</u>	<u>2</u>	<u>8</u>
				Less depreciation	844	10	1
							22,376 12 7
				Wharves and beacons	5,164	10	0
				Add additions	243	5	6
					<u>5,407</u>	<u>15</u>	<u>6</u>
				Less depreciation	258	4	6
							5,149 11 0
				Steamers and boats, &c.	4,187	10	0
				Add additions	394	17	9
					<u>4,582</u>	<u>7</u>	<u>9</u>
				Less depreciation	418	15	0
							4,163 12 9
				Bridges	3,532	0	0
				Less depreciation	176	12	0
							3,355 8 0
				Motor vehicles	410	0	0
				Less depreciation	41	0	0
							369 0 0
				Furniture and fittings	17,019	3	7
				Add additions	129	12	6
					<u>17,148</u>	<u>16</u>	<u>1</u>
				Less depreciation	711	7	0
							16,437 9 1
				Linen, cutlery, glassware, hardware, guiding equipment, &c.	4,399	15	3
				Live-stock	881	11	0
				Telephone-line, Glade House—Milford Sound	749	14	7
				Loose tools	2,063	13	6
				Sundry debtors	3,616	10	7
				Consumable stores	2,322	9	11
				Payments in advance	186	14	6
				Excess of expenditure over income ..	59,926	1	5
	<u>£503,698</u>	<u>12</u>	<u>5</u>		<u>£503,698</u>	<u>12</u>	<u>5</u>

26th July, 1922.

B. M. WILSON, General Manager.
J. HOUSTON, Acting Accountant.

I hereby certify that the Working Accounts, 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—G. F. C. CAMPBELL, Controller and Auditor-General.

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