

## PRISONS DEPARTMENT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1923.

[illegible]

M. HAWKINS,  
Inspector, Prisons Department.

I hereby certify that the Trading and Profit and Loss Accounts and balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that the expenditure includes charges for rent, interest on capital, and repairs and additions for which the Prisons Department possesses no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.