

PRISONS DEPARTMENT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1932.

Liabilities.			Assets.			
	£	s. d.	£	s. d.	£	s. d.
Capital Account—					National Development Account	
Public Works Fund ..	458,072	18 9			Expenditure—Rangitoto Is-	
Consolidated Fund ..	186,331	17 1			land Improvement Account—	
Departmental (labour im-					Expenditure to 31st March,	
provements) ..	330,794	4 1			1931 ..	11,704 3 0
			975,198	19 11	Expenditure for year ended	
Treasury Adjustment Account ..			1,444	14 8	31st March, 1932..	2,234 1 6
Depreciation Reserve ..			152,890	12 6		
Sundry creditors—						13,938 4 6
Departmental ..	1,301	4 0			Land and buildings—	
Sundry ..	4,791	13 2			Freeholds ..	153,836 7 11
			6,092	17 2	Leaseholds ..	13,618 11 7
Accrued earnings of prisoners ..			6,439	7 6	Taupo land-development com-	
Deposits ..			1,151	12 4	pleted ..	60,821 6 1
Writings-off in Suspense Account ..			18,748	6 11	Taupo land-development in	
					progress ..	4,248 11 2
					Buildings ..	605,659 4 4
						838,184 1 1
					Farm and garden assets—	
					Live-stock ..	21,263 16 8
					Crops ..	6,396 11 7
					Gardens, orchards, and nurse-	
					ries ..	3,177 11 11
					Implements and machinery ..	5,683 2 10
					Tractors ..	1,008 18 8
					Harness, loose tools, and sundry	
					stores ..	3,984 5 10
					Apiary ..	44 3 0
						41,558 10 6
					Miscellaneous industry and insti-	
					tutional assets—	
					Fixed plant ..	36,100 4 4
					Implements and machinery ..	7,634 8 4
					Motor-vehicles ..	6,405 6 7
					Lighters ..	1,064 0 0
					Loose tools and harness ..	1,598 6 8
					Arms and accoutrements ..	808 9 5
					Library and school-books ..	807 12 5
					Furniture and fittings ..	12,195 9 0
					Clothing and bedding ..	14,003 15 0
					Band instruments ..	230 0 0
					Stock - in - trade and raw	
					materials ..	4,249 16 5
					Stocks in general stores ..	5,918 19 4
					Stocks in local stores ..	3,165 17 11
					Horses in quarries and road-	
					works ..	235 18 0
						94,418 3 5
					Sundry debtors—	
					Departmental ..	2,282 11 3
					Sundry ..	4,648 6 3
						6,930 17 6
					Cash in Deposit Account ..	1,151 12 4
					Butterfat bonuses held on deposit	923 7 2
					Expenditure paid in advance ..	106 11 3
					Postage-stamps ..	114 17 9
						9,227 6 0
					Writings-off in Suspense—	
					Sundry stores and live-stock..	1,197 19 1
					Terrace Prison Demolition Ac-	
					count ..	17,550 7 10
						18,748 6 11
					Maintenance of institutions and	
					industries ..	141,956 3 10
					Prisons Board and probation up-	
					keep ..	3,935 14 9
						145,891 18 7

NOTE. — An adjustment of the book values on the demolition of Terrace Prison buildings has been made against Capital Account. The following charges are included in the accounts, for which the Department possesses no parliamentary appropriations: (a) Rental value as assessed by the Justice Department and Public Works Department; (b) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1931. The cost of erection and maintenance of buildings are appropriated in votes under the control of the Public Works Department.

B. L. DALLARD, A.R.A.N.Z., Controller-General of Prisons.

G. O. HALL, A.R.A.N.Z., Accountant, Prisons Department.

I hereby certify that the Institutional Accounts, Subsidiary Working Accounts, Income and Expenditure Accounts, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental note and to the comment: No charge for Head Office administration has been made against the various industry working accounts.—J. H. FOWLER, Deputy Controller and Auditor-General.