

COOK ISLANDS DEPARTMENT.

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

<i>Expenditure.</i>				<i>Income.</i>			
<i>Dr.</i>		£	s. d.	<i>Cr.</i>		£	s. d.
To Salaries	..	10,912	5 10	By Balance carried down ..	..	18,121	5 1
Advertising	..	60	0 0				
Cook and other Islands Administration expenses	..	798	9 11				
Grant to Bureau Tropical Diseases ..	..	50	0 0				
Grant to ethnological research, Cook Islands	..	100	0 0				
Installation wireless, Aitutaki ..	..	1,502	6 11				
Medical service, Niue	..	250	0 0				
Office expenses	..	21	13 3				
Postages, telegrams, &c.	..	106	17 0				
Printing and stationery	..	16	0 5				
Rarotonga wireless—Adjustment of accounts	..	1,000	0 0				
Subsidy, service Niue	..	1,107	10 0				
Telephone services	..	67	6 0				
Travelling allowances and expenses ..	..	103	12 4				
Tropical allowances	..	1,592	15 11				
Compassionate allowance, Mrs. L. E. Duncan	..	300	0 0				
Fuel, light, water, &c.	..	49	0 0				
Rent	..	80	0 0				
Depreciation	..	3	7 6				
		£18,121	5 1			£18,121	5 1
		£	s. d.			£	s. d.
To Balance brought down	..	18,121	5 1	By Excess of expenditure over income ..	..	18,123	1 1
Interest on capital	..	1	16 0				
		£18,123	1 1			£18,123	1 1

BALANCE-SHEET AS AT 31ST MARCH, 1924.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital—Liability to Treasury..	..	40	0 0	Sundry debtors	..	2	3 1
Sundry creditors	..	1,326	7 2	Office fittings and requisites ..	..	40	0 0
Depreciation Reserve..	..	5	7 6	Excess of expenditure over income ..	..	18,123	1 1
Treasury Adjustment Account..	..	16,793	9 6				
		£18,165	4 2			£18,165	4 2

J. D. GRAY, Secretary.
R. M. PORTEOUS, Accountant.

I hereby certify that the Income and Expenditure Account and balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that the accounts include charges against the Department for light and fuel, rent, and interest on capital for which the Department possesses no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.