

GENERAL PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

[illegible]

BALANCE-SHEET AS AT 31ST MARCH, 1927.

[illegible]

State Coal-mines Office, Wellington, 18th August, 1927.
A. W. GYLES, Accountant.

G. JAS. ANDERSON,
Minister of Mines.

I hereby certify that the attached Working and Profit and Loss Accounts of Depots and Collieries, General Profit and Loss Account, Statement of Receipts and Payments, 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 in the opinion of the Audit Office interest on capital expenditure on the unopened MacDonald Colliery should be charged to General Profit and Loss Account instead of being capitalized, as development was sufficiently completed several years ago.—J. H. FOWLER, Deputy Controller and Auditor-General.