GENERAL PURPOSES RELIEF ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1926.

Expenditure.	1	Income.
To Losses written off— £ s. d.	£ s. d.	By Interest on advances— £ s. d. £ s. d.
Waimarino bush-fire relief— Principal 434 3 4		Fire relief (including accrued) 1,290 12 6 Flood relief 589 16 7
Interest 113 8 4		In aid of works of production—
T : 3 . f	547 11 8	Orchardists 162 11 11
In aid of works of production— Orchardists—		Ferngrove Sawmilling Company 1 7 2
Principal 159 18 0	1	Murchison Lime Company
Interest 21 0 4	180 18 4	(Limited) 17 3 8 Nelson Farmers' Union Lime
Interest on loans	2,938 14 10	Company (Limited) 191 19 5
		Cider-manufacturing 214 5 6
		Interest on investments
		Balance carried down 524 8 1
	£3,667 4 10	£3,667 4 10
	£ s. d.	20,007 ± 10
To Balance at 31st March, 1925	$3,341 \ 17 \ 1$	By Propagation of head debte many and market as fig.
Balance brought down	524 8 1	By Recovery of bad debts previously written off 12 0 4 Adjustment of charge for administration 600 0 0
		Transfer of capital losses charged to revenue 3,148 19 10
		Balance 105 5 0
	£3,866 5 2	£3,866 5 2
BALANCE	SHEET AS AT	31st March, 1926.
$\it Liabilities.$		Assets. £ s. d. £ s. d.
Capital—	£ s. d.	Advances under Appropriation Act,
Loan under Appropriation Act, 1918, section 33 (Waimarino Bush Fire Relief)	75,000 0 0	1918, section 33, and Finance Act, 1922, section 20 (3)—
Less written off— £ s. d.		Fire relief 29,182 18 10
Appropriation Act, 1924 1,065 0 0		Flood relief 11,979 11 7
Appropriation Act, 1925 532 2 0 Provisionally written off 1,551 17 10		In aid of works of production— Orchardists 3,014 10 7
110111111111111111111111111111111111111	3,148 19 10	Ferngrove Sawmilling Company 226 16 5
	71,851 0 2	Murchison Lime Company (Limited) 499 19 9
Interest accrued on debentures	246 11 5	Nelson Farmers' Union Lime
Reserve	660 5 11	Company (Limited) 3,500 0 0
Bad Debts Reserve Payment in advance—fire relief	$\begin{smallmatrix}2,000&0&0\\&1&0&0\end{smallmatrix}$	Cider-manufacturing 4,332 13 6
Liability to Consolidated Fund for interest	2,938 14 10	52,736 10 8
Sundry creditors Suspense Account	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Less provisionally written off 1,551 17 10 51,184 12 10
	\$\$ · -	
		Sundry debtors for interest— Fire relief (including accrued) 2,416 16 5
		Flood relief 260 1 9
		In aid of works of production 361 9 6
		3,038 7 8
		Less provisionally written off 311 7 7
		Interest accrued on advances— 2,727 0 1
		Fire relief 251 2 3
		Flood relief 116 6 7 In aid of works of production 200 3 1
		Interest accrued on investments 145 9 7
•		Cash in Public Debt Redemption Fund
		Cash in Public Account 6,313 15 11
		Investment Account 15,000 0 0
		21,313 15 11
		Income and Expenditure Account
	£77,759 13 6	21,313 15 11

17th December, 1926.

A. D. PARK, F.I.A.N.Z., Accountant to the Treasury.

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. Mortgage advances under the Appropriation Act, 1918, have been taken from audited copies of journal entries of the Otago District Land Office and from departmental figures pending completion of the local audit of the Wellington District Land Office.—G. F. C. Campbell, Controller and Auditor-General.