LANDS AND SURVEY DEPARTMENT.

BLUFF HARBOUR ENDOWMENT ACCOUNT.

Receipts and Payments Account for the Year ended 31st March, 1928.

Receipts.	£ s. d.	*Payments.*	£ s. d.
To Balance in Local Bodies' Deposit Bank Account of Receiver of Land Revenue, Invercargill, on 1st April, 1927	470 0 4	By Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	34 10 6
Rents	1,253 15 8	Payments to Bluff Harbour Board under section 132, Harbours Act, 1923	1,143 10 8
		Balance in Local Bodies' Deposit Bank Account of Receiver of Land Revenue, Invercargill, at 31st March, 1928	545 14 10
	£1,723 16 0		£1,723 16 0

Revenue Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	62 13 9	By Accrued rents	1,281 11 8
Amount due to Bluff Harbour Board under section 132, Harbours Act, 1923 ..	1,143 10 8	Balance forward from previous year ..	268 6 8
Balance carried forward	343 13 11		
	£1,549 18 4		£1,549 18 4

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	*Assets.*	£ s. d.
Capital	30,028 16 9	Leased land	30,028 16 9
Sundry creditors for administration expenses ..	28 3 3	Sundry debtors for rent	360 6 0
Rents charged in advance	534 3 8	Cash in Local Bodies' Deposit Bank Account of Receiver of Land Revenue, Invercargill ..	545 14 10
Revenue Account	343 13 11		
	£30,934 17 7		£30,934 17 7

J. B. Thompson, Under-Secretary for Lands.
2nd May, 1928. J. H. O'Donnell, Controller of Accounts.

I hereby certify that the Statement of Receipts and Payments, Revenue 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. The following comment is appended: A full year's administration charge is included in the Revenue Account, whereas the Act authorized the charge from the 11th November, 1927, only. I understand, however, that legislation will be promoted to place the matter in order.—G. F. C. Campbell, Controller and Auditor-General.

CLUTHA RIVER TRUST ACCOUNT.

Receipts and Payments Account for the Year ended 31st March, 1928.

Receipts.	£ s. d.	*Payments.*	£ s. d.
To Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, at 1st April, 1927	58 16 8	By Amount paid to trustees of Clutha River Trust under section 128, River Boards Act, 1908	1,141 6 3
Rents	1,139 9 0	Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	56 19 5
	£1,198 5 8		£1,198 5 8

Revenue Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Amount paid to trustees of Clutha River Trust under section 128, River Boards Act, 1908	1,141 6 3	By Balance brought forward from previous year..	94 11 6
Administration expenses payable to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	56 19 5	Accrued rent	1,130 12 9
Balance carried forward	26 18 7		
	£1,225 4 3		£1,225 4 3

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	*Assets.*	£ s. d.
Capital	27,398 4 2	Endowment lands	27,398 4 2
Rents charged in advance	514 14 7	Sundry debtors for rent	541 13 2
Revenue Account—Balance carried forward ..	26 18 7		
	£27,939 17 4		£27,939 17 4

J. B. Thompson, Under-Secretary for Lands.
23rd April, 1928. J. H. O'Donnell, Controller of Accounts.

I hereby certify that the Statement of Receipts and Payments, Revenue 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. The following comment is appended: A full year's administration charge is included in the Revenue Account, whereas the Act authorized the charge from the 11th November, 1927, only. I understand however, that legislation will be promoted to place the matter in order.—G. F. C. Campbell, Controller and Auditor-General.