LANDS AND SURVEY DEPARTMENT—*continued.*

GREYMOUTH TECHNICAL AND HOKITIKA HIGH SCHOOLS ACCOUNT.

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

Receipts.	£ s. d.	*Payments.*	£ s. d.
To Balance, 1st April, 1927—Cash in Treasury Deposit Account	109 15 4	By Administration expenses (section 4, Land Laws Amendment Act, 1927)	3 11 3
Rents	123 16 9	Payment to Hokitika High School (section 15, Hokitika High School Act, 1883)	92 19 6
Royalties	9 16 8	Payment to Greymouth Technical School (section 49, Reserves, &c., Act, 1925)	92 19 6
		Balance—Cash in Treasury Deposit Account	53 18 6
	£243 8 9		£243 8 9

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

Dr.	£ s. d.	*Cr.*	£ s. d.
To Administration expenses (section 4, Land Laws Amendment Act, 1927)	6 14 2	By Balance brought down	82 13 4
Payment to Hokitika High School (section 15, Hokitika High School Act, 1883)	92 19 6	Accrued royalties	284 2 4
Payment to Greymouth Technical School (section 49, Reserves, &c., Act, 1925)	92 19 6	Accrued rents	138 8 9
Balance carried down	312 11 3		
	£505 4 5		£505 4 5

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	*Assets.*	£ s. d.	£ s. d.
Capital	10,144 0 0	Land leased	2,480 0 0	
Sundry creditors for—		Land unleased	7,664 0 0	
Rents paid in advance	6 12 6			10,144 0 0
Miscellaneous	3 2 11	Sundry debtors for rent		44 4 0
Rents charged in advance	50 0 0	Sundry debtors for royalties		274 4 2
Revenue Account	312 11 3	Cash—Treasury Deposit Account		53 18 6
	£10,516 6 8			£10,516 6 8

J. B. Thompson, Under-Secretary for Lands.
29th 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.

HUNTER SOLDIERS' ASSISTANCE TRUST ACCOUNT.

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

Receipts.	£ s. d.	£ s. d.	*Payments.*	£ s. d.	£ s. d.
To Balance at 1st April, 1927—			By Administration expenses		36 1 0
Cash in Public Account	684 8 11		"Thirds," "fourths," "halves," &c., paid over to local bodies		103 7 4
Investment Account	3,050 0 0		Balance at 31st March, 1928—		
		3,734 8 11	Cash in Public Account	428 16 11	
Rents		720 18 0	Investment Account	4,050 0 0	
Interest on securities held by Investment Account		162 18 4			4,478 16 11
		£4,618 5 3			£4,618 5 3

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

Dr.	£ s. d.	*Cr.*	£ s. d.
To Administration expenses	36 1 0	By Accrued rents	801 0 0
Rebates	80 2 0	Interest on investments	178 6 6
"Thirds," "fourths," &c.	103 7 4		
Balance	759 16 2		
	£979 6 6		£979 6 6

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	*Assets.*	£ s. d.	£ s. d.
Capital	22,156 1 5	Land endowed by Sir George Hunter		17,800 0 0
Rents charged in advance	200 5 0	Postponed rents		791 6 0
Revenue Account	759 16 2	Sundry debtors for interest on investments (accrued but not due)		45 19 8
		Cash—		
		Public Account	428 16 11	
		Investment Account	4,050 0 0	
				4,478 16 11
	£23,116 2 7			£23,116 2 7

J. B. Thompson, Under-Secretary for Lands.
19th 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.—G. F. C. Campbell, Controller and Auditor-General.