COOK ISLANDS DEPARTMENT.

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INCOME AND EX	CPENDITHRE /	A CCOUNT.	FOR	тив Т	TEAD	ENDED	31gr	MARCH	1928

	i itooochi io.	R THE YEAR ENDED 31ST MARCH, 1928.		
Expenditure.	£ s. d.	Income.	£ s. d	
To Salaries	$\begin{bmatrix} 13,278 & 17 & 1 \\ 8 & 1 & 7 \end{bmatrix}$	By Balance carried down	24,321 7	1
Cook and other islands administration expenses	606 6 4			
Cook Island lepers, maintenance Erection of accommodation at Fiji for Cook	1,963 7 11			
Island lepers (sundry expenses)	33 1 0			
Freight, &c Fuel, light, water, &c	$egin{array}{cccc} 3 & 5 & 4 \ 49 & 0 & 0 \end{array}$			
Grants—	40 0 0			
Bureau of Tropical Diseases Education—	50 0 0			
Niue	500 0 0			
Northern Cook Islands	$\begin{bmatrix} 500 & 0 & 0 \\ 1,000 & 0 & 0 \end{bmatrix}$			
Hospital repairs, Niue	500 0 0			
Lepers, removal of, from Cook Islands	1,194 0 5	•		
Medical services, Niue Motor-trucks, Niue	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$			
To officer on retirement	400 0 0			
Motor-vessel for island services (miscellaneous expenses)	1,003 13 2			
Postages, &c	194 11 8			
Printing and stationery Repairs to Suva wharf	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	·		
School Journal, Cook Islands, cost of printing	$52 \ 13 \ 2$			
Telephones, &c	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			
Tropical allowances	1,995 12 6	•		
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccc} 1 & 6 & 0 \\ 80 & 0 & 0 \end{array}$			
Depreciation	4 5 7			
Reserve for losses	35 2 8			
	£24,321 7 1		£24,321 7	1
	£ s. d.		£ s. c	<u> </u>
To balance brought down	24,321 7 1	By Balance carried down	£ s. 6	
Balance "Hinemoa" Revenue Account	8,612 12 8	•	ŕ	
	£32,933 19 9		£32,933 19	9
	£ s. d.			=
To Balance brought down	£ s. d. 32,933 19 9	By Excess of expenditure over income	£ s. 6	
Interest on capital	428 0 6	·	,	
	£33,362 0 3		£33,362 0	3
				_
Note.—The following charges are included	for which the D	epartment possesses no parliamentary appropriation	n: (a) Renta	al
value as assessed by the Public Works Departmen	t; (b) interest at	$4\frac{1}{2}$ per cent. on capital as at 1st April, 1927.	n: (a) Renta	al
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV	t; (b) interest at ENUE $f Account$	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31st MARCH, 1928.	, ,	al
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV	$egin{array}{lll} { m t} \; ; \; (b) \; { m interest \; at} \ & { m ENUE} \; \; { m ACCOUNT} \ & { m s. \; d.} \; \; { m interest \; at} \end{array}$	$4\frac{1}{2}$ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31st March, 1928. Cr .	£ s. c	
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": Rev Dr . To Salaries and wages	t; (b) interest at ENUE ACCOUNT f. s. d. 6,202 11 10 1,420 5 5	 4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	. ,	d.
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr . To Salaries and wages Refitting and repairs	t; (b) interest at ENUE ACCOUNT £ s. d. 6,202 11 10	 4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31st MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous 	£ s. (d. .0
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": Rev Dr . To Salaries and wages	t; (b) interest at ENUE ACCOUNT	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31st MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. c	d. .0
value as assessed by the Public Works Departmen	t; (b) interest at ENUE ACCOUNT \$ s. d. 6,202 11 10 1,420 5 5 672 1 7 1,999 7 9 440 10 0	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31st MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. c	d. .0
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr . To Salaries and wages	t; (b) interest at ENUE ACCOUNT	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31st MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. c	d. .0
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr. To Salaries and wages Overtime Refitting and repairs Stores— Victualling Cabin Deck Engineer Coal	t; (b) interest at ENUE ACCOUNT £ s. d. 6,202 11 10 1,420 5 5 672 1 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31st MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. c	d. .0
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr. To Salaries and wages Overtime Refitting and repairs Stores— Victualling Cabin Deck Engineer Coal Water	t; (b) interest at ENUE ACCOUNT \$\frac{\psi}{6}, 202 11 10 1,420 5 5 5 672 1 7 7 \\ 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 59 6 0 0 332 3 0 \end{array}	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31st MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. c	d. .0
value as assessed by the Public Works Departmen $N.Z.G.S.$ "HINEMOA": REV $Dr.$ To Salaries and wages Stores— Victualling	t; (b) interest at ENUE ACCOUNT \$\frac{\psi}{6}, \text{ s. d.} \\ 6,202 11 10 \\ 1,420 5 5 \\ 672 1 7 \\ 1,999 7 9 \\ 440 10 0 \\ 522 12 11 \\ 446 19 9 \\ 7,910 15 9 \\ 59 6 0 \\ 332 3 0 \\ 7 3 8	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31st MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. c	d. .0
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr. To Salaries and wages	t; (b) interest at ENUE ACCOUNT \$\frac{\psi}{6}, 202 11 10 1,420 5 5 672 1 7 \\ 1,999 7 9 440 10 0 0 522 12 11 446 19 9 7,910 15 9 59 6 0 0 332 3 0	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31st MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. c	d. .0
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr. To Salaries and wages Overtime	t; (b) interest at ENUE ACCOUNT £ s. d. 6,202 11 10 1,420 5 5 672 1 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 59 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. c 13,883 3 1 8,612 12	d. .0 8
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr. To Salaries and wages	t; (b) interest at ENUE ACCOUNT \$ s. d. 6,202 11 10 1,420 5 5 672 1 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 59 6 0 332 3 0 7 3 8 2,215 5 6	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. c	d. .0 8
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr. To Salaries and wages Overtime Refitting and repairs Stores— Victualling Cabin Deck Engineer Coal Medical expenses Port charges Miscellaneous Depreciation on steamer	t; (b) interest at ENUE ACCOUNT \$\frac{\psi}{8}\$ s. d. 6,202 11 10 1,420 5 5 672 1 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 7,910 15 9 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4 £22,495 16 6	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. c 13,883 3 1 8,612 12	d. .0 8
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr. To Salaries and wages	t; (b) interest at ENUE ACCOUNT \$\frac{\pi}{6}, \text{ s. d. } \\ 6,202 11 10 \\ 1,420 5 5 \\ 672 1 7 \\ 1,999 7 9 \\ 440 10 0 \\ 522 12 11 \\ 446 19 9 \\ 7,910 15 9 \\ 59 6 0 \\ 332 3 0 \\ 7 3 8 \\ 2,215 5 6 \\ 266 13 4 \\ £22,495 16 6 \\ CE-SHEET AS A	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. 6 13,883 3 1 8,612 12 £22,495 16	6 —
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr. To Salaries and wages Overtime Refitting and repairs Stores— Victualling Cabin Deck Engineer Coal Medical expenses Port charges Miscellaneous Depreciation on steamer	t; (b) interest at ENUE ACCOUNT £ s. d. 6,202 11 10 1,420 5 5 672 1 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 59 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4 £22,495 16 6 CE-SHEET AS A £ s. d. 9,511 15 5	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. c 13,883 3 1 8,612 12	d. 0 8 8 — 6 — d.
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr. To Salaries and wages	t; (b) interest at ENUE ACCOUNT £ s. d. 6,202 11 10 1,420 5 5 672 1 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 59 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4 £22,495 16 6 CE-SHEET AS A £ s. d. 9,511 15 5 5,297 6 11	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. c 13,883 3 1 8,612 12 £22,495 16	d. 0 8 8 — 6 — d.
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr. To Salaries and wages	t; (b) interest at ENUE ACCOUNT £ s. d. 6,202 11 10 1,420 5 5 672 1 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 59 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4 £22,495 16 6 CE-SHEET AS A £ s. d. 9,511 15 5	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. c 13,883 3 1 8,612 12 £22,495 16	d. 0 8 8 — 6 — d.
value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr. To Salaries and wages Overtime Refitting and repairs Stores— Victualling Cabin Deck Engineer Coal Water Medical expenses Port charges Miscellaneous Depreciation on steamer BALAN Liabilities Sundry creditors Depreciation Reserve	t; (b) interest at ENUE ACCOUNT £ s. d. 6,202 11 10 1,420 5 5 672 1 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 59 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4 £22,495 16 6 CE-SHEET AS A £ s. d. 9,511 15 5 5,297 6 11 765 14 0	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. c 13,883 3 1 8,612 12 £22,495 16	6 6
Value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr.	t; (b) interest at ENUE ACCOUNT \$\frac{\psi}{8}\$ s. d. (6,202 11 10 11,420 5 5 5 672 1 7 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4 \ \$\frac{\psi}{2}\$ s. d. (9,511 15 5 5,297 6 11 765 14 0 35 2 8	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. 6 13,883 3 1 8,612 12 £22,495 16 £ s. 6 2,000 0	6 6
Value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr.	t; (b) interest at ENUE ACCOUNT \$\frac{\psi}{8}\$ s. d. (6,202 11 10 11,420 5 5 5 672 1 7 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4 \ \$\frac{\psi}{2}\$ s. d. (9,511 15 5 5,297 6 11 765 14 0 35 2 8	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts Excess of expenditure over income Excess of expenditure over income Assets. Advance to Cook Islands Administration N.Z.G.S. "Hinemoa" 5,333 6 11 Additions 7 7 0 Office fittings 52 1 6 Additions 7 15 0	£ s. 6 13,883 3 1 8,612 12 £22,495 16 £ s. 6 2,000 0 5,340 13 1 59 16	d
Value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr.	t; (b) interest at ENUE ACCOUNT \$\frac{\psi}{8}\$ s. d. (6,202 11 10 11,420 5 5 5 672 1 7 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4 \ \$\frac{\psi}{2}\$ s. d. (9,511 15 5 5,297 6 11 765 14 0 35 2 8	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts Excess of expenditure over income Excess of expenditure over income Advance to Cook Islands Administration N.Z.G.S. "Hinemoa" 5,333 6 11 Additions 7 7 0 Office fittings 52 1 6 Additions 7 15 0 Stores on hand	£ s. c 13,883 3 1 8,612 12 £22,495 16 2,000 0 5,340 13 1 59 16 2,142 1	d
Value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr.	t; (b) interest at ENUE ACCOUNT \$\frac{\psi}{8}\$ s. d. (6,202 11 10 11,420 5 5 5 672 1 7 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4 \ \$\frac{\psi}{2}\$ s. d. (9,511 15 5 5,297 6 11 765 14 0 35 2 8	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. 6 13,883 3 1 8,612 12 £22,495 16 2,000 0 5,340 13 1 59 16 2,142 1 2,110 0 20,016 10	d088
Value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr.	t; (b) interest at ENUE ACCOUNT \$\frac{\psi}{8}\$ s. d. (6,202 11 10 11,420 5 5 5 672 1 7 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4 \ \$\frac{\psi}{2}\$ s. d. (9,511 15 5 5,297 6 11 765 14 0 35 2 8	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts Excess of expenditure over income Excess of expenditure over income Assets. Advance to Cook Islands Administration \$\frac{\pmax}{2}\$ s. d. N.Z.G.S. "Hinemoa" 5,333 6 11 Additions 7 7 0 Office fittings 52 1 6 Additions 7 15 0 Stores on hand Leper accommodation at Fiji New motor-vessel (part payment) Assets in Suspense	£ s. 6 13,883 3 1 8,612 12 £22,495 16 2,000 0 5,340 13 1 59 16 2,142 1 2,110 0 20,016 10	d08
Value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr.	t; (b) interest at ENUE ACCOUNT \$\frac{\psi}{8}\$ s. d. (6,202 11 10 11,420 5 5 5 672 1 7 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4 \ \$\frac{\psi}{2}\$ s. d. (9,511 15 5 5,297 6 11 765 14 0 35 2 8	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. 6 13,883 3 1 8,612 12 £22,495 16 2,000 0 5,340 13 1 59 16 2,142 1 2,110 0 20,016 10 35 2	d08
Value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr.	t; (b) interest at ENUE ACCOUNT \$\frac{\psi}{8}\$ s. d. (6,202 11 10 11,420 5 5 5 672 1 7 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4 \ \$\frac{\psi}{2}\$ s. d. (9,511 15 5 5,297 6 11 765 14 0 35 2 8	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts Excess of expenditure over income Excess of expenditure over income NZ.G.S. "Hinemoa" £ s. d. NZ.G.S. "Hinemoa" 5,333 6 11 Additions 7 7 0 Office fittings 52 1 6 Additions 7 15 0 Stores on hand Leper accommodation at Fiji New motor-vessel (part payment) Assets in Suspense Advances to other Governments' Accounts (Balances)— Cook Islands Administration	£ s. 6 13,883 3 1 8,612 12 £22,495 16 2,000 0 5,340 13 1 59 16 2,142 1 2,110 0 20,016 10 35 2 3,410 4	d08
Value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr.	t; (b) interest at ENUE ACCOUNT \$\frac{\psi}{8}\$ s. d. (6,202 11 10 11,420 5 5 5 672 1 7 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4 \ \$\frac{\psi}{2}\$ s. d. (9,511 15 5 5,297 6 11 765 14 0 35 2 8	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. 6 13,883 3 1 8,612 12 £22,495 16 2,000 0 5,340 13 1 59 16 2,142 1 2,110 0 20,016 10 35 2 3,410 4	d088
Value as assessed by the Public Works Departmen N.Z.G.S. "HINEMOA": REV Dr.	t; (b) interest at ENUE ACCOUNT \$\frac{\psi}{8}\$ s. d. (6,202 11 10 11,420 5 5 5 672 1 7 7 1,999 7 9 440 10 0 522 12 11 446 19 9 7,910 15 9 6 0 332 3 0 7 3 8 2,215 5 6 266 13 4 \ \$\frac{\psi}{2}\$ s. d. (9,511 15 5 5,297 6 11 765 14 0 35 2 8	4½ per cent. on capital as at 1st April, 1927. FOR THE YEAR ENDED 31ST MARCH, 1928. Cr. By Freight, passage-money, and miscellaneous receipts	£ s. 6 13,883 3 1 8,612 12 £22,495 16 £ s. 6 2,000 0 5,340 13 1 59 16 2,142 1 2,110 0 20,016 10 35 2 3,410 4 493 0 1	d08

4th July, 1928. S. J. Smith, Secretary.

I hereby certify that the Income and Expenditure Accounts 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, subject to the above departmental notes.—G. F. C. CAMPBELL, Controller and Auditor-General.