

CROWN LANDS—*continued*.

I hereby certify that the 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, subject to the departmental notes enfaced thereon, and to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV]. The following comments are appended: (1) Expenditure under the New Plymouth Harbour Endowment Act, 1874, totalling £1,680 2s. 2d., which is now reflected in the Income and Expenditure Account of the Lands and Survey Department Account, should, in the opinion of the Audit Office, be included in the Revenue Account and shown as a charge against rents; (2) the charges on land with respect to expenditure under section 47 of the Land for Settlements Act, 1925, or the corresponding provisions of any former Act, have not been abolished as required by section 17 (5) (b) of the Land Laws Amendment Act, 1927; (3) separate capital liability bearing interest and sinking fund charges is not shown for expenditure on Crown lands under the Maori Land Settlement Act, 1905; (4) in the opinion of the Audit Office, the expenditure from Public Works Fund on Native development areas proclaimed subject to section 522, Native Land Act, 1931, £3,051 1s. 11d., which represents expenditure from Crown Lands Account on assets of the Native Land Development Schemes controlled by the Native Department, should be reflected in the accounts of the schemes; (5) the provisions of section 537, subsection (5) (a), of the Native Land Act, 1931, have not been complied with in respect to the asset sundry debtors for rates on Native blocks in Waiapu Consolidation Scheme, £5,856 17s. 6d.—J. H. FOWLER, Deputy Controller and Auditor-General.

ELLESMERE AND FORSYTH RECLAMATION AND AKAROA TRUST.
(PUBLIC WORKS FUND.) (SECTION 383, LAND ACT, 1924.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Expenditure under section 6, Ellesmere Land				Rents from Crown lands	..	..	.. 1,888 4 9
Drainage Act, 1905—							
Interest on loans raised by Board	439	5	0				
Rebates and remissions of rent	159	18	6				
Cost of administration	90	9	9				
Balance, being excess of income over expenditure, transferred to Accumulated Fund	1,198	11	6				
	<u>£1,888</u>	<u>4</u>	<u>9</u>				<u>£1,888 4 9</u>

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Sundry creditors—				Net receipts from sale or lease of			
Interest under section 6, Ellesmere	439	5	0	Ellesmere Lake lands ..	128,707	17	6
Land Drainage Act, 1905 ..	491	1	1	Less expenditure on construction,			
Rents paid or charged in advance				&c., of Lincoln-Akaroa Railway	111,940	7	9
			930 6 1				
Accumulated Fund—				Cash in General Purposes Account, Public Works			
Balance at 1st April, 1935 ..	15,156	0	0	Fund	16,767	9	9
Add excess of income over expenditure for year 1935-36 ..	1,198	11	6	Sundry debtors—Rents	517	7	10
	<u>16,354</u>	<u>11</u>	<u>6</u>				
	<u>£17,284</u>	<u>17</u>	<u>7</u>				<u>£17,284 17 7</u>

T. A. BARROW, A.R.A.N.Z., Accountant, Public Works Department, Wellington.

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.—J. H. FOWLER, Deputy Controller and Auditor-General.