

SURVEYS OF NATIVE LAND ACCOUNT.

REVENUE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Irrecoverable interest: Writings-off in Suspense ..	84	4	6	Interest on liens	5,632	7	11
Remissions in accordance with section 503, Native Land Act, 1931	2,899	19	11	Recovery of loss previously written off	100	13	0
Remissions of interest pursuant to parliamentary report G.-7, 8th November, 1932	1,909	3	6				
Balance carried down	839	13	0				
	£5,733	0	11		£5,733	0	11
	£	s.	d.		£	s.	d.
Interest on capital	7,105	3	6	Balance brought down	839	13	0
	£7,105	3	6	Loss for year carried forward	6,265	10	6
					£7,105	3	6

SURVEYS OF NATIVE LAND ACCOUNT.

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital: Public Works Fund	163,988	19	6	Liens	157,545	9	5
Sundry creditors—				Interest on liens	99,283	0	8
Departmental	12	12	0	Suspense Account: Liens not yet established	5,059	12	0
Miscellaneous	53	2	3	Sundry debtors—			
	65	14	3	Departmental	8	3	8
Payments in advance—				Miscellaneous	21	15	0
On account principal	433	14	0				
On account interest	36	0	8	Losses in Suspense	29	18	8
	469	14	8		897	10	8
Writings-off in Suspense	897	10	8	Liens written off in pursuance of parliamentary report G.-7, 8th November, 1932	23,265	1	7
Treasury Adjustment Account	103,924	4	5	Less received from Consolidated Fund	23,000	0	0
	£269,346	3	6	Revenue Account: Loss for year	6,265	10	6
					£269,346	3	6

NOTE.—The Revenue Account includes a charge for interest for which the Department has no parliamentary appropriation.

W. ROBERTSON, Under-Secretary for Lands.
WM. E. SHAW, Chief Accountant.

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 note enclosed thereon. The following comments are appended: (1) The completion of the clearance of all survey liens included in the recommendations of conference of departmental officers as reported in parliamentary paper G.-7, 1932, does not appear to be fully practicable, and a further conference should be arranged; (2) interest in respect of survey charges on land under consolidation schemes has not been charged as required by section 500 of the Native Land Act, 1931; (3) the remissions of interest pursuant to parliamentary paper G.-7, 1932, have been made without the authority of Parliament.—J. H. FOWLER, Deputy Controller and Auditor-General.