

DEPARTMENT OF AGRICULTURE—*continued*.
THE ORCHARD TAX ACT, 1927, DEPOSIT ACCOUNT.
REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

	General Purposes Tax under Section 3.	Fireblight-tax under Section 4.					Total.
		Waimea.	Christchurch.	Marlborough.	Gisborne.	Rangiora.	
<i>Expenditure.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Expenses of collection	567 15 10	10 9 0	1 14 0	3 11 0	3 19 6	0 17 6	588 6 10
Balance to Appropriation Account ..	1,399 1 3	431 3 10	..	16 5 1	10 1 0	..	1,856 11 2
	1,966 17 1	441 12 10	1 14 0	19 16 1	14 0 6	0 17 6	2,444 18 0
<i>Income.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Tax levied under sections 3 and 4 (including penalty)	2,134 11 5	486 17 10	..	21 3 8	14 17 9	..	2,657 10 8
Less penalties allowed for prompt payment	167 14 4	45 5 0	..	1 7 7	0 17 3	..	215 4 2
	1,966 17 1	441 12 10	..	19 16 1	14 0 6	..	2,442 6 6
Balance to Appropriation Account ..	..	..	1 14 0	..	..	0 17 6	2 11 6
	1,966 17 1	441 12 10	1 14 0	19 16 1	14 0 6	0 17 6	2,444 18 0

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

	General Purposes Tax under Section 3.	Fireblight-tax under Section 4.					Total.
		Waimea.	Christchurch.	Marlborough.	Gisborne.	Rangiora.	
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance, 1st April, 1937	..	..	..	..	..	..	..
Tax irrecoverable, written off ..	17 13 1	..	1 1 1	..	..	0 0 2	18 14 4
Fruitgrowers' Federation, Fireblight Committee, and Department of Scientific and Industrial Research	1,506 15 10	..	50 9 2	17 2 9	11 9 5	19 7 9	1,605 4 11
Revenue Account	..	..	1 14 0	..	..	0 17 6	2 11 6
Balance	1,836 17 6	431 3 10	..	16 13 9	10 13 10	..	2,295 8 11
	3,361 6 5	431 3 10	53 4 3	33 16 6	22 3 3	20 5 5	3,921 19 8
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance, 1st April, 1937	1,962 5 2	..	53 4 3	17 11 5	12 2 3	20 5 5	2,065 8 6
Revenue Account	1,399 1 3	431 3 10	..	16 5 1	10 1 0	..	1,856 11 2
	3,361 6 5	431 3 10	53 4 3	33 16 6	22 3 3	20 5 5	3,921 19 8

BALANCE-SHEET AS AT 31ST MARCH, 1938.

	General Purposes Tax under Section 3.	Fireblight-tax under Section 4.					Total.
		Waimea.	Christchurch.	Marlborough.	Gisborne.	Rangiora.	
<i>Liabilities.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Creditors: Departmental	177 5 3	10 9 0	..	2 16 6	3 3 0	..	193 13 9
Suspense Accounts	40 8 7	14 4 2	..	..	..	..	54 12 9
Appropriation Accounts	1,836 17 6	431 3 10	..	16 13 9	10 13 10	..	2,295 8 11
	2,054 11 4	455 17 0	..	19 10 3	13 16 10	..	2,543 15 5
<i>Assets.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sundry debtors—							
Departmental	350 19 0	7 13 7	..	1 3 8	1 3 10	..	361 0 1
General	280 6 11	7 1 5	..	2 9 7	1 19 9	..	291 17 8
Cash in Deposit Account	1,423 5 5	441 2 0	..	15 17 0	10 13 3	..	1,890 17 8
	2,054 11 4	455 17 0	..	19 10 3	13 16 10	..	2,543 15 5

L. C. SCOTT, Accountant, Department of Agriculture, Wellington.

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.—CYRIL G. COLLINS, Deputy Controller and Auditor-General.