SWAMP LAND DRAINAGE SCHEME-continued. BALANCE-SHEET AS AT 31ST MARCH, 1941.

Liaounnes.			i	- 4	100000			
pital Account— ublic Works Fund	£ 498,832	£	Kaitaia Drainage Area— Allocated cost of work	on	which rates	are	£	£
Less Loans Redemption Account	405	498,427	Rural Subdivision Town Subdivision			• •	$\frac{60,000}{8,200}$	
serve: Repayment of capital costs———————————————————————————————————	£		TOWN SUBURISION	••		••		68,200

	ilities.			ĺ	Assets.	
Capital Account—			£	£	Kaitaia Drainage Area— £ £	
Public Works Fund			498,832	ļ	Allocated cost of work on which rates are	
			405	ļ	levied	
Less Loans Redemption Ac	count		400	100 100		
				498,427	0.000	
Reserve: Repayment of capital	costs				Town Subdivision 8,200	
Kaitaia Drainage Area—	0000	£		,)
Kanala Dramage Area—				1	Excess cost of works not recoverable 164,101	
Rural Subdivision		4,174		1		
Town Subdivision		570			Interest Account: Amount chargeable to area	
			4,744		capitalized to 31st March, 1940 168,958	
Waihi Drainage Area—	£		-,		333,059	,
					Waihi Drainage Area—	
Pukehina Subdivision	404				Walli Diamage Area—	
Less capital liability				i	Allocated cost of work on which rates are	
remitted	167				levied—	
Tomrood		237			Pukehina Subdivision 5,000	
Kaikokopu Subdivision		606		1		
*			843	i	Central Subdivision 46,367	
Poukawa Drainage Area		1,171			58,867	
roukawa Diamage Area					Excess cost of works not recoverable 28,643	
Less capital liability		289		i		
		an 100 m and 1 m	882		Interest Account: Amount chargeable to area	
				6,469	and capitalized to 31st March, 1940 48,576	
T) 1 - A				0,200)
Rate Accounts-						
Special Rate Accounts: Capi	tal				Poukawa Drainage Area—	
Kaitaia Drainage Area—				1	Drainage-works 17,440	
Rural Subdivision		1,997			Interest Account: Amount chargeable to area 1,472	
				l	18,912	2
Town Subdivision	• •	100		l		
			2,097	1	Hikurangi Drainage Area—	
Waihi Drainage Area-			,		Drainage-works 259,087	
			005]	Less amount written off 184,388	
Kaikokopu Subdivision			285	ļ	Less amount written on 101,900	
Pukehina Subdivision			448			
Poukawa Drainage Area			400	l	74,699	
1 Olikawa Dianinge men	• •	• •		3,230	Interest Account: Amount chargeable to area	
				0,200	and capitalized to 31st March, 1940 163,068	
General Rate Accounts: Mai	ntenanc	e		ŀ		-
Kaitaia Drainage Area—					237,767	1
		1,610		ŀ	Mangawai Drainage Area—	
Rural Subdivision	• • •			1		
Town Subdivision		174		l l		
			1,784		Interest Account: Amount charged to works	
Waihi Drainage Area—				l.	to 31st March, 1939 1,606	
		1 000				
Pukehina Subdivision	• •	1,083			3,484	
Central Subdivision		1,049				
Kaikokopu Subdivision		309			Less amount written off 3,484	
Karkokopa manarvision	• •	000	0.441		Name of A	
			2,441			
Poukawa Drainage Area			639		Harihari Drainage Area	
				4,864	Drainage-works 4,355	
Charles and it are				/	Interest Account: Amount chargeable to area	
Sundry creditors			20		and capitalized to 31st March, 1940 . 3,429	
Miscellaneous						
Departmental			7		7,784	±
				35	Unpaid purchase-money on land sold on deferred	
				95	payment 713	3
						'n
Rents charged in advance	• •	• • •			payment	
	• • •			1	Buildings 1,359	
Payments in advance: Rates				$\begin{array}{c} 1 \\ 229 \end{array}$	PayMeth	9
Payments in advance: Rates Buildings Suspense	• •			229	PayMeth	9
Payments in advance: Rates Buildings Suspense Drainage Works Suspense	•••		•••	$\frac{229}{713}$	Payment	9 8
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense	• •		•••	$229 \\ 713 \\ 5,286$	Daildings	9 8 5
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense	•••		•••	$\frac{229}{713}$	Daildings	9 8 5 5
Payments in advance: Rates Buildings Suspense Drainage Works Suspense			•••	$229 \\ 713 \\ 5,286$	Daildings	9 8 5 5
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment 1,356	9 8 5 5
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	PayMeth 1,356	9 8 5 5
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Desire	9 8 5 5
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Dialog D	9 8 5 5 2
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Dialog D	9 8 5 5 2
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment 1,356	9 8 5 5 2
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment 1,356	9 8 5 5 5 2 0 6
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment Paym	9 8 5 5 5 2 0 6
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Day Norm Day Norm	9 8 5 5 5 2 0 6
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Day Norm Day Norm	9 8 5 5 5 2 0 6
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Daylet	9 8 5 5 5 2 0 6
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment 1,356	9 8 5 5 5 2 0 6
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment 1,356 Buildings Loading	9 8 5 5 5 2 0 6
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Buildings 1,356 Buildings Loading 222 Plant and machinery 3,066 Loose tools 106 Stores on hand 1,588 Motor-vehicles 122 Sundry debtors for Rates- Drainage Area Capital Maintenance £ Kaitaia 24,504 10,496 35,000 Waihi 2,850 2,476 5,320 Poukawa 1,428 253 1,68 Sundry debtors— Rent under section 4 (2), Swamp Land £ Drainage Amendment Act, 1926 117 House rents 2	9 8 5 5 5 2 0 6
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Day	9 8 5 5 5 2 0 6
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment Buildings 1,356 Buildings Loading 222 Plant and machinery 3,064 Loose tools 106 Stores on hand 1,588 Motor-vehicles 123 Sundry debtors for Rates- Drainage Area Capital Maintenance £ £ £ (9 8 5 5 5 2 0 6
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment Buildings 1,356	9 8 5 5 2 0 6 1
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment Buildings 1,356 Buildings Loading 222 Plant and machinery 3,064 Loose tools 106 Stores on hand 1,588 Motor-vehicles 123 Sundry debtors for Rates- Drainage Area Capital Maintenance £ £ £ (9 8 5 5 2 0 6 1
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Buildings 1,356 Buildings Loading 2226 Plant and machinery 3,066 Loose tools 106 Stores on hand 1,588 Motor-vehicles 122 Sundry debtors for Rates- Drainage Area Capital Maintenance £ £ £ Kaitaia 24,504 10,496 35,000 Waihi 2,850 2,476 5,320 Poukawa 1,428 253 1,68 Sundry debtors— Rent under section 4 (2), Swamp Land £ Drainage Amendment Act, 1926 117 House rents 2 Law-costs 1,097 Miscellaneous 11 Departmental 110 1,338	9 8 5 5 5 2 0 6 1
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment Buildings 1,356 Buildings Loading 2226 Plant and machinery 3,066 Loose tools 106 Stores on hand 1,588 Motor-vehicles 122 Sundry debtors for Rates- Drainage Area Capital Maintenance £ Kaitaia 24,504 10,496 35,000 Waihi 2,850 2,476 5,326 Poukawa 1,428 253 1,68 Sundry debtors— Rent under section 4 (2), Swamp Land £ Drainage Amendment Act, 1926 117 House rents 2 Law-costs 1,097 Miscellaneous 14 Departmental 110 Departmental 1,333 Maintenance-costs (Hikurangi) 43	9 8 5 5 5 6 1
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment 1,356 Buildings Loading	9 8 5 5 5 6 1
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment Buildings 1,356 Buildings Loading 2226 Plant and machinery 3,066 Loose tools 106 Stores on hand 1,588 Motor-vehicles 122 Sundry debtors for Rates- Drainage Area Capital Maintenance £ Kaitaia 24,504 10,496 35,000 Waihi 2,850 2,476 5,326 Poukawa 1,428 253 1,68 Sundry debtors— Rent under section 4 (2), Swamp Land £ Drainage Amendment Act, 1926 117 House rents 2 Law-costs 1,097 Miscellaneous 14 Departmental 110 Departmental 1,333 Maintenance-costs (Hikurangi) 43	9 8 5 5 5 6 1
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment Buildings 1,356 Buildings Loading 222 Plant and machinery 3,066 Loose tools 106 Stores on hand 1,586 Motor-vehicles 122 Sundry debtors for Rates- Drainage Area Capital Maintenance £ £ £ Kaitaia 24,504 10,496 35,000 Waihi 2,850 2,476 5,320 Poukawa 1,428 253 1,68 Sundry debtors	9 8 5 5 5 2 0 6 1
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment Buildings 1,356	9 8 5 5 5 6 1 7 4 4 1
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment Buildings 1,356	9 8 5 5 5 6 1 7 4 1 4 5
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment Buildings 1,356	9 8 5 5 5 6 1 7 4 1 4 5
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment Buildings 1,356	98552 061 741 456
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment Buildings 1,356	985552 061 741 4560
Payments in advance: Rates Buildings Suspense Drainage Works Suspense Writings-off in Suspense			•••	$229 \\ 713 \\ 5,286$	Payment Buildings 1,356	985552 061 741 4560

Note.—Up to 31st March, 1940, interest on the recoverable expenditure was charged against the Rate Accounts and interest on the balance of the expenditure was capitalized, but, in terms of Treasury Instruction No. 81, Treasury agreed that thereafter interest on irrecoverable expenditure need not be brought into the accounts.

£885,300

R. G. MACMORRAN, Under-Secretary for Lands.

£885,300

G. I. Beeson, Chief Accountant.

I hereby certify that the Rate 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 departmental note enfaced thereon and to the explanatory notes dealing with Departmental Accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—Cyril Collins, Controller and Auditor-General.

Approximate Cost of Paper.—Preparation, not given; printing (535 copies), £8.