SWAMP LAND DRAINAGE SCHEMES—continued

Balance-sheet	AS	AT	31st	March,	1943
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					AT 51ST MARCH, 1943	
Capital Account—	abilities	£	£	£	Assets	
			498,320	.L	Kaitaia Drainage Area— & Allocated cost of work on which rates are	£
Less Loans Redemption A	ecount	61	100,020		levied	
Less Land for Settlements		462			Rural subdivision 60,000	
		~~~	523		Town subdivision 8,200	
Dayway . D	1			497,797		68,200
Reserve : Repayment of capita Kaitaia Drainage Area	u costs— £	-			Excess cost of works not recoverable 164,254	
Rural subdivision	5,171				Interest Account: Amount chargeable to	
Less capital remitted	1,893				area capitalized to 31st March, 1940 168,958	222 010
_		3,278			Waihi Drainage Area—	333,212
Town subdivision		707			Allocated cost of work on which rates are	
Waihi Drainage Area—			3,985		levied -	
Pukehina Subdivision	502				Pukehina Subdivision 5,000	
Less capital liability	1)(12)				Kaikokopu Subdivision	
remitted	167				Central Subdivision 46,313	<b>#U 010</b>
		335			Excess cost of works not recoverable 28,607	58,813
Kaikokopu Subdivision		752			Interest Account: Amount chargeable to	
Poukawa Drainage Area		1 500	1,087		area capitalized to 31st March, 1940 48,576	
Less capital liability remit	tod · ·	$\frac{1,509}{289}$			D	77,183
33.000 Outpresent theoretics, 10.1111		200	1,220		Poukawa Drainage Area — Drainage-works	
			-,22.	6,292	Dramage-works	
Rate accounts—Special Rate Ac	ecounts:			e	1,440	18,940
Capital					Hikurangi Drainage Area	10,010
Kaitaia Drainage Area— Rural subdivision		A (190			Drainage-works	
Rural subdivision Town subdivision		$\frac{2,633}{184}$			Less amount written off 184,389	
Holstythaus naor	• • •	104	2,817		Prof. (AAA)	
Waihi Drainage Area—			2,011		Interest Account: Amount chargeable to 75,830	
Kaikokopu Subdivision		384			area capitalized to 31st March, 1940 163,068	
Pukehina Subdivision		592				238,898
Donkoma Davina a A			976		Mangawai Drainage Area	,
Poukawa Drainage Area	• •	• •	578	4 051	Drainage-works 1,878	
General Rate Accounts: Maint	enance	_		4,371	Interest Account: Amount chargeable to	
Kaitaia Drainage Area—	Circuitoc				works to 31st March, 1939 1,606	
Rural subdivision		3,027			${3,484}$	
Town subdivision		205			Less amount written off 3,484	
TOWN SHOWING INDI						
			3,232			
Waihi Drainage Area-		1 000	3,232		Harihari Drainage Arca—	• •
Waihi Drainage Area— Pukehina Subdivision		1,082	3,232		Harihari Drainage Arca— Drainage-works 4,355	••
Waihi Drainage Area-		499	3,232		Harihari Drainage Area— Drainage-works 4,355 Interest Account: Amount chargeable to	••
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision			3,232 1,754		Harihari Drainage Arca— Drainage-works 4,355	
Waihi Drainage Area— Pukehina Subdivision Central Subdivision		$\frac{499}{173}$			Harihari Drainage Area— Drainage-works	7,784 697
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area	• •	499 173 ———————————————————————————————————	$\frac{1,754}{1,010}$	5,996	Harihari Drainage Area— Drainage-works	7,784
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors		499 173 	1,754	60	Harihari Drainage Area— Drainage-works	7,784 697 1,226 184
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance . Payments in advance : Rates		499 173 	1,754	60 98	Harihari Drainage Area— Drainage-works	7,784 697 1,226 184 1,682
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense		499 173 	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \end{array}$	Harihari Drainage Area— Drainage-works	7,784 697 1,226 184 1,682 63
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance . Payments in advance : Rates Buildings Suspense Drainage Works Suspense		499 173	1,754	60 98	Harihari Drainage Area— Drainage-works	7,784 697 1,226 184 1,682 63 904
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area— Drainage-works	7,784 697 1,226 184 1,682 63
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance . Payments in advance : Rates Buildings Suspense Drainage Works Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \end{array}$	Harihari Drainage Area— Drainage-works	7,784 697 1,226 184 1,682 63 904
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area— Drainage-works	7,784 697 1,226 184 1,682 63 904 52
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area— Drainage-works	7,784 697 1,226 184 1,682 63 904 52
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area— Drainage-works	7,784 697 1,226 184 1,682 63 904 52
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area—	7,784 697 1,226 184 1,682 63 904 52
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area—   Drainage-works	7,784 697 1,226 184 1,682 63 904 52
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area—   Drainage-works	7,784 697 1,226 184 1,682 63 904 52
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area—	7,784 697 1,226 184 1,682 63 904 52
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area—	7,784 697 1,226 184 1,682 63 904 52
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area—	7,784 697 1,226 184 1,682 63 904 52
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area—         Jorainage-works         4,355           Interest Account: Amount chargeable to area capitalized to 31st March, 1940         3,429           Unpaid purchase-money on land sold on deferred payment Buildings            Buildings: Loading            Plant and machinery            Loose tools            Stores on hand            Motor-vehicles            Sundry debtors for rates—            Drainage         (apital. Malutenance, Area. f.           Kaitaita         12,265 f.5,78           Waihi         2,745 f.1,877           Poukawa         2,333 f.25           Sundry debtors—            Rent under section 4 (2), Swamp Land            Drainage Amendment Act, 1926         84           Law-costs            House rents            Departmental            General	7,784 697 1,226 184 1,682 63 904 52
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area	7,784 697 1,226 184 1,682 63 904 52 17,843 4,622 2,858
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area—         4,355           Drainage-works         4,355           Interest Account: Amount chargeable to area capitalized to 31st March, 1940         3,429           Unpaid purchase-money on land sold on deferred payment Buildings            Buildings: Loading Plant and machinery Loose tools            Stores on hand Motor-vehicles            Sundry debtors for rates—            Drainage Area. & £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £	7,784 697 1,226 184 1,682 63 904 52 17,843 4,622 2,858
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area—  Drainage-works	7,784 697 1,226 184 1,682 63 904 52 17,843 4,622 2,858
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area—	7,784 697 1,226 184 1,682 63 904 52 17,843 4,622 2,858
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area— Drainage-works	7,784 697 1,226 184 1,682 63 904 52 17,843 4,622 2,858 19,869 32,571 773 10
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	60 98 1,102 184 697 773 369,804	Harihari Drainage Area— Drainage-works	7,784 697 1,226 184 1,682 63 904 52 17,843 4,622 2,858
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	$\begin{array}{c} 60 \\ 98 \\ 1,102 \\ 184 \\ 697 \\ 773 \end{array}$	Harihari Drainage Area—  Drainage-works	7,784 697 1,226 184 1,682 63 904 52 17,843 4,622 2,858 19,869 32,571 773 10
Waihi Drainage Area— Pukehina Subdivision Central Subdivision Kaikokopu Subdivision Poukawa Drainage Area Sundry creditors Rents charged in advance Payments in advance : Rates Buildings Suspense Drainage Works Suspense Writings off in Suspense		499 173	1,754 1,010	60 98 1,102 184 697 773 369,804	Harihari Drainage Area—  Drainage-works	7,784 697 1,226 184 1,682 63 904 52 17,843 4,622 2,858 698 19,869 32,571 773 10 92

R. G. Macmorran, Under-Secretary for Lands. G. I. Beeson, Chief Accountant.

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.

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].—J. P. RUTHERFORD, Deputy Controller and Auditor-General.