

COOK ISLAND DEPARTMENT—continued.
 NIUE ISLANDS ADMINISTRATION.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

<i>Expenditure.</i>			<i>Income.</i>			<i>Grants from N.Z. Government.</i>			<i>Total Revenue.</i>		
<i>Dr.</i>		£ s. d.	<i>Cr.</i>		£ s. d.	£ s. d.		£ s. d.	£ s. d.		
To Aid to revenue (refunds) ..		0 13 0	By Aid to revenue ..		416 18 0				416 18 0		
Ammunition ..		169 19 0	Ammunition ..		189 4 0				189 4 0		
Benzine ..		305 15 10	Benzine ..		625 0 0				625 0 0		
Customs ..		0 9 1	Bond storage ..		0 16 9				0 16 9		
Dog-tax ..		15 3 3	Copra export duty ..		467 6 9				467 6 9		
Education ..		2,358 17 1	Customs duties ..		1,923 13 5				1,923 13 5		
Fruit-cases ..		2,151 2 10	Dog-tax ..		60 10 0				60 10 0		
Fruit export ..		118 11 8	Education ..		227 18 9	1,641 0 0			1,868 18 9		
Fruit-inspection ..		144 19 4	Fruit-cases ..		2,107 12 6				2,107 12 6		
High Court ..		3 14 0	Fruit export ..		78 16 8				78 16 8		
Interpreters ..		145 5 0	Fruit-inspection fees ..		263 8 2				263 8 2		
Jetty, boats, sheds, and shipping-lights ..		440 14 2	High Court fees and fines ..		188 0 0				188 0 0		
Landing and shipping ..		706 2 6	Landing and shipping ..		1,201 7 5				1,201 7 5		
Lepers ..		61 6 8	Licenses ..		112 15 0				112 15 0		
Liquor ..		93 10 0	Liquor ..		111 12 7				111 12 7		
Medical services ..		2,849 6 5	Medical services ..		238 2 0	1,600 0 0			1,838 2 0		
Miscellaneous services ..		162 19 1	Miscellaneous ..		21 4 2				21 4 2		
Niue Island Council expenses ..		80 8 6	Native Land Court ..		6 10 0				6 10 0		
Office equipment, &c. ..		44 9 4	Office equipment ..		21 4 2				21 4 2		
Police ..		428 15 2	Printing and stationery ..		6 12 9				6 12 9		
Printing and stationery ..		97 5 7	Prisoners (food, &c.) ..		161 15 3				161 15 3		
Prisoners (food, &c.) ..		280 0 11	Public-works stock ..		595 3 1				595 3 1		
Public Works—			Registration and permit fees ..		16 1 0				16 1 0		
Foreman ..		108 0 0	Resident Commissioner's Department ..			1,215 0 0			1,215 0 0		
Buildings ..		28 15 3	Shipping-lights ..			100 0 0			100 0 0		
Stock ..		240 18 3	Stamp-sales ..		269 3 10				269 3 10		
Tools ..		19 0 3	Superannuation ..		35 13 4				35 13 4		
Rent, officers' quarters ..		10 0 0	Transport ..		835 1 3				835 1 3		
Reservoirs, village ..		0 8 8	Wireless services ..		263 3 0				263 3 0		
Residency, repairs ..		6 16 9									
Resident Commissioner's Department ..		1,215 0 0									
Roads (repairs, &c.) ..		70 3 4									
Superannuation ..		80 8 4									
Transport ..		1,134 7 5									
Wireless services ..		1,073 12 5									
Excess of income over expenditure ..		353 14 9									
		<u>£15,000 13 10</u>			<u>£10,444 13 10</u>		<u>£4,556 0 0</u>		<u>£15,000 13 10</u>		

BALANCE-SHEET AS AT 31ST MARCH, 1931.

<i>Liabilities.</i>									
					Departmental.	Cook Islands Administration.	Niue Administration.	Total.	
					£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Capital ..					69,868 15 4			69,868 15 4	
Accumulated funds ..						77,073 4 5	26,880 5 0	103,953 9 5	
Creditors—									
Departmental ..					26 19 6			26 19 6	
Sundry ..					1,573 0 4	629 19 2		2,202 19 6	
Depreciation Reserve ..					9,793 9 1			9,793 9 1	
Storm Reparation Fund ..						1,560 13 1		1,560 13 1	
Writings-off Reserve ..					13 10 4			13 10 4	
Excess of income over expenditure ..						1,191 3 10	353 14 9	1,544 18 7	
Treasury Adjustment Account ..					46,642 13 8			46,642 13 8	
					<u>127,918 8 3</u>	<u>80,455 0 6</u>	<u>27,233 19 9</u>	<u>235,607 8 6</u>	
<i>Assets.</i>					£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Land ..						9,797 15 0	1,070 0 0	10,867 15 0	
Buildings ..					4,248 18 5	44,695 13 6	10,520 0 0	59,464 11 11	
Water works and tanks ..						5,901 3 4	925 0 0	6,826 3 4	
Telephone system ..						780 5 11		780 5 11	
Plant and tools ..						4,568 5 10	3,866 2 6	8,434 8 4	
Furniture and fittings ..					206 15 9	4,879 10 0	1,915 10 5	7,001 16 2	
N.Z. G.M.V. "Maui Pomare" ..					66,913 3 4			66,913 3 4	
Boats ..						365 2 2	605 0 0	970 2 2	
Motor-vehicles ..						1,020 18 9	1,120 0 0	2,140 18 9	
Stocks on hand and stamps ..					8,725 0 2	2,505 0 8	3,539 12 2	14,769 13 0	
Sundry debtors ..					48 15 5	2,894 12 9		2,943 8 2	
Cash ..						3,046 12 7	3,672 14 8	6,719 7 3	
Excess of expenditure over income ..					47,762 4 10			47,762 4 10	
Assets in Suspense ..					13 10 4			13 10 4	
					<u>127,918 8 3</u>	<u>80,455 0 6</u>	<u>27,233 19 9</u>	<u>235,607 8 6</u>	

S. J. SMITH, Secretary, Cook Islands Department.

I hereby certify that the Departmental 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 subject to the above departmental notes. The following comments are appended: (1) The engine-room stores in hand at the 31st March, 1931, are not supported by stock-sheets. (2) The Cook Islands Treasury regulations provide for a local audit once in two years. The departmental figures have therefore been accepted for the Cook Islands (Rarotonga) Administration. (3) The local Niue Islands accounts, which cover only a Receipts and Payments Account, have been examined at Niue. For the Niue Island Income and Expenditure Account the departmental figures have been accepted.—G. F. C. CAMPBELL, Controller and Auditor-General.