

With regard to the Native Land Court Fees Account, the position is as follows :—

	£	s.	d.
Amount of fees outstanding, 1903, to 31st March, 1921	762	0	7
Work done during 1921-22—			
Rarotonga	61	12	0
Aitutaki	316	6	1
Adoption fees	7	2	0
	1,147	0	8
Less receipts for 1921-22	227	4	5
	£919	16	3

On these figures the Native Land Court Fees Account has been treated as being worth £300 as a present asset. Many of the fees go back ten years and more, and are no doubt at this date quite irrecoverable.

On the 31st March, as is shown at the end of the Expenditure Account, the following items, which were proved to be bad, were definitely written off :—

	£	s.	d.
Defence Department	164	5	8
Fruit-cases Account—			
Rarotonga	103	17	11
Atiu	63	18	4
Mauke	14	2	4
	£346	4	3

Statement of Revenue and Expenditure for Year ended 31st March, 1922.

<i>Revenue.</i>	£	s.	d.	<i>Expenditure.</i>	£	s.	d.
Balance, 31st March, 1921	7,939	15	1	Aitutaki salaries and contingent	716	18	1
Aitutaki Wharf Account	31	15	6	Ammunition Account, <i>Dr.</i>	2	7	7
Copra export duty	1,216	9	4	Atiu Boat Account	19	13	0
Customs duties	6,942	4	4	Atiu salaries and contingent	421	2	6
Cinema licenses	30	0	0	Atiu cargo-shed and tank	110	9	6
Dog-taxes	51	19	6	Audit	340	0	0
Fruit Inspection Account	930	15	10	Contingencies	612	15	5
Film censorship	9	10	3	Courts	1,772	2	1
High Court fees and fines	1,267	15	8	Education	1,427	15	2
Hall licenses	9	0	0	Experimental farm	353	11	9
Interest on fixed deposit	45	0	0	Freezer Account, <i>Dr.</i>	282	12	7
Liquor Account	966	14	8	Furniture	1,536	1	6
Marriage fees	41	1	6	Government Buildings, maintenance	2,537	4	0
Motor fees	71	0	0	Hospital	2,864	2	6
Native Land Court fees	227	4	5	Lepor Account	328	16	9
Passport fees	12	5	0	Lunatics, maintenance	105	0	0
Post-card sales	18	13	9	Mail subsidy within Group	44	15	0
Post Office boxes	7	4	0	Mangaia salaries and contingent	630	9	0
Rents	227	2	4	Manihiki-Rakahanga salaries	395	5	0
Road rates	89	0	0	Mauke salaries and contingent	500	10	0
Shipping fees	8	6	0	Mitiaro salaries	111	18	4
Stamp-sales	3,859	17	11	Penrhyn salaries and contingent	412	10	0
Trading licenses	617	0	0	Police, Rarotonga	1,029	15	5
Water rates	432	18	0	Post Office	846	12	10
Wireless Account	606	8	4	Printing Account, <i>Dr.</i>	230	2	1
				Prisoners	250	4	9
				Public works	661	1	8
				Pukapuka salaries	27	0	0
				Resident Commissioner's Office	1,293	17	2
				Roads and bridges	1,130	2	6
				Subsidy—Flying-foxes and rats	263	14	5
				Telephone service	56	15	2
				Treasury and Customs	755	3	3
				Truck Account	501	16	11
				H.M.S. "Veronica" visit	61	17	11
				Water Account	318	10	1
				Whare Manuhiri	163	1	1
				Hospital Liquor Account, <i>Dr.</i>	66	1	3
				Total expenditure for year	23,181	16	3
				Amounts written off during year—			
				Defence Department	164	5	8
				Fruit-case Account—			
				Rarotonga	103	17	11
				Atiu	63	18	4
				Mauke	14	2	4
					23,528	0	6
				Balance as below	2,131	0	11
					£25,659	1	5

Particulars of Balance.

	£	s.	d.
Cash in hand	170	18	6
Balance, Bank of New Zealand	233	15	6
Amounts due to Administration	1,726	6	11
	£2,131	0	11