

COOK ISLANDS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>			<i>Income.</i>		
<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Expenditure (nominal accounts)—			By Balance carried down	20,183	2 4
Salaries	11,350	7 2			
Advertising	39	8 3			
Cook and Other Islands Administration expenses	2,313	17 10			
Expenses, visit to Rarotonga, W. C. Berridge	50	0 0			
Medical services, Niue	250	0 0			
Office fittings and requisites	45	3 5			
Postages and telegrams	102	5 9			
Rarotonga wireless	3,000	0 0			
Subsidy for service to Niue	1,150	0 0			
Telephone services	56	12 6			
Travelling allowances and expenses	31	10 0			
Tropical allowances	1,784	16 2			
Contingencies	7	1 3			
Depreciation	2	0 0			
	£20,183	2 4		£20,183	2 4
	£	s. d.		£	s. d.
To Balance brought down	20,183	2 4	By Excess of expenditure over income ..	20,185	8 4
Interest on capital	2	6 0			
	£20,185	8 4		£20,185	8 4

BALANCE-SHEET AS AT 31ST MARCH, 1923.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital funds—Liability to Treasury (1/4/22)	51	4 0	Telephone subscriptions in advance ..	42	9 4
Sundry creditors	1,123	8 3	Office fittings and requisites	40	0 0
Depreciation Reserve	2	0 0	Treasury Liability Account	861	7 7
Treasury Adjustment Account	19,952	13 0	Excess of expenditure over income ..	20,185	8 4
	£21,129	5 3		£21,129	5 3

R. M. PORTEOUS, Accountant.
J. D. GRAY, Secretary.

I hereby certify that the 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.—G. F. C. CAMPBELL, Controller and Auditor-General.

CROWN LAW OFFICE.

BALANCE-SHEET AS AT 31ST MARCH, 1923.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account	2,701	2 3	Office Furniture Account	288	6 6
Sundry creditors	56	10 3	Library Account	2,519	3 6
Depreciation reserve	530	4 10	Expenses paid in advance	60	16 11
Treasury Adjustment Account	5,706	19 8	Excess of expenditure over income ..	6,126	10 1
	£8,994	17 0		£8,994	17 0

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries	5,637	6 8	By Law-costs	288	11 4
Annual certificates	26	1 3	Balance carried down	6,004	19 1
Law-costs	127	19 9			
Printing and stationery	192	6 5			
Postage and telegrams	35	6 6			
Telephone services	58	3 9			
Travelling-expenses	10	6 0			
Annotation of statutes	29	11 3			
Newspapers and other publications	8	1 0			
Sundry expenses	16	2 7			
Depreciation reserve—					
Library	120	12 9			
Furniture	21	12 6			
	142	5 3			
	£6,283	10 5		£6,283	10 5
	£	s. d.		£	s. d.
To Balance brought down	6,004	19 1	By Excess of expenditure over income ..	6,126	10 1
Interest on capital	121	11 0			
	£6,126	10 1		£6,126	10 1

E. Y. REDWARD, Crown Solicitor.

I hereby certify that the 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.—G. F. C. CAMPBELL, Controller and Auditor-General.