LANDS AND SURVEY DEPARTMENT-continued.

SECONDARY EDUCATION ENDOWMENTS DEPOSIT ACCOUNT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1926.

	_						,								
Liabiliti	ies.					1			As	sets.			£	8.	d.
Capital Account—	£ s	. d.	£	s.	$^{\mathrm{d}.}$	Land							205,299	19	11
Capital, including loading for											£	s. d.			
	36,054						y debtors				904	9 - 2			
Appreciation in land-values 1	8,548 1	1 7				Less	reserve	for irreco	$\mathbf{verable}$	rents	10	13 3			
· · · —			204,602	12	4	ļ							893	15	11
Sundry creditors—						Sundr	y debtors	for royal	lties				0	4	6
Miscellaneous			2	10	0	Postpo	ned rent						46	15	0
Rents paid in advance			14	3	4		laneous si						30	0	0
Consolidated Fund—For compe	ensation	for				Outsta	nding rer	its, suspe	ense				11	6	9
improvements and interest			2,021	4	8	Overpa	ayments t	o second	ary scho	ools			4,482	16	0
Writings-off in suspense			11		9	Cash	eld by Pu	ıblic Tru	stee				788	5	0
Rotorua College and Grammar So	chool		4,482	16	0	Cash i	n Public .	Account					3,949	8	10
Rents charged in advance			1,977	10	ŏ										
Revenue Account—Balance			2,390	8	10	i									
														-	
			£215,502	11	11								£215,502	11	11
				U		1									

J. B. THOMPSON, Under-Secretary for Lands.

16th December, 1926.

J. H. O'Donnell, Controller of Accounts.

I hereby certify that the Statement of Receipts and Payments, Revenue 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, except—(1) In the case of the District Land Offices of North Auckland, Auckland, Taranaki, Poverty Bay, Wellington, Nelson, Marlborough, and Canterbury the departmental figures have been accepted pending the completion of the local examinations by the Audit Inspectors; (2) the Capital Account is overstated by the total amount the land was loaded for roading, &c.; (3) in the opinion of the Audit Office, instalments of principal included in loan-repayments should not be a charge against the Revenue Account .-- G. F. C. CAMPBELL, Controller and Auditor-General.

TARANAKI SCHOLARSHIP ENDOWMENT ACCOUNT.

(Established under section 22 of the New Zealand University Amendment Act, 1914.)

RECEIPES AND PAYMENTS ACCOUNT FOR THE VEAP ENDED 31ST MARCH 1926

Lteo.	LIFIS AND I	LAYMENTS	ACCO) IV T	FOR	THE LEAR ENDED SIST MARCH, 1520.			
To Balance as at 1st April	Receipts.		£ . 358	s. 1	d. 0	Payments. By Payments to Public Trustee in terms of section 22,	£	s.	d.
Rents						New Zealand University Amendment Act, 1914	852	17	9
•						Balance—Cash in Treasury Deposit Account on 31st March, 1926	494	17	6
			£1,347	15	3	£1,;	347	15	3
					'				
	Revenu	E Accour	T FOR	THE	Y:	EAR ENDED 31st March, 1926.			
Dr.			£	s.	d.	Cr.	£	s.	d.
To Payments to Public Tr							111	1	0
New Zealand Univer		ent Act, 191		17	9	Accrued rents	989	15	0
Balance carried forward	ł		. 247	18	3				
			£1,100	1.0	_	£1,]	100	16	_
			£1,100	10		₩1,3	100	10	
					_ '	ad 35 door			-
		BALANG	CE-SHE	T A	S A'	т 31st Макси, 1926.			
	Liabilities.		£	s.	d.	Assets.	3	s.	d.
Capital			25,893		0	Land—Capital value 25,8	393	0	0
Rents charged in advance			247		0	Sundry debtors, for rent	0	0	9
Revenue Account—Balance	e carried forw	ard	247	18	3	Cash in Treasury Deposit Account	194	17	6
			£26,387	18	$\frac{-}{3}$	£26,	387	18	3
			,			*			15 1577 3

11th October, 1926.

J. B. THOMPSON, Under-Secretary for Lands. J. H. O'DONNELL, Controller of Accounts.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with copies of unaudited journal entries of the Taranaki District Land Board, and correctly state the position as disclosed thereby, except that no charge for administration has been made as provided by section 22 of the New Zealand University Act, 1914.—G. F. C. CAMPBELL, Controller and Auditor-General.

VICTORIA COLLEGE ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1926.

	Receipts.		£ s.	.d	Payments.	£	s.	d.
To Balance, 1st April, 1925	••		66 15	0	By Payment to governing body, Victoria University			
Rents	••		143 12	6	College, under sections 38 and 39, Victoria			
Grazing	• •		59 11	4	College Act, 1905	205	16	6
					Balance—Cash in Local Bodies' Deposit Account			
				ĺ	of the Receiver of Land Revenue, Wellington	64	2	4
		-	0000 10	10		£269	10	10
		:	£269 18	10		1200	10	10