

COOK ISLANDS DEPARTMENT—*continued*.
BALANCE-SHEET AS AT 31ST MARCH, 1933.

	Departmental.	Cook Islands Administration.	Total.
<i>Liabilities.</i>			
	£ s. d.	£ s. d.	£ s. d.
Capital	4,423 15 9	.. .. .	4,423 15 9
Accumulated funds .. .. .	.. .. .	80,576 0 9	80,576 0 9
Creditors—			
Departmental	2 0 11	.. .. .	2 0 11
Sundry	1 1 3	448 15 7	449 16 10
Depreciation Reserve	624 14 10	.. .. .	624 14 10
Storm Reparation Fund .. .. .	.. .. .	4,648 2 11	4,648 2 11
Reserves .. .. .	.. .. .	5,905 3 8	5,905 3 8
Treasury Adjustment Account	15,574 16 5	.. .. .	15,574 16 5
	20,626 9 2	91,578 2 11	112,204 12 1
<i>Assets.</i>			
	£ s. d.	£ s. d.	£ s. d.
Land .. .. .	.. .. .	9,797 15 0	9,797 15 0
Buildings	4,248 18 5	43,051 19 1	47,300 17 6
Water works and tanks .. .. .	.. .. .	7,177 4 5	7,177 4 5
Telephone system .. .. .	.. .. .	704 4 4	704 4 4
Plant and tools .. .. .	.. .. .	4,164 12 10	4,164 12 10
Furniture and fittings	174 17 4	4,497 19 2	4,672 16 6
Boats .. .. .	.. .. .	312 7 11	312 7 11
Motor-vehicles .. .. .	.. .. .	992 13 0	992 13 0
Stocks on hand and stamps	7 0 6	2,322 15 1	2,329 15 7
Sundry debtors .. .. .	.. .. .	3,257 5 7	3,257 5 7
Fixed deposits .. .. .	.. .. .	9,404 17 0	9,404 17 0
Cash .. .. .	.. .. .	4,161 6 0	4,161 6 0
Excess of expenditure over income	16,195 12 11	1,733 3 6	17,928 16 5
	20,626 9 2	91,578 2 11	112,204 12 1

S. J. SMITH, Secretary.

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 comment is appended: The Cook Islands Treasury Regulations provide for a local audit once in two years. The Audit Officer visited there in 1932, and the departmental figures have therefore been accepted for the Cook Islands Administration for 1932-33.—G. F. C. CAMPBELL, Controller and Auditor-General.

CROWN LAW OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£ s. d.	<i>Income.</i>		£ s. d.
To Salaries .. .. .	.. .. .	4,575 14 1	By Law-costs .. .. .	.. .. .	521 7 3
Annual certificates .. .. .	.. .. .	24 3 0	Balance .. .. .	.. .. .	4,814 4 9
Printing and stationery .. .. .	.. .. .	100 15 3			
Postages .. .. .	.. .. .	17 18 4			
Purchase of law reports, &c. .. .. .	.. .. .	47 16 6			
Telephone subscriptions .. .. .	.. .. .	81 5 8			
Travelling-expenses .. .. .	.. .. .	0 3 0			
Advertising, newspapers, &c. .. .. .	.. .. .	3 18 0			
Office fittings, repairs, and requisites .. .. .	.. .. .	21 12 10			
Sundry expenses .. .. .	.. .. .	5 10 10			
Rent .. .. .	.. .. .	260 0 0			
Depreciation .. .. .	.. .. .	196 14 6			
		£5,335 12 0			£5,335 12 0
		£ s. d.			£ s. d.
To Balance brought down .. .. .	.. .. .	4,814 4 9	By Excess of expenditure over income .. .. .	.. .. .	4,983 8 6
Interest on capital .. .. .	.. .. .	169 3 9			
		£4,983 8 6			£4,983 8 6

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value of premises assessed by Public Works Department; (b) interest at $4\frac{1}{2}$ per cent. on capital.

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£ s. d.	<i>Assets.</i>		£ s. d.
Capital .. .. .	.. .. .	3,836 4 7	Furniture and fittings .. .. .	.. .. .	364 13 8
Creditors—	£ s. d.		Mechanical office appliances .. .. .	.. .. .	62 5 0
Sundry	9 19 2		Library .. .. .	.. .. .	3,409 5 11
Departmental	16 17 8		Payments in advance .. .. .	.. .. .	34 13 8
		26 16 10	Excess of expenditure over income .. .. .	.. .. .	4,983 8 6
Depreciation Reserve .. .. .	.. .. .	2,256 7 6			
Treasury Adjustment Account .. .. .	.. .. .	2,734 17 10			
		£8,854 6 9			£8,854 6 9

ARTHUR FAIR, Solicitor-General.

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, subject to the above departmental notes.—G. F. C. CAMPBELL, Controller and Auditor-General.