

NATIVE DEPARTMENT—DISTRICT MAORI LAND BOARDS—*continued*.
COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1940—*continued*.
Assets.

	Totals.	Tokerau.	Waikato- Maniapoto.	Waairiki.	Tairāwhiti.	Aotearoa.	Ikaroro.	South Island.
Cash balances—								
In hand and at bank	£ 21,003	£ 2,164	£ 3,470	£ 5,143	£ 3,495	£ 1,862	£ 3,891	£ 978
Less held on account of Native Trustee	4,820	..	300	..	1,197	646	2,172	505
Add Post Office imprest	16,183	2,164	3,170	5,143	2,298	1,216	1,719	473
	1,876	64	217	354	160	759	212	100
Investments—	18,059	2,228	3,387	5,507	2,458	1,975	1,931	573
Common Fund—								
Mortgages and charges	233,921	9,163	28,375	26,826	65,238	67,038	29,248	8,003
Farm properties	88,721	..	..	53,005	17,960	17,756	..	..
On deposit with Native Trustee	163,962	168	38,605	35,406	5,560	47,604	19,207	17,412
Advances on overdraft to blocks, &c.	19,063	2,322	5,854	1,119	1,178	2,615	5,526	449
Government securities	46,530	20,615	865	..	22,600	1,300	1,150	..
Particular estates—								
Mortgages	16,538	..	7,670	..	..	2,450	6,418	..
Government and other securities	32,598	..	835	..	29,324	1,755	660	24
Sundry debtors	601,333	32,268	82,204	116,356	141,860	140,548	62,209	25,888
Interest and instalments (due and accrued)	3,864	97	1,357	270	1,249	637	..	254
	4,507	1,004	318	1,610	..	645	835	195
Land and buildings	8,471	1,101	1,675	1,880	1,249	1,282	835	449
Office equipment, &c.	36,353	..	11,052	5,153	6,891	13,257	..	..
	9,305	334	1,698	1,640	2,170	2,582	607	274
Assets of special trusts under—	45,658	334	12,750	6,793	9,061	15,839	607	274
Native Land Act, 1931, section 358	126,573	..	..	..	..	..	..	..
Native Land Act, 1931, section 105	82,875	..	..	82,875	..	..	..	..
Appropriation Account	209,448	..	..	82,875	40,250	86,323	..	..
	12,478	12,478	..	..	..	..	..	..
Totals	895,447	48,409	100,016	213,411	194,878	245,967	65,582	27,184

O. N. CAMPBELL, Under-Secretary.

M. J. LAWLESS, A.R.A.N.Z., Accountant.

I hereby certify that the Statement of Receipts and Payments, Income and Expenditure Account, Appropriation Account, and Balance-sheet have been compared with the accounts and balance-sheets of the respective Maori Land Boards and correctly state the position as disclosed thereby, subject to the following comments and exceptions:—

1. *Tairāwhiti*.—(a) The Audit Office is unable to certify to the adequacy of certain securities owing to the absence of information as to the values of the lands secured; (b) moneys have been advanced without the approval of the Board of Native Affairs having been obtained as required by section 100 (1), Native Land Act, 1931, as amended by section 11 (3), Board of Native Affairs Act, 1934-35; (c) in the opinion of the Audit Office the following payments are without authority of law—Charged to General Account: Kahungunu Marae, £50; children's health camp, £10; Mohaka Calf Club, £3; potatoes for indigent Maoris, £40 18s. 7d.; Waimako Pa dining-hall, £31 7s. 8d.; wreaths, £6 2s. Charged to Anaura Station Account: Whangara hui, £25; Maori Battalion, £5.

2. *Tokerau*.—(a) The value of stores on hand at the Te Kao Store has been accepted on the certificates of the storeman and a clerk who visited the store from Auckland for stocktaking purposes; (b) no liability in respect of the interest which has become payable since the 1st April, 1934, on the Te Kao and Paremata-Mokau Government loans is shown in the accounts; (c) the Audit Office is unaware of any statutory authority for the following payments made out of the accounts mentioned—Te Kao Store Accounts: Marae improvements grant, £30; hui expenses, grant, £204 2s. 2d.; compensation Ngaromutu Heka re quarry, £30; compensation Hemi Manuera re wharf, £25; transfer to Te Kao Hall Account, £1,200. Te Kao Cream Truck Account: Transfer to Hui Account, £100; transfer to Te Kao Hall Account, £490 6s. 10d.—CYRIL G. COLLINS, Controller and Auditor-General.