

NATIVE DEPARTMENT—continued.
DISTRICT MAORI LAND BOARDS—continued.
COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1941—continued.

Assets.									
	Totals.	Tokerau.	Waikato-Maniapoto.	Wairariki.	Tairāwhiti.	Aotearoa.	Ikaroro.	South Island.	
Cash balances—									
In hand and at bank	£ 20,586	£ 2,500	£ 4,488	£ 3,605	£ 3,035	£ 1,139	£ 4,223	£ 1,596	
Less held on account of Native Trustee	7,497	1,857	1,523	..	..	..	3,344	773	
Add Post Office imprest..	13,089	643	2,965	3,605	3,035	1,139	879	823	
	2,475	248	365	235	129	574	839	85	
	15,564	891	3,330	3,840	3,164	1,713	1,718	908	
Investments—									
Common Fund—									
Mortgages and charges ..	229,506	11,642	28,805	26,238	61,586	60,317	32,944	7,774	
Farm properties ..	89,280	..	..	58,067	18,053	13,160	..	..
On deposit with Native Trustee ..	189,240	173	37,150	40,562	15,760	64,524	14,241	16,830	
Advances on overdraft to blocks, &c.	16,897	1,763	4,942	620	1,776	786	6,758	252	
Government securities ..	46,629	20,615	964	..	22,600	1,300	1,150	..	
Particular estates—									
Mortgages ..	16,213	..	7,513	..	..	3,650	5,050	..	
Government and other securities ..	32,618	..	736	..	29,324	1,755	775	28	
	620,383	34,193	80,110	125,487	149,099	145,692	60,918	24,884	
Sundry debtors ..	6,620	853	425	3,066	1,297	567	411	1	
Interest and instalments (due and accrued)	4,775	150	195	2,909	..	643	689	189	
	11,395	1,003	620	5,975	1,297	1,210	1,100	190	
Land and buildings ..	36,453	..	11,083	5,213	6,901	13,256	..	..
Office equipment, &c.	15,900	97	3,615	3,977	3,045	3,219	1,298	649	
	52,353	97	14,698	9,190	9,946	16,475	1,298	649	
Assets of special trusts under—									
Native Land Act, 1931, section 258	128,130	..	..	..	40,263	87,867	..	..
Native Land Act, 1931, section 305	80,011	..	..	80,011	..	..	..	..
	208,141	..	..	80,011	40,263	87,867	..	..
Appropriation Account ..	12,635	12,635	..	..	..	..	..	..
Totals	920,471	48,819	98,758	224,503	203,769	252,957	65,034	26,631	

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*.—(1) The Audit Office is unable to certify to the adequacy of certain securities owing to the absence of information as to the value of the lands secured; (2) 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; (3) in the opinion of the Audit Office the following payments are without authority of law: Wreaths, £2 2s.; children's health camp, £5.

2. *Tokerau*.—(1) 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; (2) the information produced at audit was not sufficient to enable the Audit Office to verify the cost of the alterations and additions to the Te Kao Store; (3) no liability in respect of the interest which has become payable since 1st April, 1934, on the Te Karae and Parematā-Mokau Government loans is shown in the accounts; (4) the Audit Office is not aware of any statutory authority for the following payments out of the Te Kao Store Account: Expenses of visit of the Minister of Education, £34 9s. 2d.; contribution to cost of refrigerator for Te Puia Herangi, £25.

3. *Ikaroro*.—The Statements of Receipts and Payments of the Board and the Native Reserves Account have been found to be correct in total, but the information presented to the Audit Office in respect of the analysis thereof is insufficient to enable it to certify wholly to the correctness of the individual items.—CYRIL G. COLLINS, Controller and Auditor-General.