

NATIVE DEPARTMENT—continued
 DISTRICT MAORI LAND BOARDS—continued
 COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1944—continued
 Assets

	Totals.										South Island.	
	£	£	£	£	£	£	£	£	£	£		
	Waikato- Maniapoto.	Tairāwhiti.	Aotea.	Ikaroa.	South Island.	Tokerau.	Waiairiki.	Waikato- Maniapoto.	Tairāwhiti.	Aotea.	Ikaroa.	South Island.
Cash balances—												
In hand and in bank	14,945	..	..	..	..	4,105	1,435	3,800	1,785	2,016	381	1,423
Imprests at Post Office	6,166	..	..	..	..	190	421	496	342	687	2,684	1,346
	21,111					4,295	1,856	4,296	2,127	2,703	3,065	2,769
Investments—												
Common Fund—												
Mortgages and charges	217,742	..	..	..	..	20,434	27,586	14,137	56,920	67,396	25,886	5,363
Farm properties	80,197	..	..	..	..	..	53,332	11,571	9,922	5,372	..	..
On deposit with Native Trustee	246,845	..	..	..	..	189	42,348	35,846	23,618	57,180	74,269	13,305
Advances on overdraft to blocks, &c.	19,499	..	..	..	..	4,301	615	5,884	1,271	2,156	4,926	346
Government securities	165,355	..	..	..	..	22,865	30,025	16,700	44,140	34,800	11,275	5,550
Particular Estates—												
Mortgages	17,068	..	..	..	..	..	..	8,241	..	2,500	6,287	40
Government and other securities	46,977	..	..	..	..	..	..	..	29,323	17,254	350	50
	783,683					47,809	153,906	92,379	165,194	186,658	122,993	24,744
Sundry debtors	11,298	..	..	..	..	663	7,579	665	1,987	273	125	6
Interest and instalments (due and accrued)	7,022	..	..	..	..	122	6,727	48	..	..	121	4
	18,320					785	14,306	713	1,987	273	246	10
Land and buildings	37,659	..	..	..	..	..	5,523	11,083	7,056	13,597	400	..
Office equipment, &c.	17,441	..	..	..	..	100	4,403	4,009	3,426	3,370	1,374	699
	55,100					100	9,986	15,092	10,482	16,967	1,774	699
Assets of special trusts under—												
Native Land Act, 1931, section 105	78,033	..	..	..	..	..	78,033	..	..	..	..	..
Native Land Act, 1931, section 358	137,679	..	..	..	..	..	..	..	40,525	97,154	..	..
	215,712					..	78,033	..	40,525	97,154	..	..
Appropriation Account	4,835	..	..	..	..	4,835	..	..	..	..	..	..
Totals	1,108,761					57,824	258,087	112,480	220,315	303,755	128,078	28,222

G. P. SHEPHERD, Under-Secretary.
 M. J. LAWLESS, A.R.A.N.Z., Accountant.

I hereby certify that the Balance-sheet and accompanying accounts 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:—
Tairāwhiti.—Comment: The Audit Office is unable to certify to the adequacy of certain securities in the absence of information as to the values of the lands secured.
 Exceptions: (1) In the opinion of the Audit Office the following payments are without authority of law: Half-cost bus hire, funeral late H. Ruru, £1 2s. 6d.; wreaths, £4 4s.; miscellaneous expenses re Ngārimu V.C. Fund, £10 18s. 6d. = £16 5s. (2) The Audit Office is not aware of any statutory authority for the application of moneys amounting to £1,035 13s. 2d. to finance of Maoris in connection with a scheme to grow potatoes and kumaras for the Armed Forces, and in one instance to finance the purchase of furniture for a boarding establishment.
Tokerau.—Exceptions: (1) The Audit Office is not aware of any authority of law for the following payments out of the Te Kao Cream Truck Account: Grant for marae expenses, £229 7s. 2d.; grant for tribal expenses, £28 13s. 9d.; grant for school farm, £200. (2) The approval of the Native Minister has not been obtained, in terms of section 422 (e), Native Land Act, 1931, to the payment of £100 to the Tokerau War (canoe Fund).—CYRIL G. COLLINS, Controller and Auditor-General.