

NATIVE DEPARTMENT—continued
 NATIVE LAND DEVELOPMENT AND SETTLEMENT—continued
 BALANCE-SHEET AS AT 31ST MARCH, 1945

Liabilities		Assets	
	£		£
Loan capital—		Development and settlement—	
Public Works Fund	2,212,543	Development schemes—	
Land for Settlements Account	Dt. 129,015	Expenditure	1,013,706
		Crown lands not paid for	9,445
			1,023,151
Liability to Consolidated Fund—		Unrecouped and accrued interest	154,350
Advances under section 8, Finance Act, 1929:	1,800	Unrecouped and accrued departmental charges	23,863
Principal	67,142		
Interest on loan capital		Advances to settlers	1,201,364
		Advances under section 48, Native Land	1,237,688
Sundry creditors—		Amendment Act, 1936, including accrued	
Employment promotion grant unexpired	20,502	interest	5,981
Lands and Survey Department	9,445		
Sundry	447	Advances (including accrued interest)—	
		Maori Land Boards, under section 340, Native	
Writings-off in Suspense		Land Act, 1931	465
Net Revenue Account—		For businesses, furniture, &c. (rehabilitation)	162
Balance, 1st April, 1944	219,741		
Add net increase for 1944-45, including adjust-		Losses in Suspense	627
ments for previous years	44,402	Sundry debtors	13,404
			1,347
			£2,460,411

NOTES.—(1) Expenditure from employment promotion grants on development schemes since inception, amounting to £1,948,742, is not included in the development and settlement expenditure above; (2) administration expenses have been paid from Consolidated Fund, vote "Native," since 1st April, 1936, prior to which the salaries and expenses of the Field Supervisors were paid from vote "Native Land Settlement" and were debited in those years to Revenue Account.

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

I hereby certify that the 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, subject to the departmental notes enclosed thereon and to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV], and to the following comments: (1) the loading of the various schemes for administration expenses is not sufficient to cover the full cost; (2) moneys expended out of the "Surveys of Native Land Account" on Native land development schemes have not been recouped; (3) in the opinion of the Audit Office expenditure from the Public Works Fund on Native land development areas incurred prior to the assumption of control by the Native Department and included in the Crown Lands Balance-sheet should be reflected in the accounts of the Native land development schemes.—J. P. RUTHERFORD, Controller and Auditor General.