

NOTES.—(1) Expenditure from employment promotion grants on development schemes since inception amounting to £2,097,047 is not included in the development and settlement expenditure above; (2) administration expenses have been paid from Consolidated Fund, vote "Maori Affairs," since 1st April, 1936, prior to which the salaries and expenses of the Field Supervisors were paid from vote "Maori Land Settlement" and were debited in those years to Revenue Account.

G. P. SHEPHERD, Under-Secretary.
M. J. LAWLESS, A.R.A.N.Z., Chief 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 enfaced 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 Maori Land Account on Maori land-development schemes have not been recouped; (3) in the opinion of the Audit Office, expenditure from the Public Works Fund on Maori land-development areas incurred prior to the assumption of control by the Maori Affairs Department and included in the Crown Lands balance-sheet should be reflected in the accounts of the Maori land-development schemes.—J. P. RUTHERFORD, Controller and Auditor-General.