

## STATEMENT OF LIVE-STOCK DEPARTURED ON FARMS, 31ST MARCH, 1924.

Farm where departed.	Sheep.		Cattle.		Horses.		Total Number.	Total Value.	
	Number.	Value.	Number.	Value.	Number.	Value.			
		£ s. d.		£ s. d.		£ s. d.		£ s. d.	
Te Huia .. ..	2,079	1,425 14 0	217	852 10 0	3	15 0 0	2,299	2,293 4 0	
Mahurangi .. ..	3,814	2,525 5 0	569	2,126 0 0	4	50 0 0	4,377	4,701 5 0	
Pakowhai .. ..	184	166 5 0	40	200 0 0	1	15 15 0	225	382 0 0	
Papuni .. ..	4,368	2,914 0 0	361	1,245 0 0	11	70 0 0	4,740	4,229 0 0	
Paremata .. ..	2,687	1,715 5 0	258	1,209 0 0	7	140 0 0	2,952	3,064 5 0	
Patemaru .. ..	2,697	1,651 19 0	248	816 0 0	10	65 0 0	2,955	2,532 19 0	
Te Kopua .. ..	4,764	3,205 16 0	419	1,414 0 0	10	50 0 0	5,193	4,669 16 0	
Waimaha .. ..	4,039	2,765 16 0	241	1,076 0 0	10	110 0 0	4,290	3,951 16 0	
Totals .. ..	24,632	16,370 0 0	2,343	8,938 10 0	56	515 15 0	27,031	25,824 5 0	

## Summary.

24,632 sheep, valued at .. ..	..	..	..	..	..	£	s.	d.
2,343 cattle, valued at .. ..	..	..	..	..	..	16,370	0	0
56 horses, valued at .. ..	..	..	..	..	..	8,938	10	0
						515	15	0
						<u>£25,824</u>	<u>5</u>	<u>0</u>

## AUDITOR'S CERTIFICATE.

SIR,—

Wellington, 15th September, 1924.

I have to report that I have completed the audit of the accounts of the East Coast Native Trust lands for the year ended 31st March, 1924, and have the following comments to make thereon:—

*Stock Account.*—I have accepted without reservation the statement of live-stock at the various farms, as certified to by Mr. H. Syme, Farm Superintendent, and by Mr. J. Harvey, Agent for the East Coast Commissioner at Gisborne.

There is a slight discrepancy in the live-stock at the Paremata Farm. The Farm Superintendent has been instructed to give this matter his attention, and report thereon.

*Kopua Farm.*—The following items are included in this statement, namely: Grass-seed, £131 12s.; fencing, £120 14s. 10d. This expenditure has been incurred on behalf of the new burn, and an adjustment has been made during the course of the current year, the effect of which is to reduce the loss shown by the Kopua Farm.

*Fencing.*—I have to report that in my opinion a clear distinction should be made between what is known as repairs to fencing and new fencing, the one being a revenue charge and the other being a charge against capital.

*Standardized form of Accounts for Farms.*—I have consulted with the East Coast Commissioner's representative at Gisborne and suggested to him that the form of accounts for the farms should be standardized, in order that a comparison may be made between the various farms. At the present time this is impossible. I may add that he is agreeable to this course, and the accounts next year will, I hope, be detailed in accordance with my recommendations.

*Whangawehi 1b 1c.*—With regard to Whangawehi 1b 1c, the surplus on sale of this block was paid to the Native Land Department for distribution to the Natives. As the Native Land Department accounts are audited by a Government Auditor who is stationed at Gisborne, I did not think it necessary to go beyond the receipt given by the Native Land Department to the East Coast Commissioner for the surplus moneys received by them for distribution. In order to avoid duplication, I have arranged, with the consent of the East Coast Commissioner, for the Government Auditor to check the individual payments.

*Te Kuri.*—A separate statement is now shown for this block. In previous years any transactions in connection with this block have been charged to principal security. These items are now being extracted, and when completed an adjustment between these two blocks will be made in order to show the correct position.

*Tahora 2c 3, Sec. 2.*—As mentioned in the last year's report, this freehold account stills show a debit balance of £18,358 17s. 6d. I understand that a fresh valuation is now being made, and this account will be adjusted in the present year.

Subject to the foregoing remarks, I certify that to the best of my knowledge and belief the accounts are correct.

Enclosed please find a set of the accounts for the year ended 31st March, 1924.

I am, &amp;c.,

ARTHUR T. CLARKE, Auditor.

The Hon. the Minister of Natives Affairs, Wellington.

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