Sir,-

STATEMENT OF LIVE-STOCK DEPASTURED ON STATIONS AS AT 30TH JUNE, 1933.

		Sheep.				Cattle.			Horses.			Totals.		
		Number.	Value.		Number.	Value.		Number.	Value.		Number.	Value.		
			£		đ.		£ s.	d.		£s.	d.		£s.	. d
Iwinui	••	2,725	2,039		0	379	1,304 10	- 0	7	140 0	- 0	3,111	3,483 17	7 (
Kopua	••	4,443	-3,002	4	0	414	1,468 10	0	7	35 0	0	4,864	4,505 14	L (
Lindsay's	• •	1,260	945	- 0	0	127	571 10	0	. 2	10 - 0	0	1,389	1,526 10) (
Mahurangi		3,755	2,547	14	0	617	2,178 0	0	10	110 0	0	4,382	4,835 14	. (
Mangaotane	• •	7,593	-5,304	5	0	793	3,507 0	-0	14	90 0	0	8,400	8,901 5	; (
Onenui		5,361	3,619	18	0	550	1,913 10	0	14	100 0	0	5,925	5,633 8	(
Patemaru		3,419	2,311	6	0	479	1,707 0	0	7	50 0	0	3,905	4,068 6	(
Papuni		3,852	2,545	5	0	335	1,131 10	0	4	20 - 0	0	4.191	3,696 15	(
Pakowhai		822	558	15	0	53	180 0	0				875	738 15	
Pohaturoa		4,184	2,809	11	0	339	1.193 0	0	14	100 0	0	4.537	4,102 11	
Paroa		4,217	2,994	5	0	383	1.368 10	0	14	235 0	Ō	4,614	4.597 15	
Waimaha		5,167	3,433	3	0	369	1,636 10	Ō	9	105 0	Ō	5,545	5,174 13	
Willows	• •	148	91	13	0	• •		-		•••		148	91 13	
Totals		46,946	32,202	6	0	4,838	18,159-10	0	102	995 0	0	51,886	51,356 16	(

102 Featherston Street, Wellington, New Zealand, 19th September, 1933.

We have to report that we have completed the audit of the accounts of the East Coast Native Trust Lands for the twelve months ended 30th June, 1933, and have the following comments to make thereon :-

Freehold Property.-We have not verified the titles of the various properties.

Stock Accounts.---We have accepted without reservation the figures for the live-stock on the various stations at 30th June, 1933, as certified to by the Farm Managers and Mr. H. Syme, the Farm Superintendent.

Wool.—The wool unsold has been brought into the accounts at £6 per bale. There is still a quantity unsold belonging to previous seasons, and adjustments in the valuations will be made when the wool is finally disposed of.

Farm Accounts.—The farm shown in the accounts for the year ended 30th June, 1932, under the heading of "Mangatu 5 and 6," is shown in the present year's accounts under the heading of Mangaotane."

The balance in the Te Huia Farm Account has now been transferred to Waimaha Farm Account, and the whole of the entries in connection with the Te Huia Farm and the Waimaha Farm are incorporated in the latter farm account.

Rent.—Adjustments for rent, in accordance with the National Expenditure Act, have now been provided for with one or two exceptions. The accounts not yet adjusted are being dealt with during the current year.

Distributions.-Moneys distributed to Natives during the year were merely balances of distributions authorized in the previous year, but in some further instances payments have been made in special cases of necessity.

We have seen receipts from the Native Land Board for moneys paid to them, but have not checked the individual receipts of the Natives.

The same procedure has been adopted in previous years—*i.e.*, individual payments are checked by the Government Auditor in the course of the audit of the Tairawhiti District Maori Land Board.

Interest.-In the audit report on the accounts for the year ended 30th June, 1930, the following

on credit balances in past years have been written back in the present year's accounts.

Authority for these entries is necessary, and is being obtained from the Native Land Court.' The position at present still remains the same, and the authority for the writing-back of the

interest has not yet been obtained. In the current year's accounts interest has again been allowed on credit balances.

Subject to the foregoing remarks, we certify that to the best of our knowledge and belief, the accounts signed by us are correct.

We have, &c., CLARKE, MENZIES, GRIFFIN, AND ROSS, Public Accountants, Auditors.

The Hon. the Minister of Native Affairs, Wellington.

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