

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 as 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 : travelling expenses, Maori chiefs, £5 6s. 4d. ; wreaths, £5 18s. (2) Receipts were not produced at audit in support of a number of payments made during the year.

Aotea.—Exception : In the opinion of the Audit Office the following payments are without authority of law : travelling-expenses to funeral, £6 1s. 6d. ; wreaths, £2 15s.—J. P. RUTHERFORD, Controller and Auditor-General.