STATEMENT OF LIVE-STOCK DEPASTURED ON FARMS AT 31ST MARCH, 1922.

Farm where depastured.	Sheep.		Cattle.		Horses.		Pigs.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
		£ s. d.		£ s. d.		£ s. d.		£ s. d.
Hue	2,006	1,414 10 0	274	579 10 0	3	15 0 0	2,343	2,300 0 0
Matamata	2,320	2,302 4 0	587	2,124 0 0	3	45 0 0	3,920	4,471 9 0
Pukowhai	691	324 15 0	97	432 0 0	1	10 0 0	780	828 15 0
[illegible]	4,415	3,073 12 0	400	1,746 0 0	26	140 0 0	4,800	4,955 12 0
[illegible]	2,125	1,526 16 0	121	275 10 0	7	140 0 0	2,253	2,075 6 0
[illegible]	3,140	2,324 14 0	397	1,157 10 0	9	90 0 0	3,546	3,742 4 0
[illegible]	4,878	3,004 0 0	450	1,306 10 0	10	30 0 0	4,898	4,740 10 0
[illegible]	4,032	2,635 0 0	372	1,230 10 0	12	80 0 0	4,416	3,907 10 0
	24,152	16,400 11 0	2,642	10,052 10 0	70	560 0 0	26,956	27,004 1 0

Summary.

	£ s. d.
24,152 sheep, valued at	16,400 11 0
2,642 cattle, valued at	10,052 10 0
70 horses, valued at	560 0 0
	27,004 1 0

Sir,—

Native Office, Wellington, 7th September, 1922.

In pursuance of the provisions of the Native Land Act, 1909, I have the honour to submit the accounts of the East Coast Native Trust Land District for the year ended 31st March, 1922, and to make the following comments on the same thereon:—

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

Mahuaenga Farm.—Two amounts of £20 5s. and £28 14s. 10d. for stores, &c., have been debited to the farm. This expenditure was incurred on behalf of Kopua Farm, and an adjusting entry will be made during the current year.

Pukowhai Farm.—In the accounts at 31st March, 1921, there was shown in this account "Balances on hand, £327 10s." This amount has now been transferred to Suspense Account, and is shown separately in the balance-sheet, and will be charged up to the various farms as the situation are used.

Standardized Form of Accounts for Farms.—My recommendation in my report of 15th September, 1921, in connection with standardizing the form of accounts for farms has been adopted in preparing the accounts for this year.

T. Ngaru.—This statement shows the expenses incurred for the two years ended 31st March, 1922. The items charged to Improvements Block which should have been debited to Te Kuiti have not yet been extracted, but when this is done will be adjusted as soon as the figures are obtained.

Interest on Old Native Land.—The amount at the East Coast Commissioner, interest at 7 per cent, has been charged against the advances made to various Natives. Many of the old accounts have been either reduced or closed during the past year, owing to the resumption of the distribution of profits on account of various blocks.

Tolaga 2C 3, Sec. 2.—An adjustment has now been made in connection with the freehold account of this block. The value of the balance of the land held by the Trust now stands at £1,050.

Distributions.—Distributions have been made on several blocks during the past year. In some instances a charge was handed in by the Native Department for distribution to the various Natives concerned. We have vouched for the receipt by the Native Land Department of the total moneys received, but have not [illegible] the receipts of the Natives. The Native Land Department accounts are audited by a Government Auditor who is stationed at Gisborne. I have adopted the same procedure as last year, and have [illegible], with the consent of the East Coast Commissioner, for the Government Auditor to vouch the individual payments.

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

Enclosed please find copy of accounts for the year ended 31st March, 1922.

I remain, &c.

The Hon. the Minister of Native Affairs, Wellington. ARTHUR T. CLARKE, Auditor.

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