STATEMENT OF LIVE-STOCK DEPASTURED ON STATIONS AS AT 31ST MARCH, 1927.

Stations where depastured.			Sheep.				Cattle.]	Horses.				Totals.			
			Number.	Value.			Number.	Value.			Number.	Value.			Number.	Value.			
Huia	••		2,157	£ 1,465	13	d. 0	275	£ 1,039		0		£		d.	2,432	£ 2,505	3		
Kopua		• •	5,387	3,739		0	292	983	0	0	15 3	75	$\frac{0}{0}$	0	5,694	4,797			
Mahurangi	• •	• •	4,616	3,149		0	539	1,863 $1,785$	0	0	10	45 65	0	0	5,158 $6,144$	$5,057 \\ 6,039$		(
Onenui Patemaru	• •	• •	$5,720 \\ 3,330$	$4,189 \\ 2,317$	0	0	414 436	1,785	5	0	10	80	0	0	$\frac{1}{3},776$	$\frac{6,039}{4,214}$		(
ratemaru Papuni	• •	• •	4,452	$\frac{2,317}{2,948}$	3	ě	247	829		0	18	105	0	0	4.717	3,882			
Pakowhai	• •	• •	1,053	798	10	ŏ	92	460	0	ő		100	0		1,145	1,258			
Paremata			2,657	1,813	-	ŏ	366	1,593	0	ő	7	140	0	0	3,030	3,546			
Pohaturoa	• •	• • •	4,475	3,108		ö	516	2,214	ŏ	ŏ	12	90	ŏ	ŏ	5,003	5,412			
Paroa			2,865	2,019		Õ	240	822	Õ	ō	6	120	0	0	3,111	2,961		- (
Waimaha	••		3,666	2,606		0	226	1,108	0	0	12	60	. 0	0	3,904	3,774		-	
Totals	••	••	40,378	28,156	2	0	3,643	14,514	5	0	93	780	0	0	44,114	43,450	7	(
Make a condition of the			40. 970 -1					mary.			£		s. c	d. 0		•		. /8.4	
	40,378 sheep, valued at 3,643 cattle, valued at				• • • • • • • • • • • • • • • • • • • •					28,156 2 0 $14,514$ 5 0									
			93 horses, valued at				• • • • • • • • • • • • • • • • • • • •						$\begin{array}{ccc} 0 & 0 \\ 0 & 0 \end{array}$						
			44,114								£43,	45 0	7	0					

SIR,-

Wellington, 16th August, 1927.

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, 1927, and have the following comments to make 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.

Farm Accounts.—The farms included in the accounts for the year ended 31st March, 1926, under the heading of Mangaheia 2D Farm Account and Tawapata South No. 1 Farm Account are shown in the current year's accounts under the heading of Paroa and Onenui Farms respectively. During the year farming operations have been commenced on the Mangapoike 2A 3 Block, and this farm appears in the accounts under the heading of Pohaturoa Farm.

The amount of compensation paid to Mr. J. S. Patterson in connection with the Paroa Station shows in the accounts as £5,627 7s. 10d. This is made up of £4,262 19s. 10d. included in the Mangaheia 2D Block Account last year, and now transferred, together with an additional amount paid of £1,364 8s. The Freehold Land Account of Mangaheia 2D has, therefore, been increased by this latter sum.

Compensation paid in connection with the Pohataroa and Onenui Farms is shown in the accounts as £7,051 and £3,897 9s. 5d. respectively, the Freehold Land Account of Mangapoike 2A 3 being correspondingly increased by £7,051 and the Freehold Land Account of Tawapata South No. 1 being increased by £3,869 7s. 6d. The difference of £28 1s. 11d. represents legal expenses, &c., paid and included in the figure for compensation, but not added to the Freehold Land Account.

Block Account.—In some instances, where revaluation of the blocks have been made, the values have been adjusted at the foot of the accounts concerned, but a corresponding adjustment has not been made with the Freehold Land Account.

Distributions.—Further distributions have been made to the Natives from several blocks during the current year. As in past years, in some instances cheques were handed to the Native Department for distribution to the various Natives concerned. I have vouched only the receipts from the Native Lands Department of the total moneys received, but have not checked the individual receipts of the Natives. The accounts of the Native Land Department are audited by a Government Auditor who is stationed at Gisborne. I have adopted the same procedure as last year, and have arranged, with the consent of the East Coast Commissioner, for the Government Auditor to check 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 a set of accounts for the year ended 31st March, 1927.

I have, &c.,

ARTHUR T. CLARKE, Auditor.

The Hon. the Minister for Native Affairs, Wellington.

Approximate Cost of Paper. -- Preparation, not given; printing (475 copies), £15.