NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—*continued*.

COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1931.

Liabilities.

—	Totals.	Totals.	Tokerau.	Waikato-Maniapoto.	Waiariki.	Tairawhiti.	Aotea.	Ikaroa.	South Island.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Liability to Native beneficiaries—									
Amounts held under section 92, 1913 Act, and other trusts—									
Specially invested (section 9 (2), 1926)	28,233 13 3	..	..	12,703 8 5	..	..	15,530 4 10	..	..
Invested in the Common Fund	118,807 16 11	..	13,827 14 8	23,511 11 1	..	5,098 13 11	38,513 19 10	33,074 0 10	4,781 16 7
Other amounts held—									
Specially invested (section 9 (2), 1926)	45,425 10 0	..	..	2,528 10 0	23,710 0 0	..	3,847 0 0	15,340 0 0	..
At call	304,056 17 2	..	33,666 12 9	79,376 8 5	62,377 0 2	63,690 7 10	38,071 9 7	14,680 13 5	12,194 5 0
		496,523 17 4	47,494 7 5	118,119 17 11	86,087 0 2	68,789 1 9	95,962 14 3	63,094 14 3	16,976 1 7
Sundry amounts held on deposit and in suspense ..	12,713 17 11	..	69 3 6	104 9 8	9,231 0 1	2,657 6 6	646 15 8	5 2 6	..
Sundry creditors	6,295 5 1	..	199 15 7	98 11 9	3,335 18 8	..	2,616 18 10	28 18 0	15 2 3
Trust receipts receivable (as *per contra*)	46,936 9 6	..	2,071 15 10	13,527 18 0	5,593 11 11	..	22,019 16 0	2,214 13 8	1,508 14 1
Commission receivable (not yet earned)	532 18 6	..	..	..	285 4 2	..	165 12 3	31 8 10	50 13 3
Loan liability on blocks (as *per contra*)—									
Treasury loans	16,656 5 11	..	15,590 12 2	..	..	..	1,065 13 9	..	..
Other loans	1,098 11 8	..	..	..	..	..	1,098 11 8	..	..
Liabilities to Treasury for advances under Native Land Amendment and Native Land Claims Adjustment Act, 1929, section 23	1,500 0 0	..	..	..	..	1,500 0 0	..	..	..
Liabilities of special trusts under Native Land Act, 1909, section 292	56,751 16 11	..	..	..	..	..	56,751 16 11	..	..
		142,485 5 6	17,931 7 1	13,730 19 5	18,445 14 10	4,157 6 6	84,365 5 1	2,280 3 0	1,574 9 7
Reserves—									
Property Reserve	35,959 10 7	..	259 18 4	11,891 0 3	2,796 14 9	7,690 14 2	13,049 18 1	190 7 10	80 17 2
Investments Reserve	62,241 13 11	..	2,781 16 10	14,645 6 5	26,086 3 9	978 18 4	15,348 1 8	2,218 3 6	183 3 5
Property Realization Reserve	341 0 0	..	..	..	..	..	341 0 0	..	..
Audit Fees Reserve	451 0 6	..	90 0 0	100 0 0	70 4 0	60 0 0	90 15 6	27 18 0	12 3 0
Depreciation Reserve	4,355 17 1	..	112 18 8	148 18 1	725 17 5	1,263 2 6	2,035 4 0	47 16 11	21 19 6
		103,349 2 1	3,244 13 10	26,785 4 9	29,678 19 11	9,992 15 0	30,864 19 3	2,484 6 3	298 3 1
Appropriation Account	..	41,041 18 3	4,011 10 9	1,910 9 9	297 13 10	18,195 13 10	14,009 9 9	1,045 4 0	1,571 16 4
Totals	..	783,400 3 2	72,681 19 1	160,546 11 10	134,509 8 9	101,134 17 1	225,202 8 4	68,904 7 6	20,420 10 7

I hereby certify that the Statement of Receipts and Payments, Income and Expenditure Accounts, Appropriation Accounts, and Balance-sheet 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: (1) In the case of the Ikaroa and South Island Maori Land Boards the expenditure has been understated in the accounts, due to certain payments being made by postal draft and not reimbursed to the Post Office by the Central Fund at 31st March, 1931. (2) With regard to the Tokerau, Waikato-Maniapoto, Waiariki, and Tairawhiti District Maori Land Boards, Head Office figures have been accepted pending the completion of the examination of the accounts by the local Audit Inspectors.—J. H. FOWLER, Deputy Controller and Auditor-General.