

Since I last addressed you on the subject of "thirds" and "fourths" the sum at credit has decreased in round numbers by £5,000, which mainly occurs in the Wellington District. The local authorities are, I believe, responsible for the large credit in their not being prepared to expend the money as fast as it accrues.

The office-work of this branch is steadily increasing every year. The cards now represent nearly sixteen thousand accounts, which, if the rents are paid punctually, have to be dealt with twice a year, besides the examination and audit of cash-books and statements and furnishing returns and information for the Head Office.

During the year 1,157 queries were sent out in connection therewith, and corrections and alterations to nearly a corresponding number made in the cash-books, &c. Ordinary correspondence sent and received, 842; refund vouchers examined and certified to, 65.

I inspected the following Receivers' offices during the year in the order named: Auckland, New Plymouth, Hawera, Wellington, Nelson, Westport, Reefton, Hokitika, Christchurch, Blenheim, Napier, Gisborne, Invercargill, and Dunedin, and there examined and checked the books and struck balances of their transactions to time of visit, copies of which I furnished you with my report upon each office.

At your request I examined in the district land offices at Napier, Invercargill, and Dunedin some old and new accounts selected indiscriminately to enable an opinion to be formed as to the correctness or otherwise of the work being done in these offices, and of which I have forwarded to you reports on 256 cases.

A system of working suitable for all the Receivers' offices has been adopted, and at the present time the books and accounts are all kept on the same style, so the removal of an officer from one district to another will cause no inconvenience to the department from want of knowledge.

---