

I could find no record whatever in the county offices of sums due for trees and plants, and I accordingly called on the Forester for a statement of these amounts. In answer to my inquiry I received his day-book showing the sales of plants and trees from the year 1882 to the 31st December, 1886. From this book I find that—

	£	s.	d.
The total value of trees and plants sold and issued to the 31st December, 1886, was	428	9	7
Adding to this the amount of sums credited in the county books as received from persons not appearing in the Forester's book ...	14	7	6
And sums short-charged amounting to	0	7	3
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The total sales amount to	443	4	4
Deducting therefrom the receipts as shown in the county accounts (see above)	£112	14	6
And certain sums stated by the Curator to have been paid, but not accounted for in the county accounts	0	16	6
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	113	11	0
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There remains an uncollected sum of	329	13	4
Deducting from this the value of trees issued to local bodies (apparently free of charge)	100	0	6
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There remains due on the 31st December, 1886, a sum of ...	£229	12	10

In regard to the trees and plants issued to local bodies, church, school, and hospital committees, cemetery trustees, and others, I observed that in several instances the institution supplied was located in the adjoining county. It may be open to question whether the Lake County, with a large overdraft at its bankers, has acted prudently in supplying trees free of charge to public bodies even within its own borders. The proceeding is justifiable from the point of view that these bodies represent the ratepayers out of whose funds the nursery is maintained; but the supply of trees raised at the expense of the ratepayers of the Lake County to the public bodies of another county appears to be an unreasonable exercise of liberality, and is the more objectionable when it is found that the plants supplied were not issued with any view to the important object of forest-planting, but were supplied for purely ornamental purposes.

As regards the balance of £229 12s. 10d., it is remarked that the amount includes sums due by the late Clerk for trees, some supplied as far back as 1882, amounting to £21 1s. 9d., and sums due by Mr. Daniel, till recently the County Treasurer, for trees supplied as far back as 1884, amounting to £22 15s. 6d.: a large proportion of each item being for "Trees sent to town for sale by auction." I supplied the present Clerk with a detailed statement of these and other sums due, and suggested that he should take immediate steps to recover the amounts.

39. *Punt Receipts*.—I found in the accounts of the year 1880–81 sums amounting to £155 9s. 6d. credited under this head, and in the accounts of the year 1881–82 a sum of £6 15s., the latter being described as a subsidy received from the settlers in aid of the Kawarau punt. I found no vouchers or other means of checking these receipts. No similar receipts are brought to account in any subsequent year. The only punt now the property of the county is one at Kawarau Falls. This punt is worked by a ferryman on the understanding that he is to ferry all passengers, stock, and goods over the river in terms of a tariff fixed by the County Council, and that he keeps the punt in proper order and repair. On these conditions he is entitled to retain the fees.

40. A few trifling sums are brought to account as "Depasturing Fees," "Rents," and "Miscellaneous" (sales of stores), amounting for the whole six years to £34 13s. 6d. Depasturing fees and rents are no longer received. The subject of stores I have dealt with at the end of this report.

41. The receipts referred to in the foregoing paragraphs comprise the whole of the revenue collected by the County Council. I will now refer to that which is collected by or received from the Colonial Government, beginning with the

42. *Gold Revenue and Gold Duty*.—The revenue under these heads is remitted by the Treasury direct to the County Account at the bank, each remittance being advised to the County Chairman in a printed form adapted to the purpose. These advice notes form the voucher for the receipt when brought to account. In auditing these receipts I found that the advices of remittances from the Paymaster-General were complete up to the 31st March, 1882, but from that date to the 30th September, 1885, the whole of them had been removed from the file, and, it is presumed, destroyed. I thereupon obtained from the Treasury a statement of all sums remitted to credit of the county from the 1st April, 1879, to the 31st March, 1886. I had previously discovered three cases in which the Paymaster-General's remittances had not been brought to account (referred to hereafter under the head of "Defalcations of the Late Clerk"). A comparison of the statement received from the Treasury with the cash-book showed that, with the three exceptions referred to, the whole of the sums remitted had been duly credited. One of these exceptions was a remittance of £48 15s. 10d., representing £44 7s. 10d. gold revenue, and £4 8s. gold duty. In other respects the receipts under these heads are correctly credited in the county accounts. The totals are as follow:—