

supplying information daily as to the condition of road and other accounts, preparation of Consolidated Fund, Public Works Fund, and other estimates under the direction of the head of the department, and general supervision of the accounts of the district offices.

I regret to have to record the sudden decease of one of the staff (Mr. Angus Macgregor) on the 1st November last.

The comparative statement below shows to some extent how the yearly increase of work in the department affects this branch:—

Year.	Number of Vouchers.	Gross Amount authorised for Payment, Credit, &c.	Number of Appropriations.	Number of Grants to Local Bodies.	Amount granted to Local Bodies.	Payments to Local Bodies under Grants.
		£			£	£
1890-91 ... ..	9,810	152,775	210	80	17,782	Not compiled.
1891-92 (9 months)	8,355	177,903	219	87	23,391	13,448
1892-93 ... ..	10,676	260,498	252	108	21,568	20,388
1893-94 ... ..	13,071	353,772	440	181	42,847	22,704
1894-95 ... ..	14,367	420,531	592	215	52,892	45,302
1895-96 ... ..	15,422	578,778	682	203	33,761	42,813
1896-97 ... ..	15,689	711,660	932	248	59,712	32,419

#### AUDIT.

Mr. W. G. RUNCIE, Auditor of Land Revenue, reports:—

The total gross revenue for the year amounted to £365,199 4s. 3d., and, allowing for refunds of £4,205 15s. 6d., left £360,993 8s. 9d. as the revenue of the department, being an increase upon the previous year's receipts of £15,650 4s. 6d.

The deposits lying at the credit of the various Receivers at the end of the financial year were as follow:—

	£	s.	d.
Auckland ... ..	1,144	6	0
New Plymouth ... ..	166	7	11
Napier ... ..	131	0	7
Gisborne ... ..	31	4	8
Wellington ... ..	1,591	0	10
Blenheim ... ..	167	15	4
Nelson ... ..	829	10	6
Sub-offices—Ahaura ... ..	28	7	0
Reefton ... ..	49	19	0
Westport ... ..	249	14	10
Hokitika ... ..	54	10	6
Christchurch ... ..	12,396	12	4
Dunedin ... ..	917	14	11
Invercargill ... ..	447	1	9
	£18,205	6	2

I have to explain that under ordinary circumstances the total amount of deposits would not have exceeded £6,000, but the fact of the Waiapi and Rakitairi Settlements ballot taking place on the 31st March increased the Deposit Account of the Receiver at Christchurch by about £12,000. On the last week of the financial year he took in deposits over £12,000. It is now down to its normal condition by transfers to revenue and refunds.

On the 31st March there was lying at the credit of the various Local Bodies' Deposit Accounts £34,107 18s. 9d., made up as follow:—

	£	s.	d.
Auckland ... ..	3,107	0	3
New Plymouth ... ..	4,891	2	7
Napier ... ..	2,843	2	2
Wellington ... ..	15,278	1	10
Blenheim ... ..	191	4	10
Nelson ... ..	891	15	9
Hokitika ... ..	3	14	5
Christchurch ... ..	1,184	6	5
Dunedin ... ..	3,561	12	6
Invercargill ... ..	2,155	18	0

I think it is a great pity that County Councils and Road Boards do not take vigorous steps to place themselves in a position to make proposals for the expending upon roadworks the sums lying at the credit of the different sections. From my experience as a Receiver, I know that the responsibility lies with the local body. This large sum is not exactly idle, as the Public Account is credited with interest that accrues on the Receiver-General's Deposit Account; still, if the local bodies interested would make proposals for spending the same on new works, they would help to dispel the "unemployed" difficulty.