

MISCELLANEOUS.

On 2 notes	£2307 13 10
£800 sterling, no security ...	923 1 6
Bonds Discounted, no security ...	5228 17 6
	£8459 12 10

Clearly showing an error of £948 14s. 1d. currency, either short, carried to the debit of cash account, and to the credit of the Savings' Bank in the Books of the Treasurer, or contrariwise an over debit to the account "Loans and Advances to the Colony," and to the credit of Cash Account in the Books of the Savings' Bank.

In tracing the various transactions of Discounts of Bonds in the Books of the Savings' Bank, we discover an entry made on the 2nd day of August last of £1326 to the credit of cash and to the debit of "Loans and Advances," without security or corresponding entry being made in the Books of the Treasurer, and on which entry the discrepancy of £948 14s. 1d. has arisen.

In giving this account our best consideration, we are clearly of opinion that the entry to rectify this error should be made to the debit of cash and to the credit of "Loans and Advances" in the Books of the Savings' Bank; as it does not appear that any money passed on the occasion, or that the sum so charged was applied by the Treasurer to the use of the colony.

The cash account of the Savings' Bank, so altered, will exhibit a balance of £8970 15s. 6d. currency, to meet which, there is at the Bank of British North America the sum of £5408 4s. 1d., leaving a deficiency of £3562 11s. 5d. currency, equal to £3087 11s. 3d. sterling; to which add the sum of £352 8s. 2d., the amount of cash deficiency in the Treasurer's department, making together a total sum of £6610 19s. 5d. sterling, to be accounted for.

We have, &c.,

(Signed)

GEORGE J. HAYWARD:
WILLIAM LASH.

The Honbles. E. M. ARCHIBALD and WILLIAM THOMAS.

LETTER

from Captain Spearman, in reference to the necessity of separating the offices of Tide and Landing Surveyor.

CUSTOM-HOUSE, St. John's, }
27th Sept., 1849. }

SIR,—The Governor having requested I would put on paper my opinion, as expressed to His Excellency, respecting the necessity of separating the offices of Tide and Landing Surveyor, in the arrangements necessary to give effect to the new Colonial Customs' Establishment, I have much pleasure in complying with that request, and I therefore repeat that, if those offices are not separated the new Establishment, in my opinion, will not only be inefficient for the purposes of the trade of this port, but that the due collection of the Revenue will be jeopardized.

I will further add, that I would, were I, with my experience of the working of the machinery at this port, required to collect the new duties without the assistance of a distinct and efficient officer in each of those situations, respectfully decline such an undertaking.