

MISCELLANEOUS.

you the result of our investigation, which we have recorded in a Book under the heads mentioned at foot hereof for your information, and for the guidance of the new Treasurer.

In entering upon the Audit of the late Treasurer's Accounts, we consider it necessary to state that we have experienced great difficulty in ascertaining the exact amount of monies received by Mr. MORRIS in his capacity of Treasurer—there was no regular Book kept exhibiting an account of daily cash transactions, neither is there a Ledger or any other Book in which the various accounts connected with his department should have been regularly recorded.

Most of the monies which came into the hands of the late Treasurer were lodged at the Bank of British North America, upon which he drew cheques; but we do not find that any account was kept by which his Bank Account could be correctly compared; in fact we find no account beyond a cash account made up in a very confused way, periodically, on the 31st day of March, 30th day of June, 30th day of September, and on the 31st day of December in each year, from which, and from other separate memoranda papers having reference to monies received, we have compiled the statement before referred to.

On reference to the Cash Account, the total debit thereof is £454,740 2s. 0d. sterling, and that the total credit is £448,478 5s. 5d., showing a balance due by the Treasurer of £6,261 16s. 7d., to meet which there is the sum of £2738 8s. 5d., leaving a deficiency to be accounted for of £3,523 8s. 2d. sterling.

We beg also to inform you that our examination has been extended to the statements handed to us of the affairs of the "Savings' Bank," and that we have minutely examined every account connected with that Institution, and find the statements furnished to us by the Clerk to agree with the Books, with the exception of a sum of £948 14s. 1d. currency, contained in the account of "*Loans and Advances to the Colony.*"

This account shows a debit balance of £19,536 19s. 4d., comprised in the following items all brought together in the above account, viz;—

1—Colonial Debentures	£7651	12	11
2—Treasury Notes	2228	0	0
3—St. John's Academy	157	3	6
4—Interest due on Colonial Debentures	91	15	0
5—Loans to Treasurer	2307	13	10
on 2 notes			
No Security	923	1	6
Discount Customs' Bonds	6177	11	7—9408
without security			
	£19,536	19	4

Under the 5th head in the above account "Loans to the Treasurer," we find a sum owing by the Treasurer to the Savings' Bank of £9,408 6s. 11d., while in the Treasurer's Books and Statements of Account we find the amount standing to the credit of the Savings' Bank to be £7,331 14s. 7d. sterling, equal to £8,459 12s. 10d. currency, viz:—