

wards transferred to the general cash account for the District, and thus shewing the amount received for each Township, it would be as easy a work to check or audit the rates received for the whole District, as to check the rates received for one Township by the present confused practice; and there would be no difficulty in ascertaining what amount had been collected for general and road purposes in each year, what lots were in arrear, and whether lots in arrear for three or five years had paid the charge for increase; because the rates received would thus require to be entered in the columns of the year in which they were received, not then closed, added up, and transferred to the abstract and general cash account on road account; and they could not be entered in a previous year already closed and accounted for. But such is not the system in these books, and there is no appearance of audit noted in them from 1820 to 1841, excepting the additions above mentioned; indeed, they cannot be audited correctly under the practice, unless at a great labour, and by going over, at each audit, all previous labour.

When your Commissioners examined these books, and were taking a transcript of the amounts received, as they found them entered, in some instances the number of acres was not inserted for which the rates are entered as received,—for instance,—number five, broken front; in other cases, the rates are entered opposite one lot as received at one time for sundry lots, and the number of acres not entered,—for instance,

12	}	Con. 1. (1828.)
13		
14		

Sometimes the rates received are entered opposite one lot for sundry lots or parts of lots, and a total number of acres entered, but not describing how many acres of each lot the rates were received for; for instance,—

Part of 7	}	1 Con., 280 acres (1841).
S $\frac{1}{2}$ 8		
Part of 17		
Part of 18		
Part of 19		
Part of 21		

Cases occur where the rate received is entered, no acres given, and the years for which the rate has been received not noted; for instance,—Lot 14, Con. 4th, 1841; and we had to infer from the amount received the number of acres or years that it had been received for. Sometimes the rates entered received for a lot, show that they have been received on more acres than the patent from the Crown mentions the lot contains; for instance,—in 1844, we find the rates received for the years 1842, 1843, and 1844, on Lot No. 24, Con. 1, as follows:

Part of E  $\frac{1}{2}$  24, Con. 1, 25 acres, for 1840, 1841, 1842, 1843, and 1844.

W part 24, " 1, 99 " for 1842, 1843, and 1844.

Then included in the following:

East half Lot No. 12, Con. 1	}	400 acres, for 1842, 1843, and 1844.
West half " 24, " 1		
" " 6, " 1		