

Since I took charge of this office, I have visited the following land offices, and audited the Receivers' books and accounts to the periods stated; Hokitika, from 1st January, 1893, to 26th September, 1896; Christchurch, from 6th January, 1894, to 26th September, 1896; Blenheim, from 1st April, 1894, to 21st November, 1896; Napier, from 8th December, 1894, to 26th December, 1896; Gisborne, from 8th December, 1894, to 26th December, 1896; Dunedin, from 16th February, 1895, to 30th January, 1897; Invercargill, from 26th January, 1895, to 30th January, 1897. As I have already sent you a report upon each office inspected, with a balance-sheet attached, I have little now to add but that the Receivers I have come in contact with are generally very competent.

The offices I have still to visit are Auckland, Nelson, New Plymouth, and Wellington. For the first-named I intend leaving at once.

The examination of the cash-books and accounts goes on assiduously. We are necessarily always a little behind, and, with the exception of the deposit accounts, the books are nearly all audited to the end of the financial year.

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