

We have framed these Estimates after fully inquiring into the duties of the various officers and personally seeing nearly all those whose offices were in the capital towns, and collected much valuable departmental information, with which it is unnecessary to encumber our Report; we will, however, transmit it to the Government for use as circumstances may require.

In making our recommendations, we have taken as our basis the last Provincial Appropriation Acts, amended in some instances by Estimates for carrying on the Services to 30th September next, submitted by Superintendents, and approved by the Governor: we have been guided by what appeared to us the exigencies of the one year immediately following the abolition of the provinces. It is impossible for us, in a political transition of this kind, to anticipate with exactness what is or what is not required. In many cases, therefore, the estimate may probably be too high, and the experience of administration will be necessary to enable further reductions to be effected. As it does not follow, when an estimate is made, that the expenditure estimated should be spent, we have thought it wise to err on the safer side, as we feared that sudden and extensive reductions might cause serious embarrassment, and ultimately increased expense.

We think it right to point out that while in some provinces the salaries of officers have been continued at the rates prescribed by the Provincial Appropriation Acts, in others increases in certain cases have been made by the Superintendent, and, since the expiration of the last provincial financial year, by the Governor on the recommendation of the Superintendent.

It will be observed, on reference to our detailed explanations, that in some provinces Superintendents and Members of the Provincial Councils are either *ex officio* members of Waste Lands Boards or of Committees for the management of Hospitals, or have the appointment or confirmation of such offices. It will be necessary, on the Abolition of Provinces, to provide for these cases.

We have found in several provinces grants in aid of Athenæums, Public Libraries, Agricultural Societies, Fire Brigades, &c. We have retained the grants on the Estimates, because their immediate withdrawal would probably have the effect of destroying or seriously crippling these institutions, which, in many instances, have depended and undertaken liabilities on the faith of such aids, and because we hope that even if they are determined to be local charges, the attention thus drawn to them will have the effect of securing some uniform system for the local encouragement of valuable institutions of this kind.

With regard to such miscellaneous objects as printing, advertising, &c., we have indicated what, from information supplied to us, we have thought to be locally required. This information will enable the Government to adopt for these services either local votes or a general vote for the colony.

The same remark applies to Contingencies, a vote we found everywhere fully and frequently over expended.

We have in all cases retained the item "Insurance," with the view of drawing attention to the matter. We are aware that the General Government only insure in special cases, when the buildings consist of a large and valuable block. We think a similar system should be adopted in reference to Provincial buildings.

We submit the following detailed explanations of the estimates of the various provinces in the order in which we visited them.

CANTERBURY.

Executive.—The Record Clerk is advanced in years, and very deaf; his son, whom we recommend to have charge of the records, has been in the service for three years and in the habit of acting as Record Clerk during his father's absence. The salary now drawn by Mr. Ambrose, jun., is £100; but as he will have to take charge of the whole of the Executive departmental records, we recommend the sum of £150 opposite his name.

From the intimate acquaintance the Sub-Treasurer displayed in connection with the duties of his office, we consider it would be desirable to retain him temporarily for making local payments, if the plan contemplated in the second paragraph of our instructions is adopted.

Provincial Council.—The only officer whose services it might have been