

referred to, a return of works voted, partly executed and unexecuted, furnished to us by the Provincial Treasurer of Canterbury. This Return includes contributions towards maintenance of West Coast road and subsidies to ferries; the latter have been included in the Estimates, both in this and other provinces, lest this essential service, which is dependent on annual vote, should be interrupted. Grants in aid to Municipalities and Road Boards have been omitted from the Estimates on account of provision having been made for them in the Abolition of Provinces Act of last Session.

Education.—In accordance with our instructions, we have done little more than adopt the estimates given to us by the Education Department. We would, however, direct attention to the item "School Buildings, £46,386 10s.," as there is an unexpended balance of £27,744 6s. 3d. for this purpose in the return relating to Public Works before mentioned.

There is shown in the same return an unexpended balance for the Normal School of £1,711 4s., against the sum of £3,184 in our estimates. A list of schools projected to be built and in course of erection is enclosed.

ENCLOSURE No. 7.
List of Schools
projected to be built
and in course of erec-
tion. Province of
Canterbury.

The Canterbury College is incorporated under "The Canterbury College Ordinance, 1873," which constitutes the Board of Governors trustees of the lands, buildings, and other property. From a return furnished to us by the College authorities, there have been set aside, as classical school reserves, 8,953 acres of rural land, the rental derived therefrom being at present £912 1s., increasing in 1880 to £1,361 14s. There are also 44 quarter-acre sections of town land, all of which are unlet. For "Superior Education" there are, in addition, 101,640 acres of rural land, yielding an annual income until 31st March, 1880, of £1,016 8s.

The Museum is incorporated under "The Canterbury Museum and Library Ordinance, 1870," which empowers the Board of Trustees to administer the trust estate. There is an endowment for a School of Technical Science attached to the Museum of 103,000 acres, yielding an annual income until 31st March, 1880, of £1,030.

The Public Library is incorporated under the Ordinance last above mentioned.

The estimates furnished by the Provincial Government for the above three institutions have been adopted in their entirety. In doing so, we think it right to state that the estimates furnished by the Trustees are much larger. In the latter there are required during the current year, for building contracts already entered into, the sums of £6,793 17s. and £2,790 for the College and Laboratory, £13,421 4s. for the Museum, and £2,967 18s. 2d. for the Public Library. The sum for the Museum does not appear in the return above referred to relating to public works.

Railways.—The estimates for the Railway Department as furnished to us have simply been adopted, as it would be impossible for us, even were we experts, with the limited time at our disposal, to attempt to determine the necessity or otherwise of the expenditure therein set down. We examined the books in the head offices. They are kept with great clearness, but with far more detail than appeared to us to be necessary. This was, however, explained as being essential for comparative and statistical purposes. In the event of the railways being placed under the control of the Hon. the Minister for Public Works, and brought under one uniform system of accounts, we would suggest that the heads of the Constructed Railway Departments in Wellington, Canterbury, and Otago should meet and report as to the form of accounts to be adopted, including a system of concurrent audit, and that they should be aided by the advice of an experienced Accountant totally unconnected with, and therefore not wedded to, any groove which may have been established by following too closely the system of Home management.

The Provincial Architect was not provided for on last year's Appropriations; his appointment having been made in pursuance of a resolution of the Provincial Council, the salaries of himself and assistants have now been placed on the Estimates. The employment of a salaried Architect and staff, considering the large number of buildings in progress, is more economical than employing private architects on commission.