Auckland-

Taranaki-

£6,081 4s. 6d.

£437 1s. 1d. Wellington— £2,341 9s. 5d. Hawke's Bay—

£591 2s. 0d. Nelson— £2,195 2s. 8d.

Marlborough— £510 14s. 3d.

Canterbury-

Westland-£1,498 3s. 9d.

No. 3.

CIRCULAR to their Honors the Superintendents of Provinces.

(No. 67.)

SIR,-Colonial Secretary's Office, Wellington, 20th December, 1871.

I have the honor to inform you that the Treasury has paid in the sum of (for amounts see margin) to the Road Board Account of your Province, at the Bank in which the Provincial Account is kept, being two quarterly instalments of that moiety of the grant to Road Boards, which is to be expended by them in such works as are prescribed by the 15th section of "The

Payments to Provinces Act, 1871."

It now devolves on me to call your Honor's attention to that which will require to be done to make this grant available to the Road Boards in your Province. The Act directs that you shall divide the Province into districts (section 13), and then (having deducted one-tenth in terms of section 19) the grant will have to be allotted to the several Boards according to the classification of the districts, and "in proportion to the amounts respectively raised by such Boards by local rates," (a copy of which allotment should be furnished to the Provincial Auditor). £4,565 15s. 6d. When this has been done, and each Board advised of the amount allotted to it, the Boards can Otago—

£6,779 6s. 10d. proceed with their works, and the money will be obtained in the following way:—The voucher for payment for any work or portion of a work must be transmitted to the Provincial Treasurer, accompanied by such certificate as will satisfy you "that the work has been satisfactorily performed," and that it is in accordance with the 15th section of the Act. The Provincial Auditor will be required to certify that the amount is within the sum allotted to the particular Board, and then such amount will be authorized by your Honor's warrant. After this, the Provincial Treasurer will draw a cheque upon the Road Boards Account, present it to the Provincial Auditor for his signature, and then forward it, with the voucher, to the Chairman of the Road Board, who will hand it to the claimant and obtain his receipt, having first completed the cheque by adding his own signature.

Your Honor will perceive that as the Act requires the signature of the Chairman of the Board it will be necessary to furnish the Bank with the names and signatures of each Chairman, so that it may be able to recognize those signatures when cheques are presented. The signature of the Provincial Auditor has been required to make sure that every amount drawn is in conformity with the warrant to which he has certified, and thus to enable him to render that account of withdrawals from the Road Boards Account, which is required by the 24th section of

The Treasury is addressing the Provincial Auditor on his subject, and I now enclose copies of circular to Chairmen of Road Boards, which I will thank your Honor to forward to each of them in your Province.

I beg to add that I think that payments for tools or materials may be taken as included within the terms of the 15th section, provided it be shown that the articles purchased are for a work that is within the provisions of that clause.

W. GISBORNE.

Note.—A letter to similar purport, omiting the third paragraph, was addressed to the Chairman of the County of Westland.

Enclosure in No. 3.

CIRCULAR to CHAIRMEN of ROAD BOARDS.

Colonial Secretary's Office, Wellington, 21st December, 1871. Sir,-

I have the honor, by direction of Mr. Gisborne, to call your attention to the mode in which the grant to Road Boards for the present year will be made available for the service of the several Road Boards in each Province.

His Honor the Superintendent will inform you of the amount allotted to your Board; but that sum will not be paid over to you, but will remain in the Road Boards Account until withdrawn by cheques of the Provincial Treasurer, which cheques are to be issued only for

payments for work performed, or for tools or materials purchased.

The whole of the grant is to be expended "exclusively on the formation of new roads, bridges, and culverts, and in the maintenance thereof for one year after completion, and in the completion of such works commenced last year as are not yet finished." When such a work, or any portion thereof, has been completed, a voucher is to be prepared and forwarded to the Provincial Treasurer, accompanied by such certificate as may satisfy the Superintendent that the work has been satisfactorily performed. When the voucher has been approved, and the amount placed in warrant, the Provincial Treasurer will return you the voucher with a cheque signed by him and by the Provincial Auditor. This cheque you will then have to sign and pay to the claimant, obtaining his receipt for the amount. The receipt will be your voucher, but the Provincial Treasurer will probably require some acknowledgment from you that you have received the amount of his cheque on account of your proportion of the Road Board grant.

I have, &c.,

G. S. Cooper, Under Secretary.

The Chairman of the Road Board,