Government of Provinces. There is the single enactment of section 25, making requisite the Superintendent's previous recommendation of all grants of public money, and prohibiting any issue of such money otherwise than upon warrants granted by the Superintendent. In section 66, also, there is a provision for the payment over to the respective Treasuries of the Provinces, for the time being established in New Zealand, of the surplus revenues of the Colony, for the public uses of such Provinces. These important clauses, read in connection with the rest of the Statute, indicate, in a general way, the position to be occupied by the Provincial Governments as bodies charged with the expenditure, for local purposes of government, of a portion of the Colonial revenues. The constitution in detail of the Executive Governments of Provinces has been worked out by local, chiefly by Provincial, legislation. The present information cites in the margin sections 1, 6, and 7 of "The Provincial Act to establish an Executive Government for the Province of Wellington, 1853." On reference to this Ordinance it appears that the Provincial Treasurer is appointed by, and holds office during the pleasure of, the Superintendent. The office of Superintendent being elective, it follows that the Provincial Treasurer is in no sense an officer of or under the control of the Crown. The entire administration of the Provincial Executive Government being, under the Ordinance, vested in the Superintendent, the Treasurer is for many purposes a subordinate officer. But in regard to the custody and disbursement of the public moneys in his charge, he possesses a legal *status* involving independent duties and responsibilities. This independent *status* is even based upon the Constitution Act itself; which, by its mention of Provincial Treasuries, implies the existence of Provincial Treasurers; and, by its requirement of the Superintendent's warrant for the issue of money, implies the existence of an officer to whom such warrant shall be directed. (Compare section 54 of the Constitution Act.) The tenure of the Provincial Treasurer's office at the will of the Superintendent in no degree affects the legal responsibilities which attach to that office.

The circumstance that the Provincial Treasurer is not an officer of the Crown, appears to be of some moment in reference to the existence of a necessity for the Court's interference. Any argument tending to show that there could be no need for such a jurisdiction, would tend also to show that no such jurisdiction existed. In the case of one holding office at the pleasure of the Crown, he may be deprived, by dismissal from office, of the custody of a fund which he threatens to misapply. But this is a remedy which cannot here be resorted to.

There is another point in regard to the position of a Provincial Treasurer which requires notice. It may be argued that he has no property in the funds in his custody, and so cannot, in the ordinary sense of the term, be a trustee of those funds. We think, however, that it is enough, and that the cases show that it is enough, that the defendant has over the funds a power which he has abused, and threatens to go on abusing. The cases appear to us to stand upon the principle of preventing the misuse of an authority over public funds, and not on that of enforcing the equitable right of ownership against the legal.

In the class of cases which has been above adverted to as most resembling the present case, the interference of the Court of Chancery has commonly been referred to its special jurisdiction over charitable trusts; the fund which the Court has been called upon to protect having been subject to a charitable use. By a charitable use, the Court of Chancery understands either such public and charitable purposes as are expressed in the Statute 43 Eliz., c. 4, commonly called the Statute of Charitable Uses, or purposes analogous to them. (See Morice *v.* Bishop of Durham, 9 Ves. 399; S.C., on appeal, 10 Ves. 522.) Some of these purposes expressed in the Statute are, in the popular sense of the term, charitable,—as the relief of aged, impotent, and poor people; others are of a character more generally beneficial, as the repair of bridges, ports, havens, sea banks, and highways. The Statute has received a very liberal exposition. In the Attorney-General *v.* Heelis 2 Sim. and Stu. 67, the Vice-Chancellor, Sir John Leach, says:—"I am of opinion that funds supplied from the gift of the Crown, or from the gift of the Legislature, or from private gift, for any legal, public, or general purpose, are charitable funds to be administered by Courts of Equity. It is not material that the particular public or general purpose is not expressed in the Statute of Elizabeth, all other legal public or general purposes being within the equity of that Statute." This wide definition of a charitable purpose within the Statute has frequently been acted upon, and has been very recently approved by high authority. (Beaumont *v.* Olivier, A.L.R. 4 Ch., 309.) On the other hand, the same learned Judge was of opinion that no fund was subject to the control of the Court of Chancery as a charitable fund unless it had originated in a donation of some kind. This view is perceptible in the extract already given from His Honor's judgment in the case of Attorney-General *v.* Heelis, and is distinctly put in a subsequent passage of the same judgment. "I am of opinion," he says, "that it is the source whence the funds are derived, and not the mere purpose to which they are dedicated, which constitutes the use charitable; and that funds derived from the gift of the Crown, or the gift of the Legislature, or from private gift, for paving, lighting, cleansing, and improving a town, are, within the equity of the Statute of Elizabeth, charitable funds to be administered by the Court. But," the Vice-Chancellor continues, "where an Act of Parliament passes for paving, lighting, cleansing, and improving a town, to be paid for wholly by rates or assessments to be levied upon the inhabitants of that town, the funds so raised, being in no sense derived from bounty or charity, in the most extended sense of that word, are not charitable funds to be administered by this Court." The doctrine here laid down by Vice-Chancellor Leach, that no fund is to be administered by the Court as charitable unless it originates in a gift of some kind, and that a rate raised by local taxation cannot constitute such a fund, has