

The outcome of this dual method is that a District Charitable Aid Board levies requisite funds by rating, and receives a subsidy from the consolidated revenue of £1 for £1 on these rates, and if poor relief is dealt with by a "separate institution"—i.e., a benevolent society—the District Board hands over to its Trustees the amount they apply for, and has no further responsibility. The Government, out of consolidated revenue, supplies more than half the total amount, but neither the Government nor the District Board is directly represented on the Board of Trustees. Further, neither the Government department nor the District Board have the smallest control over the management or expenditure of these "separate institutions," beyond merely the Government auditing of accounts. Thus "separate institutions" are practically irresponsible bodies, distributing public money for the relief of the poor. Neither are Charitable Boards responsible for either expenditure or administration to any central authority.

The total amount expended on charitable aid in New Zealand for 1898–99 (exclusive of hospitals) was £93,070, an increase of £6,997 over the previous year. Of this amount £50,850 was distributed in outdoor relief.

The diversity of working under the Act of 1885 is best illustrated by noting the methods adopted in Auckland, Wellington, Christchurch, and Dunedin.

The Auckland Charitable Aid Board, for the year ending the 31st March, 1899, expended £4,039 on indoor relief, £5,993 on outdoor, a total of £10,032. In Auckland there are no "separate institutions" for the relief of the poor, the District Hospital and Charitable Aid Board have control of distribution. Mr. Garland, the secretary, has one or more clerks in the office, and the records of all cases are filed for reference. Mr. and Mrs. Strathern are the Visiting Officers. No printed list of recipients is issued, but a yearly statement of accounts is sent to the Government department. Contracts for supply of groceries, &c., are let to local firms, and the value of a single ration is from 2½d. to 3½d. In 1898 the amount given in cash, chiefly rents paid, was £2,004. The Costley Home is an admirably managed institution. There is an atmosphere of content and comfort unusual in these homes, and I was impressed with the friendly feeling existing between Mr. and Mrs. Moss and the inmates. On the 25th June there were one hundred and forty men and fifty-eight women in the Costley Home. Mrs. Moss has one nurse-assistant, and Mr. Moss has one day- and one night-assistant on the male side. The dinner was excellent and plentiful, and the inmates were tidily clothed and seated in orderly fashion at table. Both in building construction and management the Costley Home is to be commended.

The Wellington and Wairarapa Charitable Aid Board, for the year ending the 31st March, 1899, expended a total of £3,678. Wellington has four "separate institutions." Three of these are favourable examples of the intention of the Act—viz., the Wellington Ladies' Christian Association, and the two very excellently managed institutions, the Convalescent Home and the Society for the Relief of the Aged Needy. These three make no claim on the District Charitable Aid Board, but maintain themselves by voluntary contributions, aided by a subsidy of £1 4s. in the pound from the consolidated revenue. The fourth "separate institution" is the Wellington Benevolent Trust. It expended in the year ending the 31st March, 1899, £5,664 upon outdoor relief, and £3,340 upon indoor relief, a total of £9,004. In 1898 the amount distributed in cash, chiefly rents paid, was £2,742. It will be seen that a large and increasing amount of money from rates and Government passes through the hands of the Wellington Benevolent Trust, yet the clerical arrangements are well nigh as primitive as they were thirteen or fourteen years ago. The secretary, Mr. A. G. Johnson, has no clerk in the office, and records of cases have not been kept on file for reference. Contracts for groceries, meat, &c., are let to local firms, and the value of a single daily ration is 2½d. A monthly printed list of recipients and their addresses is furnished to the Government department, also a yearly statement of accounts, although this is not obligatory by Act. About two years ago a much needed reform was made in the appointment of Mrs. Dudfield as Visitor. The Benevolent Trustees have sole responsibility for the Ohiro Road Home. On the date of my last visit, 8th November, 1898, there were 98 inmates, 66 men and 32 women. The new wing recently added to the building gives better accommodation to the women. Some improvements in diet and in the manner of serving the food have been made this year. Public feeling made itself heard a few months ago on the subject of a bequest to the officers. An aged inmate died after a residence of three years, leaving, by a will made shortly after admission, a bequest of some £300 to Mrs. McCleary and her daughters. The Trustees have now made a rule to prevent the future occurrence of such a grave irregularity.

The Ashburton and North Canterbury Charitable Aid Board undertake the poor relief in their district. There is only one "separate institution" in Christchurch—the Samaritan Home. For the year ending the 31st March, 1899, this Charitable Aid Board expended £8,256 on outdoor relief, £7,311 on indoor relief, a total of £15,567. In 1898 the amount given in cash, chiefly rents paid, was £3,342. Investment of bequests, &c., made from time to time to this Board, entail a good deal of clerical work, and the secretary, Mr. Norris, has three clerks. The books and all record files of cases are well kept, and in addition to this the Board has taken the progressive step of supplying ration-orders in their own store, thus insuring both quality and weight of goods, as well as a greater variety of necessaries to choose from. There are obvious evils attached to the contract system of supplying rations, from every point of view but that of the contractor. A printed list, giving names, addresses, causes of poverty, &c., is issued quarterly, and a copy of the annual statement of accounts sent to the department. Mrs. Carpenter has held the position of Visitor for nearly four years, and has carried out difficult duties with tact and kindness. The Ashburton Old Men's Home, with Armagh Street Depot as Receiving-house, the Jubilee Home for Aged Persons, and the Female Refuge at Linwood, are all institutions under the Board. Ashburton Home (sixty-six inmates on the 17th December) has very much improved under Mr. and Mrs. Morissey. Comfort, good food, and order now prevail, but the ramshackle old building should be destroyed. The Armagh Street Depot has at last been reformed and rebuilt, and is