

current year under "The Payments to Provinces Act, 1870," I have the honor to transmit for your information the following remarks thereon:—

1. The liability of the Paroa Road Board is at present £654 11s. 5d. and this is owing in a great measure to the gross irregularities and defalcations of their Secretary, and also to the want of strict supervision on the part of the Board.

2. The Arahura Road Board have, as a rule, expended their income in making roads judiciously. Their liability amounts to £120 19s.

3. The Kanieri Road Board, although they have never as yet levied a rate, have still carried out many works which have been most useful to the district. Their liability amounts to £49.

4. The Totara Road Board, whose liability amounts to £290 18s. 8d., besides the construction and maintenance of tracks, are compelled to maintain a channel for carrying the storm-water off Jones' Flat. This entails upon them considerable expense, and an immediate outlay of at least £300.

5. The Okarito Road Board have no liabilities; and they have not only enjoyed a much larger proportion of the grant for the past year, but the County Government has also during the same period spent more than £2,000 in the construction of tracks in the district.

In conclusion, I beg to suggest that some restrictions should be placed on the manner in which such grants should be expended, and also that the Road Boards should be compelled not to employ any officers who have not given sufficient guarantees for their fidelity.

I have, &c.,

The Hon. the Colonial Secretary, Wellington.

H. H. LAHMAN,  
Chairman of County Council.

#### No. 12.

His Honor J. MACANDREW to the Hon. W. GISBORNE.

SIR,—

Superintendent's Office, Dunedin, 15th July, 1871.

I have the honor to acknowledge the receipt of your circular letter No. 34, of the 21st ultimo, requesting me to forward a scheme for the division among the Road Boards in this Province of the proportion of the £50,000 available under the provisions of "The Payments to Provinces Act, 1870," and in reply I beg to acquaint you that I propose that it shall be divided among the various Boards *pro rata* to the amount of rates raised in each district.

I have, &c.,

The Hon. the Colonial Secretary, Wellington.

J. MACANDREW,  
Superintendent.