

I also enclose a copy of "The Provincial Audit Act, 1866," "The Provincial Audit Act Amendment Act, 1868," and of "The Provincial Audit Act Amendment Act, 1869," in which you will find the necessary instructions relative to your duties in the capacity of Provincial Auditor.

You will be good enough to take over from Mr. Benjamin Smith the books, papers, &c., in his charge, and to enter on the duties of the office without delay.

I have, &c.,

C. T. BATKIN,

Secretary to Treasury.

H. S. McKellar, Esq., Wellington.

### No. 33.

The SECRETARY to the TREASURY to Mr. SMITH.

SIR,—

Treasury, Wellington, 23rd February, 1874.

I have the honor to inform you that Mr. H. S. McKellar has been appointed to the office of Auditor of the Public Accounts of the Province of Wellington, and to request that you will be good enough to hand over to that gentleman the books, papers, &c., appertaining to the office.

I have, &c.,

C. T. BATKIN,

Secretary to Treasury.

B. Smith, Esq., Wellington.

### No. 34.

Mr. SMITH to the SECRETARY to the TREASURY.

SIR,—

Wellington, 23rd February, 1874.

I have the honor to acknowledge the receipt of your letter No. 164, in which you acknowledge mine of the 20th instant.

In reference to the surprise expressed for the reason assigned by me for the resignation of the Deputy Auditorship, I ought, perhaps, to have referred to my first conversation with you upon the subject, in which I stated that I could not, at the present juncture, undertake the duties as Deputy, subject to be superseded at any moment. And as the distinct understanding expressed by the Government, that my appointment as Auditor was to be regarded as temporary only, and liable to be rescinded if it were considered desirable to make other arrangements, would have placed me in a position in which, I respectfully submit, no Public Auditor ought to be placed, I had no alternative but to resign; and by doing so I conceived that I was facilitating public business, by enabling the Government to make both appointments without delay.

My formal resignation of the Auditorship and Deputy Auditorship is forwarded to His Excellency.

In reference to your letter No. 166, informing me of the appointment of Mr. McKellar as Provincial Auditor, and requesting me to hand over to him the books, papers, &c., appertaining to the office, I have to state that they have never been in my possession; but, if it be needful, I shall be happy to meet Messrs. Dorset and McKellar at the office, whenever it may be convenient to those gentlemen to attend.

I have, &c.,

B. SMITH.

C. T. Batkin, Esq., Secretary to Treasury.

### No. 35.

Mr. SMITH to His Excellency the Governor.

SIR,—

Wellington, 23rd February, 1874.

I beg most respectfully to tender to your Excellency the resignation of the offices of Auditor and of Deputy Auditor of the Public Accounts of the Province of Wellington.

I have, &c.,

B. SMITH.

His Excellency Sir James Fergusson, Bart.,  
Governor of New Zealand.

### No. 36.

The PROVINCIAL AUDITOR, Wellington, to the SECRETARY to the TREASURY.

SIR,—

Wellington, 27th February, 1874.

At the commencement of my duties I find that the balance in the Provincial Account is insufficient to meet claims included in warrants previously issued, but now remaining partly unexercised; it appears to me, therefore, that warrants now presented to me for certificate for