Receipts.	Refunds.	Net Revenue.	Refunds unclaimed on 30th June, 1879, included in second column.

The detailed account of the expenditure under the heads—

Salaries and Wages.	Contingencies.	All other Expenditure.	Total Expenditure.	Appropriations.	Amount Unexpended.	Advances unadjusted, and Accounts unpaid on 30th June, 1879, included in Expenditure.

Hence it appears that advances outstanding at the end of the year are charged on the votes, and that accounts in the Treasury, but still unpaid, are also included in the expenditure. This statement is the Finance Account and Appropriation Account in one. A number of statements follow, giving the details of various branches of expenditure, amongst which is the account of the loan expenditure showing the expenditure up to the current year and during the current year separately. There is nothing in the accounts to show how stores are charged.

QUEENSLAND.

The accounts of Queensland attached to the Auditor-General's Report for 1878–79, commence with a balance-sheet, the title of each account being in the middle column, the "transactions," debit and credit, on the left hand, and the balances, debit and credit, on the right hand of the page. The form has this disadvantage, that the commencing balances are apparently included in the transactions, as they are not shown separately. The number of accounts is 65. The totals of public debt and debenture accounts are included, as well as the securities both for Sinking Fund and Savings Banks, but not the balances of stores in hand.

The "Account Current of the Consolidated Fund" shows the revenue and expenditure in one total for each of the four quarters of the year, and the commencing and concluding balances of the year; but to the expenditure side is added "expenditure from the 1st July to 30th September, 1879;" that is, for three months after the end of the year, upon the votes of that year. The detailed account of the revenue follows, and then that of the expenditure. In the latter the form is as follows:—

Appropriation for the Year.	Title of Account.	Expenditure.	Balances.	
			Lapsed.	Forward.

The votes are not shown as over-expended, I presume, because, before the account is made up, the unauthorized expenditure had been voted and added to the appropriations. The balances of the votes carried forward are for the fulfilment of engagements entered into during the year.

In the detailed account of the loan expenditure no appropriation is stated, only the expenditure and balance on each work. It must be concluded that the sum of the two added to the total expenditure during former years would give the appropriation.

Appended to the Auditor-General's report on the accounts of the years 1878–79 are some accounts of the years 1879–80, and amongst them a very elaborate account of the loan receipts and expenditure, showing the total appropriations for each work; the expenditure from 30th June, 1860, up to the 30th June, 1879, and that during the year 1879–80, and the balance on each work.

SOUTH AUSTRALIA.

The accounts of South Australia have been hitherto prepared and presented to Parliament by the Audit Department. They begin, not, as usual, with a balance-sheet, but with a comparative statement of the estimated and actual revenue and expenditure. The expenditure account is in the form of an appropriation account, showing the total appropriations under balances of former years, and under Acts of the year, and the actual expenditure with the excesses and unexpended balances of votes. This is followed by "A General Abstract of Revenue and Expenditure,"