

which is a simple balance-sheet for the year, balancing the commencing balance and total receipts against the expenditure and concluding balance. Two additional balance-sheets appear in these accounts, one called “A Balance-sheet of South Australia on the 30th June, 1879,” which gives simply the debit and credit balances on the accounts at that date; the second is called “An Abstract of the Entries in the Public Accounts,” and is printed in this form:—

| DR.                             |                          |                                 |                   | CR.                             |                               |                                 |
|---------------------------------|--------------------------|---------------------------------|-------------------|---------------------------------|-------------------------------|---------------------------------|
| Balances<br>30th June,<br>1878. | Total Debits<br>1878-79. | Balances<br>30th June,<br>1879. | Title of Account. | Balances<br>30th June,<br>1878. | Total<br>Credits,<br>1878-79. | Balances<br>30th June,<br>1879. |

As the last column on the credit and debit sides are identical with the “Balance-sheet” above spoken of, the former is unnecessary.

The store transactions and balance of stores in hand are included in these accounts, and also the sum due to sinking fund on loans; but the latter is not stated to be invested in any securities. The total of the public debt does not form part of the balance-sheet.

## TASMANIA.

The Tasmanian accounts commence with a balance-sheet, which is in some respects the most complete of any published in the colonies. It is in the usual form of debit and credit commencing balances, transactions, and concluding balances under each head of account. But it is balanced from the transactions of the former year dealt with in the current year, and the balance is brought down to the transactions of the current year. It is again balanced for the ordinary expenditure of the Consolidated Fund, and the balance is carried down, and followed by the balances on special accounts in number seventy-five, including the Public Debt and Debenture Accounts, the transactions under the several Loan Acts and Public Works Acts, the several Trust accounts, and the Stores account, showing the value of the stock in hand.

Following the balance-sheet comes a statement “of the receipts and payments in the Colonial Treasury from 1st January to 31st December, 1879;” the receipts on one side of the page, the payments on the other, in great detail. The first part of the credit side is headed “Expenditure on account of the year 1879,” which is totalled; the “Expenditure on account of the year 1878” is then added in equal detail.

In this account the value of the stores issued to departments is distributed amongst the expenditure, and the total is brought to credit as a receipt.

Following the detailed statement of receipts and expenditure is the Appropriation Account, in which the whole expenditure is again printed in detail in the following form:—

| Establishments detailed. | Expenditure on account of the Year 1879. |                            |        | Estimate<br>or Special<br>Appropriation<br>by Act of<br>Parliament. | Above<br>the<br>Estimate. | Below<br>the<br>Estimate. |
|--------------------------|------------------------------------------|----------------------------|--------|---------------------------------------------------------------------|---------------------------|---------------------------|
|                          | Amount<br>Paid in<br>1879.               | Amount<br>Paid in<br>1880. | Total. |                                                                     |                           |                           |

The accounts are therefore kept open for three months, to the 31st March, to complete the payments of the year.

It appears from the report of the Auditor-General that the Sinking Fund balances have not hitherto been invested.

## NEW ZEALAND.

The New Zealand accounts, like most others, commence with a balance-sheet, comprising the public debt and sinking fund accounts, but not the balances of stores or of the securities, except those of the Sinking Funds. The others are now excluded from the Public Account, being held on behalf of the Post Office, Trust Office, and Government Insurance Office. These moneys are not liable to be used for the public service of the colony, and are therefore accounted for separately to Parliament by the officers having them in charge.

The accounts of the receipt and expenditure of the Consolidated Fund are next stated in a condensed form, the latter being in the totals for each class,