locality, whose disallowance of illegal expenditure shall have the force of law, subject to revision by a central Audit Office, and to appeal to the Supreme Court on questions of law.

XIII.—Concluding Remarks.

Before concluding this report, it may be expected that I should state the general impression left on my mind by the inspection of so many different forms of account designed and kept by so many able and skilful accountants.

Two principal objects should be kept in view in all Government accounts first, that they should be shown to be correct by periodical balancing, and should be so arranged that errors can be readily detected and rectified, and, secondly, that they should be kept in such a manner that the Parliament and the country may be supplied at the earliest period, and in the most simple and intelligible form, with the information it requires as to the amount and sources of the revenue paid by the taxpayers, and the objects on which it has been spent.

No general rule seems to be recognized in these colonies upon one point of great importance, namely, by whom the detailed accounts should be kept. Sometimes they are kept in the Treasury, sometimes in the departments, sometimes partly in one and partly in the other, and in some cases in both. Hence the impression is left that there is much more time and labour expended in book-keeping than is necessary to conduct the business of the Government, or to afford such information as the country requires. The relative functions of the Treasury and the administrative departments seem to be nowhere sufficiently defined. It will be admitted that the special function of the Treasury is the receipt and custody of the public revenue, and its issue for the public service in accordance with the appropriations of Parliament. As to the receipt, the Treasury does not generally concern itself with the details of the collections. Thus in the Customs, the department alone keeps a record of the amounts collected on each article subject to duty Similarly the Stamp Department alone can furnish information as to the amount derived from each description of stamps, and the Railway Department as to the revenue which each particular description of traffic, or each section of the system, has yielded. Attention has already been called to the vast amount of book-keeping in some of the colonies where the accounts of land revenue are kept in the department as well as in the Treasury that, however, is an exception to the general custom, that the detailed accounts on the revenue side are mostly kept in the departments, and the Treasury deals only with the receipts under the general heads of revenue. But it is in the transactions of the Pay Office that the superfluity of accounts is principally seen, where the abstract-books, recording in full detail all the disbursements of the Government, are frequently kept both in the Treasury and the departments.

It is impossible not to perceive a tendency in the Treasuries to monopolize in this respect the work which properly belongs to the departments; and, so far, to relieve the latter from the responsibility to which they ought to be subject. If the question were one of simple book-keeping, it might well be urged that, at all events in these colonies, the whole transactions of which are within a moderate compass, the accounts might with convenience and economy be kept in one central department. But a higher consideration is involved. Under the constitutions and traditions which have been transmitted to us by the Mother Country, the Minister of each department is responsible, not only for the acts of the Government as a whole, but specially for the administration of the department over which he presides. Parliament determines the amount to be expended in each, in greater or less detail, but even where the votes are taken in far greater detail than in this colony, much is left to the discretion of the Minister in the expenditure of the votes. It depends on him alone whether any salaries shall be raised or lowered, and whether any particular works shall be undertaken or not, so long as his votes are not exceeded. But it requires no argument to show that in order sucessfully to conduct any business whatever, detailed and accurate accounts are necessary, and that such accounts should be kept in the office, whose prudent and successful administration depends upon the information they afford. In certain departments,