

Zealand, where it would be thought absurd to leave to one man the virtually irresponsible control, no matter what his experience, and though he was receiving five times the salary of the present Manager. However good a manager may be, he derives immense strength from being able to refer difficult points to the calm consideration and judgment of a Board of able business-like men. The expense of such aid is nothing when you have to do with an undertaking returning over a million a year of revenue, and absorbing over half a million of expenditure. At the same time the session has been so much wasted, and so much remains to be done, that it is possible we may not press our proposals for Local Boards this year.

I hope to effect a saving of expenditure and to make beneficial reforms in connection with the present system of audit and of keeping accounts. Virtually, at present, three sets of books of the accounts of the colony are kept by three independent departments. Each department, besides the Treasury and the Audit Departments, keeps severally its sets of books. They are not precisely the same books, but they are of an allied character, and they are kept by separate staffs. I am disposed to effect an entire change, by which the Audit Department and the accounting portion of the Treasury would be abolished, and to substitute an Accountant-General's Department. The Accountant-General would, like the Auditor-General, be a Parliamentary officer, and have all the powers of controlling expenditure and receipts, and reporting to Parliament, that the present Auditor possesses. But he would also keep the books of the colony, and his officers would keep the books of departments, or regulate the way in which they are kept. The alteration would, I believe, lead to considerable saving, but that would be its least merit. Its great advantage would be that it would assist in connecting the departments, and in reducing their separate action in the way of contracting liabilities. It would also lead to a much-needed reform in facilitating the discharge of accounts. I referred on a previous occasion to the serious complaints made as to the difficulty of obtaining payment of moneys due by the Government. It would lead also, I think, to making it cheaper to obtain the returns which are required for so many purposes. But all these are opinions founded on theory, and before I can give effect to them I must narrowly investigate their probable practical operation. I am having inquiries now made on the subject. At any rate, there seems little doubt that as between the Audit and Treasury the books may be kept with more economy.

I have, I think, been able to effect some improvement in the Telegraph service, though without the expenditure of money. The use of stamps for payment of telegrams will greatly facilitate keeping the accounts of the department. The abolition of receipts for telegrams will save the receivers of these documents and the department a wholly unnecessary trouble. Another change has not as yet been made public. I have been much impressed by the inconvenience occasioned by closing a large number of offices at the early hour of five o'clock. I have arranged that these offices shall be opened between seven and eight, and closed for half an hour in the middle of the day, between half-past one and two o'clock. These changes will take place on the 1st October.

I should also call the attention of the Committee to the serious loss the colony has suffered, and is suffering, through the diversion of a large part of its English correspondence to the Brindisi route. The English postal authorities have, to my mind, behaved most unwarrantably in the matter.

LAND REVENUE AND EXPENDITURE.

The statement of the receipts and expenditure on account of the Land Fund, other than the revenue from leases, cannot be pronounced satisfactory. It must be remembered the year is a great part gone, and I am giving the results and anticipations as we found them. My colleague, the Minister for Lands, will probably make an exposition of his views on the subject later in the session. It will be observed from the statement that the £75,203 due to the Main Roads Account, under the Roads and Bridges Construction Act, is yet unpaid. It was due at the end of 1882-83, and, as my predecessor left it so long unpaid, I do not see that it is of pressing importance for me to discharge it. In fact, other provision will have to be made for the purposes of the Roads and