

Neither does an inspection of the books afford the information desired. This arises mainly from the manner in which the payments have been made—the same payment frequently covering works of grading, masonry, rail-laying, station buildings, and fencing; and although an effort has been made to separate the accounts in some cases, by a system of transfers, it has only rendered them more complicated, from there being no general accounts by which to carry the several items to a proper classification.

The interest which the public take in the road from its being a public work, built from the revenues and on the credit of the Province—the influence which it is confidently anticipated that its completion will have upon the business and prosperity, not only of the section of country through which it immediately passes, but of the whole Province—the expectation that if it is successful and self-sustaining that the same facilities will be extended to other sections—render it desirable that the fullest information and a fair and candid statement of the facts should be presented. To that end, every effort which time and circumstances would permit, has been directed.

In the discharge of this duty, and in compliance with the letter of instructions, to give “a detailed statement of the expenditure, classifying each account under its ‘proper heading,’” it was thought best to re-construct the accounts from the vouchers and quarterly returns made to the Financial Secretary, and present them in as simple a form as the nature of the subject would admit.

To do this would have been of easy accomplishment had the work been let out and the books been opened with reference to a proper classification, but this not having been done, it has involved much labor to bring them into the form they are now presented.

RECEIVER GENERAL'S ACCOUNTS.

The Railway accounts kept by the Receiver General are few in number and readily understood.

The monies expended by the Board of Railway Commissioners are drawn from him in large sums, or are placed to their credit in London on their requisition to that effect. The Receiver General also pays the interest falling due on the debentures issued, the salaries of the Commissioners and Chief Engineer, and the contingent expenses connected with his department of the Railway expenditures.

From the entries made in the books, the following is the state of the accounts, September 30th, 1857:—

Nova Scotia Railway in Account Current with the Receiver General.

Dr.

1854, Dec. 19.	To paid Commissioners, or placed to their credit.....	£55,000	0	0
1855, “ 31.	“ do.....do.....do.....	146,710	5	2
1856, “ 31.	“ do.....do.....do.....	246,411	17	6
1857, Sep. 30.	“ do.....do.....do.....	161,000	0	0
			609,122	2 8
1854, Dec. 31.	To paid salaries.....	1,228	2	6
1855, Dec. 31.	“ do....do.....	3,137	10	0
1856, Dec. 31.	“ do....do.....	2,887	10	0
1857, Sep. 30.	“ do....do.....	1,724	15	7
			8,977	18 1*
“ “	To paid interest on Debentures, &c.....	29,634	10	9
“ “	“ “ expense account.....	391	9	11*
			£648,127	1 5

* The Vouchers for the payments made on account of salaries and expense account—with the exception of those for the year 1857—are mostly missing or mislaid.