

was for "Articles or Services not specified, and concerning which a Committee of the House of Assembly could know nothing, unless they were to send for the detailed Accounts and Vouchers, which, if they had, it would be impossible to examine at the late Period of the Session at which the Government sent down those Statements." In the Appendices to the Reports, numbered 56 and 57, various Items of this Expenditure are noticed with apparent Dissatisfaction. You will direct the public Officers who have had the Management of this Fund to communicate to the House of Assembly, with the utmost possible Promptitude, the most minute and circumstantial Details and Explanations connected with it for which the House may be pleased to call.

9. Next in Order occurs the Statement, that "the present System of auditing the Public Accounts is altogether insufficient for ensuring the Application of the Revenue to the Purposes for which it is intended to be applied."

The Remedy suggested is that of establishing a Board of Audit, of which the Proceedings should be regulated by a well-considered Statute under a responsible Government.

Deferring at present any Remark on the Expression "responsible Government," to which I shall more conveniently advert hereafter, I must express my Agreement in the Position that the Establishment of a Board of Audit by Law is the best Remedy in this Case. His Majesty will gladly concur in the Enactment of any Law which shall be properly framed for constituting such a Board. With a view to aid the Deliberations of the Legislature, I transmit to you various Documents explanatory of the Constitution and Proceedings of the Commission for auditing the Public Accounts of this Kingdom.

The Assembly express their Disbelief that any efficient Measure of this Kind will obtain the Consent of the Legislative Council. I trust that this Apprehension will be dispelled by the Event. If unfortunately it should be confirmed, you will, in the Exercise of His Majesty's delegated Authority, proceed at once to constitute a Board of Audit, upon the Principles of that which at present exists in this Kingdom, so far as the Two Cases may be analogous; and although I am aware that, unaided by positive Legislation, such a Board would be comparatively inefficient, yet no inconsiderable Advance would be thus made towards the Introduction of an effective System of Audit.

If you should find it necessary to act on this Instruction, great Care must be used to prevent the new Establishment from being converted into the Means of any real or seeming Abuse, in the Way of an improvident Increase of the Patronage of the Crown. Of a Board consisting of Five or Three Auditors One alone should at first receive a Salary, because the Institution itself would be provisional only, and liable to Revision so soon as a proper Act could be passed for the Purpose. I think it highly probable that amongst the Gentlemen of the Province most conversant with its financial Interests a sufficient Number would be found who, as honorary and unpaid Commissioners, would complete the Board, and who, though not engaging in the mere ordinary Routine of Business, would exercise a general Superintendence over the more important Proceedings of the Commission. Especially it would be requisite to obtain such Aid in determining the Number and Remuneration of the Clerks and other subordinate Officers. But it must not be forgotten that the effective Remedy, as the Report observes, is to be found in a Board established by Law; and I earnestly hope that a Law to that Effect may pass both Houses of the Legislature.

10. The withholding of Public Accounts from the House of Assembly is the next Head of Complaint.

It is proposed, that to remedy this Evil a Statute should be passed, providing the Time and Manner of making such Returns, and naming the Officers who should render them to the Legislature; "but," add the Committee, "it is well known that such an Enactment would fail in the Council, which has an Interest in preventing the Enforcement of practical Accountability to the People."

Although I cannot permit myself to believe that the Council would really oppose themselves to any judicious Measure of this Kind, I fear that such Legislation would be found to involve many serious if not insuperable Difficulties. I must object to the Appointment of Individuals for any Purpose of this Kind by Name in a Statute, or by any Authority other than that of the King. Persons so appointed would exercise a Control over all the Functions