

omitted from the Bill. The supplementary estimates should have the same sub-divisions as those which are in the estimates to which they are supplementary.

*E. g.* In the main estimate for working the Intercolonial and Prince Edward Island Railways for 1878-9, the gross amount, \$1,800,000, is divided into

|   |           |
|---|-----------|
| Locomotive power.....                           | \$560,000 |
| Car expenses .....                              | 308,000   |
| Station and train expenses.....                 | 220,000   |
| General charges.....                            | 132,000   |
| Renewals, repairs and relaying steel rails..... | 580,000   |

while the supplementary estimates of the session of 1879 contain

|  |           |
|--|-----------|
| For working expenses of Intercolonial Railway..... | \$200,000 |
| do do Prince Edward Island Railway.                | 20,000    |

without other sub-division.

In this case application was made to the Department of Railways for a sub-division, and that which was given was accepted. By voting the amount without a sub-division, it appears logical to suppose that the accounting department was empowered to use it in such proportions, for the different sub-services, as might be found expedient. The different sub-divisions should be clearly defined, so that doubt of the one to which any item of expenditure should be charged might arise as seldom as possible.

No appropriation should be so indefinite in description as to permit any portion of it being used to supplement any other appropriation.

A uniform practice on these points, and a settled principle as to the amount of latitude which is to be given to the spending department, by making the sub-heads few and the votes many, or the sub-heads many and the votes few, would permit of the establishment of well defined modes of furnishing the details of the Public Accounts and compiling the Appropriation Accounts.

An illustration of the first point, in which a change seems desirable, is afforded by the appropriations for immigration.

The vote of \$110,000 "towards assisting immigration and immigration expenses, including estimated expenses of transport of Mennonites," can be used to supplement any or all of the sub-heads of the other vote.

If, for instance, \$100,000 were spent on the first sub-head of vote 60, "salaries of agents, etc.," objection could not be made that the expenditure was different from that which Parliament had intended.

For the second point.—The anticipated expenditures on all the different ports in the Dominion are given separately in the Customs' estimates, while the Post Office