

*John Langton, Esquire*, appeared and handed in the following answers to questions Nos. 4, 5, and 6, submitted on Monday last. And also the following statement of contingent expenditure of the Departments from 1858 to 1861 inclusive, ordered to be furnished (same date).

*Ans. to Ques. 4.*—By the Civil List, there is an appropriation for the contingencies of the Departments, which were paid by an officer of the Secretary's Department, called the Clerk of Contingencies. He only paid the contingencies of the Departments as they stood on the Civil List, and had nothing to do with the Post Office, Crown Lands, Public Works and Customs, which had their own Funds, or with Departments subsequently established, as the Bureau of Agriculture. Within the last two or three years an attempt has been made to reduce the number of Accounting Departments, and almost all contingencies are now paid by him, excepting those of the Customs Branch, the Post Office, and the Militia Department. The Crown Lands Department still pays some of its contingencies, and the Department of Public Works pays the contingencies of its outside Branches, though not those of the Department itself.

*Ans. to Ques. 5.*—I have no check upon this branch of expenditure. I do not see the accounts until they are paid, when the Clerk of Contingencies sends them to me as vouchers for the money entrusted to him. The only accounts of the nature of contingencies which I see before they are paid, are some printing and stationery accounts of the Customs, which are sent to me with an application that a warrant may issue. The Commissioner of Customs certifies the account, the certificate only implying that the articles were ordered and delivered; but he does not certify to the correctness of the prices charged, and I having no cognizance of the articles delivered, have very little opportunity of verifying their correctness in this latter respect.

*Ans. to Ques. 6.*—I think there is very little doubt that a great reduction might be made under this head. From the difficulty which I experience in checking the few accounts of this nature which come to me before payment, I am convinced that no one in the position of the Clerk of Contingencies can have the means of efficiently auditing them. The largest item in amount, and the one in which there is the greatest room for improvement, is that of printing and stationery, and I will, in the first instance, confine myself to that head. In the great majority of cases, the Clerk of Contingencies never sees the article which is charged for, and even if he had a practical knowledge of the business, he has no means of knowing whether the price is a fair one. He has the certificate that the Deputy Head of some Department received a penknife, a bottle of red ink, or a ream of paper, but he knows nothing of their size or quality, by which to judge of the proper price. Even if specimens of each were sent with the account, which would not always be possible, he would still have but a small check upon undue expenditure, as if the goods are of an unnecessarily extensive character, they are already delivered and consumed. In order to secure economy, we must begin earlier, than, at the auditing and paying of the account. The first step must be in giving the order, and the same person who gives the order should check the account, not only to ascertain that he has got all the goods that he ordered, but that they are of the quality and at the price which he intended. It is the person who gave the order must be responsible for the correctness of the account in every particular, even if the payment of the money be entrusted to other hands. This may be secured in two ways, either by the Deputy Head who gave the order auditing the account, even if he sends it to the Clerk of Contingencies for payment, or by the Clerk of Contingencies ordering the goods on the requisition of the Deputy Head.

I have reason to believe that the Contingencies of the Post Office, the auditing and paying of which are altogether in the Department, are more strictly audited than those of any other Department, and I believe that when the Crown Lands Department paid its own contingencies, the accounts were more closely looked into than they are now. In so far, therefore, the change which has been made with a view of centralizing the expenditure and diminishing the number of separate accounting branches has probably acted injuriously; but I do not think that the error has been in the principle of centralization, but in the manner of its being carried out. If the Assistant Commissioner of Crown Lands, for