

dealt with, expended and accounted for under that Act alone, and that the duty of the Auditor-General with respect to the same will be fully discharged by his taking care that no more money is advanced under the said Act than is voted by Parliament for the purpose. The Houses of Parliament are not departments of the Government or under its control, nor has either of them a ministerial and deputy head to perform the duties mentioned in the sections referred to by the Auditor-General. The Internal Economy Act is not mentioned or referred to in the Audit Act, as it would have been expressly if I had understood that it was intended to repeal or affect it. It certainly was never so understood by me or explained to me. It appears to me that the Internal Economy Act contains all the provisions requisite for ensuring perfectly satisfactory accountability to the House of Commons and Joint Committee for Printing, and that it could not have been intended that the Auditor-General should re-audit accounts audited under the said Act, and over which neither he nor the Government can exercise any control except (as I have before mentioned) that the sums advanced shall not in the whole exceed the sums voted by Parliament under the said Act, and any re-audit or examination of the accounts of the expenditure of such sums after they have been examined and approved by the Commissioners and Committee seems not only unnecessary, but might probably be considered as a trespass upon their powers and privileges.

Very truly yours,

(Signed.)

G. W. WICKSTEED,

*Law Clerk, House of Commons.*

H. HARTNEY, Esq.,

Accountant under 31 Vic., cap. 27.

The amounts asked for by the Accountant of the Commons, and by the Clerk of the Senate, were placed at their disposal by cheques on the Receiver-General's account.

This was altered at the beginning 1879-80, and letters of credit substituted.

The only examination given to the expenditure is by the Internal Economy Commission in the Commons, and by the Contingent Committee of the Senate, which bodies may be assumed to take the places of the Public Accounts Committee with reference to other expenditure, that is to review general principles, but not to take up details. The objections to the Audit Office examination of the expenditure in the Senate and Commons, cannot be any more cogent here than they are with reference to the expenditure in the Imperial Houses.

Formerly certain disbursements for salaries in the House of Lords were paid from the fees, and no estimates were submitted to Parliament. This however was changed, with the approbation of the Lords; and as soon as an appropriation was made for the salaries, the expenditure under it went, as a matter of course, before the Comptroller and Auditor-General for audit, as will be seen from the following extract:—

“ In consequence of the salaries and expenses of the establishment of the House of Lords being (in accordance with their Report) voted by the House of Commons as an item of Supply, it at once became an appropriation account, and passed under