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applicable as to the want of adequate control over the expenditure upon them. No surveys or estimates are prepared.

As the work is required to be finished by the 1st of October, I have ordered the accounts to be rendered to me by the middle of that month, and I hope that the Assembly will concur with me in the advantage of placing this important branch of the public expenditure under the direction of a Board of Public Works.

(Signed)

W. M. G. COLEBROOKE.

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Extracts from Despatch No. 75, dated November 12, 1841.

*Revenue and Expenditure, Pages 19, 33.*

In the present returns a difficulty has arisen from the accounts having to be made up for three quarters of the year; or from the first of January to 30th September last. It has been found impracticable to ascertain the amount of Revenue separately collected in the first three quarters or in the last quarter of 1840, for the purpose of comparison, and as the payments under the annual Appropriations of the last Session are still in progress, it has been found necessary in some cases to insert the amount of these Appropriations for the current year in the account of disbursements.

For example: the sum of £15,764 5s. is entered for Parish Schools, and the sum of £32,055 18 9, and £14,660 13 2 for Roads and Bridges, the contracts having been executed, the accounts of those disbursements have been rendered, although the payments are not completed.

From the statement at Page 30, it would not appear that the Revenue in the current year has declined. The remarks at Pages 31 and 33 explain in what manner this statement has been framed. In making up the account for the year, a stricter adherence to the printed forms has been observed than in the Blue Book for 1840. Adverting to my former observations on the excess of the disbursements over the expenditure in 1840, it is probable that the same excess will occur in the present year, and from the tenour of the remarks of the Lords of the Treasury communicated with Lord John Russell's Despatch, No. 50, of August 28, some further explanation is necessary in reviewing the Public Accounts. It will be seen that the Appropriations for Roads and Bridges, amounting in the present year to £47,700 are alone equivalent to the deficiency in the last year, and as it would be impossible to curtail this expenditure without arresting the improvement and settlement of the Country, it remains to be considered in what manner it may be provided for without pressing so immediately on the resources of the people. The details of these Appropriations are entered at Pages 52 and 53. The system of Statute Labour, which imposes on the labouring classes an obligation to render annually four days labour gratuitously in the repairs of the Roads, is generally complained of, and the attempts which have been made to amend this system, by substituting a uniform rate upon the granted Lands, have hitherto failed. Such a measure, by subjecting proprietors to a moderate charge for these improvements, by which the value of their property is sustained and augmented, is so equitable, that I hope it may be adopted.

With the exception of the Statute Labour for annual repairs, there are no Local Appropriations for Roads or Bridges, which wholly depend on the grants of the Assembly,