

City and County of Saint John for the payment of County Contingencies.

No. 1760. An Act to authorize Her Majesty's Justices of the Peace of the County of Albert to make provision for the payment of the County Contingencies.

No. 1761. An Act for the further regulation of the Court of Governor and Council in cases of Marriage and Divorce.

No. 1762. An Act to exemplify the proceedings in the Court of Chancery in certain cases.

No. 1763. An Act relating to Courts of Oyer and Terminer and General Gaol Delivery in this Province.

No. 1764. An Act for the safe custody of Insane persons charged with offences, and for the confinement of Insane Prisoners.

No. 1765. An Act to consolidate and amend the Laws relating to the Registry of Deeds and other Instruments.

No. 1766. An Act relating to Banks for Savings.

No. 1767. An Act relating to Lands reserved for Schools for Educational purposes.

No. 1768. An Act to amend an Act, intituled An Act to repeal all the Laws now in force for appointing Firewards and for the better extinguishing of Fires in the Town of Saint Andrews, and to make regulations more suitable to the said Town, and for other purposes therein mentioned.

No. 1769. An Act for erecting the Parish of Harvey, in the County of Albert, into two separate Parishes.

No. 1770. An Act relating to a Tract of Land situate below the Town Plat of Fredericton.

No. 1771. An Act to appropriate a part of the Public Revenue for the payment of the ordinary services of the Province.

No. 1772. An Act to appropriate a part of the Public Revenue for the services therein mentioned.

No. 1773. An Act to provide for opening and repairing Roads and erecting Bridges throughout the Province.

No. 1774. An Act to appropriate a part of the Light House Fund for a particular service.

No. 1775. An Act to repeal the fifth Section of an Act, intituled An Act to provide for Sick and Disabled Seamen, not being Paupers, belonging to the Province, and to appropriate for a particular service a part of the surplus fund collected under that and other Acts.

No. 1788. An Act to continue an Act to regulate the Survey and Exportation of Lumber.

No. 1789. An Act to prevent injuries on Lands in the vicinity of the River Saint John by persons conveying Timber, Logs or Lumber down the same.

No. 1790. An Act to alter part of the Great Road of Communication leading from Newcastle to Bathurst.

No. 1791. An Act to authorize the Justices of the Peace for the County of Carleton to levy an assessment for the erection of a new Gaol and other County buildings in the said County, and to pay off the County Debt, and the contingent and other expenses of the said County.

No. 1792. An Act to authorize the Justices of the Peace for the County of Charlotte to assess the inhabitants of Saint Andrews to pay expenses incurred in the support of Emigrant Poor in the said Parish.

No. 1793. An Act to authorize the Trustees of Saint Stephen's Church, in the City of Saint John, to sell and dispose of certain Lands in the said City, and to re-invest the proceeds thereof.

No. 1794. An Act to provide for the incorporation of certain Presbyterian Churches in this Province not in connection with the Established Church of Scotland.

No. 1801. An Act to Incorporate the Saint John Omnibus and Transit Company.

No. 1804. An Act to Incorporate the Portland and Lancaster Steam Ferry Company.

No. 1805. An Act to Incorporate the Fredericton Gas Light Company.

And whereas the said Acts have been referred to the Committee of the Lords of Her Majesty's Most Honorable Privy Council, appointed for the consideration of all matters relating to Trade and Foreign Plantations, and the said Committee have reported as their opinion to Her Majesty, that the said Acts should be left to their operation; Her Majesty was thereupon this day pleased, by and with the advice of Her Privy Council, to approve the said Report: Whereof the Governor, Lieutenant Governor, or Commander in Chief for the time being, of Her Majesty's Province of New Brunswick, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

C. GREVILLE.

(Copy)

Downing Street, 27th September, 1847.

SIR,—In pursuance of the recommendation of the Select Committee of the House of Commons, which was appointed in 1845 to examine into the Accounts of Colonial Receipt and Expenditure, and to Report as to the mode in which it would be desirable to frame the future Accounts, in order to introduce uniformity, regu-

larity, correctness and completeness: I have the honor to transmit to you the accompanying copies of the Resolutions to which that Committee agreed, and to direct you to take an early opportunity of submitting the same to the Legislature of the Colony under your Government, as containing the suggestions of the Select Committee for the general improvement of Colonial Accounts.

I have, &c.

(Signed)

GREY.

Lt. Governor Sir Wm. Colebrooke.

REPORT AND RESOLUTIONS

OF THE SELECT COMMITTEE OF THE HOUSE OF COMMONS, APPOINTED TO EXAMINE INTO THE ACCOUNTS OF

COLONIAL RECEIPT AND EXPENDITURE.

REPORT.

The Select Committee appointed to examine into the Accounts of Colonial Receipt and Expenditure laid on the Table of this House, and to Report their Opinion as to the mode in which it may be desirable to frame the same for the future, in order to introduce uniformity, regularity, correctness and completeness, and who were empowered to Report the Minutes of Evidence:—Have considered the Matter referred to them, and have agreed to the following Resolutions which they recommend should be conveyed to the Crown Colonies for prompt adoption, in all cases in which they may not have been already adopted and complied with under the instructions that have been issued for the guidance of Colonial Accountants, and to the Colonies having Representative Assemblies, as suggestions for the general improvement of the Colonial Accounts, and for carrying out the objects recommended to the attention of Your Select Committee.

Resolved,

1. That in the opinion of this Committee it is desirable that a uniform plan of Colonial Estimates be adopted.

Resolved,

2. That it is the opinion of this Committee that such Estimates be prepared (wherever it is possible,) in time to receive the sanction of the Treasury Board and Secretary of State before the commencement of the service to which the Estimates apply.

Resolved,

3. That it is the opinion of this Committee that such Estimates be accompanied by a comparative statement of the receipts and expenditure, made up to the close of the year previous to that in which the Estimates are prepared.

Resolved,

4. That it is the opinion of this Committee that such Estimates, as regards the Colonial Receipts, shall represent the gross revenues under their several and distinct heads.

Resolved,

5. That it is the opinion of this Committee that, as regards the Colonial Expenditure, the different charges, including the charges of collecting the revenue, be classed separately under their different heads, and that the same order of arrangement be universally adopted.

Resolved,

6. That it is the opinion of this Committee that the fixed charges for salaries and other personal services be kept distinct from all other charges.

Resolved,

7. That it is the opinion of this Committee that, in case of extraordinary or unanticipated expenditure, a Supplementary Estimate, in the same form as the Yearly Estimate, be prepared in the Colony, and forwarded without delay to the Colonial Office.

Resolved,

8. That it is the opinion of this Committee that, immediately after the local examination in each Colony of the annual account has been completed, a comparative statement of the estimated and actual receipts and disbursements of the year should be prepared by the auditors, or other officers by whom the accounts are examined, showing under each head of revenue and expenditure, any difference that may have occurred between the estimated and actual receipts and disbursements of the year, and explaining the cause of any such differences.

Resolved,

9. That it is the opinion of this Committee that, as all the evidence taken before the Committee proves the superiority of the double-entry system of book-keeping,—its success wherever introduced into the public departments, and its general adaptation to the public service, it is expedient that the said system be adopted for keeping the Accounts of Colonial Revenue and Expenditure.

Resolved,

10. That it is the opinion of this Committee that a cash book, journal and ledger, be kept in all the Colonies, and that the ledger distinctly represent the various heads of receipt and expenditure, as exhibited in the Estimates.

Resolved,

11. That it is the opinion of this Committee that, with a view to the prompt examination of the Colonial Accounts, in all cases where a local auditor has not been appointed, provision should be made for a speedy and efficient local examination of the Accounts; and the auditor, or other officer to whom such local examination is