

I am also of opinion that a saving in staff can be effected by a carefully considered amalgamation of Registry Work. At present there are independent Registry Staffs for Secretary and Civil Re-establishment at Victoria Street, and the same sections employ big staffs at Immigration and Pensions.

RE-ORGANIZATION OF ACCOUNTS DEPARTMENT

Preceding reference is made to the Departmental method now adopted. This should be superseded by centralized accounts under one head.

The present numbers employed are:-

High Commissioner's Office	...	...	2
Immigration Office	...	...	6
Pensions Office	...	...	2
Trade Commissioner's Office	...	...	1
			<u>11</u>

There can be no serious objection to a consolidation. The accounts are kept in the prescribed form of the Auditor General, so it only remains to bring them into one set of books so far as supervision is concerned, and to extract therefrom the usual monthly returns to be rendered to the several Departments at Ottawa. I have not made a detailed examination, I do not believe it to be necessary, of the books of each Department, but I suggest from the review I have made that considerable time and numbers of staff can be saved. A competent Chief Accountant and staff of four or five will handle the work efficiently.

The Accountant should pre-audit all expenditure and certify same as a proper charge against public funds.. He should also certify the monthly returns to Departments and Auditor General at Ottawa. The returns by the several Divisions (i.e. Immigration, Trade, etc.) should be countersigned by the responsible head of the Division.

The Credits passed to the various Divisions will be on account of Departmental Votes, and it will be necessary to continue the separate accounts with the Bank of Montreal in the names of the Head Official of the Division, and an official of the Accountants Branch to countersign.

I would also recommend that supervision of purchases (supplies, printing, etc) should be by the Accountant, for at present no special control is exercised in any of the offices.