

necklace, coronet, ear-rings, and many other articles, each box being marked with the title of the cause or matter in which the contents are in dispute or under discussion.

The account is made up to the 31st of August, as being a more convenient time than the last day of September, which has been heretofore the closing day of the Chancery year.

The Comptroller and Auditor-General has had to report on the check before payment, been confined to an examination (with reference to the accounts of the suitors) of the certificates and draughts of the Assistant Paymaster-General, after they have been acted upon, and to the daily entry of all the transactions in the duplicate books (formerly kept at the Bank of England), *pari passu* with the entry of the same transactions in the books of the Paymaster-General. It is manifest that this limited audit does not fulfil the object contemplated by the Treasury in 1871, viz., the establishment of a complete check on Chancery expenditure, for that would involve the examination not only of the documents prepared in the office of the Assistant Paymaster-General, but also of the orders of the Court and of all the subsidiary authorizing documents, with the view of ascertaining that the intentions of the Court have been duly and faithfully carried into effect. It may serve to give some idea of the amount of work involved in keeping a check upon the Chancery books if we state that, the number of causes and matters on the 31st August, 1873, was 31,146, and 43,477 drafts were paid in the eleven months, ending on that day.