

ing, it might be supposed, a system of payment of 12,900 postmasters direct from London, must relatively be more laborious and costly than the Canadian. What the method of paying postmasters' salaries is, is really this: All payments both of postmasters, post office clerks, rural postmen, &c., are made by the postmasters of the 630 head offices, each of whom pays the sub-postmasters, &c., in his own immediate neighbourhood, and having taken their receipts either on pay sheet or separate voucher, claims the total amount in his Daily Cash Account with the Department under the head "Voted Services Paid." These services are paid for by postmasters out of Postal Receipts, the temporary advances out of "Receipts" being periodically replaced by demands on the Treasury for covering draft. This plan of paying postmasters I may at once say is inapplicable to Canada, and is possible in England only because of the large number of head (or establishment) offices, and the circumscribed area of the country.

It is the mode of paying *other* services, *i.e.*, Surveyors (Inspectors) and their staffs, mail contractors and all miscellaneous items, which constitutes the feature in English practice from which Canada has most to learn, and this feature can fortunately be applied to all services, postmasters' salaries included, alike.

I have mentioned the Books or Registers which continue for one year and are the basis for issue of all payments. In respect of mail service the Surveyors also send a Quarterly Schedule of payments to be met. In this matter the practice resembles that in force in Canada. Here, however, resemblance ceases. In Canada, a cheque on the Bank of Montreal for each separate service is prepared—a form of voucher is also filled up, *i.e.*, two documents in respect of each payment, and to these must be added an envelope to cover cheque and voucher. The cheques have necessarily to bear the signature and counter-signature of staff officers. The number of cheques issued in the Department in a year is, approximately, 25,000. This trebled represents the number of documents prepared in connection with a year's payments on voted service account. In the case of mail contractors, a fourth document, a letter of transmittal covering the cheque and voucher, is also prepared. Of these there are about 17,000 in a year.

In England all payments are made, not by cheque, but by warrant (a form somewhat of the character of the Savings Bank withdrawal cheque used in Canada, itself called a "warrant" in England). This warrant has provision at the foot for the discharge of the person receiving the amount, so that a single document, it will be observed, takes the place of at least three and in most cases four, as in Canada. Further, these warrants, not being drawn upon a Bank but on the Department itself, require no written signature. While some important ones may bear a written signature, some carry a fac-simile of the Receiver and Accountant-General's signature, while those for small sums bear a printed signature. Of the sufficiency of such warrants, when drawn upon the same Department, there can be no question. If proof