

All correspondence upon being received is immediately stamped with the office stamp and placed in baskets for attention. All Departmental letters are registered in a special book, which is headed as follows:—Number, name and address, subject, date of letter, date of receipt, action. All other letters, namely those from the Inspectors, Agents, Contractors, or anyone else, are registered in another book headed in the same manner.

All vouchers upon being received are, if correct, approved by the Commissioner and immediately entered in a Register which is headed as follows:—Number of voucher, in whose favor, property of, date of approval, when paid, amount, these are then forwarded under a covering letter to the Department, but if they are the property of a firm authorized to cash our vouchers, they are first entered in a ledger, in which are accounts current with each of them; these firms receive credit for them, and when a cheque is received in payment, this is at once debited to the account. Should, however, they be the property of an individual with whom we have no open account, nor likely to do much further business with, they are entered in a large Index Book which is used as a Petty Ledger, this book is headed in the same manner as the Register of Vouchers.

Vouchers returned by the Department: these on being received back, are written off the ledger or petty ledger, and entered in a book kept for the purpose, and labelled "Returned Vouchers," this is headed as the Register of Vouchers; when received back again from the owner re-adjusted, they are written off here, and again entered regularly.

Filing Triplicates.

All triplicates of vouchers are backed, numbered and filed away as they are approved; when a bundle reaches 100, the outside paste-board receives a label with the numbers inclusive.

Filing Letters.

All Departmental letters are divided for purposes of filing under three heads, viz.: all letters appertaining to vouchers, letters treating upon general subjects, acknowledgments; they are placed in pigeon holes (labelled as above respectively) as received, then each month's are placed in pasteboard covers and backed. All letters and reports from the Inspectors, Agents, Superintendent Graham and each firm we do business with, are placed in pigeon holes for the purpose, each separate, the pigeon holes being labelled; at the end of each month these are placed in pasteboard covers and backed for easy reference.

All letters and reports received requiring reference to Ottawa or elsewhere are copied by a clerk, the original is filed in this office as above, the copy is then forwarded under a covering letter, which letter is copied in the letter-book then in use.

Circulars, posters, advertisements for tenders, &c., emanating or suggested by the Department and requiring circulation through Manitoba and the North-West, are copied and sent as directed, the original being filed in a book kept for that purpose.

Circulars sent out by the Commissioner are treated in the same manner.

Any letter received from Ottawa on business which cannot be definitely replied to without reference to some agent or party not near at hand, is placed in a pigeon hole (after being registered as above mentioned) labelled "matters pending," similar letters of a miscellaneous order are treated in the same manner; a book is kept in the office in which to enter such letters specially, but I observe it has not been kept written up, book is headed as follows: No. of letter, date, date of receipt, information asked, action, with date and synopsis of reply letters. Record book in which are entered all letters mailed headed as follows:—Date, name, address.

Telegrams—All telegrams received are filed. Copies of all telegrams sent are copied in book kept for that purpose.

Postage Stamps—Postage stamps are purchased in lots of \$20, and each day's letters are stamped and entered this book is balanced monthly.

Stationery—A stationery book is kept in which is entered all requisitions under the following heads: Number of letter, requisition for, when received. A record is