

payable in Canada, the register of correspondence, and the work of the Minister's Secretary. The Deputy countersigns all cheques, which takes up much more of his time than the original signature does in the Receiver General's Office; because the Deputy Receiver General may sign a number of cheques at once in the book, to be delivered upon the proper warrant being called for, whilst in the case of the Deputy Inspector General they keep dropping in at all times through the day, causing an amount of interruption which prevents him from attending to any consecutive business. The countersigning of the cheques is no doubt an important duty, but it is throwing away the services of a valuable officer to commit it to the Deputy Head of a Department. It is just the duty to assign to a superior clerk who is no longer as capable as formerly of active work. We append a theoretical organization of the Department if maintained as a separate branch under the existing arrangements, but on the supposition that the sub-accountants' ledgers are transferred to Customs and Inland Revenue.

THEORETICAL ORGANIZATION.

RANK.	SALARY.		
	Minimum.	Maximum.	Average.
	\$	\$	\$ cts.
1 Deputy Head.....	2,600	2,600	2,600 00
1 1st Class Clerk, Book-keeper.....	1,200	1,800	1,500 00
1 do Appropriation Book.....	1,200	1,800	1,500 00
Allowance to one 1st class clerk as Chief Clerk	400	200	300 00
1 senior 2nd Warrant Clerk.....	1,100	1,400	1,250 00
1 do Assistant Book-keeper.....	1,100	1,400	1,250 00
1 do Debenture books and correspondence	1,100	1,400	1,250 00
2 3rd or Junior second, general work.....	1,200	3,000	2,100 00
1 Office Keeper.....	500	500	500 00
1 Messenger	300	500	400 00
Total Staff..... 10	10,700	14,600	12,650 00
Staff, July 1st..... 13	Present cost, exclusive of those transferred		14,923 33

AUDIT OFFICE.

The Appropriation Ledger in the Audit Office is kept by double entry from the warrants when paid, and only takes cognizance of expenditure, the several heads of service being debited with the payments and credited with the authorities, each separate payment being entered at length. This with the journal involves a great deal of writing, and fully occupies the book-keeper and an assistant, and as the book-keeper is often taken off for the preparation of Statements, Estimates and Public Accounts, &c., it has been found necessary to have a second assistant to insure the books from falling into arrear. In the Inspector General's Office, the Appropriation Book is kept by single entry from the Warrant Book. *i. e.*, from warrants issued, whether paid or not, and not quite in the same detail. If the offices were united, one of these books could be saved. The Appropriation ledger would still be kept by double entry, but from the Warrant book, and much work would be saved in journalizing, with a saving of more than the clerk now keeping the Deputy Inspector General's appropriation book. Besides the ledger, another appropriation book is kept in the Audit Office, from the authorities given, for warrants, which must always be kept written up to the current