

Although the British Post Office carries all official Government correspondence free, and no vote is asked for the service, Parliament is nevertheless given an opportunity once a year of expressing an opinion upon the principle, for in the Estimates is given in some detail the value of the services which the Post Office expects to perform for other Departments without charge.

Before leaving the subject of the Estimates, one more feature of British practice, and an important one, must be noticed and that is that the *whole* expenditure is submitted to Parliamentary vote. In Canada, on the contrary, Parliament is not asked to vote the salaries and allowances of country Postmasters. These services are met by Postmasters retaining the amount, say \$500,000, out of their revenue collections. These payments, therefore, Parliament has no opportunity of expressing an opinion on. But, there being many offices whose receipts are insufficient to pay the Postmasters' salaries, the deficiency has to be provided, and the amount of this deficiency only is submitted to Parliamentary vote. As it is asked for in a round sum (say \$49,000) and is merely to supplement the amount, \$500,000, which the Post Office proposes to expend without a vote, the item can hardly be said to be susceptible of intelligent Parliamentary criticism.

In Canada, moreover, while no vote is asked for compensation to Postmasters for Money Order business (now paid out of receipts) a vote is asked for like services on Savings Bank account. It will thus be seen that there exist anomalies and inconsistencies in Canadian practice.

Of the two, the British practice of asking a vote for *all* expenditure seems preferable, both as a measure of uniformity and as a matter of principle.

BOOKS IN THE LONDON DEPARTMENT BASED ON THE PARLIAMENTARY
APPROPRIATION.

At the beginning of the financial year the particular branches of the Receiver and Accountant General's Department charged with Expenditure of Voted Services, prepare blank books, lettered under the respective heads and sub-heads of expenditure, and following in closest detail the various voted services. It will be sufficient to say that, containing all requisite information as to names, services, &c., these books become the basis on which issues every payment during the year, and remain the record, for one year, of payments made for each individual service.

Changes in names of individuals or in scales of pay, affecting the salaried establishment, or mail service, are recorded in these books on notification from proper authority, in convenient form.

I have referred to the fact that all expenditure is estimated for and submitted to Parliamentary vote. This will suggest (in remembering that Canadian practice is to allow postmasters of all but city offices to deduct their salaries and allowances from receipts) that if the salaries of postmasters of all classes are paid out of vote, the British method, involv-