
After careful consideration the Board approve of the general regulations for the outside service for the audit of the revenue accounts, as follows :—

Revenue Audit.—General Regulations for the Outside Service.

1st. Where possible, every officer or agent employed in the collection of public moneys shall make a daily deposit, if the receipts amount to \$25 ; otherwise, whenever that sum is on hand ; and he shall furnish regularly to the proper department a return of his collections.

2nd. This return shall be made monthly, or at less frequent intervals, to be fixed by the department when desirable.

3rd. It shall be a copy in detail of the collector's cash book, showing the different deposits made in acquittance ; and shall be certified by him and mailed to the proper department within five days after the close of the period which it covers, and be accompanied by the corresponding vouchers or papers.

4th. It shall be fully examined and audited in the department and certified by the accountant and examining officer.

5th. When examined and certified, all returns for each period shall be forwarded to the Audit Office, accompanied by a summary certified by the deputy minister and the accountant.

And they direct that the particular regulations and forms applicable to each department be submitted to the Board for approval.

I am, sir, your obedient servant,

The Auditor General.

J. M. COURTNEY, *Secretary.*