

an important desideratum in the Colonial statistics, and an essential aid to the consideration of estimated Revenue and Expenditure, from a comparison of periods.

10. All documents relating to monetary transactions should be neatly and legibly written, erasures with the knife are to be avoided as much as possible, and in all cases of erasure by knife or pen, the alteration is to be initialed by the Officer rendering the account to the Treasury.

Vouchers, not larger than foolscap size, should generally be folded longitudinally, for transmission by post.

Correspondence relating specially to items of account should not be mingled with communications on mere general matters, as it is important that, if necessary, correspondence bearing on a discrepancy of figures, doubtful charge, or other point affecting a money document, should be so carried on, that it might be filed with the Voucher to which it refers.

In framing Requisitions and Statements of Disbursements, the charges for each separate work, for example, "Survey of New Westminster," or "Building Langley Bridge," should be each kept as much as possible together.

The expenditure in Colonies is divided into two classes:

1. ESTABLISHMENTS. 2. EXCLUSIVE OF ESTABLISHMENTS.

And these again into subordinate Headings; and officers are required to, as far as in their power without undue eliminations, render the accounts so as to fall into the system.

The following examples of the charges applicable to some of the usual headings may aid them:

ESTABLISHMENTS.

(Implying expenses connected with the personal staff of a Department and their wants.)

Salaries Fixed.

Salaries Unfixed.

{ Pay of Clerks, Police, &c.,
Would, in Military Departments
be termed "Colonial Pay."