

EXPENDITURE.

The first aspect under which the subject of Post Office expenditure should be examined is naturally in relation to the **Parliamentary Appropriation**. The estimates take much the same shape as the Post Office estimates in Canada have done in recent years (except that they include the salaries of what—to be understood—I may term the "Inside" service, charges in Canada estimated for, not by the Post Office but by the Finance Department as part of the vote for Civil Government) and generally speaking, go more fully into detail. For purposes of comparison I may say that the Post Office estimates in England (exclusive of inside service and telegraphs) are presented in volumes extending to 260 pages, 218 of which are devoted to the details of salaries and allowances for the 915 Post Offices on the establishment, and their sub-offices. The Canadian estimates including like details in regard to the 15 city or establishment offices, occupy 17 pages of the volume of estimates.

Turning to the Imperial expenditure, or appropriation, accounts, it will be found that the volume presented to Parliament (including the Auditor General's report) in relation to the expenditure voted in 260 pages of estimates, extends to 26 pages only, while, on the other hand, the Canadian postal estimates of 17 pages grow into a volume of detailed expenditure accounts, of 412 pages, to which may be added the Auditor General's contribution of 50 pages more. Were English methods adopted in Canada, the expenditure statements of the Post Office, of 462 pages, would then occupy no more than 2.

Parliamentary Control, and following it, Treasury and Audit supervision, are extremely rigid in matters of Post Office expenditure. I took pains to inform myself of the principles governing the usage which results in such apparently meagre expenditure accounts being presented to Parliament. There was, of course, nothing new in the information that it is when considering the *Estimates*, that Parliament has the fullest exercise of, and the only real control, but this may be emphasized as giving the keynote to the practice which prevails. The Estimates are therefore submitted to Parliament in very full detail, the various services being grouped under appropriate heads and sub-heads. The vote by Parliament is held not only to give permission to pay the services and salaries estimated for, but to be an absolute instruction to pay them, and if not paid, the amount voted must be surrendered. Parliament having voted the supplies, is satisfied when the Treasury Accounts, giving the expenditure in no greater detail than the totals of the various sub-heads, are accompanied by the Comptroller and Auditor General's certificate that the detailed votes have been applied in accordance with the wish of Parliament, and that votes not expended have been surrendered.

I think it right to place on record the above feature of British practice, which differs so much from that followed in Canada. In regard to the lengthy financial details given in Canadian Reports to Parliament, they have a value over and above the apparent object of publication, in that the work of compilation brings out in permanent and convenient