

are to be taken into store, he should see that an ample supply was not previously on hand to carry through the year—but in general the storekeeper does not order further supplies if this is the case. If the goods are to go direct to some work in progress that fact should be disclosed.

With regard to the account he should know:

1. That the goods have been received according to the account.
2. That prices are fair and just.
3. That the arithmetical calculations are correct.
4. That they are for a legitimate purpose.
5. That they are within the appropriation.

These conditions being complied with, the pre-auditor may be considered fairly safe in affixing his approval to the account and sending it back to the treasurer for the further approval of the council where necessary.

Many accounts that are not for goods are, however, presented to the pre-auditor for approval before payment.

*Salaries.*—These should be verified with the appointments, and subsequent alterations.

*Damages.*—Only when approved by the solicitor.

*Grants.*—Only after comparison with the Bylaws or other authorities.

*Insurance.*—By comparison with the schedule.

*Contingencies.*—Only after proof that the expenditure is absolutely necessary and was unforeseen. If in excess of the appropriations, special authority should be obtained from the council.

*Coupons.*—After verification with the Bylaws.

*Sinking Fund.*—The same.

Coupons are usually provided for before presentation, so the actual coupons cannot be obtained for verification till after payment is made.

The above are only a few of the items which may be mentioned in order to show what supporting evidence a pre-auditor should have before passing a payment.

This official is wise if he keeps a record of each such