instance, has ordered some stationery, I believe him to be the only person who can properly audit the account when sent in ; but there is no reason why he should not do so as effectually before affixing his signature to it as an authority for the Clerk of Contingencies to pay, as he did formerly, when the same signature was authority to the Cashier of his own Department to pay. In both cases the accounts would afterwards come to me for final audit to ascertain whether the Clerk of Contingencies or the Accountant of the Crown Lands Department, had proper vouchers and proper authority for all his payments. The error appears to be in this, that the Deputy Heads when they certify an account for the Clerk of Contingencies to pay, trust too much to his check, which from the nature of the case must be very imperfect, instead of taking upon themselves the whole responsibility of its correctness in every particular.

It appears to me, therefore, that if the present system is continued, or in as far as it is continued, it should be clearly understood that the Deputy Head certifying takes the whole responsibility as much as if he had signed a check for the amount, the Clerk of Contingencies merely acting as cashier. There would however remain this difficulty with regard to stationery and printing especially, that it cannot be expected that the Deputy Heads, amidst all their other departmental dutics, should have that detailed knowledge of the prices of different qualities of stationery and different styles of printing and binding, which are necessary to secure due economy, and which might easily be acquired by a person dealing largely in such matters, and whose principal business it would be. I think, therefore, that all orders should be given by one man, probably the Clerk of Contingencies, who as he has many other duties to perform might have a clerk attached to his office with practical knowledge of the subject. Any Deputy Head requiring any printing or stationery should send a requisition to the Clerk of Contingencies, where necessary, giving personal instructions to the printer to whom he was referred, but the order should emanate from the Clerk of Contingencies—an exactly similar plan is new followed with regard to furniture. If a desk or a box of pigeon holes is wanted, the Deputy Head does not order it himself, but he sends a requisition to the Department of Public Works. A cabinet maker is sent who takes instructions as to the exact article wanted, and the Department of Public Works orders it and arranges for the price. So it would be with printing and stationery. The Government might have a contract, or might exercise their legitimate patronage by instructing the Clerk of Contingencies whom to employ, but he would have a schedule of prices, would have instructions as to the quality of the articles to be furnished, and in many cases would have special contracts. A large part of the departmental printing consist of blank forms which by the custom of the trade is charged as rule and figure work at double composition, although in fact the cost is very little more than the paper and press-work. In such cases there is no doubt that any printer would be willing to contract far below the ordinary trade rates. By this means I believe that fully one-half of the large item of printing and stationery might be saved. . ...

The other heads of expenditure are not so important, and not probably susceptible of any thing like as great a reduction; but I am certain a very large reduction might be effected. The number of newspapers taken in some of the Departments is unnecessarily large, and very nearly the same remarks which I have made on stationery apply to advertising. It is not only the number of papers in which advertisements are inserted, but the style of advertisement often adopted which renders the cost so heavy. I have seen Government advertisements extending down a whole column which might have been included in twenty lines. Telegraphing has also increased very much of late, probably in many cases where a letter might have served all useful purposes.

There is another head of expenses which I have classed as Maintenance of Office, which I am certain might be materially reduced, some suggestions with regard to which have been already prepared for Government by a Committee of Deputy Heads.