

“ the operation of Sections 21 to 32 and Schedule A, item 3, of the Exchequer and Audit Departments Act—cap. 39 of 29 and 30 Vic.

The undersigned can see no reason for our legislation expenditure being treated differently from theirs. If it is a prudent thing to have the expenditure of all other accountants audited, is there anything in the nature of the expenditure in the Commons or Senate which makes the same course there unnecessary? When it is understood that the Auditor-General, in auditing the accounts for legislation, would act as the agent of Parliament to see that its intentions were observed, there appears to be no ground for an objection to the examination, but the strongest reasons for it—

On reference to the Audit Act, section 48, the different duties which may be assigned to the Auditor-General by the Minister of Finance, in addition to those which are made compulsory by the Act, will be found. The undersigned has not been directed to undertake any of them.

The following are letters to the Hon. the Treasury Board, and replies to the same:—

*EXTRACT from the minutes of a meeting of the Treasury Board, held at Ottawa, on the 2nd day of October, 1878.*

Three memoranda, numbered respectively 3, 5 and 6, and relating respectively to the mode of issuing letters of credit, the various books kept in the Auditor-General's office, and expenses of elections, were submitted by the Auditor-General, and approved by the Board.

W. REGINALD BAKER,

*For the Secretary.*

The Auditor-General.

*EXTRACT from the minutes of a meeting of the Treasury Board, held at Ottawa, on the 1st day of October, 1878.*

Circulars issued by the Auditor-General, and numbered 1 and 2, together with a memorandum on the payments on Money Order Account and Transfers from one Bank to another, were examined and approved by the Board, upon the understanding that the latter had also been approved by the Post Office Department.

W. REGINALD BAKER,

*For the Secretary.*

The Auditor-General.

*Payments on Money Order account and Transfers from one bank to another.*

The undersigned has the honor to submit for the consideration of the honorable the Treasury Board, the following modes of doing away with the inconvenience of having a method of issuing cheques for Money Order payments different from that employed when a sum on appropriation account is to be paid.

1st. The Money Order receipts might be deposited to a separate, differently headed account from that to which the amounts really belonging to the Receiver