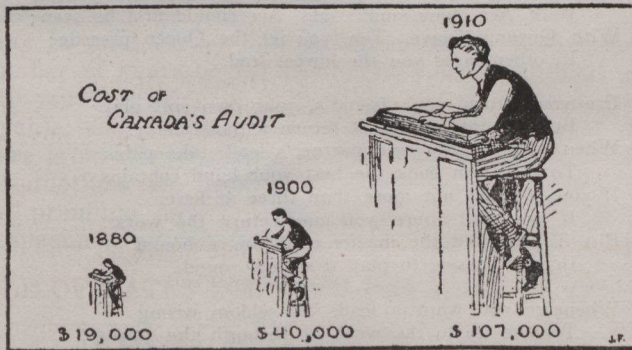


The Auditor General's Department.—How it grows.

The cost of auditing the public accounts of Canada for several periods is shown in the accompanying pictures. As will be seen, it now exceeds \$100,000 annually. Parliament established the office of Auditor-General in 1878, and the Act defines the purpose of his appointment as "for the more complete examination of the public accounts of Canada, and for the reporting thereon to the House of Commons." The Auditor-General's report, presented to Parliament in two or more bulky volumes, is the most used blue-book of all that are issued. It contains the details of the expenditure made by each department, and furnishes much of the ammunition that is used by the financial critics of the Government. The Auditor-General is advised of all the moneys received and deposited to the credit of the Government, and checks the vouchers for the expenditures from these deposits and the credits given



to the various departments. The Auditor-General is responsible for seeing that money voted by Parliament is used for the purpose for which it has been voted. He can hold up a payment, or demand an explanation of any disbursement, or refuse to sanction financial transactions which, in his judgment, are irregular. Sometimes, but not very frequently, the Auditor-General's decision is over-ruled by the Treasury Board, which is composed of the Minister of Finance and five other Cabinet Ministers. The staff of the Auditor-General numbers about one hundred at present. In 1900, the Auditor-General examined about \$56,000,000 of public accounts; this year he audited over \$115,000,000 of public accounts. In commenting upon the irregularities at the Printing Bureau, the Auditor-General makes this recommendation to Parliament: "The existence of these irregularities emphasizes the necessity for the establishment of a proper system of storekeeping, a systematic stock-taking and an inspection by competent inspectors in every branch of the service where stores are kept."—Toronto Star.

"THE DAY OF LOVE."

No matter what your lot this Christmas Day,
Suffering, lonesome, sad of heart or gay,
Do something to make other mortals glad,
Nor pause to question: "be they good or bad?"

Give, O give! a hand-clasp, smile to cheer—
Something to show the "day of love" is here.

Forget yourself: there's much for you to do;

When the day's over you will murmur:
"true."

No purse or heart too poor to give to-day—
A beggar's smile can make the gloom less grey.

Seek for the needy, then give, give, give;
You'll find there's more than self for which to live.

GARRETT O'CONNOR.

Bridgeburg, Ont., Christmas, 1909.