

apparent, and your Commissioners would suggest that enquiry be made into the separate staffs now in existence employed by the different departments, in order to ascertain whether an arrangement such as above suggested might not be advantageously adopted. Another subject your Commissioners think worthy of enquiry is how far, in what manner, and to what extent, stock books of all stores are kept by the different departments, and in connection therewith they would recommend that a clause be added to the Audit Act making it obligatory on the Auditor General to audit all stores. A doubt has existed for some time on this point, and your Commissioners understand that by a recent decision of the Department of Justice, no authority is granted the Auditor General under the provisions of the Audit Act to enable that officer to audit this class of accounts.

Your Commissioners recommend that the Treasury Board should have as far as possible the supervision of all expenditures, and that as a general rule all contracts before being entered into should be submitted for the approval of the Treasury Board.

REVENUES.

Customs.

Turning now to the subject of the revenue your Commissioners find from the evidence of the Auditor General and of the late Commissioner of Customs, that the revenue derivable from Customs is, with the exception of a very small portion, collected; and this small portion arises from petty smuggling across the frontier.

Excise.

The collection of the Excise Revenue seems to be well supervised.

Post Office.

From this source over \$2,500,000 was received last year. It may be deserving of enquiry to ascertain whether some system should not be instituted with regard to the establishment of new Post Offices. It may possibly happen that in some cases Post Offices are created unnecessarily in places where the revenue received is not at all commensurate with the liabilities incurred.

Uncollected balances.

At this point your Commissioners deem it desirable to notice the suggestion contained in the report of the Auditor General, that a sub-committee of the Public Accounts Committee be constituted to examine the balances of revenue outstanding due to the Government, in order to determine those which it is expedient to endeavour to collect, and to recommend to Parliament to wipe off the remainder. Your Commissioners would emphasize this suggestion and would respectfully recommend that steps be taken at the earliest opportunity to give effect to it.

Patent fees.

The fees collected for patents last year aggregated \$90,000, and your Commissioners would suggest that it might be a proper subject of enquiry, whether the scale of fees exacted might not be re-arranged, and the revenue therefrom largely increased.

Generally.

Your Commissioners have to report that, generally speaking, the revenues that are collected, are collected in full, but that from certain sources in connection with fines and forfeitures probably there is not as much revenue collected as should be the case, and they take the opportunity of pointing out that under various Acts certain fines and penalties for the violation and infringement of the law are directed to be paid to the Receiver General. Your Commissioners are given to understand that a codification of the laws relating to public moneys has been made by the Finance Department, and they