

"No payment shall be authorized by the Auditor General in respect of work performed, or material supplied by any person in connection with any part of the public service of Canada, unless, in addition to any other voucher or certificate which is required in that behalf, the officer, under whose special charge such part of the public service is, certifies that such work has been performed, or such material supplied, as the case may be, and that the price charged is according to contract, or if not covered by a contract, is fair and just. 41 V., c. 7, s. 33."

The tickets were procured, it will be observed, under authority of the Minister, and the account certified to, in as much as it bore his initials—the Order in Council was duly passed specifically authorizing its payment. Under these circumstances the undersigned would respectfully recommend that under provisions of section 76 of the Audit Act the matter would be again referred to Treasury Board with the view of securing payment of the account without unreasonable delay which would be necessary were the account to be transferred to Australia for the certificate required by the Auditor General, it being submitted that if the account is wrong such certificate would not make it right, and if the account is correct such certificate would not make it any more correct—the Auditor having it in his power in any event to verify its correctness.

W. B. IVES.

Department of Trade and Commerce,
Ottawa, February 14, 1895.

AUDIT OFFICE, OTTAWA, March 5, 1895.

SIR,—I received to-day the appeal to the Treasury Board, dated the 14th ulto., of the Minister of Trade and Commerce against my decision on the account of the Canadian Pacific Railway Company, amounting to \$1,108.83 for 4½ passage tickets to Sydney supplied to Mr. J. S. Larke.

Section 33, of the Audit Act quoted by the Hon. Mr. Ives in that appeal is the one which I think makes it incumbent on me to decline to pass the account without the certificate of Mr. Larke, the only person who on behalf of the Government can say whether there were really 4½ tickets supplied and used, or whether there were only 4 or 3½ or some smaller number.

The reasoning "that if the account is wrong such certificate would not make it right, and if the account is correct such certificate would not make it any the more correct," is not conclusive. The reasoning, if it applies, would be good against obtaining a certificate on any account and would justify the payment of every account presented—not a very safe doctrine to make public.

When I say that I require Mr. Larke's certificate, I do not mean that Mr. Larke will necessarily certify that \$1,108.83 is due by the Government, but that if any amount is due, as no doubt part of it is, he will certify to the correct sum.

The authority to the Canadian Pacific Railway, to provide passages to Sydney at the public expense for Mr. Larke and his family is complete. The whole difficulty is in the furnishing the legal evidence as described in section 33 of the Audit Act, as to the particular sum which should be paid. It happens that the evidence required by law is the only reasonable evidence. The Canadian Pacific Railway Company are, in this matter, like any public creditor. The company say they have transported a certain number of persons on Government account. We reply that we know they transported some persons on Government account from the place named to the destination named, but we don't know that the number stated by them is the correct number, and we are not justified in paying them until the certificate required by the Audit Act shall have been obtained.

I am, sir, your obedient servant,

The Secretary, Treasury Board.

J. L. McDOUGALL, A.G.