

DEP. OF INLAND REVENUE, OTTAWA, December 23, 1895.

SIR,—In reply to your communication of the 16th inst., directing attention to a prior one of 26th December, 1894, in which you complain that the requirements of the Stationery Act are not complied within respect of ink and mucilage, and some other articles classed as stationery, sent to officers of this department in British Columbia. I have the honour to state that the spirit of every Act governing this department has always been carefully observed by those having control of the department; but personally I have always held that there are occasions when the objects of parliament can be better served by adhering to the spirit rather than the strict letter of the law. In one of the cases passed by me, I find that a water-dish valued at about 50 cents, was sent from here to the Calgary office, and the express charges thereon were \$2.50. I therefore directed that articles of that class, should be procured on the spot, which has since been done. I was quite aware that my instructions were in conflict with the strict reading of the Act, and accepted the responsibility of acting on the assumption that in promoting economy the intention and spirit of the Act had been fully complied with.

I am, sir, your obedient servant,

The Auditor General.

EDW. MIALI, *Com.*

AUDIT OFFICE, OTTAWA, January 2, 1896.

SIR,—I have your letter of December 23rd, explaining that you have authorized the purchase of stationery by outside officers of your department on the ground of economy.

If you communicate with the Queen's Printer, I think that you will find him prepared to carry out the letter of the Printing and Stationery Act, and at the same time supply stationery to your distant offices at lower rates than the local officers can procure it. If not it would be more regular to lay your views before the Government and suggest an amendment of the Act so as to make your practice legal.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, *A.G.*

Overpayments on Accounts.

AUDIT OFFICE, OTTAWA, December 27, 1895.

SIR,—Cheque 46336 is for a payment of \$111.54 to Geo. Daveluy, Supervisor of Cullers, Montreal. One of the items included in this amount is \$33.99 for rent payable to A. Roy for August, September and October, 1894. This is \$9 in excess of the correct amount, viz., \$24.99. Please obtain a refund of the overpayment and deposit the amount to the credit of Casual Revenue.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, *A.G.*

AUDIT OFFICE, OTTAWA, December 30, 1895.

SIR,—I beg to direct your attention to an overpayment of \$100 to the British American Bank Note Company on the inclosed account No. 46857, the last three items (\$226.80, \$36.40, \$22.00) being added as \$385.20 instead of \$285.20.

Please have this amount deducted from the next account rendered by the Bank Note Company.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, *A.G.*