

Auditor General's Report—Part T

AUDIT OFFICE, OTTAWA, January 2, 1896.

SIR,—I have received no reply to my letter of the 13th ultimo, regarding the regulations under which removal expenses of your officers are paid. Please let me know if the regulations were approved by the Treasury Board.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, A.G.

Items Entered in Account in Anticipation of Future Outlay.

AUDIT OFFICE, OTTAWA, January 2, 1896.

SIR,—I beg to direct your attention to the account of Mr. J. P. Daveluy, being for expenditure at L'Epiphanie and included in the June statement of expenditure rendered by the Collector of Inland Revenue at Joliette.

Mr. Daveluy makes a declaration, dated June 24th, that "the expenditure was actually incurred," although one item of the account is "June 29th, C.P.R. Fare to Montreal, \$1.50," and Mr. Roche's account for board covers the whole month of June.

The fact of an officer having entered an item in his account in advance of the date of expenditure destroys the value of his certificate and casts a doubt upon the accuracy of the account in other respects.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, A.G.

Paying of Accounts before they were due.

AUDIT OFFICE, OTTAWA, January 2, 1896.

SIR,—The account of the Deputy Supervisor of Cullers at Montreal for May, 1895 is, made up of two payments to M. J. A. Decelles,—one of \$24.99 for three months' rent from May 1st to August 1st, 1895, and the other of \$9 for cleaning office for the same period.

As this is the first payment to Mr. Decelles, and the usual departmental authority is not quoted on the vouchers, I beg to ask whether the arrangement was approved by the department, and, if so, what are the reasons for making payment in advance.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, A.G.

Illegal purchase of Stationery.

AUDIT OFFICE, OTTAWA, December 16, 1895.

SIR,—I received no reply to my letter of December 26th, 1894, regarding the purchase of stationery during 1893-94, by your collectors, contrary to the provisions of the Printing and Stationery Act. I notice that the same expenditure was continued during 1894-95. Kindly let me have your explanation.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, A.G.