Payment of Removal Expenses.

AUDIT OFFICE, OTTAWA, October 29, 1897.

SIR,-I have received no reply to my letter of 1st February last, calling your attention to previous correspondence regarding removal expenses and asking if the Treasury Board had sanctioned the new regulations which your letter of March 26, 1896, stated were to be submitted to that body.

Please let me have a copy of the authority under which the payment of removal expenses was made during the fiscal year 1896-97.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

AUDIT OFFICE, OTTAWA, December 3, 1897.

J. L. McDOUGALL, A.G.

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SIR,-The May and June accounts of the Inspector of Weights and Measures at Winnipeg, contain items amounting to \$38, board allowance to R. Magness at \$1 a day from May 5th to June 12th.

Please let me have an explanation of this payment to a permanent officer, in addition to his salary.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

INLAND REVENUE DEPT., OTTAWA, December 13, 1897

SIR, -- Replying to your communication of the 3rd inst., I beg to inform you that Mr. R. Magness was removed in advance of his family, at short notice-his board being allowed until he could make the necessary arrangements.

I am, sir, your obedient servant,

The Auditor General.

EDW. MIALL, Commissioner.

AUDIT OFFICE, OTTAWA, December 17, 1897.

SIR.-I have your letter of the 13th inst., in explanation of the payment of a board allowance at \$1 a day for 33 days to R. Magness on his removal from Hamilton to Winnipeg to assume the position of Inspector of Weights and Measures. Mr. Magness was also repaid his removal expenses.

As far as I can judge from the information in my possession, these payments were not authorized as required by the Order in Council of September 8, 1871, governing the payment of removal expenses. Were your proposed departmental regulations regarding removal expenses submitted to the Treasury Board, and if so, what action was taken by the Board?

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, A.G

Meaningless Certificate.

AUDIT OFFICE, OTTAWA, November 12, 1897.

SIR .--- I beg to bring to your notice two accounts of J. T. Kelly, preventive officer, for travelling expenses, paid by cheques Nos. 52463 and 53017 of 1896-97.

These accounts bear no certificate, but each is attached to a sheet upon which the total of the account is entered and at the foot of which is the following printed certificate: "I hereby solemnly and in my conscience declare that "the foregoing account (except that portion of it expended by subordinate officers,