Government Officer Receipting Accounts of Public Creditor.

AUDIT OFFICE, OTTAWA, Dec. 19, 1895.

SIR,—The vouchers for rent of excise office at Nelson, B.C., from August, 1894, to May, 1895, are receipted "E. Applenhaite, per R. B.," in the handwriting of R. Blundell, the deputy collector.

The deputy collector should not, of course, sign the receipts for money which he is

paying out. Please obtain receipts signed by Mr. Applenhaite.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, A.G.

Electric Light Inspector: Authority for Appointment.

AUDIT OFFICE, OTTAWA, December 21, 1895.

Sir,—Please let me have the authority for the employment during 1894-95 of Mr. O. Higman, as Electric Light Inspector. I have not received the necessary Order in Council for his appointment.

I am, sir, your obedient servant,

J. L. McDOUGALL, A.G.

The Commissioner of Inland Revenue.

Travel Accounts: Certificates and Details Wanted.

AUDIT OFFICE, OTTAWA, January 2, 1896.

SIR,—I beg to return herewith the account of Mr. J. E. Valin, for travelling expenses paid by cheque 48607, and charged to Cullers' Contingencies, 1894-95. Please ask Mr. Valin to enter the dates opposite the several items, and to certify the account as required by the Order in Council of Feb. 6th, 1893, regarding accounts for travelling expenses.

As Mr. Valin's salary is paid from "Civil Government" his travelling expenses should have been charged to "Civil Government Contingencies." In 1895-96, and subsequent years, please charge all similar expenses to the latter vote. You will find,

on page A-6 of my report for 1889-90, a Treasury Board ruling on this subject.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, A.G.

Regulations for Payment of Removal Expenses.

AUDIT OFFICE, OTTAWA, December 13, 1895.

SIR,—In your letter of Dec. 27, 1894, it was stated that new regulations regarding the payment of removal expenses had been prepared for submission to the Treasury Board. If these regulations were approved by the Treasury Board, please cause a copy to be sent for the use of this office in auditing the accounts referred to.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, A.G.