

## TREASURY BOARD CORRESPONDENCE.

### Advances for Travelling Expenses.

AUDIT OFFICE, OTTAWA, March 4, 1895.

SIR,—I send you herewith a recommendation with reference to advances for travelling expenses. The recommendation is framed so that if adopted it will put an end to the system of making considerable advances to persons for travelling expenses, before it is expected by the persons that the money is to be required for the purpose.

In some cases an advance has been obtained at the beginning of the fiscal year, the travelling expenses of the whole year have been less than the advance, the unused amount has been deposited at the end of the year, the same advance has been received at the beginning of the next fiscal year, and a repetition of the previous year's proceedings has taken place, and so on year after year. The argument usually given for seeking the advance is that it may be necessary to start on a journey after office hours, and when therefore the cheque of the accountant of contingencies cannot be obtained. If a considerable advance of government money is to be secure it should be in a bank. Now the cheque of the accountant of contingencies can be obtained until 4 o'clock while banks close at 3 o'clock and a government cheque may always be cashed at a hotel or ticket office.

I need not enlarge on the reasons, in the interest of the government and of the public servant, against the public servant retaining public money in his hands unless it is required for immediate public use.

I am, sir, your obedient servant,

The Secretary, Treasury Board.

J. L. McDOUGALL, A.G.

AUDIT OFFICE, OTTAWA, March 4, 1895.

SIR,—I have the honour to recommend that advances for travelling expenses from the appropriations for Civil Government Contingencies be made only for a trip contemplated at the time of applying for the particular advance after any advance for a previous trip has been fully accounted for, and be subject to the existing regulation of the board, viz.:—

“All advances made to such officers for travelling expenses shall be accounted for within one month from the conclusion of the trip and the officer shall render to the Department of Finance a detailed statement of such travelling expenses.”

I am, sir, your obedient servant,

The Secretary, Treasury Board.

J. L. McDOUGALL, A.G.

### Advances for Petty Cash.

AUDIT OFFICE, March 5, 1895.

SIR,—I have the honour to recommend that the regulation which authorises the advance to any department by the Accountant of Contingencies of two hundred dollars for petty cash be revoked, and that the Accountant of Contingencies be authorised to advance at the beginning of each fiscal year to each department a round sum, as near as possible to the average monthly expenditure of the particular department, and to repay to each department from time to time during the fiscal year, as its advance becomes nearly exhausted, the amount of its disbursements, and that the department at the end of the fiscal year deposit the advance to the credit of the Receiver General.