

promptly object to any charges for work done without the proper authority on file. You cannot get these results in any other manner, and the knowledge that your work is going to be, as it were, overhauled by such analysis, has, or should have, a great tendency to cause others to keep within bounds. We do not profess or presume to be experts like tracklayers, carpenters and builders, machinists, engineers, or any of the other multitudinous trades and professions that find scope for their energy on the railway, but we are responsible to the directors to see that all expenditures made are covered by proper authority and charged to their proper accounts, and also that material is economically used and properly cared for. Our relationship to the various departments comprising the operation of the road is along those lines, to enable us to obtain the results required. To put the whole thing in a nutshell, suppose you give a contractor a contract to build a house, say for \$8,000; when he has finished, or even before he has done so, you find it is going to cost you nearer \$10,000 than \$8,000. What do you do? You go right down into details to see where the fault lies, and even if your house is built for the \$8,000, you satisfy yourself that you are getting value for your money before paying. That is the position of the auditor. He is the one to see that value has been received for all of the company's funds expended, and that distribution has been made in accordance with government requirements.

In this department, to which is closely allied the stores and miscellaneous accounts, travelling auditors are employed on some roads, in fact, should be on all, whose duty is to visit all divisional points and storehouses, check up material and report as to condition of accounts, material and stock, and as to whether the same is properly cared for. Occasionally these men, instead of travelling on regular trains, cover the ground by motor car, and thus have an opportunity to see how section material is taken care of along the line, constituting as it were a check on the interest the roadmaster is taking in the care of the company's property entrusted to his keeping.

In this paper I have endeavored to deal with one of the principal points connected with the audit department. Of all the departments which comprise the whole in regard to railway management, so far as knowledge of our brother employes with whom we have to work, we are least known in person, and I think the most misunderstood. The comptroller of one of our large trunk lines to the south says it is because we are located usually on the top floor at headquarters, and to get there would necessitate a special journey, which is not considered worth while. When heads of departments, roadmasters, supervisors and others who report to the audit department, visit headquarters, it would, I think, be worth their while, occasionally to make the trip on the elevator or ascend the winding staircase to make the acquaintance of those whom hitherto they have known by correspondence only. It is true the natural instinct with mankind is to feel relieved when the auditor has finished his duties, and taken his departure. The audit department, I am glad to be able to say, has not now the reputation of being an asylum for useless and aged employes of other departments, and round men to fill square holes sent to officials for positions by well meaning friends with begging letters, and so far as our dealings with other departments are concerned, our interests in the wel-

## The Canadian Pacific Railway's Roll of Honor.

C. H. Buell, Staff Registrar and Secretary, Pension Department, C.P.R., has issued list 8, which is prefixed as follows:—"Several thousand officers and employes of this company enlisted for active military duty with the Canadian Expeditionary Forces, and the majority of them are now in Europe, bravely battling for Canada and the Empire. As particulars of army reservists are not available, these lists of those who have given up their lives for their country or been wounded in action are necessarily incomplete, and do not therefore indicate fully the extent to which the Company's officers and employes have participated in the great struggle."

Ackerley, Percy	Clerk	Angus	Wounded
Allen, Charles T.	Freight checker	Montreal	Wounded
Blackett, William C.	Stenographer	MacLeod	Killed in action
Buchan, John	Loco. fireman	Ogden	Killed in action
Carr, Frederick	Apprentice	Quebec	Suffering from shock
Clent, George	Shed clerk	Regina	Killed in action
Clough, B. G.	Elevator boy	Vancouver	Wounded
Cummings, John	Painter	Winnipeg	Wounded
Daniels, F. W.	Chief clerk	Revelstoke	Wounded
Deblois, Joseph	Loco. engineer	Quebec	Wounded
Duff, John	Fitter	Ogden	Died of wounds
Gay, Aubrey H.	Loco. engineer	Calgary	Wounded
Geddes, Percy M.	Waiter	Montreal	Believed drowned
Gilthero, John H.	Cabinetmaker	Angus	Wounded and prisoner
Goulet, Emanuel	Helper	Quebec	Wounded
Henry, William	Porter	Pt. McNicoll	Killed in action
Hodge, Robert S.	Hostler	Winnipeg	Died of wounds
Johnson, Lacey A.	Draughtsman	Angus	Died of wounds
Lacey, Richard	Watchman	Fredericton	Wounded
Laurence, Benjamin	Constable	Fort William	Wounded
Marr, Henry E.	Clerk	Keewatin	Wounded
Metherall, Percy	Trainman	Brit. Col. Dvn.	Wounded
Middleton, James	Loco. fireman	Medicine Hat	Wounded
O'Connell, W.	Clerk	Toronto	Killed in action
Pratt, Richard B.	Freight porter	Medicine Hat	Wounded
Pushie, William J.	Loco. engineer	Medicine Hat	Wounded
Robertson, Oliver	Helper	Angus	Killed
Saxelby, Walter	Ass't. accountant	Fort William	Killed in action
Shaw, Francis W.	Stenographer	Montreal	Wounded
Skinner, Sidney E.	Baggage checker	Winnipeg	Wounded
Sutherland, Benjamin	Loco. engineer	Kenora	Killed in action
Syder, James	Clerk	Montreal	Died of wounds
Thomas, George W.	Brakeman	MacLeod	Wounded
Wheelhouse, C.	Helper	Glen Yard	Wounded
Wood, Herbert	Template maker	Angus	Wounded

The following casualties to members of our European staff on active service have also been reported:

Candeland, William	Clerk	Liverpool	Killed in action
Harden, Robert J.	Junior clerk	London	Wounded
Moore, Edward G.	Clerk	London	Wounded
Paterson, John S.	Clerk	Liverpool	Killed in action
Rosci, Joseph	Clerk	Antwerp	Wounded
Stannard, Herbert J.	Clerk	London	Wounded

fare of the operation of the road are as keen as theirs, and if there is any misunderstanding, let us know what it is, and have it put right. Neither one of us can claim to know it all, and our little differences can assuredly be adjusted. If, therefore, the observances I have made have a tendency to facilitate the working between other departments and ourselves, to remove the hitherto imperfect knowledge of our requirements, and to show why we ask for certain details, the preparing of this paper will not have been in vain.

(The foregoing paper was read before the Western Canada Railway Club recently.)

**An Amusing Contretemps.**—As the chief guest at a public dinner at St. John, N.B., recently, F. P. Gutelius, General Manager, Canadian Government Railways, in responding to a toast to himself, spoke enthusiastically on the work accomplished on the Government railways, and optimistically as to the future. His speech was immediately followed by another toast, under the title of "Castles in the Air."

Jno. Martin, an Allan Line Steamship Co's official for 40 years, died at Liverpool, Eng., Feb. 24.

**British Columbia Southern Ry. Land Grant.**—The Imperial Privy Council on Feb. 6 gave judgment in the action of the British Columbia Government against the late F. A. Heinze's estate respecting taxes on the British Columbia Southern Ry. land grant. The grant covers some 600,000 acres in the West Kootenay district. The railway was built and passed by purchase to the C.P.R., and a few years ago that company forced a division of the land grant, upon which the Government sought to levy taxes on the part remaining in the hands of the Heinze estate. The matter went through various courts until now the Privy Council has decided that the land is to be taxed.

**NOTICE** is hereby given that the Annual Meeting of the Shareholders of the Victoria Rolling Stock & Realty Company of Ontario, Limited, will be held at the offices of Messrs. Osler and Hammond, 21 Jordan Street, Toronto, on Wednesday, March 1, 1916, at twelve o'clock noon, for the reception of the Annual Report and election of Directors for the ensuing year.

By order,  
G. T. CHISHOLM,  
Secretary.

Toronto, February 16, 1916.