

the balance remaining on hand. If a memo. is added giving date, Banks, No. and amount of the deposits made, the returns now furnished will not be needed.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, A.G.

INLAND REVENUE DEPT., OTTAWA, July 26, 1895.

SIR,—Replying to your communication of the 15th May ulto., I beg to say that the stock of stamps in the hands of inspectors is not checked monthly, but at such periods as the district inspectors are able to do it.

The departmental stock is taken only annually.

I will instruct the accountant to place you in a position to effect a final audit at the close of each fiscal year.

I am, sir, your obedient servant,

The Auditor General.

E. MIALL, *Commissioner*.

AUDIT OFFICE, OTTAWA, August 13, 1895.

SIR,—I have received your letter of July 26th in reference to returns of Weight and Measures and Gas Revenue.

I have to ask for further consideration of this matter. There does not seem to be any reason why the returns asked for cannot be furnished, even though the stamps in the hands of the inspectors and at the department are verified only occasionally. The returns are needed to make an efficient audit.

I am, sir, your obedient servant,

The Commissioner Inland Revenue.

J. L. McDOUGALL, A.G.

Re Refund of Excise Revenue.

AUDIT OFFICE, OTTAWA, July 5, 1895.

SIR,—I wrote you August 3rd, 1893, and again February 19th, 1894, in reference to the insufficiency of the vouchers furnished for refunds of spirits and malt. I have had no reply to either of these letters, and I find that the vouchers furnished for refunds made during 1894-95 are, as formerly, merely the receipts of the persons or firms receiving payment. The vouchers furnished for refunds of duty on tobacco, and on malt exwarehoused for consumption, are satisfactory. Is there any reason why vouchers equally complete cannot be furnished for all refunds?

No vouchers have been furnished for the payments made by cheque 46438—\$197.82, and 46666—\$68.75.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, A.G.

Re Excise Seizures.

AUDIT OFFICE, OTTAWA, July 4, 1895.

SIR,—Referring to voucher No. 320, paid by cheque No. 47204, Dec. 3, 1894, I have to call attention to a charge made by John C. Bourinot, Collector of Customs, Port Hawkesbury, of \$15 paid a man to attend his official duties for 5 days while he was absent seizing an illicit still.

Mr. Bourinot's salary is only \$600 per annum, and some explanation should be forthcoming why he paid a substitute \$3 a day. * * * * *

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, A.G.