

Auditor General's Report—Part T

Re Methylated Spirits.

AUDIT OFFICE, OTTAWA, March 27, 1895.

SIR,—A summarized statement of the transactions at the Methylated Spirits Warehouse signed by the officer in charge, has been furnished each month, commencing with July last.

This statement shows the quantity of wood naphtha and spirits used during the month, and the quantity of methylated spirits produced. I shall be glad to know what check there is on the correctness of these amounts. The shortage varies from about one to one and a half per cent. In November it was over four per cent. What was the cause?

The first and last number of the entries for sales, and the total quantity and value sold, are given. A detailed statement should also be furnished, showing the date and number of each sale, the port where ordered, the quantity, the price and the value; also the charge for packages.

Further explanations are needed of the barrels entered each month as "otherwise disposed of."

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, A.G.

DEPT. OF INLAND REVENUE, OTTAWA, April 5, 1895.

SIR,—I beg to acknowledge the receipt of your communication of the 27th ultimo respecting transactions at the Methylated Spirit Warehouse.

The large shortage in November was due to the use during that month of a quantity of imported wood naphtha that had been for some time in stock and which was received in barrels and, in consequence, the evaporations and leakage were excessive.

The barrels "otherwise disposed of" were packages that had been so long in use as to be unsafe for further shipments and were broken up and burned.

A detailed statement of monthly sales, giving the information you ask for will be furnished hereafter.

I am, sir, your obedient servant,

The Auditor General.

E. MIALL, *Commissioner.*

Re Inspection of Weights and Measures and Gas.

AUDIT OFFICE, OTTAWA, May 15, 1895.

SIR,—Returns of the revenue from Inspection of Weights and Measures and Inspection of Gas, have been received from your department commencing with those for July last.

In both cases the return shows the balance from the previous month, the amount of the fees accrued during the month, the deposits made in acquittance, and the balance carried to the next month.

In order to make any efficient audit of these revenues the following monthly statements are needed:—

(1.) A departmental statement showing the stamps on hand at the commencement of the month; the stamps received from the manufacturers during the month; the stamps issued to Inspectors during the month, specifying the names of the inspectors and the amount to each; and the balance remaining in stock.

(2.) A statement from each inspector, showing the stamps on hand at the commencement of the month; the stamps received from the department during the month; the stamps used during the month, which would be the revenue for the month; and