

Treasury Board Over-rulings.

To the Hon. the Treasury Board :

The following case is submitted for adjudication under the provisions of section 32, subsection (c) of the Consolidated Revenue and Audit Act, namely :—

On the 28th December, 1894, the District Passenger Agent in Toronto of the Canadian Pacific Railway Company sent to the Minister of Trade and Commerce an account amounting to \$1,108.83 for 4½ tickets from Toronto and Ottawa to Vancouver and thence to Sydney, Australia, the same having, it was alleged, been delivered to J. S. Larke, who was by O.C. of the 25th August, 1894, appointed a commercial agent and was, about the 1st December, 1894, ordered to remove to Australia to act as commercial agent there,—the tickets being for the use of himself and his family. The account was in due course forwarded to the Auditor General with the request that a cheque be issued to pay the same, but objection being taken by the Auditor General that removal expenses could only be paid on authority of the Governor in Council, an O.C. was passed on the 3rd January, 1895, authorizing payment of the account, which was again returned to the Auditor General with request that a cheque be issued—the account being initialed by the Minister under whose telegraphic instructions the tickets were delivered, the Hon. Sir Mackenzie Bowell. The Auditor General having objected to pay the account without its being certified by Mr. Larke, the matter was referred to the Treasury Board under the provisions of Section 76 of the Audit Act as stated in the memorandum on the subject from the Hon. the Minister of Trade and Commerce, and at its meeting of the 22nd February, 1895, the Treasury Board directed that payment of the account be made. The Auditor General has taken exception to this ruling of the Board on the ground that section 79 does not apply to the case in question, but that section 32, subsection (c) does apply, and the Auditor General annexes hereto a memorandum of his reasons for refusing to sanction the account. The Auditor General is satisfied that the tickets were ordered, but what he requires before he can sanction payment of the account, is a certificate from Mr. Larke in accordance with the provisions of section 33 of the Consolidated Revenue and Audit Act, showing what tickets were actually used by him and his family on their journey to Australia.

J. M. COURTNEY, *D. M. F.*

J. L. McDOUGALL, *A. G.*

March 7, 1895.

TREASURY BOARD MINUTE, 8th March, 1895.—The Board had under consideration a report prepared by the Auditor General and the Deputy Minister of Finance in accordance with the provisions of section 32 (c.) of the Consolidated Revenue and Audit Act, with reference to the objection of the Auditor General to sanction the payment to the Canadian Pacific Railway Company, of the sum of \$1,108.83 for 4½ tickets from Toronto and Ottawa to Vancouver and thence to Sydney, Australia, supplied about the 1st December, 1894, under telegraphic instructions from the then Minister of Trade and Commerce, by the District Passenger Agent of the Company at Toronto, to J. S. Larke, who had been appointed a Commercial Agent and ordered to remove to Australia, to act as Commercial Agent there—the tickets being for the use of himself and family. The account in question was initialed by the Minister under whose instructions the tickets were supplied, but the Auditor General, while satisfied that the tickets were ordered, required a certificate from Mr. Larke in accordance with the provisions of section 33 of the Consolidated Revenue and Audit Act, showing what tickets were actually used by him and his family on their journey to Australia.

The Board are of opinion that a sufficient certificate has been given, and direct the issue of a cheque to pay the account in question.

J. M. COURTNEY, *Secretary.*