is outside of the power of the Governor in Council. It appears to me that you should give evidence that the net amount received by you—\$838.35—was expended on Government account.

I am, sir, your obedient servant,

The Deputy Minister of Justice.

J. L. McDOUGALL, A.G.

AUDIT OFFICE, OTTAWA, October 15, 1896.

Sir,—Although the question of the \$10 a day allowance involved in the attached accounts of Mr. E. L. Newcombe, the Deputy Minister of Justice, has been before the Board more than once, I again ask for a ruling on account of the personnel of the Board having been completely changed. As the matter was fully gone into before, and as all the documents connected with the previous references accompany this, there is no need for dealing further with the merits of the case.

The pith of my contentions is that while the Government may legally authorize in connection with travelling any outlay which is in the public interest, it cannot authorize a payment for disbursements on that account unless on evidence that the amount claimed was all spent for the purpose by the claimant. The details and the other evidence to be given in support of the claim might vary. Then even if an allowance is made, the public interest would not seem to require the same expense for all deputies or for the same deputy on all missions.

Then why should there be any allowance for the time spent on the vessel when the passage money covers board and room?

I am, sir, your obedient servant,

The Secretary Treasury Board.

J. L. McDOUGALL, A.G.

Note.—For correspondence regarding previous references see Audit Reports as follows:—1886, pp. VI. to IX.; 1890, pp. B-91 to B-93; 1891, pp. B-108 to B-110.—J. L. McD.

## TREASURY BOARD, OTTAWA, 17th October, 1896.

Sir,—I am in receipt of your letter of the 15th instant in reference to the \$10 a day allowance to Mr. E. L. Newcombe, Deputy Minister of Justice, under Order in Council of 2nd June, 1896, in connection with his trip to England. The matter was submitted to the Treasury Board at the meeting of yesterday and I am directed to inform you in reply to your communication that the Board are of opinion that, as the allowance in question was sanctioned by an Order in Council passed by the late government during their tenure of office and before Mr. Newcombe went to England, and as no doubt the expenditure incurred was based upon such authority, in this particular case it is not desirable to take any action, but the Board wish it to be distinctly understood that this case is in no way to form a precedent for any future case. In this connection I beg to point out that the statement at the beginning of your letter, viz. :--"Although the question of the \$10 a day allowance involved in the attached accounts of Mr. E. L. Newcombe, the Deputy Minister of Justice, has been before the Board more than once", is not strictly correct as these particular accounts of Mr. Newcombe have never been before the Board before. No doubt you meant in writing to bring to the notice of the Board that the general question of the \$10 allowance and not this particular instance had been before the Board before.

I am, sir, your obedient servant,

The Auditor General.

J. M. COURTNEY, Sec. T. B.