

by Lord Dalhousie, who then held the office of Governor. (Q. 166—3, p. 498.) The acting executor, Mr. desRivières, as already stated, refused to transfer the property, &c., and after being defeated in the court of first instance and in the Court of Appeal, carried the case to the Privy Council, so that it was not until 1829 that the dispute was settled and the hopes so often raised of assistance from government, finally abandoned, so far as the papers show, so that the building was begun with the means supplied by the bequest of Mr. McGill, afterwards supplemented by the liberality of Mr. W. Molson, another Montreal merchant.

To whom belongs the credit of having originated the system of issuing Army bills, to take the place of specie of which there was an absolute dearth in Canada during the war of 1812? There were two claimants for the honour, one was the Honourable John Young, the other Chief Justice Sewell. The claim advanced was not founded on a mere sentimental desire for distinction, but was rather influenced by material considerations, the object being to obtain a government appointment for the son of one or other of the claimants, each asserting the prior right to the position for his son on the plea of being the author of the measure, the case being taken up by Mr. Young's friends after his death. The facts seem to show that neither had the exclusive right to the authorship of the system. Mr. Young made the suggestion for the establishment of a method of supplying the want of specie, but was unable to formulate a workable plan; the Chief Justice adopted the suggestion and was able to give it a practical shape. The correspondence shows that on the 17th of November, 1817, Mr. Young alleged that he was the author of the Army bill system, and gave a circumstantial account of the process by which he succeeded in having his plan adopted. In this he was supported by Mr. H. W. Ryland (Q. 153—2, p. 347.) and by the Lord Bishop of Quebec, but on the 31st January, 1820, the latter expressed regret that he should have spoken so positively from memory of Mr. Young being the originator of the Army bill system, although he first suggested the idea, but to which Chief Justice Sewell gave practical effect. The rest of the correspondence does not appear to throw additional light on the subject, as those present (Mr. Ryland and the Lord Bishop) are the best witnesses and agree on the fact that of Mr. Young making the proposal when the civil and military chests of both the Canadas were destitute of specie, the difference between the two being that Mr. Ryland ignores the part taken by the Chief Justice, to whom, on the other hand, the Bishop gives the credit of making practical what before his intervention was only a suggestion.

The difference with respect to the control now exercised over the receipts, custody and expenditure of public funds as compared with what existed less than eighty years ago is well seen in the case of the Hon. John Caldwell, Receiver General of Lower Canada. On the 22nd of April, 1823, the Audit office reported that large balances were held by Mr. Caldwell, and that they were rapidly increasing, and the officials recommended that precautions should be taken to guard against the risk of loss. (Q. 167—1, p. 196.) At page 203, is a list compiled by the Audit office, showing the balances held by the Receiver General at the end of each year from 1811 to 1821, as a means of emphasising their statement on the minds of the Lords of the Treasury.