

Treasury Board Over-Ruling.

manifest that it would be irregular to spend a considerable sum on a service to which no allusion is made in the subdivisions. If this is not so, a carefully prepared statement of subdivisions which would meet with the approval of Parliament might be used to enable the expenditure of money on a service which would be unfavourably received there.

It may be shown that the limits of the Penitentiary grounds ought to be extended in the public interest, that the price of the land intended to be purchased is reasonable and that the land would likely not be procurable at a later time without paying more for it, but such facts might be quoted in many cases and ought not to have weight when the result would be the establishing of a precedent subversive of Parliamentary control. In fact, does the vote of \$47,793 for the Manitoba Penitentiary justify the spending of money for any purpose in connection with the Penitentiary, or only for the purposes Parliament was told it was to be spent on when the vote was taken?

I am, sir, your obedient servant,

The Secretary, Treasury Board.

J. L. McDOUGALL, A.G.

DEPT. OF JUSTICE, OTTAWA, Nov. 7, 1895.

To His Excellency the Governor General in Council :

The undersigned has the honour to report that herewith submitted is a copy of certain correspondence between the Auditor General and the Deputy Minister of Justice with regard to the issue of a cheque payable to the order of Mr. J. A. M. Aikins, the Agent of the undersigned at Winnipeg, for the sum of \$4,880, in payment of land purchased for the Manitoba Penitentiary, chargeable to the Vote for Manitoba Penitentiary for the current year.

The expenditure was authorized by Order in Council of the 22nd October, 1895.

It will be observed that the Auditor General has declined to issue a cheque upon the ground that there is no Parliamentary authority for issuing it.

The undersigned is, however, of opinion that the requisite Parliamentary authority is furnished by the Appropriation above referred to, and therefore, recommends that authority be obtained from the Treasury Board for the issue of the cheque so applied for, in pursuance of Section 32, paragraph a, of the Consolidated Revenue and Audit Act.

Respectfully submitted,

CHARLES HIBBERT TUPPER, *M. of J.*

Extract from minutes of Treasury Board meeting of Nov. 11th, 1895.

Justice—Penitentiary Branch.—The Board had under consideration an application of the Deputy Minister of Justice for the issue of a cheque payable to the order of Mr. J. A. M. Aikins (agent of that department in Winnipeg) for the sum of \$4,880 to pay for land purchased for Manitoba Penitentiary purposes and to charge the amount against the appropriation for Manitoba Penitentiary, 1895-96, and the other papers connected therewith, the Auditor General having refused to issue his certificate for the cheque in question on the ground that there is no Parliamentary authority for issuing it. The Board, on the written opinion of the Minister of Justice (copy herewith) that there is such authority—the same being furnished by the appropriation above referred to, direct the issue of the cheque applied for, for the purposes named in such application—under the authority of section 32, paragraph a, of the Consolidated Revenue and Audit Act

J. M. COURTNEY, *Secy.*