

TREASURY BOARD, OTTAWA, Nov. 4, 1895.

MY DEAR SIR,—I inclose correspondence respecting application for certificates for payments for land for Manitoba Penitentiary. Will you kindly let me know, for the information of the Treasury Board whether your objection still holds good and your reasons therefor?

Kindly return the papers quickly.

Yours very truly,

The Auditor General.

J. M. COURTNEY.

JUSTICE DEPT., OTTAWA, Nov. 2, 1895.

SIR,—I have the honour to inclose herewith a copy of a letter, dated the 28th ult., from my Deputy to the Auditor General, requesting the Auditor to issue a cheque payable to the order of Mr. J. A. M. Aikins, my Agent at Winnipeg, for the sum of \$4,880 in payment of land purchased for the Manitoba Penitentiary, chargeable to the vote for the Manitoba Penitentiary for the current year, which application was authorized by Order in Council of the 22nd inst. I inclose, also copy of the Auditor General's reply, declining to issue the cheque and copies of previous correspondence with the Auditor General upon the subject, also copy of my Deputy's reply to the Auditor General of the 30th ult.

You will observe that the Auditor has refused to issue this cheque upon the ground that there is no Parliamentary authority for issuing it.

I am of the opinion that the requisite Parliamentary authority is furnished by the appropriation to which I have referred; and I have the honour to request therefore that you authorize the Deputy Minister of Finance and Receiver General to issue the necessary cheque in pursuance of section 32, paragraph (a) of the Consolidated Revenue and Audit Act.

I have the honour to be, &c.,

CHARLES HIBBERT TUPPER, *M. of J.*

The Hon. the Minister of Finance and Receiver General.

AUDIT OFFICE, OTTAWA, November 6, 1895.

SIR,—In reply to your letter of the 4th inst., inclosing an application from the Minister of Justice to the Board, requesting the overruling of my decision that the Manitoba Penitentiary appropriation does not authorize the expenditure of \$4,880 for the purchase of 480 acres of land to extend the limits of the Penitentiary property, I have to bring to your notice the description in the estimates submitted to Parliament of the sub-divisions of the Appropriation.

It is :—

Salaries	\$21,420 00
Uniforms	1,900 00
Gratuities	1,000 00
Maintenance	8,810 20
Tobacco for convicts	175 00
Working expenses	11,988 70
Boundary wall	1,500 00
Miscellaneous	1,000 00
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	\$47,793 90

I don't argue that these subdivisions, inserted as they are in the Estimates and not retained in the Supply Bill, are more than indicative of the expected amounts that are to be spent on the several sub-services. On the other hand, however, it is quite