

statement for 1917-18; (4) the treatment of receipts from the disposal of capital assets such as timber, as current receipts, while at the same time treating the payments as on capital account when it is apparent from their nature they should be disbursed as payment out of current revenue; (5) the exorbitant cost of civil government at the present time."

Mr. C. M. Bowman, Liberal member for West Bruce, in the Budget Debate pointed out that while the total expenditure during the year 1918 in connection with the war amounted to about \$3,600,000, the Public Accounts disclosed that under the item of "Casual Revenue", which is treated as a current receipt there was received from the sale of tractors and the sale of seed wheat and from the grant received from the Dominion Government in connection with greater food production, the sum of \$60,000, showing a total receipt of \$378,321.09 which was treated as current receipt and not taken into consideration by the Treasurer in connection with war expenditure.

In considering the receipts and expenditure relating to Northern Ontario Mr. Bowman brought to the attention of the House the receipt by the Crown Lands Department as bonuses on timber the sum of \$679,304.17 and from timber dues \$790,604.08 or a total of \$1,475,908.25, and that this had been treated as a current receipt. He explained that this money came into the hands of the Treasurer through the disposal of capital assets of the province and that therefore the capital assets of the province were reduced in value by that amount. He strongly objected to treating receipts of that nature as current receipts.

Comparing the cost of civil government in 1906 with the cost during the past year, Mr. Bowman showed an increase from \$428,208.46, to \$1,013,721.54, or 136%.

Estimates.

The estimates of the present Government, large as they are, are always a long way removed from the actual receipts and expenditures. In his budget speech of 1918 the Provincial Treasurer estimated the ordinary receipts for the coming year at \$17,044.728 and the expenditure at \$11,570,533.82. He received \$19,270,123.71 and spent \$17,460,404.05, or about 6 millions more than he led the House and the country to believe would be expended during that year. It is absolutely impossible to rely upon the statements of the Government relating to its financial operations with any degree of certainty. They would do discredit to any well conducted business house.