Hon. Mr. Rose explained that the difference consisted of payments of accounts from the stipendiary magistrates, Messrs. Ermatinger and McMicken.

Mr. Mackenzie said, according to these explanations there must be an extraordinary system of bookkeeping in the Finance Department. Did Ministers mean to say that in the estimates of 1866-67 no provision was made for the stipendiary magistrates?

Sir John A. Macdonald—For their salaries, but not their accounts.

Mr. Mackenzie—If the whole \$100,000 had been expended on secret service, would the stipendiary magistrates have remained unpaid? He also begged to ask whether the vote of \$50,000 now proposed included provision for the salaries and accounts of these gentlemen?

Sir John A. Macdonald—No; no; there was nothing secret or detective so far as these salaries were concerned. Certain of the accounts of these gentlemen appeared under the ordinary administration of justice, but there were special charges for which no vouchers were produced.

Hon. Mr. Holton complained that the public accounts committee had not been called together again to consider this and similar matters in the public accounts.

Hon. Mr. Howland said the committee at its meeting a few days before the adjournment asked for certain information which there had not been time to furnish before the adjournment. They would be called together on an early day.

The item was agreed to.

In connection with the next item—arrears of 1867, \$13,937.

Mr. Blake inquired if the Finance Minister included among the receipts an account of the Province of Ontario the law fees and law fee fund?

Hon. Mr. Rose-No.

Mr. Blake said when the Finance Minister made his budget speech in December he remarked that he was not sure whether the member for Cornwall might not consider these funds as belonging to the Ontario Government. These were local funds consisting of fees levied from the suitors in order that the suitors might pay a fair proportion of the expenses of the administration of justice, and we ap-

prehended they both properly belonged to the Province. They ought at least to be included in the suspense account.

Sir John A. Macdonald said these funds were created by separate statutes for separate purposes. One of them was the Osgoode Hall fee fund. He supposed the Dominion Government was responsible for the debt on account of that building, and that the fee fund should go in payment of the interest or towards a diminution of the obligations. As regarded the County Courts fee fund, that he apprehended must belong to the Dominion. The law provided that the salaries of County Judges of Upper Canada should be defrayed from a certain fee fund. There was a provision that if the fund was insufficient, the deficiency should be charged on the general revenue. The fee fund, therefore, he considered must be looked upon as a fund to be received by the Dominion Government towards payment of these salaries. If handed over to Ontario the Government of that Province should apply it to the payment of County Judges so far as it went, and the Dominion Government would be liable for the deficiency. The County Judges in the other Provinces were paid by the Dominion Government without a fee fund; but as the law now stood in the case of Ontario, the liability of the Dominion Government was to pay any deficiency in the salaries, after the law fee fund was exhausted.

Mr. Blake said, under the Statute of the late Province of Canada, the Consolidated Revenue was chargeable with any deficiency as regarded the salaries of County Judges remaining after the fee fund was exhausted; but the Union Act directed how the salaries of the Judges-not merely any deficiency in their salaries-should be paid by the Dominion Government; and this was the only reasonable provision that could have been made. It would have been unreasonable to say that as regards one Province there should be illusory provision for the payment of the Judges by the Dominion Government, while as regarded the others there should be a substantial provision. He hoped such an obvious injustice would not be suffered to exist. As regarded the future, he took it for granted it would be rectified.

Sir John A. Macdonald said the subject of stamp and fee funds generally in connection with legal proceedings would shortly be dealt with in a Bill to be introduced by the Minister of Inland Revenue.