

fully com- to make a at the con- tant year at ding \$350,- year, since ate of about clear that me produc- month by ecco in the less, and rchase that xise duty. xise on ould give e subject of also his in- igh he had ise law, so e did not nder the ow that the gmented, as within three mmit fraud rment re- pment with xise off- these frauds. , determin- of the law e found vio- Post Of- 000. The by year, in- tion - and in- tually told ight fairly t head. He mimate at the blic Works his year he ight here egard to the of the Gov- the policy of the Coun- , like some tively subur- the consti- ry. He (Mr. ews, and he making our dens as pos- dent of the ceased views. fice, the tolls friend behind d by the hon They were himself (Mr. not changes but the Gov- rates or the y administer- \$55,000 was much the Western thought we eld that in- alf the excess the previous year, the receipts were upwards of \$200,000. last year, \$220,000. For this year, he took the medium between those amounts, \$210,000, and he had every confidence the estimate would be justified by the result. The estimate for ocean postage was an average of the last two or three years, \$70,000. The territorial income last year was \$220,000. But included in that was a considerable payment from the Canadian Land and Emigration Company, which bought a large quantity of land in the district between Lake Huron and the Ottawa, and completed their payment of a sum of nearly \$200,000 in the past year. We could not assume an equal sum this year, and there was a reduction, therefore, in the estimate of the current year of \$180,000. It was estimated we would receive \$680,000 instead of \$930,000. Taking the hopeful view which we were justified in taking of the position of settlers throughout the country, we might hope there would be a much larger amount of arrears collected this year than last year. He had not made any estimate, however, on this account, in the receipts of the present year. Staron yielded \$119,000 during the fiscal year just closed, somewhat more than the estimate. The data were then exceedingly imperfect. The returns obtained from the banks gave an estimate of \$90,000, and he had estimated from other sources an increased revenue of \$10,000. The receipts had been considerably greater, having yielded \$119,000. It would be his duty before he sat down, to move a resolution on the subject of stamp duties. It was found that the limitation of stamped bills and promissory notes to \$100 was productive of very great evasion. Notes were divided to a very great extent. No one gave a note for \$100, but it was divided so as to escape the duty altogether. This was not fair to the rest of the community, and certainly it was not desirable to allow people to evade the revenue in this way. It was therefore proposed that all bills and promissory notes of whatever value, should bear a stamp, one cent on notes of \$25 and under, 2 cents on \$50 and under, 3 cents on \$100 and under. By that means he expected some increase would be derived. There were also some minor amendments to the Stamp Act, which he would embody in a bill to be brought before the House this session so as to remove some doubts which had arisen as to the interpretation of the Act. This bill would provide also, as far as possible, for the use of stamped paper instead of affixed stamps, the revenue being undoubtedly subjected to some amount of fraud, by the use of stamps, not thoroughly defaced, taken off the notes. Before he left the subject of stamps, he ought to give some information with regard to the operation of the act imposing law stamps, which had been substituted for the law fees formerly existing in Upper and Lower Canada. He would read the figures showing the state of the various funds in Upper Canada for each year since 1861, omitting fractions. In 1861 the Upper Canada Fee Fund amounted to \$47,000; in 1862, \$51,000; in 1863, \$58,000; and last year it had increased, through the operation of stamps, to \$68,000. The average receipts for the previous three years having been \$52,000, showed the increase in 1864 to be \$16,000. Then the

Consolidated Fund in 1861, amounted to \$32,000; in 1862 to \$30,000; in 1863 to \$29,000, allowing a gradual decrease until last year, when under the stamp law it rose again to \$35,000, considerably above the highest receipts in 1861. The receipts of the Law Society in 1861, amounted to \$20,000; in 1862 to \$18,000; in 1863, to \$14,000, but under the stamp law they rose to \$20,000 again in 1864, being equal to the receipts of the highest previous year, 1861. These items, with a large number of others, were included in the term miscellaneous, but he did not purpose to delay the Committee by going over them *seriatim*. The municipalities' fund, the Indian fund, and collections under the Municipal Loan Fund formed the principal items, while with these there were a variety of minor sources of income which produced altogether in the year 1864-65 the sum of \$1,670,000. He proposed to estimate them all as producing next year \$1,650,000, being a reduction of \$20,000. He then, in connection with the purpose of the Government as to the mode of expending these sums, adverted to the operation of the Audit Act, and stated to the Committee certain modifications of form which Government were adopting, with a view of creating a greater check upon public expenditure. There was no doubt we were gradually approaching a more perfect system in this respect. It had taken us several years to do so, as it must necessarily do in any country, but it was a system more perfect than that adopted in any country of which he had knowledge. It was certainly more perfect than that of England or the United States, but he could not speak with the same knowledge as to the systems of other countries. Under the principle of the Audit Act the authority of Parliament was required for every expenditure, and so far it was perfectly good and carefully carried out. To that extent this House had control over the expenditure, but as a matter of fact Parliament continually made appropriations which ought to be and necessarily were, subject to the discretion of Government as to whether they should afterwards be expended. Appropriations for the Ottawa buildings were of this nature, as well as many others made by Parliament. Well, it was proposed as a regulation which he thought would work beneficially for the purpose of checking the expenditure to require that all the disbursing officers of the Government throughout the country should make monthly returns to the Government of the sums they proposed to expend out of the Parliamentary appropriations. The effect of this, the Government anticipated, would be that they would have a better check upon the progress of public works and in arresting any expenditure that might be saved, and it would afford the further advantage to the Government of controlling the demands which were being made from time to time upon the public exchequer, which demands had often to be met unexpectedly and at inconvenient periods. While speaking of this he might say the time at which the payments of the Provinces matured was somewhat inconvenient—the 1st of January and 1st of July, especially the 1st of July. At these periods the Government had not only to provide for interest on public debt, but also for the distribution of the municipalities'