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a subject on which I shall be able to afford information, and which may enable the hon. member for East Grey to be more correct in his speeches in the future. That hon, member has charged the present Reform Government with extravagant expenditure; but he will no doubt agree that there should be correct data on which to base any such statement. It does not follow that because the expenditure in any department of the public service for one year as compared with another is greater, the Government should be charged with extravagance. The true way of considering the question is to look at the extent of the business transacted, and then apply as the test the expenditure incurred. Let hon, members consider the volume of receipts and the expenditures, and ascertain the cost of management, and then a proper basis for a charge either of extravagance or of efficiency would be established. Now, as Treasurer, I wish the hon. member to understand that I repudiate charges of extravagance which have been made without having regard to the onerous and responsible duties which have to be discharged by any Government. If you take the years 1871 and 1873, and ascertain the receipts for 1871, and the expenditures under the head of Civil Government, you will find the average percentage, having regard to the receipts, was \$3.86. On the receipts of 1873 there is not an appreciable difference, the amount being \$3 87 per cent. If you take the aggregate expenditure from 1868 to 1871, and that of 1872 and 1873, you will find the percentage on the former to be \$5 63, and on the latter \$4 90—or, if you take into account the additional payments for the Railway Fund, \$4 10.

Mr. Merrick—Why not 1873 and 1874 instead of 1872 and 1873? Mr. Crooks—I have not brought down the calculation so far, but if it were, the expenditure would be two millions in my favour. (Hear, hear.) The total expenditures for the four years from 1868 to 1871 inclusive amount to \$6,023,063 55,or about a million and a half a year, while in 1872 and 1873 they were \$4,308,168 80; while the total salaries for the four years were \$339,949 15, and for the two years \$211,368 26. The average expenditure for each of the two years was \$2,154,084 40. The gross expenditures in 1874 were more than \$3,871,000, so that the deduction, having regard to the cost of management of 1874 as agains that of 1873, is entirely in our favour.