be reduced to such an amount as may be covered by the actual average receipts of the past two years That the Estimates of 1868 violate this rule.

XXVII. That the system of dividing and sub-dividing the public service into departments, and placing such duties respectively in the hands of a single person, may be the proper mode to transact public business in a rich and populous country. But to a Colony such as British Columbia, where the Population is very small, the financial resources. Proportionately limited, and the business to be transacted under each head but trifling, such a system is wholly unsuited, entailing too high an expenditure without increasing efficiency. That it is mainly by attempting to carry out this system and by keoping too large a staff of officials at salaries disproportionate to the circumstances of the Colony that the public expenditure is annually unnecessarily increased. That it is, therefore, to amalgamation of Offices, reduction of the Civil List, and lowering of Salaries that the people look for a reduction in the current expenditure

for the support of Establishments.

XXVIII. That the total population of British Columbia, exclusive of Indians, does not exceed 10,000; and that the number of Indians does not exceed 30,000. That the Indians, living chiefly by hunting and fishing, are not individually on the average large consumers of dutiable or taxable commoditte... That the highest estimate that could be placed on the Indians as consumers is that three Indians consume as much as one white or civilized person, and that, consequently, the total Indian population is only equal to 10,000 white consumers. That a more correct estimate would in all probability be that five Indians are equal to one white person, thereby making the total Indian inhabitants as consumers equal to 6000 whites. That taking the highest estimate of the Indians as consumers) the total number of consumers of dutiable and taxable commodities is 20,000. That in 1867 the revenue without loans was \$475,250 and the average tax per head of the consumers \$23 75. That the expenditure as reported to the Council as less than the actual expenditure was in 1867, \$560,159, or \$28 to each consumer. That out of the expenditure of \$560,159 in 1867, only \$52,000 were expended in public works, That the estimated revenue of 1863 is \$576,000 or nearly \$29 to each consumer. That the estimated expenditure of 1868 is \$572,553 or \$28,60 to each consum-That the total amount appropriated for public works out of the \$5,72,553 is \$55,300. That out of the latter sum there has been about \$12,000 expended in unnecessary additions to the Governor's residence and the Land Office, whilst necessary improvements to roads and bridges to advance the interests of farmers and settlement generally are deferred. That the return made to the Legislative Council in 1868 by His Excellency the Governor, comparing the Customs' Tariffs of England, United States, Canada and other colonies and countries is fallacious, if intended to show that British Columbia is not taxed higher than other countries. That the fallacy is apparent when it is observed that the average annual tax per head in Canada is only \$3.50, whilst the average tax to each consumer in British Columbia in 1867 was \$23 75, and that proposed in 1868 is \$29 to each consumer. That home productions, other than gold, in this Colony are not so advanced as in the countries enumerated in the Return, and that, consequently, there is a larger average consumption bere of dutiable commodities and a correspondingly higher tax paid by each consumer. That with tariff, internal revenue dues, road tolls, &c., taxation is high and oppressive. That after paying the interest and sinking fund on the public debt, nearly all the revenue is consumed non-productively. That retrenchment is therefore demanded by the united voice of the people of British Columbia.

XXIX. That it is the duty of the Executive to institute the most thorough retrenchment in the expenditure, and cause to be amended and repealed all statutes or ordinances that interfere with economy in the public service.

XXX. That miners and capitalists during the last ten years have been sub-