

—Mr. J. W. Evans, C. & M.E., Trenton, Ont.

Notes on the Driving of the Simplon Tunnel (Swiss Alps).—Mr. Leopold Meyer, M.E., Ottawa.

Notes on Mining in Quebec.—By Mr. J. Obalski, M.E., Quebec.

A Notable Canadian Deposit of Chromite.—By Mr. J. T. Donald, M.A., Montreal.

On the Petrographical Character of the Ore from the Republic Camp.—By Dr. Frank D. Adams, Montreal.

The capacity of the miner for innocent enjoyment has always been recognized, and the festive gatherings of the gentlemen who sing so lustily their professional anthem: "*Drill, ye tarriers, drill*," are dinners to dream about. The annual merry-making at the Windsor Hotel on Friday night last was in keeping with the reputation of the mining engineers as royal entertainers. The set speech was very wisely interdicted, and song and story reigned supreme. Three minutes only were allowed to a speaker from each Province wherein to trumpet forth its claims to marvellous mining wealth. Yet in that brief period each orator managed to rivet the attention of the guests by his evident belief in the mining future of the country. Glittering pictures of hidden or half developed wealth in gold, silver, copper, iron, coal and other minerals came in quick succession. The magnificent prospects of Nova Scotia had scarcely been outlined, before Ontario and Quebec were presented in most attractive colours; the extraordinary development of the Kootenay had barely captured the imagination, when the Mayor of Port Arthur was dazzling the brain of man with a dream of that place as "the Silver Gateway to the Golden West." Altogether, those who are striving to make mining a legitimate dividend paying industry, and who are investing money for this purpose, could have obtained plenty of evidence at the dinner of the Canadian Institute that mining has become a steady and profitable business. Moreover, it is one not affected by wind or weather, and, having long passed the speculation stage, must now take rank with our other rich natural resources.

#### FINANCES OF ONTARIO.

The Financial Statement for 1898, of the Hon. Mr. Harcourt, Treasurer of the Province of Ontario, shows that the resources of the great Central Province are productive of rich returns.

The statement deals, as we think it should, as closely as possible with actual receipts and expenditures, and the Hon. Mr. Harcourt's remarks, though not lengthy, bear directly upon the figures in hand.

There are many points in the report, of possibly more than passing interest to the student of Government financing, but we will just refer to one or two of them here.

The Receipts and Expenditures, summarized, are as follows:—

#### RECEIPTS.

Dominion Subsidy & Special Grant.....	\$1,196,872.80
Interest on Capital held and debts due by the Dominion.....	\$272,414.48
Interest on Investment.....	\$31,646.37
	<b>\$304,060.85</b>
<b>CROWN LANDS DEPARTMENT.</b>	
Woods and Forests.....	\$981,186.45
Various.....	131,396.71
	<b>\$1,112,582.16</b>
Law Stamps, Licences, Public Institution Revenue, Casual Revenue, &c., &c.....	\$699,234.69
Succession Duties.....	206,185.59
Sale of Arduities.....	128,417.00
	<b>\$3,647,353.09</b>

#### EXPENDITURE.

Civil Government.....	\$252,988.94
Legislation.....	165,189.41
	<b>\$418,178.35</b>
Administration of Justice.....	436,276.95
Education.....	735,998.97
Public Institutions Maintenance.....	815,744.69
Agriculture.....	206,688.82
Miscellaneous charges, including Public works Colonization road, consolidation of Statutes, repairs, &c., &c.....	954,731.38
Debentures and Annuities.....	235,462.22
	<b>\$3,803,081.38</b>

The receipts from the Dominion Government and the Crown Land Department, of course, form the largest items, and constitute the chief source of revenue, but it is interesting to note the amount received from Succession Duties, and to trace the progress of this tax since 1892, when first imposed.

Last year's receipts from this source are apparently the largest in its history. The total amount realized in the seven years, viz.: 1892-1898 inclusive, was \$1,073,832, so that the \$206,185.59 in the above statement is nearly 1-5 of the grand total. Mr. Harcourt pointedly explains, that every dollar of this larger amount has been applied as the Statute directs, to purposes for public charity.

In the expenditures, the amount charged against Civil Government and Legislation is \$418,178, and for Administration of Justice \$436,276—two very prominent Departments. Yet for education alone, it is worthy to note that the Province expended \$735,998.

Another feature which attracted our attention is the fact that for some years back the actual receipts have considerably exceeded the estimates, which has enabled the Government to carry forward large cash balances from year to year.

At the beginning of the present year, the balance in hand was \$605,849, and to provide for special expenditures, not anticipated, the Treasurer drew upon this cash balance to the extent of \$155,728, leaving a balance brought forward for 1899 of \$450,121.

The Assets of the Province, including direct investments of \$313,701,—capital held and debts due by the Dominion to Ontario, bearing interest, of \$4,237,791, and balances in banks of \$450,121—amount in all to \$5,001,613, while the liabilities at present payable are only \$13,533. Of course, in addition to these floating liabilities, there is the bonded debt of the province, the amount of which is not stated.