

whole of his receipts. As the Province had no hand in the appointment of the Receiver General, and in fact was prevented from exercising any controul over him, it addressed His Majesty to the end that the Imperial Government, should make good the amount deficient. If the Colonists were to lose this amount, by an officer over whom they had no controul, it ought not, at least, to fall on any particular portion of the receipts; it ought to be borne equally by the whole; Upper-Canada as well as Lower-Canada. If the latter were to bear the whole of it, it would indeed be in a singular situation: the Treasury would appoint such person as it thought proper, to receive and pay over the revenue in Lower-Canada; he would also perform the business of Upper-Canada; and Lower-Canada, besides paying and advancing the money, would run all the risk and bear all the losses which might occur; even any deficiency of money put into his hands from the Military Chest.

At the last Session, the Assembly addressed the Lieutenant Governor, to know if any answer had been received to its address to His Majesty on this subject, when it was informed, that orders had been received to proceed at Law against the late Receiver General.

3°. *Monies advanced and unaccounted for.*—The amount of these monies, according to a statement signed by the Chairman of the Committee of the Executive Council for the Audit of Public Accounts, laid before the Assembly in consequence of an address, was on the 21st March last, £99,460 2s. The advances were for the greatest part made by what has been called Letters of Credit, on account of appropriations made by the Colonial Legislature for local purposes, some of them as far back as 1805. The total amount of these appropriations since 1794 is £668,000 pounds. The practice has been, when the accounts of the expenditure were finally rendered and passed, to grant a warrant on the Receiver General, from which he deducted these advances, the warrant being his voucher. In the balance forming the amount of the deficit in the late Receiver General's accounts, he has credit for the amount of these advances, although they still, strictly speaking, stand against him, and would have to be added to the amount of the defalcation, till covered by warrant. Many of the accounts have been rendered, and of the £99,460 2s., in the statement, up to the 21st March last, by far the greatest part, it is understood, has been spent in accomplishment of the objects for which the advances were made. The practice of issuing Letters of Credit has been discontinued; but advances, on what are called accountable warrants, are still made. This renders the Receiver General more secure, but does not seem to add to the security of the public. Experience has pointed out the danger of these advances. The common description of *bad* paymasters, is applicable in this case, viz. 'those who pay in advance, and those who do not pay at all.' Still it may be indispensable, in some cases, to make advances. In all cases where contracts can be made, it seems unnecessary. No contractor of respectability and good credit, will find it difficult to procure funds on the faith of a Government contract, if the pecuniary affairs of the Government are managed with that regularity, punctuality and honour, which distinguish respectable individuals in private business. The work to be done, or articles furnish-