

THE PUBLIC ACCOUNTS.

MR. DUNKIN on the 2nd inst. submitted to the Quebec Legislature a special statement of the public accounts of the Province, for the eighteen months ended on the 31st Dec. 1863. The following is the statement of receipts:—

Dominion Government on account cash paid the Province of Quebec	\$1,000,000 00
Expenditure for do.	455,484 64
Total	1,515,484 64
Crown Land Department. Municipalities	30,184 10
Funds, Clergy Lauds.	24,747 85
Superior Education, Jesuits' Estates	625,745 07
Territorial Revenue	23,873 81
Canals Fees	48,855 73
Suspense Accounts deposits for Land and Timber	1,339 01
Suspense Account	768,613 22
Total	60,301 07
Licences	30,233 59
Court Houses, Montreal	2,402 82
Aylmer	1,321 59
Kamouraska	67 63
New Carlisle	42,931 33
Total	1,655 35
Fines and Forfeitures	829 79
Surplus, Commission and costs from Collectors of Revenue	959 43
Quebec Surplus deposit from Revenue Collectors	5,381 55
Casual Revenue	543 14
Public Works	3,851 67
Reformatory Prison, St. Vincent de Paul	4,535 60
Administration of Justice, House of Correction	256 67
St. John's Lunatic Asylum	28,934 35
Building and Jury Fund	9,231 34
Municipal Loan Fund	2,135 79
Quebec Fire Loan	14,061 21
Education (exclusive of Crown Lands collection)	5,908 24
Law Stamps generally	7,546 57
Registration Stamps do	123,018 07
Law Fee Fund	2,545 11
Colonization Roads—Balance of appropriation from the Dominion	4,000 00
Contingencies of Departments	165 25
Sale of surplus flour sent to the distressed people of the Labrador coast	1,600 00
Legislative Assembly fees on private bills	\$2,612,614 51

The accompanying report respecting the receipts of the Crown land shows that during the six months ended 31st Dec. 1863, the item of—

General Receipts was	\$ 31,413 00
Woods and Forests	\$311 467
Crown Domain	3,536
Seignior of Lauzon	5,828

Total territorial revenue	351,233 00
The Special Funds come to	48,611 00
And Suspense Accounts to	9,563 00

Making a grand total of..... 379,407 00

The tax collection of the 18 months, on the other hand, were 953,513 00

Another item in the special report shows that on 31st December, 1863, the Provincial Balance in the Bank of Montreal, amounted to..... 218,950 00

Apart from which the Treasurer had a special deposit of \$400,000 at 4 per cent. in the same institution. The total balance for the preceding six months, same day of the month, amounted to 673,638, which is likely the true balance now at the credit of Government.

The payments during the same period were for the civil government, viz., departmental salaries:—

Lieutenant-Governor's office	\$ 3,554 23
Provincial Secretary's Department	15,141 61
Provincial Registrar's do	4,246 55
Crown law do	13,051 75
Treasury do	17,993 07
Crown Lands do	43,960 16
Public Works and Agricultural do	17,045 63
Executive Council do	6,287 23
Speaker of Legislative Council	4,656 67
Departmental contingencies	32,394 08

Total of the Civil Government	161,226 18
Administration of Justice, viz., law fee fund, viz. sheriffs' salaries	20,648 39
Prothonotaries and clerks of Circuit Courts, Crown and Peace	121,985 42
Court of Appeals	8,191 67

Total	153,821 48
Building and Jury fund	1,320 18
Further expenditure, viz., commission to stamp distributors and disbursements by sheriffs, and of their collections—see end of this statement—generally, viz. criminal prosecutions	13,714 65
Sheriffs' contingent expenses	219,052 61
Coroners' salaries and contingencies	23,539 65
Prothonotaries' contingent expenses	802 59
Salaries of Clerks of Crown and Peace in new districts	2,025 00
Interpreters to Courts	1,119 72
High Constables	600 60
Physicians to jails	3,823 83
Miscellaneous	220 67
Total administration of Justice	422,169 44

Police	12,454 64
Legislation—viz., election expenses	18,140 67
Legislative Council	23,533 00
Do Assembly	85,044 86
Distributing the Laws	930 81
Printing and binding the Laws	4,203 45
Clerk of Crown in Chancery's salary and contingencies	2,345 00
Parliamentary Library	8,000 00

Total Legislation..... 147,087 79

Reformatory Prison, St. Vincent de Paul—maintenance	37,444 73
Prison Inspectors	1,084 57
Agricultural Societies	93,652 30
Add to Board of Agriculture	0,400 00
Rents, insurances, repairs, etc., of public buildings	71,823 14
Hospitals and Charities, viz., Beauport	125,646 47
Lunatic Asylum, maintenance	20,742 69
St. John's do	32,110 00
Miscellaneous	184,339 16

Total..... 184,339 16

Public Works and Buildings, viz., Inspections and surveys	647 66
Reformatory Prison, St. Vincent de Paul, Reconstruction	41,766 41
New Jail, Quebec	4,989 64
Do, Sherbrooke	1,472 60
Beauce Court House and Jail	984 89

Total..... 48,960 00

Colonization Roads	60,738 52
Removal	15,576 00
Miscellaneous	7,240 70
Education, viz. Superior Education	68,196 00
Common Schools	174,000 00
Normal Schools	65,690 00
Agricultural Education in connection with Normal Schools	400 00
Salaries of School Inspectors	24,334 37
Schools in poor municipalities	3,000 00
Books for prizes	3,600 00
Journals of Education	1,200 00
Departmental Library	1,300 00
Departmental Salaries	14,967 05
Departmental Contingencies	5,710 39
Superannuated Teachers	3,057 00

Total..... 364,953 81

Crown Lands Expenditure—viz, Departmental Surveys	15,312 54
Do. Miscellaneous	77,156 15

Total..... 92,468 69

Registration Service thro' Crown Lands Department	12,613 11
Literary and Scientific Institutions	3,400 00
Arts and Manufactures	2,000 00
Agricultural Institution, Legislative Grant to L'Assomption and Ste. Anne College	2,400 00
To the Distressed Fishermen of Nova Scotia	4,000 00
Do to the people of Labrador Coast	71,693 00
Stamps and Licenses	1,456 89

Grand total..... \$1,763,525 91

Total expenditure from appropriations and special warrants, disbursed by revenue out of their collections and commission to stamp distributors, see details at pages 50 and 51, of statement of Public Accounts, 1863:

Licences	14,928 35
Building and Jury Fund	16,797 05
Stamps	3,045 99

Total..... 30,771 32

Aggregate expenditure for the eighteen months	\$1,794,297 23
Balance	618,216 92

The following is a statement of the Revenue and Expenditure of the Dominion of Canada for the month, and seven months ending the 31st of January, 1869:—

Revenue—Customs	\$363,849
Excise	229,769
Post Office	56,562
Bill Stamp Duty	11,948
Public Works, including Railways	39,593
Miscellaneous	58,047

Revenue for January, 1869	\$ 722,764
" " July, 1868	1,375,720
" " August	1,377,933
" " September	1,846,261
" " October	1,545,857
" " November	1,214,165
" " December	1,002,010

Total for 7 months..... \$9,155,400

Expenditure for July, 1863	\$1,801,622
" " August	964,293
" " September	2,294,409
" " October	1,569,693
" " November	877,448
" " December	956,577
" " January, 1869	2,016,483

Total..... \$10,470 895

EMIGRATION.

THE proportions which Pauperism has now attained of setting on foot a system of continuous Emigration from our workhouses. Emigration, it need scarcely be said, is an expedient not unknown to the Poor Law. The statutes enable Canadians, even without the authority of the rate-payers to expend £10 upon each pauper wishing to emigrate, and with their authority to raise an Emigration fund not exceeding half the entire average rate for the year, and to apply to Government for the necessary advance, chargeable on the rates and repayable within five years. But, for one reason or another, the extent to which Emigration has been resorted to has been quite insignificant. In the year 1847, as appears from the last annual Report of the Poor Law Board, the total amount spent was less than £1,700, and this was enough to effect the Emigration of no more than 320 persons, all of whom (with the exception of five from Penrith, in Cumberland) were sent from parishes or unions in the metropolitan.

A far more extended adoption of the voluntary system of Emigration seems very desirable and quite possible. Pain should be taken to circulate the idea of pauper Emigration among both rate-payers and inmates of workhouses. At present it is rarely submitted to either of them. Rate-payers, if they think of it at all, put it aside on the score of expense, whereas a very little consideration would show them that the expense would be a most remunerative investment. The cost of the pauper's outfit and passage to the colonies would not exceed a sum representing the capitalization of his annual charge to his Union during, say two years. Supposing 1,000 paupers to emigrate now, the Unions would get rid of them at once and forever, at the cost of having to pay for them as they had remained for two years longer, at the end of which time all pecuniary liability would cease. If, on the contrary they remained at home, society would, throughout the two years, have to expend the same sum upon them, and at the end of the two years would have the 1,000 paupers still on its hands, while in the meantime they would have probably become more numerous, certainly more incorrigible and helpless, and would have assisted to pauperize the industrial community around them. The paupers themselves as a rule never dream of quitting their country; to them it seems as a law of nature that they should continue to live in their place of settlement. Most of them would probably shudder at the first mention of expatriation. But let them become familiar with the idea; show them that plans have been made for their voyage, for their reception and location, that friends and families will go together, and not be separated; and that there is a well ascertained prospect of their finding employment and earning a livelihood—many will be found to come forward as volunteers.

But, whatever may be the advantages of emigration, and however clearly they may be demonstrated, there is no doubt that many paupers, both men and women, fit for colonial life would, after all, refuse to stir, and remain where they are in the workhouse, unless moved by the arm of the law. At present the law does not expatriate any one against his will. But it may well be a question whether a new policy in this respect might not be adopted. For ourselves, we should not regret to see emigration, within certain limits and upon proper conditions, made the sole form of relief offered to paupers. There are only two quarters from which objections can fairly come—the paupers themselves, and the countries designated for their reception. To take the latter first, we should not anticipate that either the United States or any of our own Colonial possessions would object to receive such an importation. Emigrant paupers are not to be confounded with transported convict. Paupers have not broken the laws or conspired against society, they are not sent out as misdoers to undergo punishment; at the worst they are voluntary parasites tolerated by the State. It does not follow that they must be in the new country what they have been in the old. Here they cannot get work, or are disinclined to work, or from sickness or long disuse are unfit to work; and therefore they are a mere charge upon their industrious neighbors. There, work will be ready to their hands; they will have left behind them degrading associations, and will feel they have a fair opportunity in a new world, where most men are, like themselves, making a beginning, and where the path through industry to comfort lies obvious and unmistakable before all. Many a poor, half-starved sickly wretch will pluck up health and heart when he finds himself in a new country, with sufficiency of good food and clothes, with shelter, occupation, and hope in the future. We should not altogether despair that even those girls who now tear up their clothes and break windows, and are the terror of the workhouses may turn out useful housewives and respectable matrons. The reports of those families who have recently been assisted to emigrate from the east end of London are decidedly encouraging. On the whole, a colony would have little to apprehend from an arrival of properly selected English paupers; their labor would be valuable, and their indolence would probably be cured within a short period.

With regard to the paupers themselves: it is commonly said every man has a right to live in his own country. But we see no foundation for such a claim, beyond the fact that in this kingdom the Legislature, by virtue of a positive enactment, accords to every one in distress a legal right to relief. This right, however, is accorded to him, not as an act of justice to himself, but for the good of society. A starving man will probably either steal or die of starvation, and in either case be more injurious to society than the burden of maintaining him in the workhouse. Society prefers to maintain him accordingly. But be it observed, society does so on its own terms. On admitting him to the workhouse it breaks up his home and family; it deprives him of personal liberty, and