

pose of the public monies by creating expensive commissions. The Government repeatedly declined to appoint a most necessary commission to investigate the depopulation of rural Ontario demanded by the Liberals in the House for years and conceded on the public platform to be in line with what the farming community believes to be the solution of the problem. A comparison of expenditure in respect of Commissions, however, before and after the present Government was elected to office shows how the Conservative Government unnecessarily delegates its duties to others. From 1872 to 1905 (for which years the Liberal Party must be held responsible) expenditures on Commissions, as appears by the Public Accounts, amounted to only \$269,696.19. Subsequent to 1905, during the Conservative regime up to 1917, the huge amount of \$2,216,699.80 has been handed out to various Commissions and Boards, or 82 times as much in a period of 12 years as the Liberal Party found it necessary to spend in 33 years. Some of the Commissions were necessary, but in other cases the appointment of a Commission was only an expedient to delay action and an attempt to allay public discontent, as is instanced in the Nickel Report which cost \$85,474.11, the Unemployment Report which cost exactly \$8,000.00, and the Roads Commission dealing with Township Roads which cost \$6,000.00 and has not been acted upon.

The Annual Surplus.

The Provincial Treasurer always endeavours to show a surplus of ordinary receipts over expenditure in his financial statement; and reviewing the fiscal year 1917-18 at the ensuing session of the Legislature, he claimed a surplus of \$1,809,719. If, however, capital receipts were always credited to capital account instead of to current receipts the figures would tell quite a different story. When the statement of receipts and expenditures is carefully examined it is quite apparent that nothing in that statement makes such a *revenue surplus* possible. The dance of figures where so many financial operations cross one another during the year, many of them incomplete, affords the opportunity for clever financial gymnastics.

One of the credit items to the Department of Lands, Forests & Mines is a profit tax of \$863,000. The Liberals objected that the accounts should show details of the source from which this total sum was realised. If the details had been given we should have known how much of this profit tax came from the Canadian Copper Co. (the Canadian name for the International Nickel Co.) In view of the fact that the pressure of the Liberal Opposition resulted in the recovery for the country of \$1,360,000 for two