

ment's popularity, to begin to paint things in a more brilliant, or even exaggerated color. Indeed, I am almost tempted to felicitate him on the suppleness with which he has made the transition. He passed suddenly from the most complete apparent discouragement to the most intoxicating illusions as to the present, which he represents as all that could be desired, and to the prospects of future prosperity, which he claims the merit of having assured to the province. Personally I have much esteem for the hon. Treasurer, and would not cause him the least displeasure. But I have a public duty to accomplish, and I trust he will not take it ill if I make a large hole in his cherished illusions. In fact I am obliged to do so by the efforts that he has made to impose his views upon my honorable colleagues and the general public.

Speaking of the present financial year the hon. Treasurer said:—

"It is impossible to indicate precisely the result of the year, but the statement of receipts and payments down to the 1st of April, 1888, shows that for the nine months the ordinary receipts were \$3,024,981.65 and the ordinary expenses \$2,259,960.14, which leaves a surplus of \$705,021.51. It is probable that this surplus will not be sensibly diminished at the end of the year, if we collect all that we hope to do."

The hon. Treasurer goes on to claim for the Government and himself the merit of having administered the finances so well since the commencement of the year that it will end with a surplus of about three quarters of a million. But the figures that precede it without the comments that they provoke are calculated to lead the public into error. The honorable treasurer ought to have said that the revenue which permits him to count upon the surplus indicated at the close of the year is composed of arrearages extending over several previous years. He has received \$160,000 from Ontario, but \$70,000 of that amount was dues for the two foregoing years. The Ontario Government had, without reason, refused to pay it.

On the 31st March, 1888, the sum of \$557,165 had already been collected for arrearages of commercial corporation taxes by virtue of the Privy Council judgment of last year. The regular contribution to the revenue from that source is about \$125,000 for the present year, the remainder being for previous years. To consider all

those sums as part of the ordinary revenue of 1887-88 is to invent a surplus for which there is no basis in fact, as far as those constituents of it are concerned. I need not insist more on that point as the house and the public will easily understand that the revenue of the current financial year has been largely increased by extraordinary receipts which will not be renewed hereafter.

THE EXPENSES OF THE PRESENT GOVERNMENT.

Have the present Government endeavored to put in force the regime of economy which they so often and so eagerly claimed, and and promised in Opposition? That is a feature of the financial question which ought to be studied with care. Evidently, in order to make a fair comparison between the expenses of the present Cabinet and those of their predecessors, we must take into account only those expenses for which they are respectively and entirely responsible. Apart from that, moreover, we may judge of the financial policy of the present Government by comparing the budgets that they ask us to note with the expenses of the preceding ministry during their last complete year of administration—1885-86.

The current year will not end until June 30, and we shall not have the public accounts of it till next session. But we can even now make an interesting comparison on the basis of the statement for 1886-87, covering the same period as that for which we have the expenses of 1887-88. Let us compare the expenses for the same services for the nine first months in those two financial years:

From the 1st of July, 1887, to the 31st of March, 1888, under the present Government, the ordinary expenses were.....	\$2,250,653
Under the former Government they were, for the same services.....	2,137,390

Increase in nine months under the present Government. \$113,263

I may surely calculate this increase at more than \$150,000, because the statement for 1886-87 contains the \$50,000 disbursed for the general elections.

Let us now compare the expenses of the several services during the same period of nine months for the two years:

Civil Government in 1887-88.....	\$158,780
Do. 1886-87.....	145,766
Increase.....	13,014
Administration of Justice, 1887-88..	328,870
Do. 1886-87.....	304,921
Increase.....	23,949