

of appropriation; police, \$3,000 to meet deficiency in consequence of increase of the number of men at Sherbrooke and Point Lévis; costs of accoutrements, etc., at the Montcalm Ward fire. Under the head of Public Works and buildings, rents, insurances, repairs to public buildings, balance of last year's appropriations unexpended on 30th June last, but required now, \$5,458; increased insurance on Court Houses and Jails rendered necessary, \$250; repairs of court houses and jails, balance of appropriation unexpended on 30th June last, and needed to complete works begun or contracted for, \$7,628; jail for females, Montreal, amount of appropriation left on 30th June last and required to pay the expenditure made - being made under the contract, \$25,115; Bonaventure court house and jail, balance of appropriation on 30th June last wanted to complete the jailor's house, \$936 50; Philadelphia Exhibition, \$1,200, the \$1,000 already voted being insufficient; registration service, to meet deficiency of appropriation and to be charged to capital account, \$50,000. Total supplementary estimates, \$116,489. A vote of \$67,486 will also be required to cover special warrants for expenditures already made belonging to the fiscal year ending 30th June, 1876, as will be seen by reference to the public accounts statement No. 11, page 102.

CAPITAL AND ORDINARY EXPENDITURE.

The hon. member for Sherbrooke as long ago as 1872, in the financial *expose* of that year, drew under the notice of the then members of this House the practice which prevailed of paying for public works of a permanent character, out of annual revenue and he pointed out the distinction which should be drawn between them and these annual items of expenditure which had to be regularly provided for. He said "permanent works when once completed are completed forever and entail no annual expense for the same purpose hereafter," and he instanced the sums theretofore spent upon Court Houses and Gaols and gaol walls, special grants made for special objects, and certain payments to railways by way of capital amounts or capitalized subsidies instead of annual grants, the expenditure on the Reformatory of St. Vincent de Paul and other works of a permanent kind, and he concluded that such expenditure properly belonged to, and ought to be charged to, the Consolidated Revenue Fund, and he further added that that course would be adopted as soon as the Province was in a position to open such an account, and he concluded his remarks on this head by saying that "in estimating and judging of our annual receipts and expenditure it is quite legitimate not to put down as a deficit in our revenue as against our disbursements, charges for works of a permanent character, not entailing annual expenditure." And again last year, on a similar occasion, when referring to two items in the

estimated expenditure of the then current year, viz., \$16,000 for the Workman property in Montreal and \$100,000 for departmental buildings, he said that although he placed these items in the estimates so as to have them voted, yet that they should not be charged against the revenue of the year, but to capital account, and paid for out of the balance in the Treasury and not out of the year's revenue; in fact, his perspicacity and foresight enabled him to predict in 1874 that by our Railway policy the surplus would probably be encroached upon year by year, but he said investing our means in Railways was better for the Province than lending it to the Banks. Now, Mr. Speaker, I entirely coincide in the remarks of that hon. gentleman on those occasions, and I have accordingly placed, as hon. members will see, in the supplementary and in the annual estimates, certain items as chargeable against capital account, in other words, I have distinguished between those items properly chargeable to current expenditure and those chargeable to capital account. These items amount this year to \$361,000, and consist of, 1st, the items in the supplementary estimates of \$50,000 for Registration service and \$100,000 for the same service in the annual estimates, making a total of \$150,000. And in connection with these items I desire to explain that we have decided upon adopting a more speedy and more economical method of completing this service than heretofore existed. It was found by experience that doing this service by cadastral bureaux cost on an average \$2.15 for each description, whereas, by the system adopted elsewhere than in the counties where bureaux have been established, the average cost has been from one dollar to one dollar and twenty-five cents, a saving of nearly fifty per cent. And assuming that in the seigniorial portions of the Province there remain 441 parishes and incorporated villages to be cadastral, and that there are in each 400 parcels or lots, there would remain 176,400 descriptions to make, which, at the cost of \$2.15 each would amount to \$363,384, whereas, under the other system estimating the cost at the higher figure of \$1.25, and not the lower of \$1, would amount to only \$220,500, and thus will be effected a saving of \$142,884. Moreover, whilst since the inauguration of the bureaux in 1836 to 30th June, 1875, only 77,686 lots had been completed; by adopting this new system, we will be able to complete this important provincial work in about two years, whilst under the old system it would take fifteen or twenty years to do this. To effect this great saving requires a large present outlay, but once done it will not require to be done again in this generation, and comes consequently under the class of works, which I am agreed with my hon. friend the member for Sherbrooke, in saying should be charged to capital account. The next item in the same account