government of the province could be limited to the amount of the Crown revenues, it might be possible to act without any dependence on the Assembly. But whether such a result would be desirable, or would be really conducive to the welfare of the province at large, it is unnecessary for me to inquire. It is sufficient to say, that under the existing law the Executive Government of Lower Canada cannot be relieved from a state of virtual pecuniary dependence upon the Assembly by any constitutional means, and methods of a different nature must not be resorted to.

By the existing state of things the Government of Lower Canada is placed, in this peculiar situation, that the appropriation of a part of the revenue applicable to its expenses is by Act of Parliament allotted to the Crown, which cannot divest itself of the duty imposed upon it by that Act; whilst at the same time a supplemental part of the revenue of the province, which is required to meet the expenses of its civil government, must be the result of a vote of the House of Assembly, and that House acquires necessarily, therefore, an indirect control over the whole.

The expediency of extricating the Government of Lower Canada from this difficulty, as also the means of effecting that object, should it be deemed advisable, is a matter for the discussion of Parliament.

But it is necessary to adopt some immediate decision for your guidance in the approaching session of the Provincial Assembly, with reference to this important matter. I should be most unwilling to leave you in the very painful predicament of addressing that body in terms which might be considered unsatisfactory from the uncertainty which they held out as to the future, or which might seem to convey a reflection on the measures of your predecessors in the government; and as it would be very difficult for you, uninformed as you at present are as to the intentions of His Majesty's Government, to select any language which might not be open to misconstruction, I have deemed its most expedient to prepare and to transmit to you the draft, which I have the honour herewith to inclose, of an address to be made by yourself to both branches of the Legislature upon the subject of the revenue for the current year. This document will sufficiently indicate to you the present views and intentions of His Majesty's Government upon this subject. Your Excellency will either incorporate this passage into your speech at the opening of the session, or you will make it the subject of a separate ad-dress, as you may find most convenient. You will further consider yourself at perfect liberty to make all such alterations in the particular expressions of the enclosed paper as may be requisite for the correction of any errors as to matters of fact into which I may possibly have fallen, adhering, however, to the general meaning and spirit of the language I have employed.

The complaints which have reached this office respecting the inadequate security given by the receiver-general and by the sheriffs for the due application of public money in their hands have not escaped the very serious attention of the Ministers The most effectual security against abuses of this nature would of the Crown. be to prevent the accumulation of balances in the hands of public accountants by obliging them to exhibit their accounts to some competent authority at short intervals, and immediately to pay over the ascertained balance; the proof of having punctually performed this duty should be made the indispensable condition of their receiving their galaries and of their continuance in office.

In the colony of New South Wales a regulation of this nature has been established, under His Majesty's instructions to the governor of that settlement, and it has been productive of great public convenience. If a similar practice were introduced in Lower Canada for the regulation of the office of receivergeneral and for that of sheriff, the only apparent difficulty would be to find a safe place of deposit for their balances. I am, however, authorized to state that the Lords Commissioners of His Majesty's Treasury will hold themselves responsible to the province for any sums which the receiver-general or sheriffs may pay over to the commissary-general. Your Excellency will therefore propose to the Legislative Council and Assembly the enactment of a law binding these officers to render account of their receipts at short intervals, and to pay over the balance in their hands to the commissary-general, upon condition that that officer shall be bound, on demand, to deliver bills on His Majesty's Treasury for the amount of I trust that in this proposal the Legislature will find a proof of the his receipts. earnest desire of His Majesty's Government to provide, as far as may be practicable, an effectual remedy for every case of real grievance.

A doubt having been suggested whether the statute for regulating the distribution, between the provinces of Upper and Lower Canada, of the duties of customs collected at the port of Quebec, had not been inadvertently repealed by the

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18