

But this was in no sense the case.

In the first place the financial administration of that year was not entirely in the hands of the late Government. The present administration took office in May, 1897, and I assert now, as I did last year, that between the time of their assumption of office and the close of the fiscal year, they did everything that it was possible for them to do to increase the expenditure and to defer the collection of the revenue, in order that they might create as large a deficit as possible, and that they themselves would start their first year of financial administration with a clear sheet and no outstanding current liabilities to provide for.

No further or better proof of my assertion in this respect is needed than the fact that between the 26th May, 1897, and the 1st July of the same year, they had taken no less an amount than \$281,600 by special warrants in order to pay pretended claims which in the ordinary course would not have been paid until an appropriation had been made by the Legislature for that purpose, and they not only raised by these means enough to pay these pretended liabilities but they had left on hand out of the proceeds of these special warrants, at the end of the fiscal year, over \$23,000.

I will touch, later, on the importance and significance of the system of taking special warrants. Perhaps it is unnecessary for me to remind the members of this House that special warrants are only authorized by law in special and exceptional cases where no appropriation has been voted by the representatives of the people and to meet absolutely unforeseen and unprovided contingency.

The claims which these special warrants were used to pay came in no sense within the letter or the spirit of the law which authorized their issue, and, if they were legitimate liabilities of the Province, they should have been included in the supplementary estimates which would have been laid before the House during last session, and have afforded an opportunity to the representatives of the electors to have discussed and voted upon them in which case it follows without saying, that they would have appeared as an expenditure, not of the year which closed on the 1st July, 1897, but of that which closed on the 30th June, 1898.

As further proof of my assertion that the collection of revenue was deferred, we may instance the receipts from the

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