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Bucklin

LEGISLATIVE ASSEMBLY,

FRIDAY, 21st March, 1862.

Resolved,—That Select Standing Committees of this House for the present Session be appointed for the following purposes:—

1. On Privileges and Elections.
2. On Expiring Laws.
3. On Railways, Canals and Telegraph Lines.
4. On Miscellaneous Private Bills.
5. On Standing Orders.
6. On Printing.
7. On Contingencies.
8. On the Public Accounts ;
which said Committees shall severally be empowered to examine and inquire into all such matters and things as may be referred to them by the House, and to report from time to time their observations and opinions thereon ; with power to send for persons, papers and records.

Thursday, 24th April, 1862.

Ordered,—That the

HON. MR. GALT,
HON. MR. FOLEY,
HON. MR. J. S. MACDONALD,
HON. MR. DRUMMOND,
MR. DESAULNIERS,
MR. MORRISON,
MR. DUNKIN,
MR. SIMARD,
MR. McDOUGALL,
MR. CHAPAIS,
MR. POPE,
MR. HOWLAND,
MR. BENJAMIN,
MR. LeBOUTILLIER,
MR. WHITE,
MR. JACKSON,
MR. DUNSFORD,
MR. SIMPSON,
MR. JOBIN,
MR. BUCHANAN,
MR. STARNES,
MR. STREET, and
MR. HAULTAIN,

do compose the said Committee on Public Accounts.

Attest,

W. B. LINDSAY, Jr.,
Deputy Clerk.

THADEUS PATRICK, Esq.,
Clerk to Committee.

ORDER OF REFERENCE.

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MONDAY, 28th April, 1862.

*Ordered,*—That the Quorum of the said Committee be reduced to seven Members.

*Ordered,*—That the Public Accounts for the year 1861 be referred to the said Committee.

STANDING COMMITTEE  
ON  
PUBLIC ACCOUNTS.

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PROCEEDINGS OF THE COMMITTEE.

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PUBLIC ACCOUNTS COMMITTEE ROOM,

*Monday, April 28th, 1862.*

COMMITTEE MET FOR ORGANIZATION.

MEMBERS PRESENT :

Mr. GEORGE BENJAMIN,  
Mr. CHAPAIS,  
Mr. DESAULNIERS,  
Hon. Mr. DRUMMOND,  
Hon. Mr. GALT,  
Mr. DUNKIN,  
Mr. HAULTAIN,  
Mr. JACKSON,  
Mr. JOBIN,  
Mr. LE BOUTILLIER,  
Mr. POPE,  
Mr. STREET, and  
Mr. WHITE.

The Honorable Mr. *Galt* moved, seconded by Mr. *White*, that Mr. *Benjamin* do take the Chair of the Committee.—*Carried.*

*Ordered*, That the Chairman do report to the House recommending the reduction of their Quorum to seven members.

Adjourned to the call of the Chair.

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*Friday, 2nd May, 1862.*

COMMITTEE MET.

MEMBERS PRESENT :

GEORGE BENJAMIN, Esq., CHAIRMAN.  
Mr. BUCHANAN,  
Mr. CHAPAIS,  
Mr. DESAULNIERS,

Mr. DUNSFORD,  
 Mr. HAULTAIN,  
 Mr. HOWLAND,  
 Mr. JOBIN,  
 Mr. LE BOUTILLIER,  
 Hon. Mr. J. S. MACDONALD,  
 Mr. MORRISON,  
 Mr. McDOUGALL,  
 Mr. SIMARD,  
 Mr. SIMPSON,  
 Mr. STARNES,  
 Mr. STREET, and  
 Mr. WHITE.

Mr. *Benjamin* requested permission to resign the Chair of the Committee in consequence of his various duties on other Committees.

Which was acceded, and

On motion of Mr. *Starnes*, seconded by Mr. *Street*, *John Simpson*, Esquire, was elected Chairman of the Committee.

On motion of Mr. *Starnes*, it was *Resolved*, That Mr. *Langton*, the Auditor of the Public Accounts, be summoned to attend before the Committee, on Monday next, at 11 o'clock, A. M., and that the course of the Committee will be to take in order the Revenue and Expenditure of the Province.

The Committee adjourned until Monday next, at 12 o'clock, noon.

*Monday, May 5th, 1862.*

#### COMMITTEE MET.

##### MEMBERS PRESENT :

JOHN SIMPSON, ESQ., CHAIRMAN.  
 Mr. BENJAMIN,  
 Mr. BUCHANAN,  
 Hon. Mr. DRUMMOND,  
 Mr. DUNSFORD,  
 Hon. Mr. FOLEY,  
 Mr. HAULTAIN,  
 Mr. HOWLAND,  
 Mr. JOBIN,  
 Mr. MORRISON,  
 Mr. McDOUGALL,  
 Mr. SIMARD,  
 Mr. STARNES,  
 Mr. STREET, and  
 Mr. WHITE.

Mr. *Langton*, Auditor of the Public Accounts, attended in obedience to the order of the Committee of Friday last

*Ordered*, That the Clerk do require the attendance of *R. S. M. Bouchette* and *Thomas Worthington*, Esquires, before the Committee to-morrow, at the hour of 11 o'clock, a. m.

On motion of Mr. *McDougall*, it was

*Ordered*, That *W. H. Griffin*, Esquire, Deputy Post Master General, be summoned to attend before the Committee at 11 o'clock a. m., on Wednesday next, with a statement in detail of the amount paid to each of the Railways in Canada, per mile per annum, for carrying the mails, and the orders in Council or the agreements under which the said Railways respectively have been paid. The statement to show the facts for each year, since the establishment of the said Railways.

Adjourned until to-morrow, at 11 o'clock, A. M.

*Tuesday, 6th May, 1862.*

COMMITTEE MET.

MEMBERS PRESENT:

Mr. BUCHANAN,  
Mr. CHAPAIS,  
Hon. Mr. DRUMMOND,  
Mr. DUNSFORD,  
Hon. Mr. GALT,  
Mr. HAULTAIN,  
Mr. SIMARD, and  
Mr. STARNES,

Messrs. *Bouchette* and *Worthington* were in attendance in obedience to the order of the Committee.

The Committee, in the absence of their Chairman, adjourned until to-morrow, at 11 o'clock, A. M.

*Wednesday, May 7th, 1862.*

COMMITTEE MET.

MEMBERS PRESENT:

JOHN SIMPSON, Esq., CHAIRMAN.

Mr. BUCHANAN,  
Mr. CHAPAIS,  
Mr. DUNSFORD,  
Hon. Mr. FOLEY,  
Hon. Mr. GALT,  
Mr. DUNKIN,  
Mr. JOBIN,  
Mr. McDUGALL,  
Mr. SIMARD,  
Mr. STARNES,  
Mr. STREET, and  
Mr. WHITE.

*John Langton*, Esquire, Auditor of Public Accounts, was in attendance during the sitting of the Committee.

*R. S. M. Bouchette*, Esquire, appeared, and was permitted to retire, to appear again when the Committee should require his attendance.

*Thomas Worthington*, Esquire, appeared, and was examined.

The following *Questions*, in writing, were put to witness :

[By Mr. *White*.]

*Ques. 1.* "What is the principle adopted by the Department in deciding the salaries of officers in the collection of Custom Duties?"

*Ques. 2.* "Can you state why the expenses of collecting the sum of \$1,942.75 at Dunnville, cost the sum of \$1,973.12, \$30.47 more than collected?"

[By Mr. *McDougall*.]

*Ques. 3.* Please furnish the Committee with a statement of the case of Mr. *Hibbert*, a distiller of Oshawa. The charge against him. The facts proved. What amount was found deficient, and how the matter was finally disposed of.

Permission was granted to witness to send his replies to the above questions, in writing, to-morrow.

Adjourned until 11 o'clock A. M., to-morrow.

*Thursday, 8th May, 1862.*

COMMITTEE MET.

MEMBERS PRESENT :

JOHN SIMPSON, ESQ., CHAIRMAN.

Mr. DESAULNIERS,  
Mr. DUNSFORD, and  
Mr. MORRISON.

The Clerk adjourned the Committee for want of a Quorum, until 11 o'clock, A. M. to-morrow

The Chairman then directed the Clerk to notify the Committee to meet to-morrow, at 9 o'clock, A. M.

*Friday, 9th May, 1862.*

COMMITTEE MET.

MEMBERS PRESENT :

JOHN SIMPSON, ESQ., CHAIRMAN.

Mr. BUCHANAN,  
Mr. CHAPAIS,  
Mr. DESAULNIERS,

Mr. DUNSFORD,  
 Mr. HOWLAND,  
 Mr. JACKSON,  
 Mr. McDOUGALL,  
 Mr. POPE,  
 Mr. SIMARD,  
 Mr. STARNES,  
 Mr. STREET, and  
 Mr. WHITE.

*John Langton*, Esquire, was in attendance.

Mr. *Worthington* handed in his answers to Questions 1, 2, and 3.

*Ans. to Ques. 1.* On the principle of the Civil Service Act, having reference at the same time to length of service and competency, situation and importance of the Port of Entry, combined with the nature, description and amount of duty, to be performed.

*Ans. to Ques. 2.* The expenses of collection at the Port of Dunnville, are consequent upon leave of absence being given to the Collector, on the ground of severe bodily affliction and old age. The Collector has been in the Customs service thirty-eight years, and is now seventy years of age.

*Ans. to Ques. 3.* The papers in this case being on record in the Court, I can only answer to the best of my knowledge and belief from memory. The charge was for making fraudulent returns or entries in the Distillery Book of the quantity of spirits produced daily. The facts are mainly admitted as being substantially correct. The deficiency was in the quantity of spirits returned or entered. I do not recollect the quantity, but my impression is that it was not ascertained. The matter was disposed of by a fine of One Thousand Dollars, (*vide* Public Accounts, page 34, Return No. 11½). The balance of \$250 was paid to the Revenue Inspector as his proportion of the fine, for the information which led to the discovery of the fraud.

*W. H. Griffin*, Esquire, appeared and handed in the following statement, agreeable to the order of the Committee on Monday last.

STATEMENT in detail of the amount paid to each of the Railways in Canada per Mile per Annum for carrying the Mails since the establishment of the said Railways, and of the Orders in Council or agreements under which the said Railways respectively have been paid, shewing the facts for each year.

An Order in Council, under the provisions of the General Railway Act, was passed in September, 1858, determining the rate to be paid for Railway Mail Service at \$30 per Annum per Mile of Railway for a service once a day each way by Day Train, and at \$40 per Annum per Mile for service by a Night Train.

A copy of this Order is appended.

All Canadian Railways, with the exception of the Grand Trunk and Great Western, for the period of service anterior to the date of the Order in Council, and of the Montreal and Rouse's Point Railway, existing previous to the date of the General Railway Act, have been paid for Mail Service in each year in conformity to the rates directed by the Order in Council.

For the Mail service performed prior to the date of the Order in Council, the Grand Trunk Railway has been paid at the rate of \$110 per mile of Railway per annum, and the Great Western at the rate of \$100 per mile, being the rates respectively demanded by those



Roads, supported as regards the Grand Trunk by the alleged assent of the Postmaster General for the time being to a minute of the Grand Trunk Railway Board of Directors, dated 17th August, 1853, specifying that rate as the amount the Company was willing to accept. Subsequently both Roads have been credited for Mail Service performed, at the rates of the Order in Council, equivalent, in each case, to \$70 per mile per annum, for a service vice each way, every 24 hours, once by Day Train and once by Night Train.

The only Road not considered to fall under the operation of the Order in Council is the Montreal and Rouse's Point Railway (dating prior to the General Railway Act), to which the payment for Mail Service has continued unaltered for a long series of years, commencing before any other Railway was undertaken in the Province, the amount does not vary materially from the rates of the Order in Council, the payment being equivalent to a rate of about \$36 a mile for each daily service.

The total payments for Railway Mail service have been as follows from 1851 inclusive.

|                                          | Year ended 31st March, 1852. | Year ended 31st March, 1851. | Year ended 31st March, 1850. | Year half to 30th Sept., 1857. | Year ended 30th Sept., 1858. | Year ended 30th Sept., 1859. | Year ended 30th Sept., 1860. | Year ended 30th Sept., 1861. |
|------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
|                                          | \$ cts.                      | \$ cts.                      | \$ cts.                      | \$ cts.                        | \$ cts.                      | \$ cts.                      | \$ cts.                      | \$ cts.                      |
| Montreal & Lake Champlain                | 4307 00                      | 5695 05                      | 6150 50                      | 7817 50                        | 6057 00                      | 9402 00                      | 6138 50                      | 6078 50                      |
| St. Lawrence & Atlantic                  | 600 00                       | 563 33                       | 2306 06                      |                                |                              |                              |                              | 6998 50                      |
| Northern Railway (Toronto & Collingwood) |                              |                              | 468 14                       | 150 00                         | 6000 00                      | 10400 00                     | 5200 00                      | 3315 00                      |
| Grand Trunk                              |                              |                              | 2394 00                      | 8000 00                        | 8000 00                      | 10000 00                     | 833 31                       | 174 28                       |
| Grand Trunk and Prescott                 |                              |                              |                              | 16000 00                       | 10256 00                     | 4800 00                      | 82048 00                     | 50 00                        |
| Ottawa and Ontario                       |                              |                              |                              | 600 00                         | 2400 00                      | 600 00                       | 9940 00                      | 9940 00                      |
| Errie and Ontario                        |                              |                              |                              | 1028 00                        | 2600 00                      | 1922 00                      | 733 00                       | 175 50                       |
| Cobourg and Peterboro'                   |                              |                              |                              | 500 00                         | 1000 00                      | 1000 00                      | 30 00                        | 135 00                       |
| Industry and Lanerac                     |                              |                              |                              | 50 00                          | 50 00                        | 30 00                        |                              | 561 55                       |
| Buffalo, Brant and Goderich              |                              |                              |                              | 5600 00                        |                              |                              |                              | 20 00                        |
| Fitch                                    |                              |                              |                              |                                |                              |                              | 8122 42                      | 4830 00                      |
| London and Pt. Stanley                   |                              |                              |                              |                                | 960 00                       | 960 00                       | 960 00                       | 960 00                       |
| Lindsay, Port Hope and Peterboro'        |                              |                              |                              |                                |                              |                              | 838 83                       | 2294 03                      |
| Brookville and Ottawa                    |                              |                              |                              |                                |                              |                              | 500 00                       | 1910 09                      |
| St. Johns, C. E., and Granby             |                              |                              |                              |                                |                              |                              |                              | 712 50                       |
| Quebec and Riviere du Loup (Lessees)     |                              |                              |                              |                                |                              |                              |                              | 900 00                       |
|                                          |                              |                              |                              |                                |                              |                              |                              | 1732 50                      |

\* NOTE. In addition to these sums paid the Great Western and Grand Trunk Railway in 1861, for the service of that year, the arrears due by the Post Office to those Roads for Mail conveyance to 31st December, 1860, including payment at the rate of \$110 per mile to the Grand Trunk, and \$100 per mile to the Great Western up to date of Order in Council, of September, 1858, were on 25th January, 1861, transferred to the credit of those Roads with the Receiver General.

To Grand Trunk arrears to 31st December, 1860. .... \$118,144 89  
 To Great Western do. .... \$143,747 08  
 do.

W. H. GRIFFIN,  
 Dy Postmaster General.

POST OFFICE DEPARTMENT,  
 Quebec, 8th May, 1862.

COPY of a REPORT of a Committee of the Honorable the Executive Council, dated 10th September, 1858, approved by His Excellency the Governor General in Council, on the 17th September, 1858.

On a Report dated 18th June, 1858, from the Honorable the Postmaster General, submitting for the consideration of your Excellency in Council that it is highly expedient that some definite and authoritative settlement should be had of the rate of compensation to be awarded to Railway Lines throughout the Province for the transport of the Mails, and stating that he is of opinion that the following rates should be adopted.

*First*—For a service once a day each way by travelling Post Office, fitted up for the purposes of the Mail, and occupying the space of one-third of an ordinary Car :—

Forty Dollars per mile of Railway per annum for a night train.

Thirty Dollars per mile of a Railway per annum for a day train.

*Second*—For Mails sent by Railway as ordinary Baggage or Freight, in charge of Company's or Post Office Guard, and without travelling Post Office :—

When not exceeding two cwt. in weight, two cents per single train per mile.

*Third*—Any additional number of daily or nightly trips or excess of accommodation required for the travelling Post Office over and above the third of a Car under the first clause, or of weight of Mails sent under the second—to be paid for in proportion at the rates therein named.

The Postmaster General believes that the rates above recommended, carrying an average advance of 75 per cent upon rates for other description of freight, may fairly be held to include a sufficient compensation for the advantage given to the public in the transport of the Mails by the more speedy trains (passenger trains).

The Committee recommend the adoption of the Report of the Postmaster General.

Certified.

(Signed)

WM. H. LEE,  
C. E. C.

On motion of Mr. *McDougall*, it was

*Ordered*, "That the proper persons be summoned before the Committee, to explain in detail the expenditure in the several public departments under the head of Contingencies."

On motion of Mr. *Starnes*, it was

*Ordered*, "That the accounts in detail of the amounts paid the Queen's Printer, in "unprovided items," be laid before the Committee."

On motion of the *Chairman*, it was

*Ordered*, "That Mr. *Langton* state to the Committee the names of the Creditors of the Province for Sterling Loan Account, and the rate of interest paid for it, and also the rate of interest paid the London Agents for Balances, and also the Balance due Government on the sales of Crown Lands."

Adjourned until Monday next, at 10 o'clock, A. M.

*Monday, 12th May, 1862.*

COMMITTEE MET.

MEMBERS PRESENT :

JOHN SIMPSON, ESQ., CHAIRMAN.

Mr. BENJAMIN,  
Mr. CHAPAIS,  
Mr. DESAULNIERS,  
Mr. DUNSFORD,  
Hon. Mr. FOLEY,  
Mr. HAULTAIN,  
Mr. HOWLAND,  
Mr. JACKSON,  
Mr. JOBIN,  
Hon. Mr. J. S. MACDONALD,  
Mr. MCDougALL,  
Mr. POPE,  
Mr. SIMARD,  
Mr. STARNES,  
Mr. STREET, and  
Mr. WHITE,

*John Langton*, Esquire, was in attendance.

*W. Ford*, Esquire, of the Crown Land Department, and *J. Baine*, Esquire, of the Department of Public Works, were present in obedience to summons of Committee.

On motion of Mr. *McDougall*,

*Ordered*, That Mr. *Langton* do furnish the Committee with a statement, showing the gross amount charged for contingencies in each of the Public Departments for each year since 1852, inclusive, classified under the different heads.

On motion of Mr. *Howland*,

*Ordered*, That Mr. *Langton* do furnish the Committee with a comparative statement of the total annual Revenue and Expenditure of the Province since 1855 and inclusive of that year, distinguishing the different sources of each, but omitting therefrom all receipts on account of Loans. Also a statement of payments and receipts on account of Loans as a distinct statement.

Mr. *Langton* was further Examined.

[By Mr. *McDougall*.]

*Ques. 4.* The Committee observe that in answer to the Public Accounts Committee of 1858, Mr. *Harrington* stated that he exercised no control on the expenditure for contingencies, but paid such as he was "ordered," and "two or three years after the Union, the Heads of Departments began to obtain separate orders in Council for themselves, which increased the amount." Has there been any change of system since?

*Ques. 5.* Is there any check in your Department on this Expenditure?

*Ques. 6.* Can you suggest any means of preventing the large increase in expenditure under the head of Contingencies?

Witness was allowed to send his replies in writing.

And then he withdrew.

*W. Ford*, Esquire, Accountant, Crown Lands Department, Examined.

Witness handed in to the Committee Contingent Accounts for Printing and Stationery of the Crown Lands Department, of Messrs. *Desbarats & Derbshire*, *S. B. Foote*, *A. Coté*, and *Thompson & Co.*, for the year 1861.

[By Mr. *Starnes*.]

*Ques. 7.* Up to what period do these accounts extend?—*Ans.* 31st December, 1861.

*Ques. 8.* Has there been any Stationery furnished to the Department by Mr. *S. B. Foote*, since the sum of \$11,567 38 has been paid, and by whose authority?—*Ans.* There has. But I cannot state by whose authority.

On motion of Mr. *Starnes*, it was

*Ordered*, That the account of such Stationery be procured, and produced to this Committee?

[By Mr. *McDongall*.]

*Ques. 9.* Under whose authority are purchases of Stationery, Printing, &c. made, and other contingent expenses incurred in your Department?—*Ans.* The Assistant Commissioner.

[By Mr. *Jackson*.]

*Ques. 10.* Is it the duty of any Officer of the Government to check or regulate the charges for Contingencies in your Department, and if so, whose?—*Ans.* I think it is the duty of Mr. *Ross*, the Clerk of Contingencies. His appointment dates back, I think, to the year 1857.

[By Mr. *Howland*.]

*Ques. 11.* Can you furnish the Committee with a copy of the account as furnished for the item of \$7,220 paid *Derbshire & Desbarats*?

*Ordered*,—That witness procure such statement of account, for the Committee.

On motion of Mr. *White*, it was

*Ordered*,—That *Andrew Russell*, Esquire, Assistant Commissioner of Crown Lands, be summoned to appear before the Committee to-morrow.

On motion of the *Chairman*, it was

*Ordered*,—That witness supply the Committee with copies of the different forms, printed by Mr. *Foote*, of which the number exceeded 1,000—so far as they can be furnished, and also with samples of the following goods, furnished by Mr. *Foote*:—

|                                       |                |
|---------------------------------------|----------------|
| <i>Plain Foolscap</i> , charged ..... | \$12 per ream. |
| <i>Note Paper</i> " .....             | 4 " "          |
| <i>Envelopes</i> " .....              | 10 p 1000.     |

|                             |         |                |
|-----------------------------|---------|----------------|
| <i>Hand Made Foolscap</i>   | .....   | \$13 per ream. |
| <i>Note Paper</i>           | “ ..... | 5 “            |
| <i>Sealing Wax</i>          | “ ..... | 6 per box.     |
| <i>Red Tape</i>             | “ ..... | 18 per gross.  |
| <i>Swan Quills</i>          | “ ..... | 12 per 100.    |
| <i>Pen Holders</i>          | “ ..... | 2 per doz.     |
| <i>Pencils</i>              | “ ..... | 1 50 p'r doz.  |
| <i>Pens</i>                 | “ ..... | 2 per box.     |
| <i>Penknives</i>            | “ ..... | 4 each         |
| <i>Buff Envelopes</i>       | “ ..... | 15 per 1000    |
| <i>Bottles of Black Ink</i> | “ ..... | 2 each         |
| <i>Quart Mucilage</i>       | “ ..... | 12             |
| <i>Vesta Matches</i>        | “ ..... | 3 per box.     |
| <i>White Blotting Paper</i> | .....   | 12 per ream.   |
| <i>Inkstands</i>            | “ ..... | 4 each.        |

On motion of the *Chairman*—

*Ordered*,—That witness do furnish copies of the notices printed by Mr. *Colé*, where, in each case the number exceeded 1000, and that he also do furnish samples and copies of the items charged in *Thompson's* account.

Adjourned until to-morrow, at 10 o'clock, A. M.

*Tuesday, May 13th, 1862.*

#### COMMITTEE MET.

MEMBERS PRESENT.

JOHN SIMPSON, Esq., CHAIRMAN.

Mr. BUCHANAN,  
 Mr. CHAPAIS  
 Mr. DESAULNIERS,  
 Mr. DUNSFORD,  
 Hon. Mr. FOLEY,  
 Mr. HAULTAIN,  
 Mr. JACKSON,  
 Hon. Mr. J. S. MACDONALD,  
 Mr. MCDUGALL,  
 Mr. POPE,  
 Mr. SIMARD,  
 Mr. STARNES,  
 Mr. STREET, and  
 Mr. WHITE.

*Andrew Russell*, Esquire, Assistant Commissioner of Crown Lands, appeared in obedience to order of Committee.

In conformity with the order of yesterday, the samples of articles furnished by Mr. *S. B. Foote*, to the Crown Lands Department, were laid before the Committee.

*Andrew Russell*, Esquire, was then Examined

[By the *Chairman*,]

Ques. 12. In what manner and by whom, are the articles of stationery required in

your Department, ordered; is any agreement made with the parties furnishing supplies as to the prices they should charge, and how are such articles distributed among the officers of the Department?—*Ans.* Since the passing of the order in Council of the 4th of June, 1858, the articles of Stationery required in the Department have been procured by requisitions addressed to Mr. *Thomas Ross*, Accountant of the Contingencies. These requisitions are prepared by the heads of the respective Branches, and submitted for approval and signed by the Commissioner or Assistant Commissioner. The accounts are sent to the Department, and examined by the heads of the Branches, who initial the articles they have received in detail. The account is then certified by the Commissioner or Assistant Commissioner and returned to Mr. *Ross* for payment. I am not aware whether any agreement is made by the Accountant of Contingencies with the parties furnishing supplies as to the prices. With reference to the prices, I beg to submit a copy of a letter I addressed to the Auditor General on the subject, to which I have not yet received a reply. When any unusual article of furniture or stationery is required, I require an estimate of the cost to be procured, previous to signing the requisition. The articles of stationery are handed to the heads of the branches.

Copy of letter above referred to

CROWN LANDS DEPARTMENT,  
ACCOUNTANTS' BRANCH,  
Québec, 5th January, 1861.

SIR,—I beg to submit Mr. *Foote's* account for Stationery and Printing for the quarter ending 31st ult., with a view to ascertaining how such accounts should be audited previous to certifying them for payment by Mr. *Ross*, as none of the employés of this Department have the requisite knowledge of the Stationery or Printing business to enable them to perform the duty.

I am, Sir,  
Your obedient servant,  
(Signed, ANDREW RUSSELL,  
Assistant Commissioner.

John Langton, Esq.,  
Auditor of Public Accounts,  
&c., &c., &c.

[By the Chairman.]

*Ques.* 13. Are the articles produced fair samples of those mentioned in the memorandum named to Mr. *Ford*, and are the prices affixed to them those which have been paid by the Department? *Ans.*—I think they are. Yet, as the articles have been got from time to time and used, I cannot speak with certainty. I have no copies of the accounts, so cannot reply as to the prices. They can be seen in the accounts.

[By Mr. *White.*]

*Ques.* 14. In what manner has the Printing for your Department been performed, and by whom, and if tendered for during the past year?—*Ans.* The Printing has been done by the *Queen's Printer*, Mr. *Foote*, Mr. *Colé*, Mr. *Cary*, and *Hunter, Rose & Co*, on requisition, in the same manner as the Stationery. I am not aware whether the Accountant of Contingencies received any tenders. None were sent to the Department.

*Ques.* 15. Have you received from Mr. *S. B. Foote* a quantity of Stationery and material for your Department for the current year, and if so, who ordered the same, and when, and whether the quantity furnished, is it in advance of the requirements, and also whether it is usual to have on hand so large a stock as at present?—*Ans.* About the middle of March last we received a quantity of Stationery from Mr. *S. B. Foote*. It was ordered by the Commissioner in October last. The Commissioner thought it better to

take a large amount, to save the trouble of constant application. The quantity furnished in advance of the requirements is larger than usual.

[By Hon. Mr. *Foley*.]

*Ques.* 16. By what authority were these accounts of Mr. *Footc*'s paid, and by whom audited before payment? Describe the usual mode of presenting, auditing, and paying such accounts, and how done, with respect to these accounts?—*Ans.* Mr. *Footc*'s accounts were examined and certified in the same manner as the others; and as to the mode, I beg to refer to my answer to the first question.

On motion of Mr. *White*, it was

*Ordered*, That Mr. *Thomas Ross*, Accountant of Contingencies, be summoned to appear before this Committee forthwith.

[By Mr. *White*.]

*Ques.* 17. Is it true that the quantity of Stationery supplied by Mr. *Footc* lately did not create alarm for the stability of the building, when stored in your Department? and did you not find it necessary to obtain the services of competent persons to inspect the building as to its security, and what was the result of such inspection?—*Ans.* When certain repairs were made on the building some years ago, it was ascertained that the joists were in places much injured by dry rot, and as we have not space in the lower part of the building for many heavy cases containing old records, they have been placed in the attics; and shortly after we took possession of the building the floors sunk a little, and we had the building examined by an officer of the Department of Public Works, who was of opinion that the partitions would sustain the floors from further sinking, but the clerks are not without apprehension as to the safety of the floors, and one of them did express his alarm at the addition of the Stationery received from Mr. *Footc*. I examined the room, and did not think it necessary to request an inspection.

On motion of Mr. *Street*, it was

*Ordered*, That the proceedings of the Committee, up to the present time, be printed, and that henceforth the further proceedings be daily printed for the use of the Members of the Committee.

[By Colonel *Haultain*.]

*Ques.* 18. When recommending or sanctioning the payment of Mr. *Footc*'s bill, did you draw the attention of the Commissioner of the Department to the character of the charges made?—*Ans.* When Mr. *Footc* sent in his first account, I drew the attention of the Commissioner to the fact that some of his charges were higher than those of the Queen's Printer, and suggested that as none of the employés have the requisite knowledge of the Stationery and Printing business to enable them to audit the account, I should be allowed to submit the account and the question of audit to the Auditor of Public Accounts, which he approved, and I accordingly wrote the letter referred to in my answer to the first question.

*Ques.* 19. Can you state when Mr. *Footc*, the proprietor of the *Morning Chronicle*, first commenced supplying the Departments with Stationery?—*Ans.* In November, 1860.

*Thomas Ross*, Esquire, Paymaster of Contingencies, called in and Examined.

[By Mr. *White*.]

*Ques.* 20. When were you appointed to audit the accounts of the various Departments, and under what authority, and what are your duties?—I was appointed in June, 1858, Paymaster of the Contingencies, under the authority of an Order of Council. I never had

any authority given to me to audit accounts. My duties are simply to pay the accounts when they have been certified to me for payment, by the head or deputy head of the different Departments.

*Ques.* 21. Are you aware that any further supply of Stationery has been ordered to Mr. *Foote*, and for what Departments, and by whose authority?—*Ans.* I have paid one account, since January last, in favor of Mr. *Foote*, for the sum of \$3248, certified by Mr. *Russell* of the Crown Lands Department. No orders have been passed through my hands.

[By Mr. *McDougall*.]

*Ques.* 22. Mr. *Russell* has informed the Committee that requisitions for Stationery, &c., are addressed to you. Will you explain how this is?—*Ans.* A rule existed for some time that all requisitions for Stationery, &c., should be transmitted to me. It was simply to prevent subordinates in the public service from ordering articles required, except through the Deputy Head of each Department. No discretion was left to me as to whom the requisition should be sent, as on the face of them was written, that the article was to be obtained from "*The Queen's Printer*," "*A. Côté*," or "*S. B. Footé*," as the case might be. The system has fallen into disuse in the service. The Crown Lands Department continued it in its integrity the longest, but latterly it has broken the rule in very many instances.

On motion of Mr. *McDougall*, it was

*Ordered*, That witness do furnish the Committee with a statement of the total amount paid up to this date to Mr. *Footé* for Stationery, Printing, &c., for the various Departments.

The witness then withdrew.

*Ordered*, That the Clerk do request the attendance of *Fennings Taylor*, Esquire, Deputy Clerk and Clerk's Assistant of the Legislative Council; *Henry Hartney*, Esquire, Assistant Chief Office Clerk, Legislative Assembly; *Robert Hunter*, Esquire, of the firm of *Hunter, Rose & Co.*, Printers to the Legislative Assembly; and *Andrew Russell*, Esquire, Assistant Commissioner of Crown Lands, before the Committee, on to-morrow at half past 10 o'clock A.M.

Adjourned until to-morrow at half past 10 o'clock, A. M.

Wednesday, May 14th, 1862.

COMMITTEE MET

MEMBERS PRESENT :

JOHN SIMPSON, Esq., CHAIRMAN

Mr. BUCHANAN,  
Mr. CHAPAIS,  
Hon. Mr. DRUMMOND,  
Mr. DUNSFORD,  
Hon. Mr. FOLEY,  
Hon. Mr. GALT.  
Mr. HAULTAIN,  
Mr. HOWLAND,  
Mr. JACKSON,  
Mr. JOBIN,  
Mr. LE BOUTILLIER,  
Hon. Mr. J. S. MACDONALD,



Mr. MORRISON,  
Mr. McDUGALL,  
Mr. POPE,  
Mr. SIMARD,  
Mr. STARNES,  
Mr. STREET, and  
Mr. WHITE.

*Andrew Russell*, Esquire, appeared and handed in the following document:—

*Copy of Departmental Orders.*

November, 1857.

“No expense whatever, either for furniture, instruments, books, stationery, &c., will be incurred without the order of the Commissioner or Assistant, to whom application must be made to that effect when necessary.”

July 1st, 1859.

“To insure accuracy in checking the accounts for stationery, printing, binding, &c., no verbal orders must be given. The requisition must be sent to the Accountant of Contingencies previous to the stationery being procured or the maps of books being sent to the binder. Every article, however trifling in value, must be entered in the requisition.”

(Signed)

A. RUSSELL,  
*Asst. Commissioner.*

March 5th, 1862.

“No maps are to be given to be mounted, nor any books to be bound, nor is any stationery, printing, or furniture to be ordered until the necessary requisition has been approved, and an estimate of the cost of the work or materials must be procured, before the approval of the order.”

(Signed)

A. RUSSELL,  
*Asst. Commissioner.*

*Thomas Ross*, Esquire, appeared and handed in the following statement agreeable to the order of the Committee yesterday:—

S. B. FOOTE.

STATEMENT of Stationery and furnished to the Public Departments during the years 1860, 1861 and 1862.

| DEPARTMENTS.                | 1860.    | 1861.     | 1862.    |
|-----------------------------|----------|-----------|----------|
|                             | \$ cts.  | \$ cts.   | \$ cts.  |
| Provincial Secretary.....   | 1,072 00 |           |          |
| Provincial Registrar.....   | 190 25   |           |          |
| Inspector General.....      | 1,755 77 | 2,200 00  |          |
| Receiver General.....       | 539 00   | 1,917 30  |          |
| Public Works.....           |          | 110 00    |          |
| Crown Law Department .....  | 264 00   | 165 00    | 1,766 00 |
| Bureau of Agriculture ..... |          |           | 6,313 00 |
| do do .....                 |          |           | 651 90   |
| Crown Land's Office.....    | 332 05   | 11,567 38 | 3,284 00 |

THOMAS ROSS,

*Acct.* —————

Quebec, 13th May, 1862.

Mr. *Russell* further Examined,

[By Mr. *McDougall*.]

*Ques.* 23. Will you explain how the rule you have just handed in, operated to prevent unnecessary supplies, or in what way it secured the public against extravagant charges?—

*Ans.* When the Heads of the branches brought me a requisition for stationery, &c., I examined it and judged from my knowledge of the business of the Branch, whether the articles were requisite, and that the quantity was necessary, but the requisition had no reference to the prices of the articles.

*Ques.* 24. Do you mean to say that if articles were charged at 3, 4, or 5 times their value, you would not have objected to the account, or that you had no power to object?—

*Ans.* The only means I had of judging of the cost of stationery, &c., were the accounts of the *Queen's Printer*, who formerly supplied all. On Mr. *Foote* sending in his first account I observed that his charges for certain articles were higher than those of the *Queen's Printer*. I drew the attention of the Commissioner to the fact, and suggested that as none of the employés in the Department had the requisite knowledge of the business of stationery, printing, bookbinding, &c., to enable them to judge of the prices which should be allowed, I should be permitted to write the Auditor of Public Accounts, stating the fact, and requesting to learn how the accounts should be audited. I did not form any opinion as to whether I had any power in the matter.

[By Mr. *Jackson*.]

*Ques.* 25. In the copy of the Departmental order of March 5, 1862, it is provided that no books, stationery, &c., should be ordered until the cost of the work or material is procured and approved. By whom was the estimate to be examined and approved?—*Ans.* By the Head or Deputy Head of the Department, who would consult the trade.

On motion of Mr. *Starnes*, seconded by Mr. *Morrison*,

*Ordered*, That a short-hand writer be employed to aid the Committee in its proceedings.

[By Mr. *McDougall*.]

*Ques.* 26. You have stated in answer to a previous question that the Auditor did not reply to your letter. Did you take any other steps to reduce the unusual and improper charges in Mr. *Foote's* account, or were they paid as a matter of course?—*Ans.* The account was sent with the letter to the Auditor of Public Accounts, and I do not remember having seen it since. I proposed to the Commissioner that we should import all the stationery we required, who replied that the Government would consider the proposition.

[By Mr. *Pope*.]

*Ques.* 27. Under the order the 4th March would you be at liberty to order any stationery or printing without first ascertaining what the cost would be?—*Ans.* My Departmental order was intended as a check upon the employés of the Department. I could amend or alter it when I thought necessary.

The Chairman laid before the Committee the following statement in relation to Excise from the Assistant Commissioner of Customs :



*John Langton, Esquire*, appeared and handed in the following answers to questions Nos. 4, 5, and 6, submitted on Monday last. And also the following statement of contingent expenditure of the Departments from 1858 to 1861 inclusive, ordered to be furnished (same date).

*Ans. to Ques. 4.*—By the Civil List, there is an appropriation for the contingencies of the Departments, which were paid by an officer of the Secretary's Department, called the Clerk of Contingencies. He only paid the contingencies of the Departments as they stood on the Civil List, and had nothing to do with the Post Office, Crown Lands, Public Works and Customs, which had their own Funds, or with Departments subsequently established, as the Bureau of Agriculture. Within the last two or three years an attempt has been made to reduce the number of Accounting Departments, and almost all contingencies are now paid by him, excepting those of the Customs Branch, the Post Office, and the Militia Department. The Crown Lands Department still pays some of its contingencies, and the Department of Public Works pays the contingencies of its outside Branches, though not those of the Department itself.

*Ans. to Ques. 5.*—I have no check upon this branch of expenditure. I do not see the accounts until they are paid, when the Clerk of Contingencies sends them to me as vouchers for the money entrusted to him. The only accounts of the nature of contingencies which I see before they are paid, are some printing and stationery accounts of the Customs, which are sent to me with an application that a warrant may issue. The Commissioner of Customs certifies the account, the certificate only implying that the articles were ordered and delivered; but he does not certify to the correctness of the prices charged, and I having no cognizance of the articles delivered, have very little opportunity of verifying their correctness in this latter respect.

*Ans. to Ques. 6.*—I think there is very little doubt that a great reduction might be made under this head. From the difficulty which I experience in checking the few accounts of this nature which come to me before payment, I am convinced that no one in the position of the Clerk of Contingencies can have the means of efficiently auditing them. The largest item in amount, and the one in which there is the greatest room for improvement, is that of printing and stationery, and I will, in the first instance, confine myself to that head. In the great majority of cases, the Clerk of Contingencies never sees the article which is charged for, and even if he had a practical knowledge of the business, he has no means of knowing whether the price is a fair one. He has the certificate that the Deputy Head of some Department received a penknife, a bottle of red ink, or a ream of paper, but he knows nothing of their size or quality, by which to judge of the proper price. Even if specimens of each were sent with the account, which would not always be possible, he would still have but a small check upon undue expenditure, as if the goods are of an unnecessarily extensive character, they are already delivered and consumed. In order to secure economy, we must begin earlier, than, at the auditing and paying of the account. The first step must be in giving the order, and the same person who gives the order should check the account, not only to ascertain that he has got all the goods that he ordered, but that they are of the quality and at the price which he intended. It is the person who gave the order must be responsible for the correctness of the account in every particular, even if the payment of the money be entrusted to other hands. This may be secured in two ways, either by the Deputy Head who gave the order auditing the account, even if he sends it to the Clerk of Contingencies for payment, or by the Clerk of Contingencies ordering the goods on the requisition of the Deputy Head.

I have reason to believe that the Contingencies of the Post Office, the auditing and paying of which are altogether in the Department, are more strictly audited than those of any other Department, and I believe that when the Crown Lands Department paid its own contingencies, the accounts were more closely looked into than they are now. In so far, therefore, the change which has been made with a view of centralizing the expenditure and diminishing the number of separate accounting branches has probably acted injuriously; but I do not think that the error has been in the principle of centralization, but in the manner of its being carried out. If the Assistant Commissioner of Crown Lands, for

instance, has ordered some stationery, I believe him to be the only person who can properly audit the account when sent in; but there is no reason why he should not do so as effectually before affixing his signature to it as an authority for the Clerk of Contingencies to pay, as he did formerly, when the same signature was authority to the Cashier of his own Department to pay. In both cases the accounts would afterwards come to me for final audit to ascertain whether the Clerk of Contingencies or the Accountant of the Crown Lands Department, had proper vouchers and proper authority for all his payments. The error appears to be in this, that the Deputy Heads when they certify an account for the Clerk of Contingencies to pay, trust too much to his check, which from the nature of the case must be very imperfect, instead of taking upon themselves the whole responsibility of its correctness in every particular.

It appears to me, therefore, that if the present system is continued, or in as far as it is continued, it should be clearly understood that the Deputy Head certifying takes the whole responsibility as much as if he had signed a check for the amount, the Clerk of Contingencies merely acting as cashier. There would however remain this difficulty with regard to stationery and printing especially, that it cannot be expected that the Deputy Heads, amidst all their other departmental duties, should have that detailed knowledge of the prices of different qualities of stationery and different styles of printing and binding, which are necessary to secure due economy, and which might easily be acquired by a person dealing largely in such matters, and whose principal business it would be. I think, therefore, that all orders should be given by one man, probably the Clerk of Contingencies, who as he has many other duties to perform might have a clerk attached to his office with practical knowledge of the subject. Any Deputy Head requiring any printing or stationery should send a requisition to the Clerk of Contingencies, where necessary, giving personal instructions to the printer to whom he was referred, but the order should emanate from the Clerk of Contingencies—an exactly similar plan is now followed with regard to furniture. If a desk or a box of pigeon holes is wanted, the Deputy Head does not order it himself, but he sends a requisition to the Department of Public Works. A cabinet maker is sent who takes instructions as to the exact article wanted, and the Department of Public Works orders it and arranges for the price. So it would be with printing and stationery. The Government might have a contract, or might exercise their legitimate patronage by instructing the Clerk of Contingencies whom to employ, but he would have a schedule of prices, would have instructions as to the quality of the articles to be furnished, and in many cases would have special contracts. A large part of the departmental printing consist of blank forms which by the custom of the trade is charged as rule and figure work at double composition, although in fact the cost is very little more than the paper and press-work. In such cases there is no doubt that any printer would be willing to contract far below the ordinary trade rates. By this means I believe that fully one-half of the large item of printing and stationery might be saved.

The other heads of expenditure are not so important, and not probably susceptible of any thing like as great a reduction; but I am certain a very large reduction might be effected. The number of newspapers taken in some of the Departments is unnecessarily large, and very nearly the same remarks which I have made on stationery apply to advertising. It is not only the number of papers in which advertisements are inserted, but the style of advertisement often adopted which renders the cost so heavy. I have seen Government advertisements extending down a whole column which might have been included in twenty lines. Telegraphing has also increased very much of late, probably in many cases where a letter might have served all useful purposes.

There is another head of expenses which I have classed as Maintenance of Office, which I am certain might be materially reduced, some suggestions with regard to which have been already prepared for Government by a Committee of Deputy Heads.

ANALYSIS of the Contingencies of the Departments, from 1858 to 1861, inclusive.

| DEPARTMENT.           | Year.                 | Permanent Staff. | Extra Clerks and Services. | Printing and Stationery. | Newspapers and Advertising. | Postages and Telegraphs. | Maintenance of Offices. | Sundries. | Total of the Year. |           |
|-----------------------|-----------------------|------------------|----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------|-----------|--------------------|-----------|
| GOVERNOR'S SECRETARY. | 1858                  | 7,058 18         | 160 00                     | 1,098 73                 | 461 01                      | 1,113 62                 | 675 30                  | 151 70    | 10,719 54          |           |
|                       | 1859                  | 6,954 00         |                            | 752 70                   | 521 44                      | 380 22                   | 1,439 55                | 823 50    | 10,871 41          |           |
|                       | 1860                  | 6,954 00         |                            | 13,90 63                 | 279 24                      | 1,156 14                 | 1,973 23                | 266 50    | 12,019 74          |           |
|                       | 1861                  | 7,120 66         | 30 00                      | 1,765 96                 | 329 27                      | 1,042 61                 | 2,182 12                | 377 53    | 12,847 47          |           |
|                       | PROVINCIAL SECRETARY. | 1858             | 25,712 96                  | 1,507 30                 | 4,290 32                    | 442 49                   | 825 97                  | 1,342 97  | 528 90             | 34,650 91 |
|                       |                       | 1859             | 24,186 76                  | 924 50                   | 3,511 65                    | 614 46                   | 291 44                  | 1,582 49  | 288 58             | 31,399 88 |
|                       |                       | 1860             | 23,688 74                  | 915 40                   | 5,026 01                    | 1,245 09                 | 1,181 47                | 1,648 42  | 120 00             | 33,825 13 |
|                       |                       | 1861             | 24,386 76                  | 1,422 40                 | 2,700 10                    | 3,479 65                 | 1,935 29                | 1,289 09  | 310 00             | 35,523 29 |
|                       |                       | 1858             | 7,951 04                   | 1,244 70                 | 591 31                      | 6 00                     | 19 91                   | 315 85    | 30 00              | 10,152 81 |
|                       | PROVINCIAL REGISTRAR. | 1859             | 6,804 16                   | 761 02                   | 740 51                      | 4 00                     | 197 64                  | 197 64    |                    | 8,509 33  |
|                       |                       | 1860             | 6,630 00                   | 1,693 81                 | 2,013 02                    |                          | 52 62                   | 497 88    |                    | 10,901 33 |
|                       | RECEIVER GENERAL.     | 1861             | 20,095 26                  | 2,600 53                 | 865 35                      |                          | 52 18                   | 654 57    |                    | 10,330 13 |
|                       |                       | 1858             | 20,895 26                  | 3,631 10                 | 4,762 21                    | 366 04                   | 536 68                  | 1,625 01  | 413 00             | 31,431 30 |
|                       |                       | 1859             | 21,883 34                  | 2,037 00                 | 2,147 18                    | 341 22                   | 456 56                  | 1,345 77  | 184 48             | 28,845 55 |
|                       |                       | 1860             | 18,860 00                  | 2,042 50                 | 2,944 88                    | 353 49                   | 2,641 62                | 2,005 99  | 457 00             | 29,395 48 |
|                       |                       | 1861             | 20,335 00                  | 722 00                   | 4,263 60                    | 211 65                   | 1,182 91                | 1,975 52  | 138 50             | 28,829 14 |
| FINANCE MINISTER.     | 1858                  | 24,542 25        | 2,282 41                   | 2,958 45                 | 224 80                      | 611 22                   | 2,443 70                |           | 33,062 83          |           |
|                       | 1859                  | 24,824 24        | 1,277 15                   | 2,870 54                 | 161 57                      | 591 12                   | 2,834 31                | 23 00     | 32,861 93          |           |
|                       | 1860                  | 25,291 72        | 278 00                     | 3,196 71                 | 275 30                      | 1,338 85                 | 3,460 72                | 41 60     | 33,882 90          |           |
|                       | 1861                  | 24,951 55        | 202 00                     | 4,006 02                 | 188 00                      | 1,290 09                 | 2,382 37                | 224 50    | 33,245 43          |           |
|                       | 1858                  | 9,150 02         | 287 50                     | 385 10                   | 17 60                       | 134 25                   | 61 50                   |           | 10,048 96          |           |
| AUDIT BRANCH.         | 1859                  | 9,522 50         | 77 50                      | 279 62                   | 17 60                       | 25 43                    | 10 50                   | 43 25     | 9,976 40           |           |
|                       | 1860                  | 9,680 00         |                            | 339 20                   | 12 75                       | 281 00                   | 179 55                  | 60 00     | 10,552 59          |           |
|                       | 1861                  | 9,783 33         |                            | 480 64                   | 2 00                        | 229 58                   | 83 75                   | 100 00    | 10,694 30          |           |
|                       | 1858                  | 14,887 50        | 1,755 34                   | 14,904 68                | 194 52                      | 71 65                    | 1,448 86                | 1,148 51  | 34,411 16          |           |
| CUSTOM BRANCH.        | 1859                  | 17,105 66        | 338 00                     | 17,240 83                | 1,076 76                    |                          | 1,220 99                | 1,712 66  | 37,694 90          |           |
|                       | 1860                  | 14,576 00        | 100 00                     | 12,999 45                | 244 67                      |                          | 1,038 59                | 1,562 16  | 30,536 24          |           |
|                       | 1861                  | 14,710 00        | 1,751 09                   | 17,487 17                | 938 63                      |                          | 1,243 79                | 2,656 53  | 36,983 54          |           |

|                                             |                        |           |           |           |           |          |          |          |            |           |
|---------------------------------------------|------------------------|-----------|-----------|-----------|-----------|----------|----------|----------|------------|-----------|
| EXECUTIVE COUNCIL.                          | 1858                   | 17,831 01 |           | 2,176 55  | 450 92    | 127 80   | 1,776 58 | 99 00    | 22,461 86  |           |
|                                             | 1859                   | 18,811 50 |           | 1,863 98  | 394 87    | 226 17   | 1,961 43 | 187 50   | 23,465 45  |           |
|                                             | 1860                   | 18,684 00 | 134 22    | 1,479 64  | 378 11    | 513 65   | 2,766 18 | 129 00   | 24,295 80  |           |
|                                             | 1861                   | 19,034 00 | 23 00     | 1,832 83  | 1,721 51  | 1,042 66 | 1,647 35 | 165 00   | 25,516 35  |           |
|                                             | PUBLIC WORKS.          | 1858      | 24,755 83 | 4,100 43  | 2,121 42  | 202 75   | 849 15   | 963 18   |            | 32,992 76 |
|                                             |                        | 1859      | 27,240 84 | 514 35    | 1,727 52  | 224 79   | 938 69   | 908 72   |            | 31,554 91 |
|                                             |                        | 1860      | 26,862 01 | 4,487 70  | 4,044 72  | 280 49   | 1,819 81 | 2,071 99 |            | 41,536 72 |
|                                             |                        | 1861      | 30,531 14 | 2,928 75  | 3,555 52  | 229 17   | 1,811 13 | 1,516 01 | 52 00      | 40,321 72 |
|                                             |                        | 1858      | 10,320 04 | 88 50     | 1,198 44  | 1,097 50 | 691 92   | 678 11   |            | 14,126 56 |
|                                             | BUREAU OF AGRICULTURE. | 1859      | 9,899 98  | 600 00    | 1,462 45  | 258 62   | 165 55   | 476 39   |            | 12,862 99 |
|                                             |                        | 1860      | 8,539 99  | 755 00    | 2,152 08  | 376 04   | 676 16   | 994 09   |            | 13,524 26 |
|                                             |                        | 1861      | 8,091 24  | 120 00    | 2,440 75  | 1,927 07 | 525 51   | 1,281 88 |            | 14,896 45 |
|                                             |                        | 1858      | 36,393 17 | 628 00    | 9,229 56  | 1,684 88 | 184 36   | 1,894 42 |            | 53,069 13 |
|                                             |                        | 1859      | 37,596 16 | 177 35    | 13,245 18 | 891 08   | 198 23   | 2,087 64 |            | 56,245 78 |
|                                             | POST OFFICE.           | 1860      | 38,155 00 | 605 28    | 10,506 51 | 929 04   | 438 97   | 1,594 75 | 2,108 67   | 54,340 22 |
|                                             |                        | 1861      | 36,315 57 | 1,313 16  | 12,455 46 | 1,158 16 | 718 61   | 1,121 54 | 711 93     | 53,794 78 |
| 1858                                        |                        | 21,061 57 | 76 10     | 4,926 18  | 507 62    | 1,530 05 | 736 82   | 58 40    | 28,905 74  |           |
| 1859                                        |                        | 16,724 64 | 186 70    | 3,327 06  | 452 62    | 1,083 79 | 537 12   | 18 75    | 22,980 68  |           |
| 1860                                        |                        | 22,523 04 | 35 00     | 2,965 92  | 502 90    | 1,870 64 | 1,385 25 | 83 15    | 29,375 80  |           |
| CROWN LANDS.                                | 1861                   | 23,649 98 | 585 50    | 2,527 46  | 732 61    | 3,128 55 | 1,219 46 | 139 57   | 31,983 13  |           |
|                                             | 1858                   | 56,276 41 | 4,445 52  | 11,724 32 | 3,372 20  | 941 41   | 3,416 37 | 1,970 27 | 82,147 00  |           |
|                                             | 1859                   | 58,541 02 | 10,678 69 | 16,670 24 | 9,069 09  | 491 74   | 3,470 49 | 3,324 25 | 102,245 52 |           |
|                                             | 1860                   | 58,010 63 | 16,465 16 | 24,700 44 | 6,598 73  | 2,347 25 | 4,792 58 | 2,167 85 | 115,072 64 |           |
|                                             | 1861                   | 58,126 60 | 16,682 40 | 33,243 49 | 11,188 55 | 2,407 77 | 5,741 61 | 3,189 86 | 130,480 28 |           |
| MILITIA.                                    | 1858                   | 18,032 50 |           | 1,383 05  | 120 50    | 156 88   | 849 59   | 815 53   | 21,957 05  |           |
|                                             | 1859                   | 16,509 77 | 181 80    | 1,470 27  | 127 57    | 38 43    | 1,085 03 | 232 00   | 19,644 87  |           |
|                                             | 1860                   | 16,940 00 | 1,600 00  | 1,845 04  | 89 65     | 61 08    | 1,214 10 | 960 10   | 22,609 97  |           |
|                                             | 1861                   | 17,323 33 | 1,423 68  | 2,448 02  | 157 30    | 139 04   | 985 64   | 617 13   | 23,104 14  |           |
|                                             | 1858                   |           |           |           |           |          | 6,703 98 | 724 46   | 7,428 44   |           |
| CONTINGENCIES OF THE DEPARTMENTS GENERALLY. | 1860                   |           |           |           |           | 9,453 30 | 4,972 84 | 1,326 25 | 15,751 89  |           |
|                                             | 1861                   |           |           |           |           | 515 02   | 8,991 68 | 730 00   | 9,636 70   |           |
|                                             |                        |           |           |           |           | 472 12   | 9,703 98 | 1,037 60 | 11,213 70  |           |

JOHN LANGTON,  
Auditor.

Mr. *Russell's* Examination continued.

[By Colonel *Haultain*.]

*Ques.* 28. By your Departmental order of the 5th March, an estimate of the cost of work or materials ordered, was required before you sanctioned the supply. Has such an estimate of articles of stationery in constant use been yet provided, and if so, was the estimate applied to accounts of stationery then undischarged?—*Ans.* The Department has not required any supply of stationery since. The only estimate required has been for mounting maps, which was approved at 20 cents a square foot. The Departmental order had reference to articles to be procured in future, not to the past.

[By Mr. *McDougall*.]

*Ques.* 29. In a statement just handed in by Mr. *Langton* of the Contingencies in your Department, the Committee find that for printing and stationery, they amounted in 1858 to \$11,724 32; in 1859 to \$16,670 24; in 1860 to \$24,700 44; in 1861 to \$33,243 49. Will you explain this progressive increase in these two items, and is it likely to increase at the same ratio in future years?—*Ans.* The business of the Department increases at about the rate of 30 per cent. annually, arising from the increase of the population and opening up of the waste lands of the Province, and the annual receipts are now five times as much as ten years ago. The charges include the cost of the large emigration map compiled by Mr. *Devine*, and reports and pamphlets on Emigration circulated most extensively in the British Islands and on the continent of Europe, as well as in this Province. Also several other maps of sections of the Province published for the information of Emigrants, and very large quantities of forms sent to all the Postmasters, Municipal Officers, &c. arising from an important change in the administration of the Woods and Forests Branch of the Department. If the settlement of the public lands goes on as formerly, the quantity of stationery, &c, required, will also increase in the same ratio.

Mr. *Langton* further Examined.

[By Mr. *McDougall*.]

*Ques.* 30. Mr. *Russell* states that he referred the question of excessive charges in Mr. *Foot's* account to you, for your direction, and that he received no answer. Will you explain this?—*Ans.* I had frequently been in communication with Government upon the subject of the unsatisfactory position of the auditing of stationery and printing accounts. In December, 1860, I made a confidential report to Government upon the subject, suggesting a better manner of dealing with it, and was told that the question was under consideration, and that the Provincial Secretary had special charge of it. I have been in the habit, therefore, of referring all subjects of this kind, with respect to which I feel any difficulty, to him, and the letter of the Assistant Commissioner of Crown Lands of January, 1861, being of this nature, was by me enclosed to Mr. *Alley*, in a letter dated January 7th. I have had verbal communication with Mr. *Russell* upon the subject, and I feel no doubt that I must have told him what I did with his letter.

Adjourned until to-morrow, at half-past ten o'clock, A. M.

*Thursday, 15th May, 1862.*

COMMITTEE MET.

MEMBERS PRESENT:

JOHN SIMPSON, ESQ., CHAIRMAN.

Mr. BUCHANAN,

Mr. DUNSFORD,

Hon. Mr. FOLEY,

Mr. HAULTAIN,

Mr. JACKSON,

Mr. McDougall,  
Mr. POPE,  
Mr. STARNES,  
Mr. STREET, and  
Mr. WHITE.

The Chairman handed in the following explanation, received from Mr. Andrew Russell, Assistant Commissioner of Crown Lands :

“ With reference to Mr. Ross's evidence that requisitions for Stationery, &c., have been discontinued, I beg to remark that I have continued to issue requisitions for every article required. They have been enclosed in an envelope addressed to Mr. Ross, but that the clerks (in order that the articles required might be procured more speedily,) have recently sent those requisitions direct to the party required to furnish the articles, with a request that they would send them to Mr. Ross, but that in several instances, these parties have kept the requisitions, and sent them in with their accounts. This deviation from the established routine, has had no effect as to the prices of the articles.”

On motion of the Chairman, it was

*Ordered*, That Mr. Ross be requested to furnish the Committee with the invoices of the articles for which the last payment was made by him to Mr. Foote, and also the invoices of any other supplies furnished by Mr. Foote to the Crown Lands Department, up to this date, and accompany the invoices with samples of the different articles included in such invoices.”

“ That the printing accounts of Messrs *Coté & Co.*, Messrs. *Desbarats & Derbishire*, and *Thompson & Co.*, be referred to Messrs. *Hartney & Hunter*, to report upon in the same way as upon the account of Mr. S. B. Foote.”

“ That the Deputy Heads of Departments be requested to furnish the Committee with the accounts in detail of their expenditure for contingencies during the past year.

Adjourned until to-morrow at half-past ten o'clock, A.M.

Friday, 16th May, 1862.

#### COMMITTEE MET.

MEMBERS PRESENT :

JOHN SIMPSON, Esq., CHAIRMAN.

Mr DUNSFORD,  
Hon. Mr. FOLEY,  
Mr. DUNKIN,  
Mr. HAULTAIN,  
Mr. HOWLAND,  
Mr. JACKSON,  
Hon. Mr. J. S. MACDONALD.  
Mr. MORRISON,  
Mr. McDougall,  
Mr. POPE.  
Mr. SIMARD,  
Mr. STARNES,  
Mr. STREET, and  
Mr. WHITE.

On motion of the Chairman, it was

*Ordered*, That samples be produced and laid before the Committee of the articles of stationery and printing supplied to the Crown Lands Department during the past year, by Messrs. *Desbarats & Derbishire*, Messrs. *Coté*, and Mr. *Thompson*.

Mr. Langton appeared, and handed in documents A, and B, which were read by the Chairman as follows:—



(A)

## RECEIPTS and Expenditure on all Accounts other than issue and redemption of Debentures.

|                                                      | 1857.   |       | 1858.     |       | 1859.     |       | 1860.     |       | 1861.     |       |
|------------------------------------------------------|---------|-------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|
|                                                      | \$      | cts.  | \$        | cts.  | \$        | cts.  | \$        | cts.  | \$        | cts.  |
| Interest on Public Debt.....                         | 3356511 | 15    | 2,030,899 | 25    | 3,202,991 | 37    | 3,766,887 | 05    | 3,755,789 | 06    |
| Charges of Management.....                           | 32105   | 00    | 21,844    | 19    | 23,024    | 13    | 32,881    | 24    | 34,130    | 91    |
| Sinking Fund—Imperial Loan.....                      | 382886  | 72    | 484,880   | 80    | 255,004   | 58    | .....     | ..... | 119,301   | 79    |
| do Consolidated Canadian Loan.....                   | 20002   | 05    | 30,942    | 88    | .....     | ..... | 34,066    | 67    | 5,209     | 93    |
| Exchange.....                                        | 13404   | 27    | 10,812    | 72    | 6,673     | 75    | 3,917     | 11    | 26,668    | 70    |
| Civil Government.....                                | 412784  | 31    | 394,735   | 51    | 346,018   | 14    | 428,100   | 02    | 437,288   | 49    |
| Administration of Justice, East.....                 | 409842  | 98    | 380,883   | 50    | 346,149   | 57    | 338,108   | 18    | 330,557   | 54    |
| do do West.....                                      | 214982  | 88    | 247,475   | 68    | 336,379   | 82    | 313,884   | 79    | 320,176   | 53    |
| Police.....                                          | 46856   | 17    | 41,631    | 01    | 31,604    | 70    | 30,850    | 70    | 30,548    | 20    |
| Penitentiary, Reformatories & Prison Inspection..... | 71796   | 25    | 61,600    | 00    | 92,186    | 06    | 101,721   | 45    | 148,046   | 55    |
| Legislation.....                                     | 517758  | 26    | 684,442   | 27    | 471,021   | 27    | 472,553   | 54    | 463,124   | 57    |
| Education, East.....                                 | 207470  | 88    | 304,734   | 42    | 265,352   | 03    | 269,000   | 86    | 269,601   | 91    |
| do West.....                                         | 265949  | 12    | 224,630   | 79    | 201,077   | 31    | 17,220    | 00    | 237,192   | 11    |
| Literary & Scientific Institutions.....              | 38979   | 48    | 33,360    | 98    | 13,980    | 00    | 17,220    | 00    | 17,800    | 00    |
| Hospitals & Charities.....                           | 196267  | 32    | 194,988   | 63    | 238,365   | 10    | 22,000    | 08    | 272,041   | 55    |
| Geological Survey.....                               | 26886   | 50    | 19,586    | 00    | 21,243    | 02    | 22,000    | 08    | 20,315    | 09    |
| Militia & Enrolled Force.....                        | 197289  | 82    | 162,351   | 54    | 61,814    | 48    | 107,860   | 35    | 84,687    | 60    |
| Arts, Agriculture & Statistics.....                  | 7360    | 80    | 24,616    | 36    | 5,320     | 05    | 27,216    | 00    | 2,817     | 00    |
| Census.....                                          | 94072   | 22    | 111,032   | 82    | 70,208    | 00    | 101,507   | 40    | 118,393   | 77    |
| Agricultural Societies.....                          | 51164   | 16    | 49,982    | 67    | 37,494    | 66    | 36,022    | 11    | 48,435    | 21    |
| Emigration & Quarantine.....                         | 46691   | 42    | 45,389    | 64    | 42,548    | 17    | 36,800    | 63    | 34,509    | 88    |
| Pensions.....                                        | 35420   | 00    | 31,020    | 00    | 39,070    | 00    | 35,270    | 00    | 38,420    | 00    |
| Indian Annuities.....                                | 932953  | 45    | 720,360   | 47    | 404,330   | 87    | 517,641   | 73    | 1,030,240 | 46    |
| Public Works & Buildings.....                        | 67460   | 22    | 38,305    | 51    | 42,226    | 26    | 61,674    | 88    | 39,672    | 05    |
| Rents, Repairs, &c., &c.....                         | 188600  | 70    | 163,261   | 98    | 124,054   | 31    | 189,530   | 88    | 181,068   | 81    |
| Roads & Bridges.....                                 | 230010  | 00    | 217,595   | 10    | 270,138   | 30    | 766,822   | 86    | 432,022   | 73    |
| Ocean & River Steam Service.....                     | 127820  | 18    | 116,615   | 71    | 126,542   | 19    | 120,021   | 81    | 110,402   | 08    |
| Light Houses & Coast Service.....                    | 11136   | 48    | 16,028    | 76    | 14,129    | 11    | 22,488    | 87    | 27,312    | 00    |
| Fisheries.....                                       | 169295  | 92    | 208,351   | 37    | 136,772   | 53    | 218,036   | 60    | 234,383   | 46    |
| Redemption of Seigniorial Rights.....                | 61774   | 05    | 50,198    | 13    | 68,707    | 50    | 68,060    | 97    | 69,800    | 00    |
| Culling Timber.....                                  | 1044    | 05    | 14,778    | 60    | 13,756    | 41    | 12,984    | 26    | 15,113    | 17    |
| Railway & Steamboat Inspection.....                  | 704333  | 34    | 163,345   | 33    | 284,300   | 00    | 1,288,230 | 56    | 231,723   | 43    |
| Advances.....                                        | .....   | ..... | .....     | ..... | .....     | ..... | .....     | ..... | .....     | ..... |

|                                            |            |       |            |       |           |       |            |       |            |       |
|--------------------------------------------|------------|-------|------------|-------|-----------|-------|------------|-------|------------|-------|
| Commutation with Clergy.....               | 60,139     | 85    | 3,943      | 99    | 154,013   | 15    | 3,716      | 91    | 443,314    | 27    |
| Municipalities Fund, East and West.....    | 392,552    | 56    | 344,450    | 78    | 153,695   | 59    | 374,143    | 13    | 99,726     | 07    |
| Indian Fund.....                           | 246,913    | 60    | 113,020    | 28    | 90,817    | 93    | 150,015    | 19    | .....      | ..... |
| Debentures purchased for Trust Funds.....  | 651,399    | 26    | 270,949    | 67    | 133,866   | 67    | 40,000     | 00    | .....      | ..... |
| New Coinage.....                           | .....      | ..... | 340,666    | 68    | 6,884     | 79    | 10,727     | 59    | .....      | ..... |
| Removal of Seat of Government.....         | .....      | ..... | .....      | ..... | 104,294   | 05    | 5,978      | 32    | .....      | ..... |
| Reception of H. R. H. Prince of Wales..... | .....      | ..... | 263,578    | 63    | 17,775    | 53    | 204,884    | 07    | 63,225     | 29    |
| Subsidiary lines.....                      | .....      | ..... | .....      | ..... | .....     | ..... | .....      | ..... | 340,000    | 00    |
| Bursar of University.....                  | .....      | ..... | .....      | ..... | .....     | ..... | .....      | ..... | 179,945    | 00    |
| Miscellaneous.....                         | 86,721     | 38    | 62,048     | 97    | 63,120    | 02    | 57,536     | 81    | 45,840     | 91    |
| Collection of Revenue:—                    | .....      | ..... | .....      | ..... | .....     | ..... | .....      | ..... | .....      | ..... |
| Customs.....                               | 352,266    | 40    | 341,863    | 37    | 332,814   | 80    | 351,619    | 34    | 363,401    | 44    |
| Excise.....                                | 11,975     | 12    | 16,290     | 00    | 22,787    | 71    | 34,064     | 54    | 31,779     | 87    |
| Post Office.....                           | 259,160    | 27    | 565,636    | 37    | 391,430   | 76    | 633,516    | 20    | 442,521    | 19    |
| Public Works.....                          | 299,751    | 93    | 270,572    | 18    | 234,814   | 52    | 285,627    | 00    | 279,006    | 92    |
| Territorial, including Ordnance Lands..... | 218,548    | 66    | 221,349    | 05    | 190,081   | 06    | 152,426    | 82    | 277,503    | 93    |
| Fines and Forfeitures.....                 | 12,420     | 80    | 11,687     | 65    | 25,722    | 85    | 11,598     | 23    | 14,380     | 59    |
| Casual.....                                | 662        | 50    | .....      | ..... | .....     | ..... | .....      | ..... | .....      | ..... |
| Special Funds.....                         | 38,164     | 47    | 17,218     | 18    | 26,218    | 19    | 120,382    | 59    | 98,869     | 46    |
| Total.....                                 | 11,846,600 | 39    | 11,163,939 | 32    | 9,630,592 | 12    | 12,585,592 | 14    | 11,902,652 | 65    |

RECEIPTS and Expenditures on all Accounts other than issue and redemption of Debentures.—Continued.

|                                                         | 1887.     |      | 1888.     |      | 1889.     |      | 1901.     |      |
|---------------------------------------------------------|-----------|------|-----------|------|-----------|------|-----------|------|
|                                                         | \$        | cts. | \$        | cts. | \$        | cts. | \$        | cts. |
| <i>Ordinary Revenues.</i>                               |           |      |           |      |           |      |           |      |
| Customs.....                                            | 3,848,021 | 25   | 3,568,157 | 70   | 4,456,326 | 80   | 4,756,721 | 18   |
| Excise.....                                             | 119,562   | 37   | 138,760   | 22   | 348,334   | 42   | 308,536   | 35   |
| Post Office.....                                        | 148,098   | 95   | 295,395   | 76   | 333,223   | 48   | 330,865   | 41   |
| Ocean Postage.....                                      |           |      |           |      |           |      | 48,455    | 32   |
| do old account.....                                     |           |      |           |      |           |      | 25,996    | 65   |
| Public Works.....                                       | 401,204   | 45   | 400,727   | 15   | 311,492   | 74   | 264,230   | 85   |
| Provincial Steamers.....                                |           |      |           |      |           |      | 21,895    | 40   |
| Territorial.....                                        | 292,127   | 43   | 416,372   | 68   | 462,227   | 06   | 643,806   | 41   |
| Casual.....                                             | 17,550    | 81   | 12,856    | 08   | 14,359    | 91   | 88,948    | 98   |
| Quebec Fire Loan.....                                   |           |      |           |      | 192       | 00   | 448       | 93   |
| Exchange.....                                           | 17,795    | 46   | 46,689    | 21   | 15,666    | 65   | 48,514    | 56   |
| Interest on Investments.....                            |           |      |           |      | 48,587    | 24   | 448,814   | 56   |
| Premium.....                                            |           |      |           |      | 109,004   | 58   |           |      |
| Sinking Fund interest and gain of Investments.....      | 90,386    | 72   | 142,880   | 80   | 109,004   | 58   | 49,478    | 22   |
| Bank Imposts.....                                       | 33,275    | 85   | 42,176    | 22   | 54,364    | 00   | 40,879    | 98   |
| Law Fees, 12 Vic., chgs. 63 and 64.....                 | 22,346    | 22   | 20,815    | 54   | 42,027    | 04   | 19,749    | 44   |
| Fines and Forfeitures.....                              |           |      |           |      |           |      |           |      |
| <i>Special Revenues.</i>                                |           |      |           |      |           |      |           |      |
| Law Fees, U. C., 8 Vic., cap. 13.....                   | 22,371    | 50   | 35,618    | 24   | 88,151    | 17   | 60,193    | 81   |
| do L. C., 13 and 14 Vic., cap. 37.....                  | 51,566    | 95   | 59,710    | 58   | 98,702    | 07   | 77,504    | 15   |
| do L. C.....                                            |           |      |           |      |           |      | 11,135    | 89   |
| Tonnage duties Quebec and Montreal (Mariners Fund)..... | 10,276    | 99   | 8,360     | 40   | 8,399     | 99   | 14,255    | 18   |
| Passenger duty (Immigration and Quarantine).....        | 28,928    | 75   | 11,419    | 77   | 7,445     | 00   | 9,830     | 50   |
| Tonnage duties Quebec (Tivon Police).....               | 9,490     | 68   | 8,514     | 40   | 8,751     | 71   | 11,154    | 72   |
| Customs Office Fees.....                                | 52,655    | 58   | 49,388    | 13   | 62,825    | 61   | 60,504    | 17   |
| Railway and Steamboat Inspection.....                   | 1,797     | 35   | 5,293     | 26   | 10,176    | 06   | 9,328     | 92   |
| Fisheries.....                                          |           |      |           |      |           |      | 4,001     | 18   |
| Shipping Office Fees.....                               |           |      |           |      | 1,409     | 41   | 1,164     | 00   |

Debentures, &c.

|                                                                        |         |    |         |    |         |    |         |    |         |    |
|------------------------------------------------------------------------|---------|----|---------|----|---------|----|---------|----|---------|----|
| On account purchase of Public Works.....                               | 19,206  | 67 | 881     | 58 | 6,425   | 00 | 1,184   | 18 | 7,696   | 99 |
| Receipts from sales of Public Works.....                               |         |    |         |    |         |    |         |    |         |    |
| <i>Guaranteed and Advance Accounts.</i>                                |         |    |         |    |         |    |         |    |         |    |
| Municipal Loan Fund, U. C.....                                         | 266,147 | 38 | 140,198 | 29 | 247,864 | 14 | 217,577 | 33 | 186,309 | 00 |
| do do L. C.....                                                        | 50,403  | 05 | 11,724  | 27 | 127,246 | 40 | 88,970  | 37 | 93,078  | 47 |
| Law Society, U. C.....                                                 | 6,890   | 43 | 10,191  | 09 | 20,211  | 97 | 19,239  | 17 | 19,936  | 47 |
| Court House, L. C.....                                                 | 23,322  | 53 | 25,135  | 05 | 29,344  | 39 | 21,606  | 39 | 24,224  | 47 |
| Upper Canada Building Fund.....                                        | 17,527  | 87 | 12,138  | 00 | 31,594  | 00 | 10,716  | 00 | 12,093  | 75 |
| Quebec Fire Loan.....                                                  | 242     | 53 | 891     | 77 | 3,192   | 20 | 10,761  | 29 | 4,814   | 55 |
| Commissioner.....                                                      | 7,300   | 00 |         |    |         |    |         |    |         |    |
| Advance of Salaries.....                                               | 1,327   | 90 |         |    |         |    |         |    |         |    |
| Revenue Inspectors.....                                                | 64      | 25 |         |    |         |    |         |    |         |    |
| New Coinage.....                                                       | 64,333  | 33 |         |    |         |    |         |    |         |    |
| Cobourg and Peterboro' R. R.....                                       |         |    |         |    | 205,100 | 00 | 149,178 | 40 | 4,803   | 27 |
| Grand Trunk R. R., Interest.....                                       |         |    |         |    |         |    |         |    |         |    |
| do do Sinking Fund.....                                                |         |    |         |    |         |    |         |    |         |    |
| do do Redemption.....                                                  | 6,400   | 00 |         |    |         |    |         |    |         |    |
| Northern R. R., Advance Account.....                                   |         |    |         |    |         |    |         |    |         |    |
| Montreal Turnpike Trust.....                                           |         |    |         |    |         |    |         |    |         |    |
| Tug Service below Quebec (Advance).....                                |         |    |         |    |         |    |         |    |         |    |
| City of Montreal.....                                                  |         |    |         |    |         |    |         |    |         |    |
| Consolidated Fund Investment Account.....                              |         |    |         |    |         |    |         |    |         |    |
| Investment ex Consolidated Loan.....                                   |         |    |         |    |         |    |         |    |         |    |
| Ocean Steam Company.....                                               |         |    |         |    |         |    |         |    |         |    |
| Consolidated Canadian Loan Interest Account (Advance to G. T. R.)..... |         |    |         |    |         |    |         |    |         |    |
| do do do on Toronto Bonds.....                                         |         |    |         |    |         |    |         |    |         |    |
| <i>Trust Funds.</i>                                                    |         |    |         |    |         |    |         |    |         |    |
| Upper Canada Building Fund.....                                        | 46,967  | 07 | 70,862  | 87 | 24,150  | 86 | 17,433  | 58 | 16,475  | 55 |
| Commutation Seigneurial Tenure.....                                    | 1,470   | 48 | 540     | 61 |         |    |         |    |         |    |
| Municipalities Fund U. C.....                                          | 326,893 | 45 | 110,320 | 20 | 214,899 | 11 | 385,426 | 76 | 298,049 | 24 |
| do do L. C.....                                                        | 12,920  | 05 | 12,288  | 56 | 18,367  | 70 | 34,180  | 45 | 26,976  | 07 |
| Uncommuted Stipends, U. C.....                                         | 10,728  | 00 | 10,728  | 00 | 5,364   | 00 |         |    |         |    |
| do do L. C.....                                                        | 240     | 00 | 240     | 00 | 30,109  | 14 |         |    |         |    |
| Improvement Fund.....                                                  | 57,374  | 92 | 20,010  | 36 |         |    |         |    |         |    |
| Compensation to Revenue Inspectors.....                                |         |    |         |    |         |    |         |    |         |    |
| Education, U. C.....                                                   | 55,945  | 93 | 31,157  | 60 | 25,374  | 00 | 34,390  | 66 | 22,110  | 74 |
| do L. C.....                                                           | 31,062  | 72 | 34,500  | 70 | 21,762  | 80 | 32,416  | 84 | 27,760  | 18 |
| Common School Land Fund.....                                           | 72,115  | 68 | 47,683  | 29 | 50,686  | 26 | 114,644 | 36 | 111,384 | 23 |
| Tavern Licenses applicable to Municipalities, L. C.....                | 2,211   | 73 | 2,970   | 94 | 2,247   | 70 | 1,992   | 47 | 3,400   | 90 |

| RECEIPTS.                               | 1857.     |      | 1858.     |      | 1859.     |      | 1860.     |      | 1861.     |      |
|-----------------------------------------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|
|                                         | \$        | cts. | \$        | cts. | \$        | cts. | \$        | cts. | \$        | cts. |
| Indian Funds .....                      | 526,751   | 80   | 161,708   | 06   | 126,564   | 44   | 160,999   | 29   | 256,629   | 02   |
| Copyright .....                         | 791       | 10   | 650       | 39   | 514       | 01   | 700       | 69   | 999       | 67   |
| Montreal District Council .....         | 459       | 03   | 305       | 12   | 257       | 15   | 118       | 18   |           |      |
| Subsidiary lines .....                  |           |      | 531,883   | 33   |           |      |           |      |           |      |
| Trust Funds investment account .....    |           |      |           |      |           |      |           |      |           |      |
| Bursar of University and Colleges ..... |           |      |           |      |           |      | 18,200    | 00   | 24,400    | 00   |
|                                         | 6,981,062 | 41   | 8,072,536 | 40   | 8,157,346 | 14   | 9,014,331 | 19   | 1,109     | 13   |
|                                         |           |      |           |      |           |      |           |      | 9,785,277 | 25   |

RECEIPTS AND EXPENDITURE arising with the issue and redemption of Debentures.

| Expenditure.                | 1857.   |      | 1858.   |      | 1859.     |      | 1860.      |      | 1861.     |      |
|-----------------------------|---------|------|---------|------|-----------|------|------------|------|-----------|------|
|                             | \$      | cts. | \$      | cts. | \$        | cts. | \$         | cts. | \$        | cts. |
| Redemption of Debt .....    | 819,370 | 00   | 204,753 | 34   | 1,849,538 | 01   | 14,998,236 | 84   | 2,735,372 | 21   |
| Discount .....              |         |      |         |      |           |      | 1,774,719  | 37   | 8,141     | 42   |
| Charge of Management .....  | 17,006  | 00   | 34,894  | 51   | 28,230    | 09   | 183,999    | 62   | 33,168    | 00   |
| Imperial Sinking Fund ..... |         |      |         |      |           |      | 6,453,200  | 00   |           |      |
|                             | 836,376 | 00   | 239,647 | 85   | 1,377,768 | 10   | 23,410,155 | 83   | 2,780,181 | 63   |

| Receipts.                    | 1857.     |      | 1858.     |      | 1859.     |      | 1860.      |      | 1861.     |      |
|------------------------------|-----------|------|-----------|------|-----------|------|------------|------|-----------|------|
|                              | \$        | cts. | \$        | cts. | \$        | cts. | \$         | cts. | \$        | cts. |
| Debentures issued .....      | 3,425,831 | 60   | 1,959,186 | 66   | 2,190,000 | 00   | 27,264,011 | 77   | 2,756,305 | 59   |
| Premium .....                | 177,913   | 19   | 239,568   | 75   | 226,166   | 19   | 1,907      | 08   | 16,586    | 62   |
| Imperial Sinking Fund .....  |           |      |           |      |           |      | 3,158,614  | 47   |           |      |
| Bursar of University .....   |           |      |           |      |           |      | 176,800    |      |           |      |
| Quebec Bishoric .....        |           |      |           |      |           |      |            |      | 41,878    | 68   |
| Provident Savings Bank ..... |           |      |           |      |           |      |            |      | 102,533   | 34   |
|                              | 3,603,744 | 79   | 2,198,755 | 41   | 2,416,166 | 19   | 30,601,333 | 32   | 2,917,304 | 23   |

JOHN LANGTON,  
Auditor.

## (B)

LIST of sums due by Collectors of Customs and Revenue Inspectors for a period exceeding one year.

| COLLECTORS OF CUSTOMS.            | Customs. | Seizures. | Total Amount due. |             |
|-----------------------------------|----------|-----------|-------------------|-------------|
|                                   | \$ cts.  | \$ cts.   | \$ cts.           |             |
| A. Montreuil, Port of Dundee..... | 797 24   | 62 10     | \$59 43           |             |
| J. H. McVey, do Georgeville.....  | 169 60   | .....     | 169 60            |             |
| Jas. Hopkirk, do Kingston.....    | 501 94   | .....     | 501 94            |             |
| H. S. Lee, do Clifton.....        | 538 00   | .....     | 538 00            | In dispute. |
| G. McMicken, do do.....           | 76 77    | .....     | 76 77             | do          |
| H. S. Lee, do London.....         | \$11 95  | .....     | \$11 95           | do          |
| H. Acton, do Rowan.....           | 725 43   | .....     | 725 43            |             |
| D. C. O'Brien, do Sarnia.....     | 1,219 04 | 63 30     | 1,282 34          |             |
| Matthew Child, do Stanley.....    | 386 59   | .....     | 386 59            |             |
| Jas. Orr, do Stratford.....       | 769 18   | .....     | 769 18            |             |
|                                   | 5,995 74 | 125 49    | 6,121 23          |             |

| REVENUE INSPECTORS.                              | Excise.   | Taverns. | Amount due. |  |
|--------------------------------------------------|-----------|----------|-------------|--|
|                                                  | \$ cts.   | \$ cts.  | \$ cts.     |  |
| A. Thibodo, Frontenac, Lennox & Addington.....   | 1,397 26  | .....    | 1,397 26    |  |
| Late P. Peterson, Hastings.....                  | 1,710 53  | .....    | 1,710 53    |  |
| Estate of the late J. Moberly, Simcoe.....       | 72 50     | \$47 50  | 921 00      |  |
| St. George B. Crozier, Wentworth and Halton..... | 2,064 56  | .....    | 2,064 56    |  |
| Late Peter Morgan, York and Peel.....            | 635 38    | .....    | 635 38      |  |
| Estate of the late D. S. Stuart, Montreal.....   | 2,476 31  | 28 77    | 2,505 08    |  |
| Matthew Ryan, Montreal.....                      | 57 72     | .....    | 57 72       |  |
| Louis Laurier, Joliette.....                     | 1,259 20  | .....    | 1,259 20    |  |
| C. DuBerger, Saguenay.....                       | 192 20    | .....    | 192 20      |  |
| L. G. Loranger, Terrebonne.....                  | 1,222 67  | .....    | 1,222 67    |  |
|                                                  | 11,089 33 | 876 27   | 11,965 60   |  |

WM. DICKINSON,  
Acting Deputy Inspector General.

INSPECTOR GENERAL'S OFFICE,  
Quebec, 8th May, 1862.

On motion of Mr. *McDougall*, it was ordered that the following report be submitted to the House.

"Your Committee in the course of their investigations into the accounts for contingencies in the various Public Departments, have discovered that very excessive charges have been made for stationery and printing, and your Committee have further learned that large supplies of stationery and printing have been sent into several of the said Departments since the commencement of the current year, and that some of the accounts therefor have not yet been paid. Your Committee beg to be authorized to examine and report thereon."

Adjourned until to-morrow at half-past 10 o'clock, A. M.