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SESSIONAL PAPERS.

VOLUME 4.

SECOND SESSION OF THE SEVENTH PARLIAMENT

OF THE

PROVINCE OF CANADA.

Session 1863.



VOLUME XXI.

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PUBLIC ACCOUNTS

OF THE

PROVINCE OF CANADA,

FOR THE YEAR

1862.

L A I D B E F O R E T H E L E G I S L A T I V E A S S E M B L Y , A P R I L , 1 8 6 3 .



Q U E B E C :
P R I N T E D F O R T H E C O N T R A C T O R S , B Y H U N T E R , R O S E & C O . ,
S T . U R S U L E S T R E E T ,
1 8 6 3 .

REPORT

OF THE

MINISTER OF FINANCE OF CANADA.

To His Excellency the Right Honorable CHARLES STANLEY, Viscount MONCK, Governor General of British North America, &c., &c.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honor to submit to Your Excellency the Public Accounts of the Province, for the year 1862.

The total expenditure of the year, including payments on account of redemption of public debt, amounted to.....	\$ 11,395,923
The total receipts.....	10,629,204
	<hr/>
Showing an excess of payments over gross receipts.....	766,719
This difference has been met by changes in the cash balances and bankers' accounts.	
From the gross expenditure.....	11,395,923
Deduct the amount of debentures redeemed.....	\$ 279,530
And debentures charged as redeemed in 1861, but paid in 1862.....	144,412
	<hr/>
	424,242
	<hr/>
Making the net expenditure.....	\$ 10,971,681
On the other side,	
Deducting the debentures issued.....	\$ 2,220,760
And investments realized.....	201,298
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	\$ 2,422,058
The net receipts are reduced to.....	<hr/>
	8,207,145
	<hr/>
Exhibiting as the actual deficiency.....	\$ 2,764,536
	<hr/>

To bring out this result, the undersigned has proceeded upon a principle different from that which has ordinarily governed the official statement of the financial position of the Province at the close of each year. Adopting the Accounts for 1861 as an example, it may be remarked that, had the balance sheet for that year been constructed on the basis accepted by the undersigned, it would have stood as follows :

Total expenditure.....		\$14,742,884	
Less debentures redeemed.....		\$2,738,872	
And less sum paid on account of redemption for previous year	170,945		
			<u>\$2,918,817</u>
			\$11,824,017
Total receipts.....	\$12,655,581		
Less debentures issued and stock subscribed....	2,756,305		
Less amount unpaid on account of debentures redeemed.....	145,521		
Investments realized	901,049		
		<u>3,802,876</u>	
			<u>8,852,705</u>
Actual deficiency in 1861.....			\$2,971,311

It will be seen that the undersigned has proceeded on the assumption that, from one source or another, the Province should year after year meet its expenditure, whatever that is; the only allowable exceptions being expenditure incurred in the construction of important public works, permanent and it may be remunerative in their character, and payments on account of engagements already contracted, and standing in the shape of actual debt. He has consequently abstained from making several deductions which it has been usual to make in the statement of the yearly deficiency. He has preferred to state it as it really is, that the Province may understand the full extent of the demand upon its resources which it may properly be called to meet. Thus, from the gross expenditure and receipts he has taken the redemption of debt and the issue of debentures, and also such receipts and repayments as were on account of redemption, which, had they come into the same year, would not have appeared at all. He has further deducted investments realized, which may be generally characterized as in fact equivalent only to a transfer from one banking account to another. The result he calls the net expenditure and the net receipts, the difference between which forms the actual deficit of the year, which we must provide for either by borrowing or by increasing the revenue. The borrowing process has unfortunately been employed too generally and too long, encouraging unnecessary expenditure, and relieving the community from the burdens which it should be made to bear as the consequence of its own acts. The time has come when another method must of necessity be pursued. Instead of taxing our credit, and so transferring burdens from ourselves to posterity, it is desirable that we should now tax our available resources to an extent indicated by the deficiency; and the first step towards the change is to present the true result of the year's financial transactions, that the entire deficiency may be known.

Referring to the items composing the principal sources from which the ordinary income of the Province is derived, the undersigned may remark, that although the receipts from Customs' Duties have not quite realized the expectations he entertained in May last, it is satisfactory to know that the changes then made in the tariff led to a large increase in the revenue during the latter half of the year. In the first half there was a deficiency, as compared with the receipts in the corresponding period of 1861, amounting to \$439,724, whilst the increase in the second half amounted to \$317,345, showing a falling off in the receipts of the year of only \$122,379. The Excise Revenue exhibits an increase on the Year of \$155,648. The receipts of the first six months amounting to \$188,604—or an increase of \$39,112—and during the second six months to \$311,708, or an increase of \$116,476; the latter increase was not proportionate to the augmentation of duties under the legislation of the last session; a circumstance which may be explained by reference to the fact that the intention to levy higher duties was known considerably in advance of the legislative action, and that the manufacturers interested were, therefore, stimulated to produce largely prior to the imposition of the new duties. The item of ocean postage exhibits a diminution which may seem remarkable without a word in explanation. The receipts from this source were only \$17,274 in 1862; a decrease which is mainly attributable to the non-payment by the Government of the United States of the sums due the Province, for postal services rendered within the year. The difference should, perhaps, be set down as a payment deferred, rather than an actual falling off. Apart from this item, the Post Office receipts advanced from \$357,015 to \$391,443, being an increase of \$34,427. Public Works, again, yielded \$305,658, which, as compared with the receipts in 1861, shows an increase of \$37,573; the sums stated being exclusive of tolls refunded, amounting in 1862 to \$78,046. The Territorial Revenue declined from \$678,922, in 1861, to \$629,886 in 1862.

Turning to the expenditure side of the account, the inability of Government to effect sudden and very large reductions becomes apparent. Over the greater proportion of the expenditure, Ministers exercise little or no control. Speaking roundly, more than one-half of the whole is in fulfilment of obligations already incurred. Other large amounts are expended in pursuance of engagements which cannot be summarily terminated. And yet another large expenditure takes place under annual grants of the Legislature, to which the Government of the day simply gives effect. Time and the substitution of a more wholesome system of financial management are required to bring about marked reductions in these branches of the expenditure.

What may justly be classed as Administrative Expenses, amounted in 1862 to \$2,079,278, to which, perhaps, should be added \$1,326,732, expended under the head of Collections. The charges against Civil Government advanced from \$437,285, in 1861, to \$486,620, in 1862. But the increase is susceptible of ready explanation. The operation of the Civil Service Act entailed an increase in the shape of arrears and additions to salaries exceeding \$21,000; very large amounts were paid at the commencement of the year for contingencies; and there are charges amounting to \$10,943, which formerly appeared under other heads. The Penitentiary and Prison expenses show an increase from \$148,046 to \$155,612; but of the latter sum, about \$10,000 are chargeable to the Reformatory at Penetanguishene, which, though established in 1861, did not come into full

operation until 1862. Again, with regard to Emigration and Quarantine, it may be stated that items amounting altogether to \$5,227 relate to the European Agencies, which, though paid in 1862, really belonged to 1861.

Under all the heads of expenditure which are subject to the control of the administration, the undersigned ventures to promise that the accounts of the year on which we have entered will show very gratifying changes. Many considerable reductions, effected near the close of 1862, are not visible in the expenditure as it now appears. Generally, it may be said, the measures of retrenchment which have been adopted, had not time to developè their effects before the expiration of 1862. Not a few of them, indeed, are incomplete, being but parts of a system of economy the complete fruits of which are dependent upon investigations and arrangements yet in progress.

Not the least important of the changes which the undersigned hopes to see brought about in connection with the reduction of administrative expenses, is one that will give to Parliament the power of limiting the amounts expended by the heads of the several departments. At present, these expenditures may be increased indefinitely, at the will of a minister or a government; for they are provided for out of the current revenues, which come into the Provincial Treasury only after deductions to which there is no recognized limit. The true system appears to be one that will bring into the Treasury the whole of the receipts, from whatsoever source derived, and that will confer upon Parliament the power, and impose upon it the duty, of determining specifically the sums that shall be expended under departmental authorisation and supervision.

Reverting to the statement of the net expenditure and income, it is the duty of the undersigned to explain that the actual deficiency of the year was met as follows:—

Debentures issued,.....	\$1,796,517
Investments realized,.....	201,299
Changes in Cash and Bankers' balances,.....	766,719
	<u>\$2,764,535</u>

The amount which is shewn to be due the London Agents of the Province, (\$2,254,258) was increased to the extent of \$876,000 by the payment on their part, in 1862, of that amount, which was borrowed in 1861, from the City Bank of London.

Of the Debentures issued, the sum of \$773,900 was in Exchequer Bills, negotiated in the Province; and \$1,446,860 were Sterling Debentures, issued in England.

The addition to the Funded Debt, during the year amounted to \$1,940,929, and to the net debt, after deducting sinking fund, to \$1,773,954. The former now amounts to \$67,567,407, and the net debt, after the deduction indicated, to \$59,946,973.

The Report of the Board of Audit shews that from 1856 to 1862, inclusive, the increase in the Funded Debt was \$21,712,190. Within the same term, the increase to the net funded debt was \$16,703,810, being an average yearly increase to the latter of \$2,387,258. It will be seen, therefore, that the addition to the Funded Debt in 1862, was much less (viz., \$1,773,954,) than the average yearly addition, during the period over which the comparison extends.

The continuance of the civil war in the United States, with which Canada has such intimate and extended commercial relations, has necessarily operated prejudicially upon our

finances during the year to which this report refers. A diminished demand for our staple products has produced a corresponding check upon the purchasing power of our people, and a corresponding loss to the principal sources of our revenue. These tendencies have been widened and strengthened by the derangement in the currency of our neighbors, creating, as it has done, irregularity and uncertainty in the various branches of industry and commerce, and bringing certain of them within very narrow compass. So long as these disturbing influences exist, we cannot anticipate an increase of our revenues to the extent which, under more auspicious circumstances, we might confidently expect.

Notwithstanding these unfavourable causes, however, the undersigned sees nothing in the general monetary and business position of the Province to warrant misgivings or despondency as to its future. The trade of the year has been contracted; but that is all. No crisis has occurred to jeopardise its progress. Although limited, it has been conducted on a sound basis, and is now in a healthy condition. The undersigned feels no apprehension, therefore, with regard to the willingness or the power of the Province to sustain just and well-considered measures for preserving public credit unimpaired, and for adjusting its income and expenditure on the only basis which is compatible with economy in administration, and lasting prosperity in public affairs.

All of which is most respectfully submitted.

WM. P. HOWLAND,

Minister of Finance.

QUEBEC, April 6, 1863

AUDIT OFFICE,
Quebec, 18th March, 1863.

SIR,—We have the honor to submit to you the Public Accounts for the year 1862. They present few important features which call for remark, excepting the falling off in almost every branch of the Revenue, a result which had been anticipated from the general disturbance of all commercial relations on the North American Continent.

The interest upon some of the securities, held in the Trust Fund Investment Account, has fallen into arrears; and as it is considered that the Funds, on behalf of which the securities were taken, should not be the sufferers, we have been instructed to give them credit for the whole interest accrued, and to open accounts against the defaulters for the deficiency. The principle thus established, which appears to be only just, places the Trust Fund Investment Account upon the same footing as the Consolidated Fund Investment Account, and there appears no longer any reason why the two should be kept separate. This was, in fact, the course which was pursued when the Indian Fund came under the control of the Provincial Government, the Province assuming the responsibility of all the former investments and holding them for the Consolidated Fund; and the same reasons apply with still greater force to the other Trust Funds, which have always been managed, and the investments made, by the Provincial authorities. The amount for which we have become thus liable to the ordinary Trust Funds, in 1862, has been \$8,100.

There has been a further redemption of Lake St. Peter Debentures during the past year, to the extent of \$54,000, which has been treated, like the previous payments, as an advance to the Harbour Commissioners, there being no Legislative authority for the assumption of the debt. It is, however, well understood that Parliament did in effect sanction the arrangement made with the Commissioners and we would respectfully submit, that provision should be made for carrying it out in the estimates of the current year.

We have added to the Public Accounts a statement intended to embrace similar payments, which have been made without direct authority of the Legislature. The ordinary statement of Unprovided Items has not been interfered with, as they are annually submitted to Parliament, and a vote is taken in the estimates to make good the expenditure. But besides these, there are often sums advanced, which it is not intended to provide for by a subsequent vote charging them to Consolidated Fund; but which have to be re-paid hereafter by the parties to whom the advance was made. It appears desirable that all payments of this character should be submitted in one view, instead of being scattered under different heads in the general details of expenditure. This statement will embrace all loans, whether they are only temporary, and to be re-paid, or whether they are in the nature of investments in securities, or of advances made to Trust Funds beyond the amount at their credit, to be covered hereafter by the revenues of the Fund.

We had expected to have been able to have closed the account of the Seigniorial Fund, and to have made all those alterations in the Municipal Loan Funds, East and West, and in the U. C. Building Fund, which would be consequent upon the final settlement of that account; but we are not as yet in possession of the necessary data, and in the meantime this Fund has been treated as formerly.

We have thought that in the present financial position of the Province, it might be satisfactory to submit a comparative view of the increase of the debt for some years back. Such large additions to it were made from 1852 to 1855, for Railway enterprises and the Municipal Loan Funds, that, for the purposes of comparison, it appears to us that it will be more useful to confine ourselves to the years subsequent to the latter date, which alone are included in the following tables. Some difficulty presents itself as to the mode of representing the true indebtedness of the country, and we have, therefore, given it in three different forms.

I. Statement of the Funded Debt, embracing all Debentures, whether chargeable against the Province directly, or against any Fund under the Provincial control :

	Funded Debt.	Increase.	Decrease.
1855.....	45,855,217 35	.....	.....
1856.....	48,757,619 55	2,902,402 20	.....
1857.....	52,334,911 82	3,577,292 27	.....
1858.....	54,892,405 15	2,557,493 33	.....
1859.....	54,142,044 46	.....	750,360 69
1860.....	65,592,469 81	11,450,425 35	.....
1861.....	65,626,478 32	34,008 51	.....
1862.....	67,567,407 65	1,940,929 33	.....
Aggregate increase ....	.....	\$21,712,190 30	.....
Average annual increase. ....	.....	\$3,101,741 47	.....

II. Statement of the Net Funded Debt, shewing the amount of Debentures outstanding in excess of the Sinking Funds held for their redemption :

	Net Debt.	Increase.	Decrease.
1855.....	43,243,163 58	.....	.....
1856.....	45,822,043 85	2,578,880 27	.....
1857.....	49,016,949 40	3,194,905 55	.....
1858.....	51,139,561 83	2,122,612 53	.....
1859.....	50,134,196 66	.....	1,005,365 27
1860.....	58,258,403 14	8,124,206 48	.....
1861.....	58,173,019 86	.....	85,383 28
1862.....	59,946,973 86	1,773,954 00	.....
Aggregate increase....	.....	\$16,703,810 28	.....
Average annual increase .....	.....	\$ 2,387,258 61	.....

It appears to us that neither of these statements represents the true liability of the Province, beyond its present means of meeting it. The unfunded Debt, and the available Assets, must also be taken into consideration; and, as differences of opinion may exist as to the items which should properly be included on either side of the account, we desire to explain the principles upon which we have prepared the third comparative table.—We have included amongst our liabilities everything which appears as such in the books of the Province, with three exceptions:—1st. We have excluded the Consolidated Fund, which stands on that side of the balance sheet, and all other accounts in which no other party than the Province is interested; such accounts being in fact branches of the Consolidated Fund, which, for special reasons, are kept under separate heads. 2nd. We have excluded any account by which we appear to be debtors to any party, when there is a larger amount at the debit of the same party, against which we are authorized to set it off. 3rd. We have excluded two of the Trust Funds. The Common School Fund differs from all other Funds, inasmuch as there is no expenditure chargeable against it; it is, in fact, only a branch of the Consolidated Fund, and the only object in keeping it separate as a constantly accumulating Fund, (of the policy of which we entertain great doubts), is as a sort of pledge to posterity, that we will never spend less than the interest of it on Education, whilst we always have expended for that object six or eight times as much as its income can ever amount to. The Seigniorial Fund, as it is called, has been omitted, partly because it is more in the nature of an appropriation, and partly because it was treated differently in different years of the period under consideration; but principally because the Fund, as it stands in the books, only very partially represents the liability of the Province in this respect, from the Legislation of 1854 and 1859. Had we treated it as a Trust Fund, it would have appeared as if our liability had been annually diminishing, and had now nearly ceased; from the exhaustion of the Fund, whereas it remains

exactly what it was at the passing of the Seigniorial Acts. The gradual increase of the debt has arisen from the excess of expenditure over income, amongst which expenditure that for the Seigniorial Tenure is included, and it will continue henceforward a permanent charge, not probably much less than the average annual expenditure on that account since 1855. The compensation for the Seigniorial Tenure has not therefore sensibly affected the *increase* of our liabilities since 1855, but it does materially add to the permanent annual expenditure to which we became virtually liable in 1854, and which was confirmed by the Act of 1859. This annual expenditure, to which we are pledged, may be estimated to represent a capital of not less than \$4,000,000, by which our net liabilities in all these years should be increased.

Amongst the Assets, we have included the Cash and Banking Accounts, and amounts due to us, which we may make a set off against amounts included in the liabilities as due by us to the same parties. As to other Assets, which appear as such in the books, it would not be proper for us to pronounce an opinion as to which we may expect to realize, and which may be looked upon as bad debts; we have, therefore, only included the Sinking Funds, and the Trust Fund, and Consolidated Fund Investment Accounts—on account of which we hold securities. These we have assumed to be all available, and if the failure to pay interest, above alluded to, may throw a doubt upon some of the investments, there are, on the other hand, unsecured debts due to us which will certainly be available, but which are left out of the account. Upon the whole, we believe the amount of available assets to be somewhat understated. If in the year 1863 there were investments which yielded no interest (in some cases certainly only temporarily) to the amount of \$391,333.33, there were also unsecured debts in the same year to the amount of \$767,227.38, having permanent receipts connected with them under our control, from which we received, besides full interest on the debt, \$98,393.02 in reduction of the principal. These are, therefore, solvent debtors, and more than equivalent to the investments of a doubtful character.

III. Statement of Liabilities and Available Assets :

	Liabilities.	Assets.	Net Liabilities.	Increase.
1855.....	49,159,884 25	7,359,843 20	41,800,041 05	.....
1856.....	52,120,394 02	7,832,266 40	44,288,128 52	2,488,087 47
1857.....	57,507,241 55	8,577,964 45	48,929,277 10	3,641,148 58
1858.....	59,344,399 05	8,336,840 45	51,007,558 60	2,078,281 50
1859.....	58,613,670 80	6,140,755 45	52,472,915 35	1,465,356 75
1860.....	69,211,194 12	11,949,224 19	57,261,969 93	4,789,044 58
1861.....	71,201,131 95	11,490,724 30	59,710,407 65	2,448,437 72
1862.....	72,666,172 30	10,462,833 18	62,203,339 12	2,492,931 47
Aggregate increase.....				\$20,403,298 07
Average annual increase.....				\$2,914,756 87

Part of this sum of \$20,403,298 07, which may be taken as the true increase of the liabilities of the Province during the last seven years, has been incurred on account of permanent improvements

Issued on account of Municipal Loan Fund, U. C.....	1,374,133 33
do do L. C.....	1,595,115 00
	\$2,969,248 33
Less—Repaid by Great Western Railroad.....	936,833 33
	\$2,032,415 00
Expenditure on account of Public Works of a permanent character.....	3,948,325 02
	\$5,980,740 02

Leaving \$14,422,558 05, or an average annual increase of indebtedness of \$2,060,365 43, which appears to represent the excess of ordinary expenditure over ordinary income. We have not included in the above deductions from the gross increase, the expenditure on account of the redemption of the Seigniorial Tenure, amounting in all to \$1,629,057 44, or averaging \$232,722 49 per annum; because, although the Act of 1854 authorized capital to about that amount to be raised by the issue of Debentures, subsequent legislation has entailed upon the Province a permanent annual expenditure of nearly equal amount.

Assuming the increase of our liability since 1855 to be as above stated, it is important to observe that the annual interest payable has not increased in the same ratio. The interest at the two periods was as follows:—

	1855.	1862.
Interest payable on Funded Debt.....	\$2,575,120 00	\$3,504,727 77
do paid on Unfunded Debt	4,296 55	258,778 75
do payable to Trust Funds.....	.....	35,388 13
	<hr/>	<hr/>
	\$2,579,416 55	\$3,798,894 65
do received on Investments and Deposits.....	103,402 00	394,745 94
	<hr/>	<hr/>
Net Interest.....	\$2,476,013 65	\$3,404,148 71

The difference, \$928,135.06, at 5 per cent., only represents an increase of debt of \$18,562,701, and as we have only given credit for the interest actually received, this latter estimate is independent of the doubtful character of some of the investments.

The constantly increasing business of the Department makes it annually more difficult to collect at an early period of the year, the returns of the several subordinate accountants, and to combine the whole of them into the Public Accounts, to be submitted to Parliament. We do not think that under the most favorable circumstances it will be possible to present them to the Legislature before the middle of March; whilst unforeseen delays are always liable to occur, which may retard their completion even beyond that period. At the same time, there appears to be a growing desire in the country for an earlier meeting of Parliament, and the consequence would be, that almost all financial questions must necessarily be postponed till near the close of the Session. It may be worth while, under these circumstances, to consider whether the inconvenience may not be remedied by a change in the termination of the fiscal year. It would evidently be important that the financial year should not end until after the close of the navigation, so that the Trade Returns should shew the whole business of the season; but this object would be attained if the 31st of October, or, more certainly, if the 30th of November were established as the term. We are not aware of any material difficulty which would arise from such a change. The first year would only consist of eleven months, but it would include in almost all branches of the receipts and expenditure, a proportionate amount of a year's transactions, with the exception of the interest on the Public Debt, which, being principally payable on June 30th, and December 31st, would appear very much reduced in the first year of the new system. Any such change should be maturely considered in all its bearings, and we merely throw out the suggestion as the most obvious way of meeting a growing difficulty.

All which is respectfully submitted.

JOHN LANGTON,

Auditor.

R. S. M. BOUCHETTE,

Commissioner of Customs.

Wm. DICKINSON,

Acting Deputy Insp. General.

COMPARATIVE STATEMENT of the entire Payments and

PAYMENTS.	1860.	1861.	1862.
	\$ cts.	\$ cts.	\$ cts.
Interest on Public Debt.....	3,766,887 05	3,735,789 05	3,774,314 65
Charges of Management.....	216,880 86	67,298 91	52,076 65
Exchange.....	3,917 11	26,666 70	20,754 12
Sinking Fund—Imperial Loan.....	6,453,200 00		
do —Consolidated Canadian Loan.....	34,066 67	119,391 79	166,975 33
Redemption of Public Debt.....	15,885,086 42	2,738,872 21	279,830 66
Premium and Discount.....	1,775,020 10	13,441 35	7,098 03
Civil Government.....	423,100 02	437,285 49	486,620 04
Administration of Justice, C. E.....	338,168 15	350,557 54	346,375 73
do C. W.....	313,884 51	320,176 55	318,312 23
Police.....	30,850 79	30,548 20	31,170 36
Penitentiary, Reformatories, and Prison Inspection.....	101,721 45	148,046 55	155,612 02
Legislation.....	472,553 54	463,124 57	432,048 19
Education, East.....	259,600 86	259,601 91	260,298 75
do West.....	263,171 04	247,102 11	273,271 06
Literary and Scientific Institutions.....	17,220 00	17,900 00	16,800 00
Hospitals and Charities.....	274,097 95	272,041 55	307,686 71
Geological Survey.....	22,000 08	20,315 09	17,400 00
Militia and Enrolled Force.....	107,380 55	84,687 60	98,444 70
Arts, Agriculture and Statistics.....	27,216 00	2,317 00	17,472 01
Census.....	1,224 75	118,393 77	24,648 46
Agricultural Societies.....	101,507 40	102,620 21	108,348 58
Emigration and Quarantine.....	36,022 11	48,435 57	54,323 56
Pensions.....	36,890 63	34,509 38	42,473 03
Indian Annuities.....	35,270 00	35,420 00	26,620 00
Public Works and Buildings.....	\$11,641 73	1,036,240 45	421,053 03
Rents, Repairs, &c do.....	61,674 83	39,572 05	97,041 71
Roads and Bridges.....	188,520 38	181,668 81	259,582 99
Ocean and River Steam Service.....	766,822 36	432,022 73	507,944 48
Light Houses and Coast Service.....	120,921 31	110,462 08	103,522 14
Fisheries.....	22,488 87	27,342 00	25,215 76
Redemption of Seigniorial Rights.....	213,036 60	224,133 46	379,849 22
Culling Timber.....	63,089 97	68,399 06	68,576 03
Railway and Steamboat Inspection.....	12,984 26	15,113 17	15,020 40
Advances.....	1,278,236 86	411,668 43	223,462 02
Commutation with Clergy.....	3,716 91		
Municipalities Fund, East and West.....	374,145 13	445,314 27	313,384 58
Indian Fund.....	150,015 19	99,726 07	112,819 35
New Coinage.....	10,727 59		
Subsidiary Lines.....		340,000 00	80,590 00
Removal of Seat of Government.....	5,978 32		
Reception of H. R. H. the Prince of Wales.....	204,884 07	63,225 29	
Miscellaneous.....	57,536 81	45,849 91	64,099 20
Collection of Revenue:			
Customs.....	351,619 34	363,401 44	379,402 81
Excise.....	34,064 54	31,779 87	35,173 74
Post Office.....	633,516 20	442,521 19	436,586 51
Public Works.....	235,627 00	279,006 92	313,823 47
Territorial, including Ordnance Lands.....	152,426 82	277,503 93	185,797 75
Fines and Forfeitures.....	11,598 23	14,380 59	11,716 99
Minor Revenues.....	1,246 30	1,092 00	754 14
Special Funds.....	119,139 89	97,777 46	91,523 31
Less—Debentures not redeemed in Cash.....	36,882,597 55		
	886,849 58		
Total Payments.....	35,995,747 97	14,742,834 28	11,395,923 56

AUDIT OFFICE, Quebec, March, 1863.

Receipts of the Province, in the years 1860, 1861, and 1862.

RECEIPTS.	1860.	1861.	1862.
	\$ cts.	\$ cts.	\$ cts.
Ordinary Revenues.			
Customs.....	4,756,724 18	4,774,562 26	4,652,183 06
Excise.....	306,536 35	344,665 14	500,313 52
Post Office.....	330,865 41	357,015 40	391,443 07
Ocean Postage.....	48,455 32	100,709 45	17,274 14
do (old account).....	25,996 65		
Public Works.....	264,230 85	324,619 63	383,704 21
Provincial Steamers.....	21,995 40	30,578 35	37,756 98
Territorial.....	644,806 41	678,922 82	629,886 12
Casual.....	88,948 98	22,124 39	11,201 09
Quebec Loan.....	448 93	685 26	6 82
Interest on Investments and Advances.....	448,814 56	489,304 91	394,745 94
Premium and Discount.....	1,907 08	18,032 67	3,373 31
Bank Imposts.....	49,478 22	52,374 95	26,421 90
Law Fees.....	40,879 98	32,514 84	30,267 28
Fines and Forfeitures.....	10,749 44	24,283 89	22,340 67
Special Revenues.			
Law Fees, U. C.....	60,193 81	40,826 77	44,198 84
do L. C.....	77,504 15	82,480 11	70,276 68
Mariners' Fund.....	11,135 89	14,255 18	11,778 56
Passenger Duty (Emigration and Quarantine).....	9,830 50	19,112 00	21,341 00
River Police.....	11,154 72	12,890 25	10,645 72
Railway and Steamboat Inspection.....	9,328 02	23,372 33	10,265 97
Fisheries.....	4,091 18	7,371 85	8,824 61
Shipping Office Fees.....	1,164 00	860 00	826 00
Cullers' Office Fees.....	60,504 17	67,304 25	73,940 31
Debentures, &c.			
Debentures Sold.....	24,937,857 70	2,231,526 68	2,039,204 33
Inscription of Stock.....	2,326,154 07	524,778 91	181,555 66
Sinking Fund—Imperial Loan.....	3,158,614 47		
Receipts from Sales of Public Works.....	1,184 18	7,696 99	1,362 10
Guaranteed and Advance Accounts.			
Municipal Loan Fund, U. C.....	217,577 33	186,309 00	123,849 20
do L. C.....	88,970 37	93,078 47	6,224 37
Québec Fire Loan.....	10,761 29	4,814 55	3,489 29
Law Society, U. C.....	19,239 17	19,936 47	16,312 34
Court Houses, L. C.....	21,606 39	24,224 47	28,163 19
Upper Canada Building Fund, Debenture Account.....	10,716 00	12,693 75	7,676 00
Grand Trunk Railway—Advance Account.....		1,000 00	
do —Special do.....			
Great Western do —Interest do.....			2,567 62
Northern do —do do.....	143,747 08	24,160 00	24,150 00
New Coinage.....	149,178 40	475 00	
Tug Service, below Quebec—Advance Account.....	12,000 00	4,803 27	
Consolidated Canadian Loan Interest Account; advance to G. T. Railway.....	113,144 89		
do do on Toronto Bonds.....	132,568 00		
Consolidated Fund—Investment Account.....		8,900 00	124,898 63
Investment ex Consolidated Loan.....		867,749 38	60,000 00
Ocean Steam Company.....		189,619 98	1,225 00
Improvement Fund—Advance Account.....			3,486 80
Building and Jury Fund.....			2,892 53
Trust Funds.			
Upper Canada Building Fund.....	17,433 58	16,475 55	20,062 00
Municipalities Fund, West.....	385,426 76	298,049 24	177,021 41
do East.....	34,130 45	26,976 07	24,918 79
Education, West.....	34,390 66	22,110 74	14,663 20
do East.....	32,418 84	27,750 13	18,167 10
Common School, Land Fund.....	114,644 36	111,594 25	207,393 53
Tavern Licenses, applicable to Municipalities, L. C.....	1,992 47	3,400 99	3,386 60
Indian Fund.....	160,899 29	256,629 02	165,789 57
Copyright Duties.....	790 69	999 67	826 30
Montreal District Council.....	118 18		
Compensation to Revenue Inspectors.....	358 79	141 55	
Trust Fund—Investment Account.....	18,200 00	24,400 00	16,400 01
Bursar of University.....	176,800 00	1,109 13	
Quebec Bishopric.....		41,878 68	
Provident Savings Bank.....		102,533 34	
Total Receipts.....	39,615,664 51	12,655,581 48	10,629,204 47

JOHN LANGTON, Auditor.

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No.

STATEMENT of AFFAIRS, showing the LIABILITIES and

LIABILITIES.	Amount.		Total Amount.	
	\$	cts.	\$	cts.
Imperial Guaranteed Loan.....	7,300,000	00		
Debentures (Principal and Interest payable in London) Consolidated Canadian 5 per cent. Loan.....	\$31,930,200	00		
Less—Amount Cancelled and Inscribed.....	\$ 979,660	00		
do Amount unsold in hands of London Agents and the Receiver General.....	2,515,851	29	3,495,511	29
			28,434,688	71
Amount of Inscriptions, Consolidated Canadian 5 per cent. Loan.....	3,032,488	68		
Debentures (old, Principal and Interest payable in London).....	25,784,235	11		
do do do do Canada.....	1,813,255	20		
do do New 5 per cent. do do do do.....	773,900	00	67,188,567	68
Provincial Debentures, 18 & 14 Vic., caps 2 & 68.....	21,200	00		
do 9 Vic., cap. 61, & 12 Vic., cap. 34.....	68,000	00		
do 12 Vic., cap. 112.....	21,674	97		
do 12 Vic., cap. 112, & 18 Vic., cap. 164.....	95,600	00		
do 12 Vic., cap. 112.....	8,955	00		
do 9 Vic., cap. 33.....	25,410	00		
do Various Acts.....	188,000	00		
			428,839	97
Carried over.....			67,667,407	68

I.

ASSETS of the PROVINCE OF CANADA, on the 31st December, 1862.

ASSETS.	Amount.		Total Amount.	
	\$	cts.	\$	cts.
Sinking Fund, (East India 4 per cent. Debentures).....	846,600	00		
do (do 5 per cent. Stock).....	6,453,200	00	7,300,000	00
do (Consolidated Canadian Loan).....			320,432	79
<i>Loans to Incorporated Companies.</i>				
Desjardins Canal.....	120,263	93		
Grand River Navigation Company.....	3,302	23		
Grantham Academy.....	1,752	53		
Oakville Harbour Company.....	9,071	78		
Tay Navigation Company.....	7,764	05		
<i>Provincial Works.</i>				
St. Lawrence Canals.....	7,846,434	80		
Welland Canal.....	7,246,427	49		
Chambly Canal and River Richelieu.....	433,807	83		
Lake St. Peter.....	358,235	08		
Burlington Bay Canal.....	308,328	32		
Ottawa Works.....	\$1,147,812	07		
Less—Sales.....	1,362	10	1,146,449	97
Harbours and Light Houses.....	\$2,474,968	06		
Montreal Harbour.....	481,426	67	2,956,394	73
Improvement of the Trent.....	558,506	20		
Roads and Bridges, Upper Canada.....	565,366	00		
do do Lower Canada.....	1,163,829	34		
Provincial Penitentiary.....	136,831	02		
Government Buildings, Ottawa.....	1,106,083	63		
Custom Houses, Upper and Lower Canada.....	133,708	62		
Post Offices, do do.....	87,662	86		
Miscellaneous Public Buildings, Upper and Lower Canada.....	52,423	66		
Miscellaneous Works.....	1,267,824	42	25,020,468	68
Upper Canada Building Fund.....	{ Lunatic Asylum. 15,200 00			
	{ Normal School... 6,000 00			
	{ Lunatic Asylum. 68,000 00			
	{ Aymer..... 21,674 97			
Court Houses, Lower Canada.....	{ Montreal... 95,600 00			
	{ Kamouraska. 8,955 00			
Law Society, Upper Canada.....	25,410 00			
Montreal Turnpike Trust.....	188,000 00		428,839	97
Carried over.....			89,069,749	84

No. 1.

LIABILITIES.	Amount.	Total Amount.
	\$ cts.	\$ cts.
<i>Brought forward</i>		67,567,407 65.
Court Houses, Lower Canada.....	{ Aylmer..... 418 00 Chicoutimi..... 873 10 Bonaventure... 1,044 13 Gaspé..... 1,682 31	
Great Western Railway Company Sinking Fund.....	16,666 37	
Great Western Railway Company.....	886 47	
Montreal District Council.....	3,912 05	
Copyright Duty.....	643 02	
Consolidated Municipal Loan Sinking Fund, U. C.....	481,361 77	
do do L. C.....	97,174 62	
Seamen's Penalties.....	97 41	
Interest on investments, Special Account.....	850 00	
		605,609 25
Municipalities Fund, Upper Canada.....	145,338 62	
Widows Pensions and Uncommuted Stipends, U. C.....	56,857 78	
do do L. C.....	3,311 95	
School Land Fund, Common, (12 Vic., cap. 200).....	1,027,557 96	
U. C. Grammar School Fund.....	313,670 42	
do do Income Fund.....	47,358 79	
Superannuated School Teachers Fund, L. C.....	4,042 20	
Normal School Building Fund, Lower Canada.....	21,515 20	
Upper Canada Building Fund.....	346,793 68	
do Improvement Fund.....	16,348 21	
Indian Fund.....	1,482,554 07	
do Special Account.....	3,778 00	
Seigniorial Tenure Redemption.....	261,562 10	
L. C. Superior Education Fund.....	236,933 05	
		3,967,529 08
Consolidated Fund.....	8,598,339 97	
Less—Unprovided Items.....	189,606 27	
		8,408,733 70
Glyn Mills & Co.....	1,095,603 51	
Baring Brothers, & Co.....	1,158,654 50	
Crown Lands Department Suspense Account.....	166,395 82	
		2,420,653 83
Total		77,970 033 46

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

Continued.

ASSETS.	Amount.	Total Amount.
	\$ cts.	\$ cts.
<i>Brought forward</i>		33,069,742 34
Court House, Montreal.....	97,011 76	
do Kamouraska.....	172 14	
University Permanent Fund.....	1,220 63	
Institution.....	7,990 00	
Royal Trunk Railway Company, Debenture Account.....	15,142,633 34	
Grand do do Special do.....	19,428 06	
do do Interest do.....	6,368,947 01	
Great Western Railway Company, Debenture do.....	2,810,500 00	
do do Interest do.....	520,060 33	
Northern Railway Company, Debenture do.....	2,311,666 67	
do do Interest do.....	838,335 23	
Consolidated Municipal Loan Fund, Upper Canada, Debenture Account.....	7,294,800 00	
do do Interest do.....	2,131,368 82	
do do Lower Canada, Debenture do.....	2,279,115 00	
do do Interest do.....	468,145 57	
Agricultural Society, Upper Canada.....	4,000 00	
Lower Canada Legislative Grant.....	28,494 73	
Law Fees Consolidated Statutes, Upper Canada, Cap. 11, &c.....	158,115 37	
Quebec Fire Loan.....	371,657 88	
Montreal Harbour Company.....	21,757 63	
do do Advance Account.....	179,600 00	
Tug Service below Quebec, do.....	132,000 00	
Upper Canada Improvement Fund, do.....	813 20	
Grand Trunk Railway Co., Special do.....	119,000 00	
County of Temiscouata, do.....	3,000 00	
Advance Account.....	17,874 57	
Advances of Official Salaries.....	1,151 34	
Investment Account, ex-Consolidated Canadian Loan.....	21,368 41	
Building and Jury Fund, Lower Canada.....	71,989 01	
Grand Trunk Railway Company, Interest on Loans.....	850 00	
Indemnity to Revenue Inspectors, Upper Canada.....	2,769 36	
Quebec Turnpike Trust, Advance Account.....	33,920 00	
Consolidated Municipal Loan Fund, Lower Canada, Advance Account.....	4,150 00	
Subsidiary Lines, Upper and Lower Canada, G. T. R. Co.....	170,260 83	
City of Hamilton Interest Account.....	8,100 00	
		41,642,266 92
Municipalities Fund, Lower Canada.....	230,400 21	
Lower Canada Superior Education Income Fund.....	161,546 33	
Investments on Account of Trust Funds.....	213,600 00	
Consolidated Fund Investment Account.....	700,017 37	
Bank of England Agency Account.....	916 90	
		1,306,480 81
Cash.....	\$1,839,553 60	
Less—Unpaid Warrants.....	638,821 14	
		1,200,732 46
Bank of Upper Canada, Special Account.....	486,666 67	
New Coinage, Cash Account.....	303 88	
Baring, Brothers & Co., Consolidated Canadian Loan Account.....	372 28	
Consolidated Canadian Loan, Advance Account.....	21,413 29	
Glyn, Mills & Co., Dividend Account.....	7,883 97	
Crown Lands Department.....	234,170 84	
		1,951,643 39
Total		87,970,033 46

WILLIAM DICKINSON,
Act. Dep. Insp. Gen.

No.

STATEMENT of Consolidated Fund, including various Items

DR.		Amount.	Total Amount.
		\$ cts.	\$ cts.
1861. December 31.	To this amount, (see Public Accounts, 1861, Statement No. 1.) authorized per Estimates.....	490,510 23	
	Less—This amount chargeable against Provincial Works.....	224,754 27	
	To balance of Interest to 31st December, 1862, on amount at credit of Seigniorial Fund, per Statement No. 33	26,429 91	265,755 96
	To do of School Land Fund "Common," per Statement No. 41	45,127 14	
	To do of Upper Canada Grammar School, Income Fund, per Statement No. 39.....	15,433 45	
	To do of Normal School Building Fund, Lower Canada, per Statement No. 40.....	715 46	
	To do of Lower Canada Superannuated School Teacher's Fund, per Statement No. 40.....	198 52	
	To do of Widows' Pensions and Uncommuted Stipends, Upper Canada, per Statement No. 36.....	2,796 01	
	To do do do do	157 71	
	To do of Upper Canada Building Fund, per Statement No. 32.....	16,926 89	107,785 09
	To this amount short credited Upper Canada Improvement Fund in 1861.....		63 88
	To amount of advance paid W.F. Whiteher, 1853, by Crown Land's Department.....		300 00
	To amount of Loss on Sale of \$50,000 Provincial Bronze Coin to Bank of Upper Canada.....	21,124 24	
	To do do of \$4,000, Provincial Bronze Coin, to Govt. of New Brunswick in 1861...\$2896 73		
	Less this amount charged..... 1095 30	1,801 43	22,925 67
	To amount of Expenditure per Statement No. 3.....		9,235,837 49
	To Balance carried down.....		3,598,339 97
	Total.....		13,231,008 06

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

2.

transferred to that Account, as enumerated to 31st December, 1862.

Cr.		Amount.	Total Amount.
		\$ cts.	\$ cts.
1861. December 31.	By Balance as per Public Accounts, 1861, Statement No. 2.....		3,864,488 45
1862. December 31.	By 1 year's Interest to 31st December, 1862, on \$7,294,800 00, amount of Debentures issued on account of Consolidated Municipal Loan Fund, Upper Canada.....	437,688 00	
	By do do on \$2,279,115 00 do do Lower Canada.....	136,746 90	
	By do do on \$15,142,633 34 do do Grand Trunk Railway Company.....	908,558 00	
	By do do on \$2,810,500 do do Great Western Railway Company.....	168,630 00	
	By do do on \$2,311,666 67 do do Northern Railway Company.....	138,700 00	
	By Balance of Interest to 31st December, 1862, on amount at Debit of Municipalities Fund, L. C., as per Statement No. 35.....	9,638 70	
	By do do of Court House, Montreal, as per Statement No. 29.....	5,023 49	
	By do do of Law Society, Upper Canada, as per Statement No. 28.....	8,039 09	
	By do do Lower Canada Superior Education Income Fund, as per Statement No. 40.....	839 91	
	By 2 year's Interest to 1st August, 1862, on £50,000 stg., amount of Debenture taken from Northern Railway Company at 6 per cent per annum.....	29,200 00	1,843,064 09
	By amount of Redemption Public Debt, 1862		166,975 33
	By amount of Warrant issued in 1854, in favor of late J. B. Clench, Revenue Inspector, Middlesex and Elgin, as Indemnity for loss of Emoluments now transferred, he being a defaulter to Government.....		665 95
	By amount of Interest received in 1861, on Investments on account of Sinking Fund C. C. Loan.....		2,798 34
	By amount of Receipts, per Statement No. 3		7,353,015 90
	Total.....		13,231,008 06
	By Balance brought down.....		3,598,339 97

WILLIAM DICKINSON,
Acting Deputy Inspector General.

No. 3.

STATEMENT of the ENTIRE RECEIPTS and PAYMENTS of the PROVINCE, from all sources, during the year 1862, together with the Cash Balances on the 1st January and 31st December.

1862.		1862.		Ch.		1862.	
Dr.		Cr.		Jan. 1.		Dec. 31.	
	\$	cts.		\$	cts.	\$	cts.
Jan. 1. Cash	\$2,437,309	18	Jan. 1. Sterling Loan Account	\$76,000	00		
Less—Unpaid Warrants	305,972	81	Baring Brothers & Co.	846,342	98		
Bank of Upper Canada—Special Account	2,131,426	34	Glyn, Mills & Co.	796,801	11		
New Coinage—Cash Account	486,666	67	Sinking Fund Dividend Account	2,798	34		
Consolidated Canadian Loan—Advance Acct	80,512	93	Crown Lands District Bank	717	00		
Baring Brothers & Co.—Consolidated Canadian Loan Account	21,413	29	Crown Lands Department—Suspense Acct	159,098	72		
do —Dividend Account	372	28	Balances of Banking accounts brought forward from 186	9,235,837	49		2,681,758 15
Glyn, Mills & Co.	15,086	67	do Expenditure charged on Consolidated Fund	189,606	27		
Balance at Credit of Crown Land Department	16,704	85	do authorized to be met by Debentures	558,659	53		
Balance of C. L. D. — Suspense Accounts	250,659	07	do charged to Advance Accounts	367,377	25		
brought forward from 1861	3,002,842	10	do charged to Trust Funds	1,014,443	02		
Dec. 31. Receipts of Consolidated Fund	7,353,015	90	Dec. 31. Cash				11,395,923 56
do Debentures, &c.	2,292,122	09	Less—Unpaid Warrants	\$1,839,553	60		
do Advance Accounts	404,934	97		638,821	14		
do Trust Funds	619,131	51	Bank of Upper Canada	1,200,732	46		
Dec. 31. Glyn, Mills & Co.	1,095,603	51	New Coinage Account	486,666	67		
Baring Brothers	1,158,654	50	Baring Brothers & Co.—Consolidated Canadian Loan Account	303	88		
Crown Lands—Suspense Account	166,395	82	Consolidated Canadian Loan Advance Acct	372	28		
Balances of Banking Accounts carried forward to 1863	2,420,653	83	Glyn, Mills & Co.—Dividend Account	21,413	29		
Sinking Fund Dividend Account credited to Consolidated Fund in Statement 2.	2,798	34	Crown Lands Department	7,883	97		
			Balances of C. L. D. and Banking accounts carried forward to 1863	234,170	84		
			New Coinage account transferred from statement of affairs, December 31, 1861, to New Coinage Cash Account	3,047	97		
			New Coinage charged to Consolidated Fund in Stat. 2	22,925	67		
			Charged to Consolidated Fund from Crown Lands Department in Stat. 2	300	00		
Total	16,055,498	74	Total	16,055,498	74		

PAYMENTS.

SERVICE.

Accrued in 1862.....	\$3,504,727 77
Add unpaid, December, 1861.....	49,118 33
	3,553,846 10
Less—outstanding, 31st December, 1862..	38,310 20
	\$3,515,535 90

Page.	Charged on Consolidated Fund.		Unprovided.		Authorised to be met by Debentures.		Advance Accounts.		Trust Funds.		Total.	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
37	3,490,482	62					10,053	28			3,515,535	90
41	258,778	75									258,778	75
43	52,076	65									52,076	65
45	20,754	12									20,754	12
45	106,975	33			279,830	66					106,975	33
45											279,830	66
46	7,098	03									7,098	03
46	440,189	68	46,420	46							486,620	04
69	340,195	89	6,180	19							346,375	78
79	315,895	71	2,416	52							318,312	23
87	27,056	99	422	37			3,700	00			31,179	38
88	153,033	37	2,578	06							155,612	03
91	494,358	90	7,691	29					46,941	66	500,298	76
91	213,248	06							25,132	00	273,271	08
93	218,139	06									218,139	06
93	16,800	00									16,800	00
94	298,872	40	8,814	31							307,686	71
97	17,400	00									17,400	00
97	98,444	70									98,444	70
101	13,402	50									13,402	50
102	24,648	46									24,648	46
104	107,405	00									107,405	00
105	42,349	83									42,349	83
106	42,473	03									42,473	03
107	26,620	00									26,620	00
	4,855,815	71	91,510	62	279,830	66	19,753	28	72,073	66	5,318,983	93

Carried over

No. 3.—Continued.

PAYMENTS.

SERVICE.	No. of Accounts	Charged on Consolidated Fund.		Unprovided.		Authorised to be met by Debentures.		Advance Accounts.		Trust Funds.		Total.	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
<i>Brought forward</i>													
Public Works and Buildings	107	4,855,815	71	91,510	02	279,830	66	19,753	28	72,073	66	5,318,983	93
Repairs, &c., of Public Works and Buildings	118	64,378	81	6,371	44	278,828	87	41,852	95	28,820	96	421,053	03
Roads and Bridges	122	46,906	95	50,134	76	17,908	83			39,041	81	97,041	71
Ocean and River Steam Service	124	202,632	25									259,582	99
Light Houses and Coast Service	124	507,944	48	324	50							507,944	48
Fisheries	127	103,197	61	7,391	15							103,522	14
Redemption of Seigneurial Rights	129	17,824	61									25,215	76
Cutting Timber	130	68,576	03							379,849	22	379,849	22
Railway and Steamboat Inspection	131	13,429	65	1,590	75							68,576	03
Advances, including Investments and Repayments	132											15,020	40
Municipalities Fund, East	133									223,462	02	223,462	02
do do West	133												
Indian Fund	135									73,550	75	73,550	75
Miscellaneous	135									239,833	83	239,833	83
Subsidiary Lines	135									112,819	35	112,819	35
Collection of Revenue:	134	41,675	85	13,774	22					8,619	13	64,069	20
Customs	137	379,402	81									80,500	00
Excise	168	35,173	74										
Post Office, General	169	422,659	66										
do Ocean Mail Service	169	13,926	95										
do Public Works, Maintenance	169	123,195	67										
do Repairs		\$1,028	02										
do Collection		23,464	48										
do Tolls refunded		78,046	19										
do Miscellaneous	180	6,089	11										
Territorial, Collections, &c.	184	9,767	73										
do Surveys	181	120,559	00										
do Ordnance	191	5,471	02										
Fines and Forfeitures	192	11,716	90										
Minor Revenues	198	751	14										
Special Funds	198							1,719	00	89,804	31		
Total.....		9,285,837	49	189,606	27	558,659	53	367,377	25	1,044,443	02	11,395,923	56

No. 3.—Continued.

RECEIPTS.	Page.	Amount.	Total.
<i>Ordinary Revenue.</i>			
	Part I.	\$ cts.	\$ cts.
Customs.....	11	4,652,183 06	
Excise.....	16	500,313 52	
Post Office.....	19	391,443 07	
Ocean Postage.....	20	17,274 14	
Public Works.....	21	383,704 21	
Provincial Steamers.....	22	37,756 98	
Territorial.....	24	629,886 12	
Casual.....	26	11,201 09	
Quebec Loan.....	27	6 92	
Interest on Investments.....	28	394,745 94	
Premium and Discount.....	30	3,373 31	
Bank Imposts.....	32	26,421 90	
Law Fees, 12 Vic., caps. 63 & 64.....	33	30,267 23	
Fines and Forfeitures.....	34	22,340 67	
			7,100,918 21
<i>Special Revenues.</i>			
	Part I.		
Law Fees, L. C., 13 & 14 Vic., cap. 37 & 20 Vic., cap. 44.....	3	70,276 68	
do U. C., 8 Vic., cap. 13.....	4	44,198 84	
Tonnage Duties, Quebec, (River Police).....	8	10,645 72	
do Quebec and Montreal, (Mariners' Fund).....	6	11,778 58	
Passenger Duty, (Emigration and Quarantine).....	7	21,341 00	
Railway and steamboat Inspection.....	10	10,265 97	
Fisheries.....	11	8,824 61	
Shipping Office Fees.....	12	826 00	
Cullers' Fees.....	9	73,940 31	
			252,097 69
<i>Debentures, &c.</i>			
Debentures and Stocks.....		2,220,759 99	
Receipts from sales of Public Works.....		1,362 10	
			2,222,122 09
<i>Advance Accounts.</i>			
Municipal Loan Fund, U. C.....	12	123,849 20	
do do L. C.....	20	6,224 37	
Quebec Fire Loan.....	21	3,489 29	
Law Society.....	27	16,312 34	
Court Houses, L. C.....	28	28,163 19	
Upper Canada Building Fund (Debenture Account).....	32	7,676 00	
Great Western Railway, (Interest Account).....	33	24,150 00	
Grand Trunk Railway, (Special Account).....	34	2,567 62	
Consolidated Fund, (Investment Account).....	35	124,898 63	
Investments ex Consolidated Loan.....	36	60,000 00	
Ocean Steam Company, (advance).....	37	1,225 00	
Improvement Fund, (advance).....	38	3,486 80	
Building and Jury Fund.....	39	2,892 53	
			404,934 97
<i>Trust Funds.</i>			
Upper Canada Building Fund.....	32	20,062 00	
Municipalities Fund, (West).....	37	177,021 41	
do (East).....	50	24,916 79	
Carried over.....		222,000 20	9,980,072 96

No. 3.—Continued.

R E C E I P T S .	Page.	Amount.	Total.
<i>Brought forward</i>		\$ cts. 222,000 20	\$ cts. 9,980,072 96
<i>Trust Funds—Continued</i>		[Part II.	
Education Funds, (West).....	60	14,668 20	
do (East).....	63	18,167 10	
Common School Fund.....	67	207,393 53	
Copyright Duties.....		826 30	
Tavern Licenses, applicable to Municipalities, L. C.....	68	3,886 60	
Indian Fund.....		165,789 57	
Trust Fund, (Investment Account).....		16,400 01	
			649,131 51
Total Receipts in 1862.....			16,629,204 47

JOHN LANGTON,
Auditor.

No. 4.

STATEMENT of the Revenue from the Customs Duties of the Province of Canada, for the year ended 31st December, 1862

No.	PORTS.	Gross Revenue collected under Provincial Acts.	Salaries and expenses of Collection.	Returned Duty.	Total Deductions—vide Statement No. 12.	Net Revenue.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
LOWER CANADA.						
1	BEAUCE	54 46	508 28	.....	508 28	.....
2	CLARENCEVILLE	322 50	880 00	.....	880 00	.....
3	COATICOOK	7,203 48	4,421 30	23 00	4,445 20	2,758 28
4	COTEAU DU LAC	35 25	324 00	.....	324 00	.....
5	DUNDEE	1,587 92	4,259 52	.....	4,259 52	.....
6	FRELEIGHSBURGH	1,452 87	930 00	.....	930 00	522 87
7	GASPE, and sub-ports of AMHERST and NEW-CARLISLE	201 68	8,666 06	.....	8,666 06	.....
8	GEORGEVILLE	642 40	1,804 70	.....	1,804 70	.....
9	HEMMINGFORD	1,508 49	1,164 50	.....	1,164 50	338 99
10	ISLE VERTE .....	.....	512 00	.....	512 00	.....
11	LACOLLE	608 60	957 82	.....	957 82	.....
12	MONTREAL	2,490,557 11	56,834 66	9,614 75	66,449 41	2,424,107 70
13	NEW CARLISLE	372 33	1,198 35	.....	1,198 35	.....
14	PHILLIPSBURGH	1,391 29	1,207 26	.....	1,207 26	184 03
15	POTTON	507 84	777 04	.....	774 04	.....
16	QUEBEC	543,555 69	46,604 05	3,639 66	50,243 71	493,311 98
17	RIMOUSKI	0 60	705 10	.....	705 10	.....
18	RUSSELLTOWN	577 09	980 00	.....	980 00	.....
19	ST. JOHNS	6,680 90	3,061 54	.....	3,061 54	3,619 36
20	STANSTEAD	4,841 15	2,710 17	.....	2,710 17	2,130 98
21	SUTTON	918 08	988 60	.....	988 60	.....
22	THREE RIVERS	489 83	891 84	.....	891 84	.....
	Carried over	3,063,554 56	140,386 79	13,278 31	153,665 10	2,926,974 19

No.	P O R T S.	Gross Revenue collected under Provincial Acts.		Salaries and expenses of Collection.		Returned Duty.		Total Deductions—Vide Statement No. 12.		Net Revenue.	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
	<i>Brought forward</i>	3,063,554	56	140,386	79	13,278	31	153,665	10	2,926,974	19
	UPPER CANADA.										
1	AMHERSTBURGH.....	3,685	32	2,178	17			2,178	17	1,507	15
2	BATH.....	134	40	449	84			449	84		
3	BAYFIELD.....	14	74	468	54			468	54		
4	BELLEVILLE.....	13,675	06	4,414	81			4,414	81	9,261	15
5	BRANTFORD.....	20,844	85	3,117	22			3,189	56	17,155	29
6	BRIGHTON.....	770	42	1,192	01			1,192	01	5,227	21
7	BROCKVILLE.....	9,177	40	3,891	34			3,950	19	68	43
8	BURWELL.....	1,140	72	1,002	06			1,072	29	39,697	39
9	BYTOWN.....	45,893	19	5,634	66			5,695	80	5,627	09
10	CHATHAM.....	7,871	63	2,243	02			2,244	54	24,836	79
11	CLIFTON.....	32,193	16	7,841	30			7,886	37		
12	CHIPPAWA.....	1,515	20	1,680	68			1,580	68	14,358	71
13	COBURN.....	1,559	83	847	59			860	04	699	79
14	COLBORNE.....	1,955	10	2,883	04			2,883	04		
15	CORNWALL.....	1,144	61	2,218	33			2,218	33		
16	COLLINGWOOD.....	2,123	68	780	00			780	00	1,343	68
17	GRAMAHE.....	538	81	748	47			748	47		
18	CREDIT.....	37,806	16	5,422	20			5,422	20	31,883	96
19	DALHOUSIE.....	3,345	39	1,581	08			1,581	08	3,764	81
20	DARLINGTON.....	2,889	19	2,203	02			2,203	02	186	17
21	DOVER.....	4,631	13	1,164	00			1,184	20	3,646	93
22	DUNDAS.....	1,759	71	1,966	28			1,968	40		
23	DUNNVILLE.....	93	73	276	53			276	53		
24	ELGIN.....	9,938	93	3,800	04			3,801	24	6,047	69
25	FORT FRIE.....	789	28	1,084	68			1,084	68		
26	CANANOQUE.....	7,687	47	2,538	89			2,618	69	5,068	78
27	GODERICH.....	11,149	96	1,294	26			1,301	43	9,848	53
28	GUELPH.....	432,788	86	19,057	42			21,643	00	411,145	86
29	HAMILTON.....	10,929	10	3,689	89			3,759	69	7,169	41
30	HOPE.....										

31	KINGSTON.....	72,000	77	9,635	54	81	40	9,716	94	62,343	83
32	KINGSVILLE.....	577	30	828	68			828	68		
33	LONDON.....	141,893	50	8,339	45	547	75	8,887	20	133,006	30
34	MATLAND.....	47	95	972	00			972	00		
35	MILFORD.....	189	11	733	33			733	33		
36	MORRISBURGH.....	345	25	2,026	00			2,026	00		
37	NAPANEE.....	2,443	02	1,092	84	1	50	1,094	41	1,848	58
38	NEWCASTLE.....	2,118	21	521	62			521	62	1,676	59
39	NIAGARA.....	2,635	73	2,377	23			2,377	23	258	50
40	OAKVILLE.....	510	14	1,426	05			1,426	05	5,171	38
41	OSHAWA.....	6,593	40	1,416	87			1,422	02		
42	OWEN SOUND.....	685	37	650	80			650	80		
43	PARIS.....	4,182	40	1,531	32			1,531	32	2,651	08
44	PENETANGUISHENE.....	68	90	300	00			300	00		
45	PICTON.....	3,236	09	1,311	73	2	63	1,313	76	1,922	33
46	PRESCOTT.....	12,346	52	5,317	28			5,340	16	7,006	36
47	QUEENSTON.....	2,976	59	2,277	94			2,277	94	698	65
48	RONDEAU.....	72	02	560	00			560	00		
49	ROWAN.....	984	74	967	01			967	01	17	73
50	SARNIA.....	10,233	06	2,415	01			2,426	31	7,806	75
51	SAUGEEN.....	115	27	550	00			550	00		
52	SAULT STE. MARIE.....	2,388	56	2,169	27			2,169	27		
53	STANLEY.....	4,131	59	1,865	74			1,865	74	822	82
54	STRATFORD.....	603,292	01	1,374	59			1,381	89	2,749	70
55	TORONTO.....	352	68	2,278	66	1,745	02	27,022	68	576,178	33
56	TRENTON.....	2,099	26	510	13			510	13		
57	WALLACEBURGH.....	3,115	75	2,194	87			2,194	87	1,804	87
58	WHITBY.....	16,349	47	1,791	51			1,800	31	1,315	14
59	WINDSOR.....	0,287	30	7,009	52			7,009	52	9,339	55
60	WOODSTOCK.....			914	68	2	00	916	68	3,310	72
		Totals carried forward.....		518,294	09	19,004	07	537,298	16	4,844,873	55

No. 4.—Continued.

	Gross Revenue collected under Provincial Acts.	Salaries and expenses of collection.	Return Duty.	Total deductions. <i>Vide</i> Statement No. 12.	Net Revenue.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Brought forward</i>					
Deduct Excess of Expenses above Collections at the Ports of—					
Beauco	\$ 453 52				
Charenceville.....	487 50				
Côteau du Lac	288 75				
Dundas	2,691 60				
Gaspé, and sub-Ports of Antlerst and New Carlisle	8,461 38				
Georgeville	1,162 30				
Isle Verte.....	512 00				
Lacolle	349 22				
New Carlisle	898 02				
Potton	269 20				
Rimouski	704 50				
Russelltown.....	402 91				
Sutton	70 52				
Three Rivers	402 01				
Blith	315 44				
Bayfield	453 80				
Brighton	421 59				
Chippawa	65 48				
Corwall	1,227 94				
Collingwood	1,073 72				
Credit.....	209 66				
Dunnville	208 09				
Elgin	182 80				
Gananoque	285 40				
Kingsville	231 33				
Maitland	924 05				
Milford	544 22				
	4,652,748 72	319,294 09	19,004 07	337,298 16	4,344,873 55

Morrisburgh	1,080 75				
Oakville	915 91				
Owen Sound.....	75 25				
Ponchauguisheo	231 10				
Rondan	427 88				
Saugeon	434 17				
Sault Ste. Marie	2,155 27				
Trenton.....	157 45				
Wallacoburg	95 61				
	4,652,748 71			337,298 16	4,315,450 56
ADD—Amount of Warehouse Account at the Port of Hamilton					
do do Montreal.....	1,151 67				
do do Quebec.....	101 99				
do do Toronto.....	1,280 33				
	600 00				
	3,133 99				3,133 99
LESS—Payments by Warrants on Receiver General, for Contingent Expenses of the Customs Branch, Inspector General's Office, and for Miscellaneous Charges, <i>Vide</i> Statement No. 12.....					
	4,655,882 71				4,318,584 55
				42,104 65	42,104 65
					4,276,479 90
	3 699 65				3,699 65
	4,652,183 06			379,402 81	4,272,780 25

Wm. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, March, 1863.

No.

STATEMENT of the REVENUE arising from Duties on Licenses for Taverns, boats, Pawnbrokers, Auctioneers and Sales by Auction, and Billiard Tables,

No.	DISTRICTS—CANADA EAST— COUNTIES AND UNION OF COUNTIES— CANADA WEST.	Taverns.		Shops.	
		No.	Duty.	No.	Duty.
			\$ cts.		\$ cts.
1	ARTHABASKA	11	65 00	15	300 00
2	BEAUCHE	2	66 00	5	100 00
3	BEAUHARNOIS	41	881 00	37	740 00
4	BEDFORD	48	286 00	7	140 00
5	BONAVENTURE	2	10 00	5	103 85
6	CHICOUTIMI	1	5 00	5	100 00
7	GASPE	4	29 50	14	250 00
8	IBERVILLE	60	2,001 00	28	560 00
9	JOLIETTE	23	675 00	25	500 00
10	KAMOURASKA	1	5 00	14	280 00
11	MAGDALEN ISLANDS			2	40 00
12	MONTMAGNY	5	165 00	9	180 00
13	MONTREAL, 1st Division	236	3,494 00	94	1,880 00
14	do 2nd do	203	3,241 00	77	1,540 00
15	OTTAWA	46	235 00	24	480 00
16	QUEBEC	187	7,015 00	70	1,400 00
17	RICHELIEU	35	1,665 00	24	480 00
18	RIMOUSKI			5	100 00
19	SAGUENAY			3	60 00
20	St. FRANCIS	24	155 00	9	180 00
21	St. HYACINTHE	30	535 00	44	880 00
22	TERREBONNE	53	1,003 00	26	520 00
23	THREE RIVERS	10	370 00	42	840 00
24	ALGOMA	9	116 25	13	113 75
25	BRANT	84	605 00		
26	CARLETON	95	923 00		
27	DURHAM	53	395 00		
28	ESSEX	59	385 00		
29	FRONTENAC, LENNOX AND ADDINGTON	149	1,130 00		
30	HASTINGS	94	590 00		
31	HURON AND BRUCE	135	675 00		
32	HALDIMAND	94	470 00		
33	KENT AND LAMBTON	86	515 00		
34	LINCOLN AND WELLAND	269	1,800 00		
35	LEEDS AND GRENVILLE	153	1,240 00		
36	LANARK	43	220 00		
37	MIDDLESEX AND ELGIN, 1st Division	117	587 60		
38	do do 2nd do	171	1,210 00		
39	NORTHUMBERLAND	85	520 00		
40	NORFOLK	65	325 00		
41	OXFORD	26	130 00		
42	PRINCE EDWARD	22	125 60		
43	PETERBORO' AND VICTORIA	109	695 00		
44	PRESCOTT AND RUSSELL	17	85 00		
45	PERTH	83	450 00		
46	RENFREW	52	260 00		
47	SIMCOE	85	485 00		
48	STORMONT, DUNDAS AND GLENGARY	138	730 00		
49	WENTWORTH AND HALTON	445	4,472 00		
50	WELLINGTON AND GREY	191	1,115 00		
51	WATERLOO	206	1,135 00		
52	YORK, ONTARIO AND PEEL, 1st Division	233	2,432 00		
53	do do 2nd do	306	1,830 00		
54	do do 3rd do	117	645 00		
4,791			47,658 35	597	11,797 60

5.

Shops retailing Spirituous Liquors, Stills, Breweries, Hawkers and Pedlers, Steam during the year 1862, received between the 1st January and the 31st Dec., 1862.

No.	Duty.	No.	Duty.	Billiard Tables.		Hawkers & Pedlers.		Steamboats.	
				No.	Duty.	No.	Duty.	No.	Duty.
	\$ cts.		\$ cts.		\$ cts.		\$ cts.		\$ cts.
		1	61 85						
		1	80 05	1	286 50				
					5 00				
						1	8 00		
						6	51 00		
						3	25 50		
		3	1,411 55						
		1	59 00			1	8 59		
		1	13,494 16	4	22,624 43	12	600 00	10	50 00
		4	32,606 58	6	9,048 04	1	50 50	9	72 50
								2	66 00
				4	11,935 07	6	300 00	11	88 00
								3	25 50
		2	232 65					11	93 50
		2	591 63					2	17 00
		1	1,828 84	3	156 05			2	17 00
				1	44 90			7	59 50
		2	9,289 72	2	1,203 66				
		1	57 22	7	1,681 06				
		4	4,009 27	5	1,133 33				
		3	56,629 14	2	461 27				
		5	28,953 68	9	4,568 06				
		4	12,515 86	4	1,478 47				
		4	641 79	8	653 89				
		2	3,414 38	1	19 66				
		1	129 26	5	788 82				
		4	25,329 80	4	2,619 98				
		6	22,572 67	5	1,168 18				
		1	182 65	4	640 54				
		5	751 13	2	328 28				
		3	2,168 63	7	7,383 12				
		2	10,511 75	2	616 25				
		3	8,647 67	2	145 01				
		1	116 26	3	1,272 89				
		1	354 88	1	133 00				
				7	1,104 49				
		1	158 47	3	283 56				
				2	150 20				
		1	961 54	4	1,218 25				
		2	3,253 37	14	11,277 97				
		6	11,001 90	11	1,863 26				
		5	13,667 60	14	1,890 48				
		2	92,347 34						
		3	16,040 07	8	3,257 29				
		6	3,087 57	18	14,018 12				
85	372,833 25	182	108,014 76	19	950 50	67	554 00	8	248 00

No. 5—(Continued.)

No.	Pawnbrokers.		Auctions.		Total Gross Revenue.	Expenses of Collection.	Total Net Revenue.
	No.	Duty.	No.	Duty.			
		\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
1				5 41	422 26	214 77	217 49
2					174 00	75 38	98 62
3			5	161 50	2,093 05	374 58	1,718 47
4					456 50	80 11	376 39
5					113 85	14 24	99 61
6					105 00	105 67	
7			1	27 66	356 36	41 67	291 89
8			1	38 38	4,020 03	481 30	3,538 73
9					1,234 00	334 47	899 53
10					285 00	77 50	207 50
11			1	28 11	68 11	10 01	58 10
12					315 00	224 49	120 60
13			16	17,866 24	60,170 83	1,694 17	58,506 66
14	2	120 00		5 00	46,749 82	1,761 93	44,987 89
15			3	69 00	833 60	169 00	664 00
16			6	3,861 73	24,539 80	1,785 70	22,754 10
17			3	60 00	1,650 50	389 82	1,260 68
18					100 00	63 10	34 90
19					60 00	308 60	
20			6	166 34	927 59	129 18	698 41
21			1	24 52	2,210 15	573 15	1,776 00
22					3,551 80	526 86	3,024 94
23			1	20 50	1,334 90	1,092 50	242 40
24					230 00	38 82	191 18
25					11,098 38	698 59	10,399 79
26					2,661 28	250 83	2,410 45
27					5,527 60	467 63	5,060 97
28					37,475 41	1,711 63	35,763 78
29					21,651 74	1,552 46	20,099 28
30					14,584 33	923 46	13,660 87
31					1,970 68	299 47	1,670 21
32					3,004 64	284 80	2,719 84
33					1,432 08	173 47	1,258 61
34					20,749 78	1,229 24	19,520 54
35					24,980 85	1,525 41	23,455 44
36					1,252 19	138 79	1,113 40
37					1,697 01	293 82	1,403 19
38					10,791 75	744 78	10,046 97
39					11,648 00	761 35	10,886 65
40					7,117 68	464 73	6,652 95
41					1,519 15	156 75	1,362 40
42					612 86	76 62	536 24
43					1,799 49	191 82	1,607 67
44					85 00	3 40	81 60
45					922 03	200 20	721 83
46					410 20	27 90	382 30
47					2,664 79	224 39	2,440 40
48					730 00	28 70	701 30
49					19,093 31	1,185 55	17,907 76
50					13,980 10	949 09	13,031 01
51					16,693 02	1,106 96	15,586 06
52	J	60 00			91,839 34	2,008 77	89,830 57
53					20,827 36	1,269 06	19,558 30
54					17,750 69	1,146 94	16,603 75
3		180 00	44	22,208 49	564,444 95	30,669 00	534,055 13
Deduct excess of Expenses of Collections in the District of Chicoutimi.....					00 67		
do do Saguenay.....					218 60		249 27
Less—Payments by Warrants, &c.....						4,564 65	533,835 86
							4,564 65
Less—Balances at Dr. of 1862.....					100,292 02	35,173 74	520,271 21
PP— do do 1861.....					36,160 59		64,131 43
Total.....					500,313 52	74	465,439 78

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 6.

STATEMENT of the Revenue derived from the Post Office Department, and of the Expenses of Management, for the year ended 30th September, 1862, together with the amounts paid in to the Receiver General, and paid out of the Provincial Chest, for the year ended December 31st, 1862.

REVENUE AND EXPENSES OF MANAGEMENT OF THE YEAR ENDING SEPTEMBER 30TH, 1862.

GENERAL POST OFFICE

REVENUE.	Amount.		EXPENSES.	Paid by Cheques.		Paid by Postmasters.		Amount.	
	\$	cts.		\$	cts.	\$	cts.	\$	cts.
Postages paid in money—Letters.....	318,943	69	Conveyance of Mails by land	155,218	23	15,661	66	333,436	92
do Newspapers.....	31,241	15	do to and from Railroad Stations.....	50,805	15	2,329	15	292,665	92
do Way Letters.....	5,518	78	do by Steamboats.....	17,689	50	.....	.....	42,158	65
Amount collected by Letter Carriers.....	6,273	76	do by Railroads.....	169,929	99	.....	.....	4,801	74
Rents of Letter Boxes.....	4,460	72	Making and Repairing Mail Bags, &c.....	1,185	70	733	34	7,373	60
Stamps sold.....	298,602	96	Total Mail Service.....	314,808	57	18,627	45	2,000	59
Miscellaneous Receipts.....	1,026	14	Salaries, Commissions, and discount to Stamp Vendors.....	69,145	50	223,420	42	6,900	41
Legislative and Departmental Franks.....	64,000	00	Stationery, Printing and Advertising.....	29,205	15	12,963	50	4,953	54
Total Gross Receipts.....	732,443	20	Travelling Expenses.....	4,671	11	130	63	3,315	28
Less Mis-sent and Dead Letters.....	20,910	53	Tradesmen's Bills.....	5,373	01	.....	.....	.....	.....
Canadian Postage collected in Great Britain not included in above.....	711,502	62	Rents and Taxes.....	320	00	.....	.....	.....	.....
	13,936	53	Fuel and Light.....	562	38	4,391	16	.....	.....
			Miscellaneous disbursements.....	2,004	50	1,310	69	.....	.....
			Total Expenses.....	420,090	31	269,423	85	695,914	16
			Balance.....	.....	.....	.....	.....	29,944	99
Net Provincial Income.....	725,459	15	Total.....	.....	.....	.....	.....	725,459	15

No. 6. — (Continued.)

MONEY ORDER OFFICE.

To commissions collected on the issue of Canadian Money Orders, amounting to \$665,318 05.....	\$	cts.	By commissions paid Postmasters on account of Canadian Orders.....	\$	cts.
To difference in exchange on the issue of £46,174 15 0 Sterling Money Orders, for which the Department accounts to the Imperial Post Office at 94 per cent, but for which the sum actually received was \$226,717 70.....	5,176	37	do do British do.....	1,731	48
To commission received on above, £1,203 12 Sterling, at 91 per cent.....	2,172	05	By half of £1,203 12 Sterling or £601 16 commissions received on orders on United Kingdom, paid Imperial Post Office.....	2,028	75
To commission received on the issues of Money Orders in Great Britain, \$1,272 38, less \$626 19 retained by the Imperial Post Office.....	5,857	51	By Printing, Stationery, and Advertising.....	2,451	02
Total.....	636	19	By Miscellaneous.....	129	35
			By Temporary Clerks.....	388	50
			By Expenses of Inspection Branch.....	2,806	87
			By Balance.....	3,081	37
			Total.....	13,842	12

BRITISH POSTAGE.

Received during the year ending September 30th, 1862.....	\$	cts.	Balance due to Canada, September 30th, 1861.....	\$	cts.
Balance due to Canada, September 30th, 1862.....	9,733	53	Postage accrued to September 30th, 1862.....	10,456	89
Total.....	14,689	09	Total.....	13,956	53
				24,413	42

REVENUE ACCOUNT.

Balances due by Postmasters, September 30th, 1862.....	\$	cts.	Paid Receiver General, in year ended December 31, 1862.....	\$	cts.
Net receipts of year ended September 30th, 1862.....	15,863	78	" in 1862, on account of year ending Sept., 1863.....	391,443	07
Less—Departmental Postages.....	647,502	62	do do do 1862.....	1,612	83
Received on account of Postages collected in Great Britain.....	9,733	33	Expenses paid by Postmasters.....	389,830	24
Balances due by Postmasters, September 30th, 1862.....	673,089	73	Less—From cash remittances.....	264,899	53
Total.....	18,239	96	Total.....	654,829	77

No. 6.—(Continued.)

EXPENDITURE ACCOUNT.

	\$	cts.	\$	cts.
Warrants received, year ending, December 31st, 1862.....				
Paid in 1861, on account of year ending, September 30th, 1862.....			426,090	31
do 1862.....			12,326	65
do do 1863.....			4,524	32
do do 1863.....			442,941	28
Total.....				
	422,321	14		
Expenditure by cheque.....				
Arrears, under Civil Service Act, to Clerks in city offices.....				
Remitted to Postmasters.....	20,620	14		
Total.....	442,941	28		

JOHN LANGTON,
Auditor.

AUDIT OFFICE,
Quebec, February, 1863.

STATEMENT of Revenue arising from Public Works, and Receipts on account of Interest on Sales thereof, in the Province of Canada, between the 1st January, and 31st December, 1862.

		Gross Revenue.		Tolls Refunded.		Deductions for Expenses of collection, maintenance, repairs, &c., <i>Vide</i> Statement No. 12.		Total Deduction.		Net Revenue.	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
WORKS.											
CANALS.											
Welland.....		250,278	02	75,591	40	67,765	43	143,359	88	130,918	79
St. Lawrence.....		22,406	14			79,071	41	79,071	41		
Burlington Bay.....						500	00	500	00		
Chambly.....		12,863	08			17,922	99	17,922	99		
Ottawa and Rideau.....		25	90			25,128	46	25,128	46		
Carillon and Grenville.....						7,425	68	7,425	68		
SLIDES.											
Sagueny.....		3,372	29			725	25	725	25	2,847	01
Ottawa.....		41,288	61	712	43	16,667	71	17,410	14	24,878	50
Trent.....		50	00			300	00	300	00		
St. Maurice.....		2,886	33			12,962	12	12,962	12		
BRIDGES.											
Dunnville.....		1,000	02			397	01	397	01	1,000	02
Union Suspension.....		2,650	55							2,253	51
LOCKS.											
St. Ann's.....										105	08
St. Ours.....		217	98								
Bobcaygeon, Lindsay and Scugog.....											
Bowman Property.....		105	08								
ROADS.											
Dundas and Waterloo.....		3,150	00							3,150	00
Kingston and Napanea.....		4,920	00							4,920	00
London and Brantford.....		232	70							232	70
		370,307	33	76,336	83	231,119	12	307,455	95	178,965	64

Deduct excess of Expenses over Collections at St. Lawrence Canals.....	\$32,665 27
Burlington Bay do.....	500 00
Chambly do.....	5,059 91
Ottawa and Rideau Canal.....	25,102 56
Carillon and Grenville do.....	7,425 68
Trent Slides.....	150 00
St. Maurice do.....	10,076 09
St. Ann's Lock.....	2,863 88
St. Ours do.....	2,584 81
Bobcaygeon, Lindsay, and Scugog Locks.....	706 06
Less, Payments by Warrants on the Receiver General for Miscellaneous charges against various Public Works, <i>Vide</i> Statement No. 12 :—	
Tolls refunded.....	\$1,709 36
Presque Isle Harbor.....	300 00
Law Expenses.....	66 27
Salary and Contingent Expenses of Inspector of Canals and his Office.....	4,291 00
And, Balances outstanding 31st December, 1861.....	\$9,888 88
Less, do do 31st December, 1862.....	5,491 70
	370,307 33
	4,396 88
	383,704 21
	1,709 36
	79,046 19
	231,119 12
	1,709 36
	309,165 31
	4,658 16
	313,823 47
	4,396 88
	313,823 47
	69,880 74
	107,114 26
	71,851 36
	1,709 36
	70,142 02
	4,658 16
	65,483 86
	4,396 88
	69,880 74

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, March, 1863.

WM. DICKINSON,
Acting Deputy Inspector General.

No. 8.

STATEMENT of the total Receipts, on account of the Territorial Revenue, of the Province of Canada, for the year ended 31st December, 1862.

SOURCES OF REVENUE.		Amount.		Total Amount.	
		\$	cts.	\$	cts.
<i>General Receipts of the Commissioner of Crown Land.</i>					
Amount of Crown Instalments, Upper Canada.....		232,071	33		
do of do Lower Canada.....		47,830	31		
do of Surveyor's Fee Fund, Upper Canada.....		187	33		
do of do Lower Canada.....		61	05		
do of Casual Fees, Upper Canada.....		333	25		
do of do Lower Canada.....		6	60		
do of Patent Fees, do		351	58		
do of Timber Commissions		199	25		
do of Huron Land Claims.....		175	75		
do of Gain on Compensation Scrip.....		3	21		
do of Location Fees, Lower Canada.....		70	00		
do of Charges on Settler's Timber		1	83		
do of Compensation Land Scrip		160	00		
do of Ottawa and Opeongo Road Fees.....		30	00		
do of Addington Road Fees		9	00		
do of Hastings Road Fees.....		72	00		
do of Muskoka Road Fees		27	00		
do of Compensation Land Scrip outstanding; re-issue of Scrip to Alex. Cameron in lieu of that cancelled.....		84	60		
do of New Belton and Magog Scrip do. to H. Rathburn do do		175	00		
				281,849	09
<i>Woods and Forests.</i>					
Amount of Upper Ottawa Territory Collections by A. J. Russell	50,895	65			
do of do do by McLean Stewart	94,420	01			
do of Ontario do by Jos. F. Way	17,950	39	145,315	64	
do of do do by McLean Stewart	29,683	98			
do of Lower Ottawa do by Chas. E. Belle.....	37,365	08	47,634	37	
do of do do by McLean Stewart	4,911	53			
do of St. Maurice do by A. Dubord.....	16,600	04	42,276	61	
do of do do by McLean Stewart	4,319	39			
do of St. Francis do by G. J. Nagle.....	11,286	56	20,910	43	
do of do do by McLean Stewart	400	66			
do of united Territories of Huron and Superior and Peninsula of C. W., collections by A. W. Powell	2,488	96	11,777	22	
do of do do by McLean Stewart	16,212	17			
do of Saguenay do by Geo. Duberger.....			18,701	13	
do of Chaudière and Madawaska do by Chs. Dawson			7,035	59	
do of Lower St. Lawrence do by Chs. T. Dubé			5,599	96	
do of Baie des Chaleurs do by Jos. N. Vergé.....			3,914	16	
			595	22	
				303,769	88
<i>Carried forward</i>				585,618	42

No. 8.—(Continued.)

SOURCES OF REVENUE.	Amount.		Total Amount.	
	\$	cts.	\$	cts.
<i>Brought forward</i>			585,618	42
<i>Crown Domain.</i>				
Amount of Mr. Laurin's Collections.....	2,769	49		
do of Mr. Fortier's do	4,096	94		
do of Fees on Patents	150	00		
do of Fees on Beach Patents	110	00		
do received from the St. Maurice Townships' Settlers.....	3,916	63		
do do O. Héroux, one-fourth price of St. Maurice Forges	1,750	00		
			12,793	06
<i>Seigniorv of Lauzon.</i>				
Amount of Mr. Fortier's Collections.....			11,413	07
<i>Ordinance Lands.</i>				
Amount received from W. F. Coffin, as Agent.....			20,061	57
Gross Revenue.....			629,886	12
Expenses of Collection— <i>Vide</i> Statement No. 12.....			135,797	75
Net Revenue... ..			\$494,088	37

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 8½.

STATEMENT of the Casual Revenue paid the Receiver General of the Province of Canada, for the year ended 31st December, 1862 ; consisting of Fees on Land Patents, and Instruments under the Great and Privy Seals, Copies and Certificates of Land Patents, and other incidental Receipts.

RECEIPTS.		Amount.	Total Amount.
		\$ cts.	\$ cts.
<i>Provincial Secretary's Office,—Western Section.</i>			
Fees on 14 Commissions under Great Seal, at \$13.....		182 00	
do 18 do Privy Seal, at \$5.....		90 00	
do 61 do Notary Public, at \$8.....		488 00	
do 21 do Coroner, at \$8.....		168 00	
do 40 Licenses to Medical Practitioners, at \$4.....		360 00	
do 135 Notarial Certificates, at 50 cts. each.....		67 50	
do 40 Passports, at \$1 each.....		40 00	
do 2 Notices of formation of Companies.....		10 00	
Balance of Fee from J. Cannon.....		3 00	
			1,408 50
<i>Eastern Section.</i>			
Fees on 14 Commissions under Great Seal, at \$13.....		182 00	
do 12 do Privy Seal, at \$5.....		60 00	
do 2 Licenses to Branch Pilots, at \$3.50 each.....		7 00	
do 40 Notarial Certificates, at 50 cts., each.....		20 00	
do 4 Passports at \$1 each.....		4 00	
Received from High Constable, Beauce.....		12 00	
			285 00
<i>Provincial Registrar's Office.</i>			
Fees on 22 Exemplifications, at \$8.25.....		181 50	
do 30 Copyrights, at \$1.....		30 00	
do 10 Certificates of Copyrights, at \$1.....		10 00	
do 38 Certificates of Patents, at 50 cents.....		19 00	
do 40 Copies of Patents, at e2.50.....		100 00	
do 5 do do (sp cial), at \$3.....		15 00	
do 1 Copy of Patent do.....		1 00	
do do do do.....		2 00	
do do do do.....		6 50	
do do do do.....		5 00	
do do do do.....		10 00	
do do do do.....		14 00	
do 8 Searches, at 25 cents.....		2 00	
			396 00
<i>Carried over.....</i>			2,089 50

No. 81.—(Continued.)

R E C E I P T S .	Amount.
	\$ cts.
<i>Brought forward</i>	2,089 50
Amount of Patent Fees received during the year 1862.....	3,650 90
do received from Marriage Licenses sold during the year 1862, in Lower Canada.....	2,885 00
do received from James D. Slater, balance unexpended on account of repairs to Rideau Canal.....	5 75
do received from J. M. Savage, Registrar of the District of Algoma.....	29 25
do do Lt.-Colonel Nash, Deputy Adjutant General of Militia, Upper Canada, refund by Commandant of Volunteer Force, Toronto, on gas and other accounts.....	5 10
do received from John Langton, Auditor of Public Accounts, being sums collected from various Banks, for signing and enregistering of Bank Notes, under the Act.....	192 00
do received from M. Battle, proceeds of sale of sundries remaining on hand from visit of H. R. H. the Prince of Wales.....	13 20
do received from M. Marchissault, proceeds of sale of old batteaux at St. Ours' Lock.....	40 00
do do A. LeMoine, being amount realized from sale of old bricks, at McGrath's house, (Bonner property).....	4 00
do received from Lt.-Colonel Ermatinger, proceeds of sale of old Great Coats, formerly in possession of late Volunteer Rifle Company, at Grimsby.....	109 41
do received from Baring Bros. & Co., being amount received by them from Foreign Office in payment of expenses incurred by the Province of Canada, in furnishing the Government of Switzerland with certificates of the death of two persons of Swiss origin, named Hyes and Spinner.....	65 09
do received from Baring Bros. & Co., being amount received by them from Board of Trade, as re-payment of amount overpaid by Province of Canada in 1857, 1858, 1859, and 1860, on account of Cape Race Light House.....	2,111 78
Difference in conversion of sterling amounts to dollars and cents.....	0 11
Total.....	\$11,201 09

WM. DICKINSON,
Acting Deputy Inspector General.

Department of the Minister of Finance, }
Quebec, February, 1863. }

STATEMENT of Receipts, for Interest on Investments, Public Deposits, &c., during the year ended 31st December, 1862.

	Amount.		Total Amount.	
	\$	cts.	\$	cts.
Glype, Mills & Co., and Baring Broe. & Co.....	33,969	32	33,969	32
do	289,288	43	289,288	43
do	3,880	52	3,880	52
do	5,839	09	5,839	09
do	8,010	85	8,010	85
do	1,927	20	1,927	20
do	5	90	342,871	31
Montreal Harbor Commissioners	9,793	34	9,793	34
do	890	00	10,563	34
do			4,032	00
John Penner, Secretary	168	00	168	00
Bank of Upper Canada.....	168	00	336	00
Thos. N. Bosworth, Treasurer..				
Bank of Upper Canada.....	636	30	636	30
do	589	07	1,225	37
do	14	40	1,240	37
Provident and Savings Bank, Quebec			3,000	00

A. P. Farrel, Treasurer.....	120	00
A. T. McCord, Chamberlain.....	880	49
Bank of Upper Canada.....	10,964	68
Commercial Bank.....	10,234	72
Molson's Bank	449	99
Ontario Bank	3,607	84
Quebec Bank	5,043	96
Eastern Township's Bank.....	1,891	24
Total	31,692	43
	\$394,745	94

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 9½

STATEMENT of Receipts from Premiums and Discounts, during the year ended 31st December, 1862.

	Sterling.		Amount.	
	£	s. d.	\$	cts.
Glyn, Mills & Co., and Baring Bros & Co.....	80	0 0		
For 4 per cent. discount on £2,000 sterling, 5 per cent. Inscribed Stock, purchased for Sinking Fund.....	100	0 0		
do on £10,000 do do.....	66	18 0		
For 1½ do on £1,460 do do.....	416	5 0		
For 2½ do on £17,850 do do.....				
Total.....	693	3 0	3,373	31

Wm. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 10½.

STATEMENT of the Duties on Bank Issues, paid the Receiver General, pursuant to the Provincial Act of Canada, 4 and 5 Vic., Cap. 29, during the year ended 31st December, 1862.

R E C E I P T S.		Amount.
		\$
Amount of Duties received from the Bank of Toronto, for the year ended 31st October, 1862	do	1,800 75
do do Bank of Upper Canada,	do	5,899 80
do do Goro Bank,	do	4,334 23
do do Ontario Bank,	do	1,267 82
do do Niagara District Bank,	do	1,119 32
do do Quebec Bank,	do	2,417 63
do do City Bank,	do	75 28
do do Banque Nationale,	do	301 05
do do Eastern Township's Bank, for two years, ended 30th September, 1862	do	1,950 14
do do Commercial Bank, for the year ended 16th November, 1862	do	7,215 17
do do Molson's Bank, for the half-year ended 30th April, 1862	do	40 71
Total		\$26,421 90

W. M. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863

No. 11.

STATEMENT of the Revenue arising from Fees received from the Clerks and Deputy Clerks of the Crown and Pleas, in the Courts of Queen's Bench and Common Pleas; also, from the Master and Registrar of the Court of Chancery, and the Clerk of Process, between 1st January and 31st December, 1862, in virtue of the under mentioned Acts, and forming part of the Consolidated Revenue Fund.

<i>Court of Queen's Bench and Common Pleas, 12 Vic., cap. 63.</i>				\$ cts.	\$ cts.
Amount received from the Clerk of the Crown, Court of Queen's Bench, for the					
County of York				3,557 20	
do do Court of Common Pleas, for do				2,845 71	
do do the Deputy Clerk of the Crown of the Court of Queen's Bench					
and Common Pleas, for the County of Brant				307 37	
do do do do Carleton				556 32	
do do do do Essex				479 33	
do do do do Elgin				275 34	
do do do do Frontenac, Lennox & Addington				911 81	
do do do do Grey				35 00	
do do do do Hastings				1,022 07	
do do do do Huron and Bruce				467 83	
do do do do Haldimand				59 50	
do do do do Halton				84 62	
do do do do Kent				157 07	
do do do do Lambton				153 13	
do do do do Leeds and Grenville				357 89	
do do do do Lanark and Renfrew				457 01	
do do do do Lincoln				618 97	
do do do do Middlesex				888 74	
do do do do Northumberland and Durham				913 02	
do do do do Norfolk				122 94	
do do do do Ontario				281 94	
do do do do Oxford				363 62	
do do do do Prince Edward				106 11	
do do do do Peterboro' and Victoria				548 48	
do do do do Prescott & Russell				76 52	
do do do do Perth				91 87	
do do do do Stormont, Dundas & Glengarry				662 67	
do do do do Simcoe				232 87	
do do do do Welland				128 33	
do do do do Wellington				332 33	
do do do do Waterloo				115 57	
					17,921 18
<i>Court of Chancery, 12 Vic., cap. 64.</i>					
Amount received from the Master, for the County of York				4,444 99	
do do Registrar, do				7,867 66	
					12,312 65
<i>Court of Queen's Bench, and Common Pleas, 19 & 20 Vic., cap. 43.</i>					
Amount received from the Clerk of the Process, County of York					743 45
Total					30,267 28

WM. DICKINSON,
Acting Deputy Insp. General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 114—(Continued)

FINES AND FORFEITURES.

	Gross Revenue.	Expenses of Collection and Seizing Officers' Shares. <i>Vide</i> Statement No. 12.	Net Revenue.
	\$ cts.	\$ cts.	\$ cts.
<i>Brought over</i>	14,829 25	7,800 09	6,939 16
At the Port of Prescott.....	1877 08	1294 22	582 86
do Quebec.....	182 72	131 56	51 16
do Queenston.....	26 80	19 64	7 16
do Russelltown.....	121 83	84 05	37 28
do Sarnia.....	28 72	20 43	8 29
do Stanstead.....	198 56	140 35	58 21
do Sutton.....	10 64	7 35	3 29
do Toronto.....	2389 94	1612 57	777 37
do Wallaceburgh.....	14 63	12 33	2 30
do Windsor.....	93 37	63 79	29 58
	19773 04	11276 38	8496 66
Amount levied on Schooner "Ellington" in 1861, now remitted.....	\$ 100 00		
do of Crown share of Seizure No. 8, 1860, refunded under O. C. 21st January, 1862.....	72 76		
do of penalty imposed on Messrs. Egart & Co. and J. C. Smith, for an infrac- tion of the Revenue Laws in 1861, remitted, Warrant No. 654.....	200 00		
Patterson & Harrison's amount for Professional Services on behalf of the Crown in Exchequer in 1861.....	67 85		
And—Balances outstanding 1861.....	\$2784 51		
Less do 1862.....	216 88		
	2567 63		
	22340 67	11716 99	10623 68

W. M. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE
Quebec, February, 1863.

No. 12.

GENERAL STATEMENT of the expenditure made by the Receiver General, on account of the Province of Canada, between 1st January and 31st December, 1862. Also the Deductions made from the Revenue for Expense of Management, Collections, &c., &c.

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	Sterling.	\$ cts.	\$ cts.	\$ cts.
		<i>Funded.</i>	£ s. d.			
	Bank of England	INTEREST ON PUBLIC DEBT.	40,000 0 0			
		For 1 year's interest to 31st December, 1862, on £1,000,000 Sterling Debentures, at 4 per cent.....	20,000 0 0			
		For 1 year's do, to 30th September, 1862, on £500,000 Sterling Debentures, at 4 per cent.....	60,000 0 0	292,000 00		
	Glyn, Mills & Co.....	For one year's interest: to 31st July, 1862, on £163,800 Sterling Debentures, at 6 per cent.....	9,828 0 0			
		For do. to 31st August, 1862, on £137,300 Sterling Debentures, issued on account of St. Lawrence and Atlantic Railway Company, at 6 per cent.....	8,238 0 0			
		For do. to 31st December, 1862, on £788,500 Sterling Debentures, issued on account of Grand Trunk Railway Company, at 6 per cent.....	47,310 0 0			
		For do. to do, on £237,500 Sterling Debentures, issued on account of the Northern Railway Company, at 6 per cent.....	14,250 0 0			
		For do. to do, £289,500 Sterling Debentures, issued on account of Great Western Railway Company, at 6 per cent.....	17,355 0 0			
		For do. to do, on £920,850 Sterling Debentures, at 6 per cent.....	55,251 0 0			
		For do. to do, £105,280 10 0 Sterling old Debentures, at 5 per cent.....	5,264 0 6			
		For 1/2 year's interest to 30th June, 1862, on £2,937,600 Sterling Debentures, at 5 per cent per annum	73,440 0 0	292,000 00		
		<i>Carried forward</i>	230,936 0 6			

Cons. Stat.,
Cap. 14

Interest on Public Debt.—(Continued)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	Sterling	\$ cts.	\$ cts.	\$ cts.
			£ s. d.			
Con. Stat. Cap. 14.	Glyn, Mills & Co.	<i>Funded</i> —(Continued.) <i>Brought forward</i>	230,936 0 6			
		For 3 year's interest to 31st December, 1862, on £2,937,200 Sterling Debentures, at 5 per cent per annum.....	73,430 0 0			
		For 4 year's interest to 30th June, 1862, on £310,898 12 5 Sterling amount of Inscriptions, at 5 per cent per annum.....	7,772 9 3			
		For do to 31st December, 1862, on £311,557 1 2 Sterling amount of do.....	7,788 18 6			
			319,927 8 3	1,556,980 07		
	Baring, Bros. & Co.	For 1 year's interest to 31st July, 1862, on £190,700 Sterling Debentures, at 6 per cent.....	11,442 0 0			
		For do to 31st August, 1862, on £139,700 Sterling Debentures, issued on account of St. Lawrence and Atlantic Railway Company, at 6 per cent.....	8,382 0 0			
		For do to 31st December, 1862, on £87,000 Sterling Debentures, issued on account of Grand Trunk Railway Company, at 6 per cent.....	49,380 0 0			
		For do to do, on £237,500 Sterling Debentures, issued on account of Northern Railway Company, at 6 per cent.....	14,250 0 0			
		For 1 year's interest to 31st December, on £288,250 Sterling Debentures, issued on account of Great Western Railway Company, at 6 per cent.....	17,295 0 0			
		For do to do, on £913,750 Sterling Debentures at 6 p c.....	54,825 0 0			
		For do to 30th September, 1862, on £500 Sterling Debentures, at 6 per cent.....	30 0 0			
		For do to 31st December, 1862, on £62,250 Sterling Old Debentures, at 5 per cent.....	3,112 10 0			
		For 4 year's interest to 30th June, 1862, on £2,923,461 2 6 Sterling Debentures, at 5 per cent per annum.....	73,086 10 7			
		For do to 31st December, 1862, on £2,918,514 5 0 Sterling Debentures, at 5 per cent per annum.....	72,903 12 1			

TO WHOM PAID.	SERVICE.	Sterling	\$ cts.	\$ cts.	\$ cts.
		£ s. d.			
Glyn, Mills & Co., & Baring Bros. Co.	For 4 year's interest to 30th June 1862 on £310,898 12 5 Sterling amount of Inscriptions at 6 per cent per annum.....	7,772 9 3			
	For do to 31st December 1862, on £311,557 1 2 Sterling amount of Inscriptions at 6 per cent per annum.....	7,788 18 6			
		320,326 0 5	1,558,929 70		
	For interest from 1st January, 1861 to 20th March, 1862, on £100 0 0 Sterling amount of Consolidated Municipal Loan Fund Upper Canada, 6 per cent. Debentures redeemed.....	7 12 4			
	For do from 1st to 30th January, 1862, on £180,000 0 0 Sterling 5 per cent Loan.....	739 14 6			
		747 6 10	3,637 05	3,411,546 82	
	For 1 year's interest to 31st December, 1862, on \$34,261 25 amount of Debentures issued under Act 12 Vict., cap. 58, for Rebellion losses, Lower Canada, at 6 per cent.....	\$ cts. 2,655 33			
	For amount unpaid on 31st December, 1861.....	2,217 78			
	Less—Amount unpaid on 31st December, 1862.....	4,273 11			
	Amount paid during the year.....	2,134 30			
	For interest on Debentures issued on account of Public Works under various Acts, viz—				
	One year's interest to 31st December, 1862, on \$480 at 5 per cent.	24 00			
	do do on \$1,171,487 30 at 6 per cent.	70,289 23			
	For interest on \$4000, redeemed at broken periods.....	72 33			
	For amount unpaid on 31st December, 1861.....	18,659 17			
	Less—Amount unpaid on 31st December 1862.....	89,044 73			
	Amount paid during the year.....	24,305 43			
	For 1 year's interest to 31st December, 1862, on \$125,600 Debentures issued under Act 16 Vict., cap. 22, for Consolidated Municipal Loan Fund of Upper Canada, at 5 per cent.	6,280 00			
	For interest on \$270,130 06, redeemed at broken periods.....	2,771 02			
	For amount unpaid on 31st December, 1861.....	21,102 71			
	Less—Unpaid on 31st December, 1862.....	30,153 73			
	Amount paid during the year.....	6,329 17			
	Amount carried forward.....	24,824 56			
		91,702 67			3,411,546 82

Interest on Public Debt.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		Funded.—(Continued.)				
		<i>Brought forward</i>				3,411,546 82
Con. Stat. Cap. 14.	Receiver General	For 1 year's Interest to 31st December 1862 on \$800, Debentures issued under Acts 16 Vic., cap. 22, and 18 Vic., cap. 13 for Consolidated Municipal Loan Fund of Lower Canada, at 5 per cent.....	40 00			
		For Interest on \$2500 redeemed at broken periods.....	9 55			
		For amount unpaid on 31st December, 1861.....	561 00			
		Less—Unpaid on 31st December, 1862.....	610 55			
		Amount paid during the year.....	182 00			
		For Interest unpaid on 31st December, 1861, on \$400, Debentures issued under Acts 9 Vict., cap. 62, and 10 & 11 Vic., cap. 35, for Quebec Fire Loan.....	25 20			
		Less—Amount unpaid on 31st December, 1862.....	13 20			
		Amount paid during the year.....	12 00			
		Less—This amount of Interest received on 5 per cent Sterling Debentures sold in Canada.....			92,143 22	
		Amount of Interest on Funded Debt.....			3,503,690 04	
					4,207 42	
						3,499,482 62

		INTEREST ON PUBLIC DEBT.	Sterling.	\$ cts.	\$ cts.	\$ cts.
		<i>Unfunded.</i>	£ s. d.			
	Glyn, Mills, & Co.....	For Balance of Interest in their favor per Account Current for year ended 31st December, 1862.....	12,180 8 3			
	Baring, Bros. & Co.....	For Balance of Interest in their favor per Account Current, for year ended 31st December, 1862.....	13,557 8 1			
	Receiver General.....	For 1 year's Interest to 31st December, 1862, on cash Balances at credit of Indian Fund.....				
		For 1 year's interest to 28th May, 1862, on \$102,533 34, amount held on Account of Quebec Provident and Savings Bank.....				
		For do to 2nd June, 1862, on \$41,878 68, amount held on account of Quebec Bishopric Endowment Fund.....				
		For amount of Interest paid on Lake St. Peter Debentures.....				
		For do do redeemed.....				
		For amount of Interest on Unfunded Debt.....				
		Amount of Interest chargeable against Consolidated Fund				
					59,278 00	
					65,979 35	
					82,065 08	
					3,076 00	
					1,256 36	
					45,666 29	
					857 67	
						125,257 35
						258,778 75
						3,758,261 37
		INTEREST ON SPECIAL FUNDS.				
	Receiver General.....	For 1 year's Interest, to 31st December, 1862, on \$80,200, amount of Debentures issued under Acts 9 Vic. Cap. 61, 12 Vic. Cap. 32, 13 and 14 Vic. Caps. 2 and 68, for Upper Canada Building Fund, at 6 per cent.....				
		For amount unpaid on 31st December, 1861.....				
		LESS—Amount unpaid on 31st December, 1862.....				
		For amount paid during the year.....				
		For 1 year's Interest, to 31st December, 1862, on \$85,600, amount of Debentures issued under Act 18 Vic. Cap. 164, for Montreal Court House, at 6 per cent.....				
		Carried Forward.....				
					5,076 00	
					5,736 00	
					5,736 00	
						6,676 00
						3,758,261 37

Con. Stat. U. C., Cap. 70.
Con. Stat. U. C., Cap. 109.

Interest on Public Debt.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	sterling.	\$ cts.	\$ cts.	\$ cts.	
Con. Stat., L. C., Cap. 109.	Receiver General	Special Funds.—(Continued.)				3,788,261 37	
		Brought forward.....					
		For amount unpaid on 31st December 1861			5,736 00	5,736 00	
		Less—unpaid on 31st December, 1862.....			2,868 00		
		For amount paid during the year			8,604 00	5,736 00	
		For 1 year's Interest to 31st December, 1862, on \$8,955, amount of Debentures issued under Act 12 Vic. Cap. 112, for Kamouraska Court House, at 8 per cent			716 40		
		For amount due to make up Interest of former years, to 8 per cent.			302 26		
		For amount unpaid on 31st December, 1861			275 22		
		Less—Amount unpaid on 31st December, 1862			1,293 88		
		For amount paid during the year			438 30	855 58	
Con. Stat., U. C., Cap. 33.	Receiver General	For one year's Interest to 31st December, 1862, on \$19,674.97, amount of Debentures issued under Act 12 Vic. Cap. 112, for Ayler Court House.....			1,574 00		
		For do do on \$2,000, issued under Act 18 Vic. Cap. 164, for do at 6 per cent.....			120 00		
		For amount due to make up Interest of former years to 8 per cent			359 20		
		For amount unpaid on 31st December, 1861			793 40		
		Less amount unpaid on 31st December, 1862			2,846 60		
		For amount paid during the year			585 50	2,261 10	
		For amount unpaid on 31st December, 1862					
		For amount paid during the year					
		Amount of Interest chargeable against Special Funds.....					
		Total Interest.....					16,053 28

Con. Stat., U. C., Cap. 33.	Receiver General	For 1 year's Interest to 31st December, 1861, on \$25,410, amount of Debentures issued under Acts 9 Vic., cap. 33, 18 Vic. cap. 122, 20 Vic. cap. 61, and 22 Vic. cap. 31, for Law Society, at 6 per cent.....			1,524 60		
		For amount unpaid on 31st December, 1861			282 30		
		Less amount unpaid on 31st December, 1862			1,806 90		
		For amount paid during the year			282 30	1,524 60	
		Amount of Interest chargeable against Special Funds.....					
		Total Interest.....					16,053 28
		RECAPITULATION.					
		Charged on Consolidated Fund, viz:					
		Funded Debt.....					\$3,499,482 62
		Unfunded Debt.....					258,778 75
do on Special Funds.....					16,053 28		
					<u>3,774,324 65</u>		
Con. Stat., Cap. 14.	Glyn, Mills & Co.....	CHARGES OF MANAGEMENT.					
		Public Debt.					
		For 1 per cent Commission on £30,000 0 0 Sterling, amount of Interest paid on £750,000 Sterling 4 per cent Debentures payable at Bank of England			150 0 0		
		For 1 per cent do on £319,927 8 3 Sterling, amount of Interest paid on Debentures and Inscriptions outstanding on 31st December, 1862, and payable at their office.....			3,199 5 6		
		For Foreign Bill Stamps, advertising, &c			101 10 11		
		Less amount unpaid on 31st December, 1862			3,450 16 5	16,793 98	
		For 1 per cent Commission on £30,000 0 0 Sterling, amount of Interest paid on £750,000 Sterling, 4 per cent Debentures payable at Bank of England			150 0 0		
		Carried forward.....					19,793 98
							<u>3,774 314 65</u>

Charges of Management.—(Continued.)

TO WHOM PAID.	S E R V I C E.	STERLING.	STERLING.	\$ cts.	\$ cts.
UNDER WHAT AUTHORITY PAID.					
Gen. Slat., Cap. 14.	<i>Public Debt.—(Continued.)</i> <i>Brought forward.....</i>				3,774,314 65
Baring, Bros. & Co.....	For 1 per cent Commission on £320,328 0 5 Sterling, amount of Interest paid on Debentures and Inscriptions outstanding on 31st December, 1862, and payable at their office..... Less 1 per cent commission on £4,000 Sterling, 5 per cent Debentures Lost per Steamer "Canadian" in 1861, and previously charged.....	3,203 5 7 40 0 0	150 0 0	16,793 98	
Glyn, Mills & Co., & Baring, Bros. & Co.....	For Notarial Charges, Postages, Bill Stamps, &c..... For 1½ per cent for commission and Brokerage on £250,000 Sterling, 5 per cent Debentures sold by them..... do do on £24,310 Sterling, amount of 5 per cent Inscribed Stock purchased for Sinking Fund Consolidated Canadian Loan..... For 1 per cent for Commission on £10,000 0 0 Sterling do do For Stamp Duty and Transfer Stamps on Stock Inscribed.....		3,163 5 7 125 14 10 3,439 0 5	16,736 55	
Receiver General	To enable him to pay Brokerage for the purchase of Consolidated Municipal Loan Fund Debentures		3,125 0 0	17,993 17	
McDougall & Davidson	For ½ per cent Commission on £10,300 0 0 Sterling, amount of Consolidated 5 per cent Debentures sold by them..... Amount chargeable against Consolidated Fund.....		\$ cts. 144 16 408 79	552 95	52,076 65

TO WHOM PAID.	S E R V I C E.	STERLING.	STERLING.	\$ cts.	\$ cts.
UNDER WHAT AUTHORITY PAID.					
Receiver General	EXCHANGE ACCOUNT. To enable him to pay 1½ per cent Premium above par of Exchange at 9½ per cent on £307,310 16s. 6d. sterling amount of Exchange purchased..... Less—1½ per cent do on £1,000 Stg. interest Montreal Harbour Debentures		20,820 78 66 66	20,754 12	
Glyn, Mills & Co., and Baring Bros. & Co.....	SINKING FUND. <i>Consolidated Canadian Loan.</i> For amount of Consolidated Canadian Loan 5 per cent inscriptions, purchased by them on account of this Fund.....		34,310 0 0	166,975 33	
Glyn, Mills & Co.	DEBENTURES REDEEMED. For this amount of 6 per cent Consolidated Municipal Loan Fund, Upper Canada, currency Debentures redeemed by them		300 00		
Receiver General	For this amount of 6 per cent Consolidated Municipal Loan Fund Upper Canada sterling Debentures redeemed during the year			207,666 66	
	For do currency Debentures			2,464 00	
	For do Lower Canada currency do			2,500 00	
	For this amount of 6 per cent Debentures issued under Acts 13 & 14 Vic., caps. 2 & 68 redeemed.....			2,000 00	
	For do 9 & 10 Vic. cap. 62 and 35, redeemed.....			400 00	
	For do 12 Vic., cap. 5, do			4,000 00	
	Total Debentures redeemed			279,830 66	
Glyn, Mills & Co., and Baring Bros. & Co	PREMIUM AND DISCOUNT. For 1½ per cent Discount on £15,700 sterling amount of 5 per cent Consolidated Canadian Loan Debentures sold by them				
	For 1 do on £34,800 sterling do			Sterling. 235 10 0	
	For ½ do on £175,000 do do			348 0 0 875 0 0	
	Total chargeable against Consolidated Fund.....		1,458 10 0	7,098 03	4,301,049 44
	<i>Carried forward.....</i>				

Civil Government.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	cts.	\$	cts.	\$	cts.
Cons. Stat. Cpts. 10 & 11, and Estimates, 1862.	N. Cassault F. McConiffy	Nine months' salary as Messenger, to 30th September, 1862, at \$300 per annum. Four do to 31st December, 1862 at \$1 per diem.	20,995 00		69,675 14		4,301,049 14	
	Hon. A. T. Galt	Salary as Minister of Finance, from 1st January to 23rd May, 1862, at \$5000 per annum						
	Joseph Cary	do From 24th May to 31st December, 1862, at do	1,978 02					
	Wm. Dickinson	do Twelve months' salary as Deputy Inspector General, to 31st December, 1862	3,021 98					
	Norris Godard	do do acting do do	2,906 67					
	J. Drysdale	do do Chief Clerk and Provincial Book-keeper.	2,600 00					
	Archd. Cary	do do Book-keeper, do	1,800 00					
	F. G. Scott	do do do do and including arrears of salary to 31st December, 1861, under C. S. Act and O. C.	1,600 00					
	J. R. Nash	do do as 1st class Clerk do do	1,840 67					
	C. J. Anderson	do do Four months' salary, to 31st December, 1862, at \$1360 per annum and including do	1,680 00					
	D. McPherson	do do Twelve months' salary as 1st class Clerk, to 31st December, 1862	693 33					
	A. Harvey	do do \$1200 per annum.	1,200 00					
	R. W. Baxter	do do do 15th April to do do do	1,186 67					
	G. S. Lay	do do do do do do	852 75					
	R. H. Mackay	do do do do do do	1,000 00					
	P. C. Ryan	do do do do do do	880 00					
	C. Parry	do do do do do do	880 00					
	Louis Prevost	do do do do do do	500 00					
	David Ryan	do do do do do do	41 66					
	P. Pender	do do do do do do	1,000 00					
	Heirs. J. J. Hackett	do do do do do do	500 00					
		Being the arrears of Salary due late J. J. Hackett, under Civil Service Act	450 00					
			6 66					

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	cts.	\$	cts.	\$	cts.
	R. S. M. Bonchotte	Twelve months' Salary as Commissioner of Customs, to 31st December, 1862.	2,600 00					
	T. Worthington	do do do do	2,000 00					
	T. P. Roberts	do do do do	1,630 00					
	J. W. Peasey	do do do do	1,680 00					
	H. R. Audy	do do do do	1,680 00					
	H. H. Duffill	do do do do	1,680 00					
	L. O'Brien	do do do do	1,680 00					
	P. Sheppard	do do do do	1,110 00					
	G. O. Maillene	do do do do	1,190 00					
	H. C. Hay	do do do do	800 00					
	W. Bell	do do do do	500 00					
	J. Walls	do do do do	450 00					
					54,519 87			
	J. Langton	Twelve months' Salary as Auditor of Public Accounts, to 31st Dec., 1862	2,600 00					
	T. Cruse	do do do do	1,600 00					
	T. D. Tins	do do do do	1,440 00					
	C. Gamble	do do do do	1,680 00					
	J. Paterson	do do do do	1,110 00					
	E. C. Barber	do do do do	1,110 00					
	C. reene	do do do do	403 33					
	Mrs. Greene	do do do do	176 67					
	G. M. Jarvis	do do do do	542 13					
	E. Sixsmith	do do do do	240 00					
					54,519 87			
	Hon. J. Ross	Salary as President of the Executive Council, from 1st Jan. to 26th March, 1862, at \$5,000 per annum	1,180 56					
	Hon. J. B. Robinson	do do do do	797 46					
	Hon. T. D. MeCee	do do do do	3,021 99					
	Wm. H. Leo	do do do do	2,600 00					
	Wm. A. Himsworth	do do do do	2,000 00					
	M. A. Higgins	do do do do	1,600 00					
	F. Vallerud	do do do do	1,400 00					
	O. Côté	do do do do	1,400 00					
	T. Burn	do do do do	61 11					
	Mrs. M. Burn	do do do do	213 89					
		Carried forward	14,275 01					
					146,537 01			
							4,301,049 44	

Civil Government.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.
		S E R V I C E.				
		Departmental Salaries—(Continued.)			145,537 01	4,301,049 44
		Executive Council Office—(Continued.)				
		<i>Brought forward</i>				
F. H. Himsworth		Twelve months' salary as 2nd Class Clerk, to 31st Dec. 1862	14,275	01		
H. Alexander		do do do	1,100	00		
W. H. Leo		do do do	800	00		
M. Naughton		do do do	458	34		
J. Ryan		Salary as Door-keeper, from 1st January to 14th December, 1862, at \$500 per annum, and from 15th to 31st December, 1862, at \$600 per annum	508	41		
C. Baker		Twelve months' Salary as Messenger, to 31st December, 1862	495	00		
H. J. Morgan		Three months' Salary as Messenger, to 31st March, 1862, at \$450 per annum, and nine months' Salary, to 31st December, 1862, at \$495 per annum	483	75		
W. F. Morgan		do do do	75	00		
		and nine months' Salary, to 31st December, 1862, at \$300 per annum	261	00		
		<i>Department of Public Works.</i>			18,456 51	
Hon. J. Cauchon		Salary as Commissioner, from 1st Jan. to 23rd May, 1862, at \$5,000 per annum.	1,978	03		
Hon. U. J. Tessier		do do do	3,021	97		
S. Koofor		Twelve months' Salary as Deputy Commissioner, to 31st Dec., 1862, at \$2,000 of his Salary being chargeable to Railway Inspection	2,200	00		
H. K. Kittaly		do do do				
T. Trudeau		Salary being chargeable to Railway Inspection	2,000	00		
J. Bate		Twelve months' Salary as Secretary, to 31st December, 1862	2,400	00		
J. W. Harper		do do do	1,610	00		
F. Braun		do do do	1,530	00		
H. A. Fissault		do do do	1,400	00		
J. N. Bonneville		do do do	1,200	00		
H. Jackson		do do do	1,020	00		
J. R. Arnoldi		do do do	1,020	00		
F. Hauel		do do do	800	00		
G. Drouet		do do do	1,314	00		
T. G. Heady		Assistant Book-keeper, do at \$3 60 per diem.	1,201	66		
J. Walsh		do do do	730	00		
		Twelve months' Salary as Extra Clerk, at \$2 per diem.	547	50		
		do do do				
		at \$1 50 per diem				

S. Ferland		Eleven months' Salary, to 30th November, 1862, at \$700 per annum.	641	66		
E. Taché		Salary as Copying Clerk, from 26th May, to 30th June, 1862, at \$1 65 per diem	59	34		
P. Owens		Twelve months' Salary as Office Keeper, to 31st December, 1862	500	00		
M. Walsh		do do do	450	00		
H. Potvin		do do do	450	00		
		<i>Engineering Branch.</i>				
J. Page		Twelve months' salary as Chief Engineer, to 31st December, 1862.	3,240	00		
F. P. Rubidgo		do do do	2,400	00		
P. Gauvreau		do do do	1,800	00		
C. McCarthy		do do do	1,095	00		
J. Le. B. Ross		do do do	912	50		
T. Munro		do do do	912	50		
J. H. Howan		do do do	912	50		
G. Verret		do do do	730	00		
O. E. Paradis		Salary as Clerk, from 4th January to 19th April at do	212	00		
S. McLaughlin		Twelve months' salary as Photographer, to 31st December, 1862	800	00		
J. Deslauriers		do do do	365	00		
					39,453 66	
		<i>Bureau of Agriculture.</i>				
Sir N. P. Balleau		Salary as Minister of Agriculture, from 20th March to 23rd May, 1862, at \$5000 per annum	804	68		
Hon. F. Evanturo		do do do	3,021	98		
E. Campbell		do do do				
		do do do				
		do do do				
		do do do				
N. F. Laurent		Twelve months' salary as 1st class Clerk, to 31st December, 1862.	1,641	67		
A. J. Cambie		do do do	1,440	00		
J. A. Walsh		do do do	956	65		
D. McLeod		do do do	600	00		
M. Fiset		do do do	400	00		
J. Johnston		do do do	500	00		
P. Dunne		do do do	450	00		
J. A. Lemieux		do do do	450	00		
		do do do	37	50		
		do do do			10,292 48	
		<i>Post Office Department.</i>				
Hon. S. Smith		Salary as Postmaster General, from 1st Jan., to 23rd May, 1862, at \$5,000 per annum	1,978	03		
Hon. M. H. Foley		do do do	3,021	97		
W. H. Griffin		Twelve months' Salary as Deputy Postmaster General, to 31st December, 1862.	2,800	00		
		<i>Carried forward</i>			215,739 46	4,301,049 44

Civil Government.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	cts.	\$	cts.	\$	cts.
Con. Stat. Caps. 10 & 11, and Estimates, 1862.		Departmental Salaries—(Continued.) <i>Post Office Department.</i> —(Continued.)						
	P. Leaneur	Twelve months' salary as Superintendent of Money Order Branch, to 31st Decem- ber, 1862	Accountant, to do	1,900 00	213,789 46	4,301,049 44		
	H. A. Wicksteed	do	Secretary, do and including arrears of Salary to 31st December, 1861, under C. S. Act. and O. C.	1,600 00				
	W. White	do	Cashier, do do	1,440 00				
	John Ashworth	do	1st Class Clerk, do do	1,440 00				
	R. M. Juliana	do	do do do do	1,440 00				
	E. C. Hayden	do	do do do do	1,440 00				
	J. T. McCaug	do	do do do do	1,440 00				
	R. Olive	do	do do do do	1,440 00				
	D. Lawson	do	do do do do	1,680 00				
	H. Weatherley	do	do do do do	1,248 33				
	P. Holt	do	do do do do	1,380 00				
	J. C. Smart	do	do do do do	1,380 00				
	C. R. McKenzie	do	do do do do	986 66				
	J. Brophy	do	do do do do	913 33				
	G. T. Mason	do	do do do do	817 29				
	J. Boyd	do	do do do do	817 29				
	J. L. McMahon	do	do do do do	817 29				
	W. D. Lesueur	do	do do do do	1,076 67				
	E. H. Benjamin	do	do do do do	636 66				
	R. King	do	do do do do	600 00				
	G. Hargrave	do	do do do do	600 00				
	H. J. Garrett	do	do do do do	375 00				
	G. H. Holt	do	do do do do	500 00				
	R. W. Barker	do	do do do do	500 00				
	H. W. Griffin	do	do do do do	458 33				
	W. Henry	do	do do do do					
	T. J. Holloway	do	do do do do					
	O. Fréchette	do	do do do do					
		One months' salary as eleven months', to 31st December, 1862, at \$600, and Twelve months' salary as 3rd Class Clerk, to 31st Dec., 1862	do do do do					
		Three months' salary as 4th Class Clerk, to 31st March, 1862, at \$500 per annum, and nine months as 3rd Class do to 31st Dec., 1862, at \$600 per annum	do do do do					
		Twelve months' salary as 4th Class Clerk, to 31st Dec., 1862	do do do do					
		Eleven do	do do do do					

R. P. Davis	do	Salary as 4th do from 21st Feb., to 31st Dec., 1862, at \$500	do	428 56				
J. Wilson	do	do do do	do	428 56				
W. G. Sheppard	do	Arrears of salary, to 31st Dec., 1862, under Civil Service Act and O. C.	do	190 00				
D. Waters	do	do do do	do	160 00				
J. Henefin	do	Twelve months' salary as Messenger, to 31st Dec., 1862	do	500 00	41,701 17			
		<i>Attorney and Solicitor Generals' Department, C. E.</i>						
Hon. G. E. Cartier	do	Salary as Attorney General, from 1st Jan., to 23rd May, 1862, at \$5,000 per annum	do	1,978 00				
Hon. J. V. Sicotte	do	do do do	do	3,021 97				
Hon. J. S. Mort	do	Salary as Solicitor General, from 1st Jan. to 23rd May, 1862, at \$3,000 per annum	do	1,186 81				
Hon. J. C. Abbott	do	do do do	do	1,813 19				
George Furoyo	do	Twelve months' salary as Permanent Clerk of the Crown Law Department, to 31st Dec., 1862	do	2,200 00				
J. A. Dely	do	do do do	do	1,290 00				
J. W. Gow	do	do do do	do	450 00	11,849 97			
		<i>Attorney and Solicitor Generals' Department, C. W.</i>						
Hon. J. A. Macdonald	do	Salary as Attorney General, from 1st Jan. to 23rd May 1862, at \$5,000 per annum	do	1,977 77				
Hon. J. S. Macdonald	do	do do do	do	3,021 93				
Hon. J. C. Morrison	do	Salary as Solicitor General, from 1st Jan. to 17 March, 1862, at \$3,000 per annum	do	633 33				
Hon. J. Patton	do	Salary as Solicitor General, from 27th March to 23rd May, 1862, at \$3,000 per annum	do	473 47				
Hon. A. Wilson	do	do do do	do	7,813 19				
H. Burnard	do	Twelve months' salary as Chief Clerk, to 31st December, 1862	do	1,800 00				
M. Hayes	do	Salary as 3rd Class Clerk, from 1st January to 31st July, 1862, at \$600 per annum	do	250 00				
A. Gordon	do	do do do	do	350 00				
F. H. Alton	do	do do do	do	291 66				
Hon. J. A. Macdonald	do	Three months' salary of an Agent, to 31st March, 1862, at \$101 per annum	do	101 00				
Hon. J. S. Macdonald	do	Nine do do	do	500 00				
P. Lynch	do	Twelve months' salary as Messenger, to 31st December, 1862	do	450 00	11,506 65			
		<i>Crown Lands Department.</i>						
Hon. P. M. Vanhoughnet	do	Salary as Commissioner of Crown Lands, from 1st January to 15th March, 1862, at \$5,000 per annum	do	1,983 22				
		Carried forward	do	1,983 32	278,917 25	4,301,049 44		

Civil Government.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$ cts.	\$ cts.	\$ cts.
Con. Stat. Caps. 10 & 11 and Estimates 1862.		Departmental Salaries.—(Continued.)			
	Hon. Geo. Stierwood	<i>Brought forward.</i> Salary as Commissioner of Crown Lands, from 27th March to 23rd May, 1862, at \$5,000 per annum.	1,053 32	278,917 25	4,301,049 44
	Hon. Wm. McDougall	do do from 24th May to 31st December, 1862, at \$5,000 per annum.	802 04		
	A. Russell	Twelve months' salary as Assistant Commissioner, to 31st December, 1862.	3,021 98		
	J. Bouchette	do do Deputy Surveyor General, to 31st December, 1862.	2,600 00		
	W. Spragge	Salary as Superintendent of Land Sales, from 1st January to 16th March, 1862, at \$1,840 per annum.	2,400 00		
	W. Ford	Twelve months' salary as Accountant, to 31st December, 1862.	388 44		
	P. W. Partridge	do do Superintendent of Woods and Forests, to 31st Dec, 1862	1,610 00		
	T. Devine	do do Surveyor and Draughtsman.	1,600 00		
	E. T. Fletcher	do do do including arrears of salary to 31st December, 1861, under C. S. Act and O. C.	1,600 00		
	G. G. Dunlevie	do do do do	1,650 00		
	J. W. Brighland	do do do do	1,500 00		
	E. Fox	do do do do	1,350 00		
	J. F. Bouchette	do do do do	1,350 00		
	S. P. Fausel	do do Draughtsman, do	1,120 00		
	E. E. Taché	Twelve months' salary as Draughtsman, to 31st December, 1862, and including arrears of salary, to 31st December 1861, under C. S. Act and O. C.	1,480 00		
	H. F. Haywood	do do do do	1,350 00		
	T. Hector	do do do do	1,630 00		
	J. C. Trehutt	Salary as 1st class Clerk, from 1st January to 16th March, 1862, at \$1,499 per annum, and from 17th March to 31st December, 1862, at \$1,610 per annum.	912 50		
	W. F. Collins	Twelve months' salary as 1st class Clerk, to 31st December, 1862.	1,590 18		
	F. T. Judah	do do do do	1,610 00		
	E. A. Généreux	do do do do	1,610 00		
	H. J. Jones	do do do do	1,600 00		
	F. T. Roche	do do do do	1,440 00		
	J. Alley	One annum, and including arrears of salary, to 31st January, 1862, at \$1,200 per annum, and C. S. Act and O. C.	1,360 00		
	J. Morphy	Twelve months do to 31st December, 1862, and including do do	393 33		
			1,680 00		
			1,680 00		

J. Tolmie	do do	do do	1,680 00		
T. Hammond	do do	do do	1,680 00		
F. A. Hall	do do	do do	1,680 00		
J. V. Gale	do do	do do	1,433 33		
V. E. Tessier	do do as 2nd	do do	1,080 00		
T. Cherrier	do do	do do	1,080 00		
A. Kirkwood	do do	do do	1,080 00		
W. F. Whiteher	do do	do do	1,110 00		
A. J. Taylor	do do	do do	1,380 00		
F. D. Duval	do do	do do	1,380 00		
E. Chasé	do do	do do	1,380 00		
L. A. Robitaille	do do	do do	1,145 00		
D. A. Grant	do do	do do	1,145 00		
J. J. Prendergast	do do	do do	1,145 00		
G. B. Cowper	do do	do do	1,380 00		
De Verdé Fisher	do do	do do	1,050 00		
Jerome Alley	do do	do do	930 00		
T. Morkill	do do	do do	1,110 00		
L. D. Lamoine	do do	do do	912 50		
J. Jones	do do	do do	912 50		
L. R. M. Fortier	do do	do do	1,080 00		
D. G. B. Ross	do do	do do	503 30		
H. B. Dufort	do do	do do	500 00		
T. U. Durbshire	do do	do do	500 00		
E. Cayley	do do	do do	358 30		
A. Russell	do do	do do	752 00		
D. C. Mackettie	do do	do do	750 00		
G. Lindsey	do do	do do	912 50		
G. Vanfelson	do do	do do	912 50		
L. Berthelot	do do	do do	912 50		
F. Norton	do do	do do	912 50		
J. M. Grant	do do	do do	912 50		
J. Nickinson	do do	do do	730 00		
A. J. Scott	do do	do do	730 00		
W. E. Collins	do do	do do	730 00		
J. Henderson	do do	do do	547 50		
W. Ebbes	do do	do do	100 00		
J. Dickson	do do	do do	682 50		
E. Wate	do do	do do	218 00		
Geo. Bouchette	do do	do do	48 00		
R. H. Brown	do do	do do	46 00		
			461 00		
			75,382 22	278,917 25	4,301,049 44

Carried forward

Civil Government—(Continued)

ORDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
		Departmental Salaries.—(Continued.) Crown Lands Department.—(Continued.) <i>Brought forward</i>	75,382 22	278,917 25	4,301,019 41
Gen. Stat. Cap. 10 and Estimates, 1862.	W. Baron Von Koerber	Salary as Extra Page-keeper, from 1st October to 31st December, 1862, at \$700 per annum	175 00		
	C. T. Walcott	Being arrears of salary, to 31st December, 1861, under Civil Service Act.	73 33		
	A. A. Vanjelson	do do	140 00		
	E. Banister	do do	170 00		
	L. R. Fortier	do do	210 00		
	John Bradshaw	Five months' salary, as Office Keeper, to 31st December, 1862	500 00		
	Geo. Fisher	do do as Messenger	416 00		
	P. Potvin	do do	450 00		
	P. Cahill	do do	450 00		
		<i>Indian Branch.</i>			
	W. Sprague	Salary as Deputy Superintendent of Indian Affairs, from 17th March to 31st December, 1862, at \$2,400 per annum	1,582 20		
	M. Turner	Twelve months' salary as Chief Clerk, to 31st December, 1862	1,399 98		
	C. T. Walcott	do do Accountant	1,399 98		
	J. Vankougnot	Three do Clerk, to 31st March 1862, at \$2 per diem, and from 1st April to 31st December, 1862, at \$730 per annum	727 50		
	J. P. M. Lecourt	Salary as Extra Clerk, from 7th May to 31st December, 1862, at \$2 per diem.	478 00		
	R. Jessop	Three months' salary as Messenger, to 31st March 1862, at \$144 per annum, and nine months, to 31st December, 1862, at \$242 per annum	216 00		
	Ellen Jessop	Salary as House Keeper, from 1st May to 31st December, 1862, at \$5 per month.	40 00		
		Total Civil Government salaries		\$3,610 21	
				362,727 46	

CONTINGENCIES.

Governor General's Secretary's Office.

ORDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
Gen. Stat. cap. 10 & Es- timates, 1862.	R. Hartley	For services as watchman at the Office of His Excellency the Governor General A. D. C. and C. S.	393 00		
	M. Barry	do do do night watchman at the Office of His Excellency the Governor General	173 00		
	P. St. Hill	do disbursements for the Office, for the year 1862	553 38		
	P. St. Hill	do 15 months allowance as keeper of the old St. George's Hotel	104 15		
	J. Winfield	do 1 year's allowance as orderly sergeant to His Excellency the Governor General	170 83		
	P. Lambkin	do do do	170 83		
	J. Andrews	do for smiths work	95 92		
	P. Sinclair	do stationery books	147 88		
	C. C. Munro	do copy of legal documents	49 00		
	Sundry Persons	do subscriptions to and advertising in sundry newspapers	1,145 99		
	Alexander Thom	do stationery	11 75		
	J. O. Valhere & Son	do office furniture	1,019 45		
	Hunter, Rose & Co.	do books, &c.	20 00		
	Quebec Gas Company	do gas during the year	6 36		
	John Mcinnis	do maps	23 50		
	N. Samuels	do steel pens	41 00		
	G. T. Cury	do printing, &c.	47 92		
	Montreal Telegraph Co.	do telegraphs during the year	1,362 88		
	P. W. Hartigan	do painting	35 35		
	W. A. Leago	do engraving	37 50		
	George Mayes	do do	22 50		
	Lieut. Col. Irvine	do travelling expenses, cab hire, &c.	95 50		
	Capt. Retallack	do do of His Excellency the Governor General	1,600 00		
	Desbarats & Derbishire	do stationery and printing	842 26		
	G. Hypolite Charrier	do Quebec Directory	9 00		
	Thackabay & Co.	do map of U. C.	7 00		
	M. A. Gauvreau	do carpenters work during the year	38 81		
	George Davidson	do serving writ on Augustin Blatz	2 95		
	G. H. Gore & Son	do masons work during the year	12 50		
	The Post Master General	do postages during the year 1862	1,735 52		
		Provincial Secretary's Office.			
	N. Samuels	For steel pens	272 00		
	Hunter, Rose & Co	do books, &c.	24 00		
	B. Gravier	do sawing and splitting wood, during the year 1862	365 00		
		<i>Carried forward</i>	9,975 73	362,727 46	4,301,019 41

Civil Government—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S F E R V I C E R.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Con. Stat. Chap. 10 and Estimates, 1862.										
		Contingencies.—(Continued.)								
		<i>Brought forward.</i>								
		For printing, &c.	661	00						
		do books, &c.	1,404	99						
		Sundry persons.	30	50						
		H. Alexander.	6,474	47						
		Edwart Foley	5	00						
		J. A. Walsh.	77	50						
		Desbarats & Derbishire.	1,980	67						
		John Gaw.	496	06						
		M. A. Guvreau.	120	11						
		J. O. Valldro & Son.	108	00						
		A. Lafrance.	9	00						
		A. Bednawski.	115	00						
		J. Holman.	10	00						
		E. H. Parent.	340	00						
		J. B. Parkin, Jr.	156	00						
		Montreal Telegraph Co.	475	78						
		James Kelly.	120	99						
		Middleton and Dawson.	8	25						
		D. Cary & Co.	418	00						
		M. L. Amouroux.	452	50						
		S. Tetu.	300	00						
		Grant Seymour.	22	00						
		J. Rolston.	8	00						
		A. Côté.	62	17						
		L. Brousseau.	45	85						
		Sundry Persons.	273	66						
		L. M. Darveut.	117	00						
		G. H. Cherrier.	9	00						
		J. & O. Crémazie.	1	50						
		C. Barnard.	24	00						
		Z. J. Wheeler.	1	00						
		E. Hartigan.	23	00						
		J. N. Duquet.	950	21						
		F. Burrows.	124	98						
		J. O. Benoit.	42	59						
			9,975	73						
			302,727	46						
			4,301,019	44						

TO WHOM PAID.	TO WHOM PAID.	S F E R V I C E R.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
		Contingencies.—(Continued.)								
		<i>Brought forward.</i>								
		do advertising, &c.	23	40						
		do stationery, &c.	93	00						
		do services as extra clerk.	77	50						
		do do	77	50						
		do advance made on account of salary.	107	57						
		do postages during the year 1862.	391	03						
			16,316	19						
		Provincial Registrar's Office.								
		For books.	12	00						
		do services as Extra Messenger.	8	00						
		do do Clerk.	35	35						
		do do	438	28						
		do do	600	00						
		do do	270	00						
		do two years' subscription to "Quebec Vindicator"	8	00						
		do disbursements during the year	100	15						
		do steel pens	27	00						
		do stationery, &c.	55	15						
		do tusmith's work done.	18	30						
		do services as Extra Clerk.	77	50						
		do printing, &c.	72	61						
		do scrubbing, washing and cleaning	3	00						
		do services as Extra Clerk	77	50						
		do do	77	50						
		do do	271	00						
		do washing and scrubbing	22	93						
		do do	115	50						
		do printing and glazing.	11	44						
		do carpenters work done	35	29						
		do stationery, &c.	25	00						
		do map of C. W.	7	00						
		do steel pens	10	00						
		do services as engraving clerk.	22	00						
		do do	19	50						
		do do	36	70						
		do steel pens	21	00						
		do tallow chandlery supplied	7	03						
		do Quebec Directory	6	00						
		do furniture	15	00						
		do ice supplied	6	00						
		do cutting and splitting wood	38	25						
		do cartage	4	32						
		do subscriptions to and advertising in sundry newspapers.	20	50						
		do stationery, &c.	6	16						
		do services as Extra Clerk.	77	50						
			2,801	46						
			20,391	92						
			302,727	46						
			4,301,049	44						

Carried forward.

Civil Government—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Con. Stat. Caps. 10 and Estimates, 1862.		Contingencies.—(Continued.)			20,291 02	4,301,049 44
		<i>Provincial Registrar's Office—(Continued.)</i>				362,727 46
		<i>Brought forward.....</i>				
		For stationery and printing.....	2,681 46			
		do services as Extra Clerk.....	1,107 27			
		do postages during the year 1862.....	152 50			
			234 00			
		<i>Executive Council Office.</i>			4,235 23	
		For disbursements during the year.....	1,351 73			
		do office furniture.....	83 25			
		do services as general labourer.....	365 00			
		do do as Extra Clerk.....	122 50			
		do subscriptions to and advertising in sundry newspapers.....	1,441 60			
		do books and printing.....	35 00			
		do books.....	23 75			
		do stationery, &c.....	28 40			
		do subscriptions to sundry English newspapers.....	191 88			
		do stationery, &c.....	16 50			
		do carpenters work done.....	76 72			
		do plan of Quebec.....	10 00			
		do steel pens.....	40 25			
		do maps.....	19 25			
		do printing and stationery.....	1,492 93			
		do telegraph messages during the year.....	888 91			
		do painting.....	2 00			
		do preparing index.....	500 00			
		do postage stamps and newspapers.....	3 00			
		do map.....	7 00			
		do engraving.....	12 00			
		do Quebec directory.....	15 00			
		do steel pens.....	24 00			
		do travelling expenses.....	40 00			
		do do.....	70 00			
		do cab hire.....	20 00			
		do furniture.....	70 00			
		do travelling expenses.....	35 00			
		do services as Extra Clerk.....	16 00			

G. T. Cay.....	do advertising, &c.....	199 20
Middleton & Dawson.....	do stationery, &c.....	7 25
C. E. Hollwell.....	do postage stamps.....	5 50
M. Worthington.....	do books.....	4 00
The Postmaster General.....	do postages during the year 1862.....	409 68
<i>Finance Minister's Office</i>		
Anno Kane.....	For Timsmiths work done.....	69 28
John Pinder.....	do services as labourer.....	368 00
Thomas Code.....	do do.....	362 00
Hunter, Rose & Co.....	do books.....	20 00
H. S. Scott.....	do hardware.....	8 58
Glover & Fry.....	do carpets.....	16 15
W. McMaster.....	do clocks.....	25 00
Sundry persons.....	do subscriptions to and advertising in sundry newspapers.....	290 46
D. Ryan.....	do disbursements during the year.....	527 93
N. Samuels.....	do steel pens.....	120 50
Desbarats & Derbishire.....	do stationery and printing.....	981 06
W. McKay.....	do painting.....	68 67
H. J. Morgan.....	do books.....	2 25
Quebec Gas Company.....	do gas supplied during the year.....	96 05
Thomas Morris.....	do crockery.....	16 40
Montreal Telegraph Company.....	do telegraph messages during the year.....	755 57
A. Peebles & Co.....	do plumbers work done.....	71 93
George Cook.....	do locksmiths work.....	22 90
W. Drum.....	do office furniture.....	146 00
E. Rouselle.....	do carpenters work.....	47 73
Jos. Blackburn.....	do stationery, &c.....	11 00
The Postmaster General.....	do postages during the year 1862.....	793 27
S. B. Foote.....	do stationery and printing.....	4,011 00
L. Provost.....	do contingencies of Office for 1 1/2 years.....	287 28
9,435 01		
<i>Auditor's Office.</i>		
J. S. Bowen.....	For ink.....	5 25
Montreal Telegraph Comp.....	do telegraph messages during the year.....	43 34
Sundry Persons.....	do sundry small payments during the year.....	59 99
N. Samuels.....	do steel pens.....	17 25
Sundry Persons.....	do subscriptions to newspapers.....	49 00
H. J. Morgan.....	do books.....	2 25
Desbarats and Derbishire.....	do stationery, printing, &c.....	312 72
G. Murray Jarvis.....	do office desk and table.....	30 00
S. J. Shaw.....	do penknives.....	9 75
G. M. Jarvis.....	do services as extra clerk.....	94 00
623 55		
<i>Carried forward.....</i>		
		47,589 46
		362,727 46
		4,301,049 44

Civil Government—(Continued.)

TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
<p>Con Stat. Cap. 10 and Kalmatae, 1862.</p>							
G. T. Cary.....	For printing and stationery.....	623	55	47,589	46	362,727	46
J. Blackburn.....	do stationery.....	36	17				
The Postmaster General.....	do postages during the year 1862.....	229	27	902	79		
<p>Contingencies—(Continued.) Auditor's Office—(Continued.) Brought forward.....</p>							
		4,301,049	44				
<p>Receiver General's Office.</p>							
H. Rowseall.....	For printing.....	389	00				
S. Levy & Co.....	do steel pens.....	107	48				
Edouard Rousselle.....	do carpenter's work done.....	174	18				
W. A. Townsend.....	do steel pens and engraving.....	154	00				
F. McGaffrey.....	do cutting and splitting wood, &c.....	243	00				
G. Murray Jarvis.....	do services as extra clerk.....	90	00				
J. B. Neove.....	do do.....	486	00				
G. E. M. Sherwood.....	do do.....	171	25				
John McGinnis.....	do maps.....	46	20				
Hunter, Rose & Co.....	do books and printing.....	1,359	29				
Sundry Persons.....	do subscriptions to, and advertisements in sundry newspapers.....	554	52				
F. L. Cassault.....	do disbursements for the year.....	71	00				
T. D. Harrington.....	do petty cash disbursements.....	380	92				
T. Andrews.....	do tin smith's work done.....	89	85				
Quebec Gas Company.....	do gas supplied during the year.....	20	00				
A. Wallace.....	do plan of Quebec.....	220	00				
N. Samuels.....	do steel pens.....	3	75				
H. J. Morgan.....	do books.....	1,335	43				
Deeberts and Derbishire.....	do printing and stationery.....	485	60				
Montreal Telegraph Comp.....	do telegraph messages during the year.....	53	85				
Middleton & Dawson.....	do stationery.....	2	65				
J. & O. Grémazio.....	do stationery.....	2	75				
N. Bursatoin.....	do repairing clocks.....	5	90				
P. Sinclair.....	do stationery.....	12	00				
G. H. Cherrier.....	do Quebec Directory.....	220	75				
J. O. Vallière & Son.....	do office furniture.....	7	75				
E. Hattigan.....	do painting.....	14	00				
Thackabury & Co.....	do maps.....						

TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
<p>Department of Public Works.</p>							
Mullholland & Conway.....	do plumber's work done.....	18	00				
John Musson & Co.....	do ice.....	0	00				
Hon James Morris.....	do travelling expenses on public business.....	48	50				
E. Barber.....	do copying press.....	10	00				
M. A. Gauvreau.....	do carpenter's work done.....	5	38				
The Postmaster General.....	do postages during the year 1862.....	777	23	5,055	16		
<p>Edward Rousselle.....</p>							
Charles McDonald & Son.....	For carpenters work done.....	175	70				
Joseph Goulet.....	do printing, papering, &c.....	5	80				
S. J. Shaw.....	do cutting and splitting wood, &c.....	394	61				
Hunter, Rose & Co.....	do hardware.....	40	68				
Patrick Owens.....	do books, printing, &c.....	315	25				
M. Walsh.....	do disbursements for the year.....	141	76				
F. Vesina.....	do allowance for lodging money.....	104	00				
Sundry Persons.....	do scrubbing, washing and cleaning.....	150	50				
A. Wallace.....	do subscriptions to, and advertisements in sundry newspapers.....	339	80				
N. Samuels.....	do plans of Quebec.....	12	00				
Anno Kane.....	do steel pens.....	101	50				
Quebec Gas Company.....	do gas supplied for the year.....	26	18				
John McGinnis.....	do maps.....	128	00				
E. A. Freenette.....	do printing, &c.....	6	00				
Montreal Telegraph Co.....	do telegraph messages during the year.....	573	21				
Deeberts & Derbishire.....	do printing, stationery, &c.....	40	10				
Middleton & Dawson.....	do stationery, &c.....	10	00				
Thomas Andrews.....	do tin smiths work done.....	209	00				
M. Lyon.....	do steel pens.....	29	00				
A. Coté & Co.....	do printing, &c.....	86	60				
Rollo Campbell.....	do do.....	2	00				
J. W. Harpor.....	do cab hire.....	41	17				
Thackabury & Co.....	do map.....	14	00				
G. H. Cherrier.....	do Quebec Directories.....	22	50				
Z. L. Wheeler.....	do maps.....	2	00				
J. Brousseau.....	do printing and stationery.....	19	60				
J. A. Duquet.....	do printing, &c.....	275	75				
M. Lamontagne.....	do repairing clocks.....	6	00				
C. Barnard.....	do steel pens.....	12	00				
E. Barber.....	do copying presses.....	10	00				
George Easton.....	do map.....	5	00				
Pierre Roy.....	do carpenters work.....	20	00				
John Musson & Co.....	do ice.....	8	00				
		3,336	43	50,547	41	362,727	46
						4,301,049	44
<p>Carried forward.....</p>							

Civil Government.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	cts.	\$	cts.	\$	cts.
		Contingencies.—(Continued.)						
		Department of Public Works—(Continued.)						
		Brought forward	3,336	43	56,547	41	362,727	46
		For books.....	2	50				
Con. Stat.	H. J. Farrell	do tinsmiths work	21	32				
Caps. 10 and	A. Robitaille	do postages during the year 1862.....	545	14				
Estimates,	The Postmaster General.....				3,005	39		
1862.		Department of Public Works—Engineering Branch.						
		Express charges on sundries for photographic purposes.....	20	05				
	W. C. Scott.....	do do and duty	326	00				
	J. W. Harper.....	do do	2	87				
	Alans, Rao, & Co.....	Freight do do per "Bohemian," do	10	34				
	British American Express Co.	do do on books	58	37				
	Thomas Andrews	For sundries fitting up photographic room, John Street	219	39				
	Smith & Co.....	Rent of photographic rooms	60	00				
	Samuel Corneil	do do	60	00				
	Trustees Estato Mmo Perome	do do to 1st May, 1862.....	27	50				
	J. N. Duquet.....	For 25 copies "Veritable Albert," and sundries.....	23	00				
	P. Sinclair.....	For books, & furnished.....	120	82				
	A. Côté	Sundries furnished.....	184	35				
	E. Rousselle	do	582	57				
	L. Broussout.....	do	13	30				
	Middleton & Dawson.....	do	30	50				
	B. Vohl	For albumen paper supplied.....	7	00				
	Rice Sharpley.....	do "Edifices de Rome"	23	75				
	Ehbre & gravel.....	do steel pens	60	00				
	N. Senuels.....	do do	58	50				
	D. Graham & Co.....	do chemicals, &c.....	6	00				
	James H. Marsh.....	do sundry bills of exchange on Paris	77	32				
	F. Vézina, Banque Nationale	do gilt frames.....	282	44				
	J. Bailey.....	do addressing a case for Australia	12	75				
	E. Harrigan.....	do	2	50				
	Joseph Vézina	Two weeks services attending photographer, to 16th Feb. 1862.....	5	00				

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	cts.	\$	cts.	\$	cts.
		Services as Messenger, from 17th February, to 1st April, 1862.	24	33				
	Edmund H. Murney.....	Salary from 8th May, to 31st July	170	00				
	L. E. Taché	do 15 days in July	30	00				
	T. Trudeau.....	To pay sundry petty disbursements during the year.....	70	00				
					2,368	65		
		Crown Law Department.						
	J. Andrews.....	For tinsmiths work.....	61	00				
	J. Brown	do services as extra messenger.....	10	00				
	Hunter, Rose & Co.....	do books, &c.....	45	50				
	J. O. Vallière & Son	do office furniture	268	90				
	M. Jacobs	do steel pens.....	24	00				
	Sundry persons	do subscriptions to, and advertisements in sundry newspapers.	601	61				
	P. Sinclair.....	do stationery, &c.....	90	68				
	N. Samuels.....	do steel pens	67	00				
	M. A. Gauvreau.....	do carpenters work	126	63				
	P. Lynch.....	do cab hire	91	93				
	S. B. Footo.....	do stationery, &c.....	1,766	00				
	George Futvoye	do petty cash disbursements.....	31	45				
	P. Jabbelle	do services as extra messenger.....	137	00				
	C. J. Andrews	do repairing clocks	3	00				
	W. C. Chevreton & Co.....	do books, &c.....	77	75				
	Desbarats & Derbishire.....	do stationery and printing	1,133	07				
	J. McGinnis.....	do maps	30	50				
	E. Gélinas	do services as extra clerk	207	00				
	H. J. Morgan	do books	4	50				
	Montreal Telegraph Company	do telegraph messages during the year	2,103	42				
	J. K. Delisle	do travelling expenses	24	00				
	British & American Express Company	do charges on 2 boxes for honorable Jos. M. Corrison.....	6	50				
	Rollo & Adams	do Books, &c	9	50				
	Hon. J. A. MacDonald	do travelling expenses	210	25				
	J. L. Wilson.....	do Books	40	50				
	Middleton & Dawson	do stationery	9	85				
	H. Bernard.....	do travelling expenses on public service.....	30	00				
	Thackebury & Co.....	do maps	7	00				
	P. W. Harrigan.....	do painting	25	00				
	B. Dawson & Co.....	do books	53	00				
	C. Barnard.....	do steel pens	6	00				
	G. H. Charrier.....	do Quebec Directories.....	4	50				
	E. Barber	do copying machines.....	10	00				
	J. A. Evans	do map	6	00				
	Thomas Mankell	do printing	9	60				
	The Postmaster General	do postages during the year	503	66				
					7,888	30		
					70,859	75		
					362,727	46		
					4,301,049	44		

Carried forward.....

Civil Government—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	cts.	\$	cts.	\$	cts.		
Con. Stat. Cap. 10 and Estimates, 1862.		<i>Contingencies.—(Continued.)</i>			70,859	75	302,727	46	4,301,049	44
		<i>Brought forward.....</i>								
		<i>Crown Lands Department.</i>								
	W. C. Chewell & Co.....	For stationery, books, &c.....		465	50					
	Glover and Fry.....	do carpets.....		159	68					
	G. T. Cary.....	do stationery and printing.....		1,327	79					
	E. C. Dredge.....	do book binding.....		2,707	10					
	Francois Trepanier.....	do carpenters work.....		124	55					
	P. W. Harrigan.....	do painting.....		219	55					
	James C. Read.....	do upholstery supplied.....		8	67					
	B. Vohl.....	do mathematical instruments.....		173	50					
	E. T. Fletcher.....	do books, &c.....		6	00					
	J. O. Valhere & Son.....	do office furniture.....		885	50					
	Hunter, Rose & Co.....	do books, printing, &c.....		1,609	33					
	P. Simelair.....	do stationery, &c.....		13	50					
	Anno Kano.....	do tinsmiths work.....		164	20					
	Edward Kousselle.....	do carpenters work.....		67	78					
	A. Côté & Co.....	do stationery and printing.....		2,131	21					
	J. S. Moylan.....	do stationery, &c.....		821	25					
	T. Andrews.....	do tinsmiths work.....		54	80					
	N. Samuels.....	do steel pens.....		369	00					
	Desbarns & Derbyshire.....	do stationery, printing, &c.....		4,428	70					
	S. E. Footo.....	do do.....		3,284	25					
	H. Rowsell.....	do printing.....		61	00					
	John Bailie.....	do coal.....		9	00					
	John McGinnis.....	do maps.....		70	75					
	Rec. & Smith.....	do globes.....		105	00					
	John Craig.....	do carpenters work.....		12	00					
	B. Hinton.....	do repairing mathematical instruments.....		6	25					
	Joseph Auld.....	do a portable writing desk, &c, &c.....		10	00					
	Middleton & Dawson.....	do books, &c.....		244	80					
	J. C. N. Duquet.....	do printing and stationery.....		477	56					
	L. Brousseau.....	do stationery, &c.....		275	75					
	Z. L. Wheeler.....	do maps.....		3	00					
	Thackabury & Co.....	do do.....		18	00					
	G. H. Cherrier.....	do Quebec Directories.....		12	00					
	S. J. Shaw.....	do hardware.....		22	15					

D. Cary & Co.....	do printing.....	21	45
Hop. W. McDougal.....	do travelling expenses.....	20	00
A. E. Potter.....	do repairing instruments.....	9	60
Dawson & Son.....	do books, &c.....	19	00
J. B. Rolland & Son.....	do do.....	118	74
B. Kaiser.....	do steel pens.....	1	62
J. L. Wilson.....	do books.....	2	50
B. & A. Express Co.....	do charges on box.....	26	50
John Marke I.....	do books.....	9	00
John Porter.....	do hanging bells, &c.....	14	00
The Post Master General.....	do postages during the year 1862.....	1,538	92
do	do do for the Indian Office.....	84	61
		22,813	96
<i>Bureau of Agriculture.</i>			
S. B. Footo.....	For printing and stationery.....	6,664	90
M. Risel.....	do disbursements of the office for the year.....	258	10
John McGinnis.....	do maps.....	41	20
Montreal Telegraph Comp.....	do telegraph messages for the year.....	217	10
J. B. Brousseau.....	do stationery, &c.....	108	40
Hunter, Rose & Co.....	do books, &c.....	2,099	48
B. A. Express Company.....	do charges on box to Dublin, &c.....	21	68
Middleton & Dawson.....	do do.....	64	77
Edward Hantford.....	do do.....	94	08
B. Marcan.....	do cutting and splitting wood.....	340	00
Sundry Persons.....	do subscriptions to, and advertisements in sundry newspapers.....	525	15
Thomas Andrews.....	do tin smiths work.....	262	73
G. T. Cary.....	do printing, &c.....	130	00
P. Poulin & Son.....	do repairing clocks.....	6	00
Edward Allan.....	do books, &c.....	770	13
H. S. Scott.....	do hardware.....	7	91
A. Wallace.....	do plans of Quebec.....	10	00
J. Porter.....	do hanging bells and locksmith's work.....	28	50
J. O. Valhere & Son.....	do office furniture.....	130	25
Desbarns and Derbyshire.....	do printing and stationery.....	546	57
H. J. Morgan.....	do books.....	2	25
N. Samuels.....	do steel pens.....	48	25
E. B. Fréchet.....	do printing.....	48	01
W. Gillespy.....	do bookbinding.....	57	70
P. Sinclair.....	do printing.....	400	00
Rev. H. Hope.....	do stationery, &c.....	9	50
John Kent.....	do books, printing, &c.....	354	55
O. Coté.....	do mason's work.....	10	52
Léger Brousseau.....	do printing, &c.....	98	05
do	do do.....	232	20
		13,953	79
	<i>Carried forward.....</i>	93,673	71
		302,727	46
		4,301,049	44

Civil Government.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Cons. Stat. Cap. 10, and Estimates, 1862.		Contingencies.—(Continued.) <i>Bureau of Agriculture—(Continued.)</i> <i>Brought forward.</i>			93,673 71	302,727 46
	George Matthews.....	For engraving.....	13,453 79			4,301,049 44
	Hon. F. Evault.....	do travelling expenses.....	1,170 30			
	J. N. Duquet.....	do printing, &c.....	126 50			
	John Musson & Co.....	do ice.....	1,347 00			
	W. G. Chewett & Co.....	do printing and stationery.....	427 00			
	N. T. Boissonault.....	do services as extra clerk.....	314 33			
	G. T. Railway Company.....	do freight on 2 cases.....	5 30			
	W. Edwards.....	do do.....	30 11			
	John Pye.....	do plumber's work.....	21 25			
	E. Campbell.....	do blue book.....	120 00			
	Thackabury & Co.....	do maps.....	7 00			
	G. H. Chertier.....	do Quebec Directories.....	6 00			
	Pierre Roy.....	do office furniture.....	53 35			
	B. De la Bruyère.....	do travelling expenses in connection with colonization roads.....	484 19			
	C. A. Baily.....	do do.....	177 00			
	Rae Smith.....	do maps.....	200 00			
	Joseph Rosa.....	do travelling expenses.....	25 75			
	Joseph Trudel.....	do do.....	42 50			
	A. Dubord.....	do do.....	28 00			
	Dorion & Co.....	do printing, books, &c.....	255 50			
	Charles Charrière.....	do inspecting colonization roads.....	292 00			
	E. Michon & Co.....	do hardware.....	97 98			
	Joseph Perrault.....	do books.....	73 50			
	D. V. Martin.....	do inspecting colonization roads.....	209 00			
	G. H. Gore.....	do carpenter's work.....	1 50			
	E. Audet.....	do travelling expenses in connection with colonization roads.....	13 60			
	F. L. Lebel.....	do do.....	182 00			
	The Postmaster General.....	do postages during the year 1862.....	630 14		20,300 65	
		<i>General Disbursements.</i>				
	T. Andrews.....	For tinsmiths work.....	\$10 94			
	Mulholland & Conway.....	do locksmiths work.....	128 32			
	P. St. Hill.....	do disbursements during the year.....	1,370 85			
	John Giblin.....	do fuel.....	3,889 55			

John Duffey.....	do cutting and splitting wood.....	303 00
Quebec Gas Company.....	do gas during the year.....	158 82
C. J. Holmgren.....	do repairing clocks.....	23 50
P. W. Harrigan.....	do painting, &c.....	42 50
G. Desbarats.....	do rent of premises in Montreal for storing the Laws.....	100 00
A. Trudelle.....	do fuel.....	1,480 00
M. A. Gauvreau.....	do carpenters work.....	127 57
R. Gore and Son.....	do masons work.....	34 25
The Postmaster General.....	do postages during the year 1862.....	812 92
David Luck.....	do twelve months' salary as keeper of Government House, Montreal, to 31st Dec., 1862, and allowance for two servants.....	630 00
	Total Contingencies.....	9,912 22
	Total Civil Government.....	123,892 58
	RECAPITULATION.	
	Consolidated Fund.....	\$440,190 58
	Unprovided.....	46,420 46
		<u>\$486,620 04</u>
	ADMINISTRATION OF JUSTICE.	
	CANADA EAST.	
	<i>Court of Queen's Bench.</i>	
Sir L. H. Lafontaine.....	Twelve months' salary as Chief Justice, to 31st December, 1862.....	5,000 00
J. F. J. Duval.....	do as Puisne Judge, do.....	4,000 00
R. E. Caron.....	do do.....	4,000 00
T. C. Aylin.....	do do.....	4,000 00
W. C. Meredith.....	do do.....	4,000 00
	<i>Superior Court.</i>	
Ed. Bowen.....	Twelve months' salary as Chief Justice, to 31st December, 1862.....	5,000 00
D. Mondelet.....	do as Puisne Judge, do.....	4,000 00
	<i>Carried forward</i>	21,000 00
		4,787,669 48

Administration of Justice, C. E.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	cts.	\$	cts.	\$	cts.
a Stat. Cap. 10.	C. D. Day	Superior Court—(Continued.)	9,000	00	21,000	00	4,787,669	48
	J. Smith	Brought forward	3,000	00				
	Ed. Short	Nine months' salary as Puisne Judge, to 30th Sept, 1862, at \$4000 per annum.	4,000	00				
	A. Stuart	do do to 31st December, 1862	4,000	00				
	W. Badgley	do do do do	4,000	00				
	C. J. E. Mondelet	do do do do	4,000	00				
	A. N. Morin	do do do do	4,000	00				
	A. Polatto	do do do do	4,000	00				
	J. S. McCord	do do do do	3,200	00				
	E. O. Gauthier	do do do do	3,200	00				
	J. C. Bruneau	do do do do	3,200	00				
	J. A. Taschereau	do do do do	3,200	00				
	A. Lafontaine	do do do do	3,200	00				
	Peter Winter	do do do do	2,800	00				
	J. G. Thompson	do do do do	2,800	00				
	D. Roy	do do do do	2,800	00				
		Court of Vice Admiralty.	63,800	00				
Con. Stat. Cap. 10, and Con. Stat., L.C. Cap. 93.	H. Black	Twelve months' salary as Judge, to 31st December 1862	2,000	00				
	C. Drolet	do as Registrar	666	67				
	J. B. Parkin	do as Marshal	333	33				
Estimates, 1862.	F. G. Johnson	Criminal Prosecutions.	3,855	90				
	G. O. Saurt	For professional services as Crown Counsel, Court of Queen's Bench, at Montreal and Three Rivers, in 1862	1,020	66				
	J. T. McCord	do do do do	156	63				
	E. T. Brooks	do do do do	764	02				
	F. Cassidy	do do do do	159	75				
	R. Ladéme	do do do do	189	00				
	J. Doutré	do do do do	304	00				

J. R. Hamilton	do	New Carlisle	271	33				
A. C. Papineau	do	St. Hyacinthe, do	310	00				
J. M. Loranger	do	do do on behalf of the Crown, between January, 1859, and June, 1860	300	00				
Casault, Langlois & Augers.	do	do do in 1859	319	57				
Hon. J. J. C. Abbot.	do	For travelling expenses attending Court of Queen's Bench, Districts of Ottawa and Bedford in 1862	50	53			7,760	86
		Circuit Allowances.						
Con. Stat., Cap. 10, and Estimates, 1862.	Sir L. H. Lafontaine	The usual allowance for his attendance at 2 Courts, at \$100 each, in 1862	200	00				
	J. E. J. Duval	do do do do	400	00				
	W. C. Meredith	do do do do	400	00				
	C. J. E. Mondelet	do do do do	600	00				
	W. Badgley	do do do do	300	00				
	T. C. Aylwin	do do do do	300	00				
	J. A. Berthelot	do do do do	100	00				
	J. C. Bruneau	do do do do	100	00				
	A. Lafontaine	do do do do	330	00				
	J. C. Bruneau	do do do do	498	00				
	J. S. McCord	The usual allowance for 55 days on Circuit, at \$6 per diem, during the year 1862	510	00				
	W. Badgley	do do do do	534	00				
	P. A. Berthelot	do do do do	156	00				
	F. O. Gauthier	do do do do	780	00				
	J. Smith	do do do do	396	00				
	J. A. Taschereau	do do do do	504	00				
	A. Polatto	do do do do	600	00				
	P. Winter	do do do do	245	00				
	D. Roy	do do do do	216	00				
	E. Short	do do do do	216	00				
	S. C. Monk	do do do do	258	00				
	A. Stuart	do do do do	245	00				
	J. G. Thompson	do do do do	144	00				
		LESS—refunded by T. C. Aylwin, being an over-payment in 1861	8,112	00			8,012	00
		Salaries and Contingencies of Sheriffs.						
Con. Stat., L.C. Cap. 93 and Estimates, 1862.	W. S. Sewell	Salaries and disbursements of his Office as Sheriff, for the year ended 30th September, 1862	4,400	00				
	do	On account of current expenses for 1862	20,000	00				
		Carried forward	24,400	00			103,392	86
							4,787,669	48

Administration of Justice, C. E.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	cts.	\$ cts.	\$ cts.
Cor. Stat., L. C., Cap. 93, and Ordinances, 1862.		<i>Salaries and Contingencies of Sheriffs—(Continued.)</i>			103,392 86	4,787,669 48
	John Boston	<i>Brought forward</i>			24,400 00	
	A. M. Delisle	Salaries and disbursements of his Office as Sheriff, Montreal, for quarter ended 31st December, 1861			1,438 96	
	do	do do from 1st January to 30th September, 1862	4,568 11			
	do	On account of current expenses, for 1862	24,000 00			
	W. H. Sanborn, Deputy Sheriff	do for quarter ended 31st December, 1861			6,000 00	
	J. G. Ogden	Salaries and disbursements of his Office as Sheriff, Three Rivers, for year ending 30th September 1862	2,500 00			
	do	On account of current expenses, for 1862	4,511 10			
	G. F. Bowen	Salaries and disbursements of his Office as Sheriff, St. Francis, for year ending 30th September, 1862	1,600 00			
	do	On account of current expenses, for 1862	6,869 46			
	L. M. Coullée	Salaries and disbursements of his Office as Sheriff, Ottawa, for year ending 30th September, 1862	1,000 00			
	do	On account of current expenses, for 1862	3,000 00			
	O. Martineau	Salaries and disbursements of his Office as Sheriff, Kamouraska, for year ending 30th September 1862	1,000 00			
	do	On account of current expenses, for 1862	2,858 67			
	M. Sheppard	Salaries and disbursements of his Office as Sheriff, Bonaventure, for year ending 30th September, 1862	500 00			
	do	On account of current expenses, for 1862	1,164 16			
	P. Vibert	Salaries and disbursements of his Office as Sheriff, Gaspe, for year ending 30th September, 1862	500 00			
	do	On account of current expenses, for 1862	500 00			
					1,000 00	
					3,858 67	
					1,664 16	
					1,000 00	

A. Quesnel	Salary as Sheriff, Arthabaska, from 1st December, 1861, to 31st December, 1862, at \$120 per annum	130 00				
do	On account of current expenses, for 1862	599 88				
J. Reineault	Salary as Sheriff, Beauharnois, from 1st December, 1861, to 31st December, 1862, at \$120 per annum	120 00			729 88	
do	On account of current expenses, for 1862	1,372 45				
D. Browne	Salary as Sheriff, Bedford, from 1st January to 31st December, 1862, at \$120 per annum	130 00				
do	On account of current expenses, for 1862	1,687 10				
J. T. Taschereau	Salary as Sheriff, Beauce, from 1st June to 31st December, 1862, at \$120 per annum	70 00				
do	On account of current expenses, for 1862	835 33				
O. Bossé	Salary as Sheriff, Chicoutimi, from 1st December, 1861, to 31st December, 1862, at \$120 per annum	130 00				
do	On account of current expenses, for 1862	681 63				
J. M. Des Rivières	Salary as Sheriff, Iberville, from 1st December, 1861, to 31st December, 1862, at \$120 per annum	130 00				
do	On account of current expenses, for 1862	1,869 27				
B. H. Leprohon	Salary as Sheriff, Joliette, from 1st January to 31st December, 1862, at \$120 per annum	120 00				
do	On account of current expenses, for 1862	600 00				
J. D. Lepine	Salary as Sheriff, Montmagny, from 1st January to 31st December, 1862, at \$120 per annum	120 00				
do	On account of current expenses, for 1862	1,204 63				
S. J. Chalifour	Salary as Sheriff, Rimouski, from 1st June to 31st December, 1862, at \$120 per annum	70 00				
do	On account of current expenses, for 1862	388 70				
P. R. Chevalier	Salary as Sheriff, Richelieu, from 1st January to 31st December, 1862, at \$120 per annum	120 00				
do	On account of current expenses, for 1862	710 08				
P. H. Cimon	Salary as Sheriff, Saguenay, from 1st June to 31st December, 1862, at \$120 per annum	70 00				
do	On account of current expenses for 1862	781 15				
	<i>Carried forward</i>				98,850 98	4,787,669 48

Administration of Justice, C. E.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
Con. Stat., L. C., Cap. 93, and Estimates, 1862.	O. Desilets..... G. Raby..... do	<i>Salaries and Contingencies of Sheriffs—(Continued.)</i> <i>Brought forward.....</i> Salary as Sheriff, St. Hyacinthe, from 1st June to 30th September, 1862, at \$120 per annum..... do Terrebonne, from 1st December, 1861 to 31st December, 1862, at \$120 per annum..... On account of current expenses for 1862.....	98,350 98 40 00 1,941 40	103,392 86 100,332 38	4,787,669 48
Con. Stat., L. C., Cap. 93 and Estimates, 1862.	P. A. Doucet..... A. M. Delisle..... E. Carter..... E. Bernard..... P. A. Doucet..... Delisle & Brohaut..... Carter & Brohaut..... L. M. A. Gouest..... Rufus Wadleigh..... Louis Beaudry..... F. T. Hall..... Z. Vezius..... C. Garneau..... F. H. Marchand..... L. F. Groulx..... A. Boudet..... A. N. Gouin..... F. M. Derome..... C. Duberger..... L. G. de Lorimier..... J. R. Berthelot..... Fiset & Burroughs.....	<i>Prothonotaries and Clerks of Circuit Courts, Crown and Peace.</i> Salaries and disbursements of his Office as Clerk of the Crown, Quebec, to 30th September, 1862..... do do Montreal, to 31st December, 1861..... do do do 30th September, 1862..... do do Three Rivers, do do do do do Clerk of the Peace, Quebec, to 31st December, 1862..... do do Montreal, do 1861..... do do do 30th September, 1862..... do do Three Rivers, do Salary as Clerk of the Crown and Peace, Arthabaska, from 1st December, 1861, to 31st December, 1862, at \$80 per annum..... do do Beauharnois, do do do Bedford, from 1st January, 1862, to do do do do Beauce, from 1st June, do do do do Chicoutimi, from 1st December, 1861, to 5th December, 1862, at do do do do Iberville, do to 31st December, 1862, at do do do do Joliette, 1st January, 1862, to do do do do Montmagny, do do do do Richelieu, do do do do Rimouski, 1st June, do do do do Saguenay, do do do do St. Hyacinthe, do do do do Terrebonne, 1st December, 1861, to do do Salaries and disbursements of their Office as Prothonotary, Quebec, to 31st December, 1862.....	886 79 645 75 1,881 56 220 00 5,270 49 1,475 25 4,008 84 1,970 65 97 49 97 49 90 00 90 00 90 00 90 00 90 00 90 00 52 49 52 49 52 49 91 13 97 49 97 49 90 00 90 00 90 00 90 00 90 00 52 49 52 49 52 49 97 49 22,641 19		

Con. Stat., L. C., Cap. 79 & 93.	W. S. Sewell..... do do T. McGinn..... R. Gennin..... do do W. Read..... G. F. Bowen..... J. Murphy..... L. M. Conliffe..... H. Desjardins..... O. Martineau..... M. Sheppard..... do do P. Vihert..... do do F. Gingras..... A. Loiselle..... C. M. Hyndman..... Nine do 1862, at \$100 per annum..... Salary as do do from 7th Nov. to 31st December, 1862, at \$100 per annum..... Twelve months' salary as do do Three Rivers, to 31st Oct., 1862.....	<i>Clerk of the Court of Appeals.</i> Salaries and Contingencies of his Office as Deputy Clerk of the Court of Appeals, Montreal, and including the salary and contingencies of the Deputy Clerk, Quebec, to 30th September 1862..... For editing and publishing the Lower Canada Law Reports..... <i>Keepers of Gaols and Court Houses.</i> Twelve months' salary of a Gaoler, Quebec, to 31st December, 1862..... do do of two turnkeys, do do do of Gaoler, Montreal, do do do Three Rivers, do do do of two turnkeys, do do do Gaoler, Sherbrooke, do do do of a turnkey, do do do Gaoler, Aymer, do do do a turnkey, Ottawa, do do do Gaoler, Kamouraska, do do do of a turnkey, do do do of a gaoler, Perce, do do do of a turnkey do do do do of a Gaoler, New-Carlisle, do do do of a Turnkey, do do do do as Keeper of Court House, Quebec, Montreal, do do do do do Sherbrooke, 30th Sept. 1862, at \$100 per annum..... Salary as do do from 7th Nov. to 31st December, 1862, at \$100 per annum..... Twelve months' salary as do do Three Rivers, to 31st Oct., 1862.....	31,521 60 5,173 48 1,008 90 700 00 2,300 00 2,177 32 3,997 40 2,400 00 2,400 00 500 00 91,730 40 4,391 24 2,231 94 6,623 10 1,000 00 730 00 1,000 00 400 00 730 00 400 00 365 00 400 00 400 00 365 00 240 00 365 00 240 00 365 00 600 00 600 00 75 00 14 94 200 00 8,854 94 310,935 76 4,787,669 48
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Carried forward.....

Administration of Justice, C. E.—(Continued.)

TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
Estimates, 1862.				4,787,669 48
	<i>Brought forward</i>		310,933 76	
	<i>Physicians to the Gaols.</i>			
P. Beaubien.....	Twelve months' salary as Physician, Montreal, to 31st December, 1862.....	1,088 87		
G. Badaux.....	do do Three Rivers, do	222 20		
J. B. Johnston.....	do do Sherbrooke, do	160 00		
A. S. Michaud.....	do do Kamouraska, do	120 00		
P. H. Church.....	do do Aylmer, do	160 00		
C. J. Fremont.....	do do Quebec, to 30th September, 1862, at \$888.84 per annum	666 63	2,417 70	
	<i>Profbonotaries' Contingencies.</i>			
J. Wilkie.....	Disbursements attending the care of the Court House, Bonaventure, to 30th June, 1862.....	182 10		
L. G. Harper.....	do do Gaspé, to 30th September, 1862.....	380 74		
Chalou & Déry.....	do do Kamouraska, to 30th June, 1862.....	159 93		
Monk, Coffin & Papineau.....	do do Montreal, to 31st December, 1862.....	7,422 48		
H. Driscoll.....	do do Ottawa, to 31st March, 1862.....	202 50		
Fiset & Burroughs.....	do do Quebec, to 31st December, 1862.....	2,042 52		
Short & Morris.....	do do St. Francis, to 30th June, 1862.....	896 10		
E. Barnard.....	do do Three Rivers, to 30th June, 1862.....	556 77	11,843 14	
	<i>Coroners.</i>			
C. E. Panet.....	Five months' salary as Coroner, Quebec, to 31st May, 1862, at \$440 40 per annum.....	185 57		
do	Fees and disbursements of his office, to 30th September, 1862.....	3,366 68		
J. Jones.....	Twelve months' salary as Coroner, Montreal, to 31st Dec., 1862.....	444 40		
do	Fees and disbursements of his office, to 31st December, 1862.....	1,000 00		
Valère Guillet.....	Twelve months' salary as Coroner, T. Rivers, to 31st Dec., 1862.....	222 20		
do	Fees and disbursements of his office, to 30th June, 1862.....	723 83		
A. G. Woodward.....	Five months' salary as Coroner, St. Francis, to 31st May, 1862, at \$200 per annum.....	83 51		
do	Fees and disbursements of his office to 30th June, 1862.....	435 26		
		3,552 25		
		1,444 40		
		946 03		
		518 77		

J. G. Le Bel.....	Twelve months' salary as Joint Coroner, Bonaventure, to 31st Dec., 1862.....	55 53		
do	Fees and disbursements of his office, to 30th June, 1862.....	167 25		
Arohd. Kerr.....	Twelve months' salary as Joint Coroner, Bonaventure, to 31st Dec., 1862.....	111 07		
W. Tilley.....	Twelve months' salary as Coroner, Gaspé, to 31st Dec., 1862.....	130 30		
do	Fees and disbursements of his office, to 30th June, 1862.....	200 00		
André Larue.....	Twelve months' salary as Coroner, Aylmer, to 31st Dec., 1862.....	432 41		
do	Fees and disbursements of his office, to 31st June, 1862.....	100 00		
P. L. Gauvreau.....	Twelve months' salary as Joint Coroner, Kamouraska, to 31st Dec., 1862.....	398 28		
do	Fees and disbursements of his office, to 31st May, 1862.....	100 00		
L. Tétu.....	Twelve months' salary as Joint Coroner, Kamouraska, to 31st Dec., 1862.....	154 52		
do	Fees and disbursements of his office, to 30th June, 1862.....			
U. M. Poisson.....	do do Bonaventure, do			
J. Anderson.....	do do Bedford, do			
Foster and Chamberlain.....	do do Beauce, do			
J. T. P. Proulx.....	do do Chicoutimi, do			
G. McKenzie.....	do do Iberville, do			
D. Tassé.....	do do Joliette, do			
J. Desautiers.....	do do Montmagny, do			
J. Marnette.....	do do Richelieu, do			
J. U. Turcotte.....	do do Saguenay, do			
E. Boudreau.....	do do St. Hyacinthe, do			
N. Blanchard.....	do do Terrebonne, do			
J. A. Mignault.....	do do <i>Interpreters to courts.</i>			
	<i>Interpreters to courts.</i>			
A. Graveléy.....	Nine months' salary as Interpreter, Quebec, to 30th September, 1862, at \$317 73 per annum.....	238 29		
J. Prudergast.....	do do from 18th to 31st Dec., 1862, at do	11 22		
H. Bernard.....	Twelve months' salary as do Montreal, to 31st December, 1862.....	317 73		
N. A. Duberger.....	do do Three Rivers, do	111 07	678 31	
	<i>High Constables.</i>			
N. C. Faucher.....	Twelve months' salary as High Constable, Quebec, to 31st December, 1862.....	160 00		
B. Delisle.....	do do Montreal, do	160 00		
E. Da Sylva.....	do do Three Rivers, to 31st March, 1862, at \$120 per annum.....	30 00		
do	do do St. Francis, to 31st Dec., 1862.....	120 00		
E. Clark.....	do do <i>Carried forward</i>	470 00		
			12,262 02	
				45,134 93
				4,787,669 48

Administration of Justice, C. E.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
Estimates, 1862.		<i>Brought forward</i>	470 00	45,134 98	4,787,669 48
		<i>High Constables—(Continued.)</i>			
	S. Dupuy	Twelve months' salary as High Constable, Kamouraska, to 31st December 1862	120 00		
	J. Gordon	do do Ottawa, do	120 00		
	Benj. Delisle	Fees and disbursements of his Office, to 31st December, 1862.....	1,394 04		
	S. Dupuy	do do do do	151 35		
	J. Gordon	do do do do	41 13		
	E. Clark	do do do do	1,361 13	3,657 65	
		<i>Miscellaneous.</i>			
Con. Stat., L. C., Caps. 82 and 84, & Estimates, 1862.	C. E. Shiller	Fees and disbursements as Superintendent of Crown Witnesses, Montreal, for 1862	1,967 35		
	J. B. Duggan	For ten days services as Interpreter to Grand and Petit Jury, at the Term of Quarter Sessions, Quebec, at \$4.66 per diem.....	46 66		
	G. W. Colfer	do do do June term do do	88 54		
	D. Murray	For services as Interpreter at criminal Term, Court of Queen's Bench, at Quebec, in 1862	56 00		
	J. Prendergast	do do do do	23 30		
	C. P. Lindsay	To enable him to carry out the instructions relative to Offices of Sheriff, new districts, L. C.....	14 00		
	G. Futvoye	For seals and embossing presses furnished Circuit Courts, Crown Offices, new districts, L. C.....	200 00		
	W. A. Leggo	In payment of their taxed bill of costs in two cases of <i>La Societé de construction de Québec</i> , vs. Jones and others	540 00		
	Tossier & Ross	do do do in re G. Hall vs. W. Bethel	52 57		
	E. C. Vanovous	For attendance and traveling expenses to Staustead, to investigate into the complaint of W. Johnson, against Messrs. Benton, Bullock & Hubert.....	35 53		
	W. L. Felton	For special services on behalf of the Crown, against the heirs of late M. F. Léveillé, late Secretary Treasurer to School Commissioners of Yamaska.....	40 00		
	L. A. Oliver	do do do do	20 00		
	R. S. Cassels	Being amount advanced to Superintendent of Police, Montreal, on 19th December, 1862, for expenses incurred by the Force arresting persons at St. Sylvestre, accused of murdering one Robert Corrigan	800 00		
	M. L. Proteau, widow Guenette	Amount unduly received by the Crown to her prejudice in case of Bois vs. Robinson.....	85 55		

J. Wilkie	For Police and other purposes	\$3 90			
P. A. Doucet	do do do	200 00			
L. M. Coudée	For preparing Jury lists	300 00			
A. Jackson	For analysis of the stomach of a pig, supposed to be poisoned.....	80 00	4,553 20		
	Total Administration of Justice, C. E.....			346,375 78	
	RECAPITULATION.				
	Charged on Consolidated Fund.....	\$ 340,195 59			
	Unprovided	6,180 10			
				\$ 346,375 78	
	ADMINISTRATION OF JUSTICE.				
	CANADA WEST.				
	<i>Court of Chancery.</i>				
Con. Stat., U. C. Cap. 12, Act 18 Vic., Cap. 89, and Estimates, 1862.	W. H. Blako	Salary as Chancellor, from 1st Jan. to 18th March, 1862, at \$5,000 per annum.	1,089 45		
	P. M. Vankoughnet	do do do 31st March to 31st Dec. 1862, do do	3,930 55		
	J. C. P. Esten	Twelve months' salary as Vice Chancellor, to 31st December, 1862.....	4,000 00		
	J. G. Spragge	do do do do	2,240 00		
	A. N. Buell	do do do do	1,600 00		
	G. Hennings	Master in Chancery, do	1,000 00		
	W. M. Ross	Chief Clerk, Master's Office, do	600 00		
	J. P. MacDonell	do do do do	500 00		
	Alex. H. Pearson	Copying Clerk, do do	500 00		
	Alex. Grant	Junior Clerk, do do	1,840 00		
	John Black	Registrar, do do	1,000 00		
	A. Holmstead	Clerk, Registrar's Office, do	300 00		
	do do	do do do at \$600 per annum.....			
	Six	2nd Clerk, Court of Chancery, to 30th June, 1862, at	375 00		
	Six	do do do 31st Dec. 1862, at	375 00		
	Thos. Gray	do do do do	300 00		
	M. Hayes	Extra Clerk, do do	450 00		
	Stephen Olivier	Usher, do do	225 00		
	J. Farrell	Messenger, do do 30th June, 1862, at \$450 per annum.....	185 86		
	D. Sutherland	Salary as Messenger, Court of Chancery, from 14th July to 31st December, 1862, at \$400 per annum.....	85 75		
	A. N. Buell	For contingencies of his Office, to 30th September, 1862.....	3,218 87		
	A. Grant	do do do do			
		<i>Carried forward</i>	27,295 48		
				27,295 48	5,134,045 26

Administration of Justice, C. W.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
Con. Stat., U. C., Cap. 10.	Sir J. B. Robinson	<i>Brought forward</i>		27,295 48	5,134,045 26
	Archd. McJean	<i>Court of Queen's Bench.</i> Salary as Chief Justice, from 1st Jan. to 14th March, 1862, at \$5,666 66 per annum do Puisné Judge, from 1st January to 14th March, 1862, at \$4,000 per annum, and as Chief Justice, from 15th March to 31st Dec., 1862, at \$5,666.66 per annum Twelve months' salary as Puisné Judge, to 31st December, 1862. Salary as do from 18th March do at \$4,000 per annum	1,351 85 4,797 22 4,000 00 3,155 55		
Con. Stat., U. C., Cap. 10.	W. H. Draper W. B. Richards J. H. Hagarty J. C. Morrison	<i>Court of Common Pleas.</i> Twelve months' salary as Chief Justice, to 31st December, 1862. do Puisné Judge, Salary as Puisné Judge, from 1st Jan. to 17th March, '62, at \$4,000 per annum. Salary as Puisné Judge, from 18th March, to 31st December, 1862, at \$4,000 per annum	5,000 00 4,000 00 844 45 3,155 55	13,304 62	
Con. Stat., U. C., Caps. 10 & 11, Act 18 Vic., Cap. 89, and Estimate, 1862.	C. C. Small do John Small Thos. Coxwell A. Fleming W. B. Howard Lawrence Hayden do A. B. Sullivan S. B. Clarke	<i>Courts of Queen's Bench and Common Pleas.</i> Twelve months' salary as Clerk of the Crown and Pleas, Court of Queen's Bench, to 31st December, 1862 Contingencies of his Office, to 30th September, 1862. Twelve months' salary as Senior Clerk, Court of Queen's Bench, to 31st December, 1862 do Junior, do do do do Usher and Crier, do do Salary as Clerk of Heir and Devisee and Practice Courts, from 1st January, to 30th June 1862, at \$750 per annum Twelve months' salary as Clerk of the Crown and Pleas, Court of Common Pleas, to 31st December, 1862 Contingencies of his Office, to 30th September, 1862 Twelve months' salary as Senior Clerk, Court of Common Pleas, to 31st December, 1862 do Junior, do do	3,240 00 4,253 46 1,200 00 1,000 00 160 00 375 00 1,840 00 2,633 23 1,200 00 1,000 00	13,000 00	

D. O'Connell	Usher and Crier, do	160 00
J. Alexander	Keeper of Osgoode Hall, do	500 00
J. H. Goodson	Deputy Clerk of Crown and Pleas, County of Brant, do	300 00
J. Fraser	do do Carleton, do	400 00
T. D. Warren	do do Elgin, do	400 00
D. A. McMullen	Salary as do of Essex, from 10th to 31st December, 1862,	300 00
Peter O'Reilly	at \$300 per annum	300 00
Peter Inglis	Twelve months' do of Frontenac, Lennox and Addington, to do	300 00
R. V. Griffith	Salary as do of Grey, from 1st October, 1861, to 30th Septem-	17 83
W. Eger	ber, 1862, at \$300 per annum	400 00
A. G. Northrup	Twelve months' salary as do of Haldimand, to 31st December, 1862	300 00
H. Johnston	Salary as do of Halton, to 31st December, 1862	300 00
T. A. Ireland	do Hastings, do	300 00
J. R. Genmill	do Huron and Bruce, do	400 00
J. Clench	do Kent, do	300 00
C. H. Saabe	do Lambton, do	400 00
C. Rice	do Lincoln, do	300 00
W. H. Campbell	Salary as do from 1st Jan., 1861, to 26th April, 1862, for Lanark and Ron-	400 00
J. McBeth	frey, at \$400 per annum	400 00
R. D. Chatterton	Twelve months' salary as do from 9th June to 31st December, 1862, at	528 57
A. B. Rapelle	do Middlesex, do	224 17
J. V. Ham	do Northumberland and Durham, do	400 00
J. Kintrea	do Norfolk, do	400 00
A. McGregor	do Ontario, do	300 00
John Twigg	do Oxford, do	300 00
Thos. Forry	do Perth, do	400 00
J. W. Marston	do Prince Edward, do	400 00
R. McDonell	do Peterboro', do	300 00
R. McDonell	do Prescott and Russell, do	300 00
H. Gowan	Nine do Stormont, Dundas and Glengary, to 30th Sept. 1862, at	300 00
J. Colquhoun	Salary as do from 2nd to 31st December, 1862, at \$400 per annum	32 60
J. F. Fitch	Twelve do Simcoe, to 31st December, 1862	300 00
Isaac P. Wilson	do Waterloo, do	300 00
Robert Stanton	Salary as do from 1st Jan. to 27th October, 1862, at \$300 per	247 02
A. H. Wadsworth	do do Welland, from 28th Oct. to 31st Dec., do	52 98
R. Stanton	do do Welland, do	1,400 00
P. Murtogh	Contingencies of his office, to 30th September, 1862	400 00
	Salary as late Deputy Clerk of Crown and Pleas, County of Elgin, for quarter	406 23
	ended 30th September, 1860, at \$400 per annum	100 00
	<i>Carried forward</i>	
		29,871 19
		83,471 29
		5,134,045 26

Administration of Justice, C. W.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
Con. Stat. U. C., Caps. 15 and 20.	H. S. Hubbell.....	County Attorney, Leeds and Grenville, deficit of Fee Fund account, for half-year ended 30th June, 1862.....	18,022 19	101,650 21	5,134,045 26
	R. Macdonald.....	do Lincoln, for the year ended 31st December, 1862.....	317 72		
	C. Hutchinson.....	do Middlesex, do.....	1,222 54		
	W. M. Wilson.....	do Norfolk, do.....	2,406 64		
	T. D. Armour.....	do Northumberland and Durham, do.....	1,142 57		
	W. H. Tremayne.....	do Ontario, do.....	1,712 42		
	H. Richardson.....	do Oxford, do.....	1,003 12		
	D. H. Lizars.....	do Perth, do.....	1,785 59		
	C. A. Waller.....	do Peterboro' & Victoria, do.....	1,228 62		
	D. Pattee.....	do Prescott & Russell, do.....	557 98		
	P. Low.....	do Prince Edward, do.....	1,662 04		
	H. B. Hopkins.....	do Simcoe, for half year to 30th June, 1862.....	1,315 33		
	J. A. Cotter.....	do do 31st December, 1862.....	568 55		
	J. R. Pringle.....	do Stormont, Dundas and Glengarry, 31st December, 1862.....	490 66		
	T. Miller.....	do do for year ended do.....	189 90		
	L. D. Raymond.....	do Waterloo, do.....	1,846 39		
	T. Robertson.....	do Welland, do.....	1,349 18		
	S. B. Freeman.....	do Wentworth, half year ended 30th June, 1862.....	1,142 44		
	J. J. Kingsmill.....	do do 31st December, 1862.....	1,120 22		
	J. McNab.....	do do do do.....	3,172 40		
		This amount being the balance of the salaries of Judges, &c., paid out of the fees collected (vide Statement No. 13).....	43,993 29		
		Surrogate Court.		87,000 00	
Con. Stat., U. C., Cap. 16.	Chas. Fitzgibbon.....	Twelve months' salary as Surrogate Clerk to 31st December, 1862.....		1,600 00	
		Court of Error and Appeal.			
Act 25 Vic., Cap. 18.	Sir J. B. Robinson.....	Allowance as Presiding Judge, from 15th March to 31st December, 1862, at \$2,222 22 per annum.....		1,771 60	

		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Con. Stat., U. C., Cap. 54.	R. Kerr.....	Chamberlain—The amount of the expenses of the Recorder's Court, at the city of Hamilton in 1862.....	429 50		
	W. Ferguson.....	do do Kingston, do.....	1,425 00		
	I. Brown.....	do do London, do.....	2,209 84		
	W. H. Thompson.....	do do Ottawa, do.....	1,437 85		
	A. T. McCord.....	do do Toronto, do.....	1,853 11		
		Treasurer, County of Brant—Amount allowed him for expenses between December Session, 1861, and Sept. Session, 1862.....	7,354 30		
	H. Biggar.....	do do Carleton, do.....	4,170 89		
	E. Routh.....	do do Essex, do and June Session, '62.....	3,233 14		
	P. J. Salter.....	do do Sept. Session, 1862.....	2,718 62		
	J. H. Wright.....	do do Elgin, between Dec. Session, 1861, and Sept. Session, 1862.....	549 70		
	G. T. Claris.....	do do Frontenac, Lennox and Addington, do.....	2,438 25		
	W. Ferguson.....	do do Grey, do.....	4,919 57		
	F. LeFau.....	do do Hastings, do.....	3,732 20		
	E. MacAnnamy.....	do do Haldimand, do.....	3,246 82		
	A. P. Farrell.....	do do Halton, do.....	2,573 49		
	E. McCallum.....	do do Huron & Bruce, do.....	1,259 35		
	A. M. Ross.....	do do Kent, do.....	4,312 68		
	C. J. Charteris.....	do do Lambton, do.....	2,609 42		
	A. Vidal.....	do do Lanark & Renfrew, do.....	3,193 11		
	W. Fuser.....	do do Leeds & Grenville, do.....	3,401 62		
	J. L. Schofield.....	do do Lincoln, do.....	4,793 69		
	D. McDougall.....	do do Middlesex, do.....	9,575 36		
	A. Murray.....	do do Norfolk, do.....	3,294 98		
	H. Groff.....	do do Northumberland and Durham, do.....	4,593 11		
	A. A. Burnham.....	do do Ontario, do.....	1,735 03		
	W. Paxton.....	do do Oxford, do.....	2,797 84		
	J. Kinitren.....	do do Perth, do.....	3,400 19		
	A. McGregor.....	do do Peterboro' & Victoria, do.....	2,550 83		
	W. Sheridan.....	do do Prescott & Russell, do.....	626 76		
	J. W. Marston.....	do do Prince Edward, do.....	1,599 60		
	R. J. Chapman.....	do do Stormont, Dundas & Glengarry, do.....	5,744 67		
	H. R. A. Boys.....	do do Waterloo, do.....	1,353 91		
	R. McDonald.....	do do Welland, do.....	2,413 09		
	C. Stanton.....	do do Welland, do.....	1,652 20		
	A. Thompson.....	do do Wentworth, do.....	3,574 62		
	W. Howat.....	do do York and Peel, do.....	7,233 63		
	J. Kirkpatrick.....	do do do do.....	6,832 26		
	J. S. Howard.....	do do do do.....	1,030 37		
	A. T. McCord.....	Chamberlain, do.....		117,079 56	
		Carried forward.....		309,101 37	5,134,045 26

Penitentiary, Reformatories, and Prison Inspection.

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	cts.	\$	cts.
Estimates, 1862.	D. Æ. Macdonell	<i>Brought forward</i>			5,483	536 85
	T. Drummond	PENITENTIARY, REFORMATORIES AND PRISON INSPECTION. For maintenance of the Provincial Penitentiary and Criminal Lunatic Asylum, as also for building purposes, at Rockwood, for 1862.....	89,000 00			
	J. P. Litchfield	do do do do do	4,965 66			
	F. X. Prieur	do do do do do	1,500 00		95,466 66	
	Rev. Sister Caron	On account of the annual expenses of the Reformatory Prison, St. Vincent de Paul, for 1862.....	10,032 00			
	Wm. M. Kelly	For a bell purchased for use of the Reformatory.....	80 00			
	Wolfred Nelson	On account of the annual expenses of the Reformatory Prison, Penetanguishene, for 1862.....	31,600 00		47,712 00	
	J. C. Taché	Twelve months' salary as Prison Inspector, to 31st December, 1862.....	2,000 00			
	J. M. Ferris	do do do do do	2,000 00			
	T. J. O'Neill	do do do do do	2,000 00			
E. A. Meredith	do do do do do	1,000 00				
W. Nelson	For travelling expenses, inspecting Prisons, do do do do do	700 00				
J. C. Taché	do do do do do	550 00				
J. M. Ferris	do do do do do	800 00				
T. J. O'Neill	do do do do do	750 00				
E. A. Meredith	do do do do do	300 05				
D. Æ. Macdonell	do do do do do	100 00				
E. Horsey	For the contingencies of the Board of Inspectors.....	163 52				
	To pay Mr. Horsey, Architect, travelling expenses on professional services, from 13th July to 27th November, 1861.....	69 80				
	For travelling expenses, &c., visiting Cobourg Gaol and Penetanguishene, in June and October, 1862.....			12,483 37		
	Total Penitentiary, Reformatories, and Prison Inspection				155,612 03	
	RECAPITULATION.					
	Charged to Consolidated Fund.....	\$153,033 37				
	Unprovided.....	2,578 66				
		\$155,612 03				

EXPENSES OF THE LEGISLATURE.

	Legislative Council.	\$	cts.	\$	cts.
Con. Stat., Caps. 3 and 10, and Estimates, 1862.	Sir N. F. Belleau	Salary as Speaker, from 1st January to 19th March, 1862, at \$5000 per annum. Being on account of his salary as Speaker, during 1862.....	1,083 33		
	Sir A. N. McNab	Twelve months' salary as Clerk, to 31st December, 1862.....	1,800 00		
	J. F. Taylor	do do do do do	2,000 00		
	R. Lemoine	Assistant Clerk and French Translator, do	1,600 00		
	E. L. Montzambert	do do do do do	1,000 00		
	R. A. Adamson	Law Clerk, do	800 00		
	A. Kimber	Chaplain and Librarian, do	400 00		
	O. Vallard	Gentleman Usher of the Black Rod, do	400 00		
	M. Keating	Sergeant at Arms, do	400 00		
	Ed. Boffenill	Head Messenger, do	240 00		
	J. F. Taylor	Door-keeper, do	540 00		
	do	To pay three Messengers during the Session, at \$180 each.....	52,800 00		
	do	On account of current expenses.....	41,200 00		
	do	Members' Indemnity.....			104,263 33
	Con. Stat., Cap. 6.	P. Forges	Amount allowed as Returning Officer for Do La Durantaye Electoral Division. do do do do do	139 00	
J. O. Chalut		do do do do do	1,100 20		
E. Bonchard		do do do do do	673 65		
D. E. McIntyre		do do do do do	1,264 14		
A. E. Gauvreau		do do do do do	387 65		
S. Brega		do do do do do	725 90		
E. M. Poisson		do do do do do	1,367 08		
J. McKay		do do do do do	1,200 13		
F. W. Jarvis		do do do do do	317 00		
J. A. Woodruff		do do do do do	130 00		
H. T. Thorp		do do do do do	630 47		
Geo. Sherwood		do do do do do	434 50		
N. Hammond		do do do do do	2,429 47		
L. G. Duval		do do do do do	1,169 30		
J. Carroll		do do do do do	729 77		
G. H. Ryland	do do do do do	153 70			
J. McEwan	do do do do do	1,050 02			
	Legislative Assembly.			14,481 98	
J. E. Turcotte	Salary as Speaker, from 20th March to 31st Dec 1862, at \$3,200 per annum.....	2,506 66			
W. B. Lindsay	do Clerk, from 1st January to 16th May, 1862, at \$2,000 per annum.....	752 67			
Mrs. M. Lindsay	Gratuity equivalent to two months' salary of her late husband, and balance of his salary, to 31st May, 1862.....	413 97			
W. D. Lindsay, Junr.	Salary as Assistant Clerk, from 1st January to 15th May, 1862, at \$1,600 per annum, and as Clerk from 16th May to 31st Dec., 1862, at \$2,000 per annum	1,850 55			
	Carried forward.....	5,639 85		118,695 31	
				5,639,148 88	

Education East—(Continued.)—Education West.

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	c t s.	\$	c t s.	\$	c t s.
Con. Stat., L. C., Cap. 15, and Estimates, 1862.	P. J. O. Chauveau	Education—Canada East.—(Continued.) Brought forward	17,995	74	6,071,197	07		
		For the purchase of Prizes Books, for 1862.	1,600	00	19,595	74		
		To pay the several School Municipalities, their respective allowances for 1862.	116,000	00	137,800	00		
		Aid to poor School Municipalities, for the year 1862.	4,000	00				
		Aid to Normal School.	16,000	00				
		For the publication of the French and English versions of the Journal of Education, for 1862.	1,800	00				
		To pay School Inspectors' salaries, for 1862.	19,078	33	98,914	25		
		Amount for distribution for Superior Education, for 1861.	69,716	42	2,210	00		
		Towards aid of Normal Schools.	10,000	00				
		To appropriate \$78 in aid of the Model School, Pointe du Lac, and of \$11.50 as additional aid to the Model School, Coteau du Lac.	119	50				
		For pensions to Superannuated Teachers for 1862.	213	20	1,748	76		
		For repairs to Normal School, Montreal.	139	41				
		do do do do do do	84	80				
		do do do do do do	73	00				
		do do do do do do	1,032	35				
		do do do do do do	43	38				
		Salary and travelling expenses as Superintendent of Repairs at Normal School, Montreal.	55	50				
		For professional services connected with do do	107	12				
	Lawson & Nelson	Total, Education East.					200,298	75
		RECAPITULATION.						
		Charged to Consolidated Fund	\$213,416	16				
		do Trust Funds.	46,882	59				
			\$200,298	75				

EDUCATION.

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	c t s.	\$	c t s.	\$	c t s.
Con. Stat. U. C. Cap. 63, and Estimates, 1862.	Rev. E. Ryerson	CANADA WEST. Twelve months' salary as Superintendent of Education, to 31st Dec, 1862.	4,000	00	14,864	06		
	J. G. Hodgins	do do	2,200	00				
	F. J. Taylor	Senior Clerk and Accountant, do	1,200	00				
	H. Butterworth	Clerk of Statistics, do	1,000	00				
		Corresponding Clerk, do	900	00				
		Assistant Clerk of Statistics, to 30th June, 1862, at \$500 per annum.	250	00				
	T. Churchill	do do do do	250	00				
	J. Moore	Messenger, to do	300	00				
	R. S. Cassels	Contingencies of the Department, for 1860, 1861, and to 31st May, 1862.	4,764	06				
	Rev. E. Ryerson	Amount required, for the various services of the Department of Public Instruction, for 1862.	35,275	00				
		do do do do do do	17,000	00				
		do do do do do do	174,332	00				
		do do do do do do	15,000	00				
	J. H. Dumble	Legislative Grant in aid of the Victoria College, Cobourg.	5,000	00	241,007	00		
	Hon. J. Hamilton	do Queen's do Kingston.	5,000	00				
	Rev. A. MacDonell	do do do do	3,000	00				
	Rev. J. M. Soutter	do St. Michael's do Toronto.	2,000	00				
	Rev. J. H. Tabare	do do do do	2,000	00				
	Rt. Rev. A. Pinsonnaul	do do do do do do	1,400	00				
		do do do do do do	400	00				
		Total Education, West.			16,800	00		
		RECAPITULATION.						
		Charged to Consolidated Fund	\$263,341	26				
		do Trust Funds.	9,929	89				
			\$273,271	06				
Estimates, 1862.	G. W. Campbell	LITERARY AND SCIENTIFIC INSTITUTIONS.						
	J. H. Dumble	Legislative Grant in aid of the Medical Faculty, McGill College, Mont., for '62.	1,000	00				
	H. Pelletier	do do do do	1,000	00				
	Hon. J. Hamilton	do do do do	1,000	00				
	H. H. Wright	do do do do	1,000	00				
	D. Crawford	do do do do	1,000	00				
	James Ferrier	do do do do	1,000	00				
	T. D. Harrington	do do do do	1,000	00				
		do do do do	1,000	00				
		do do do do	3,000	00				
		Carried forward			6,604,766	88		

Literary and Scientific Institutions.—(Continued.)—Hospitals and Charities.

TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
UNDER WHOM AUTHORITY PAID.				
Dr. P. St. Jean	<i>Literary and Scientific Institutions—(Continued.)</i>			
C. R. Cunningham	<i>Brought forward</i>	5,000 00		6,004,766 88
	Legislative Grant in aid of the Canadian Institute, Ottawa, for 1862	400 00		
	do Atheneum, do	400 00		
	do Toronto Observatory.			
D. Buchan	For maintenance of the Observatory, for 1862		2,200 00	
	Quebec Observatory.			
E. D. Asho	For maintenance of the Observatory, for 1862		500 00	
	Kingston Observatory.			
Hon. J. Hamilton	Legislative Grant for 1862		500 00	
	St. Martin, Isle Jervis Observatory.			
C. Smallwood	Legislative Grant for 1862		500 00	16,860 00
	Total Literary and Scientific Institutions			
	HOSPITALS AND CHARITIES.			
J. M. Kirby	To meet expenses of the Lunatic Asylum, Toronto, to 30th September, 1862		56,101 94	
L. C. Cap. 58, and Estimates, 1862.	do do Quebec, do		62,015 89	
	do do Malden, do		31,065 26	
	do do Orillia, do		15,200 00	
	do do do do		123 70	
	For services as Architect, to do		5,332 00	
	To pay Contractor for heating do		444 69	
	For his services and disbursements as contractor for do, from 11th November, 1859 to 1st July, 1861		14,400 00	
H. Howard	To meet expenses of the Lunatic Asylum, St. John's, for 1862		19,287 18	
P. Wells	do Marine and Emigrant Hospital, Quebec, do			

TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
J. W. Brent	Legislative Grant in aid of the Toronto Hospital, for County Patients, do		8,000 00	
do do	House of Industry, do		6,000 99	
Mrs. E. Diehl	do do Female and Soc. & Protestant Orphans' Home, do		3,400 00	
J. Fessie	do do Magdalen Asylum, do		800 00	
Rev. Sister de Chantal	do do Roman Catholic Orphan Asylum, do		600 00	
C. McGrath	do do Lying in Hospital, do		800 00	
Rev. J. McCaul	do do Deaf and dumb Institution, do		600 00	
T. D. Harrington	do do Public nursery for children, do		2,000 00	
Rev. Sister de Chantal	do do House of Providence, do		400 00	
L. Massie	do do Quebec Indigent sick, do		400 00	
Rev. Sister Anger	do do Asylum of Good Shepherd, do		3,988 20	
Rev. J. Auclair	do do Hospice de la maternité, do		800 00	
Mrs. E. M. Massie	do do Roman Catholic Asylum, do		600 00	
Mrs. M. E. Press	do do Protestant Female Asylum, do		600 00	
G. A. L. Wood	do do Finlay Asylum, do		400 00	
Mrs. E. Taylor	do do Male Orphan Asylum, do		400 00	
J. Lilly	do do St. Bridget's Asylum, do		400 00	
Mrs. M. A. Banker	do do Ladies Protestants Home, do		400 00	
Dr. T. Blintherwick	do do Canada Military Asylum, do		400 00	
J. B. Trustler	do do Montreal Indigent Sick, do		200 00	
G. Redpath	do do Corporation of General Hospital, do		400 00	
Rev. M. Truceau	do do St. Patrick's Hospital, do		4,000 00	
Rev. Sœur O. Houdreau, &c.	do do Sœurs de la Providence, do		5,000 00	
Mrs. M. L. McDowell	do do General Hospital des Sœurs de la Charité, do		2,000 00	
Rev. Ronsselet	do do Bonneventure Street Asylum, do		1,000 00	
T. D. McGee	do do St. Patrick's Orphan Asylum, do		1,000 00	
Mrs. J. D. Ross & Mrs. M. Tylee	do do Protestant do do		1,800 00	
Mrs. M. F. Ford & Mrs. H. Gules	do do House of Refuge, do		800 00	
Mrs. M. L. McDowell	do do University—Lying in Hospital, do		600 00	
Rev. Sœur Jeanne de Chantal	do do Lying-in Hospital, Sœurs de la Miséricorde, do		600 00	
Rev. C. Truteau	do do Deaf and dumb Institutions at Montreal and at Saint-Archelet, do		2,000 00	
Rev. J. Ronsselet	do do Montreal St. Mary's Asylum for blind and destitute children, do		600 00	
J. C. Quessnel	do do Charitable Roman Catholic Association Asylum, do		400 00	
	do do Ladies' Benevolent Society, do		400 00	
Mrs. H. Geddes	do do Magdalen Asylum Bon Pasteur, do		400 00	
Rev. Sœur Marie de St. Gabriel	do do Eye and Ear Institution, do		400 00	
A. Nolson	do do do do		400 00	
	<i>Carried forward</i>		256,758 86	6,621,566 88

Hospitals and Charities—Continued.

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	cts.	\$ cts.	\$ cts.
Con. Stat., L. C. Cap. 58 & 59 and Estimates, 1862.	J. Evans Mrs. E. M. Horvey T. Kirkpatrick O. S. Gladders Mrs. F. George J. MacKinnon Rev'd. Sister Mary Phelan J. McDougall R. W. Kerr Mrs. L. A. Jackson Sister Mary Martha J. Brown Rev'd. Seur Jaron J. Redpath J. Eden & O. Talbot Sir A. N. McNab	Legislative Grant in aid of the Montreal Dispensary, for 1862. do do Home School of Industry, do do do Kingston General Hospital, do do do Indigent Sick, do do do Hotel Dieu Hospital, 1862 do do do Orphan Asylum, do do do Ottawa Protestant Hospital, do do do Roman Catholic, do do do Three Rivers Indigent Sick, do do do Hamilton Hospital, do do do Orphan Asylum, do do do Roman Catholic, do do do London Hospital, do do do St. Hyacinthe, do Amount of duty payable to Montreal General Hospital, for 1861. For the relief of the wrecked and destitute Mariners for 1862, and chargeable to Tonnage Duty, Quebec, do Purchase money of property for a Deaf and Dumb Institution at Hamilton	400 00 400 00 6,000 00 3,000 00 1,000 00 800 00 1,500 00 2,899 51 6,000 00 800 00 3,000 00 400 00 1,696 96 731 38 20,000 00	256,758 86	6,621,566 88
		<i>Brought forward.....</i>			307,686 71
		Total Hospitals and Charities.....			
		RECAPITULATION.			
		Charged on Consolidated Fund.....	\$298,572 40		
		do Unprovided.....	\$,514 31		
					\$307,686 71

Estimates, 1862.	Estimates, 1862.	TO WHOM PAID.	S E R V I C E.	cts.	\$ cts.	\$ cts.
		Sir W. E. Logan	GEOLOGICAL SURVEY.			
		T. S. Hunt	Twelve months' salary as Provincial Geologist, to 31st December, 1862	3,000 00		
		A. Murray	do do Chemist and Mineralogist, do	1,600 00		
		E. Billings	do do Assistant Geologist, do	1,840 00		
		Sir W. E. Logan	Contingencies of his Office, for 1862.....	1,600 00		
			Total Geological Survey.....	2,240 00		
		Lt. Col. A. DeSalaberry	MILITIA FORCE.			
		Lt. Col. J. R. Nash	Twelve months' salary, as Deputy Adjutant General, Canada East, to 31st December, 1862.....	1,333 32		
		Lt. Col. W. Powell	Salary as Deputy Adjutant General, Canada West, from 1st January to 31st August, 1862, at \$2,000 per annum	666 68		
		Lt. Col. J. G. Irvine	do do from 1st Sep. to 31st Dec, 1862, at do	1,840 00		
		Lt. Col. W. Ermtinger	do do as Provincial Aide-de-Camp, to do	1,600 00		
		Lt. Col. D. Macdougall	do do as Inspecting Field Officer, Canada East, to do	1,963 33		
		R. Berry	do do do do West, do, and including an additional amount of \$353.33 for services and travelling expenses when acting as Deputy Adjutant General, West.....	2,000 00		
		W. R. Wright	Twelve months' salary as Chief Clerk and Accountant, to 31st Dec, 1862.....	1,200 00		
		J. Wily	do do as 1st Class Clerk, do	700 00		
		J. B. Raymond	Seven do do do at \$1,200 per annum	1,900 00		
		C. Petticlerc	Seven do do to 31st July, 1862, and including one year's gratuity as 2nd do to do, and including two years' gratuity.....	2,583 33		
		Sir J. D. Hay	do do do do, and one do	1,000 00		
		F. X. Lambert	Twelve do do to 31st December, 1862.....	500 00		
		C. O'Meara	do do do do	208 32		
		F. J. Boswell	Five do do to 31st May, 1862, at \$500 per annum.	208 34		
		C. Junot	do do do to do	208 34		
		G. Seymour	do do do from 12th August to do	193 85		
		T. C. Larose	do do do from 17th Oct., to do	103 72		
		H. Smeaton	Salary as Messenger, from 1st January, to 31st July, 1862, at \$500 per annum.	259 43		
		Mrs. M. Smeaton	Balance of salary due her late husband, to 31st July, 1862, and gratuity equivalent to two months' salary.....	115 57		
		E. Cody	Salary as messenger and housekeeper, from 1st August to 31st December, 1862, at \$400 per annum.....	166 67		
		M. Ryan	do do as Messenger, do	153 00		
		R. S. Cassels	To enable him to pay the Provincial Storekeepers.....	2,200 00		
			<i>Carried forward.....</i>	24,917 23		6,946,653 50
				24,917 23		

Militia Force.—(Continued.)

Under what Authority Paid.	To Whom Paid.	SERVICB.	\$ cts.	\$. cts.	\$ cts.	\$ cts.
Estimates, 1862.		<i>Brought forward</i>			24,917 23	6,946,653 59
		<i>Cavalry.</i>				
		For drill of Troop (for 1861,) at Sherbrooke.....				
	Captain Drummond.....	do do	134 00			
	Major Bate.....	do do	498 00			
	do Bull.....	do do	495 00			
	do Sweetman.....	do do	666 00			
	Captain Cook.....	do do	900 00			
	Lieutenant-Colonel Oswald.....	do do	873 00			
	Captain D. E. Baulton.....	do do	732 00			
	do J. Smith.....	do do	624 00			
	Major G. T. Denison.....	do do	537 00			
	Captain Cole.....	do do	540 00			
	do W. W. Scott.....	do do	900 00			
	Lieutenant Perry.....	do do	498 00	7,337 00		
		<i>Field Batteries.</i>				
		For drill of Battery for 1861, Quebec.....	1,135 50			
	Captain Lamontagne.....	do do	1,076 00			
	Lieut.-Col. Turner.....	do do	860 00			
	Captain Drummond.....	do do	1,128 00			
	do R. L. Denison.....	do do	940 50			
	Major Villiers.....	do do	1,232 00			
	Lieut.-Col. Shanny.....	do do	227 28			
	Captain A. A. Stevenson.....	To pay Sergeant Major of Battery for 1862, Montreal.....		6,699 28		
		<i>Foot Companies of Artillery.</i>				
		For drill of Foot Company for 1862, Montreal.....	270 00			
	Captain Wand.....	do do	300 00			
	do John Lindsay.....	do do		570 00		
		<i>Rifle Companies.</i>				
		For drill of Rifle Company for 1861, Kingston.....	339 00			
	Captain J. A. Wilson.....	do do	175 00			
	do McKenzie.....	do do	196 00			
	do David.....	do do	330 00			
	do Lavote.....	do do	330 00			
	Lieut.-Colonel Shaw.....	do do	492 50			

Under what Authority Paid.	To Whom Paid.	SERVICB.	\$ cts.	\$. cts.	\$ cts.	\$ cts.
		<i>Cavalry.</i>				
		For drill of Troop (for 1861,) at Sherbrooke.....				
	Captain Drummond.....	do do	171 50			
	Major Bate.....	do do	200 25			
	do Bull.....	do do	278 00			
	do Sweetman.....	do do	269 75			
	Captain Cook.....	do do	246 00			
	Lieutenant-Colonel Oswald.....	do do	530 00			
	Captain D. E. Baulton.....	do do	336 00			
	do J. Smith.....	do do	330 00			
	Major G. T. Denison.....	do do	390 00			
	Captain Cole.....	do do	342 00			
	do W. W. Scott.....	do do	246 00			
	Lieutenant Perry.....	do do	291 00			
		<i>Field Batteries.</i>				
		For drill of Battery for 1861, Quebec.....	150 00			
	Captain Lamontagne.....	do do	264 00			
	Lieut.-Col. Turner.....	do do	246 00			
	Captain Drummond.....	do do	252 00			
	do R. L. Denison.....	do do	264 00			
	Major Villiers.....	do do	246 00			
	Lieut.-Col. Shanny.....	do do	310 00			
	Captain A. A. Stevenson.....	do do	324 00			
		<i>Foot Companies of Artillery.</i>				
		For drill of Foot Company for 1862, Montreal.....	234 00			
	Captain Wand.....	do do	330 00			
	do John Lindsay.....	do do	282 00	8,233 50		
		<i>Rifle Companies.</i>				
		For drill of Rifle Company for 1861, Kingston.....	300 00			
	Captain J. A. Wilson.....	do do	360 00			
	do McKenzie.....	do do	294 00			
	do David.....	do do	222 00			
	do Lavote.....	do do	348 00			
	Lieut.-Colonel Shaw.....	do do	372 00			
		<i>Carried forward</i>			24,917 33	6,946,653 59

Militia Force.—(Continued.)

UNDER WHAT AUTHORITY Paid.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
Estimates, 1862.		<i>Clothing Allowance.—(Continued.)</i>			
		<i>Brought forward</i>	5,792 00	22,899 78	24,017 23
	Captain Harris	Allowance for his company in lieu of clothing, Toronto	286 00		
	do W. Murray	do do do	480 00		
	do McMaster	do do do	420 00		
	do Sinclair	do do do	300 00		
	do McGivern	do do do	300 00		
	do J. T. Molson	do do do	300 00		
	do J. Shaw	do do do	300 00		
	do H. R. Hanning	do do do	300 00		
	do J. B. Ross	do do do	330 00		
	do J. E. Whitehead	do do do	330 00		
	do H. H. Dato	do do do	264 00		
	do Cadanhead	do do do	216 00		
	do R. S. Service	do do do	306 00		
	do L. W. Ord	do do do	306 00		
	do Stoker	do do do	252 00		
	do McWilliams	do do do	294 00		
	do Donaldson	do do do	312 00		
				11,120 00	
	Colonel Dixon	For bugles supplied for Volunteer Force	1,091 70		
	R. S. Cassels	To pay Musketry Instructor, John Lindsay, for 1861	227 00		
	do	do Extra Clerks in Militia Department	3,497 00		
	do	do Drill Instructors	7,122 31		
	do	do Brigade Majors	1,858 69		
	do	do Stationery, printing, telegraphs, &c.	4,334 42		
	do	do rents, repairs and fuel for Amouries	1,308 11		
	do	do travelling expenses of Colonels on inspection duty	1,786 44		
	do	do contingent expenses of Volunteer Force	3,092 15		
	do	do do do Department	1,403 06		
	do	do do do for 1861	263 14		
		<i>General Expenses.</i>			

R. S. Cassels	do	for care and transport of Arms, ammunition, &c.	\$4,028 36		
		Less amount for ammunition supplied to and paid for by Volunteers	757 25		
		Less balance from 1861	3,266 31	29,252 83	60,038 74
D. M. Walker		For repairing and roofing the Victoria Hall, Montreal, for a Provincial Army		63,212 11	
F. O. Vallorand		do Coal oil lamps supplied for militia purposes	188 50		
Mulholland and Conway		do Gas fittings at Marine Hospital	122 42		
J. C. Bigonetto		do Gas and fuel at Jacques Cartier Hall	26 79		
J. Gibbin		do Fuel supplied, Riding School	216 50		
Z. Vandry		do Stoves	231 15		
S. and C. Peters		do Fitting up	285 23		
B. Morelet		do Repairs	782 15		
T. Trudeau		To pay sundry petty accounts	44 00		
Lieut. Col. Why		For travelling expenses, inspecting Volunteer Force of the Province, and including a bonus of \$200 for his efficient services	14 45		
		do postages during the year 1862			
Postmaster General		To pay the enrolled pensioners, Upper Canada, for commutation in lieu of land, to 31st December, 1862	618 22		
R. S. Cassels		Total Militia	493 67	3,023 08	
		Charged to Consolidated Fund		10,465 65	98,444 70
		RECAPITULATION.			
		ARTS, AGRICULTURE AND STATISTICS.			
Con. Stat., L. C., Cap. 20, and Estimates 1861 and 1862.	J. Redpath	Legislative Grant to the Board of Arts and Manufactures, L. C. for 1861	2,000 00		
	W. Edwards	do do do	2,000 00		
	Sir N. F. Belleau	To enable him to have lectures delivered on the cultivation of flax	400 00		
	C. Dube Berger	For preparing Returns of Baptisms, Marriages and Burials, District of Sanguay, for 1861	27 00		
	A. Bender	do do do	35 00		
	Z. Vézina	do do do	38 00		
		Carried forward		4,400 00	7,045,098 29

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
Con. Stat., L. C., Cap. 20, and Estimates, 1861 and 1862.	C. Gauvreau	<i>Arts, Agriculture and Statistics—(Continued.)</i> <i>Brought forward.</i>		4,400 00	7,045,008 29
	L. Beaudry	For preparing Returns of Baptisms, Marriages and Burials, District of Chicomini, for 1861	28 00		
	R. Wadleigh	do do Beauharnois, do	55 00		
	F. H. Marchand	do do Arthabaska, do	49 00		
	F. J. Hall	do do Ierville, do	39 00		
	Fiset and Burroughs	do do Bedford, do	58 00		
	H. Driscoll	do do Quebec, do	94 00		
	A. Bélanger	do do Ottawa, do	42 00		
	L. T. Groulx	do do Three Rivers, 1862	203 50		
	A. N. Gouin	do do Joliette, do	178 00		
	Sir W. E. Logan	do do Richelieu, 1858, 1859, 1860 & 1861	156 00	1,002 50	
	Glyn, Mills & Co.	To defray expenses of sending articles to the exhibition in London, for 1862	4,000 00		
		For expenses attending exhibition per account current to 31st December, 1862	8,069 51	12,069 51	17,472 01
		Total Arts, Agriculture and Statistics			
		RECAPITULATION.			
		Charged on Consolidated Fund	\$13,402 50		
		Unprovided	4,069 51		
					\$17,472 01
Con. Stat., Cap. 32.	F. Macnider	EXPENSES OF TAKING THE CENSUS.			
	S. S. Finden	For services as Clerk during the year 1862, 365 days, at \$3 50 per diem	1,277 50		
		do do do 209 days, at \$2 per diem, and 122 days, at \$3 per diem	784 00		
	G. E. Willoughby	do do do 365 days, at \$2 per diem	730 00		
	E. Byrne	do do do including \$19 for extra services	749 00		
	J. B. Duggan	do do do 212 days, at \$2 per diem	424 00		
	C. C. Neville	do do do 365 days, at do	730 00		
	A. H. Fraser	do do do do	730 00		

C. Panot	do do do	cluding \$36 for extra services	299 days, at do and in-	634 00	
A. G. Bussières	do do do	do do do 365 days, at do	do do do	730 00	
G. Alley	do do do	cluding \$25 50 for extra services	do do do at do and in-	755 50	
J. Collins	do do do	cluding \$21 for do	do do do at do and in-	751 00	
S. Sheppard	do do do	cluding \$18 for do	do do do at do and in-	748 00	
D. W. J. Roulier	do do do	cluding \$3 for do	do do do at do and in-	733 00	
A. Garneau	do do do	do do do 74 days, at do	do do do at do	148 00	
A. Hart	do do do	do do do 365 days, at \$3 per diem	do do do at \$2 do	1,095 00	
W. Steers	do do do	do do do do	do do do at do and 122	730 00	
H. May	do do do	days at \$3 50 per diem	do do do at do	913 00	
C. Lespérance	do do do	do do do 365 days, at \$2 do	do do do at do	730 00	
H. Andrews	do do do	do do do 304 days, at do	do do do at do	608 00	
J. G. Reiffonstein	do do do	do do do 273 days, at do	do do do at do	546 00	
H. Casgrain	do do do	do do do 365 days, at do	do do do at do	730 00	
J. Veziina	do do do	do do do 78 days, at do	do do do at do	156 00	
R. E. Abbott	do do do	cluding \$3 for extra services	do do do at do and in-	493 00	
A. McK. Rankin	do do do	do do do 51 days, at do	do do do at do	102 00	
W. J. O'Brien	do do do	do do do 21 days, at do	do do do at do	42 00	
J. Boily	do do do	do do do as Messenger, from 1st April to 31st December, 1862, at \$450 per annum	do do do	337 70	
M. Fiset	do do do	For contingencies of his office, during the year 1862	do do do	18 32	
S. B. Footé	do do do	do do do Stationery and printing	do do do	6,741 00	
Desbarats & Desbishaie	do do do	do do do do	do do do	33 61	
A. G. Woodward	do do do	do Services and expenses as a commissioner to take the census	do do do	42 10	
E. J. Barber	do do do	do do do do	do do do	77 84	
P. Fortin	do do do	do do do do	do do do	822 20	
H. J. Heath	do do do	do do do do	do do do	139 82	
J. E. Beaupré	do do do	do do do do	do do do	110 00	
J. Leeming	do do do	do do do do	do do do	168 28	
F. C. Dredge	do do do	do do do do	do do do	15 75	
Duverney, Frères	do do do	do do do do	do do do	34 84	
Quebec Mercury	do do do	do do do do	do do do	22 80	
E. R. Fréchetto	do do do	do do do do	do do do	13 20	
J. Porter	do do do	do do do do	do do do	2 00	
		Total Expenses of taking Census		8,241 76	24,648 40
		Carried forward			7,087,218 76

Pensions.

ORDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E .	cts.	\$ cts.	\$ cts.
		<i>Brought forward</i>			7,249,890 90
		PENSIONS.			
Con. Stat. Cap. 10, and Con. Stat., U. C., Cap. 12.	Sir J. B. Robinson	Pension as late Chief Justice, from 15th March to 31st December, 1862, at \$1,444 44 per annum	3,543 22		
	W. H. Blake	do Chancellor, from 19th March to 31st Dec., 1862, at \$3,333 33 per annum	2,620 36		
	S. Gale	do Twelve months' Pension, as late Judge, Montreal, to 31st December, 1862	2,400 00		
	C. D. Day	do do at \$2,666 64 per annum	666 66		
	J. R. Rolland	Pension as late Puisné Judge, from 1st Jan. to 5th August, 1862, at \$3,259 24 per annum	1,948 46		
	Jane Livingston	do Twelve months' pension, to 31st December, 1862.	222 20		
	Rev. R. R. Burrage	do do do	444 40		
	Sophia Shaw	do do do	500 00		
	J. Nation	do do do	336 00		
	D. McDougall	do do do	200 00		
	Harriet McNab	do do do	400 00		
	Sarah Usher	do do do	200 00		
	J. McMillan	do do do	32 08		
	Marin Church	Pension from 1st January to 25th May, 1862, at \$160 per annum	200 00		
	P. Miller	do Twelve months' pension, to 31st December 1862.	80 00		
	S. Kerry	do do do	80 00		
	R. H. Thornhill	do do do	500 00		
	P. L. Panat	do do do	888 87		
	J. Fitzgibbon	do do do	1,200 00		
	G. Hamilton	do do do	600 00		
	Julia H. Bedard	do do do	500 00		
	G. H. Ryland	do do do	444 40		
	do	late Clerk, Executive Council, do	200 00		
	R. A. Tucker	do do do late Sec'y, Board of Jesuits' Estates, to 31st December, 1862	1,200 00		
	J. G. Chevert	do do do to 30th September, 1862.	450 00	20,101 05	
		<i>Other Pensions.</i>			
Acts 10 and 11 Vic., Cap. 36, & Estim., 1862.	Mrs. Vallières do St. Réal	Twelve months' pension, to 31st December, 1862.	800 00		
	S. Waller	do do do	400 00		
	L. Gagné	do do do	72 00		

G. B. Faribault	do		1,600 00		
J. Brien	do		80 00		
J. Bright	do		80 00		
Mrs. Antrobus	do		800 00		
Charlotte McCormick	do		400 00		
P. Bouchard	do		100 00	4,932 00	
		<i>Militia Pensions.</i>			
Receiver General		Amount of pensions paid to militiamen and widows, in Upper Canada, during 1862.	12,140 00		
R. S. Cassels	do	do Lower Canada do	5,647 28		
Rev. D. Granet		Balance of Militia Pension due late P. Ledac, to 16th June, 1861.	252 70	18,039 98	
		Total Pensions			42,473 03
Commis'r of Crown Lands		INDIAN ANNUITIES.			
		To enable him to pay annuities to Indians, in Lower Canada, year ended 30th September, 1862.			26,620 00
		PUBLIC WORKS AND BUILDINGS.			
		CANALES.			
		<i>Welland Canal.</i>			
T. Adams		To pay Engineer Force, for year ended 30th November, 1862.	4,950 00		
J. Brown		For work done and materials delivered on sections 15 to 26.	45,600 00		
D. Leetch		do do do	775 00		
J. Fegan		do do and facing do with gravel	949 80		
Miller & Conolly		For conveyancing, &c., for 1861.	179 42		
		<i>Lachine Canal.</i>			
T. Hewitt		To pay Engineer Force for year ended 30th November, 1862, and maintenance of Steam Dredge.	7,227 15		
Brown & Watson		For work done enlarging Rock Cut	64,914 87		
G. Neilson		do do Regulating Weir	13,987 00		
T. Hewitt		To pay accounts connected with do	318 60		
Duverney Frères		for advertising sundry notices in "La Minerve"	30 30		
S. B. Footé		do do Quebec "Morning Chronicle"	63 60		
F. X. Thersereau		Balance due for post and rail fence on North side of the old Lachine Canal.	32 00		
		<i>Carried forward</i>	86,573 52		7,318,953 93

Public Works and Buildings.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Estimates, 1861 and 1862.		CANAIS.—(Continued.)				7,318,983 93
		<i>Brought forward</i>			139,028 34	
		<i>Beauharnois Canal.</i>				
	H. Leduc	To purchase land for a Waste Weir	100 00			
	J. O. Archambault	For the construction of a bridge over the fall race from the Waste Weir at St. Timothy	80 00		180 00	
Estimates, 1862.		<i>Lock Gates, St. Lawrence Canal.</i>				
	D. McDonnell	Salary and travelling expenses as Foreman, to 7th December, 1862	737 75			
	G. Neilson	For work done	11,332 87		12,070 62	
Estimates, 1861 and 1862.		<i>Cornwall Canal.</i>				
	W. Mattice	Balance due for work done at Head Gates and Race-way	584 03			
	do	For making a fence round the residence of the Collector of Tolls	58 06		642 09	
Estimates, 1861.		ST. LAWRENCE NAVIGATION.				
		<i>General Disbursements.</i>				
	E. J. Barker	For advertising sundry notices in "British Whig"	24 78			
	G. T. Caxy	do "Quebec Mercury"	23 58			
	R. Campbell	do "Montreal Pilot"	25 61			
	E. R. Frechette	do "Le Canadien"	30 96			
	J. Liddons	do "London Prototype"	26 52			
	Lowe & Chamberlin	do "Montreal Gazette"	21 35			
	J. Rowlands	do "Kingston Daily News"	21 66			
	John Tucker	For rebuilding Pier and Breakwater, Grosse Point.	811 43			
	A. Côté	For printing blank forms and specifications	50 00			
	T. Trudeau	For pay sundry petty accounts	241 87		1,277 76	

Estimates, 1862.			\$ cts.	\$ cts.	\$ cts.	\$ cts.
		<i>Ordnance Canals.</i>				
	J. Brown	For cement furnished for repairs, Lower Brewers, Rideau Canal.	1,058 75			
	Estate of late J. Doyle	For freight and charges on do	387 10			
	T. Hewitt	To pay men employed at Hogsback, Repairs do	6,262 22			
	W. Wood	For timber furnished for do	246 03			
	J. W. Loux	do do	1,155 00			
	D. McNelis & W. Noctor	do do	429 35			
	J. O'Dougherty	do do	957 70			
	W. Saunders	do do	187 49			
	R. Wallace	do do	135 45			
	T. Sellick	do do	59 96			
	M. E. John	do do	777 28			
	M. K. Dickinson	do do	1,025 11			
	H. Bronson	do do	183 35			
	Thomas & Law	do do	11,288 20			
	J. Nelson	do do	284 79			
	L. Yielding	do do	408 07			
	J. M. Amier	do do	796 96			
	Levy, Young & Co.	do do	322 71			
	W. R. Webb	do do	384 83			
	A. H. Baldwin	do do	121 95			
	Workman & Griffin	do do	467 21			
	N. S. Hurdell & Co.	do do	3,356 73			
	Perley, Pattee & Brown	do do	538 85			
	T. Trudeau	do do	93 24			
	T. Hewitt	To pay sundry petty accounts for do	2,037 79			
	J. O. Dougherty	To pay for repairs at Black Rapids, Rideau Canal.	750 30			
	J. Nesbitt	do do	396 62			
	F. Mulligan	do do	83 36			
	M. McBride	do do	79 77			
	Workman & Griffin	do do	159 53			
	N. S. Hurdell & Co.	do do	1,157 97			
	M. K. Dickinson	do do	396 73			
	T. Hewitt	do do	356 75			
		To pay for dredging done at Carrillon and Grenville Canal.			36,366 17	
		<i>Saguy Lock and Dam.</i>				
Estimates, '66.	G. W. Ranney	For services connected with the works	60 00			
	T. Trudeau	To pay sundry accounts connected with inland navigation	105 06			
	do	do for improvements at Babeygeon	163 77			
	R. S. Cassels	To pay T. Taylor for making guards above and below do	412 00		742 83	
		Total Canals			190,307 81	
		<i>Carried forward</i>				7,318,983 93

Public Works and Buildings.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Estimates, 1862.	G. White	<i>Brought forward</i>		190,307 81		7,318,983 93
	Coil McDonell, Richard McConnell & D. Moore.	LUMBERING WORKS. <i>Ottawa Works.</i> In full for certain work done on Portage du Fort and Calumet Road	1,685 00			
	O. Z. Hamel	For work done and materials delivered for repairs to Side Dam, Shawinegan	817 63			
	J. Dufresne	do do Little Piles	1,252 46			
	T. Lemay	do do Side Piers and Booms, Grande-Mère	841 60		2,911 69	
		Total Lumbering Works		18,193 36		
		HARBOURS AND LIGHT HOUSES. <i>Dredge Vessels and Steam Pumps.</i>				
Estimates, 1861.	Geo. Bush	For Steam Gauges, &c., for dredging Vessels	63 31			
	J. Tyler	For work done, improving the mouth of River du Loup	1,200 00			
	T. Hewitt	To pay accounts for Steam Dredges	274 50			
	J. F. Barnard	For professional services connected with North River Improvements	30 00			
	Geo. Chaffey & Bros.	For services of Steamer "Phoenix," attending dredge vessels	1,880 04		3,447 55	
	T. G. Owens	<i>Dredging and Buoying at Picton and Presqu'Isle.</i> To pay establishment for work done	2,139 13			

Estimates, 1860.	L. Stanton	For taking care of dredges, from 1st Dec., '61, to 30th April '62	100 00			
	Morland, Watson & Co.	For sundries furnished for Steam Dredges	84 71			
	Geo. Chaffey & Bros.	For services of Steamer "Phoenix," attending dredge vessels	989 96		5,313 80	
	F. B. McNamee	<i>Inland Lakes and River Lights.</i> For stone placed around the foundation of Light House, Pointe Claire	837 50			
	Jones, Black & Co.	For one year's storage of Light House materials, to 31st July, 1862	240 00		1,077 50	
	W. B. Simpson	<i>Purchase of Land for Light House Keepers' Dwelling.</i> To pay P. & J. Booth, for timber furnished for a dwelling for Light House Keeper, Scotch Bonnet			168 10	
	J. Stewart	<i>Pier at Anticez.</i> For work done	1,907 50			
	T. Trudeau	To pay sundry petty accounts	12 50			
		<i>Light-houses below Quebec.</i>				
Estimates, 1857 and 1860.	T. Simard	For services as Superintendent, for December, 1861	52 00			
	A. T. Berthoume	do do from 1st December, 1861, to 31st December, 1862	572 00			
	W. L. Whitty & Co	For work done at Bellechasse Light House	178 38			
	Louis Déry	do do and Kamouraska do	170 65			
	Z. Vandy	do do new Light Houses	5,429 40			
	Chinic & Method	do do	24 00			
	R. S. Cassels	For sundries furnished for do	85 68			
	J. Tromblay	For services of steamer "Queen Victoria" with the Chief Engineer of Public Works Department on survey of Bird Rocks, in 1861	1,400 00			
	T. Trudeau	To purchase of Pilgrim Island for Light House purposes	500 00			
		To pay sundry petty accounts	80 22			
		<i>Light House, Pointe Pelée Reef.</i>				
Estimates 1858.	C. Garth	For a Reflector supplied	362 50			
	Wm. J. & J. McCalla	For sundries supplied	192 88			
	Quackenbush & Reid	do do	1,505 00			
	J. W. Avethill	do do	350 50			
		<i>Carried forward</i>	2,410 88	118,420 58	208,501 17	7,318,983 93

Public Works and Buildings.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	cts.	\$	cts.	\$	cts.																														
* Estimates, 1858.	C. Yalo A. Quackenbush H. H. Kihaly	HARBOURS AND LIGHT HOUSES—(Continued.) <i>Brought forward</i> For sundries supplied..... do do To pay L. Richey, for fine employe 1 July, 1861.....	2,410	88	18,420	58	208,501	17																														
			953	74	6,458	62	7,318,983	93																														
Estimates, 1862.	Jones, Haycock & Co. T. Hewitt..... do do do do C. Garth..... Stent & Laver..... do do do do H. Home..... H. Merrill..... J. N. Booth..... W. Mason & Sons..... S. B. Frapp..... Workman & Griffin..... T. Trudeau..... do do J. E. Cole..... John Pigo.....	PUBLIC BUILDINGS. <i>Government Buildings, Ottawa.</i> On account of work done, Departmental Buildings..... To pay pay-list of clerks of works do do do do Parliament do do To pay sundry accounts..... On account of work done, heating and ventilating do do For preparing drawings of Parliament and Departmental Buildings..... For travelling expenses..... For fuel supplied, Clerk of Works Office, during winters of 1860 and 1861..... For stationery furnished for 1862..... To pay men employed on protection of Works..... For materials furnished for do do do do do do do do To pay extra clerks employed, and salaries and travelling expenses of clerks connected with the Buildings..... To pay sundry petty accounts..... Salary, from 7th March to 27th April, 1861..... For travelling and other expenses.....	2,000	00	3,456	71	2,997	90	27	23	3,100	00	400	00	482	00	40	00	71	35	1,045	16	99	48	75	60	185	70	1,188	90	1,809	55	19	20	90	25	597	00
			24,879	20																																		

UNDER WHAT AUTHORITY PAID.	S E R V I C E.	\$	cts.	\$	cts.	\$	cts.	
Estimates, 1858.	H. Merrill.....	For erection of a watch house.....	123	30	17,739	33	285,747	02
			331	75	52,366	65		
Estimates, 1862.	W. E. Elliott.....	<i>Post Office—London</i> For repairs done.....			14,237	00	52,366	65
					26	76		
Estimates, 1860.	S. & C. Peters..... T. Trudeau.....	Rebuilding Spencer Wood. For work done..... To pay sundry petty accounts.....			14,203	76	52,366	65
					453	00		
Estimates, 1859.	T. Condon.....	<i>Towards erecting Judicial Buildings, District of Algoma.</i> For his services as Superintendent.....			83	75	52,366	65
					572	72		
Estimates, 1862.	Z. Vandry..... J. Dorion.....	<i>Marine Hospital, Quebec.</i> For repairs done..... do do flooring.....			300	00	52,366	65
					45	32		
Estimates, 1862.	T. McGinn.....	<i>Gaols and Court Houses, C. E.</i> For services superintending the erection of the new Wing of the Montreal Gaol, in 1851, '52 and '55..... For Keys furnished and Gas fitting at Quebec Court House..... For carpets for Judge's Room, Sherbrooke Court House.....			56	25	52,366	65
					401	57		
Estimates, 1862.	N. Lavalée.....	<i>Purchase of Property at St. Vincent.</i> Being purchase money of certain buildings, with interest thereon, for a Reformatory Prison.....			18,520	77	52,366	65
Com. Stat., L. C., Cap. 109.	N. Larue..... A. Laberge..... C. Garth..... Lawford and Nelson..... A. Dubord.....	SPECIAL FUNDS. <i>Court House, Montreal.</i> For services and travelling expenses, as Superintendent..... do work done..... do ventilating Sheriff's office..... do professional services..... To pay indemnity to minors of late Mrs. Delmont, killed by the wall falling in rear of the Court House.....	388	00			52,366	65
			1,462	00					1,000	00
			4,613	31	7,318,983	93		

Public Works and Buildings.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Con. Stat. L. C. Cap. 109.	J. H. Maitland Gillespie, Moffat & Co. R. Wood H. L. Routh M. H. Gault T. Trudeau	SPECIAL FUNDS.—(Continued.) Court House, Montreal.—(Continued.) <i>Brought forward</i> For premium of Insurance, to 21st February, 1862 do do to 10th do 1863 do do to 21st do do do to do do do to 4th April, To pay sundry petty accounts..... <i>Kamouraska Gaol.</i> One year's rent of temporary dwelling, to 19th Oct., 1862 For stone furnished..... To pay sundry petty accounts..... <i>Building and Jury Fund.</i> For work done at new gaol, Quebec..... do services as Superintendent..... do professional services..... do making and clearing drains..... do repairs to old Quebec gaol..... do Insurance on Court House and Gaol, Chicoutimi..... To pay sundry petty accounts..... <i>Upper Canada Building Fund.</i> Treasurer, For work done in accordance with the Plans approved by Government, at Court House and Gaol, County of Waterloo do do do do Lambton..... do do do do Middlesex..... do do do do Huron & Bruce..... Warden, }	4,613 31 125 00 125 00 81 25 125 00 68 75 3 00 5,141 31 120 00 40 95 17 83 178 78 34,056 32 939 00 1,282 00 140 00 27 29 160 00 15 54 36,560 15 3,887 58 1,598 83 720 96 4,951 74	285,747 02	7,318,983 93	
Con. Stat. L. C. cap. 112.	H. Desjardins E. Michon T. Trudeau	For 17 days employed on the Survey of Timber reservation, at Pointe Pelée, including plans, &c.	195 75 24 00			
Con. Stat. L. C. cap. 109.	Murphy and Quigley O. Côté C. Baillargé J. B. Augé E. Rousselle A. Bossé T. Trudeau	<i>Building and Jury Fund.</i> For work done at new gaol, Quebec..... do services as Superintendent..... do professional services..... do making and clearing drains..... do repairs to old Quebec gaol..... do Insurance on Court House and Gaol, Chicoutimi..... To pay sundry petty accounts..... <i>Upper Canada Building Fund.</i> Treasurer, For work done in accordance with the Plans approved by Government, at Court House and Gaol, County of Waterloo do do do do Lambton..... do do do do Middlesex..... do do do do Huron & Bruce..... Warden, }	34,056 32 939 00 1,282 00 140 00 27 29 160 00 15 54			
Con. Stat. cap. 110	C. Stanton A. Vidal A. Murray A. M. Ross R. Gibbons	Treasurer, For work done in accordance with the Plans approved by Government, at Court House and Gaol, County of Waterloo do do do do Lambton..... do do do do Middlesex..... do do do do Huron & Bruce..... Warden, }	3,887 58 1,598 83 720 96 4,951 74			

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Estimates, 1861 and 1862.	H. Groff J. W. Marston J. Kintra A. A. Durham W. Fraser H. Biggar Messrs. Patterson & Harri-son	Treasurer, do do Norfolk..... do do do do Prescott..... do do do do Oxford..... do do do do Northumberland & Durham..... do do do do Lanark and Ren-frew..... do do do do Brant..... Amount allowed on their account on account of the Crown in Exchequer.....	1,268 80 6,000 00 3,517 50 1,324 76 4,786 50 1,257 69 9 10	28,820 96	70,701 20	7,318,983 93
		Total Special Funds.....				
		MISCELLANEOUS. <i>Gun Sheds.</i> To pay R. West, for building chimney at Gun Sheds, Toronto. <i>Surety's East and West and Contingentes.</i> For professional services connected with the proposed fitting up of the Departmental Buildings at Ottawa, for troops... do do connected with surveys of Harbours, Lake Huron..... To pay men employed on do For services and travelling expenses of himself and assistant, on sundry surveys..... For professional services connected with survey of Pétowawa River..... do do do Galop's Canal..... For 17 days employed on the Survey of Timber reservation, at Pointe Pelée, including plans, &c. For travelling expenses inspecting Roads, Harbours and Bridges..... do surveying Kennebec Road Bridges..... do do Weller's Bay..... do do and services, do River Coulonge..... To pay Mr. Merrill's Assistants do..... <i>Carried forward</i>	125 00 889 50 65 80 1,651 94 195 75 24 00 76 60 843 24 35 00 58 15 125 30 46 00 3,836 18	26 00	356,448 22	7,318,983 93

Public Works and Buildings—(Continued).

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
		MISCELLANEOUS.—(Continued.)						
		<i>Surveys East and West and Contingencies.—(Continued.)</i>						
		<i>Brought forward.....</i>	3,936 18				20 00	
		<i>Arbitrations.</i>						5,894 89
Estimates, 1861 and 1862.	R. S. McDonald.....	Twelve months' salary and travelling expenses as Provincial Arbitrator, to 30th September, 1862.....	1,433 60					
	L. A. Moreau.....	do do do.....	1,434 01					
	T. Kirkpatrick.....	do do do.....	1,422 72					
	G. T. Pemberton.....	do do do Secretary, to 31st Dec., 1862.....	1,168 39					
	O. Côté.....	For books and stationery supplied Provincial Arbitrators.....	155 70					
	J. N. Dugal.....	do do do.....	34 00					
	T. E. Normand.....	For attendance and travelling expenses in arbitration case of L. Touchette.....	108 00					
	S. Jellière.....	For taxed bill of costs in re Dupré.....	58 00					
	H. Bernard.....	For professional services connected with arbitrations.....	100 00					
	J. Baillie.....	For smudgies furnished and attendance upon arbitrators.....	32 72					
	G. & W. Chaffley.....	In compensation for destruction of their Mill privilege, at London Chute, Madawaska River.....	5,060 00					
	H. S. Hubbell.....	For professional services in actions of ejectment, Williamsburg Canal.....	110 53					
Messrs. Patterson & Harrison.....		For services in behalf of the Crown in Exchequer, in 1861.....	10 00					
D. Moor.....		In full compensation for damages caused by the erection of the Calumet Slide.....	6,000 00					
do		To pay witnesses in his case before the Arbitrators.....	199 00					
T. Trudeau.....		do do case of E. Quinn, do.....	46 00					
do		do do S. X. Cimon, do.....	938 50					
do		do do Regina vs. Portugais.....	44 00					
L. O. Martin.....		For travelling expenses attending do.....	39 75					

Estimates, 1861 and 1862. 7,318,983 93

Estimates, 1867, 1869, 1860 and 1861. 356,448 22

C. Duberger.....	do	do	39 75					
O. Levesque.....	do	do	28 00					
P. Gagnon.....	do	do	28 00					
L. D. Tremblay.....	do	do	28 00					
J. Gagnon.....	do	do	28 00					
L. G. Tremblay.....	do	do	39 00					
J. O'Farrell.....	do	do	50 00					
Casault, Angers & Langlois.....		In full for Counsel fees.....	63 10					
T. Trudeau.....		Fees paid Bailiffs serving Subpoenas in do.....	232 76					
J. Drum.....		For professional services in sundry cases.....	204 82					
		To pay sundry petty disbursements.....	242 52					
		In full for damages caused by the construction of the Beauhar- nois Canal Dams.....	160 00					
The Representatives of late P. McGill.....		do do do.....	45 00					
Héris La Marche.....		do do do.....	160 00					
H. Lecluc & J. Lockhead.....		do do do.....	33 00					
Madame P. Kaunitz.....		do do of Chambly Canal.....	93 31					
H. Tugault.....		do do do.....	77 17					
J. Clark.....		do do rising of the water, Welland Canal.....	156 00					
R. Collier.....		do do do.....	306 00					
S. X. Cimon.....		In full compensation of his claim in connection with the construction of Gaul and Court House at Malbaito.....	4,632 19					24,673 02
		<i>Repairs to Existing Works.</i>						
F. Jobin.....		For work done in repairs at River du Loup.....	900 60					
E. Trépanier.....		Salary as foreman of repairs, Pier at Malbaito.....	88 00					
C. Jolin.....		For work done do.....	1,469 47					
G. W. Ranney.....		For services and travelling expenses, connected with repairs at Crooks' Rapids.....	195 00					
J. S. Vosburgh.....		For reconstruction of Hull Slide, and Little Chaudière Re- pairs, Ottawa River.....	4,450 83					
W. Davis.....		For work done, Hull Bridge.....	1,083 48					
M. Aubrey.....		do and materials delivered for repairs Madawaska River.....	2,259 21					
J. Goodwin.....		do do do South Chaudière Slide.....	1,036 76					
D. Carnicéac.....		do do do Calumet Slide.....	8,569 26					
J. Harvey.....		do do do Arnprior Slide and Chats Pier.....	3,132 34					
J. R. O'Connor.....		do do do Pelicawa Works and Moun- tain Slide.....	7,110 07					
M. Patry.....		Salary as Superintendent of Repairs, Battiscan Bridge.....	258 00					
J. & H. St. Cyr.....		For repairs of do do.....	381 00					
J. Be. Derome.....		To pay men employed filling in Rimouki Pier.....	1,929 23					
B. G. French.....		For repairs, to road adjoining Cornwall Canal.....	510 22					
A. T. Berthiaume.....		do do Pier at L'Isle.....	123 00					
		<i>Carried forward.....</i>	33,803 90					
								30,593 91
								356,448 22
								7,318,983 93

Public Works and Buildings—(Continued.)—Rents, Insurances and Repairs.

TO WHOM PAID.	S E R V I C E .	\$ cts.	\$ cts.	\$ cts.	\$ cts.
UNDER WHAT AUTHORITY PAID.					
T. Pruneau.....	MISCELLANEOUS.—(Continued.)				
R. Savard	Repairs to Existing Works.—(Continued.)				
	Salary and travelling expenses as Superintendent of Repairs, Rimouski Pier.....	33,803 90		30,503 01	7,318,983 93
	do of Piers at Eboulements.....	135 00			
	do of Piers at Eboulements.....	72 00		34,010 90	
	Total Miscellaneous.....				64,604 81
	Total Public Works and Buildings.....				421,053 03
	RECAPITULATION,				
	Charged to Consolidated Fund	\$64,578 81			
	do Unprovided	6,971 44			
	do Capital	278,828 87			
	do Advances	41,862 95			
	do Trust Funds	28,820 96			
		\$ 421,053 03			
Act 1st, Wm. IV. Cap. 16, and Statutes 1861 & 1862.	RENTS, INSURANCES AND REPAIRS.				
Georgina S. LeMaycraft.....	Twelve months' rent of building occupied by the Finance Department, to 31st October, 1862.....			900 00	
John Cowan, for Henry Chapman.....	do Department of Public Works do			660 00	
E. W. Sewell, for H. C. Sewell.....	do Executive Council do			1,800 00	
A. Lindsay.....	do Receiver General's Office, to 30th April, 1862.....			600 00	
H. O'Neill.....	do do to 31st May, 1862.....			100 00	
G. Veasey.....	do do to 31st October, 1862.....			500 00	

In Congrégation des hommes de Québec.....	Normal School, do	2,000 00			
J. Bradshaw.....	Governor General's residence, St. Lewis Street, to do	1,806 66			
H. Bursell.....	do Catarqui, to do	1,000 00			
S. W. Kuey.....	do do Office, to do	600 00			
J. B. C. Hébert.....	do Militia Department, do	660 00			
Re. Rev. C. F. Balliarçon.....	do Ground rent of the Parliament Buildings, to 31st Dec, '62	4,444 40			
Louis Pinet.....	do Rente constituée on Catarqui, to 11th November, 1862.....	85 12			
	do do do to 1st October, 1861.....	170 24			
Jus. Hamel.....	do do do for Bureau of Agriculture, from 8th Oct., 1861, to 31st October, 1862.....	1,530 25			
R. Alley.....	do do do for Bureau of Agriculture, from 21st Oct., 1861, to 31st October, 1862, and including one year's insurance.....	855 00			
T. D. Harris.....	do do do For ground rent of pews 40 and 45 in St. James' Cathedral Toronto, for year ended 1st July, 1862.....	24 00			
Corporation of Quebec.....	do do do Twelve months' water rent supplied to Public Departments, Quebec, to 31st October, 1862.....	1,175 50			
A. Verret.....	do do do taxes on Public Departments for 1862.....	631 58			
J. D. Armstrong.....	do do do rent of land for storing effects of the Legislative Assembly, to 31st October, 1862.....	96 00			
C. Cinqmars.....	do do do For rent of house for use of the Legislative Assembly Committees.....	400 00			
	do do do One year's ground rent of late Bonner property, to 31st May, 1862.....	320 00			
	do do do do	40 00			
R. Alley.....	do do do Premium of Insurance on building occupied by Bureau of Agriculture, to 25th October, 1863.....	34 75			
D. McGeo.....	do do do furniture of His Excellency the Governor General on Catarqui, to 1st May, 1863.....	36 00			
H. Bursell.....	do do do on house occupied by His Excellency, St. Lewis Street	90 00			
Forsyth, Bell & Co.....	do do do on Spicer Wood, to 1st October, 1863, and including one month's carpenters risk to 1st November, 1862.....	62 68			
	do do do do	41 25			
A. D. Rivorin.....	do do do do stables, and including two months do to 30th November, 1862.....	34 08			
	do do do on Parliament Buildings, to 7th November, 1863.....	28 00			
Forsyth Bell & Co.....	do do do do	300 00			
Ben. Prior.....	do do do do	300 00			
Kyan, Bros. & Co.....	do do do do	300 00			
A. D. Rivorin.....	do do do do	300 00			
S. & C. Peters.....	do do do For work done at Governor General's residence, St. Lewis St.	11,799 37			
L. Py.....	do do do do plumber's work, at	4,542 39			
Wm. McKay.....	do do do do do painting, papering, &c.,	5,109 41			
A. Paobles & Co.....	do do do do do do	2,410 00			
F. Gahoury.....	do do do do do do	2,182 67			
Wm. Drum.....	do do do do do do	3,400 00			
	do do do do do do	11,202 45			
	Carried forward.....	43,646 29			
				22,305 51	7,740,036 96

Rents, Insurances and Repairs.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
Wastings, 1861, 1861 and 1862.	J. Dory.....	For hanging bells, Governor General's residence, St. Lewis Street	43,646 29	22,305 51	7,740,636 90
	Z. Vaudry.....	do work done at do	148 50		
	J. W. Harper.....	For expenses connected with removal from do	1,278 80		
	Geo. Desbarats.....	do carpets supplied for heating do	168 50		
	J. Laird.....	do iron gate furnished for do	2,977 53		
	W. L. Whitty & Co.....	do removal of plate, glass and china, do	33 00		
	S. Levy.....	do work done at stables of His Excellency the Governor (General)	46 30		
	F. Préparmier.....	do do do do do	56 00		
	E. Gagnon.....	do do do do do	41 55		
	P. Vallée.....	do do do do do	768 22		
	J. Giblin.....	do do do do do	108 00		
	T. Andrews.....	do do do do do	265 05		
	Wm. Drum.....	do fitting up Parliament Buildings for His Excellency the Governor General.	57 50	49,165 24	
	T. Andrews.....	do do do do do	933 16		
	J. Pyc.....	do repairs, do do do do do	286 72		
	J. Paquet.....	do work and coal furnished, do do do do do	\$20 42		
	T. Hewitt.....	To pay D. Lack's expenses for taking care of the Public Buildings, and old Government House, Montreal.	516 50	2,556 80	
	H. H. Kilaly.....	do men in charge of Public Buildings, Toronto.	510 55		
	J. W. Harper & R. S. Cassels.....	do do do do do	1,605 49		
	J. W. Harper.....	For repairs to Public Buildings, Quebec	4,600 26		
	E. Russell.....	do do do do do	176 41		
	F. Préparmier.....	do do do do do	876 81		
	T. Andrews.....	do do do do do	1,031 40		
M. A. Gauvreau.....	do do do do do	754 24			
P. Vallée.....	do do do do do	137 22			
P. Rey.....	do do do do do	1,270 37			
J. Bayard.....	do do do do do	937 16			
T. Vézina.....	do do do do do	105 30			
Z. Vaudry.....	do do do do do	622 81			
		148 07			

S. Bédard.....	do do do do do	92 95		
S. Thibault.....	do do do do do	132 85		
Wm. McKay.....	For painter's work done at do	449 23		
Glover & Fry.....	do carpets furnished do do do do do	471 20		
J. B. C. Hébert.....	do do do do do	50 40		
G. Roberge.....	do mats, do do do do do	64 80		
Wm. Laird & Co.....	do matting and plumber's work, do	24 75		
T. Andrews.....	do banging and supplying bells, do	466 19		
L. Déry.....	do do do do do	36 00		
Mulholland & Conway.....	do cleaning snow from do do do do do	64 25		
P. Roussseau.....	do do do do do	626 90		
J. Donovan.....	do removing furniture and laying down carpets at office of the Governor General, and Department of Public Works, as also removing Militia Department.....	228 00		
L. Martin.....	For tin roofing the building adjoining Crown Lands Department.....	134 41		
L. Dorion.....	do work done at side walk, Quebec Custom House.....	110 00		
N. F. Boissonnault.....	do removing and arranging models, &c. in new office established for that purpose.....	356 00		
Wm. Drum.....	do preparing Parliament buildings for reception of the members in 1862, and for mahogany tables furnished.....	54 00		
do.....	do two columns and J capitals furnished for Legislative Council Chambers, Quebec.....	1,882 52		
J. Paquet.....	do gravel furnished for ground around Parliament Buildings.....	89 00		
Z. Vaudry.....	do repairs to furnaces, Legislative Assembly Chambers.....	115 85		
T. Vézina.....	do do do do do	142 38		
C. Châteaufort.....	do do do do do	64 00		
Wm. McKay.....	do painting done do do do do do	43 00		
Wm. Drum.....	do sundry repairs and cartages, do in 1861, do do do do do	338 85		
I. Dorion.....	do repairs at Spencer Wood in 1861.....	40 00		
Wm. Drum.....	do sundries furnished Officers' Quarters, at do do do do do	124 00		
B. Monier.....	do fencing the Bonnier property, Quebec.....	257 72		
A. Lemoine.....	do notarial services, &c. connected with the late do do do do do	240 00		
T. Hewitt.....	do work done, Government Buildings, Montreal.....	89 87		
R. S. Cassels.....	To pay J. Goutall, for do House, Toronto, in 1854 and 1855.....	24 80		
M. A. Gauvreau.....	For repairs at New Custom House, Quebec.....	939 52		
M. B. Simpson.....	do do do do do	32 30		
W. A. Lee.....	do do do do do	205 22		
H. Piper & Bros.....	do do do do do	104 75		
J. Marryn.....	do do do do do	61 73		
J. Worthington.....	do do do do do	80 90		
T. Trudeau.....	do do do do do	88 95		
Corporation of Toronto.....	do making drain do do do do do	44 55		
G. Marison.....	do repairs, Hamilton, do do do do do	51 90		
		61 20		
		22,984 16	74,057 65	7,740,636 90

Carried forward.....

Ocean and River and Steam Service.—Light Houses and Coast Service.

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
Con. Stat. Cap. 28, Act 23 Vic., Cap. 5 & Estimates 1861 & 1862.	Ingh Allan Calvin & Breck F. Dutoit	OCEAN AND RIVER STEAM SERVICE. <i>Brought forward</i>					9,096,661 66	
		Being one year's subsidy under his contract, to 30th Sept., 1862. For tug service, Upper St. Lawrence, for 1862. To pay salaries and expenses of the Provincial Steamers, during the year 1862.			416,000 00 20,000 00 71,944 48			
		Total Ocean and River Steam Service.					507,944 48	
		RECAPITULATION.						
		Charged to Consolidated Fund					\$507,944 48	
Act 14 & 15 Vic., Cap. 52, & Estimates, 1861 & 1862.	J. Meloche	LIGHT HOUSES AND COAST SERVICE. Twelve months' salary as Light House keeper, Deauharois Cann., to 30th September, 1862.						
	J. Jackett	do Bois Blanc, do					225 00	
	Geo. Thomson	do Burlington Bay, do					435 00	
	D. M. G. Lambert	do Chantry Island, do					300 00	
	E. S. Johnson	do Cherry do					326 25	
	G. H. Johnson	do do					447 00	
	W. Hoare	do do Light Ship, do					262 00	
	J. Sweetman	do do Christian Island, do					435 00	
	Geo. Darman	do do False Ducks, do					510 00	
	H. Fiddler	do do Gibraltar Point, do					435 00	
	D. Thomas	do do Goderich, do					325 00	
	V. C. Hill	do do Green Shoal, do					245 00	
	P. Shannon	do do Griffith's Island, do					435 00	
	G. Roddick	do do Grosse Point, do					435 00	
	D. McBeath	do do Gull Island, do					435 00	
	W. McBeath	do do Isle of Cores, do					300 00	
	J. Norton	do do Assistant do					401 00	
		do do Lachine Pier, do						

TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
Thos. Hill	do do Lancaster Pier, do			393 00			
H. H. Clarke	do do Long Point, to 30 June, 1862.			326 25			
P. Landre	do do Light Ship No. 2, Lake St. Louis, to 30th September, 1862						
B. Picard	do do do No. 3, do			276 00			
J. Burgess	do do Mohawk Island, do			435 00			
A. McDonald	do do McKie's Point, do			175 00			
J. Dunlop	do do Nine Mile Point, do			435 00			
Geo. Collins	do do Nottawasaga Island, do			435 00			
G. Collins	do do assistant do do 31st Dec., 1861.			75 00			
J. Cummins	do do Pelee Island, 30th Sept., 1862.			543 75			
A. Glode	do do Pointe Claire Shoal, do			273 00			
S. Biron	do do do Light-Ship, do			271 00			
J. Young	do do Pointe Claire, do			435 00			
P. McIntyre	do do do Pelee, do			435 00			
W. Wadsworth	do do assistant do do do			325 00			
W. A. Palen	do do do St. Peter, do			435 00			
A. Sutherland	do do do Colborne, do			400 00			
J. Fortier	do do do Dahecuse, do			400 00			
J. Woodall	do do do Stanley, from 23rd March to 23rd Dec., 1861			144 00			
B. Cad	do do do Maitland, to 30th Sep., '62			475 00			
Peter Bakie	do do Presqu'Isle, do			325 00			
Wm. Swetman, Senr	do do do Landing Lights, do			250 00			
Wm. Swetman, Junr	do do River Thames, do			435 00			
Thos. Cartier	do do Scotch Bonnet, do			435 00			
S. Wilson	do do Snake Island, do			435 00			
L. Herchmen	do do Spectacle Shoal and Red Wolfe Island, to 30th June, 1862			1,340 00			
D. Byraat	do do do do			225 00			
T. Billy	do do do from 3rd April to 30th September, 1862			123 62			
Rob. Gillespie	do do do do			50 00			
J. Cassidy	do do do do			50 00			
L. Eden	do do do do			17,338 37			
D. C. Smith	Salary and travelling expenses as Superintendent of Light Houses			2,295 00			
I. Hewitt	To pay accounts connected with maintenance of do			129 30			
do	do for towage of Light Ships, Lake St. Louis, to winter quarters.			180 00			
L. Hackett	For putting down and attending Buoys in 1861 and 1862, and white washing the Bois Blanc Light House, in 1862			194 60			
W. Quick	do do do Presqu'Isle, in 1862			149 10			
I. Eden	do do do Gaspé, do			75 23			
W. B. Simpson	For repairs to Light Houses, near Kingston			1,738 63			
	Carried forward			4,701 76			
				17,338 37			
				9,604,006 14			

Light Houses and Coast Service.—(Continued.)—Fisheries.

TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
W. B. Simpson.	<i>Brought forward</i>	4,701 76	15,338 37	8,604,606 14
Mulholland & Barker.	For maintenance and repairs to Provincial Light Houses.	1,638 36		
Lyman, Clare & Co.	do do	115 63		
J. Rhyas	do do	7,580 00		
E. H. Parke.	do do	1,655 85		
Black & Perry	do do	63 24		
C. Robertson.	do Services of Steamer "Whitby," delivering supplies to do	1,477 00		
E. R. Fréchette.	do "Rescue," to Isle of Coves, in 1860	1,000 00		
D. Carey	do do	27 00		
W. Gillespy	do "Quebec Vindicator"	34 20		
J. and S. Blackburn	do "Hamilton Spectator"	27 00		
J. Rowland	do "London Free Press"	28 56		
J. Bealy	do "Kingston Daily News"	25 20		
E. J. Barker	do "Daily Leader, Toronto"	25 00		
S. B. Foote	do "British Whig"	27 90		
Parsons & Finney	do "Quebec Morning Chronicle"	32 10		
Middleton & Dawson	do "Commercial Advertiser"	23 23		
J. M. Duquet	do "Quebec Gazette"	20 87		
A. Coé	For printing returns.	32 00		
G. M. Kinghorn	do stationery supplied	27 50		
J. Rudston	do planks, &c., furnished for repairs	49 28		
C. Garth	do sundries, do	145 89		
L. G. Beleveau	do lamps, &c., for do	1,383 80		
T. Trudeau	do supplies.	1,801 26		
J. Mathewson & Son	To pay sundry petty accounts	160 85		
A. Levy	For soap supplied	58 96		
C. F. Smith	do tubes, &c., do	308 02		
R. S. Cassels	do a draft on Halifax for \$2,637.61 at one per cent discount, being the Canadian share of expenditure for maintaining the Light Houses on the Isle of St. Paul and Scatterie, for 1861	2,611 24		
E. D. David	do exchange on England for £59 8 sterling, at 11 per cent premium, to meet expenses of maintaining the Cape Race Light House, for 1861.	324 50		
A. Lemoine	For expenses of the Trinity House, Montreal, for 1862	13,000 00	25,465 30	
	do do Quebec, do	46,000 00		

IL. W. Plant	For stores furnished	768 47	59,768 47	
W. Corbet	Eighteen months' salary as Keeper of Provision Depot, Ellis Bay, to 31st December, 1862	300 00		
B. Bradley	do do Shallop Creek, do	300 00		
Pierre Brochu	Fifteen do do as Resident, Lac Metapedia, do	125 00		
M. Brochu	do do do Petit Lac, 30th Sept., 1862	125 00		
Thos. Evans	do do do Asanotquagan, 30th June, 1862	100 00		
	Total, Light Houses and Const Service.		950 00	
	RECAPITULATION.			103,522 14
	Charged to Consolidated Fund.			\$103,197 64
	do Unprovided.			324 50
				\$103,522 14
	FISHERIES.			
Pierre Fortin	Salary as Magistrate in charge of Fisheries, for 1862	1,200 00		
A. Talbot	Allowance as late Pilot of "La Canadienne" for do	375 00		
Militia Accountant, Montreal	Ammunition supplied for use of the Fisheries.	109 20		
Pierre Fortin	Wages, supplies, &c., for Steamer Napoleon III.	1,200 00		
Richard Nettle	Salary as Superintendent of Fisheries for Lower Canada, for 1862	449 05		
do do	Balance of disbursements for 1859.	529 05		
do do	do 1860.	804 66		
do do	do 1861.	534 48		
do do	Disbursements for 1862	1,346 37		
do do	Salaries and disbursements of Overseers, for 1861.	1,224 52		
do do	do do 1862.	200 00		
S. B. Hornier	Salary as Overseer	18 87		
Casault & Co.	Lay costs	1,055 00		
W. E. Whitcher	Special services in connection with Fisheries	7,362 00		
John McCuaig	Salary as Superintendent of Fisheries for Upper Canada, for 1862.	1,200 00		
do do	Disbursements for 1862	960 83		
Robert Moodie	Salary as Overseer for the first seven months of 1862	233 33		
William Gibbard	Salary as Overseer for 1862.	400 00		
do do	Disbursements for 1862	2,661 17		
E. G. Dionne	Bounty to the Marie Louise	212 00		
		212 00		
	Carried forward		17,125 26	8,708,128 28

Con. Stat.,
Cap. 57, and
Estimates,
1862.

Fisheries.—(Continued.)—Seigniorial Tenure.

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID!	SERVICE.	\$ cts.	\$ cts.	\$ cts.	
Con. Slat., Cap. 62, and Estimates, 1862.	P. Dole.....	Bounty to the	212 00	17,125 21	8,708,133 28	
	V. Vignault.....	do	132 00			
	F. Arsineau.....	do	168 00			
	J. Richards.....	do	160 00			
	J. Jones.....	do	126 00			
	A. Cormier.....	do	104 00			
	J. Andrew.....	do	90 00			
	J. Savage.....	do	140 00			
	John Ross.....	do	282 00			
	B. Harbour.....	do	234 50			
	J. Arsineau.....	do	130 00			
	F. Cummings.....	do	184 00			
	H. Bourdeau.....	do	123 00			
	L. Sompho.....	do	92 00			
	D. Richards.....	do	280 00			
	G. Garnier.....	do	208 00			
	G. Siro.....	do	212 00			
	P. Trubido.....	do	112 00			
	F. Arsineau.....	do	136 00			
	Z. Arsineau.....	do	160 00			
	W. Terrien.....	do	184 00			
	W. Baker.....	do	153 00			
	W. Baker.....	do	174 00			
	D. Chaisson.....	do	228 00			
	P. Nicholl.....	do	104 00			
	J. Howell.....	do	132 00			
	C. Patterson.....	do	141 00			
	F. Kennedy.....	do	168 00			
	H. Sudlach.....	do	117 00			
	John Asch.....	do	192 00			
	J. Lo Bran.....	do	104 00			
	J. Moldau.....	do	112 00			
	A. C. Rigeault.....	do	204 00			
	A. Hammond.....	do	129 00			
	Fisheries.—(Continued.) Brought forward.....					
	Venetia.....			212 00		
	Wide Awake.....			132 00		
	Mary.....			168 00		
	Onésimo.....			160 00		
	Sydne.....			126 00		
Triton.....			104 00			
Wolverine.....			90 00			
Marie Primrose.....			140 00			
Britannia.....			282 00			
Breeze.....			234 50			
Temperance.....			130 00			
Aila.....			184 00			
Sarah.....			123 00			
Archangel.....			92 00			
Delphine.....			280 00			
Victoria.....			208 00			
Breeze.....			212 00			
Jenny Lind.....			112 00			
Mary Ann.....			136 00			
Adolina.....			160 00			
Annie.....			184 00			
Esmler.....			153 00			
Lord Douglas.....			174 00			
Esperance.....			228 00			
Anastasia.....			104 00			
Undaunted.....			132 00			
Piper.....			141 00			
Temperance.....			168 00			
Violet.....			117 00			
Highland Jane.....			192 00			
Alphosine.....			104 00			
Lady.....			112 00			
Eugenie.....			204 00			
Victoria.....			129 00			

C. Stewart.....	John Stewart.....	233 00			
J. Tripp.....	Administration.....	138 00			
B. Poulet.....	Louise.....	200 00			
E. Bugold.....	Emma.....	88 00			
E. B. Tossell.....	Caroline.....	240 00			
E. J. Tossell.....	Caroline.....	88 00			
G. Miller.....	Kanger.....	164 00			
J. H. Bailey.....	Primrose.....	160 00			
P. Maboe.....	Pilot.....	192 00			
L. Mulrooney.....	Village Belle.....	120 00			
L. & T. Gagnon.....	Fearl.....	216 00			
A. Rivort.....	Howard.....	88 00			
Robert Roe.....	Flying Fish.....	108 00			
John Davis.....	Osprey.....	177 00			
F. & M. Lesperance.....	Mary.....	140 00			
F. & M. Lesperance.....	Eugenie.....	184 00			
Total Fisheries.....			8,000 50		25,215 76
RECAPITULATION.					
Charged to Consolidated Fund.....			\$17,824 61		
Unprovided.....			7,391 15		
			25,215 76		
SEIGNIORIAL TENURE.					
E. T. Taylor.....	To meet the cheques of the commission at Montreal, in 1862.....	150,778 29			
R. S. Cassels.....	do do prior to 1st July, 1858.....	10,567 85			
	do do Quebec, in 1862.....	52,252 29			
On account of the expenses of the commission.....					
For printing schedules.....		300 00			
For professional services in Court of Revision.....		329 66			
do do do.....		2,472 97			
In payment of their accounts duly taxed.....		91 87			
do his do.....		654 96			
do do do.....		314 66			
do do do.....		221 87			
do do do.....		4,685 99			
			242,098 43		8,733,344 04
			213,588 43		
			24,000 00		
			4,500 00		
Carried forward.....					

Con. Slat., L. C., Cap. 41.

Railway and Steamboat Inspection.—(Continued.)—Advances and Re-payments.—Municipalities Fund.

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E .	\$	cts.	\$	cts.	\$	cts.
Con. Stat., Cap. 46.	J. Weatherley E. X. Defort	Railway and Steamboat Inspection—(Continued.) Brought forward	6,270	20	7,715	20	9,181,768	29
		For travelling expenses during the year 1862	440	00				
		do	145	00				
		Total Railway and Steamboat Inspection.			7,305	20		
		RECAPITULATION.					15,020	40
Con. Stat., Cap. 53.		Charged to Consolidated Fund.						
		do					\$13,429	65
		do					1,590	75
		do					15,020	40
		ADVANCES AND REPAYMENTS.						
	R. S. Casels	To enable him to pay, amount advanced to the trustees of the Quebec Turnpike Trust	2,300	00				
	Louis Provost	do	400	00				
	Hon. Geo. Sherwood	For insurance of buildings hypothecated to the Crown	200	00	20,000	00		
	Hon. J. Carling	To enable him to redeem Lake St. Peter Debentures	200	00	300	00		
		do distribute among the inhabitants of certain municipalities, suffering from the partial failure of the harvest in 1861	200	00	54,600	00		
	D. Campbell	do to purchase seed grain for township South	200	00				
	R. McLeod	do do	250	00				
	Rev. M. Brunet	do do	250	00				
	J. M. Bernier	do do	250	00				
	J. B. Gaudreau	do do	250	00				
	A. O. T. Deauchemin	do do	250	00				
	C. Brin	do do	300	00				
	Hon. J. Morris	do to pay the principal due to the Quebec Bishopric endowment fund	4,150	00				
	do	do do	41,878	68				
		do do	102,533	34				
		Total Advances and Re-payments.					223,462	02

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	MUNICIPALITIES' FUND.	\$	cts.	\$	cts.
Con. Stat., Cap. 25.	Receiver General	CANADA WEST.			239,833	83
		To enable him to pay the various Municipalities their respective apportionment of Municipalities' Fund monies for 1861				
	R. S. Casels	CANADA EAST.				
	C. Peters	To enable him to pay the salaries of Superintendents of Court Houses for 1862	5,300	32		
	H. Simard	For work done at Court House and Jail, St. Hyacinthe	8,000	00		
	Z. Vandry	do do Malbaie	2,448	69		
	P. Gauthier	do do do	97	16		
	P. Cimop	do do do	227	10		
	S. & C. Peters	do do do	75	77		
	T. Andrews	For charges paid by them on sundries shipped for Malbaie	204	00		
	W. Whitty & Co.	do do do	108	30		
	Chapin & Méthot	do cast metal sinks supplied	507	04		
	J. G. Harper	do iron work done for	65	88		
	A. Renaud	do do do	427	27		
	Brown & Watson	do do do	615	10		
	P. M. Prudhomme	do do do	34	84		
	N. A. Beaudet	do do do	473	00		
	T. Vezeina	do do do	7,308	77		
	B. H. Lepron	do do do	76	03		
	P. R. Chevallier	do wood purchased for heating	97	82		
	J. Gagnon	do do do	4,579	48		
	S. & C. Peters	do do do	4,963	08		
	G. H. Sweet	do do do	2,428	87		
	A. Pichet	do do do	39	80		
	E. Slovin	do do do	2,164	00		
	do	do damages caused by stoppage of work on do	1,366	66		
	do	do amount paid to witnesses,	39	60		
	J. Be. Derome	do do do	3,952	34		
	W. J. Whitty & Co.	do do do	215	70		
	S. & C. Peters	do do do	387	63		
	T. Andrews	do do do	416	04		
	W. Whitty & Co.	do do do	1,012	27		
	Chapin & Méthot	do do do	54	28		
	O. Lavoie	do do do	64	82		
	W. Drum	do do do	38	63		
	Brown & Watson	do do do	4,974	30		
	Régis Lapointe	do do do	151	36		
	T. Ollier	do do do	406	42		
		Arthabaska & St. Scholastique				
		do do do				
		do do do				
		Carried forward	54,495	76	239,833	83
						9,420,261 71

Municipalities Fund.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	cts.	\$	cts.	\$	cts.
Con. Stat., Cap. 25.	J. Côté	<i>Brought forward</i>	64,495	76	239,833	83	9,420,251	71
	F. Gillespie	For work done at Court House and Gaol, St. Johns'	195	02				
	A. Moubilcau	do do fencing	193	83				
	G. J. Morehouse	do do do stoves and pipes, &c., furnished do	394	91				
	Aug. T. Gagnier	do do work done	202	20				
	A. Quenel	do do sundry accounts paid by him for do	7,900	21				
	Forsyth & Bell	do do premium of insurance on do	161	95				
	P. Roy	do do furniture supplied Court Houses and Gaols.	696	00				
	M. A. Gauvreau	do do do	685	60				
	W. Drum	do do iron shutters,	1,419	43				
	W. J. Whitty & Co.	do do painting Royal Arms,	843	37				
	W. McKay	do do packing cases for do	650	00				
	M. A. Gauvreau	do do witness fees for attendance before the Provincial Arbitrators, in re	33	80				
	J. Trudeau	do do do	17	00				
	Lawford & Nelson	For travelling expenses,	437	75				
	G. Simard	do do do	87	63				
	R. J. Miller	One year's interest due the Municipality of Lewis, to 10th June, 1862, on \$1200, at 6 per cent per annum	72	00				
	D. Allen	do do Drummond, from 10th June, 1857, to 10th December, 1859, on do	180	00				
	D. Trachy	do do do do Drummond, from 10th June, 1857, to 10th December, 1859, on do	1,200	00				
	E. Laro	do do do do do	400	00				
	F. X. Lafond	do do do do do	800	00				
	G. Lavolette	do do do do do	800	00				
		Total Municipalities Fund, Canada West and East.	1,590	00	73,550	75	313,384	58
Act 19 and 20 Vic, Cap. 111.	Hon. J. E. Turcotte	SUBSIDIARY LINES ACCOUNT.						
		On account of construction of the Three Rivers and Athabaska Railway						

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	cts.	\$	cts.	\$	cts.
Con. Stat., Caps. 25 & 81, Con. Stat. U. C., Cap. 126, Con. Stat., L. C., Caps. 32 & 55, Act 8 Vic., Cap. 72, and Statutes, 1860, 1861 and 1862.	Commissioner of Crown Lands.	To enable him to make various payments for the fund during 1862.			139	00		
	P. H. Hamilton	For storage of 239 boxes of copper coin	400	00				
	C. Robertson	do do services of Steamer "Rescue"	500	00				
	U. Stent & Laver	do do a colored drawing of Ottawa	200	00				
	J. McGuire	do do carriage hire	6	92				
	T. Trudeau	To pay sundry petty accounts.			1,106	92		
	H. Driscoll	Salary as Commissioner to enquire into the cost of Administration of Justice, Lower Canada, to 31st January 1862	326	66				
	C. Lindsay	For expenses connected with the Emigration Commission.	700	32				
	Lieut. Col. Why	do do do Militia	2,062	21				
	D. Stark	do do do Ottawa	5,000	00				
	Hon. J. Patten	do do do Toronto University and Upper Canada College	1,884	22				
	G. C. Raiffenstein	do do do do Civil Service	1,154	15				
	Geo. Sheppard	do do do do Departmental	1,000	00				
	J. Blackburn	do do do do do	135	86				
	Desbarats & Derbshire	For printing, for do expenses and binding report of the Grand Trunk Railway do in French and English.	3,251	81				
	H. H. Kihaly	do do do do do	35	00				
	Geo. Fatvoys	For transport of commission on their inspection of Naval Reserves do 20 days services examining the Registry Offices of Montreal and St. Hyacinthe, at \$3 per diem.	160	00				
	W. P. Henswood	do copying report of Toronto University Commission.	64	00				
	Desbarats & Derbshire	For printing the Canada Gazette for 1862.	7,740	38				
	Postmaster General	do postage during the year.	761	82				
	R. B. Johnson	Twelve months' salary as Shipping Master, to 31st December, 1862.	8,502	20				
	J. M. Savage	do do Registrar, Algoma, do	1,200	00				
	H. W. W. Plant	Being the amount of duties collected on copy right works due the Imperial Government, for 1862.	800	00				
	Hon. S. Smith	Being in repayment of advance on account of the communication with Red River	1,015	35				
	L. Moffatt	To aid in opening communication with Fort Garry and Red River settlement.	5,250	00				
	P. A. T. De La Ronde	do do do do do	10,000	00				
	M. Tessier	Being two-fifths of a years' rent of protestant burying ground, Quebec, to 31st March, 1862	93	00				
		do three-fifths do do	93	00				
		<i>Carried forward</i>			43,757	20	9,927,045	64

Miscellaneous.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
Con. Stat., Caps. 25 & 81, Con. Stat., U. C., Cap. 123, Con. Stat., I. C., Caps. 32 & 55, Act 9 Vic., Cap. 72, and Estimates, 1860, 1861 and 1862.	R. S. Cassels & Hon. J. Morris Messrs. Paterson & Harrison E. Trumbly R. S. Cassels. do Widow Dumontier. S. Gamble J. Ginty F. Baby F. Buteau J. S. McQuig Geo. Futoryo Hon. W. P. Howland Hon. A. T. Galt Receiver General do Sundry Municipalities, C. E.	<i>Miscellaneous.—(Continued.)</i> <i>Brought forward</i> For a draft on London for one year's subscription to "Canadian News," to 30th September, 1862 do services on behalf of the Crown in Exchequer, in 1861. do of steamer "Tadoussac" in connection with the visit of His Royal Highness Prince Alfred. do "Queen Victoria" do amount advanced to E. Braun, for travelling expenses from Quebec to Toronto, in 1855 One year's rent of certain property in Fief Haut Boek, to 11th Nov., 1862. For services classifying and arranging books at Parliament Buildings, Toronto, in consequence of its occupation by the Military. do packing cases and labour in packing books for removal from Toronto, in 1861. do services of steamer "Advance" taking His Excellency the Governor General to Three Rivers and back in 1859 do "Queen Victoria," conveying His Excellency Lord Mulgrave and suite from Shediac to Quebec, and thence to Montreal For contingent expenses on special service To cover his expenses visiting L'Assomption do and those of the Attorney General East, proceeding to England on public business do to Washington, on do To enable him to pay sundry persons the reward offered by Government for the destruction of wolves do widows and clergymen of the church of England, in Upper Canada, their yearly pensions, to 30th June, 1862. Amounts received from Tavern Licenses applicable thereto.	93 00 966 34 123 65 100 00 1,000 00 50 00 26 73 265 00 604 50 2,070 00 4,400 00 450 00 30 00 2,000 00 200 00 12,388 22 320 00 3,747 18 3,886 60	43,757 20 9,927,045 84	64,099 20			

REGAPITULATION.	DEDUCTIONS FROM CUSTOMS.
<p>Charged to Consolidated Fund..... \$41,482 67 do Unprovided..... 13,967 40 do Trust Funds..... 8,649 13 \$ 64,099 20</p> <p>PORTS OF LOWER CANADA. Beauce. Clarenceville.</p>	<p>Thos. J. Tacheau..... \$400 00 do Arrears of salary, for the year 1861..... 100 00 do Law expenses during the year 1862..... Charles Stewart..... do Office rent for the year 1862..... George Gunn..... Salary as Preventive Officer, for the do.....</p> <p>James Thompson..... do Office rent, for the year 1862..... do Stationery, postages, telegrams, warming and cleaning office, &c., for the do..... Wm. S. Williams..... Salary as Surveyor, for the year 1862..... \$800 00 do Arrears of salary, for the year 1861..... 100 00 Elihaire Lecreux..... Salary as Landing Waiter, for the year 1862..... \$600 00 do Arrears of salary, for the year 1861..... 16 17 Jas. B. Grant..... Salary as Landing Waiter, for the year 1862..... Edward C. Bowen..... do Clerk, for the year 1862..... Aaron Workman..... do Landing Waiter, at Herford, for the do..... do Office rent at do do..... Charles Taylor..... Salary as Preventive Officer, at Eaton, for the do.....</p> <p>P. E. Watier..... do Office rent, for the year 1862..... do Office rent, for the do.....</p>
<p>500 00 8 28 500 00 50 00 300 00 1,200 00 100 00 84 63 900 00 616 17 500 00 400 00 300 00 100 00 230 00 300 00 24 00</p>	<p>508 28 860 00 4,421 30 324 00 6,133 58</p>
	<p>9,991,144 84</p> <p><i>Carried forward</i>.....</p>

Deductions from Customs.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$ cts.	\$ cts.	\$ cts.
PORTS OF LOWER CANADA.—(Continued.)					
<i>Dunace.</i>					
	E. D. Phillips	Salary as Collector, for the year 1862	1,000 00		
	do	Fuel, stationery, postages, travelling expenses, repairs to Custom House, boat-house, and boat, &c., for the do.	309 13		
	do	To pay the widow of the late Landing Waiter Verily, a gratuity of two months' salary of her late husband, including salary for the month of October, under O. C. of 23rd November, 1859	125 00		
	Jno. McGibbon	Salary as Preventive Officer, for the year 1862	100 00		
	Robert Tyse	do as extra Clerk, for the do 285 days, at \$1 25, per annum.	456 25		
	James Botham	do as sub-Collector at the out-port of Huntington, for the year 1862	400 00		
	do	Office rent, do	48 00		
	do	Fuel, stationery, postages, &c., do	27 53		
	Isaac H. Smith	Salary as sub-Collector at the port of Trout River, from 1st January to 31st March, 1862, at \$500 per annum	125 00		
	do	Office rent, from do to do	25 00		
	do	Stationery and postages, from do to do	4 42		
	Fred. Steele Verily	Salary as Landing Waiter and Sub-Collector, from 1st January to 30th September, 1862, at \$400 per annum	375 00		
	do	Office rent, from 1st April to 30th September, 1862, at \$100 per annum	50 00		
	do	Stationery, postages, repairs to boat, &c., from do to do	4 47		
	Merritt M. Smith	Salary as Acting Landing Waiter, from 24th May to 31st December, 1862, 222 days, at \$1 25 per diem	277 50		
	do	do as Preventive Officer, for the year 1862	140 00		
	Louis Choquet	Office rent, from 1st October to 31st December, 1862, at \$100 per annum	25 00		
	do	Postages, from do to do	0 49		
	Matthew Dixon	Salary as Sub-Collector at the out-port of St. Regis, for the year 1862	500 00		
	do	Fuel, stationery, repairs to Custom House, &c., do	266 73		
	<i>Freelighburgh.</i>				
	A. Kemp	Salary as Collector, for the year 1862	650 00		
	do	Office rent, fuel, stationery, &c., for the do	80 00		
	Total		4,259 52	6,133 58	9,991,144 84

Geo. W. Wells	Salary as Preventive Officer, for the do	200 00	930 00	
<i>Gaspé.</i>				
J. C. Bellean	Salary as Collector, for the year 1862	\$1,200 00		
do	Arrears of salary, for the year 1861	300 00		
do	Office rent, for the year 1862			
do	do and fuel at Percé, for the do			
do	Fuel, postages, boat service, extra clerk, rent of examining warehouse, &c., for the do			
do	Amount of warrant in 1860, being allowance to J. C. Smith, for boat service, in the years 1861 and 1862, at Seven Islands Bay	50 00		
Geo. Le Bouthillier	Salary as Landing Waiter and Searcher, for the year 1862	500 00		
Jos. J. Kavanaugh	do as do, for the do	\$600		
do	Arrears of salary for the year 1861	200		
Jno. Perrin	do as do, for the year 1862	800 00		
John De St. Croix	do as preventive officer at Fox River, for the do	200 00		
William Flynn	do as do from 1st January to 30th September, 1862, at \$300 per annum	300 00		
do	Arrears of salary, for the year 1861	375 00		
Jno. Gow Smith	do as Landing Waiter and Sub Collector, at Seven Island's Bay, for the year 1862	400 00		
Chas. C. Fox	do as Acting Landing Waiter, from 5th May to 31st December, at \$500 per annum	327 85		
Jno J. Fox	do as Sub Collector at the outport of Amherst, for the year 1862	800 00		
do	Office rent, for the do	48 00		
do	Fuel, postages, stationery, repairs to boat, boat Service, etc., for the do	261 48		
Jno. McCormick	Salary as Landing Waiter, for the do	375 00		
John Fraser	Salary as Sub Collector at the port port of New Carlisle, for the year 1862	450 00		
do	Office rent and fuel at Paspébie, for the do	68 00		
do	do and do at Carleton, from 1st January to 30 September, 1862	15 00		
do	do and do at New Richmond, from 1st January to 31st July, 1862, at \$20 per annum	11 06		
do	Stationery, postages, office furniture, repairing Custom House boat, service, boat hire, &c., for the year 1862	104 04		
W. F. Meagher	Salary as Clerk at Paspébie, for the do	500 00		
Jno. T. Caldwell	do as Preventive Officer at New Carlisle, for the do	300 00		
William Harvey	do as do at New Richmond, from 1st January to 31st July, 1862, at \$300 per annum	175 00		
do	do do from do to do at do	175 00		
Barnabas McGee	do do do at Port Daniel, from do to do at do			
Wm. McPherson	do do do			
Total			8,666 06	19,989 16
<i>Cairied forward</i>				9,991,144 84

Deductions from Customs—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
		PORTS OF LOWER CANADA.—(Continued.)			19,989	16	9,991,144	84
		<i>Brought forward</i>						
		<i>Georgetown.</i>						
	James H. McVey	Salary as Collector, for the year 1862	600	00				
	do	Office rent, for the do	30	00				
	do	Fuel, stationery, postages, ensign pole and rope, &c., for the do	90	36				
	do	To enable him to pay Fogg & Harrower's account for board of Officer McGowan, on "Mountain Maid," from 1st June to 18th November, 1861, and from 1st July to 3rd November 1862	126	00				
	W. McGowan	Salary as Landing Wailer and Sub Collector, for the year 1862	475	00				
	Jno. C. Tuck	do as Preventive Officer, for the do	300	00				
	Erastus Young	do as do from 1st February to 31st December, 1862, at \$200 per annum	183	34				
		<i>Hemmingford.</i>			1,804	70		
	G. N. Johnson	Salary as Collector, from 1st January to 31st March, 1862, at \$600 per annum.	150	00				
	do	Office rent, from do to do	20	00				
	Moses Sweet	Salary as Collector, from 17th April to 31st Dec., 1862, at \$700 per annum.	491	50				
	do	Office rent, from 1st April to do	60	00				
	Isaac H. Smith	Salary as Acting Surveyor, from do to do at \$500 per annum.	375	00				
	do	To pay his expenses of removal from Trout River, and one quarter's board, up to 30th September, 1862	68	00				
		<i>Isle Verte.</i>			1,164	50		
	John Heath	Salary as Collector, for the year 1862	400	00				
	do	To enable him to pay William Flynn, Preventive Officer, at Rivière du Loup, his travelling expenses, from the Port of Gaspé	37	00				
	William Flynn	Salary as Preventive Officer, from 1st Oct. to 31st Dec., 1862, at \$300 per annum	75	00				
		<i>Lacolle.</i>			500	00		
	Thos. Gordon	Salary as Collector, for the year 1862	80	00				
	do	Office rent, for the do						
					512	00		

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
		Stationery, postages, &c., for the do	2	82				
	Andrew Holdon	Salary as Landing Wailer, for the do	375	00				
		<i>Montréal.</i>			957	82		
	T. Bouthillier	Salary as Collector, for the year 1862	3,240	00				
	John Lewis	do as Surveyor and Warehouse Keeper, for the do	1,800	00				
	John Jordan	do as Assistant Surveyor and Chief Landing Wailer, for the do	1,400	00				
	B. Burdand	do as Surveyor and Landing Wailer, at Rouse's Point, for the do	1,200	00				
	Chs. W. Maçon	do as 1st Landing Wailer, for the do	1,000	00				
	John Gray	do as 2nd do for the do	1,000	00				
	Edward Meyer	do as 3rd do for the do	875	00				
	Leon Globensky	do as 4th do at Rouse's Point, for the do	750	00				
	L. C. Vandal	do as 5th do at St. Lambert, for the do	800	00				
	Henry Lacroix	do as 6th do for the do	1,200	00				
	Charles Salby	do as 7th do at St. Hyacinthe, for the do	700	00				
	John Nelson	do as 8th do from 5th April to 31st Dec., 1862, at \$500 per annum	369	75				
	Adolphe St. Louis	do as do from 15th May to 31st December, 1862, at \$1000 per annum	629	90				
	Cyprian Fitzpatrick	do as Assist. do at Rouse's Point, for the year 1862, at \$1 00 per diem	365	00				
	R. Wilson	do as Chief Clerk, for the do	1,100	00				
	Henry Fletcher	do as Titlo Surveyor, for the do	500	00				
	do	Arrears of salary, for the year 1861	2,000	00				
	Henry D. Jamieson	do as Assist. do for the year 1862	403	34				
	Francis Crispo	do as Chief Clerk, for the do	1,130	00				
	do	Arrears of salary, for the year 1861	1,200	00				
	Francis Campion	do as 2nd Clerk, from 1st January to 30th April, 1862, at \$1000 per annum	1,200	00				
	do	Arrears of salary, for the year 1861	24,062	99				
	Thos. Watkins	do as 3rd Clerk, from 1st January to 30th June, at \$1,060, and from 1st July to 31st December, 1862, at \$1100 per annum	24,428	18				
	do	Arrears of salary, for the year 1861	9,991,144	84				
	Thos. E. Barry	do as 4th Clerk, for the year 1862						
	do	Arrears of salary, for the year 1861						
	Thos. P. Purcell	do as do for the year 1862						
	do	Arrears of salary for the year 1861						
		<i>Carried forward</i>						

Deductions from Customs.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
		PORTS OF LOWER CANADA.—(Continued.)			
		<i>Brought forward.</i>			9,991,144 84
		<i>Montreal.—(Continued.)</i>			
	W. Bleakley	Salary as 4th Clerk, for the year 1862.....			24,002 99
	do	Arrears of salary, for the year 1861.....			250 00
	L. J. Duchesnay	do as Clerk, from the 1st January to 31st May, 1862, at \$500 per annum.....	1,250 00		
	J. Villeneuve	do as do for the year 1862.....	208 33		
	Thomas Bell	do as Appraiser, for the do.....	600 00		
	A. Levesque	do as do for the do.....	1,400 00		
	James McNider	do as Assistant do and Examining Warehouse keeper, for the do.....	1,400 00		
	Thos. Siewwright	do as Weigher, for the do.....	800 00		
	Hercules Ellis	do as Chief Locker, for the do.....	600 00		
	Olivier Loranger	do as Assistant do, for the do.....	600 00		
	do	Difference of salary as acting Chief Locker, from 11th July, 1860, to 26th September, 1860.....	\$ 500 00		
	do	.....	121 37		
	Omar Allard	Salary as Assistant Locker, for the year 1862.....	621 37		
	Thos. Barry	do as Preventive Officer, from 1st January to 31st March, at \$500, and from 1st April to 31st December, 1862, at \$600 per annum.....	500 00		
	John Hughes	do as Messenger and Housekeeper, from 1st to 31st January, at \$700, and from 1st February to 31st December, 1862, at \$500 per annum.....	575 00		
	T. Bouthillier	To enable him to pay Ellen Campion, widow of the late Francis Campion, a gratuity of two months' salary of her late husband, per O. C., of 23 November, 1859.....	516 66		
	T. Bouthillier	To enable him to pay the salaries of 18 Tide Waiters, for the year 1862.....	176 66		
	do	To enable him to pay the wages of Tide Waiters, Acting-Weighers and Lockers, do.....	1,440 00		
	do	To enable him to pay for fuel, stationery, postages, printing, rent of offices, at out stations, insurances, law expenses, store pipes, boat hire, office furniture, water rate, padlocks, iron safe, travelling expenses, &c., &c. for the year 1862.....	17,372 50		
	do	To enable him to pay J. Scott, on account of his mother's (the late Mrs. Scholes) claim for damage sustained during the flood in April, 1861.....	4,557 25		
	do	.....	153 90		
					56,834 66

		<i>New Carleton.</i>			
	John Fraser	Salary as Sub Collector, for the year 1862, in part.....	450 00		
	do	Office rent, at Cross Point, from 1st July to 31st December, 1862.....	15 00		
	do	do at Carleton, from 1st October to do.....	5 00		
	Edward Mann	Boat hire, horse hire, postages, &c., for the year 1862.....	28 35		
	Robt. Busted	Salary as Landing Waiter, for the do.....	400 00		
	do	do as Preventive Officer, at Cross Point, do.....	300 00		
		<i>Philipsburgh.</i>			1,198 95
	James Henderson	Salary as Collector, for the year 1862.....	600 00		
	do	Office rent, for do.....	100 60		
	do	Stationery, postages, for do.....	7 26		
	W. W. Smith	Salary as Surveyor, for do.....	500 00		
		<i>Potton.</i>			1,207 26
	F. J. Parker	Salary as Collector, for the year 1862.....	\$ 600 00		
	do	Arrears of salary, for the year 1861.....	100 00		
	do	Office rent, for the year 1862.....	700 00		
	do	Stationery and postages, for the do.....	72 00		
		<i>Quebec.</i>			777 04
	J. W. Duncomb	Salary as Collector, for the year 1862.....	3,240 00		
	Louis Massue	do as Surveyor, for the do.....	1,840 00		
	James A. Green	do as Assist. do for the do.....	1,600 00		
	J. O'Meara	do as Measurer and Surveyor, for the do.....	1,080 00		
	Thos. Lambert	do as Tide-Surveyor, for the do.....	1,000 00		
	A. G. Ruel	do as Assist. do for the do.....	1,000 00		
	C. E. Allen	do as 1st Landing Waiter, for the do.....	1,000 00		
	A. C. Taschercu	do as 2nd do from 1st January to 11th June, 1862, at \$1,000 per annum.....	1,200 00		
	do	do as 3rd do for the year 1862.....	446 80		
	do	Arrears of salary, for the year 1861.....	\$ 1,000 00		
	do	do for the year 1862.....	100 00		
	Francis Thompson	do as 4th do for the year 1862.....	1,100 00		
	Nelson Lee	do as 5th do for the do.....	1,000 00		
	do	Arrears of salary, for the year 1861.....	250 00		
	Louis Bloudeau	do as 6th do for the year 1862.....	1,250 00		
	N. Nelson Ross	do as Chief Clerk, for the do.....	1,000 00		
	George Colley	do as Clerk, for the do.....	1,600 00		
		<i>Carried forward.</i>			9,991,144 84
					84,445 49

Deductions from Customs.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	cts.	\$ cts.	\$ cts.
		PORTS OF LOWER CANADA.—(Continued.)	18,436 80	84,415 49	9,991,144 84
		Quebec.—(Continued.)			
		Salary as Clerk, for the year 1862.....	1,000 00		
		do as do for the do.....	1,000 00		
		do as do from 1st to 31st January, at \$3 per diem, and from 1st February to 31st December, 1862, at \$1,000 per annum.....	1,009 66		
		do as do for the year 1862.....	800 00		
		do as do for the do.....	800 00		
		do as do for the do.....	500 00		
		do as do for the do.....	400 00		
		do as Sub Collector at Chicoutimi, for the do.....	1,000 00		
		do as Appraiser, do.....	1,000 00		
		do as Assis. do, for the do.....	500 00		
		do as Sampler and Weigher, for the do.....	500 00		
		do as Preventive Officer at Tadoussac, for the do.....	244 00		
		do as do do at Malbaie, from 1st August to 31st December, 1862, at \$300 per annum.....	125 00		
		do as Head-Locker and Warehouse keeper, for the year 1862.....	1,000 00		
		do as Housekeeper and Messenger, do.....	500 00		
		To enable him to pay William Harvey's passage, &c., from New Richmond to Quebec.....	29 50		
		To do do the wages and boarding bills of Lockers, Weighers, and Tidemen; and clothing for Tide Waiters, for the year 1862.....	12,240 00		
		To do do do for boat service, and clothing for Boatmen, for the do.....	1,654 73		
		To do do do rent of Examining Warehouse, from 1st November, 1861, to 31st October, 1862, and Insurance on goods in the examining Warehouse, to 7th August, 1863.....	1,340 00		
		To enable him to pay for the services of temporary Clerks and Labourers, fuel, stationery, postages, printing, repairs, ferrings, cleaning offices, fireman, office furniture, maps, ice and box, lanterns, newspapers, repairs to boat, advertising, water rate, insurances, law expenses, &c., for the year 1862.....	2,804 49		
		A gratuity equal to two months' salary of her late husband, and 19 days' salary for the month of June, under O. C. of 23rd November, 1859.....	219 87		
		Mrs. A. F. D. Lagorgendière.....		46,604 05	

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	cts.	\$ cts.	\$ cts.
		Rimouski.			
		Salary as Collector, for the year 1862.....	400 00		
		To enable him to pay Officer McGie, expenses from the Port of New Carlisle to Quebec, and thence to Matane.....	26 00		
		Amount of warrant No. 3216, to pay officers McGie and McPherson, balance of their expenses from New Carlisle to their respective stations at Metis and Matane.....	29 10		
		Salary as Preventive Officer, from 1st August to 31st December, 1862, at \$300 per annum.....	125 00		
		do as do do from do do do, at \$300 per annum.....	125 00	705 10	
		Russelltown.			
		Salary as Collector, for the year 1862.....	600 00		
		Office rent, fuel, stationery, &c., for the do.....	80 00		
		Salary as Preventive Officer, for the do.....	400 00		
		St. John's.			
		Salary as Collector, for the year 1862.....	2,000 00		
		Office rent, do.....	200 00		
		Fuel, stationery, postages, &c., for the do.....	61 54		
		Salary as Landing Waiter, for the do.....	800 00		
		Stanstead.			
		Salary as Collector, for the year 1862.....	800 00		
		Office rent, do.....	80 00		
		Fuel, stationery, postages, &c., for the do.....	30 17		
		Salary as Surveyor, for the do.....	375 00		
		O. S. Channel.....	500 00		
		do as Landing Waiter, do.....	500 00		
		do as do do.....	500 00		
		do as do do.....	425 00		
		Stanton.			
		Salary as Collector, for the year 1862.....	700 00		
		Arrears of salary do.....	80 00		
		Office rent and fuel, do.....	\$ 60		
		Stationery and postages, do.....	200 00		
		Salary as Preventive Officer, do.....		988 00	
		Carried forward.....		139,494 95	9,991,144 84

Deductions from Customs.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
		PORTS OF LOWER CANADA—(Continued.)			139,494	95	9,991,144	94
		<i>Brought forward</i>						
		<i>Three Rivers.</i>						
	O. H. Godby	Salary as Collector, for the year 1862	750	00				
	do	Office rent, do	100	00				
	do	Fuel, stationery, and postages, for the year 1862	41	84				
		PORTS OF UPPER CANADA.						
		<i>Amherstburgh.</i>						
	Edward Anderson	Salary as Collector, for the year 1862	1,000	00				
	do	Office rent, do	100	00				
	do	Stationery, fuel, postages, &c., for do	41	17				
	do	Office rent at Amherstburgh, for the year 1862	12	00				
	James Hamilton	Salary as Landing Waiter, do	625	00				
	William Gasfield	do Preventive Officer, do	400	00				
		<i>Bath.</i>						
	W. J. Fairfield	Salary as Collector, from 1st January to 31st October, 1862, at \$500 per annum	416	65				
	do	Office rent, from do	33	00				
	do	Postages, from do	0	19				
		<i>Bayfield.</i>						
	William Eden	Salary as Acting Collector, from 1st January to 31st October, 1862, at \$500 per annum	416	67				
	do	Office rent, from 1st January to 31st October, 1862	33	33				
	do	Stationery, postages, horse hire, &c., for do	18	54				
		<i>Pelleveille.</i>						
	W. F. Meudell	Salary as Collector, for the year 1862	1,800	00				
	do	Office rent, do	160	00				
					2,178	17		
					449	84		
					468	54		

	H. Van Allen	Fuel, stationery, postages, cleaning office, &c., do	154	81				
	do	Salary as Clerk, for the year 1862						
	do	Arrears of salary for the year 1861						\$ 200 00
	P. J. Roblin	Salary as Landing Waiter, for the year 1862	800	00				
	do	do do	500	00				
	R. Newbery	do do	400	00				
	W. A. Beamish	do do	400	00				
	R. Kennedy	do do	200	00				
		<i>Brantford.</i>						
	D. Curtis, junr	Salary as Collector, for the year 1862	1,000	00				
	do	Office rent, do	200	00				
	do	Fuel, stationery, postages, cleaning office, &c., and at the outport of Calo-						
	do	nia, for the do	140	39				
		To enable him to pay Jessie Gordon, widow of the late Alexander Gordon, a						
		gratuity of 2 months' salary of her late husband, per O. C. of 23rd No-						
	John C. Davis	vember, 1859	133	33				
	James Hammond	Salary as Landing Waiter, for the year 1862	720	00				
	A. L. Wilson	do as Acting Surveyor at Caladonia, for the do	625	00				
		do as Clerk, from 27th May to 31st December, 1862, at \$500 per annum	298	50				
		<i>Brighton.</i>						
	David Young Leslie	Salary as Collector, for the year 1862	600	00				
	do	Office rent, do	72	00				
	do	do at Wellington, for the do	40	00				
	do	Fuel, stationery, postages, &c., and contingencies at the outport of Well-						
	do	ington, for the do	80	01				
	J. W. Mandoville	Salary as Landing Waiter at Wellington, for the do	400	00				
		<i>Brockville.</i>						
	E. Webster	Salary as Collector, for the year 1862	1,200	00				
	do	Office rent, for the do	120	00				
	do	Fuel, stationery, postages, &c., for the do	71	34				
	do	To pay the widow of the late Surveyor J. Bortram, a gratuity of 2 months'						
		salary of her late husband, and salary for the month of October, under O.						
		C. of 23rd November, 1859	225	00				
	J. Bortram	Salary as Surveyor, from 1st January to 30th September, 1862, at \$800 per	675	00				
	Alex. Stewart	annum	625	00				
	Chas. Sibbald	do as Landing Waiter, for the year 1862	625	00				
	do	do as do for the do	350	00				
	Wm. M. Dunham	do as Preventive Officer, for the do						
		<i>Carried forward</i>			3,691	84		
					156,098	72		
					9,991,144	84		

Deductions of Customs.—(Continued.)

TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
POINTS OF UPPER CANADA.—(Continued.)							
<i>Brought forward</i>							
<i>Durvell.</i>							
E. A. Dunham	Salary as Collector, for the year 1862	700	00				
do	Office rent, do	30	00				
do	Fuel, stationery, postages, cleaning office, boat, &c., for the do	32	06				
James Ryerso	Salary as Landing Waiter, at Houghton Centre, for the do	300	00	1,062	06	156,008	72
<i>Bytown.</i>							
Duncan Graham	Salary as Collector, for the year 1862	1,600	00				
do	Arrears of salary, for the year 1861						
do	Office rent, from 1st November, 1861 to 30th April, 1862, at \$120, and from 1st May to 31st October, 1862, at \$180 per annum	150	00				
do	Fuel, stationery, postages, repairs, travelling expenses, &c., for the year 1862	114	66				
Archd. Douglass	Salary as Surveyor, for the year 1862	960	00				
do	Arrears of salary, for the year 1861						
do	do as Clerk, for the year 1862	1,000	00				
do	do as Landing Waiter, do						
Alex. Henry	Arrears of salary, for the year 1861	620	00				
do	do as Landing Waiter, for the year 1862						
do	Arrears of salary, for the year 1861	550	00				
John Little	do as Preventive Officer, for the year 1862	400	00				
do	do as Messenger, do	240	00				
W. H. Gibson	do						
Jno. Rowland	do						
<i>Chatham.</i>							
William Cosgrove	Salary as Collector, from 1st January to 28th February, 1862, at \$1000 per annum	166	66	5,634	66		

J. G. Ponnefather	Salary as Surveyor and Acting Collector, for the year 1862	750	00				
do	Arrears of salary, for the year 1861	200	00				
do	Office rent, for the year 1862	32	61				
do	Fuel, stationery, postages, &c., for the do	500	00				
Arthur L. Hill	Salary as Landing Waiter, for the do	400	00				
do	do as Surveyor, at Morpeth, for the do						
George Duck	do as Landing Waiter, at Port Hanover, from 1st January to 31st March, 1862, at \$375 per annum	93	75				
John Radcliff	do as Preventive Officer, mouth of the River Thames, for the year 1862	100	00	2,243	02		
Thos. Cartier	do						
<i>Chippewa.</i>							
Philo Bennett	Salary as Collector, for the year 1862	1,000	00				
do	Office rent, for the do	50	00				
do	Fuel, stationery, postages, cleaning office, &c., for the do						
Charles Treble	Salary as Landing Waiter, for the do	500	00				
<i>Clifton.</i>							
W. Leggett	Salary as Collector, for the year 1862	1,400	00				
do	Office rent, for the do	200	00				
do	Fuel, stationery, postages, telegrams, office furniture, stove pipes, &c., for the year 1862	141	80				
do	To enable him to pay the services of a porter, for the do	120	00				
James E. Fitch	Salary as Surveyor, for the do						
do	Arrears of salary, for the year 1861	1,000	00				
do	do as Clerk, for the year 1862						
do	Arrears of salary, from 1st July, 1858 to 31st Dec, 1861	760	00				
do	do as Landing Waiter, for the year 1862	1,080	00				
do	do as	600	00				
do	do as	500	00				
do	Less paid Alex. Dougan, 5 days, at \$1 25 per diem	493	75				
Alex. Dougan	do as Acting Land Waiter, from 26th to 31st October, 1862, 5 days at \$1 25 per diem	6	25				
do	do as Landing Waiter, for the year 1862	500	00				
do	do as	500	00				
do	do as Surveyor, at Niagara Falls Ferry, for the do	750	00				
do	Office rent, for the do	50	00				
							7,341 30
							173,960 41
							9,991,144 84

Carried forward

Deductions from Customs.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	cts.	\$	cts.	\$	cts.
		POINTS OF UPPER CANADA.—(Continued.)						
		<i>Coboury.</i>						
		<i>Brought forward.....</i>			173,960	44		9,991,144 84
Henry Easton	Henry Easton	Salary as Collector, for the year 1862	1,200	00				
do	do	Office rent, for the do	100	00				
do	do	do at Peterboro', from 1st Jan. to 30th Sept., 1862, at \$50 per annum	37	50				
do	do	do at Grafton, for the year 1862	48	00				
do	do	Fuel, stationery, postages, telegrams, cleaning office, travelling expenses, stoves and pipes, &c., at Coboury and at the outports of Peterboro' and Grafton, for the year 1862	201	50				
do	do	To enable him to pay Patrick Gaul's expenses of removal of self, family and effects, from Mill Point to Grafton	17	44				
William Benson	William Benson	Salary as Surveyor, for the year 1862	900	00				
Thos. Fortye	do as do	do at Peterboro', from 1st January to 30th September, 1862, at \$875 per annum	656	25				
John Perkins	do as do	do as Landing Waiter, for the year 1862	500	00				
Patrick Gaul	do as do	do at Grafton, from 1st January to 31st July, 1862, at \$500 per annum	375	00				
George Perry	do as do	do from 1st February to 31st December, 1862, at a \$400 per annum	366	67				
		<i>Cobourne.</i>			4,402	36		
William Pring	William Pring	Salary as Collector, for the year 1862	200	00				
do	do	Fuel, stationery, postages, travelling expenses, &c., for the do	47	59				
John W. Vernor	John W. Vernor	Salary as Surveyor and Clerk, for the do	400	00				
John S. Schofield	do as Landing Waiter,	do	200	00				
		<i>Collingwood.</i>			847	59		
John McWatt	John McWatt	Salary as Collector, from 1st January to 31st October, 1862, at \$1000 per annum	833	33				
Peter Ferguson	do as Surveyor, from do to do	at \$750 per annum	625	00				
Brian Cosgrove	do as Acting Landing Waiter, from do to do	304 days, at \$1 25 per diem	380	00				
W. D. Pollard	do as do	do from do to do	350	00				
					2,218	33		

R. K. Bullock	R. K. Bullock	Salary as Collector, for the year 1862	800	00				
do	do	Office rent, for the do	60	00				
do	do	Fuel, stationery, postages, rent of store-house for half year, freight, &c., on stoves in store, office furniture, travelling expenses, &c., for the year 1862	130	50				
James Armstrong	do	To enable him to pay Alexander Begg's board, at Cornwall, from 21st March to 8th May, 1861, at 75cts per diem	25	50				
J. S. Bruce	do as do	do from 1st January to 31st October, 1862, at \$400 per annum	400	00				
Donald Graham	do as do	do from 1st January to 30th November, 1862, at \$400 per annum	333	33				
Alex. Regg	do as do	do from do to do	366	66				
John Wilson	do as do	do for the year 1862	366	66				
		<i>Cranache.</i>	400	00				
J. M. Merriman	J. M. Merriman	Salary as Collector, for the year 1862	600	00				
do	do	Office rent, for the do	80	00				
do	do	Travelling expenses for the do	100	00				
		<i>Credit.</i>			2,883	04		
Thos. Cotton	Thos. Cotton	Salary as Collector, from 1st January to 31st October, 1862, at \$700 per annum	658	33				
do	do	Arrears of salary, for the year 1861	66	00				
do	do	Office rent, from 1st January to 30th September, 1862, at \$80 per annum	30	14				
do	do	Fuel, stationery, postages, &c., from do to do			748	47		
		<i>Dalhousie.</i>						
Thos. Parke	Thos. Parke	Salary as Collector, for the year 1862	1,600	00				
do	do	Fuel, stationery, postages, telegrams, cleaning office, &c., for the do	117	20				
do	do	To pay the services of a Messenger, for the do	180	00				
James Lamb	do	Salary of Surveyor, for the do	875	00				
Andrew Murray	do as Landing Waiter, for the do	do	100	00				
William James	do do	do	400	00				
John S. Clark	do do	do	200	00				
Chas. R. Ellis	do do	Arrears of salary, for the year 1861	\$500	00				
do	do	do	100	00				
		<i>Carried forward.....</i>			185,840	23		9,991,144 84

Deductions from Customs.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
		PORTS OF UPPER CANADA.—(Continued.)						
		<i>Brought forward</i>	4,722	20	185,840	23	9,991,144	84
		<i>Dalhousie</i> —(Continued.)						
James Clark	do	Salary as Clerk, for the year 1862.....	800	00				
do	do	Arrears of salary, for the year 1861.....	150	00				
William Walker	do	do as Preventive Officer, for the year 1862.....	200	00				
Robert Thompson	do	do do do			5,422	20		
		<i>Darlington.</i>						
Anthony Dixon	do	Salary as Collector, for the year 1862.....	1,000	00				
do	do	Office rent, do	40	00				
do	do	Fuel, stationery, postages, telegrams, cleaning office, &c., for the do.	41	03				
Wm. Moorcraft	do	Salary as Landing Waiter, for the do.	500	00				
		<i>Dover.</i>						
W. H. Higman	do	Salary as Collector, for the year 1862.....	875	00				
do	do	Office rent, for the do	60	00				
do	do	Fuel, stationery, postages, travelling expenses, &c., for the do	54	62				
T. B. Barrett	do	Salary as Landing Waiter and Clerk, for the do	625	00				
Richard Welch	do	do as do from 1st January to 31st May 1862, at \$400 per annum.	166	67				
do	do	Amount of warrant No. 2332, being for special services, and travelling expenses at the outpost of Kyerse, from 10th October, 1861, to 10th June, 1862.....	188	40				
W. D. Wilson	do	Salary as Landing Waiter, from 1st June to 31st December, 1862, at \$400 per annum.	233	33				
		<i>Dundas.</i>						
W. B. Gwyn	do	Salary as Collector, for the year 1862.....	1,000	00				
do	do	Office rent, for the do	100	00				
do	do	Fuel, stationery, postages, taxes, &c., for the do	61	00				
		<i>Dunnville.</i>						
W. B. Sheehan	do	Salary as Collector, for the year 1862.....	500	00				
do	do	Office rent, for the do	80	00				
do	do	Fuel, stationery, postages, &c., for the do	36	28				
W. A. McCrae	do	Salary as Acting Collector, for the do	850	00				
Jasper Murphy	do	do as Landing Waiter, for the do	500	00				
		<i>Elgin.</i>						
Alex. McMillan	do	Salary as Collector, for the year 1862.....	125	00				
do	do	Office rent, fuel and stationery, for the do	72	00				
do	do	Postages, for the do	4	53				
Jas. Jellyman	do	Salary as Preventive Officer, for the do	75	00				
		<i>Fort Erie</i>						
Rich. Graham	do	Salary as Collector, for the year 1862.....	1,000	00				
do	do	Office rent, for the year 1861.....	78	00				
do	do	do do do 1862.....	124	00				
do	do	Rent of extra office, for two months, in 1862.....	6	00				
do	do	Fuel, stationery, postages, extra clerk, stove and fixtures, &c., for the year 1862.....	164	54				
do	do	This amount allowed for money lost when the Custom House was destroyed by fire.	17	50				
Orange Schryer	do	Salary as Landing Waiter, for the year 1862.....	500	00				
do	do	Arrears of salary, for the year 1861.....	100	00				
		<i>Gananoque.</i>						
Wm. Murray	do	do as do for the year 1862.....	700	00				
Malachy O'Donohoe	do	do as do for the do	500	00				
Richard Radcliff	do	do as do for the do	500	00				
do	do	Arrears of salary, for the year 1861.....	600	00				
J. Maywood	do	do as Preventive Officer, for the year 1862.....	200	00				
		<i>Gananoque.</i>						
William Robinson	do	Salary as Collector, for the year 1862.....	600	00				
do	do	Office rent, from 1st January to 30th September, 1862, at \$80 per annum.....	60	00				
do	do	Fuel, stationery, postages, stove, cleaning office, travelling expenses, &c., from do to do	174	68				
Edward Nally	do	Salary as Landing Waiter, for the year 1862.....	250	00				
		<i>Carried forward</i>			3,890	04	9,991,144	84
					203,428	06		

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
		<i>Dunnville.</i>						
W. B. Sheehan	do	Salary as Collector, for the year 1862.....	500	00				
do	do	Office rent, for the do	80	00				
do	do	Fuel, stationery, postages, &c., for the do	36	28				
W. A. McCrae	do	Salary as Acting Collector, for the do	850	00				
Jasper Murphy	do	do as Landing Waiter, for the do	500	00				
		<i>Elgin.</i>						
Alex. McMillan	do	Salary as Collector, for the year 1862.....	125	00				
do	do	Office rent, fuel and stationery, for the do	72	00				
do	do	Postages, for the do	4	53				
Jas. Jellyman	do	Salary as Preventive Officer, for the do	75	00				
		<i>Fort Erie</i>						
Rich. Graham	do	Salary as Collector, for the year 1862.....	1,000	00				
do	do	Office rent, for the year 1861.....	78	00				
do	do	do do do 1862.....	124	00				
do	do	Rent of extra office, for two months, in 1862.....	6	00				
do	do	Fuel, stationery, postages, extra clerk, stove and fixtures, &c., for the year 1862.....	164	54				
do	do	This amount allowed for money lost when the Custom House was destroyed by fire.	17	50				
Orange Schryer	do	Salary as Landing Waiter, for the year 1862.....	500	00				
do	do	Arrears of salary, for the year 1861.....	100	00				
		<i>Gananoque.</i>						
Wm. Murray	do	do as do for the year 1862.....	700	00				
Malachy O'Donohoe	do	do as do for the do	500	00				
Richard Radcliff	do	do as do for the do	500	00				
do	do	Arrears of salary, for the year 1861.....	600	00				
J. Maywood	do	do as Preventive Officer, for the year 1862.....	200	00				
		<i>Gananoque.</i>						
William Robinson	do	Salary as Collector, for the year 1862.....	600	00				
do	do	Office rent, from 1st January to 30th September, 1862, at \$80 per annum.....	60	00				
do	do	Fuel, stationery, postages, stove, cleaning office, travelling expenses, &c., from do to do	174	68				
Edward Nally	do	Salary as Landing Waiter, for the year 1862.....	250	00				
		<i>Carried forward</i>			3,890	04	9,991,144	84
					203,428	06		

Deductions from Customs.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	cts.	\$	cts.	\$	cts.
		PORTS OF UPPER CANADA.—(Continued.)			203,428	06		9,901,144 84
		<i>Brought forward.</i>						
		<i>Godertich.</i>						
Sam. S. Walsh.....	do	Salary as Collector, from 1st January to 31st October, 1862, at \$800 per annum.	666	66				
do	do	Office rent, from 1st January to 30th September, 1862, at \$60 per annum.	45	00				
do	do	Fuel, stationery, postages, travelling expenses, &c., from do to do	75	55				
		To pay William Eden his expenses of travelling between Godertich and Bay field						
Duff Cameron	do	Salary as Surveyor and Collector, from 1st October to 31st December, 1862, at \$1,000 per annum	50	00				
do	do	Office rent, from do to do	250	00				
do	do	Fuel, postages, office furniture, &c., from do to do	15	00				
do	do	Office rent at Penetanguere, for the year 1862	69	36				
J. B. O'Connor	do	do at Bayfield, for November and December, 1862	5	00				
Wm. Eden	do	Salary as Landing Waiter, for the year 1862	4	00				
		do as do from 1st November to 31st December, 1862, at \$500 per annum	500	00				
Richard McIntosh.....	do	do as do for the year 1862	83	33				
W. D. Wilson	do	do as do from 1st January to 31st May, 1862, at \$400 per annum	400	00				
John D. Aekin.....	do	Salary as Landing Waiter, from 1st June to 31st October, 1862, at \$500 per annum	166	66				
		.....	208	33				
		<i>Cucph.</i>			2,538	89		
Edward Carthow	do	Salary as Collector, for the year 1862	600	00				
do	do	Office rent, from 3rd December, 1861, to 3rd December, 1862	80	00				
do	do	Fuel, stationery, postages, cleaning Office, travelling expenses, taxes, &c., for the year 1862						
		To enable him to pay the widow of the late Landing Waiter Wilson, a gratuity of two months' salary, and his salary for the month of November, under O. C. of 23rd November, 1859	72	59				
W. P. Wilson.....	do	Salary as Landing Waiter, from 1st January to 31st October, 1862, at \$500 per annum	125	00				
		.....	416	67				
		.....						1,294 26

W. H. Kittson	do	Salary as Collector for the year 1862	2,600	00				
do	do	Rent of old Custom House, for the year 1861	400	00				
do	do	Office rent at Wellington Square, for the year 1862	60	00				
		To enable him to pay for the services of extra Clerks, Landing Waiters, &c., for 1862	469	60				
		Fuel, stationery, postages, telegrams, cleaning Office, travelling expenses, Gas rent, Office furniture, tending furnaces, Water rent, Flag, repairs, &c., and contingent expenses at Out Ports, for the do	1,091	76				
Hector Munro	do	Rent of office at Grimshy, for the years 1861 and 1862	34	00				
Herbert Lomon.....	do	Salary as Surveyor at Galt, for the year 1862	1,000	00				
J. W. Mills	do	do as Sub-Collector, at Wellington Square, for the do	700	00				
		do as Surveyor, for the do						
		Arrears of salary, for the year 1861	\$1,400	00				
Geo. B. Spencer	do	do as Appraiser, for the year 1862	200	00				
William Beatty.....	do	do as Chief Clerk, for the do	1,600	00				
		Arrears of salary, for the year 1861	1,000	00				
John L. Smith	do	do as 2nd do for the year 1862	1,400	00				
		Arrears of salary, for the year 1861	800	00				
C. R. M. Sewell.....	do	do as 3rd do for the year 1862	900	00				
		Arrears of salary, for the year 1861	1,050	00				
Francis Sheppard.....	do	do as Clerk in the Surveyor's Office, for the year 1862	1,050	00				
		Arrears of salary, for the year 1861	250	00				
John Bires	do	do as Clerk for the year 1862	1,050	00				
R. F. Nellis.....	do	do as do at Galt, from 28th March to 31st December, 1862, at \$200 per annum	55	00				
John S. Amos.....	do	do as Locker, for the year 1862	152	16				
Joseph Wetherall.....	do	do as Chief Landing Waiter, for the year 1862	600	00				
		Arrears of salary for the year 1861	300	00				
Robert McDonnell.....	do	do as 2nd do for the year 1862	1,100	00				
		Arrears of salary, for the year 1861	600	00				
Wm. G. Munday.....	do	do as Landing Waiter, for the year 1862	700	00				
Thos. Clark.....	do	do as do for the do	500	00				
M. J. Anderson.....	do	do as do for the do	500	00				
Jas. Roger Yielding.....	do	do as Assit. do for the do	300	00				
William Agnew.....	do	do as Searcher and Packer, for the do	550	00				
William Stevenson.....	do	do as Messenger, for the do	375	00				
		.....	375	00				
		<i>Carried forward.</i>			19,057	42		
		.....			226,318	03		9,991,144 84

Deductions from Customs.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
		PORTS OF UPPER CANADA.—(Continued.)		226,318 63	9,991,144 84
		<i>Brought forward.....</i>			
		<i>Port Hope.</i>			
	M. F. Whitehead.....	Salary as Collector, for the year 1862.....	1,200 00		
	do	Office rent, for the do	100 00		
	do	Fuel, stationery, postages, telegrams, &c., for the do and at the out port of Peterboro', from 1st October to 31st December, 1862.....	108 64		
	Henry Forbes.....	Salary as Surveyor and Clerk, for the year 1862.....	950 00		
	do	Arrears of salary, for the year 1861.....	600 00		
	Wm. McDonnell.....	do as do at Lindsay, for the year 1862.....	600 00		
	Geo. P. Lauder.....	do as Landing Waiter, for the do	500 00		
	Thos. Fortye.....	do as Surveyor, at Peterboro', from 1st October, to 31st December, 1862, at \$375 per annum.....	218 75		
	do	Office rent, at do from do to do	12 50		
	do	<i>Kingston.</i>		3,689 89	
	W. B. Simpson.....	Salary as Collector, for the year 1862.....	1,840 00		
	do	Fuel, stationery, postages, water rent, gas rent, cleaning office, repairs, office furniture, customs flag, New York price current, gas meter, travelling expenses, &c., for the year 1862.....	1,020 54		
	W. R. Mingsye.....	Salary as Surveyor, for the year 1862.....	1,000 00		
	S. D. Fowler.....	do 1st Clerk, do	750 00		
	John. S. Smyth.....	do 2nd do do	600 00		
	J. Hopkirk.....	do 3rd do do	750 00		
	G. H. Dettler.....	do Appraiser, do	600 00		
	D. Lynch.....	do 1st Landing Waiter, do	600 00		
	Evan McColl.....	do 2nd do do	500 00		
	Thos. Mongher.....	do 3rd do do	500 00		
	Jos. Kidd.....	do 4th do do	400 00		
	Jos. Murphy.....	do Preventive officer, do	375 00		
	Peter Gunn.....	do Messenger & packer, do		9,685 54	

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
		<i>Kingstville.</i>		828 68	
	James King.....	Salary as Collector, for the year 1862.....	400 00		
	do	Office rent, from 1st January to 30th September, 1862, at \$30 per annum.....	22 50		
	do	Fuel and postages, from do to do	6 18		
	Jonathan Wigfield.....	Salary as Preventive Officer, for the year 1862.....	200 00		
	Jno. Wright.....	do do do	200 00		
	do	<i>London.</i>			
	J. B. Strathy.....	Salary as Collector, for the year 1862.....	1,600 00		
	do	Arrears of salary, for the year 1861.....	400 00		
	do	Office rent, from 1st October, 1861 to 30 September, 1862.....			
	do	Fuel, stationery, postages, telegrams, cleaning office, travelling expenses office furniture, New-York price current, &c., and contingent expenses at the Outport of Ingersoll, for the year 1862.....	421 37		
	Duff Cameron.....	To pay C. B. Battley expenses of removal from Windsor to this port.....	14 75		
	do	Salary as Surveyor, from 1st January to 30th September, 1862, at \$750 per annum.....	\$750 00		
	do	Arrears of salary, for the year 1861.....	200 00		
	Darius Doty.....	do as do at Ingersoll, for the year 1862.....	950 00		
	W. W. Ansty.....	do as Clerk, for the year 1862.....	625 00		
	do	Arrears of salary, for the year 1861.....	\$50 00		
	Richard Abbot.....	do as Appraiser, for the year 1862.....	\$700 00		
	do	Arrears of salary, for the year 1861.....	100 00		
	J. Scanlan.....	do as Landing Waiter, for the year 1862.....	500 00		
	do	Arrears of salary, for the year 1861.....	60 00		
	Richard Irvine.....	do as do for the year 1862.....	\$500 00		
	do	Arrears of salary, for the year 1861.....	60 00		
	C. B. Battley.....	do as do from 1st March to 31st August, 1862, at \$400 per annum.....	620 00		
	Wm. Barker.....	do as Locker, for the year 1862.....	266 67		
	Wm. Smith.....	do as Preventive Officer, from 1st January to 30th November, 1862, at \$100 per annum.....	500 00		
	Henry Boyd.....	do as Messenger, for the year 1862.....	91 66		
	do	do do do	240 00		
		<i>Carried forward.....</i>		8,399 45	
				248,812 19	9,991,144 84

Deductions from Customs.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
		Ports of Upper Canada.—(Continued.)		248,812 19	9,991,144 84
		<i>Brought forward.</i>			
		<i>Manitland.</i>			
Dunham Jones	do	Salary as Collector, for the year 1862	400 00		
do	do	Office rent, for the do	60 00		
do	do	Fuel, stationery, &c., for the do	12 00		
Isaac B. Wells	do	Salary as Landing Waiter, for the do	300 00		
Thos. Hately	do	do as Preventive Officer, for the do	200 00	972 00	
		<i>Hilford.</i>			
J. O'Brien Scully	do	Salary as Collector, for the year 1862	650 00		
do	do	Office rent, for the do	72 00		
do	do	Fuel, stationery, postages, &c., do	11 33	733 33	
		<i>Harrisburgh.</i>			
Alex. McDonnell	do	Salary as Collector, for the year 1862	720 00		
do	do	Office rent and fuel, for the do	70 00		
do	do	Office furniture and stove, for do	21 00		
do	do	Office rent and fuel, at Matilda, for the year 1862	40 00		
Jno. Ormiston	do	Salary as Landing Waiter, for do	\$600 00		
do	do	Arrears of salary, for the year 1861	200 00		
Henry McCullaugh	do	do as Preventive Officer, for the year 1862	800 00	2,026 00	
		<i>Napance.</i>			
F. W. Smith	do	Salary as Collector, from 1st January to 30th April, 1862, at \$700 per annum.	233 33		
do	do	Office rent, from do to 31st March, 1862, at \$50 per annum	12 50		
do	do	Postages, &c., from do to do	0 90		
John Benson	do	Salary as Collector, from 1st November to 31st December, 1862, at \$600 per annum	100 00		
do	do	Office rent, from 1st October to 31st December, 1862, at \$50 per annum	12 50		
do	do	Fuel, stationery, postages, horse hire, cleaning office, &c., from do to do	26 04		
do	do	To pay P. Gaul's expenses of removal, from Grafton to this port	18 50		

Chas. M. Kolly	do	Salary as Landing Waiter, from 1st January to 31st October, 1862, at \$500 per annum	416 67		
P. Gaul	do	do as do from 1st August to 31st October, 1862, at \$500 per annum	125 00		
W. B. Mingaye	do	Allowance of \$1.25 per diem, while in charge of this port, from 14th August to 9th December, 1862, say 118 days	147 50	1,002 94	
		<i>Newcastle.</i>			
Frod. Farncomb	do	Salary as Collector, for the year 1862	500 00		
do	do	Office rent, for do	20 00		
do	do	Stationery and postages, for do	1 62	521 62	
		<i>Niagara.</i>			
J. W. Taylor	do	Salary as Collector, for the year 1862	1,000 00		
do	do	Office rent, for the do	120 00		
do	do	Fuel, stationery, postages, &c., do	57 23		
John Hall	do	Salary as Surveyor, for the do	700 00		
R. G. Warren	do	do Landing Waiter, do	500 00		
		<i>Oakville.</i>			
R. Chisholm	do	Salary as Collector, for the year 1862	875 00		
do	do	Office rent, do	90 00		
do	do	Fuel, stationery, postages, do	41 39		
Jos. Melbourne	do	Salary as Landing Waiter and Clerk, from 1st January to 31st October, 1862, at \$500 per annum	416 66	2,377 23	
		<i>Oshawa.</i>			
Christopher Walsh	do	Salary as Collector, for the year 1862	\$800 00		
do	do	Arrears of salary, for the year 1861	175 00	1,426 05	
John D. Askin	do	do as Landing Waiter, from 1st January to 31st May, 1862, at \$500 per annum	975 00		
Richard Welch	do	do as do from 1st June to 31st December, 1862, at \$100 per annum	208 83		
		<i>Owen Sound.</i>			
W. A. Stephens	do	Salary as Collector, for the year 1862	600 00		
do	do	Office rent, fuel, stationery, do	50 00	650 00	
		<i>Carried forward.</i>		260,028 03	9,991,144 84

Deductions from Customs.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
		PORTS OF UPPER CANADA.—(Continued.)			9,991,144 84
		<i>Brought forward</i>		260,028 03	
		<i>Pariz.</i>			
	R. H. Haycock	Salary as Collector, for the year 1862	1,000 00		
	do	Stationery, postages, telegrams, cleaning office, &c., for the do	31 32		
	W. H. Van Ingen	Salary as Landing Waiter, for the do	500 00	1,531 32	
		<i>Penetanguishene.</i>			
	W. Simpson	Salary as Collector, for the year 1862		300 00	
		<i>Fiction.</i>			
	John P. Roblin	Salary as Collector, for the year 1862	625 00		
	do	Office rent, for the do	60 00		
	do	Fuel, stationery, postages, &c., for the do	26 73		
	John S. Clute	Salary as Landing Waiter, for the do	\$500 00		
	do	Arrears of salary for the year 1861	100 00		
		<i>Prescott.</i>			
	A. Jones	Salary as Collector, for the year 1862	875 00	1,311 73	
	do	Office rent, from 1st November, 1861, to 31st October, 1862	120 00		
	do	Three years rent of office on the wharf, to 30th June, 1862	\$60 00		
	do	And ½ year to 30th December 1862	12 50		
	do	Fuel, stationery, postages, cleaning and keeping office, law expenses, boat and cars, extra clerk, repairs, telegrams, travelling expenses, &c., for the year 1862	72 50		
	A. N. Striker	Salary as Acting Collector, for the year 1862	324 78		
	Geo. Twimley	do as Surveyor, for the do	1,175 00		
	J. D. Roblin	do as Landing Waiter and Clerk, for the do	900 00		
	W. Armstrong	do as 1st do for the do	650 00		
	Wm. Gerralds	do as 2nd do for the do	600 00		
			600 00	5,317 28	

		<i>Queenston.</i>			
	P. B. Clement	Salary as Collector, for the year 1862	750 00		
	do	Office rent, for do	60 00		
	do	do at Suspension Bridge, for do	18 00		
	do	Fuel, stationery, postages, &c., for do	49 84		
	A. Shaw	Salary as Surveyor, for do	500 00		
	Simon Purdon	do as Landing Waiter, for do	500 00		
	David Wadsworth	do as Preventive Officer, for do	400 00	2,277 94	
		<i>Rondeau</i>			
	Hugh Calder	Salary as Collector, for the year 1862		500 00	
		<i>Rouan</i>			
	C. St. Geo. Yarwood	Salary as Collector, for the year 1862	875 00		
	do	Office rent, for the do	36 00		
	do	Fuel, stationery, postages, cleaning office, repairs to Custom House boat, &c., for the year 1862	56 01	987 01	
		<i>Sarnia.</i>			
	Jeremiah Scully	Salary as Surveyor and Acting Collector, from 1st January to 31st October, at \$600, and as Collector, from 1st November to 31st December, 1862, at \$700 per annum	616 67		
	do	Office rent, for the year 1862	150 00		
	do	Office rent at Mooretown, for the year 1862	30 00		
	do	Fuel, stationery, postages, Custom House flag, cleaning Office, horse hire, &c., and contingent expenses at the outport of Mooretown, for the year 1862	175 49		
	Geo. N. Matheson	Salary as Landing Waiter, for the year 1862	500 00		
	John King	do do do	500 00		
		Arrears of salary, for the year 1861	100 00		
	James Cowan	Salary as Landing Waiter, from 1st January to 31st of March, 1862, at \$475 per annum	600 00		
	Wm. Gurd	do do do from 1st April to 31st December 1862, at \$300 per annum	118 75		
			225 00	2,415 91	
	William Koith	Salary as Collector, for the year 1862	500 00		
	do	Office rent, &c., for the do	50 00	550 00	
		<i>Carried forward</i>		275,199 22	9,991,144 84

Deductions from Customs.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E .	\$ cts.	\$ cts.	\$ cts.
		PORTS OF UPPER CANADA.—(Continued.)			9,991,144 84
		<i>Brought forward.</i>			275,199 22
		<i>Sault Ste. Marie.</i>			
	Joseph Wilson.....	Salary as Collector, for the year 1862.....	900 00		
	do	Arrears of salary, for the year 1861.....	40 00		
	do	Office rent, for the year 1862.....	40 00		
	do	do at Bruce Mines, for do	40 00		
	do	Travelling expenses, visiting Bruce Mines, during the year 1862.....	91 50		
	do	Postages, assistance in office, &c., for the do	83 77		
	John Bowker.....	Salary as Landing Waiter, at Bruce Mines, for do	500 00		
	Edward Davis.....	do do for the do	300 00		
	Geo. Ironsides.....	do do for the do	200 00		
		<i>Stanley.</i>			2,155 27
	Jno. Hemphill.....	Salary as Surveyor and Acting Collector, for the year 1862.....	750 00		
	do	Office rent, from 15th December, 1861 to 15th December, 1862.....	40 00		
	do	Fuel, stationery, postages telegrams, travelling expenses, cleaning office, &c., for the year 1862.....	89 18		
	do	Rent, fuel, &c., at the out port of St. Thomas, from 1st January to 31st October, 1862.....	69 90		
	Charles Fraser.....	Salary as Surveyor, at Port Bruce, from 1st January to 31st October, 1862, at \$600 per annum.....	500 00		
	Murdoch McKenzio.....	do as Landing Waiter, at St. Thomas, from do to do at \$300 per annum.....	410 00		
		<i>Stratford.</i>			1,865 74
	Wm. Watson.....	Salary as Collector, for the year 1862.....	800 00		
	do	Office rent, from 1st January to 30th September, at \$40, and from 1st October to 31st December, 1862, at \$50 per annum.....	42 50		
	do	Fuel, stationery, postages, &c., for the do	43 20		

James Powell.....	do	Salary as Landing Waiter, for the do	488 89		
		Arrears of salary, from 1st June to 21st Aug., 1861.....			1,374 59
		<i>Toronto.</i>			
Robert Spence.....	do	Salary as Collector, for the year 1862.....	2,600 00		
do	do	Fuel, stationery, postages, water rent, advertising, insurances, repairs, custom house flag, cleaning office, printing, travelling expenses, office furniture, sewerage tax, &c., for the year 1862.....	1,256 87		
do	do	To enable him to pay for the services of Lockers, and Tide Waiters, &c., for the year 1862.....	4,793 75		
Thos. C. Scott.....	do	Salary as Surveyor, for the year 1862.....	1,400 00		
Jas. McCarroll.....	do	do do	1,400 00		
Geo. Henderson.....	do	do as Clerk, Arrears of salary, for the year 1861.....			
do	do	do do for the year 1862.....	1,110 00		
Jas. Woodhouse.....	do	do do for the year 1862.....	800 00		
Chas. B. Mackay.....	do	do do Arrears of salary, for the year 1861.....			
do	do	do do Arrears of salary, for the year 1861.....	1,060 00		
Alex. Munro.....	do	do do for the year 1862.....	1,000 00		
John Douglass.....	do	do do Arrears of salary, for the year 1861.....			
do	do	do do for the year 1862.....	1,000 00		
Clarko Ross.....	do	do do Arrears of salary, for the year 1861.....			
do	do	do do for the year 1862.....	1,000 00		
Dawson Delamere.....	do	do do Arrears of salary, for the year 1861.....			
do	do	do do for the year 1862.....	1,000 00		
Russell Inglis.....	do	do do for the year 1862.....	1,000 00		
Alex. McPherson.....	do	do as Appraiser, do	500 00		
John P. Dunn.....	do	do as Chief Landing Waiter, do	1,000 00		
Timothy McCarthy.....	do	do as Landing Waiter, do	800 00		
Hugh Sinclair.....	do	do do do	500 00		
H. D. Wilson.....	do	do do do	500 00		
Jno. Drobny.....	do	do do do	500 00		
J. G. Longworth.....	do	do do do	500 00		
W. H. Whitehead.....	do	do do do	500 00		
Jos. Milbourne.....	do	do do at Port Credit, from 1st November to 31st December, 1862, at \$500 per annum.....	83 34		
James Stitt.....	do	do as Locker, for the year 1862.....	800 00		
		<i>Carried forward.</i>			24,403 66
					280,594 82
					9,991,144 84

Deductions from Customs.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
		PORTS OF UPPER CANADA.—(Continued.)			0,991,144 84
		Toronto.—(Continued.)		280,591 82	
		Brought forward.....			
R. G. A. Paton		Salary as Locker, for the year 1862.....	21,403 66		
Wm. McKay		do as Messenger, do	500 00		
		Trenton.	375 00	25,278 06	
Alex. Macaulay		Salary as Collector, for the year 1862.....	400 00		
do		Office rent, do	72 00		
do		Fuel, stationery, postages, &c., do	38 13	510 13	
		Wallaecburgh.			
Jno. Bell		Salary as Collector, for the year 1862.....	625 00		
do		Office rent, do	32 00		
do		do at Baby's Point, do	20 00		
do		do at Sombra, do	20 00		
do		Fuel, stationery, postages, cleaning office, custom house sign, &c., do	80 28		
do		To enable him to pay Jno. Radcliff's expenses of removal, from the Port of Chatham to this port.....	28 00		
James Menton		Salary as Acting Collector, for the year 1862.....	600 00		
Wm. Gurd		do Landing Waiter and Searcher, from 1st January to 31st March, 1862, at \$390 per annum.....	75 00		
James Cowan		do do do from 1st April to 31st December, 1862, at \$475 per annum.....	350 25		
Jno. Radcliff		do do do do from 1st April to 31st October, 1862, at \$500 per annum.....	291 67		
Charles Fraser		do do do do from 1st November to 31st December, 1862, at \$400 per annum.....	66 67	2,104 87	
		Whitley.			
Wm. Warren		Salary as Collector, for the year 1862.....	750 00		
do		Office rent, do	40 00		
do		Postages, do	1 51		

Robt. Brennan		Salary as Landing Waiter, do	500 00		
F. F. Pole		do do	500 00	1,791 51	
		Windsor.			
J. F. Elliot		Salary as Collector, for the year 1862.....	1,400 00		
do		Office rent, do	200 00		
do		Fuel, stationery, postages, &c., do	127 90		
do		To enable him to pay for the services of a messenger, for the year 1862.....	78 00		
Wm. Morton		Salary as Surveyor, for	800 00		
P. H. Morin		do do at Sandwich, do	600 00		
M. Cowan		do Landing Waiter and Clerk, for do	600 00		
Jno. Dennison		do do do	500 00		
J. L. Marentelle		do do do do	500 00		
John Clarke		do do do do	500 00		
Thomas Perkins		do do do do	500 00		
A. R. McGregor		do do do do	500 00		
do		Arrears of salary, for the year 1861.....	\$300 00		
		100 00	600 00		
C. B. Battley		do do from 1st January to 28th February, 1862, at \$400 per annum.....	66 66		
Andrew Walsh		do Acting do from 6th March to 31st December, 1862, at \$500 per annum.....	410 62		
Johnston Richardson		do Preventive Officer, from 1st January to 18th August 1862, at \$200 per annum.....	126 34	7,009 52	
		Woodstock.			
Jordan Charles		Salary as Collector, for the year 1862	900 00		
do		Stationery, postages, &c., for do	14 58	914 58	
		Miscellaneous.			
Thomas Worthington		For travelling expenses, inspecting the ports of Lower Canada.....	200 00		
do		To enable him to proceed on inspection of all ports of entry and revenue divisions.....	600 00		
do		For travelling expenses of himself and A. Brunel, inspecting ports.....	600 00		
A. Brunel		To enable him to proceed on the inspection of all Ports of Entry and Revenue Divisions	600 00		
do		For services as Inspector of ports, 90 days, at \$5 per diem, per O. C., 9th August, 1862.....	450 00		
E. Rousselle		For carpenter's work done	79 35		
Paterson & Harrison		Amount allowed for services on behalf of the Crown in Exchequer, in the year 1861.....	479 14		
		Carried forward.....	3,008 49	318,294 09	9,991,144 84

Deductions from Customs.—(Continued.)

Under what Authority PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
		MISCELLANEOUS.—(Continued.)			
		<i>Brought forward</i>		318,294 09	9,991,144 84
		For professional services on behalf of the Crown, prosecuting for violations of the revenue laws.....	45 00		
		For one year's subscriptions to "Canada Gazette," to 30th June, 1861, for 81 Collectors of Customs.....	384 50		
	J. J. Clayton.....	Subscription for 36 copies of the "New York Spectator," and one copy of the "Commercial Advertiser," for one year, ended 30th September, 1862.....	217 35		
	Hon. Sidney Smith.....	do do in 1861.....	66 03		
	Hon. M. H. Feley.....	do do in 1862.....	169 21		
	R. Davis.....	For services, as extra Clerk, 44 days, at \$3 per diem.....	132 00		
	S. B. Foote.....	do stationery.....	2,500 00		
	Desbarats & Derbshire.....	do do and printing.....	5,041 83		
	W. Gillespy.....	do do do.....	600 00		
	A. Côté.....	do do do.....	1,616 73		
	G. Lehnigan.....	do do do.....	170 25		
	E. R. Fréchetta.....	do do do.....	500 00		
	L. Brousseau.....	do do do.....	489 53		
	J. N. Duquet.....	do do do.....	387 70		
	G. T. Cay.....	do do do.....	966 44		
	D. McPherson.....	To pay for advertising and subscriptions.....	678 24		
		To enable him to pay certain contingencies of the Customs Branch, Inspector General's Office.....	232 84		
	A. W. Schwieger.....	For salary and travelling expenses as special Preventive Officer, from 1st October 1861 to 31st December, 1862.....	1,513 59		
	J. Blackburn.....	For stationery in December 1862.....	264 07		
	E. Barber.....	For copying machine.....	5 00	18,933 50	
		Duties Returned.			
	J. W. Dunscomb.....	To pay N. Rosa, drawback on Materials used in Ship Building.....	196 08		
	do do	do do do.....	124 68		
	do do	do do do.....	2,737 03		
	do do	do do do.....	161 56		
	do do	do do do.....	2,245 74		
	do do	do do do.....	90 94		

do do	T. & G. Labbé,	do do	403 59		
do do	J. Samson,	do do	128 45		
do do	P. Valin,	do do	1,494 07		
do do	do do	do do	10 25		
do do	J. H. Oliver,	do do	2,248 63		
do do	Valin and Dugal,	do do	486 99		
do do	Rosa and Co,	do do	754 95		
do do	W. G. Russell,	do do	3,220 23		
do do	H. Dinning & L. Labbé,	do do	3,764 60		
do do	F. X. Juiten,	do do	124 62		
do do	H. Dinning,	do do	742 26		
do do	W. Cotnam,	do do	438 11		
do do	H. Robertson,	do do	51 00		
do do	A. Muir,	do do	580 18		
do do	Lewis Shicklune,	do do	982 79		
do do	Jno. P. Abbey,	do do	142 91		
do do	Moses Overholt,	do do	31 11		
do do	W. Donaldson,	do do	229 39		
do do	Oliver J. Presley,	do do	86 55		
do do	Robert Gaskin,	do do	109 80		
do do	James & Co.,	do do	65 20		
do do	Thos. Cranston, John Dobbyn, and J. W. Steinhoff, do do	do do	577 61		
do do	Hibbard & Co., drawback on duty paid on materials used for India Rubber shoes.....	do do	877 60		
do do	Amount of drawback on duty on clothes and other articles used in making military uniforms.....	do do	56 67		
do do	do do imported for uniforms for Quebec Rifles.....	do do	48 66		
do do	At the Port of Brantford.....	do do	72 34		
do do	do Brockville.....	do do	58 85		
do do	do Burwell.....	do do	10 23		
do do	do Bytown.....	do do	61 14		
do do	do Chatham.....	do do	1 52		
do do	do Clifton.....	do do	19 07		
do do	do Coaticook.....	do do	23 90		
do do	do Cobourg.....	do do	173 24		
do do	do Colborne.....	do do	12 45		
do do	do Dundas.....	do do	20 20		
do do	do Dunnville.....	do do	2 12		
do do	do Fort Erie.....	do do	1 20		
do do	do Goderich.....	do do	79 80		
do do	do Guelph.....	do do	7 17		
do do	do Hamilton.....	do do	2,585 88		
do do	do Hope.....	do do	89 80		
		<i>Carried forward</i>		23,171 15	
				860,398 74	9,991,144 84

Deductions from Customs—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$ cts.	\$ ets.	\$ cts.
		DUTIES RETURNED.—(Continued.)			
		<i>Brought forward</i>	3,194 61	360,398 74	9,991,144 84
		At the Port of Kingston.....	81 40		
		do do Montreal.....	547 75		
		do do Napanea.....	9,614 75		
		do do Oshawa.....	1 50		
		do do Owen Sound.....	5 35		
		do do Picton.....	120 62		
		do do Prescott.....	2 03		
		do do Quebec.....	22 88		
		do do Sarnia.....	3,639 66		
		do do Stratford.....	10 40		
		do do Toronto.....	7 30		
		do do Whitby.....	1,745 02		
		do do Woodstock.....	8 80		
		do do.....	2 00		
		Total deductions from Customs.....	19,004 07		379,402 81
		DEDUCTIONS FROM EXCISE.			
		Commission and travelling allowance to the several Collectors of inland revenue, in the Province of Canada, on account of Excise collected applicable to the Consolidated Fund, for the year 1862.....	30,609 09		
W. Murphy		Salary as Examining Inspector of Excise, from 1st December, 1861, to 31st December, 1862, at \$1600 per annum.....	1,733 33		
do		Stationery, postages and telegrams, for the years 1861 and 1862.....	43 12		
do		To enable him to meet his travelling expenses in his inspection of the Revenue Divisions of Upper and Lower Canada, in 1862.....	600 00		
R. S. Casseels		To refund that sum to the Bank of Upper Canada, Quebec, over credited on account of Tavern Licenses issued in the Townships of Delaware, in 1861.....	10 00		
do		do do do that amount having been debited by the Department, and twice credited by the Bank.....	19 20		
Bethune & Dunkin		For their taxed bill of costs in the case of the Queen vs. W. Dow et al, 30th June, 1862.....	54 00		

Paterson & Harrison		Amount allowed for services on behalf of the Crown in Exchequer, in 1861.....	276 46		
E. Carter		For professional services rendered.....	15 00		
John Lewis		To pay J. Fraser, the amount of drawback on Excise Duty on 12,627 gallons Spirits, and 790 gallons Brandy, exported.....	805 02		
Gooderham & Worts		For drawback on duty paid on 12,713 gallons of Spirits exported.....	762 78		
do		Add amount of duty on 7,458 gallons Malt Liquor, shipped from York and Ontario, 3. Div. to the free port of Sault Ste. Marie, remitted by authority of the Honorable the Minister of Finance.....	\$223 74		
do		Amount of expenses incurred in suppressing illicit Stills in the Counties of Stormont, Dundas and Glengarry.....	22 00		
do		Total Excise.....	245 74	4,564 65	35,173 74
Postmaster General		POST OFFICE SERVICE.			
do		On account of expenses of his Department.....	325,844 49		
do		To enable him to pay Grand Trunk Railway for Mail Service.....	\$60,000 00		
do		do do Great Western Railway do.....	24,150 00		
do		To enable him to pay arrears under the Civil Service Act to Clerks in City Post Offices.....	84,150 00		
do		To refund to the Department sundry payments made on account of Ocean Postal Service.....	12,326 65	422,321 14	
Paterson & Harrison, Bur-		Professional services.....		13,926 95	
risiers		do do.....		388 42	
		Total Post Office Service.....			436,686 51
		DEDUCTIONS FROM PUBLIC WORKS.			
		<i>Welland Canal.</i>			
William Pring		Salary as Collector of Tolls at Port Colborne, for the year 1862.....	1,400 00		
do		Fuel, stationery, postage, stove, cleaning office, travelling expenses in making deposits, &c., for the do.....	162 25		
John W. Verner		Salary as Clerk, for the do.....	625 00		
James S. Schofield		do do do for the do.....	300 00		
John S. Clarke		Salary as Collector of Tolls at Port Dalhousie, for the year 1862.....	1,000 00		
do		Fuel, stationery, cleaning office, &c., for the do.....	127 59		
William Turner		Salary as Collector of Tolls at Port Maitland, for the year 1862.....	500 00		
do		Office rent, for the do.....	100 00		
		<i>Carried forward</i>	3,614 84		10,842,307 90

Deductions from Public Works.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
		DEDUCTIONS FROM PUBLIC WORKS.—(Continued.)								
		<i>Miscellaneous.</i>								
		<i>Brought forward</i>								
	George Ellis.....	Travelling expenses for the quarter ended 30 September, 1862.			16,621	71			67,765	43
		Total Beauharnois Canal			32	66			16,221	71
		<i>Cornwall Canal.</i>								
	D. Phelan.....	Salary as Collector of Tolls, for the year 1862.....	600	00						
	do	Fuel, stationery, postage, &c, for the do	29	55						
		Total expense of Collection.....			629	55				
	D. Phelan	To enable him to pay the wages of Lock Tenders, &c., from 1st December, 1861, to 30th November, 1862.....	8,771	58						
	John Mathewson, & Son.....	For oil supplied	496	22						
	Lyman, Clare, & Co.	For do	114	00						
		Total Maintenance.....			9,381	80				
	D. Phelps	For repairs, for the year ended 30th November, 1862.....	3,079	46						
	Morland, Watson, & Co.....	For do	213	42						
		Total repairs			3,292	88				
		Total, Cornwall Canal							13,304	23
		<i>Lachine Canal.</i>								
	Alfred Gough.....	Salary as Collector of Tolls, for the year 1862.....	1,840	00						
	do	House rent, from 1st November, 1861, to 1st November, 1862..	240	00						
	do	Fuel, stationery, postage, keep of horse, cleaning office, office furniture, scales and weights, printing, repairs, &c., do..	970	78						
	do	To enable him to pay for the services of Extra Clerks, Tide Waiters, Messengers, &c., for the do	758	68						

Bryan Hayes.....	Salary as Clerk, for do	1,000	00
Saml. L. Bouchette	do as Assistant Clerk, for do	750	00
G. W. Ross	do do	500	00
P. C. Racine	do as Superintendent of Tide Waiters, for do	1,000	00
John White	do as Wharfinger, for the do	600	00
J. Bebreuil	do as sub-Collector at Lachine, for the do	1,060	00
do	Office rent, from 1st January to 21st March, at \$80, and from 1st April to 31st December, 1862, at \$120 per annum.....	110	00
do	Fuel, stationery, expenses of removing to new office, printing, cleaning office, &c., for the year 1862	147	65
John O'Neil.....	Salary as Clerk, for the do	500	00
	Total expense of Collection.....	9,417	11
Thos. Hewitt.....	To enable him to pay the wages of Lock Tenders on this Canal, from 1st December, 1861 to 30th November, 1862.....	10,846	72
New City Gas Company	For gas supplied.....	1,012	97
Jno. Mathewson & Son.....	For oil, do	162	78
	Total maintenance.....	12,022	47
Thos. Hewitt.....	To enable him to pay for repairs, for year ended 30th Nov., 1862	10,250	47
	Total repairs	10,250	47
	<i>Miscellaneous.</i>		
Martin Battle.....	Travelling expenses: collecting Hydraulic rents	266	17
A. B. Stein.....	For half cost of fence built by him on the line between his property and the old Lachine Canal.....	36	00
Thos. Hewitt.....	Salary and travelling expenses in February, June and October 1862.....	410	70
T. Trudont.....	To pay sundry petty accounts.....	7	92
	Total Lachine Canal.....	720	79
	<i>Williamburg Canal.</i>		
Alex. McMillan.....	Salary as Collector of Tolls, for the year 1862.....	750	00
James Jellyman	do as Preventive Officer, for the do	375	00
	Total expense of Collection.....	1,125	00
Alex. McMillan.....	To enable him to pay the wages of Lock Tenders, &c., from 1st December, 1861, to 30th November, 1862.....	5,244	52
	<i>Carried forward</i>	5,244	52
	Total	160,134	87
		10,842,307	90

Deductions from Public Works.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		DEDUCTIONS FROM PUBLIC WORKS.—(Continued.)				
		<i>Brought forward</i>	5,244 52	1,125 00	130,134 87	10,842,307 90
		<i>Williamsburgh Canal.</i> —(Continued.)				
	J. Mathewson & Son.....	For oil supplied	268 25			
	Lynan, Clare and Co	For do	286 20			
		Total maintenance		5,798 97		
	Alex. McMillan.....	To enable him to pay for repairs during the year ended 30th November, 1862	5,375 45			
	Maholland & Baker.....	For sundries supplied for repairs.....	348 55			
		Total repairs.....		5,724 00		
		<i>Miscellaneous.</i>				
	Alex. McMillan	Travelling expenses, from 1st April to 1st October, 1862		54 00		
		Total Williamsburgh Canal.....			12,701 97	
		<i>Burlington Bay Canal.</i>				
	J. L. Smith	Salary as Clerk for the year 1862.....	100 00			
	George Thompson	do as Ferryman, for the do	300 00			
	C. Lee	For repairs of Ferry Sloop, &c.....	100 00	400 00		
		Total Burlington Bay Canal		100 00		
		<i>Chambly Canal.</i>				
	H. D'Eschambault.....	Salary as Collector of Tolls, for the year 1862.....	840 00			
	do	Stationery, cleaning office, expense of making deposits, &c., for the do	36 87			

Jno. Brennan	do	Salary as Sub Collector, at St. Johns, for the do	720 00			
		Fuel, stationery, expenses of making deposits, &c., for the do	31 67			
		Total expenses of collection		1,028 54		
Thos. Howitt.....	J. Mathewson & Son.....	To enable him to pay the wages of Lock Tenders, &c., from 1st December, 1861, to 30th November, 1862.....	5,756 52			
		For oil supplied	137 81			
		Total maintenance		5,893 83		
Thos. Howitt.....		To enable him to pay for repairs to this canal, for the year ended 30th November, 1862	10,400 62			
		Total repairs		10,400 62		
		Total Chambly Canal			17,922 99	
		<i>Rideau and Ottawa Canal.</i>				
Thos. Howitt		To enable him to pay the wages of Lock Tenders, &c., from 1st December, 1861, to 30th November, 1862.....	16,501 56			
		Total maintenance.....		16,501 56		
Thos. Howitt.....	do	To enable him to pay for repairs to Ordnance Canal, during the year ended 30th November, 1862.....	5,275 39			
		Salary and travelling expenses from December, 1861 to September, 1862.....	788 89			
	Geo. Neilson	For work done at Lock Gates.....	1,885 32			
	J. D. Slater.....	To pay for repairs at Hogback and Long Island.....	666 02			
		Total repair.....		8,615 62		
		<i>Miscellaneous.</i>				
T. Trudeau.....		To pay sundry petty accounts		10 98		
		Total Rideau and Ottawa Canal			25,128 46	
		<i>Carried forward</i>				10,842,307 90
					166,388 29	

Deductions from Public Works.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E .	\$	c'ts.	\$	c'ts.	\$	c'ts.
		DEDUCTIONS FROM PUBLIC WORKS.—(Continued.)						
		<i>Brought forward</i>					231,119 12	10,842,307 90
		<i>Miscellaneous.</i> —(Continued.)						
	Geo. R. Nash.....	Salary as Clerk in the office, at Kingston, for the year 1862.....	500 00					
	Post Master General.....	For postages incurred by J. S. McCaug, to 30th September 1862.....	337 61			4,291 89		
	W. Quick.....	Harbour Master, Presqu'Isle, salary for the year 1862.....	300 00					
	Paterson & Harrison.....	For services on behalf of the Crown in Exchequer.....	66 27					
		<i>Tolls Refunded.</i>						
	Reid, Canfield & Co.....	To refund this amount of drawback of 90 per cent. on tolls paid by them on timber passed through the Welland Canal, in 1860 and 1861, per O. C., 28th May, 1860.....	723 82					
	Duncan Patton & Co.....	To do do on tolls collected on Mr. Forsyth's timber, passed through the Welland Canal, per do do To meet claims for the refunding of Tolls, on Vessels passing through the Welland Canal, in 1861.....	353 08					
	W. Pring.....	At Port Colborne, Welland Canal.....	70,914 90					
		do Dunnville, do.....	36 02					
		do Matiland, do.....	4,331 49					
		do St. Catharines, do.....	311 99					
	Sundry parties.....	Amount of Slide dues for 1861, refunded, Kewawa Slides.....	75,594 40					
		Total Tolls refunded.....	742 43					
		Total Deductions from Public Works.....				70,336 83		
							78,046 19	
								315,933 47

DEDUCTIONS FROM TERRITORIAL REVENUE.		
<i>Surveys—East.</i>		
J. O. Tremblay.....	Survey of Township of Otis.....	494 10
U. Dorval.....	do Brassard and Prevost.....	250 00
R. Ross.....	do Watford, part of.....	931 68
R. Rauscher.....	do do do.....	1,990 16
C. F. Roy.....	do do do.....	1,514 11
F. Legendre.....	do do do.....	1,414 37
E. Gasgrain.....	do do do.....	2,585 51
H. Legendre.....	do do do.....	1,870 27
J. P. Dory.....	do do do.....	1,217 89
A. Bechet.....	do do do.....	180 45
J. McArthur.....	do do do.....	2,156 09
J. L. P. O'Hanley.....	do do do.....	400 00
L. S. E. Grondin.....	do do do.....	200 00
John Neilson.....	do do do.....	311 67
J. Holmes.....	do do do.....	776 25
F. Befanger.....	do do do.....	2,289 30
J. O. Tremblay.....	do do do.....	1,094 78
F. Tein.....	do do do.....	2,952 02
J. G. Gagnon.....	do do do.....	58 10
C. A. Verrault.....	do do do.....	891 75
G. F. Austin.....	do do do.....	741 71
J. Bignell.....	do do do.....	250 00
W. W. O'Dwyer.....	do do do.....	1,200 00
F. W. Blaiklock.....	do do do.....	1,313 30
G. A. Doucet.....	do do do.....	130 00
do do.....	do do do.....	182 17
W. Macdonald.....	do do do.....	1,933 42
G. Gagnon.....	do do do.....	120 00
do do.....	do do do.....	2,216 97
P. A. Tremblay.....	do do do.....	200 00
J. A. Bradley.....	do do do.....	200 00
C. A. Duberger.....	do do do.....	3,073 91
P. A. Tremblay.....	do do do.....	1,519 08
J. B. Duberger.....	do do do.....	1,178 24
J. A. Bradley.....	do do do.....	460 00
L. G. Fortin.....	do do do.....	411 08
L. O. Arcand.....	do do do.....	470 94
G. R. Poser.....	do do do.....	28 00
W. Macdonald.....	do do do.....	83 92
do do.....	do do do.....	1,810 65
W. Henderson.....	do do do.....	43,538 80
	<i>Carried forward</i>	11,156,131 37

Deductions from Territorial Revenue.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		<i>Surveys—East.—(Continued.)</i>				11,156,131 37
		<i>Brought forward.....</i>				
		Road L'Anse St. Jean.....	43,558 89			
J. B. Duberger.....		do	250 00			
P. A. Tremblay.....		do	263 88			
B. H. Legendre.....		do	1,425 44			
Lundal Cory.....		do	36 00			
J. P. Leppage.....		do	213 60			
L. Lafont.....		do	5 75			
A. Desfossez.....		do	9 90			
P. W. Blacklock.....		do	1,114 91			
C. Legendre.....		do	89 47			
W. W. O'Dwyer.....		do	601 45	47,809 32		
		<i>Surveys—West.</i>				
		Survey of Township of Ryde.....	1,423 30			
R. J. Burns.....		do	2,087 20			
H. O. Wood.....		do	2,339 55			
L. A. Russell.....		do	2,795 95			
J. P. Vansittart.....		do	2,903 15			
M. Deane.....		do	188 31			
W. Murdoch.....		do	117 31			
W. H. Denane.....		do	3,248 89			
R. J. Burns.....		do	2,156 45			
M. Lough.....		do	3,156 60			
E. H. Kerland.....		do	2,165 15			
A. G. Forrest.....		do	3,266 31			
G. L. Rykert.....		do	2,512 39			
J. A. Snow.....		do	3,903 85			
J. P. Gibbs.....		do	1,250 00			
P. McLaughlin.....		do	240 40			
C. Brady.....		do	2,588 51			
E. R. Ussler.....		do	937 98			
R. Hamilton.....		do	2,467 17			
H. A. F. McLeod.....		do	1,488 60			
J. Haslett.....		do	500 00			

A. G. Forrest.....	do	Jones, &c.....	400 00			
C. G. Hanning.....	do	North Shore Lake Superior.....	64 67			
J. W. Herrick.....	do	do	13,234 16			
C. Unwin.....	do	do	165 68			
J. W. Fitzgerald.....	do	Lake Huron.....	6,629 00			
J. S. Dennis.....	do	Burlingame Roads &c.....	5,184 09			
A. P. Saller.....	do	Muskoka & Robeygeon Road.....	26 19			
C. G. Hanning.....	do	Lot in Oxford.....	147 25			
N. Stewart.....	do	St. Joseph Island Road.....	118 00			
A. B. Perry.....	do	Plantagenet (exploration).....	473 87			
W. Gibbard.....	do	Addington Road.....	367 89			
D. Sinclair.....	do	Vails Point Township.....	1,300 00			
J. S. Haslett.....	do	Pembroke & Matawan Roads.....	739 50			
J. S. Dennis.....	do	Hastings Road, (Free Grants).....	895 47			
B. W. Gossage.....	do	Manitoulin Island.....	35 70			
H. Creswick.....	do	lot in Darlington.....	298 20			
J. M. Benson.....	do	lots in Flos.....	126 75			
		11 con. Richmond.....	72,023 19			
		do	40 36			
		Less—Refunded by William Hawkins.....				
		<i>Boundary Survey—Upper and Lower Canada.</i>				
E. T. Fletcher.....		Amount of expenses on this survey.....		71,982 83		
		<i>Choices Inspection</i>				
Sundry Persons.....		Inspection of Lands in Canada East.....			966 85	
do		do do Canada West.....				
		<i>Boards of Examiners for Surveyors.</i>				
A. Wallace.....		Expenses of Lower Canada Board, for 1862.....				
C. Unwin.....		do Upper Canada do.....				
		<i>Settlement of Roads.</i>				
Stanislas Drapeau.....		Salary as Agent for the settlement of the Elgin and Taché Road.....				
J. Graham.....		do do Furligh do.....	1,460 00			
G. G. Boswell.....		do do Robeygeon do from 12th December, 1861, to 31st December, 1862.....	1,460 00			
J. B. Lepage.....		do do Manjedia do.....	1,540 00			
C. T. Roy.....		do do do from 12th August to 31st December, 1862.....	1,176 00			
		do do do.....	284 00			
		<i>Carried forward.....</i>				
			5,920 00	121,640 85		11,156,131 37

Deductions from Territorial Revenue.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
		<i>Settlement of Roads.—(Continued.)</i>						
		<i>Brought forward.....</i>						11,156,131 37
	T. P. French	Inspection Fees, Ottawa and Opeongo Road	5,920	00	121,640	95		
	M. P. Hayes	do Hastings,	328	00				
	R. J. Oliver	do do Muskoka,	192	00				
	James Spike	do do Frontenac,	104	00				
	Richard Hughes	do do Bobcaygeon,	300	00				
		do do	48	00				
		<i>Inspection of Agencies.—East.</i>			6,892	00		
	T. Boutillier	Salary for month of December, 1861, as Inspector of Agencies, East	153	34				
	B. de la Bruère	Salary and Contingencies in Inspection of Agencies	1,054	18			1,207	32
	David Gibson	<i>Inspection of Agencies.—West.</i>						
		Salary, travelling expenses and Contingencies of Office as Inspector of Agencies for Canada West			1,628	84		
	Sundry Persons	<i>Holton and Macgog Scrip.</i>						
	do	Amount redeemed during the year 1862			5,050	00		
	do	<i>Land and Compensation Scrip.</i>						
	do	Amount redeemed during the year 1862			8,453	03		
	Sundry Agents	<i>Agents Commissions, &c.</i>						
	do	Amount paid them in Canada East	2,698	86				
	do	do do Canada West	11,400	69				
	William Farwell	Salary as Crown Lands Agent, for 1862	600	00				
	J. T. LeBel	do do	375	00				
	A. N. McLean	<i>Collection of Clergy Rents.</i>			15,074	55		
		Salary as Agent to 30th November, 1862	1,100	00				

do	Contingencies of Office		331	18	1,434	18		
		<i>Postages of Agencies.</i>						
Sundry Persons		Amount paid by Agents in Canada East	283	31				
do		do do Canada West	248	94			532	25
Sundry Persons		<i>Gravel Advertisements.</i>						
do		Amount paid for advertising in Canada East	2,021	23				
		do do Canada West	3,651	48			6,272	71
		<i>General Disbursements.</i>						
J. Bradshaw		Petty disbursements for office	1,639	29				
Sundry Persons		Subscriptions to newspapers	378	59				
F. T. Judah		Pay and expenses on special service	70	00				
E. A. Genoux		do do	109	50				
P. M. Partridge		do do	163	50				
Hon. W. McDougall		do do	21	28				
W. Ford		Travelling expenses	48	00				
Thomas Devino		Extra Work	75	00				
J. V. Gale		do	210	00				
E. T. Fletcher		do	243	00				
Montreal Telegraph Co.		do	20	00				
J. P. Proulx		Telegraphing for Department, during the year 1862	715	62				
George Fisher		Registration of Agents Bond	1	25				
Middleton & Co.		Allowance in lieu of rent, (messenger)	168	00				
W. C. Chovitt		French Dictionary	4	00				
do		Subscription to Upper Canada Law Journal	5	50				
do		Maps of Lake Huron	120	00				
L. C. Bourgeois		Maps of Gaspé and Beauaventure	270	00				
J. F. Gaudet		Registration of Agents Bond	1	55				
Henry Hind		Plans of the Labrador expedition	245	00				
W. McMaster		Rations of the Labrador expedition	94	50				
J. T. LeBel		Printing Bank certificates	210	00				
do		Repairs to office clock	18	00				
B. Pinkerton		Expenses inspecting lands in Gurlthy	68	00				
John Durio		Services as clerk in C. Widder's Agency	313	00				
Rao Smith		Expenses at auction sale of lands	37	80				
H. Morgan		Printing maps	870	05				
Middleton & Co		Ten copies of parliamentary companion	3	75				
Henry Rowsell		Stationery, &c.	44	87				
E. Jones		Subscription to Law Reports, &c.	20	00				
		Balance of expenses from suspension of survey in South Cauroto	1,092	00				
		<i>Carried forward.....</i>			7,301	05		11,156,131 37
					168,184	03		

Deductions from Territorial Revenue.---(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E .	\$	cts.	\$	cts.	\$	cts.
		<i>Brought forward.....</i>	166,184	03			11,156,131	37
		<i>General Disbursements.---(Continued.)</i>						
		Expenses to Toronto, in re Quon vs. Baines.....						
		Copy of Assessment roll for Minto.....	50	00				
		Selling lands by auction.....	12	50				
		Lists of lands for W. Jackson.....	5	00				
		Copy of plan of Island in St. Francois River.....	1	14				
		Maps of Canada West.....	14	00				
		Correcting list of Surveyors.....	10	00				
		Specimens of Canadian woods.....	292	19				
		Selling lands in County of Essex.....	8	00				
		Extra work.....	30	12				
		Pay and expenses on special service.....	871	29				
		Map of the world.....	23	50				
		Information concerning unoccupied lands in Wawanosh.....	15	00				
		Expenses at agency.....	9	80				
		Copies of assessment roll, 1862.....	25	00				
		Pay and expenses on special service.....	391	03				
		Expenses from Ottawa to Quebec.....	10	00				
		Registration of Lamontagne's Bond.....	1	50				
		Expenses attending land sale.....	83	50				
		Registration of Rays Bond.....	2	77				
		Journal of Old Surveys.....	20	00				
		Distributing maps.....	115	00				
		Expenses of special service.....	18	90				
		Law expenses.....	144	50				
		View of Lake Superior.....	20	00				
		Expenses inspecting agencies.....	100	00				
		Surveyors' Instruments.....	125	56				
		List of unoccupied lands.....	10	00				
		do.....	10	00				
		do.....	10	00				
		Stationery for agency.....	11	64				
			9,755	01				

	\$	cts.	\$	cts.
	858	20		
			8,898	81
			177,080	84
			84,786	22
			92,294	62
			173	93
			8	65
			11	40
			20	00
			6	00
			32	80
			15	00
			14	40
			23	09
			20	00
			186	65
			56	18
			15	00
			144	00
			199	02
			30	00
			115	85
			100	75
			160	00
			97	90
			7	15
			1,312	48
			320	00
			17	75
			22	15
			64	80
			384	80
			657	40
			298	82
			84	65
			4,600	02
			92,294	62
			11,156,131	37

Less—Advances to Gillespie & Co., in 1861, now charged to Advertising West..... \$880 40
 Patterson & Harrison, Refund in re Queen vs. Baines..... 30 00
 J. Bannister, refund of advance to him..... 146 00
 G.G. Dunlovie, unexpended on survey..... 1 80

Less—Commissions on Clergy, School and Indian Timber Services.....

Miscellaneous.

Refund on lot.....
 D. Murray.....
 J. Cavanagh.....
 W. Keller.....
 A. George.....
 W. Young.....
 E. Parissial.....
 E. Irvine.....
 Duncan & Co.....
 J. Branley.....
 J. McLeod.....
 William Lundy.....
 J. Deveaux.....
 D. McDonald.....
 H. Kenny.....
 F. Higgins.....
 P. Trudel.....
 J. Dillon.....
 James Fenwick.....
 W. Cowan.....
 J. Falkner.....
 J. Pague.....
 J. Stickey.....
 J. Sheridan.....
 B. O'Donoghue.....
 R. Johnstone.....
 William Quinn.....
 S. G. Chesley.....
 W. R. Rathburn.....
 Patterson & Harrison.....
 Roof & Davis.....

Carried forward.....

Deductions from Territorial Revenue.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
		<i>Miscellaneous.—(Continued.)</i>	4,000	62	92,294	02	11,156,131	37
		<i>Brought forward.....</i>						
	T. Smith	Timber dues applied	56	95				
	D. McLean	do do	225	82				
	A. Gagnon	do do	25	88				
	G. M. Judgson	do do	30	54				
	E. W. Murray	do do	111	19				
	Township of Middleton	do do	77	04				
	G. M. Judgson	do do	120	63				
	T. Smith	do do	25	20				
	Sandries	do do	286	32				
	Woods and Forests	do do	37	51				
	Timber Commissions	do do	93	66				
	W. Wallis	Amount forfeited to Government and now applied.	10	00				
	Crown Lands	Sale cancelled and applied on School Lands	77	35				
	Gibb and Hunter	Copies of Deeds	9	00				
	J. Grimes	Refund of Patent Fee	24	00				
	D. McLean	do do	105	22				
	A. McNab	Law costs	15	00				
	C. Wither	Returned by him in 1861, and now applied.	5,941	33				
		<i>Centre Division.</i>						
	Joseph Laurin	Salary as Agent, for 1862	500	00				
	do	Disbursements of Office	244	65				
	do	Commission on Collections	203	44				
	F. Fortier	Proportion of Salary chargeable to this service	700	00				
	do	do Office rent	75	00				
	do	do Disbursements	5	30				
	H. R. Symmes	Care of St. Maurice Forges	385	85				
	Antoine Painchaud	Survey of Beach and Deep Water Lots at (hispé	400	00				
	Sheriff of Three Rivers	Costs in re Regina vs. Stuart et al	363	03				
	Casault, Langlois & Angers	Law costs	435	23				
		<i>Seigniority of Lancon.</i>						
	F. Fortier	Proportion of Salary chargeable to this service	700	00				
					5,941	33		
							3,312	50

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
		<i>Upper Ottawa Territory.</i>						
		<i>WOODS AND FORESTS.</i>						
		<i>Office rent do</i>	75	00				
		<i>Disbursements do</i>	225	61				
		Law costs in re Regina vs. Stuart et al	139	98				
		Survey at Etchemin Mills	245	51				
					1,386	10		
		<i>Salary as Agent, for 1862</i>						
	A. J. Russell	do Assistant do	1,840	00				
	Edward Smith	do Clerk do	400	60				
	C. S. McNutt	do Draughtsman, for 9 months	1,100	00				
	Baron Von Koerber	do Clerk for 9 months	525	00				
	James Ritchie	do Disbursements, travelling expenses, etc., etc.	411	00				
	A. J. Russell	do Disbursements, travelling expenses, etc., etc.	2,143	36				
		<i>Lower Ottawa Territory.</i>						
		<i>Salary as Agent, for 1862</i>						
	Charles E. Belle	do Clerk, do	1,200	00				
	F. C. Coursolle	do Disbursements, travelling expenses &c.	500	00				
	Charles F. Belle	do Disbursements, travelling expenses, &c.	928	49				
		<i>Ontario Territory.</i>						
		<i>Salary as Agent, for 1862</i>						
	Joseph F. Way	do Clerk, do	1,440	00				
	J. A. McInnis	do Disbursements, travelling expenses, &c.	602	25				
	J. F. Way	do Disbursements, travelling expenses, &c.	673	04				
		<i>Huron and Superior Territory.</i>						
		<i>Salary as Agent, for 1862</i>						
	A. W. Powell	do Clerk, 9 months	1,200	00				
	F. W. Stayer	Travelling expenses in 1861	375	00				
	A. W. Powell	do Disbursements for 1862	73	50				
	do	do Disbursements for 1862	793	63				
		<i>St. Francis Territory.</i>						
		<i>Salary as Agent, for 1862</i>						
	G. J. Nagle	do Disbursements, travelling expenses, &c.	1,200	00				
	do	do Disbursements, travelling expenses, &c.	699	70				
		<i>St. Maurice Territory.</i>						
		<i>Salary as Agent, for 1862</i>						
	A. Dubord	do Clerk, do	1,200	00				
	W. Lamb	do Disbursements, travelling expenses, &c.	400	00				
	A. Dubord	do Disbursements, travelling expenses, &c.	752	68				
		<i>Carried forward</i>						
			2,352	68				
			18,157	71				
			102,984	53				
								11,156,131 37

Deductions from Seizures.

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$ cts.	\$ cts.	\$ cts.
		<i>Brought forward</i>			11,291,929 12
		DEDUCTIONS FROM SEIZURES.			
		<i>Port of Amherstburgh.</i>			
	Edmund Anderson.....	For his percentage as Collector, and expenses attending seizure.....	6 97		
	do and Jas. Hamilton.....	For their proportion as seizing officers.....	73 68		80 65
	William Eden.....	For his proportion as seizing officer.....			10 81
		<i>Port of Brighton.</i>			
	D. Young Leslie.....	For his per centage as Collector, and expenses attending seizures.....	7 16		
	do and F. W. Mandeville.....	For their proportion as seizing officers.....	36 90		44 06
		<i>Port of Brockville.</i>			
	E. Webster.....	For his per centage as Collector, and expenses attending seizures.....	8 12		
	Alexander Stewart and others.....	For their proportion as seizing officers.....	24 58		92 70
		<i>Port of Chatham.</i>			
	John G. Pennafather.....	For his per centage as Collector, and expenses attending of seizure.....	0 98		
	George Duck.....	For his proportion as seizing officer.....	7 35		8 33
		<i>Port of Clifton.</i>			
	William Leggett.....	For his per centage as Collector, and expenses attending of seizures.....	40 78		
	J. E. Fitch and others.....	For their proportion as seizing officers.....	483 69		474 40

	James Thompson.....	For his percentage as Collector, and expenses attending seizures.....	1 78		
	do and H. Lacroix.....	do their proportion as seizing officers.....	9 15		10 93
		<i>Port Collerne.</i>			
	William Pring.....	For his expenses attending seizure.....	0 25		
	Jos. K. Hartwell.....	do proportion as seizing officer.....	3 17		3 42
		<i>Port of Cornwall.</i>			
	R. K. Bullock.....	For his percentage as Collector, and expenses attending seizure.....	4 70		
	A. Begg and others.....	do their proportion as seizing officers.....	46 30		51 00
		<i>Port Dathouse.</i>			
	Thos. Parke.....	For his expenses attending seizure.....	59 51		
	Robert Cayley.....	do percentage as late Collector.....	9 27		
	Andrew Murray and others.....	For their proportion as seizing officers.....	95 43		164 21
		<i>Port Dover.</i>			
	W. H. Higman.....	For his percentage as Collector, and expenses attending seizure.....	17 18		
	T. B. Barrett.....	do proportion as seizing officer.....	35 21		52 39
		<i>Port of Dundee.</i>			
	E. D. Phillips.....	For his percentage as Collector, and expenses attending seizure.....	27 72		
	J. McGibbon & M. J. Smith.....	do their proportion as seizing officers.....	185 84		213 56
		<i>Port of Dunnville.</i>			
	W. A. McCrae.....	For his percentage as Collector.....	0 40		
	do.....	do proportion as seizing officer.....	4 22		4 62
		<i>Port of Elgin.</i>			
	Jas. Jellyman.....	For his percentage as acting Collector, and proportion as seizing officer.....			2 74
		<i>Carried forward</i>			1,159 8 8
					11,291,929 12

Deductions from Seizures.—(Continued.)

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	S E R V I C E .	cts.	\$ cts.	\$ cts.
		<i>Brought forward</i>			11,291,929 12
Richard Graham do	For his percentage as Collector, and expenses attending seizures do their proportion as seizing officers.....	<i>Part of Fort Erie.</i>	19 52 119 91	139 43	
A. Kemp Geo. W. Wells.....	For his percentage as Collector, and expenses attending seizures do proportion as seizing officer.....	<i>Part of Fort Georgeburgh.</i>	21 12 140 77	167 89	
Jas. H. McVey W. McGowan & J. C. Tuck	For his percentage as Collector, and expenses attending seizures do their proportion as seizing officers.....	<i>Part of Georgetown.</i>	13 01 60 72	73 73	
Duff Cameron W. D. Wilson.....	For his percentage as Collector do proportion as seizing officer.....	<i>Part of Goudrich.</i>	00 40 5 07	5 47	
W. H. Kitson G. W. Wells.....	For his expenses attending seizures do proportion as seizing officer.....	<i>Part of Hamilton.</i>	91 71 319 66	401 37	
W. B. Simpson W. R. Mingaye and others.....	For his expenses attending seizure For their proportion as seizing officers.....	<i>Part of Kingston.</i>	45 51 114 45	159 96	

Thomas Gordon Andrew Holden.....	For his percentage as Collector, and expenses attending seizure For his proportion as seizing officer.....	<i>Part of Lacolle.</i>	4 03 16 63	20 66	
J. B. Strathly D. Cameron and others.....	For his percentage as Collector, and expenses attending seizure For their proportion as seizing officers.....	<i>Part of London.</i>	13 53 62 44	75 97	
J. Lewis J. Lewis and others.....	For his percentage as Acting Collector, and expenses attending seizure For their proportion as seizing officers.....	<i>Part of Montreal.</i>	209 16 868 66	1077 82	
Alexander McDonell John Ormiston and others.....	For his percentage as Collector, and expenses attending seizures For their proportion as seizing officers.....	<i>Part of Morrisburgh.</i>	26 81 131 57	158 38	
John Fraser do	For his percentage as Collector, and expenses attending seizures For his proportion as seizing officer.....	<i>Part of New Carlisle.</i>	434 93 3853 35	4287 38	
J. W. Taylor J. Hall and others.....	For his percentage as Collector, and expenses attending seizures For their proportion as seizing officers.....	<i>Part of Niagara.</i>	7 20 50 36	57 56	
F. H. Haycock W. H. Van Ingen and others	For his percentage as Collector, and expenses attending seizure do their proportion as seizing officers.....	<i>Part of Paris.</i>	8 18 71 61	79 79	
J. Henderson G. W. Wells.....	For his percentage as Collector do proportion as seizing officer.....	<i>Part of Phillipsburgh.</i>	0 71 8 92	9 63	
	<i>Carried forward</i>			7,674 92	11,291,929 12

Deductions from Seizures.—(Continued.)

TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
	<i>Brought forward</i>			7,874	92	11,201,929	12
	<i>Port of Pottor.</i>						
F. J. Parker.....	For his per centage as Collector, and expenses attending seizure.....	3	06				
J. C. Tuck and others.....	do their proportion as seizing officers.....	12	11				
	<i>Port of Prescott.</i>						
A. N. Striker.....	For his per centage as Acting Collector, and expenses attending seizures.....	128	50				
G. Twomey and others.....	do their proportion as seizing officers.....	1,165	72				
	<i>Port of Quebec.</i>						
J. W. Dunscomb.....	For his expenses attending seizures.....	29	26				
Thos. Lambert and others.....	do their proportion as seizing officers.....	102	30				
	<i>Port of Queenston.</i>						
P. B. Clement.....	For his per centage as Collector, and expenses attending seizures.....	5	34				
S. Fenton and others.....	do their proportion as seizing officers.....	14	30				
	<i>Port of Russelltown.</i>						
Robert Rodgers.....	For his percentage as Collector, and expenses attending seizures.....	9	56				
D. McMillan & others.....	For their proportion as seizing officers.....	74	49				
	<i>Port of Sarnia.</i>						
J. Sculley.....	For his percentage as Collector, and expenses attending seizures.....	2	49				
do & others.....	For their proportion as seizing officers.....	17	94				

	<i>Port of Stanstead.</i>						
C. Bullock.....	For his percentage as Collector, and expenses attending seizures.....	23	92				
O. S. Chamell & others.....	For their proportion as seizing officers.....	116	43				
	<i>Port of Sutton.</i>						
Benjamin Senton.....	For his percentage as Collector, and expenses attending seizures.....	0	75				
A. Fruy.....	For his proportion as seizing officer.....	6	60				
	<i>Port of Toronto.</i>						
Robert Spence.....	For his expenses attending several seizures.....	57	96				
T. C. Scott & others.....	For their proportion as seizing officers.....	1,554	61				
	<i>Port of Wallaceburgh.</i>						
James Menton.....	For his percentage as acting Collector, and expenses attending seizures.....	7	73				
do.....	For his proportion as seizing officer.....	4	00				
	<i>Port of Windsor.</i>						
J. F. Elliot.....	For his percentage as Collector.....	4	67				
W. Morton & others.....	For their proportion as seizing officers.....	59	12				
	<i>Miscellaneous.</i>						
do.....	Amount levied on Schooner "Ellington," in 1861, now remitted.....	100	00				
do.....	do of Crown Share of Seizure No. 8, 1860, refunded under O. C., 21st January, 1862.....	72	76				
	do of penalty imposed on Messrs. Egart & Co., and J. C. Smith, for an infraction of the Revenue Laws, in 1861, remitted, Warrant No. 654.....	200	00				
Patterson & Harrison.....	Amount for professional services on behalf of the Crown in Exchequer, in 1861.....	67	85				
	Total Deduction from Seizures.....			410	61	11,710	99
	<i>Carried forward</i>					11,308,646	11

Expenses Collecting Minor Revenues.—Expenses Collecting Special Funds.

UNDER WHAT AUTHORITY PAID.	TO WHOM PAID.	SERVICE.	\$	cts.	\$	cts.	\$	cts.
		<i>Brought forward</i>					11,303	616 11
		EXPENSES COLLECTING MINOR REVENUES.						
		<i>Law Fees, 12 Vic., Caps. 63 and 64.</i>					452	35
	Patterson & Harrison..... County Attorneys.....	Professional Services..... Examining accounts of the Deputy Clerks of the Crown and Pleas.....	192	35 260 00				
	Thomas Ross..... do	<i>Casual</i> Refunds made to Patentees..... Postages for Marriage Licenses.....	209	00 92 79			301	79
		EXPENSES COLLECTING SPECIAL FUNDS.						
		<i>Municipal Loan Fund—Upper and Lower Canada.</i>						
	L. F. Dufresne..... do	Twelve months salary, keeping Municipal Loan Fund Books..... Arrears on increase of salary, under the Civil Service Act.....	1,260	00 50 00				
	J. J. Kingsmill.....	Abstract of Report, Wellington County Council.....	10	00			1,420	00
		<i>Law Society.</i>						
	Patterson & Harrison..... County Attorneys.....	Professional services..... Examining the accounts of the Deputy Clerks of the Crown and Pleas.....	39	00 260 00			299	00
		<i>Upper Canada Building Fund.</i>						
	Postmaster General..... Thos. Ross.....	Postages on Marriage Licenses..... For printing, &c.....	800	00 339 49				
		<i>Municipalities Fund—Canada West.</i>						
	Crown Lands..... Various Persons.....	Commission on Collection..... Refunds on lands.....	35,553	45 121 40			1,139	49

do	Sums allowed for issuing licenses.....	14	00				35,688	85
	<i>Municipalities Fund—Canada East</i>							
Crown Lands..... Various Persons.....	Commission on Collections..... Refunds on lands.....	4,986	56 111 34				5,097	90
	<i>U. C. Grammar School Fund.</i>							
Crown Lands	Commission on Collections.....						2,527	11
	<i>L. C. Superior Education Fund.</i>							
J. B. Varin..... do	Salary as Agent..... Commission on collections.....	1,800	00 95 67					
do	Allowance for office rent.....	48	00					
Louis Panet..... do	Commission on Collections..... Disbursements.....	899	15 98 75					
Louis Guillet, Junr..... do	Commission on Collections..... Disbursements.....	8	31 1 05					
Guillet & Lottinville..... do	Commission on Collections..... Disbursements.....	54	23 29 17					
Casault, Langlois & Angers.....	Law Costs.....	348	00				3,382	38
	<i>Common School Fund.</i>							
Crown Lands..... Sundries..... do	Commission on Collections..... Refunds on lands..... Issuing licenses.....	11,515	91 443 67 9 00				41,968	58
	Total expenditure in 1862.....						91,523	31
							11,395,923	56

JOHN LANGTON,
Auditor.

AUDIT OFFICE,
Quebec, February, 1863.

No. 13.

STATEMENT of the Law Fees collected by the several COUNTY ATTORNEYS in UPPER CANADA, under Consolidated Statutes, U. C., Cap. 20 (Acts 8 Vict., Cap. 13, and 13 and 14 Vict., Cap. 53), for the year ended 31st December 1862. together with the Salaries paid therefrom for the year 1862, and the Surplus Fees deposited during the same period.

COUNTIES.	Total Gross Fees.		RECEIPTS.				EXPENDITURE.			
	\$	cts.	Total Net Fees.		Total Warrants.		Paid Salaries.		Surplus Fees Deposited.	
			\$	cts.	\$	cts.	\$	cts.	\$	cts.
Brant	1,305	67	1,111	45	1,688	55	2,800	00		
Carleton	2,408	47	2,156	64	1,243	36	3,400	00		
Elgin	790	10	639	50	2,160	50	2,800	00		
Essex	568	89	377	38	1,622	62	2,000	00		
Frontenac, Lennox and Addington	3,391	63	3,024	16	775	84	3,800	00		
Grey	846	17	750	15	2,049	85	2,800	00		
Haldimand	612	07	442	09	1,567	91	2,000	00		
Hallowell	668	56	503	53	1,496	17	2,000	00		
Hastings	2,125	02	1,816	85	983	15	2,800	00		
Huron and Bruce	2,191	10	1,859	81	710	19	2,600	00		
Kent	759	11	599	79	1,800	25	2,400	00		
Lambton	906	06	715	27	1,281	73	2,000	00		
Lanark and Renfrew	2,105	71	1,780	33	619	07	2,400	00		
Leeds and Grenville	1,257	58	1,082	23	317	72	*1,400	00		
Lincoln	1,387	32	1,177	46	1,292	54	2,400	00		
Middlesex	1,545	84	1,303	36	2,406	64	3,800	00		
Norfolk	1,076	39	837	43	1,142	57	2,000	00		
Northumberland and Durham	3,471	80	3,087	53	1,712	42	4,800	00		
Ontario	2,010	11	1,796	88	1,003	12	2,800	00		
Oxford	1,203	22	1,014	41	1,755	59	2,800	00		
Perth	1,159	60	971	38	1,298	62	2,200	00		
Peterboro' and Victoria	2,156	02	1,842	02	557	98	2,400	00		
Carried over	34,046	44	28,910	61	29,489	39	58,400	00		

No. 13—(Continued.)

COUNTIES.	RECEIPTS.			EXPENDITURE.		
	Total Gross Fees.	Total Net Fees.	Total Warrants.	Paid Salaries.		Surplus Fees Deposited.
				\$	cts.	
<i>Brought forward</i>				\$	cts.	
Prescott and Russell	\$ 31,046	\$ 28,910	\$ 29,189	\$ 58,400	00	00
Prince Edward	557 93	337 96	1,662 04	2,000 00	00	00
Simcoe	808 56	684 67	1,315 33	2,000 00	00	00
Stormont, Dundas and Glengarry	2,001 51	1,740 79	1,039 21	2,800 00	00	00
Waterloo	3,173 84	2,815 65	1,89 90	2,800 00	00	205 55
Welland	1,169 57	953 61	1,846 39	2,800 00	00	00
Wentworth	797 16	650 82	1,349 18	2,000 00	00	00
York and Peel	2,455 98	2,139 79	1,680 21	2,800 00	00	00
	1,738 11	1,537 34	2,262 66	2,800 00	00	00
	4,794 21	4,427 60	3,172 40	7,900 00	00	00
Total	\$ 51,633 31	\$ 44,198 84	\$ 43,006 71	\$ 87,000 00		\$ 205 55
RECAPITULATION.						
Total amount Net Fees.....	\$ 44,198 84		Total amount of Salaries.....	\$ 87,000 00		
Do Warrants	43,006 71		Surplus Fees paid in...	205 55		
Total.....	\$ 87,205 55		Total.....	\$ 87,205 55		

*The Judge has only received his Salary for one-half year, as the County Attorney has not yet rendered his half-yearly December Returns.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February y, 1863.

WM. DICKINSON.

No. 14.

STATEMENT of the amount of Fees received by certain Officers connected with the Administration of Justice in Lower Canada, and of the Payments made to the same during the year 1862, under Acts 13 and 14 Vic., Cap. 37, 16 Vic., Cap. 19, and 20 Vic., Cap. 44.

NAMES.	OFFICE.	Fees received during the year ended 31st Dec., 1862.		Payments for Salaries, &c., for 31st Dec., 1862.		Deficit of Fees over Payments.		Excess of Fees over Payments.	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.
OFFICE.									
SHERIFFS.									
W. S. Sewell.....	District of Quebec.....	3,619	79	4,400	00	750	21		
A. M. Delisle.....	do Montreal.....	3,394	39	6,007	07	2,612	63		
J. G. Ogden.....	do Three Rivers.....	1,375	04	2,500	00	1,121	96		
G. F. Bowen.....	do St. Francis.....	282	59	1,600	00	1,317	41		
L. M. Contlee.....	do Ottawa.....	178	22	1,000	00	821	78		
M. Sheppard.....	do Bonaventure.....			500	00	450	00		
P. Vihart.....	do Caspé.....			500	00	491	50		
O. Martineau.....	do Kamouraska.....	246	73	1,000	00	753	27		
<i>Prothonotaries and Clerks of Circuit Courts.</i>									
Fiset & Burroughs.....	District of Quebec.....	21,062	84	25,041	19	3,978	35		
Monk, Coffin & Papineau.....	do Montreal.....	21,541	77	33,921	60	12,379	83		
E. Barnard.....	do Three Rivers.....	4,533	72	5,173	58	634	86		
<i>Clerks of the Crown.</i>									
P. A. Doucet.....	District of Quebec.....	73	53	986	79	913	06		
E. Carter.....	do Montreal.....	48	30	1,927	31	1,879	01		
E. Barnard.....	do Three Rivers.....	3	20	220	00	216	80		
<i>Clerks of the Peace.</i>									
P. A. Doucet.....	District of Quebec.....	1,226	71	5,270	49	4,043	78		
Carter & Brehaut.....	do Montreal.....	2,800	52	5,484	09	2,677	57		
L. U. A. Gonest.....	do Three Rivers.....	323	11	1,970	68	1,647	57		
		60,613	16	97,502	80	36,889	64		
		<i>Carried over</i>							

NAMES.	OFFICE.	Fees received during the year ended 31st Dec., 1862.		Payments for Salaries, &c., for the year ended 31st Dec., 1862.		Deficit of Fees over Payments.		Excess of Fees over Payments.	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.
<i>Brought forward.</i>									
<i>Prothonotaries, Clerks of Circuit Courts and Crown and Peace</i>									
Short & Morris	District of St. Francis	2,032	71	3,997	40	1,964	69		
Henry Driscoll	do Ottawa	1,571	04	2,177	32	606	28		
Chalou & Dery	do Kamouraska	1,937	13	2,300	00	362	87		
L. G. Harper	do Gaspé and Percé	162	55	700	00	537	45		
John Wilkie	do Gaspé and Carlisle	283	30	1,008	90	745	54		
L. W. Marchand	Clerk of the Court of Appeals	3,334	03	4,301	24	1,057	21		
John Lovell	To assist in the publication of the Lower Canada Jurist			500	00	500	00		
S. Lelievre	Towards compiling and publishing the decisions of the Tribunals in Lower Canada			2,231	94	2,231	94		
	Total	\$69,913	98	114,809	60	44,895	62		

Fees received by Sheriffs, Prothonotaries, and Clerks of the Circuit Courts of the New Districts, to form a Separate Fund, as directed by the 96th Section of the Act 20 Vic, Cap. 44.

NAMES.	OFFICE.	Fees received during the year ended 31st Dec., 1862.		Payments for Salaries, &c., for the year ended 31st Dec., 1862.		Deficit of Fees over Payments.		Excess of Fees over Payments.	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.
<i>Sheriffs.</i>									
G. Raby	Sheriff of Terrebonne			130	00	130	00		
B. H. Leprohon	do Joliette			120	00	120	00		
P. R. Chevallier	do Richelieu			70	00	70	00		
P. H. Cimon	do Saguenay			130	00	130	00		
O. Bossé	do Chicoutimi			70	00	70	00		
S. J. Chalifour	do Rimouski	3	33	120	00	116	67		
J. D. Lepine	do Montmagny	7	80	70	00	62	20		
T. J. Taschereau	do Beauce			130	00	130	00		
A. Quesnel	do Arthabaska			120	00	120	00		
David Browne	do Bedford			130	00	130	00		
O. Desilets	do St. Hyacinthe			130	00	130	00		
J. F. Des Rivières	do Iberville			130	00	130	00		
L. Hainault	do Beauharnois			130	00	130	00		

NAMES.	OFFICE.	Fees received during the year ended 31st Dec., 1862.		Payments for Salaries, &c., for the year ended 31st Dec., 1862.		Deficit of Fees over Payments.		Excess of Fees over Payments.	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.
<i>Prothonotaries.</i>									
F. W. Marchand	Prothonotary of Iberville	10	82	97	49	86	67		
A. Bender	do Montmagny	31	18	90	00	58	82		
J. R. Berthelot	do Terrebonne			97	49	97	49		
F. S. Hall	do Bedford	15	15	90	00	74	85		
L. Beaudry	do Beauharnois			97	49	97	49		
L. G. De Lorimier	do St. Hyacinthe	76	50	52	49			24	01
L. S. Groulx	do Joliette	40	45	90	00	49	55		
Z. Vézina	do Renne	83	45	52	49			30	96
A. U. Gouin	do Richelieu	54	10	90	00	35	90		
F. W. Derome	do Chicoutimi	16	47	52	49	36	02		
Rufus Wadleigh	do Arthabaska			97	49	97	49		
C. Garnaud	do Chicoutimi			91	13	91	13		
C. DuBerger	do Saguenay			52	49	52	49		
<i>Clerks of Circuit Courts.</i>									
L. J. Bourret	Clerk of Circuit Court, Three Rivers	23	45					23	45
	Total	\$362	70	2481	05	2146	77	78	42

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 15.

STATEMENT of Tonnage Duties collected during the Season of Navigation of the year 1862, at Quebec and Montreal, under Act 6 William IV, Cap. 35, continued by Act 22 Vic., Cap. 28, to provide for the Medical Treatment of Sick Mariners.

QUEBEC.

By Amount of Tonnage Duties collected at Quebec, during the season of 1862	\$	9,884	91
By Balance to debit of Consolidated Fund.....		9,402	27
Total.....	\$	19,287	18
To Amount paid for Expenses of Marine and Emigrant Hospital for 1862. (<i>Vide</i> Statement No. 12.).....	\$	19,287	18

MONTREAL.

By Amount of Tonnage Duties collected at Montreal, during the season of 1862.....\$1,893 65

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTEMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 17.

STATEMENT of Tonnage Duty Collected at the Port of Quebec, during the year 1862, under Act 14 and 15 Vic., Cap. 25, amended and continued by Act 20 Vic., Cap. 124, and appropriated towards the Expenses of the Quebec River Police.

	\$	cts.
By amount of Tonnage Duties collected at Quebec, during the season of 1862.....	10,646	72
To pay Contingencies of the Force for the year 1862. (Vide Statement No. 12.).....	11,748	05
Balance to debit of Consolidated Fund.....	1,102	33

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 18.

STATEMENT of Fees, &c., collected through the Supervisor of Cullers' Office at Quebec, in the year 1862.

		\$	cts.	\$	cts.
Amount received for Measuring, Culling, and Counting Off, the undermentioned Lumber, viz :—					
<i>Measured Off.</i>					
Square—White Pine, Basswood, and Butternut.....	540,908 Tons...	24,791	64		
Square—Red Pine, Oak, Elm, Ash, Tamarac, Birch, Maple, Spruce, Walnut, Cherry, Hickory, Whitewood, Buttonwood, Beech and Hemlock.....	235,721 Tons...	14,732	57		
Wany—White Pine, Walnut, Whitewood, Spruce, Maple, Hickory, Cherry, and Butternut.....	20,559 Tons...	1,439	18		
White Pine Masts, and Red Pine and Spruce Spars.....	2,131 pieces..	1,166	56	42,129	95
<i>Culled.</i>					
White Pine, Basswood and Butternut	239 Tons...	21	42		
Red Pine, Oak, Elm, Ash, Birch, Maple and Whitewood	7,784 Tons...	924	43		
Oars.....	6,921 pieces.....	62	29		
Deals—Pine and Spruce.....	2,397,421 std	13,585	39		
Plank— do	190,835 pieces	763	35		
Boards—Oak and Whitewood.....	4,997 pieces.....	20	00		
Lathwood	5,224 cords	1,741	50		
Staves—Standard.....	1453.2.1.10 M.....	4,214	38		
do —West India.....	2386.0.3.15 “	3,022	38		
do —Barrel	20.8.2.11 “	18	78	24,373	92
<i>Counted Off.</i>					
Oars	71,092 pieces	165	88		
Deals—Pine and Spruce.....	748,917 std.....	573	74		
Plank— do	36,413 pieces	121	39	1,161	61
Add for fractions				4	01
Total accrued during the year.....				67,668	89
Deduct—Balance outstanding, 31st December, 1862		2,280	39		
Less— do on account of previous years.....		1,848	66	431	73
Collected on account of the year 1862.....				67,237	16
do do previous years.....		4,191	33		
Received from Deputy Supervisor, Montreal.....		2,418	51		
do for Caleche hire.....		30	00		
do for Duplicate Specifications		10	88		
do on account of Specifications and Caleche hire, in connection with Surveys.....		52	43		
				6,703	15
Total receipts during the year 1862				73,940	31

JOHN LANGTON,
Auditor.

AUDIT OFFICE,
Quebec, February, 1863.

No. 19.

STATEMENT of Duties and Fees collected during the year 1862, forming the
 "Steamboat Inspection Fund," established by Act 20 Vic., Cap. 34.

			\$	cts.
Amount of Duties, &c., received by the Collector of Montreal.....			1,619	90
do do do	do	Quebec.....	1,186	10
do do do	do	Three Rivers.....	33	80
do do do	do	Bytown.....	108	00
do do do	do	Belleville.....	37	50
do do do	do	Burwell.....	43	90
do do do	do	Collingwood.....	53	00
do do do	do	Chatham.....	22	60
do do do	do	Cobourg.....	24	90
do do do	do	Cornwall.....	9	90
do do do	do	Colborne.....	21	60
do do do	do	Chippewa.....	6	10
do do do	do	Dunnville.....	22	90
do do do	do	Dundas.....	12	50
do do do	do	Dalhousie.....	44	50
do do do	do	Hamilton.....	61	25
do do do	do	Hope.....	128	20
do do do	do	Kingston.....	1,226	10
do do do	do	Owen Sound.....	58	30
do do do	do	Prescott.....	15	10
do do do	do	Pictou.....	29	10
do do do	do	Sarnia.....	203	70
do do do	do	Saugeen.....	12	70
do do do	do	Toronto.....	309	30
do do do	do	Wallaceburg.....	29	30
do do do	do	Windsor.....	334	20
Total.....			\$5,714	45

STATEMENT of Fees collected during the year 1862, forming the "Railroad
 Inspection Fund," Established by Act 20 Vic., Cap. 12.

			\$	cts.
Amount of Fees received from the Champlain & St. Lawrence Railroad Company.....			1,620	00
do do do	do	Brockville & Ottawa Railroad Company.....	614	49
do do do	do	Ottawa & Prescott Railroad Company.....	515	16
do do do	do	London & Port Stanley Railroad Company.....	480	00
do do do	do	Stanstead & Shefford Railroad Company.....	242	50
do do do	do	Port Hope & Beaverton Railroad Company.....	860	00
do do do	do	Milbrook & Peterboro' Railroad Company.....	219	37
Total.....			\$4,551	52

WILLIAM DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
 Quebec, February, 1863.

No. 20.

STATEMENT of Revenue derived from Fisheries, under Act 20 Vic., Cap. 21.

CANADA EAST.		\$	cts.	\$	cts.
P. Fortin	Rents, Licenses, Fines, &c.....	1,118	00		
J. Halliday.....	do do	1,000	00		
H. Seymour.....	do do	143	00		
H. Simard	do do	157	00		
A. Donnistoun.....	do do	30	00		
W. A. Adamson.....	do do	200	00		
A. Comeau.....	do do	10	00		
S. Bruce.....	do do	40	00		
R. Nettle.....	do do	9	00		
A. Blair.....	do do	19	00		
J. Clarke.....	do do	60	00		
D. Edrice.....	do do	380	00		
Sundries.....	do do	1,975	25	5,141	25
CANADA WEST.					
J. McCuaig	Rents, Licenses, Fines, &c.....	1,523	14		
W. Gibbard.....	do do	1,972	72		
John Waters.....	do do	150	00		
J. Wellbank.....	do do	37	50	3,683	36
Total Receipts.....				8,824	61
Balance charged to Consolidated Fund.....				16,391	15
Amount of Expenditure. (<i>Vide</i> Statement 12)				\$25,215	76

JOHN LANGTON,
*Auditor.*AUDIT OFFICE,
Quebec, February, 1863.

CONSOLIDATED MUNICIPAL LOAN FUND—UPPER CANADA.

STATEMENT of Arrears of Interest at 8 per cent., including the last six months, ended 31st December, 1862. Also, the interest accrued on said Arrears and Contingent Expenses to same date, due by the undermentioned Municipalities on their various Loans.

MUNICIPALITIES.	Loan.		Arrears of Interest at 8 per cent., to 31st December, 1862.		Interest accrued on Arrears and Contingent Expenses, to 31st Dec., 1862.		Total.	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Port Hope.....		00		87		23		10
Hope.....	\$60,000	00	300,662	26	85,956	72	356,618	98
Niagara.....	60,000	00	25,680	57	6,308	41	31,988	98
Niagara.....	280,000	00	150,359	82	29,072	11	179,431	93
Cobourg.....	500,000	00	295,818	27	69,876	58	369,694	85
Chippawa.....	26,000	00	9,183	19	1,683	02	10,866	21
Grey.....	16,000	00						
Barrie.....	40,000	00	3,846	87	1,738	23	10,585	10
Brantford.....	50,000	00			70	33		33
Brantford.....	500,000	00	191,210	30	36,576	40	227,786	70
Wainfleet.....	20,000	00	1,859	39	139	80	1,999	19
Canboro'.....	8,000	00	320	00	16	32	336	32
Huron and Bruce.....	308,000	00	89,039	78	26,532	25	115,572	03
Moulton and Sherbrooke.....	288,000	00	754	91	8	22	765	13
Paris.....	40,000	00	3,200	00	15	97	815	97
Oxford.....	20,000	00	800	00				
Ottawa.....	200,000	00	111,255	41	24,142	84	135,398	25
Prescott.....	100,000	00	59,871	62	14,002	03	73,873	65
Lincoln.....	48,000	00	3,840	00	182	55	4,022	55
Lambton.....	16,000	00	640	00	25	42	665	42
Middleton.....	5,000	00	304	37	389	82	694	19
St. Catharines.....	190,000	00	94,135	47	16,780	45	110,915	92

Woodstock.....	100,000	00	49,199	19	9,232	88	58,432	07
Stanley.....	10,000	00	800	00	44	87	844	87
Woodhouse.....	80,000	00	40,475	10	7,730	70	48,205	80
Norwich.....	200,000	00	103,038	00	19,974	90	123,012	90
Gerrard.....	12,000	00			16	79	16	79
Belleville.....	20,000	00	1,600	00	27	41	1,627	41
Northumberland and Durham.....	460,000	00	38,196	02	10,088	18	48,284	20
Ops.....	80,000	00	39,994	09	8,019	90	48,013	99
Elgin.....	80,000	00			40	46	40	46
London.....	\$75,400	00	167,205	28	26,879	58	194,184	86
Windham.....	100,000	00	51,108	10	9,865	87	60,973	97
Simcoe.....	100,000	00	52,737	50	10,359	57	63,097	07
Lanark and Renfrew.....	800,000	00	320,229	95	57,033	73	377,263	68
Brockville.....	400,000	00	188,480	18	35,870	30	224,350	48
Elizabethtown.....	154,000	00	58,380	83	8,706	19	67,087	02
Stratford.....	100,000	00	55,200	70	12,538	96	67,739	66
Goderich.....	100,000	00	37,548	79	7,535	22	45,084	01
Hastings.....	157,600	00	9,108	00	426	95	9,534	95
Essex.....	32,000	00	1,260	00	59	93	1,319	93
Barrie.....	12,000	00	3,282	23	398	33	3,680	56
Chatham.....	100,000	00	34,132	85	6,400	05	40,532	88
Dundas.....	52,000	00	23,388	30	3,791	53	27,179	83
Guelph.....	80,000	00	19,200	00	1,486	76	20,686	76
Peterboro'.....	100,000	00	32,091	12	4,762	88	36,854	00
Deduct amount redeemed by Townships of Moulton and Sherbrooke.....	\$7,300,00	00	2,673,468	44	555,023	42	3,228,491	86
do do Township of Middleton.....	5,200	00						
Total Debentures outstanding 31st Dec., 1862.....	\$7,294,800	00						

A STATEMENT shewing the Receipts and Payments, on account of Interest, on the Consolidated Municipal Loan Debenture Upper Canada, issued under authority of Act 16 Vic., Cap. 22, as amended by Act 22 Vic., Cap. 15, up to the 31st December, 1862.

PAYMENTS.	Amount.		RECEIPTS.	Amount.		Total Amount.
	\$	cts.		\$	cts.	
To balance as per Public Accounts. Statement No 21, up to 31st Dec. 1861	1,786,270	47	By amount received from the Treasurers of the several Municipalities hereunder enumerated, on account of Interest accrued, on Consolidated Municipal Loan Fund Debentures; deducting 2 per cent, as stipulated by the above Acts, to form a Surplus Fund, viz:—			
To 1 year's interest, to 31st December, 1862, at 6 per cent premium, on £7,294,800. Amount of Debentures issued on this account.....	437,688	00	Town of Brockville, on account of Interest due to 31st Decr, 1862, on \$400,000	7,739	30	
			do Brantford, on account of Interest due to do	6,922	28	
			do Chatham, do do	3,000	93	
			do Cornwall, Interest in full to do	720	00	
			do Peterborough, on account of Interest due to do	1	05	
			do Port Hope, do do	1,200	00	
			Village of Chippawh, do do	700	53	
			County of Essex, do do	32,000	00	
			do Elgin, Interest in full to do	4,800	00	
			do Grey, do do	960	00	
			do Hastings, on account of Interest due to do	2,625	00	
			do Huron and Bruce, Interest in full to do	308,000	00	
			do Lincoln, on account of Interest due to do	18,430	00	
			do Lanark & Renfrew, do do	2,880	00	
			do Lambton, on account of Interest due to do	7,260	24	
			do Northumberland and Durham, do do	16,000	00	
			do Oxford, on account of Interest due to do	460,000	58	
			Perth, do do	288,00	00	
			Township of Brantford, do do	15,160	34	
			do Bertie, do do	4,769	26	
			do Canborough, do do	1,500	00	
			do Moulton and Sherbrooke, Interest in full to do	480	00	
			do do do Interest in advance, do	423	00	
			do do do Interest due to 31st December, 1862,	17	91	
			do Ops, on account of Interest due to 31st December, 1862,	308	23	

Township of Wainfleet, on account of Interest due to 31st Decr., 1852, \$48,000	825	00	92,589	65
By Balance carried down.....			2,131,368	83
Total.....			\$2,223,958	47

To Balance brought down \$2,131,368 82

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1862.

WM. DICKINSON,
Acting Deputy Inspector General.

No. 23.

A STATEMENT of the Consolidated Municipal Loan Sinking Fund, Upper Canada, constituted under the authority of Act 16 Vic., Cap. 22, as amended by Act 22 Vic., Cap. 15, showing the amount received from the several Municipalities, as also the expenses payable thereon, up to 31st December, 1862.

PAYMENTS.		RECEIPTS.	
Amount.	\$ cts.	Amount.	\$ cts.
To part salary of L. F. Dufresne, for one year, ended 31st December, 1862, for keeping the books connected with the Municipal Loan Account	1,155 00	By balance as per Public Accounts, Statement No. 22, up to 31st Decr. 1861 ...	2,579 76
To this amount, paid J. J. Kingsmill, County Attorney, of the County of Wellington; to cover his account for Abstracts from Report, and copy of proceedings of the Council of the said County, in reference to their indebtedness to the Municipal Loan Fund	10 00	By amount received from the Treasurers of the several Municipalities, hereunder enumerated, on account of Interest, at 2 per cent. on Municipal Loan Debentures, applicable to the purposes stated in the Acts above referred to, viz. —	2,307 42
To balance carried down	481,361 77	Town of Brockville, on account of Interest due to 31st Dec., 1862, on \$500,000	1,000 30
		do Brantford, do do do	240 00
		do Chatham, do do do	..... 35
		do Cornwall, Interest in full to do	100,000
		do Peterborough, on account of Interest due do	860,000
		do Port Hope, do do do	26,000
		Village of Chippawa, do do do	320 00
		County of Essex, do do do	50,000
		do Elgin, Interest in full on do	320 00
		do Grey, do do do	16,000
		do Hastings, on account of Interest due do	875 00
		do Huron and Bruce, Interest in full to do	6,160 00
		do Lincoln, on account of Interest due do	960 00
		do Lanark and Renfrew, do do do	2,420 08
		do Lambton, do do do	160 00
		do Northumberland and Durham, do do do	3,258 86
		do Oxford, do do do	200 00
		do Perth, do do do	288,000
		Township of Brantford, do do do	5,186 78
		do Bertie, do do do	1,589 74
		do Canborough, do do do	500 00
		do Moulton and Sherbrooke, Interest in full to do	8,000
		do do do	161 01
		do do do	5 96
		do do do	16,800
		do do do	16,800
		Total	451,267 22

PAYMENTS.		RECEIPTS.	
Amount.	\$ cts.	Amount.	\$ cts.
Total	\$182,526 77	Township of Ops, on account of Interest due 31st Décembre, 1862,	102 74
		do Wainfleet, do do do	275 00
		For amount of Interest at 6 per cent, on arrears of Interest at 8 per cent, and for contingencies reimbursed by County of Lincoln	149 10
		For do do Township of Brantford	113 95
		Total	263 05
		By Balance brought down	\$181,361 77

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1862.

CONSOLIDATED MUNICIPAL LOAN FUND—LOWER CANADA.

STATEMENT of Arrears of Interest at 8 per cent., including the last six months, ended 31st December, 1862. Also, the interest accrued on said Arrears and Contingent Expenses to same date, due by the undermentioned Municipalities on their various Loans.

MUNICIPALITIES.	Loans.		Arrears of Interest at 8 per cent, to 31st December, 1862.		Interest accrued on Arrears and Contingent Expenses, to 31st Dec., 1862.		Total.	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Stanstead	71,000	00	21,880	18	2,445	95	24,326	13
Shofford	215,000	00	74,307	95	9,941	10	84,249	05
Terrebonne	94,000	00	58,280	00	12,907	08	71,187	08
Ottawa, (Division No. 2).....	131,600	00	81,622	82	18,038	69	99,661	51
Magogantic, (Division No. 1)	5,840	00	3,494	40	742	65	4,237	05
Montreal	800,000	00	76,000	00	15,965	60	91,965	60
Acton	24,000	00	12,403	70	2,288	70	14,692	40
St. Hyacinthe	16,000	00	6,487	06	1,436	82	7,923	88
Sherbrooke	80,000	00	13,998	41	2,179	42	16,177	83
Varencs	2,000	00	200	81	53	77	254	58
Huntingdon	7,000	00	3,640	00	698	02	4,338	02
Roxton	30,000	00	15,195	58	2,749	65	17,945	23
Langwick	10,000	00	5,045	48	909	54	5,955	02
St. John	20,000	00	9,419	00	1,506	21	9,925	21
La Prairie	4,000	00	980	40	108	53	1,088	93
Tring	20,000	00	8,634	80	1,298	71	9,933	51
Ste. Marie de Monnoir	4,000	00	1,806	97	259	93	1,866	90
St. Romauld de Farnham	30,000	00	12,604	93	1,870	39	14,475	32
Shofford	57,500	00	24,159	45	3,885	13	28,044	58
Three Rivers	220,000	00	67,517	84	7,221	41	74,739	25
St. Romuald d'Etchemin	20,000	00	8,014	88	1,175	00	9,189	88
Granby	30,000	00	12,203	83	1,762	11	13,965	94
William Henry	20,000	00	7,203	01	1,066	84	8,269	85
Ascot and Westbury	8,000	00	3,254	35	557	07	3,811	42
St. Jean, Isle d'Orleans.....	8,000	00	3,143	02	420	73	3,563	75

Somerset (North).....	16,900	00	6,079	10	775	75	6,854	85
St. Germain de Rimouski.....	50,000	00	18,526	00	2,311	98	20,837	98
St. Michel de Bellechasse.....	24,000	00	8,563	70	1,031	02	9,594	72
Longueuil.....	12,000	00	4,187	20	480	79	4,667	99
Chambly Basin	10,500	00	3,620	04	420	71	2,040	75
Quebec	50,000	00	.....	.....	5	15	5	15
St. Fuscbe de Stanfold.....	2,000	00	600	11	68	34	658	45
Bolton	13,000	00	3,704	17	347	11	4,051	28
Stukely (North)	10,000	00	4,799	12	476	30	5,275	42
Stukely (South)	10,000	00	2,999	43	297	65	3,297	08
Fermont	32,000	00	8,684	12	772	77	9,456	89
Terrebonne	10,000	00	1,737	85	94	92	1,832	77
Magog	12,000	00	3,200	87	278	29	3,479	16
Princeville.....	12,000	00	3,121	97	264	46	3,386	43
Ste. Helene de Kamouraska.....	1,200	00	298	77	23	80	322	57
Grantham, Wendover and Simpson.....	9,000	00	2,160	00	163	79	2,323	79
Ste. Cecile de Beauharnois.....	10,000	00	2,533	69	202	06	2,735	75
Inverness	18,000	00	4,320	00	327	58	4,647	58
Ste. Anne de la Pêrade.....	20,000	00	4,661	89	343	26	5,005	15
Grande Baie.....	4,000	00	853	47	55	16	908	63
Bagotville.....	4,200	00	812	84	48	05	860	89
Arthabaskaville.....	3,000	00	580	60	34	43	615	03
Latierrie.....	3,300	00	594	53	30	52	631	05
Chicoutimi.....	5,000	00	644	92	21	69	666	61
Tremblay.....	2,400	00	309	54	10	48	320	02
Grande Riviere.....	1,575	00	199	00	7	25	206	25
	2,270,115	00	617,841	80	100,318	36	718,160	16

CONSOLIDATED MUNICIPAL LOAN FUND—UPPER CANADA.

STATEMENT showing the Arrears due by same Municipalities, on account of the 5 cts. on the \$, imposed under 22 Vic., Cap. 15, up to 31st December, 1862.

MUNICIPALITIES.	Arrears of 5 cts. on the \$, due 1859.		Arrears of 5 cts. on the \$, due 1860.		Arrears of 5 cts. on the \$, due 1861.		Arrears of 5 cts. on the \$, due 1862.		REMARKS.
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
St. Asaph.....	6,414	50	6,505	48	6,505	48			Arrears paid between 1st Jan. & 21st Feb., 1863, to appear in the Public Accounts for 1863.
Sheffield.....	No Roll.		No Roll.		No Roll.				
Terrebonne.....	4,228	65	4,228	65	4,228	65			
Ottawa, (Division No. 2).....	No Roll.		No Roll.		No Roll.				
Megantic, (Division No. 1).....	do		do		do				
Montreal.....	1,060	63	do		do				
Acton.....	do		do		do				
St. Hyacinthe.....	do		do		1,227	67			
Sherbrooke.....	do		do		No Roll.				
Verannes.....	do		do		do				
Huntingdon.....	No Roll.		864	64	864	64			
Roxton.....	864	64	421	84	do				
Langwick.....	431		1,181	00	No Roll.				
St. John.....	do		279	67	No Roll.				
Japrairie.....	550	09	417	67	417	67			
Tring.....	1,407	55	1,731	01	do				
St. Marie de Monnoir.....	75	50	622	24	618	77			
St. Romuald de Earnham.....	1,688	82	No Roll.		do				
Three Rivers.....	do		do		do				
St. Romuald d'Etchemin.....	617	12	do		do				
Granby.....	do		do		do				
William Henry.....	1,302	89	do		do				
Ascot and Westbury.....	No Roll.		do		do				
St. Jean, Isle d'Orléans.....	411	57	403	59	412	19			
Somerset, (North).....	do		do		do				

No Assessors' Rolls.

No Assessors' Rolls.

90,125 60

St. Germain de Rimouski.....	Parish.	No Roll.			No Roll.				
St. Michel de Bellechasse.....	Parish.	do	745	17	do				
Longueuil.....	Village.	No Roll.			do				
Chambly Basin.....	Village.	do			do				
Quebec.....	City.	do			do				
St. Eusebe de Stanfold.....	Parish.	823	53	746	40	do			
Bolton.....	Township.	760	74	817	23	809	40		
Stukely, (North).....	Township.	482	94	499	68	499	98		
Stukely, (South).....	Township.	206	94	268	65	300	00		
Fermeuse.....	Village.	No Roll.		No Roll.		do			
Terrebonne.....	Town.	do		do		do			
Magog.....	Township.	No Roll.		do		do			
Princeville.....	Village.	197	65	197	65	do			
St. Hélène de Kamouraska.....	Parish.	do		260	97	do			
Grandham, Wentover and Simpson.....	Townships.	do		775	41	do			
Sto. Cécile de Beauharnois.....	Parish.	do		do		do			
Inverness.....	Township.	do		do		do			
Sto. Anne de la Pêrade.....	Parish.	1,150	90	1,150	90	1,150	90		
Grande Île.....	do	288	09	288	09	No Roll.			
Bagotville.....	Village.	do		600	09	do			
Arthabaskville.....	Township.	do		do		do			
Lafertière.....	Township.	do		do		do			
Chicoutimi.....	Township.	do		do		do			
Tremblay.....	Township.	do		do		do			
Grande Rivière.....	Township.	do		761	88	do			
		do		do		do			

N. B.—It is impossible in several cases to establish the amount due for the 5 cents in the \$, having no Returns of the amount of Assessable Property from the Municipalities.

RECEIVER GENERAL'S OFFICE,
Quebec, 21st February, 1863.

T. D. HARRINGTON,
Deputy Receiver General.

No. 25.

A STATEMENT showing the Receipts and Payments, on account of Interest on the Consolidated Municipal Loan Debentures, Lower Canada; issued under the authority of Acts 16 Vic. cap. 22, and 18 Vict., cap. 13; as amended by Act 22 Vic., cap. 15; up to the 31st December, 1862.

P A Y M E N T S .	Amount.		R E C E I P T S .	Amount.		Total Amount.
	\$	cts.		\$	cts.	
To Balance as per Public Accounts, Statement No. 25, up to the 31st December, 1861.....	330,018	67	By Amount received from the Treasurers of the several Municipalities hereunder enumerated, on account of Interest on the Consolidated Municipal Loan Fund Debentures; deducting 2 per cent, as stipulated by the above Acts, to form a Surplus Fund, viz:—	3,000	00	
To 1 year's interest, to 31st December, 1862, at 6 per cent per annum, on \$2,270,115 00, amount of Debentures issued on this account.....	136,746	90	City of Quebec, Interest in full to 31st December, 1862, on \$50,000	1,500	00	
			Town of Sherbrooke, on account of Interest duo do	120	00	
			Village of Yarennnes, do do			
			By Balance carried down.....			4,620 00
Total.....	\$ 472,765	57	Total.....			468,145 57

To Balance brought down...\$468,145 57

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 26.

A STATEMENT of the Consolidated Municipal Loan Sinking Fund, Lower Canada, constituted under the Authority of Acts 16 Vict., Cap. 22, and 18 Vict., Cap. 13, as amended by Act 22 Vict., Cap. 15; shewing the amount received from the several Municipalities, as also the expenses payable thereon, up to 31st December, 1862.

4**

PAYMENTS.		RECEIPTS.		Total Amount.	
	Amount.			Amount.	Total Amount.
	\$			\$	\$ cts.
To part salary of L. F. Dufréne, for one year ended 31st December, 1862, for keeping the books connected with the Municipal Loan Account.....	255 00	By Balance as per Public Accounts, statement No. 26, up to 31st December, 1861.....			
To balance carried down.....	97,174 62	By the following sums received from the Treasurers of the several Municipalities, hereunder enumerated, on account of Consolidated Municipal Loan Debentures; applicable to the purposes stated in the Acts above referred to, viz:			95,825 25
		City of Quebec, Interest in full to 31st December, 1862, on \$50,000 00		1,000 00	
		Town of Sherbrooke, on account of Interest, due do 30,000 00		500 00	
		Village of Varennes do do 2,000 00		40 00	
		By amount of Contingencies reimbursed by the City of Quebec.....			
Total	97,429 62	Total			
		By Balance brought down.....			97,429 62
					\$97,174 62

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1862.

No. 27.

STATEMENT of Consolidated Municipal Loan Fund Debentures, Canada East; issued under the authority of Acts 16 Vic., Cap. 22, and 18 Vic., Cap. 13, prior to the 31st December, 1862; the same bearing Interest at 6 per cent. per annum, on account of the several Municipalities hereunder enumerated.

MUNICIPALITY.	Amount.	
	\$	cts.
Amount as per Public Accounts to 31st December, 1861. Statement No. 24.....	2,279,115	00

N.B.—No issue in 1862.

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 28.

STATEMENT of the Revenue derived from Law Fees received in Carada West, in virtue of the Acts of Canada, 9 Vic., Cap. 33; 14 and 15 Vic., Cap. 118; and 20 Vic., Cap. 64, by various officers of the Court of Queen's Bench and Common Pleas, and Court of Chancery, between the 1st January and 31st December, 1862, being applicable to the Interest and Redemption of Debentures issued for the Law Society of Upper Canada, under the authority of the said Acts.

NAME.	EXPENDITURE.		RECEIPTS.		Amount.		Total Amount.	
		\$	cts.		\$	cts.	\$	cts.
Receiver General	To Balance as per Public Accounts, No. 27, up to 31st December, 1861	164,565	02	<i>Court of Queen's Bench and Common Pleas.</i>	1,443	35		
	To Interest vide Statement No. 12	1,524	60	Amount received from the Clerk of the Crown and Pleas of the Court of Queen's Bench, for the County of York				
Fullerton and Harrison	For services on behalf of the Crown in Exchequer, per part of warrant, No. 1410	39	00	Amount received from the Clerk of the Common Pleas of the County of York	1,499	95		
	One half of Amount paid to County Crown Attorneys, for examining quarterly accounts of Deputy Clerks of the Crown, for the Year 1862	200	00	Amount received from the Deputy Clerk of the Court and Pleas, of the Court of Queen's Bench and Common Pleas, for the County of Brant	652	50		
	For interest on Balance at Debit:			do Carleton	174	44		
	1st January, 1862	\$2057	08	do Elgin	322	99		
	1st April, "	2036	75	do Essex	146	58		
	1st July, "	1998	81	do Frontenac, Lennox and Addington	263	41		
	1st October, "	1946	47	do Grey	700	22		
				do Hastings	53	00		
				do Haldimand	547	75		
				do Halton	48	55		
				do Huron and Bruce	42	16		
				do Kent	239	17		
				do Lambton	107	08		
				do Leeds and Grenville	86	10		
				do Lanark and Renfrew	218	90		
				do Lincoln	225	28		
				do Middlesex	359	80		
				do Northumberland and Durham	550	50		
				do Norfolk	514	30		
				do Ontario	99	00		
				do Oxford	212	10		
				do Prince Edward	217	50		
				do Peterborough and Victoria	64	50		
					420	65		
				<i>Carried forward</i>	9,289	78		
					174,427	71		

No. 28.—(Continued.)

NAME.	EXPENDITURE.		RECEIPTS.		Amount.		Total Amount.	
		\$	cts.		\$	cts.	\$	cts.
	<i>Brought over</i>	174,427	71		9,289	78		
				<i>Brought forward</i>	45	15		
				Amount received from the Deputy Clerk of the Crown and Pleas, of the Court of Queen's Bench, for the County of Prescott and Russell	76	80		
				do Forth.....	453	20		
				do Stormont, Dundas and Glengary ..	163	25		
				do Simcoe	92	63		
				do Waterloo.....	111	35		
				do Welland	242	59		
				do Wellington.....			10,474	66
				<i>Court of Chancery.</i>				
				Registrar of the County of York.....	2,870	50		
				Masters and Deputy Registrars for the County of Simcoe	94	46		
				do	163	50		
				do Hastings.....	77	20		
				do Leeds and Grenville.....	429	80		
				do Northumberland and Durham. ...	28	00		
				do Huron and Bruce	60	00		
				do Frontenac, Lennox and Addington.	155	60		
				do Middlesex.....	59	50		
				do Carleton	23	70		
				do Grey	93	60		
				do Lincoln	60	80		
				do Lambton.....	22	80		
				do Perth	706	75		
				do Brant.....	51	00		
				do Norfolk	33	64		
				do Ontario	606	83		
				do Oxford.....			5,837	68
				By Balance carried down			16,312	31
							158,115	37
				Total	174,427	71	174,427	71
31st December, 1862.....	To balance brought down.....	118,115	37					

W. M. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 29.

STATEMENT of monies collected at Montreal, under Acts 12 Vic., Cap. 112, and 13 & 14 Vic., Cap. 94, on account of Law and other Fees, and for Duties on Tavern Licenses issued for the City and County of Montreal, during the year 1862, the same being applicable towards the erection of the Court House, Montreal, and also the payments made therefrom, during the year 1862.

CASH ACCOUNT.

EXPENDITURE.		Interest Account.	Total Amount.	RECEIPTS.		Amount.	Total Amount.
		\$ cts.	\$ cts.			\$ cts.	\$ cts.
To Balance from Statement No. 28, to 31st Dec., 1861.....			105,765 71	12. Vic., Cap. 112.			
To Interest paid on Debentures, during the year 1862, <i>Vide</i> Statement No 12.....			5,736 00	By amount received from John Boston, Sheriff, Montreal, during 1862.....		1,109 53	
To amount of Expenditure, <i>Vide</i> do.....			5,141 31	By amount received from Messrs. Monk, Coffin & Papi- neau, Prothonotaries, at Montreal.....		10,645 70	
To Interest on Balance at Debit, 1st Jan. 1862... do		1,322 07		14 Vic., Cap. 94.....		2,950 05	
do do 1st April, do		1,315 51		By amount received from Revenue Inspectors, Montreal, for duty on Tavern Licenses, in the City and County of Montreal, during 1862.....		8,915 40	23,620 68
do do 1st July, do		1,203 13		By this amount erroneously charged in 1856.....			1,034 07
do do 1st Oct., do		1,182 78	5,023 49	By Balance carried down.....			97,011 76
				Total.....			121,666 51
			121,666 51				
To Balance brought down.....			97,011 76				

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 30.

STATEMENT of Monies arising from Law and other Fees, collected in the District of Kamouraska, under Act 12 Vic., Cap. 112, during the year 1862, and applicable towards the erection of a Gaol and Court House at that place.

EXPENDITURE.	Amount.		RECEIPTS.	Amount.	
	\$	cts.		\$	cts.
To Amount of Interest paid during 1862. <i>Vide</i> Statement No. 12.....	855	58	By Balance from Statement No. 29, of last year.....	516	82
To do erroneously credited this account in 1856.....	146	70	By Amount received from Messrs. Chalou & Dery, Joint Prothonotaries, during 1862	1,001	50
To do of expenditure in 1861. <i>Vide</i> Statement No. 12.....\$890 81			By do from H. Garon, Registrar	331	41
do do in 1862..... 178 78	1,069	50	By Balance.....	172	14
Total.....\$	2,071	87	Total.....\$	2,071	87

W. M. DICKINSON,

Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,

Quebec, February, 1863.

No 31.

STATEMENT of Monies arising from Law and other Fees collected in the District of Ottawa, and the payments made therefrom towards the erection of a Court House and Gaol at Aylmer, during the year 1862, under Acts 12 Vict., cap. 112, and 14 and 15 Vic., cap. 63.

CASH ACCOUNT.

EXPENDITURE.	Amount.		RECEIPTS.		Amount.	
	\$	cts.	\$	cts.	\$	cts.
To balance from Statement No. 30, Debenture account.....	426	21				
To amount of interest paid during 1862, (Vide Statement No. 12)	2261	10			898	59
					137	40
To balance.....	418	00				
					547	39
					338	60
					38	53
					1,144	80
Total.....	3105	31			2,069	32
					3,105	21

Wm. DICKINSON,
Acting Deputy Inspector General.

No. 32.

STATEMENT of the Receipts and Expenditure, on account of the Upper Canada Building Fund; established by Act 20 Vic., Cap. 8.

PAYMENTS.		RECEIPTS.		Total Amount.	
Amount.	cts.	Amount.	cts.	\$	cts.
To interest paid on Debentures, issued on the credit of the Lunatic Asylum Tax, <i>Vide</i> Statement No. 12	5,676	By balance as per Statement No. 31, Public Accounts, 1861	337,065	24	
To amount of Expenditure, on account of faols, do	28,820	By interest on investments to 31st December, 1861, due by City of Hamilton	2,100	00	
To expenses of Printing on account of the Marriage License Fund, &c., do	1,139	By interest on investments to 31st December, 1862	300	00	339,165 21
To amount of Debentures issued under Acts 13 and 14 Vic., Caps. 2 and 68, redeemed	2,000	By do do due by City of Hamilton	600	00	
To balance carried down	346,793	By gross amount received on account of Marriage Licenses	4,239	66	900 00
		By interest on balances due 1st January, 1862	4,253	54	27,439 40
		By do do 1st April, do	4,262	27	
		By do do 1st July, do	4,171	52	
		By do do 1st October, do			16,926 89
		Total			381,430 13
		By balance brought down			346,793 68

W. M. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 33.

SEIGNIORIAL FUND IN ACCOUNT WITH THE PROVINCE OF CANADA.

1862.		1862.		Cr.				
Dn.		Cr.						
December 31	To paid Bank of Upper Canada to meet Commissioners' Cheques	213,598	43	January 1.	By Balance from last year	614,981	41	
do	To do S. Lelièvre, to meet Commissioners expenses	24,000	00	December 31.	By Interest	26,429	91	
do	To do do to pay Desbarats & Derbishire, for printing Schedules	4,500	00					
do	To do Law Costs as per Statement No. 12	6,328	20					
do	To do Seigniors do	131,522	50					
do	To Balance	261,562	10					
		641,411	32			\$	641,411	32

December 31st, 1862.—By Balance brought down.....\$ 261,562 10

No. 33—(Continued.)

SEIGNIORIAL TENURE COMMISSION, in Account with the PROVINCIAL GOVERNMENT,
to the 6th November 1862.

Dr.	\$ cts.	Cr.	\$ cts.
To Balance on hand, January 1, 1862	1,689 49	By Salaries of Commissioners.....	6,200 00
To Warrants.....	24,000 00	do Secretary and Clerks.....	2,079 10
To do to pay Desbarats and Derbshire for printing Schedules	4,500 00	do Surveyor's Office.....	1,670 05
		By paid R. Lelievre 63 days copying, at \$5 per diem.....	315 00
		By Travelling expenses.....	440 00
		By Office Contingencies.....	435 51
		By Rent and Taxes.....	86 00
		By Fuel and Light.....	53 30
		By Stationery, Postage, Telegraphs, &c.....	105 54
		By paid Desbarats & Derbshire for printing Cadastres	4,500 00
		By preparing Schedules.....	744 00
		By publishing Notices.....	81 60
		By Montreal Branch.....	12,900 00
		By Balance transferred to Montreal Commissionr.....	538 61
Total.....	30,149 49	Total.....	30,149 49

MONTREAL BRANCH—In Account with the Provincial Government, for the year ending December 31, 1862.

Dr.	\$ cts.	Cr.	\$ cts.
To Balance on hand, January 1, 1862	806 28	By Salaries of Commissioners.....	7,900 00
Receipts from Quebec	12,900 00	do do Clerks, &c	2,862 62
Balance transferred from Quebec.....	538 64	do do of Surveyor and Contingencies ..	275 00
		By Travelling expenses	524 50
		By Rent and Taxes.....	283 00
		By Office Contingencies.....	526 53
		By Fuel and Light.....	193 15
		By Stationery, Printing, &c.....	127 09
		By Postages and Telegraphs	28 95
		By publishing Notices	534 50
		By preparing Schedules.....	340 35
		By Balance on hand, December 31, 1862.....	289 18
Total	14,244 92	Total	14,244 92

NOTE.—Of this sum, \$522.01 was expended at Quebec, since the Quebec Branch was closed, 6th November, 1862

JOHN LANGTON,
Auditor.

AUDIT OFFICE,
Quebec, March, 1863.

No. 34.

STATEMENT of the Municipalities Fund, Canada West, 18 Vic., Cap. 2 and 19 Vic., Cap. 16, for the year 1862.

PAYMENTS.	AMOUNT.	RECEIPTS.	AMOUNT.
To Expenses of Collection. <i>Vide</i> Statement No. 12	\$ cts. 35,688 85	By Balance as per Public Accounts, 1861, Statement No. 33	\$ cts. 243,839 89
To amount paid sundry Municipalities, on account of distribution of the Fund, for 1861, as per Statement, below	231,681 51	By Gross Receipts by Crown Lands Department, 1861	177,021 41
To do do for 1860, do	5,152 32		
To Balance available for distribution in 1863	145,338 62		
Total	420,861 30	Total	420,861 30

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 34.—Detail of Payments made to Municipalities, ex Municipalities Fund, Canada West, 18 Vic., Cap. 2, and 19 Vic., Cap. 16, for the year 1862, being distribution for 1861.

MUNICIPALITIES.		COUNTY.	No. of Rate-payers, and Rate.	Amount of Distribution.
			\$ cts.	\$ cts.
Township of Amaranth.....		Wellington.....	288 at 1 04	288 52
do Adiraston.....		Renfrew.....	349 "	299 52
do Anderson.....		Essex.....	292 "	302 90
do Athol.....		Prince Edward.....	313 "	303 68
do Ancaster.....		Wentworth.....	756 "	325 52
do Alfred.....		Prescott.....	294 "	786 24
do Adelaide.....		Middlesex.....	454 "	305 70
do Althorough.....		Elgin.....	493 "	472 16
do Ashtedel.....		Peterboro'.....	493 "	612 72
do Aromasin.....		Grey.....	543 "	512 72
do Adolphustown.....		Lennox.....	169 "	561 72
do Ashfield.....		Huron.....	563 "	175 70
do Amabel and Alburnmarle.....		Bruce.....	60 "	585 52
do Albion.....		Peel.....	863 "	62 40
do Ameliasburg.....		Prince Edward.....	599 "	S97 52
do Alnwick.....		Northumberland.....	174 "	622 90
do Augusta.....		Grenville.....	903 "	180 46
do Adirale.....		Simcoe.....	438 "	939 12
do Amherst Island.....		Addington.....	233 "	455 52
do Alice.....		Renfrew.....	159 "	242 32
do Arthur.....		Wellington.....	659 "	165 36
do Arran.....		Bruce.....	512 "	685 30
Town of Amherstburg.....		Essex.....	565 "	532 48
Village of Ashburnham.....		Peterboro'.....	156 "	587 60
Township of Bagot, Bithfield and Brougham.....		Renfrew.....	267 "	102 24
do Barrie and Charendou.....		Frontenac.....	127 "	277 68
do Barton.....		Wentworth.....	452 "	132 08
do Bastard and Burgess South.....		Leeds.....	681 "	470 08
do Bathurst.....		Lanark.....	804 "	708 24
do Bayham.....		Elgin.....	836 10	585 52
do Beckwith.....		Lanark.....	436 "	453 44
do Bedford, Olden, Oso and Palmerston.....		Frontenac.....	504 "	524 16
do Belmont and Methuen.....		Peterboro'.....	131 "	136 24
<i>Carried forward.....</i>				14,864 72

No. 34.—(Continued.)—Detail of Payments made to Municipalities, ex Municipalities Fund, Canada West, 18 Vic., Cap. 2, and 19 Vic., Cap. 16, for the year 1862, being distribution for 1861.

MUNICIPALITIES.		COUNTRY.	No. of Rate-payers, and Rate.	Amount of Distribution.
<i>Brought forward</i>				
do	Bentinck	Grey	736 at 1 04	1,864 72
do	Beverley	Wentworth	950	765 44
do	Biddulph	Huron	526	988 00
do	Bimbrooke	Wentworth	303	547 04
do	Blandford	Oxford	261	315 12
do	Blanshard	Perth	586	271 44
do	Blenheim	Oxford	1,018	609 44
do	Brant	Brant	678	1,056 64
do	Brighton	Brant	1,048	705 12
do	Brock	Northumberland	644	1,089 92
do	Bromley	Ontario	650	669 76
do	Brooke	Renfrew	286	676 00
do	Bruce	Lambton	293	297 44
do	Burford	Bruce	563	301 72
do	Burgess North	Brant	938	875 52
do	Buxley and Laxton	Lanark	231	240 24
do	Burdell, Radcliff, Lyndoch and Raglan	Victoria	148	183 92
do	Bolleville	Renfrew	163	169 52
Town of	Bowmanville	Hastings	1,370	1,424 80
Village of	Bath	Durham	641	666 64
do	Berlin	Adlington	148	183 92
do	Bradford	Waterloo	404	420 16
do	Brampton	Simcoe	161	167 44
do	Brighton	Peel	353	367 12
Township of	Caistor	Northumberland	220	228 80
do	Caledonia	Lancaster	325	338 00
do	Cambridge	Peel	770	800 80
do	Camden Gore	Prescott	215	223 60
do	Camden East	Russell	126	131 04
do	Camborough	Kent	488	507 52
do	Carradoc	Adlington	1,247	1,290 88
do		Haldimand	208	216 32
do		Middlesex	604	633 16

do	Carriek	Bruce	597	620 88
do	Cartwright	Durham	414	430 56
do	Cavan	Durham	666	692 04
do	Cayuga North	Haldimand	397	412 88
do	Cayuga South	do	161	167 44
do	Charlottenburg	Glenagary	1,041	1,085 76
do	Charlottetown	Norfolk	708	736 32
do	Chatham	Kent	635	660 40
do	Chinguacousy	Peel	1,085	1,128 40
do	Clarence	Russell	269	279 76
do	Clarke	Durham	1,020	1,060 80
do	Clinton	Lincoln	408	424 32
do	Colborne	Huron	327	340 08
do	Colchester	Essex	462	480 48
do	Collingwood	Grey	310	322 40
do	Cornwall	Stormont	663	689 52
do	Cramahoe	Northumberland	568	590 72
do	Crosby North	Leeds	338	351 52
do	Crosby South	do	332	345 28
do	Crowland	Welland	283	294 32
do	Cullross	Bruce	414	430 56
do	Cumberland	Russell	354	368 16
do	Carden	Victoria	145	150 80
do	Collingwood	Simcoe	301	313 04
do	Cornwall	Stormont	338	351 52
Village of	Clifton	Welland	312	324 48
do	Cayuga	Haldimand	168	174 72
do	Caledonia	do	265	275 60
do	Colborne	Northumberland	151	157 04
do	Clinton	Huron	200	208 00
Township of	Dalhousie, North Sherbrooke and Lavanit	Lanark	382	397 28
do	Darling	do	131	136 24
do	Darlington	Durham	1,052	1,094 08
do	Dawn	Lambton	157	163 28
do	Delauro	Middlesex	297	308 88
do	Derby	Grey	267	277 68
do	Dereham	Oxford	838	871 52
do	Dorchester North	Middlesex	597	620 88
do	Dorchester South	Elgin	402	418 08
do	Douro	Peterboro'	427	444 08
do	Dover East and West	Kent	428	445 12
do	Downie	Perth	569	591 76
do	Drummond	Lanark	750	782 00
do	Dumfries North	Waterloo	658	684 32
do	Dumfries South	Brant	600	633 36
<i>Carried forward</i>				54,383 68

No. 34.—(Continued.)—Detail of Payments made to Municipalities, ex Municipalities Fund, Canada West, 18 Vic., Cap. 2, and 19 Vic., Cap. 16, for the year 1862, being distribution for 1861.

MUNICIPALITIES.		C O U N T Y.	No. of Rate-payers, and Rate.		Amount of Distribution
			\$ cts.		
<i>Brought forward.</i>					
Township of	Dummer and Burleigh	Peterboro'	279	at 1 04	\$ 51,382 68
do	Dunn	Haldimand	210	"	290 16
do	Dunwich	Elgin	689	"	318 40
Village of	Dunville	Haldimand	241	"	716 56
Township of	Easthope, North	Perth	515	"	259 64
do	Easthope, South	do	308	"	535 60
do	Edwardsburg	Greenville	320	"	320 32
do	Egremont	Grey	825	"	\$58 00
do	Ekfrid	Grey	607	"	631 28
do	Elderslie	Midsex	524	"	544 96
do	Eldon	Bruce	458	"	476 32
do	Ellic	Victoria	402	"	418 08
do	Elma	Perth	433	"	450 32
do	Elmsley	do	538	"	559 52
do	Elmsley, North	Leeds	221	"	229 84
do	Elzvir	Lanark	251	"	261 04
do	Emily	Hastings	218	"	226 72
do	Ennis-killen	Victoria	607	"	631 28
do	Ennismore	Launton	176	"	183 04
do	Eramosa	Peterboro'	171	"	177 84
do	Erdon	Wellington	651	"	573 04
do	Erdon	do	760	"	790 40
do	Erdon	do	1,115	"	1,159 60
do	Erdon	do	231	"	240 24
do	Erdon	do	1,179	"	1,226 16
do	Erdon	do	528	"	549 12
do	Erdon	do	593	"	616 72
do	Erdon	do	398	"	413 92
do	Erdon	do	209	"	310 96
do	Erdon	do	238	"	247 52
do	Erdon	do	107	"	111 28
do	Erdon	do	347	"	360 88
do	Erdon	do	461	"	479 44
do	Erdon	do	440	"	457 60

do	Flamboro', East	Wentworth	592	"	615 68
do	Flamboro' West	do	849	"	882 96
do	Fos	Simcoe	182	"	186 28
do	Fredericksburg North	Lennox	339	"	352 56
do	Fredericksburg South	do	310	"	322 40
Village of	Fergus	Perth	488	"	455 52
do	Fort Erie	Wellington	194	"	201 76
Township of	Gainsborough	Welland	125	"	130 00
do	Galway	Lincoln	523	"	543 92
do	Georgina	Wellington	831	"	864 24
do	Glandford	Peterboro'	108	"	112 32
do	Glenelg	York	399	"	227 76
do	Gloucester	Wentworth	655	"	414 96
do	Godrich	Grey	651	"	681 20
do	Gosfield	Carleton	567	"	677 04
do	Goulbourn	Huron	518	"	589 68
do	Gower, North	do	477	"	538 72
do	Gower, South	Essex	373	"	498 08
do	Grantham	Carleton	167	"	387 92
do	Grattan and Algona	Grenville	637	"	173 68
do	Greenoch	Lincoln	401	"	662 48
do	Grey	Itenrew	504	"	362 96
do	Grimsby	Bruce	566	"	479 44
do	Guelph	Huron	522	"	524 16
do	Guelph	Lincoln	570	"	588 61
do	Guelph	Wellington	542	"	512 88
do	Guelph	York	542	"	592 80
do	Guelph	Simcoe	335	"	563 68
Town of	Galt	York	729	"	348 40
Township of	Haldimand	Waterloo	939	"	758 16
do	Hallowell	Northumberland	738	"	976 56
do	Hamilton	Prince Edward	1,137	"	767 52
do	Harwich	Northumberland	907	"	1,182 48
do	Hawkesbury, East	Kent	659	"	943 28
do	do	West	296	"	685 36
do	Hay	Prescott	438	"	307 84
do	Hibbert	Huron	509	"	455 52
do	Hillier	do	576	"	529 36
do	Hinchinbrooke and Kennebec	Perth	220	"	509 04
do	Holland	Prince Edward	508	"	228 80
do	Horton	Frontenac	198	"	528 32
do	Horton	Grey	327	"	205 92
do	Houghton	Renfrew	781	"	340 68
do	Howard	Norfolk	600	"	812 24
do	Howick	Kent	93,374	32	630 24
<i>Carried forward.</i>					93,374 32

No. 34.—(Continued.)—Detail of Payments made to Municipalities, ex Municipalities Fund, Canada West, 18 Vic., Cap. 2, and 19 Vic., Cap. 16, for the year 1862, being distribution for 1861.

MUNICIPALITIES.		COUNTY.		No. of Rate-payers, and Rate.	Amount of Distribution.
				\$ cts.	\$ cts.
<i>Brought forward.</i>					
Township of Hullett				484 at 1 01	93,374 32
do Humboldt				464	503 36
do Hungerford				720	182 56
do Huntington				480	748 80
do Huntley				405	500 60
do Huron				612	421 20
City of Hamilton				3,941	636 48
Village of Hawkesbury				188	4,098 64
do Hespler				113	195 52
do Holland Landing				108	117 52
Township of Ingersoll				729	112 32
Village of Iroquois				626	758 16
do Kaladar and Anglesen				93	631 04
Township of Kenyon				581	96 72
do Kettel and Struwak				1,259	292 80
do Kincairdine				886	689 52
do King				398	585 52
do Kingston				563	413 92
do Kidloss				3,189	628 16
do Kitley				162	168 48
City of Kingston				204	212 16
Village of Kemptville				459	477 36
do Kincairdine				720	748 80
Township of Lanark				738	702 32
do Lancaster				388	413 92
do Leeds—Front and Lansdown				604	628 16
do Leeds—Rear and Lansdown				701	729 04
do Lobo				449	466 96
do Lobo				2,036	2,116 40
do Lochiel				252	292 08
do Logan					
do London					
do Longueil					

do Longueil					
do Loughborough				482	501 26
do Lour				406	422 24
do Lutterworth and Anson				207	215 28
do Lutterworth and Anson				110	114 40
Town of Lindsay				197	204 88
Township of Madoc				566	588 64
do Maidstone				387	380 48
do Malahide				852	886 08
do Maiden				277	288 08
do Maanvers				639	664 56
do March				191	198 64
do Mariposa				782	198 64
do Markham				1,281	1,332 24
do Marlborough				361	375 44
do Marjora and Lake				304	316 16
do Maryborough				569	591 76
do Marysburgh				746	842 40
do Matilda				201	775 84
do Medonte				272	302 64
do Melancthon				383	282 88
do Mersea				361	398 32
do Metcalfe				361	375 44
do Middleton				407	375 44
do Minto				523	485 68
do Monaghan, (North)				236	513 92
do Monaghan, (South)				218	245 44
do Mono				589	296 72
do Montague				570	612 56
do Moore				501	521 04
do Mornington				580	669 92
do Morris				190	603 20
do Moss				570	509 60
do Moulton and Sherbrooke				331	352 80
do Mountain				562	344 24
do Mulmur				363	584 48
do Murray				579	315 12
do Mosa				221	602 16
do Moulton and Sherbrooke				187	229 84
do Mountain				149	194 48
do Mulmur				130	154 96
do Murray				433	135 20
Village of Mitchell				673	430 32
do Merrickville				352	702 00
do McNab				412	366 08
do McMillan				673	428 48
do McKillop				673	689 92
do Nassagaweyn					
do Nelson					
<i>Carried forward.</i>					
					138,829 00

No. 34.—(Continued.)—Detail of Payments made to Municipalities, ex Municipalities Fund, Canada West, 18 Vic., Cap. 2, and 19 Vic., Cap. 16, for the year 1862, being distribution for 1861.

MUNICIPALITIES.		COUNTY.	No. of Rate-payers, and Rate.	Amount of Distribution.
			\$ cts.	\$ cts.
<i>Brought forward</i>				
Township of	Napan	Carleton	656 at 1 04	682 24
do	Niagara	Lincoln	412 "	428 48
do	Nichol	Wellington	477 "	496 08
do	Nissouri, (East)	Oxford	600 "	627 00
do	Nissouri, (West)	Middlesex	522 "	542 88
do	Normanby	Grey	906 "	912 21
do	Notawasaga	Simcoe	648 "	673 92
do	Newburgh	Addington	250 "	260 00
do	Newcastle	Durham	224 "	232 96
do	New Hamburg	Waterloo	117 "	121 68
do	Newmarket	York	234 "	243 36
do	Napanee	Lennox	355 "	369 20
Township of	Oakland	Brant	188 "	195 92
do	Oneida	Haldimand	520 "	540 80
do	Onondaga	Brant	337 "	340 08
do	Orford	Kent	345 "	358 80
do	Orillia and Matchedash	Simcoe	262 "	272 48
do	Oro	Simcoe	530 "	551 20
do	Osgoode	Simcoe	726 "	755 04
do	Osabruk	Carleton	870 "	904 80
do	Osprey	Stormont	473 "	491 92
do	Otonabee	Grey	604 "	628 16
do	Oxford	Peterboro'	675 "	702 00
do	Oxford, (East)	Greenville	419 "	435 70
do	Oxford, (West)	Oxford	546 "	567 84
do	Oxford, (North)	Oxford	308 "	320 32
do	Oakville	Haldimand	407 "	423 28
Town of	Owen Sound	Oxford	561 "	583 44
do	Oshawa	Grey	376 "	391 04
Township of	Pakenham	Ontario	339 "	352 56
do	Peel	Lanark	846 "	879 84
do	Pelham	Wellington	523 "	543 92
do	Pembroke	Renfrew	107 "	111 28

do	Percy	Northumberland'	600 "	624 00
do	Pickering	Ontario	1,216 "	1,264 64
do	Pikington	Wellington	437 "	454 48
do	Pittsburg and Howe Island	Frontenac	746 "	775 84
do	Plantagenet, (North)	Prescott	402 "	418 08
do	Plantagenet, (South)	Prescott	219 "	227 76
do	Plympton	Lambton	684 "	680 16
do	Portland	Frontenac	530 "	551 20
do	Proton	Grey	279 "	290 16
do	Puslinch	Wellington	698 "	725 92
do	Paris	Brant	643 "	668 72
do	Perrin	Lanark	780 "	811 20
do	Pidon	Prince Edward	104 "	108 16
do	Pembroke	Renfrew	386 "	401 44
do	Portsmouth	Frontenac	165 "	171 60
Village of	Preston	Waterloo	354 "	360 24
do	Rainham	Haldimand	319 "	331 76
Township of	Raleigh	Kent	678 "	705 12
do	Ramsay	Lanark	623 "	647 92
do	Rawdon	Hastings	606 "	630 24
do	Reich	Ontario	1,002 "	1,042 08
do	Richmond	Lanark	879 "	906 16
do	Rochester	Essex	255 84	265 84
do	Romney	Kent	81 "	84 24
do	Roipb, Buchanan, Wylie, McKay and Pettewawa	Renfrew	105 "	109 20
do	Ross	Renfrew	289 "	279 76
do	Roxborough	Stormont	519 "	539 76
do	Russell	Prescott	283 "	294 32
Village of	Renfrew	Renfrew	90 "	93 60
do	Richmond	Carleton	120 "	124 80
Township of	Sandfleet	Wentworth	515 "	535 60
do	Sandwich East	Essex	550 "	551 20
do	Sarnia	Lambton	246 "	255 84
do	Saugeen	Bruce	385 "	400 40
do	Seaborough	York	708 "	736 32
do	Scott	Ontario	343 "	356 72
do	Seabrook	Ontario	107 "	111 28
do	Sebastopol, Griffith and Matwatehan	Renfrew	142 "	147 68
do	Seneca	Haldimand	568 "	590 72
do	Seymour	Northumberland	725 "	754 00
do	Sheffield	Addington	610 "	634 40
do	Shorbrooke (South)	Lanark	158 "	164 32
do	Sidney	Hastings	827 "	860 08
do	Smith and Harvey	Peterboro'	576 "	599 04
do	Snowden, Minden, and Stanhope	do	204 "	212 16
				176,124 00

Carried forward.....

MUNICIPALITIES.		COUNTY.		R.	\$ cis.	Amount of Distribution.
<i>Brought forward</i>						
Township of Sombra.....	Lambton.....	372 at 1 04	\$ 176,124 00			
do Sophiasburg.....	Prince Edward.....	548			569 17	
do Southwold.....	Elgin.....	914			981 76	
do Stedford.....	Renfrew.....	98			101 92	
do Stamford.....	Welland.....	550			572 00	
do Stanley.....	Huron.....	647			672 88	
do Stephen.....	do.....	574			595 96	
do Storrington.....	Frontenac.....	519			539 76	
do St. Vincent.....	Grey.....	543			568 50	
do Sullivan.....	do.....	377			392 08	
do Supnadic.....	Simcoe.....	138			143 52	
do Sydenham.....	Grey.....	565			587 60	
do Sandwich (West).....	Essex.....	351			365 04	
do Sarnia.....	do.....	187			194 48	
do Stirling.....	Lambton.....	390			405 00	
do Streetsville.....	Hastings.....	145			150 80	
do Smith's Falls.....	Peel.....	153			159 12	
do St. Mary's.....	Lanark.....	203			211 12	
do Southampton.....	Perth.....	486			505 41	
do Strathroy.....	Bruce.....	129			134 46	
do St. Thomas.....	Middlesex.....	154			160 40	
Township of Tecumseh.....	Elgin.....	371			385 84	
do Thorah.....	Simcoe.....	687			714 48	
do Thorold.....	Ontario.....	284			295 36	
do Tilbury (East).....	Welland.....	568			590 72	
do Tilbury (West).....	Hastings.....	829			862 16	
do Tiny and Day.....	Kent.....	269			279 76	
do Torbolton.....	Essex.....	244			253 76	
do Toronto.....	Simcoe.....	289			300 56	
do Toronto Gore.....	Carleton.....	107			111 28	
do Tossoronto.....	Peel.....	1,285			1,346 80	
	do.....	312			324 48	
	Simcoe.....	145			150 80	

do Townsland.....	Norfolk.....	855			929 40	
do Trafalgar.....	Huron.....	537			561 28	
do Tuckersmith.....	Huron.....	532			553 28	
do Tudor.....	Hastings.....	225			231 00	
do Turnberry.....	Euron.....	288			299 52	
do Tyondanaga.....	Hastings.....	1,288			1,339 52	
do Toronto.....	York.....	12,694			13,201 76	
do Thorold.....	Welland.....	293			304 72	
do Trenton.....	Hastings.....	274			284 96	
Township of Usborne.....	Huron.....	554			570 16	
do Uxbridge.....	Ontario.....	657			683 28	
Township of Vaughan.....	Ontario.....	1,015			1,055 60	
do Vespna.....	Simcoe.....	241			250 04	
do Vesulam and Somerville.....	Victoria.....	345			358 80	
Village of Vienna.....	Elgin.....	262			272 48	
Township of Wallace.....	Perth.....	505			525 20	
do Walpole.....	Haldimand.....	826			859 04	
do Walsingham.....	Norfolk.....	640			665 60	
do Warwick.....	Lambton.....	601			625 04	
do Waterloo.....	Waterloo.....	1,232			1,281 28	
do Wawanosh.....	Huron.....	614			638 56	
do Wellesley.....	Waterloo.....	877			912 08	
do Westmeath.....	Renfrew.....	368			382 72	
do Westminster.....	Middlesex.....	1,140			1,185 00	
do Whitby (East).....	Ontario.....	579			602 16	
do Whitby (West).....	Ontario.....	620			644 80	
do Williamsburg.....	Dundas.....	722			750 88	
do Willoughby.....	Welland.....	227			236 08	
do Wilmot.....	Waterloo.....	887			922 48	
do Winchester.....	Dundas.....	675			702 00	
do Wolfe Island.....	Frontenac.....	581			604 24	
do Woolwich.....	Waterloo.....	480			499 20	
do Whitechurch.....	York.....	786			805 44	
do Wilberforce.....	Renfrew.....	837			870 48	
do Williams (East).....	Ontario.....	214			222 56	
do Williams (West).....	Middlesex.....	424			440 96	
do Windsor.....	Middlesex.....	339			352 56	
do Whitby.....	Essex.....	533			575 12	
do Waterloo.....	Ontario.....	546			567 84	
Village of Welland.....	Waterloo.....	261			274 50	
Township of Yarmouth.....	Welland.....	1,208			1,256 32	
do Yonge (Front).....	Leeds.....	292			303 68	
do Yonge (Rear) and Escott.....	do.....	470			488 80	
do York.....	York.....	1,562			1,624 48	
<i>Carried forward</i>						231,284 86

No. 34.—(Continued.)—Detail of Payments made to Municipalities, ex Municipalities Fund, Canada West, 18 Vic., Cap. 2, and 19 Vic., Cap. 16, for the year 1862, being distribution for 1861.

MUNICIPALITIES.	COUNTY.	No. of Rate-payers, and Rate.	Amount of Distribution.
		\$ cts.	\$ cts.
<i>Brought forward</i>			
Village of Yorkville.....	York.....	303 at 1.04	231,254 56
Township of Zorra.....	Kent.....	203 "	315 12
do Zorra (East).....	Oxford.....	664 "	211 12
do Zorra (West).....	do.....	644 "	690 56
Township of Arthur, County of Wellington, short paid for 1860.....			669 76
The following Municipalities excluded in error from participating in the apportionment of 1859 and 1860, but paid by order in Council, 11th September, 1861:			233,171 12
Town of Cornwall, County of Stormont, for 1860.....			28 80
Township of Brantford, County of Brant, for 1859.....		355 \$1 44	511 20
The following Municipalities have been excluded under Act 22 Vic., cap. 48, Section 20:		1,003 0 904	970 39
Township of Bertie.....			234,651 51
Town of Brantford.....			
do Brockville.....			
do Barrie.....			
do Cobourg.....			
do Chatham.....			
Village of Chippawa.....			
Town of Dundas.....			
Township of Elizabethtown.....			
Town of Goderich.....			
do Guelph.....			
Township of Hope.....			
City of London.....			
Township of Norwich.....			
Town of Niagara.....			

Township of Ops.....			
Town of Peterboro'.....			
do Port Hope.....			
do Prescott.....			
Town of St. Catharines.....			
do Simcoe.....			
do Stratford.....			
Township of Windham.....			
do Woodhouse.....			
Town of Woodstock.....			
City of Ottawa.....			
Total amount paid as Distribution for 1861.....		\$	234,651 51
Payments made in 1862, on account of Distribution for 1860.			
Township of Bosanquet.....	Lambton.....	464 at \$1 44	668 16
do Brantford.....	Brant.....	981 "	1,412 64
do Dunwich.....	Elgin.....	649 "	934 56
do McGillivray.....	Huron.....	626 "	901 44
do Niasouri, (West).....	Middlesex.....	500 "	720 00
do Sullivan.....	Grey.....	358 "	515 52
Total Payments made in 1862 for 1860.....			\$5,132 32

T. D. HARINGTON,
Deputy Receiver General.

RECEIVER GENERAL'S OFFICE,
Quebec, 21st February, 1863.

No. 35.

STATEMENT of Amounts received on account of the Municipalities Fund, Canada East, under Act 18 Vict., Cap. 2, and 19 Vic., Cap. 18, and of the Payments made on account thereof, for the year 1862.

P A Y M E N T S .		Amount.	R E C E I P T S .		Amount.
		\$			\$
		cts.			cts.
To Balance as per Public Accounts, Statement No. 34, 1861.....		167,029 65	By Gross Receipts of Crown Lands Department.....		24,916 79
To expenditure, Vide Statement No. 12		74,550 75	By balance carried down		230,400 21
To do Special Fund do		5,097 90			
To Balance of interest on amount at Debit, 1st January, 1862—\$2,987 87					
do do 1st April, " — 2,417 17					
do do 1st July, " — 2,510 13					
do do 1st October, " — 2,623 53		9,638 70			
Total.....		255,317 00	Total.....		255,317 00
To Balance brought down.....		230,400 21			

W.M. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 36.

STATEMENT of Receipts and Payments from the Reservation of the Clergy Reserve Fund, Upper Canada, to meet the Uncommuted Stipend and Widows' Pensions, as authorized under Act 18 Vic., cap. 2, from 1st January to 31st December, 1862.

To whom Paid.	PAYMENTS.	Amount.	RECEIPTS.		Amount.	Total Amount.
		\$ cts.			\$ cts.	\$ cts.
Receiver General.....	To enable him to pay the following amounts to a Clergyman and the Widows of Clergymen of Upper Canada, entitled to draw Stipend and Pensions, for the year ended 30th June, 1862, viz: Mrs. Anderson, Fort Erie	243 32	By Balance per Public Accounts Statement, No. 35, on 31st December, 1861.....	722 61	57,808 95	
"	" Archbold, Cornwall	243 32	By do do 1st April, 1862.....	698 94		
"	" Armour, Cavan	243 32	By do do 1st July, ".....	698 94		
"	" Blake, Thornhill	243 32	By do do 1st Oct., ".....	675 52		
"	" Blakey, Prescott.....	243 32				
"	" Evans, Simcoe.....	243 34				
"	" Groat, Grimsby.....	243 32				
"	" Harris, Perth.....	243 32				
"	" Johnson, Sandwiel.....	243 32				
"	" Mountain, Cornwall.....	243 32				
"	" Simpson, Grimsby.....	243 32				
"	" Stoughton, Bath.....	243 32				
"	Rev. W. Macaulay, Picton.....	827 32				
	To Balance carried down	56,857 78				
	Total.....	60,604 96	Total.....		60,604 96	

To Balance brought forward..... \$56,857 78

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 37.

STATEMENT of the Receipts and Payments, from the Reservation of the Clergy Reserve Fund, Lower Canada, to meet the Uncommuted Stipends, Widows' Pensions, and other Claims against the Fund, as authorized under Act 18 Vic., Cap. 2, for the year ended 31st December, 1862.

PAYMENTS.	AMOUNT.	RECEIPTS.	AMOUNT.
	\$ cts.		\$ cts.
To Balance carried down	3,311 95	By Balance as per Public Accounts, Statement No. 35, on 31st December, 1861	3,154 34
		By 1 year's Interest on do to 31st December, 1862....	137 71
Total.....	3,311 95	Total.....	3,311 95
By Balance brought down		By Balance brought down	
\$3,311 95		\$3,311 95	

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 38.

STATEMENT of the UPPER CANADA IMPROVEMENT FUND.

1862.		1862		1862		1862	
Dr.		1862		1862		1862	
Dec. 31.	To payments in 1862, as per detailed Statement.....		32,041 81	By Balance from last year, viz:			
do	To Balance carried down, viz:			1855, unpaid.....	132 32		
	1855, unpaid.....	132 32		1856, do	4,020 34		
	1856 do	1,372 29		1857, do	4,017 12		
	1857 do	1,435 56		1858, do	8,080 15		
	1858 do	3,786 00		1859, undistributed.....	39,058 21		
	1859 do	9,572 44					55,326 14
	16,348 61		16,284 33				
	Less—Amount paid Township of Seymour, County of Northumberland, in error, to be refunded.....	64 28					
	Total.....		55,326 14	Total.....			55,326 14

No. 38.—STATEMENT of payments during the year : and balances due to the several Municipalities in Upper Canada, on the 31st December, 1862, on account of the Improvement Funds of 1855, 1856, 1857, 1858 and 1859.

Fund.	County.	Municipality.	\$ cts.	\$ cts.
<i>Payments.</i>				
1856.	Grey	Durham.....	37 60	
	Peterboro'.....	Smith.....	29 55	
	do	Harvey.....	399 15	
	Renfrew.....	Grattan.....	179 57	
	Island of St. Joseph.....		1,836 18	
	Sault Ste. Marie.....		175 00	
1857.	Huron.....	(Balance).....	1,808 04	2,657 05
	Lanark.....	Beekwith.....	39 48	
	Russell.....	Rolph.....	51 52	
	St. Joseph's Island.....		363 85	
	Sault Ste. Marie.....		268 67	
1858.	Glengarry	Kenyon.....	16 00	2,531 56
	Huron.....	(Whole).....	1,947 37	
	Lanark.....	Pakenham.....	158 20	
	Renfrew.....	Macnab.....	483 70	
	do	Bagot.....	156 69	
	do	Grattan.....	193 07	
	do	Algona.....	59 95	
	do	Rolph.....	59 71	
	Simcoe.....	Gwillimbury, West.....	7 49	
	Sault Ste. Marie.....		36 72	
	St. Joseph's Island.....		1,184 25	4,303 15
1859.	Addington	Anglesea.....	44 68	
	do	Kaladar.....	268 59	
	Carleton.....	Fitzroy.....	20 00	
	do	Goulbourne.....	41 40	
	do	Gower, North.....	105 53	
	do	Gloucester.....	194 53	
	do	Huntly.....	23 51	
	do	March.....	17 43	
	do	Torbolton.....	51 40	
	do	Marlborough.....	48 90	
	do	Osgoode.....	151 27	
	Durham.....	Clarke.....	10 00	
	Dundas.....	Williamsburgh.....	25 73	
	Elgin.....	Dorchester, South.....	29 60	
	do	Dunwich.....	46 53	
	do	Malahide.....	54 00	
	Essex.....	Colchester.....	61 03	
	do	Maidstone.....	161 04	
	do	Rochester.....	23 13	
	do	Tilbury, West.....	163 12	
	do	Sandwich.....	25 28	
	Frontenac.....	Bedford.....	76 48	
	do	Olden.....	430 22	
	do	Oso.....	340 59	
	do	Kingston.....	60 00	
	do	Loughborough.....	263 51	
	do	Portland.....	16 62	
	do	Ifinchenbrooke.....	284 82	
	do	Storrington.....	19 76	
	do	Barrie.....	116 16	
	do	Palmerston.....	91 31	
		<i>Carried forward.....</i>	3,286 17	9,491 76

No. 38.—(Continued.)

Fund.	County.	Municipality.	\$ cts.	\$ cts.
		<i>Brought forward</i>	3,236 17	9,491 76
		<i>Payments.—(Continued.)</i>		
1859.	Frontenac.....	Kennebec.....	144 75	
	Grey.....	Artemesia.....	296 85	
	do.....	Bentinck.....	433 92	
	do.....	Collingwood.....	108 16	
	do.....	Derby.....	129 28	
	do.....	Egremont.....	669 33	
	do.....	Glenelg.....	497 88	
	do.....	Holland.....	232 66	
	do.....	Melancthon.....	264 24	
	do.....	Normanby.....	534 89	
	do.....	Osprey.....	449 02	
	do.....	St. Vincent.....	13 33	
	do.....	Sullivan.....	329 54	
	do.....	Sydenham.....	547 23	
	do.....	Thornbury.....	30 00	
	do.....	Owen Sound.....	192 68	
	do.....	Mount Forreest.....	193 89	
	Grenville.....	Edwardsburg.....	10 64	
	do.....	Gower South.....	14 72	
	do.....	Oxford.....	50 49	
	do.....	Johnston Town.....	8 00	
	Hastings.....	Hungerford.....	16 88	
	do.....	Madoc.....	85 26	
	do.....	Elzevir.....	227 84	
	do.....	Tudor.....	242 33	
	do.....	Marmora.....	81 04	
	do.....	Rawdon.....	40 98	
	do.....	Tyendenaga.....	10 00	
	do.....	Mont Eagle.....	5 32	
	do.....	Lake.....	253 22	
	do.....	Limerick.....	12 04	
	Glengary.....	Loebiel.....	8 64	
	Halton.....	Trafalgar.....	8 00	
	Huron.....	(Whole).....	4,197 09	
	Kent.....	Camden.....	17 04	
	do.....	Zone.....	114 65	
	do.....	Chatham.....	11 85	
	do.....	Dover, East.....	4 00	
	do.....	Harwich.....	43 84	
	do.....	Raleigh.....	28 39	
	do.....	Romney.....	36 87	
	do.....	Tilbury, East.....	56 12	
	do.....	Shrewsbury.....	22 00	
	Leeds.....	Bastard.....	54 40	
	do.....	Crosby, North.....	11 73	
	do.....	Leeds.....	4 00	
	Lanark.....	Landsdowne.....	51 04	
	do.....	Drummond.....	56 00	
	do.....	Bathurst.....	48 38	
	do.....	Sherbrooke, North.....	177 28	
	do.....	Pakenham.....	189 62	
	do.....	Lanark.....	102 42	
	do.....	Darling.....	181 90	
	do.....	Burgess, North.....	19 80	
	do.....	Dalhousie.....	117 60	
	do.....	Sherbrooke, South.....	38 99	
	do.....	Lavant.....	369 36	
	do.....	Montague.....	36 00	
	do.....	Beckwith.....	76 38	
		<i>Carried over</i>	15,595 97	9,491 76

No. 38.—(Continued.)

Fund.	County.	Municipality.	\$ cts.	\$ cts.
		<i>Brought forward.....</i>		
		<i>Payments.(—Continued.)</i>	15,595 97	9,491 76
1859.	Lambton.....	Brooks.....	91 24	
	do	Enniskillen	242 36	
	do	Dawn	56 63	
	do	Euphemia	35 36	
	do	Moore	47 09	
	do	Pl mpton.....	199 49	
	do	Sarnia.....	66 96	
	do	Warwick.....	29 36	
	do	Corunna, Town.....	20 00	
	do	Erroll, Town	18 40	
	Middlesex.....	Adelaide	45 38	
	do	Dorchester, North.....	16 00	
	do	Ekfrid	6 40	
	do	Metcalfe	70 90	
	do	Mosa.....	27 42	
	Northumberland.....	Brighton	27 82	
	do	Alnwick	49 65	
	do	Seymour	64 28	
	Ontario.....	Mara.....	42 30	
	do	Uxbridge.....	11 80	
	Peterborough.....	Douro.....	24 42	
	do	Dummer	139 65	
	do	Otonabee.....	159 60	
	do	Harvey	43 73	
	do	Galway	85 21	
	do	Minden	183 64	
	Peel	Caledon.....	20 00	
	Perth.....	Elma.....	1,036 08	
	do	Wallace.....	753 40	
	Prescott.....	Caledonia	24 20	
	do	Alfred, part.....	176 74	
	do	Plantagenet, North	164 45	
	do	do South	66 45	
	Russell.....	Cumberland	190 51	
	do	Clarence	216 40	
	do	Cambridge	20 54	
	do	Russell	387 27	
	Renfrew.....	McNab	538 65	
	do	Rose	288 72	
	do	Horton	273 58	
	do	Bagot	231 29	
	do	Blythefield	53 79	
	do	Admaston.....	824 92	
	do	Bromley	331 86	
	do	Westmeath	159 32	
	do	Stafford.....	225 70	
	do	Brougham	191 35	
	do	Grattan	576 70	
	do	Wilberforce	477 62	
	do	Alice	498 32	
	do	Brudenell	187 87	
	do	Algona	119 10	
	do	Sebastopol	84 17	
	do	Rolph	60 06	
	do	Petewawa.....	143 68	
	do	Buchanan.....	34 30	
	do	Algona, North.....	44 34	
	do	do South	28 68	
	do	Griffith.....	87 30	
		<i>Carried over.....</i>	25,918 38	9,491 76

No. 38.—(Continued.)

Fund.	County.	Municipality.	\$ cts.	\$ cts.
		<i>Brought forward</i>		
		<i>Payments.</i> (—Continued.)	15,595 97	9,491 78
1859.	Lambton.....	Brooke.....	91 24	
	do	Enniskillen	242 36	
	do	Dawn	56 63	
	do	Euphemia	35 36	
	do	Moore	47 09	
	do	Pl mpton.....	199 49	
	do	Sarnia.....	66 96	
	do	Warwick.....	29 36	
	do	Corunna, Town.....	20 00	
	do	Erroll, Town	18 40	
	Middlesex.....	Adelaide	45 38	
	do	Dorchester, North.....	16 00	
	do	Ekfrid	6 40	
	do	Metcalfe	70 90	
	do	Mosa	27 42	
	Northumberland.....	Brighton.....	27 82	
	do	Alnwick	49 65	
	do	Seymour	64 28	
	Ontario	Mara	42 30	
	do	Uxbridge	11 80	
	Peterborough.....	Douro	24 42	
	do	Dummer	139 65	
	do	Otonabee.....	159 60	
	do	Harvey	43 73	
	do	Galway	85 21	
	do	Minden	183 64	
	Peel	Caledon	20 00	
	Perth	Elma	1,036 08	
	do	Wallace	753 40	
	Prescott	Caledonia	24 20	
	do	Alfred, part.....	176 74	
	do	Plantagenet, North	164 45	
	do	do South	66 45	
	Russell	Cumberland	190 51	
	do	Clarence	216 40	
	do	Cambridge	20 54	
	do	Russell	387 27	
	Renfrew	McNab	538 65	
	do	Rose	288 72	
	do	Horton	273 58	
	do	Bagot	231 29	
	do	Blythesfield	53 79	
	do	Admaston	824 92	
	do	Bromley	331 86	
	do	Westmeath	159 32	
	do	Stafford.....	225 70	
	do	Brougham	191 35	
	do	Grattan.....	576 70	
	do	Wilberforce	477 62	
	do	Alice	498 32	
	do	Brudenell	187 87	
	do	Algona	119 10	
	do	Sebastopol	84 17	
	do	Rolph	60 06	
	do	Petewawa.....	143 66	
	do	Buchanan.....	34 30	
	do	Algona, North.....	44 34	
	do	do South	28 68	
	do	Griffith	87 30	
		<i>Carried over</i>	25,918 38	9,491 78

No. 38—(Continued.)

Fund.	County.	Municipality.	\$ cts.	\$ cts.
		<i>Brought forward</i>	25,918 33	9,491 76
		<i>Payments.—(Continued.)</i>		
1859.	Stormont	Roxborough.....	4 00	
	do	Finch.....	51 60	
	Simcoe	Adjala.....	43 98	
	do	Essa.....	53 13	
	do	Tossorontio.....	194 58	
	do	Gwillimbury, West.....	49 99	
	do	Innisfil.....	93 60	
	do	Medonte.....	87 82	
	do	Mono.....	62 93	
	do	Mulmur.....	212 39	
	do	Nottawasaga.....	204 14	
	do	Sunnidale.....	207 59	
	do	Tecumseth.....	117 22	
	do	Flos.....	68 59	
	do	Oro.....	23 60	
	do	Tiny.....	38 60	
	do	Ponchartraine.....	45 84	
	do	Vespra.....	1 74	
	do	Orillia, North.....	41 20	
	do	Kempenfeldt.....	16 00	
	Victoria	Eldon.....	222 80	
	do	Emily.....	20 51	
	do	Ops.....	187 22	
	do	Verulam.....	237 16	
	do	Fenelon.....	72 37	
	do	Laxton.....	313 59	
	do	Carden.....	636 86	
	Welland	Humberstone.....	48 00	
	do	Bertie.....	10 40	
	York	Gwillimbury, North.....	170 55	
	do	Georgina.....	93 67	
		Total paid on account of 1859.....		29,550 05
		Total payments in 1862.....		39,041 81
		BALANCES UNPAID—31st Dec., 1862.	\$ cts.	
1855.	Elgin	Bayham.....	91 72	
	Glengarry	Lochiel.....	18 00	
	Grenville	Gower, South.....	1 60	
	Halton	Esquesing.....	3 00	
	Northumberland	Tick Island.....	4 80	
	do	Trent Port.....	11 67	
	Peel	Toronto.....	3 53	
		Total 1855, unpaid.....		132 32
1856.	Durham	Hope.....	14 42	
	Hastings	Marmora.....	23 08	
	do	Rawdon.....	22 28	
	Kent	Dover, East.....	3 43	
	do	Shrewsbury, Town.....	1 60	
	Lambton	Euphemia.....	3 07	
	Leeds	Escott.....	1 68	
	Ontario	Uxbridge.....	1 05	
	Oxford	Woodstock, Town.....	4 63	
	Peterboro	Cameron's Island.....	436 05	
		Carried forward.....	511 29	132 32

No. 38.—(Continued.)

Fund.	County.	Municipality.	\$ cts.	\$ cts.	\$ cts.
		<i>Brought forward</i>	511 29	132 32	39,041 81
		<i>Unpaid.—(Continued.)</i>			
1856.	Renfrew.....	Brougham.....	114 32		
	Victoria.....	Verulam.....	416 78		
	do.....	Somerville.....	329 90		
		Total 1856, unpaid.....		1,372 29	
1857.	Durham.....	Cavan.....	8 00		
	do.....	Hope.....	15 10		
	Frontenac.....	Barrie.....	47 32		
	Grenville.....	Johnston, Town.....	37 63		
	Lanark.....	Perth.....	12 00		
	Lambton.....	Euphemia.....	1 33		
	Middlesex.....	London.....	20 00		
	Northumberland.....	Gosport.....	24 00		
	Peterboro'.....	Peterboro' Town.....	18 28		
	Peel.....	Caledon.....	33 52		
	Prescott.....	Hawkesbury, East (balance).....	34 00		
	Russell.....	Cambridge.....	32 78		
	do.....	Isle Fox.....	41 00		
	do.....	Brudenell.....	226 98		
	Victoria.....	Ops.....	41 80		
	do.....	Verulam.....	175 72		
	do.....	Somerville.....	305 08		
	do.....	Fenelon.....	185 25		
	do.....	Bexley.....	72 30		
	Wentworth.....	Flamboro, East.....	3 35		
	York.....	Gwillimbury, East.....	150 12		
		Total, 1857, unpaid.....		1,485 56	
1858.	Bruce.....	(whole).....	2,501 47		
	Carleton.....	Eytown, Town.....	12 00		
	Essex.....	Gosfield.....	8 00		
	Grey.....	Owen Sound.....	87 48		
	do.....	Artemesia.....	132 73		
	Hastings.....	Medoc.....	4 08		
	Leeds.....	Leeds.....	47 15		
	do.....	Landsdowne.....	12 50		
	Lanark.....	Perth, Town.....	26 00		
	Middlesex.....	Carradoc.....	18 00		
	do.....	Ekfrid.....	8 08		
	Norfolk.....	Charlotteville.....	4 00		
	Peterboro'.....	Burleigh.....	224 30		
	Russell.....	Cambridge.....	3 83		
	Renfrew.....	Brougham.....	32 53		
	Simcoe.....	Flos.....	23 81		
	Victoria.....	Somerville.....	8 04		
	do.....	Fenelon.....	83 78		
	do.....	Bexley.....	10 99		
	Wellington.....	(balance).....	537 23		
		Total, 1858, unpaid.....		3,786 00	
1859.	Bruce.....	(whole).....	5,622 60		
	Durham.....	Cavan.....	48 85		
	Elgin.....	Bayham.....	8 00		
	Leeds.....	Young.....	26 27		
	do.....	Escott.....	32 26		
	Lanark.....	Ramsay.....	156 89		
		<i>Carried over</i>	5,894 87	6,776 17	39,041 81

No. 38.—(Continued.)

Fund.	County.	Municipality.	\$ cts.	\$ cts.	\$ cts.
		<i>Brought forward</i>	5,894 87	6,776 17	39,041 81
		<i>Unpaid.—(Continued.)</i>			
1859.	Lanark.....	Perth.....	8 00		
	Lennox.....	Adolphustown.....	6 80		
	Lambton.....	Sombra.....	3 00		
	Prescott.....	Alfred, (balance).....	0 40		
	Peterboro'.....	Burleigh.....	96 00		
	Renfrew.....	Canonto, North.....	236 18		
	Victoria.....	Rokeby, Town.....	135 00		
	do.....	Somerville.....	291 26		
	do.....	Bexley.....	143 98		
	Wellington.....	(whole).....	2,308 43		
	Algoma.....	Korah.....	97 60		
	do.....	St. Mary.....	28 94		
	do.....	Tarentoris.....	50 36		
	do.....	Sault Ste. Marie.....	46 00		
	St. Joseph's Island.....		195 62		
				9,572 44	
				16,348 61	
		Less—Amount paid Township of Seymour, County of Northum- berland, in error, to be refunded		64 28	
		Total balance of Funds unpaid, 31st December, 1862 ..			16,284 33
		Total.....			55,326 14

JOHN LANGTON,
Auditor.

AUDIT OFFICE,
Quebec, February, 1863. }

THE EDUCATIONAL FUNDS, Canada West, in account with the Province of Canada, for the year 1862.

LEGISLATIVE SCHOOL GRANT.

<i>Dr.</i>	\$	cts.	<i>Cr.</i>	\$	cts.
To Warrants to Chief Superintendent.....	203,275	00	By Balance from last year.....	26,715	83
To Balance.....	41,679	48	By Grant for 1862	218,238	65
Total.....	244,954	48	Total.....	244,954	48

GRAMMAR SCHOOL FUND.

<i>Dr.</i>	\$	cts.	<i>Cr.</i>	\$	cts.
To Expenses of Collection.....	1,834	05	By Balance from 1861.....	306,401	53
To Balance.....	313,670	42	By gross collections of Crown Lands Department	9,102	94
Total.....	315,504	47	Total.....	315,504	47

GRAMMAR SCHOOL INCOME FUND.

<i>Dr.</i>	\$	cts.	<i>Cr.</i>	\$	cts.
To Expenses of Collection.....	693	06	By Balance for 1861	\$47,685	14
To Warrants to Chief Superintendent.....	38,332	00	Arrears of Interest on investment due by City of Hamilton	1,500	00
To Balance.....	47,368	79	By gross collections of Crown Lands Department	49,185	14
			By Annual Grant, 47, Geo. III, ch. 46.....	3,465	26
			By Grant per Estimates, 1862	10,000	00
			By Interest on Investments.....	3,200	00
			By do do due by City of Hamilton for 1862.....	2,100	00
			By Interest on Balances of Grammar School Fund:—	3,000	00
			1st January	\$3,205	02
			1st April	3,262	33
			1st July	3,279	34
			1st October	3,288	56
			By Interest on Balances of Grammar School Income Fund:—	13,935	25
			1st January	\$739	81
			1st April	664	30
			1st July	635	20
			1st October.....	358	89
			Total.....	2,398	20
			Total.....	\$86,383	85

THE CHIEF SUPERINTENDENT OF EDUCATION in Account with the EDUCATIONAL FUNDS, Canada West, for the year 1862.

PAYMENTS.

RECEIPTS.

Balance 1st January.		Warrants.	Other Receipts.	Over expended, Dec. 31.	Total.	SERVICE.		Over expended, Jan. 1st.	Expenditure.	Balance, 31st December,	Total.
\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
3,095 09	150,906 00	77 00			154,078 09	Common Schools.....	150,475 00		3,403 09	3,403 09	154,078 09
2,478 93	13,050 00	4,060 22			2,478 93	Schools in poor Townships.....	609 00		1,869 93	2,478 93	2,478 93
	20,500 00	12,941 06			17,110 22	Normal School.....	757 91		16,273 12	17,110 22	17,110 22
	4,000 00	318 00		1,123 02	33,441 06	School Libraries.....	9,636 46		22,451 35	1,353 25	33,441 06
145 92		10 57			5,886 94	Superannuated Teachers.....			5,886 94		5,886 94
3,890 89		67 86			3,901 46	Museum.....			1,382 51	2,018 95	3,901 46
1,145 28	950 00	67 86			2,163 14	Journal of Education.....			2,056 60	106 54	2,163 14
	38,332 00				38,332 00	Grammar Schools.....		812 66	35,604 00	1,915 34	38,332 00
	8,000 00	3,184 50			11,184 50	Model Grammar School.....		1,106 64	9,913 03	1,164 83	11,184 50
845 93	7,869 00				8,714 93	Separate Schools.....			7,836 68	878 25	8,714 93
	1,500 00				1,500 00	Inspection of Grammar Schools.....		90 00	1,000 00	410 00	1,500 00
92 77		83 22			175 99	Trust fund.....			88 00	87 99	175 99
11,694 81	245,107 00	20,742 43		1,123 02	278,667 26	Totals.....		12,403 67	252,976 23	13,267 36	278,667 26

RECAPITULATION.

Warrants charged against Grammar School.....	\$ cts.	38,332 00
do Legislative grant.....		203,275 00
do charged on the last quarter of 1861.....		3,500 00
Other receipts.....		20,742 43
Total.....		265,849 43
Over expended January, 1.....	\$ cts.	12,403 67
Less—Balance in hand.....		11,694 81
Expenditure.....		708 86
Balance in hand, December 31.....		252,976 23
Less—Over expended.....		1,123 02
Total.....		12,164 84
Total.....		265,849 43

No. 40.

THE EDUCATIONAL FUNDS, Canada East, in account with the Province of Canada, for the year 1862.

LEGISLATIVE SCHOOL GRANT.

<i>Dr.</i>	\$ cts.	<i>Cr.</i>	\$ cts.
To Warrants to Chief Superintendent, viz :			
For Common Schools	\$116,000 00		
Normal Schools	16,000 00		
Poor Municipalities	4,000 00		
Journals of Education	1,800 00		
To annual appropriation for Superannuated Teachers' Fund	2,000 00		
To unappropriated balance transferred to Superior Education Income Fund	33,961 35		
Total	\$173,761 35		
		By proportion of Grant for 1862	173,761 35
		Total	\$173,761 35

SUPERIOR EDUCATION FUND.

<i>Dr.</i>	\$ cts.	<i>Cr.</i>	\$ cts.
To proportion of Expenses of Collection	1,210 82		
To Balance	236,933 05		
Total	\$238,143 87		
		By Balance from 1861	233,948 47
		By Gross Collections of Crown Lands Department	4,195 40
		Total	\$238,143 87

No. 40.—(Continued.)

SUPERIOR EDUCATION INCOME FUND.

<i>Dr.</i>	\$	cts.	<i>Cr.</i>	\$	cts.
To Balance from last year.....	\$120,305	66	By Annual Grant per Estimates	20,000	00
Less—Short credited Interest on Investments received in 1861.....	2	00	By Gross Collections of Crown Lands Department.....	10,395	44
Less—Arrears of Interest due on Investment by City of Hamilton			By Unappropriated balance of Legislative Grant.....	33,061	35
			By Interest on Investments.....	5,426	20
			By do do due by City of Hamilton	600	00
			By Interest on uninvested balances at credit of Superior Educa- tion Fund, viz:		
			1st January	\$1,774	36
			1st April.....	1,778	91
			1st July	1,930	97
			1st October.....	2,001	37
			By Balance	7,485	01
				161,546	33
To annual transfer to Normal School Building Fund					
To proportion of Expenses of Collections					
To Warrants to Chief Superintendent, viz:	\$69,835	92			
For Superior Schools	19,078	33			
School Inspectors	10,000	00			
Normal Schools					
To Interest on Balances, at debit of Income Fund, on					
1st January.....	\$1,500	05			
1st April.....	2,386	70			
1st July.....	2,170	46			
1st October.....	2,268	31			
Total.....	\$237,414	99	Total.....	\$237,414	99

SUPERANNUATED TEACHERS' FUND.

<i>Dr.</i>	\$	cts.	<i>Cr.</i>	\$	cts.
To Warrants to Chief Superintendent.....	2,240	00	By Balance from 1861.....	4,090	68
To Balance.....	4,049	20	By Legislative Grant for 1862.....	2,000	00
			By Interest on Balances, at credit of Fund, on		
			1st January	\$51	13
			1st April.....	51	13
			1st July.....	48	13
			1st October	48	13
Total.....	\$6,289	20	Total.....	198	52
				\$6,289	20

No. 40.—(Continued.)

NORMAL SCHOOL BUILDING FUND.

<i>Dr.</i>	\$ cts.	<i>Cr.</i>	\$ cts.
To Warrants to Chief Superintendent.....	1,748 76		14,338 50
To Balance.....	21,515 20		5,000 00
			150 00
			715 40
Total	\$23,263 96		\$23,263 96
		By Balance from 1861.....	
		By Annual Grant.....	
		By Rent of Mack's Hotel.....	
		By Interest of balances at credit of Fund, on	
		1st January.....	\$179 98
		1st April.....	181 86
		1st July.....	178 06
		1st October.....	174 90
		Total	

No. 40.—Continued.

CHIEF SUPERINTENDENT OF EDUCATION, Canada East, in Account with EDUCATIONAL FUNDS, for the year 1862.

RECEIPTS.				PAYMENTS.							
Balance 1st January.	Warrants.	Other Receipts.	Over Expended 31st Dec.	TOTAL.	SERVICE.	Over Expended 1st January.	Expenditure.	Balance 31st Dec.	TOTAL.		
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.		
71,276	77	116,000	00	23	29	187,300	00	112,054	45		
69,835	92	7,885	11	1,514	45	71,350	37	69,888	28		
1,496	68	1,179	54	1,508	74	36,888	53	36,888	53		
.....	.....	2,240	00	1,778	94	4,758	48	2,839	50	
.....	.....	1,000	00	.....	.....	3,052	59	2,464	19
.....	.....	1,000	00	1,428	07	2,428	07	1,799	44	
4,709	17	19,078	33	1,097	04	2,697	04	1,592	58		
.....	.....	4,000	00	.....	.....	23,787	60	19,025	00
.....	.....	.....	.....	.....	.....	4,000	00	4,762	50
.....	.....	.....	.....	.....	.....	200	00	16	67
.....	.....	345	80	.....	.....	315	80	345	80
.....		
\$77,682	62	241,554	25	7,325	24	336,508	41	80,894	10		
				Totals.....							
				Totals.....							

RECAPITULATION.	
Balance in hand, 1st January, 1862.....	\$77,682 62
Less over expended do	5,579 04
Warrants	72,103 58
Receipts from other sources.....	241,554 25
.....	10,246 33
.....	\$323,904 16

RECAPITULATION.	
Expenditure	\$80,894 10
Balance in hand, 31st December, 1862	\$30,834 10
Less over expended	7,325 24
.....	73,508 86
.....	\$323,904 16

JOHN LANGTON,
Auditor.

AUDIT OFFICE,
Quebec, February, 1863.

No. 41.

STATEMENT of Monies, arising from the Sale of Common School Lands, including Interest, Land Fees, &c., during the year 1862, pursuant to the Act 12 Vic., Cap. 200.

EXPENDITURE.		RECEIPTS.		Total Amount.
		Amount.	Amount.	\$ cts.
To expenses of Collection. <i>Vide</i> Statement No. 12		\$ 41,968 58	By Balance from last year. <i>Vide</i> Statement No. 40.	803,085 87
To Balance carried down.....		1,027,657 96	By Interest on Investments to 31st December 1861, due by City of Hamilton.....	10,440 00
			By Amount of Receipts from Sales.....	136,881 42
			By do Interest on do	63,026 98
			By do Land Fees Extra.....	7,483 13
			By Interest on Investments due by City of Hamilton.....	207,393 53
			By Interest on Balances due 1st January, 1862	3,480 00
			By do do 1st April, do ...	10,169 07
			By do do 1st July, do ...	11,147 01
			By do do 1st October, do ...	11,789 09
			By do do do do do ...	12,021 97
			Total.....	45,127 14
				1,069,526 54
			By Balance brought down	96

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

STATEMENT of the Revenue arising from Tavern Licenses in Canada East, received between the 1st January and 31st December, 1862; and of the Payments made thereupon to the different Municipalities in Lower Canada, and towards the creation of Court Houses at Montreal and Aylmer, during the year ended 31st December, 1861, as authorized by Acts 8 Vic., Cap. 72; 12 Vic., Cap. 112; and 13 and 14 Vic., Cap. 94.

PAYMENTS.	Amounts.	RECEIPTS.				Amount.
		No. of Licenses.	Gross Collections.	Expenses of Collections.	Net Revenue.	
	\$ cts.		\$ cts.	\$ cts.	\$ cts.	
<i>Under Act 13 and 14 Vic. Chap. 94.</i>						
Amount received by the Collectors of Inland Revenue for the District of Montreal, from Duties arising from Tavern Licenses issued during the year 1862, in the City and County of Montreal, and transferred to the Special Fund for Building of the Court House at Montreal, in the said District.....	\$915 40					
<i>Under Act 14 and 15 Vic. Chap. 63.</i>						
Amount received by the Collector of Inland Revenue for the District of Ottawa, for Duties arising from Tavern Licenses issued during the year 1862, and transferred to the Special Fund for the Building of the Court House at Aylmer, in the said District.....	1114 80					
<i>Under Act 8 Vic., Chap. 72.</i>						
Amount received by the Collectors of Inland Revenue for Duties arising from Tavern Licenses issued during the year 1862, and paid over to the different Municipalities in the undermentioned Districts, viz:—						
Arthaaska.....		11	308 00	20 80	277 20	
		17	476 00	47 60	428 40	
		44	1232 00	123 20	1108 80	
		2	57 54	5 75	51 79	
		1	28 00	2 80	25 20	
		4	112 00	11 20	100 80	
		1	84 00	8 40	75 60	
		3	81 00	8 40	72 60	
	10060 20	1	28 00	2 80	25 20	
		196	5454 00	545 40	4908 60	
		160	4480 00	448 00	4032 00	
		48	1272 00	127 20	1144 80	
		25	839 00	83 90	755 10	
		7	196 00	19 60	176 40	
		4	112 00	11 20	100 80	
	7277 20					

Beauharnois.....	438 40					
Bedford.....	2082 00					
Chicoutimi.....	23 20					
Gaspé.....	100 50					
Iberville.....	75 60					
Joliette.....	75 60					
Kamouraska.....	95 20					
Montreal, 1st Division.....	25 20					
St. Francis.....	514 80					
St. Hyacinthe.....	176 40					
Terrebonne.....	100 20					
	3886 60	526	14763 54	1475 85	13286 69	
Totals.....						
Add—Balances outstanding 31st December, 1861.....			1162 06			
Off do do 1862.....			531 95		660 11	
Total.....	13946 80				13946 80	

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 43.

STATEMENT of Debentures outstanding, on behalf of various Special Accounts, for which the Government is partially liable, up to 31st December, 1862.

ON WHAT ACCOUNT	AUTHORITY	Amount.	REMARKS.
Law Society, Upper Canada.....	9 Vic., cap. 33, and 18 and 20 Vic., caps. 122 and 61.....	\$ 25,410 00	Principal and Interest payable out of Law Fees, U. C.
Upper Canada Building Fund. { Lunatic Asylum. Normal School. Lunatic Asylum. }	9 Vic., cap. 61, and 12 Vic., cap. 34..... 13 and 14 Vic., caps. 2 and 63	68,000 00 21,200 00	do do Upper Canada Building Fund. do do do do
Court Houses, Lower Canada.....	12 Vic., cap. 112, and 18 Vic., cap. 164	136,229 97	do do Law Fees, Lower Canada.
Total.....		240,839 97	

Wm. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE, }
Quebec, February, 1863.

No. 44.

STATEMENT of Currency Debentures in circulation within the Province, shewing the amount thereof maturing in each year, outstanding on the 31st December, 1862.

DESCRIPTION.	AMOUNTS AT VARIOUS RATES OF INTEREST.					Years of Maturity.	TOTALS.	
	Bearing 4 per cent interest.	Bearing 5 per cent interest.	Bearing 6 per cent interest.	Bearing 8 per cent interest.	£ s. d.		\$ cts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	120 0 0		480 00	
War Loss.....	120 0 0	.....	.....	.....	.....	.....
Consecutive Numbers.....	1,000 0 0	.....	.....	.....	.....
Welland Canal.....	14,531 5 0	.....	.....	.....	.....
Lunatic Asylum.....	9,000 0 0	.....	.....	.....	.....
Public Debt, 12 Vic, chap. 5.....	780 0 0	.....	.....	.....	.....
Provincial Notes, 25 Vic, chap. 3.....	279,725 0 0	.....	.....	.....	.....	1,220,145 00	
Consecutive Numbers.....	1,000 0 0	.....	.....	.....	.....
do.....	1,000 0 0	.....	.....	.....	.....
Law Society.....	2,352 10 0	.....	.....	.....	.....
Lunatic Asylum.....	4,100 0 0	.....	.....	.....	.....
Rebellion Loss, I. C.....	8,505 6 3	.....	.....	.....	.....
Public Works, 9 Vic, chap. 66.....	460 0 0	.....	.....	.....	.....
Public Debt, 12 Vic, chap. 5.....	10,600 0 0	.....	.....	.....	.....
Lunatic Asylum.....	4,200 0 0	.....	.....	.....	.....
Rebellion Loss, I. C.....	60 0 0	.....	.....	.....	.....
Public Debt, 12 Vic, chap. 5.....	59,727 19 4	.....	.....	.....	.....
Welland Canal.....	62,541 4 8	.....	.....	.....	.....
Lunatic Asylum.....	2,000 0 0	.....	.....	.....	.....
Public Works, 13 & 14 Vic, chap. 2.....	87,542 17 6	.....	.....	.....	.....
Public Debt, 12 Vic, chap. 5.....	653 0 0	.....	.....	.....	.....
TOTALS.....	
					£ s. d.	\$ cts.		
					120 0 0	480 00		
					305,036 5 0	1,220,145 00		
					1,000 0 0	4,000 00		
					8,352 10 0	33,410 00		
					8,505 6 3	34,021 25		
					460 0 0	1,840 00		
					10,600 0 0	42,400 00		
					62,541 4 8	255,951 87		
					63,987 19 4	255,951 87		
					152,737 2 2	610,948 43		

No. 44.—(Continued.)

DESCRIPTION.	AMOUNTS AT VARIOUS RATES OF INTEREST.				Years of maturity.	T O T A L S.	
	Bearing 4½ per cent interest.	Bearing 5 per cent interest.	Bearing 6 per cent interest.	Bearing 8 per cent interest.		£ s. d.	\$ cts.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	\$ cts.
Janatic Asylum			3,000 0 0		1873.	9,180 10 0	36,722 00
Public Debt, 12 Vic., chap. 5			6,180 10 0				
Consecutive Numbers			20,000 0 0				
Public Debt, 12 Vic., chap. 5			11,550 0 0				
Consolidated Municipal Loan Fund, U. C.			2,433 6 8		1874.	32,983 6 8	132,493 33
Law Society			4,000 0 0				
Montreal Court House			4,200 0 0				
Public Debt, 12 Vic., chap. 5			7,537 10 0				
Consolidated Municipal Loan Fund, L. C.			200 0 0		1875.	15,367 10 0	63,870 0
Montreal Court House			19,700 0 0				
Aylmer Court House			500 0 0				
Public Debt, 12 Vic., chap. 5		1,950 0 0	712 10 0				
Consolidated Municipal Loan Fund, U. C.			18,250 0 0		1876.	40,112 10 0	161,650 00
Public Debt, 12 Vic., chap. 5			2,345 0 0				
Consolidated Municipal Loan Fund, U. C.			10,241 13 4		1877.	12,686 13 4	50,746 67
Public Debt, 12 Vic., chap. 5			2,650 0 0				
Consolidated Municipal Loan Fund, U. C.			175 0 0		1878.	2,705 0 0	10,820 00
Kamouraska and other Court Houses				7,157 9 10	No date.	7,157 9 10	28,629 96
Lower Canada Debentures payable through Commissioners....	2,650 0 0	112,006 13 4	50,700 0 0			107,356 13 4	669,426 67
	3,650 0 0	294,101 13 4	435,339 12 9			840,248 15 11	3,360,905 18

No. 44.—(Continued.)

RECAPITULATION of the above Totals showing PRINCIPAL and INTEREST payable at the Receiver General's Office only, and to what Fund chargeable.

FUND.	Total Currency Debentures.		RATES OF INTEREST.				Total Interest.
	£ s. d.	\$ cts.	4½ per cent.	5 per cent.	6 per cent.	8 per cent.	
Consolidated Fund, 5 per cent.....	311,245 0 0	1,244,980 00	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Consolidated Fund, 6 per cent.....	301,437 2 9	1,205,748 55	.....	62,249 00	72,314 92	.....	62,249 00
Total Consolidated Fund.....	612,682 2 9	2,450,728 55	.....	62,249 00	72,344 92	.....	134,583 92
Law Society.....	6,352 10 0	25,410 00	.....	.....	1,524 60	.....	1,524 00
Lunatic Asylum.....	22,300 0 0	89,200 00	.....	.....	5,352 00	.....	3,352 00
Court Houses, Lower Canada.....	24,400 0 0	97,600 00	.....	.....	5,856 00	.....	5,856 00
Court Houses, L. C., 8 per cent.....	7,157 9 10	28,629 97	.....	.....	.....	2,290 40	2,290 40
Lower Canada Debentures payable through Com- missioners.....	107,356 13	669,426 67	657 00	22,601 33	12,168 00	.....	35,426 33
Totals.....	840,248 15 11	3,360,995 19	657 00	84,850 3 3	97,245 52	2,290 40	185,043 25

T. D. HARRINGTON,
Deputy Receiver General.

RECEIVER GENERAL'S OFFICE,
Quebec, February, 1863.

No. 45.

STATEMENT of Sterling Debentures Outstanding on 31st December, 1862, showing the years in which they mature.

DESCRIPTION.	AMOUNTS AT VARIOUS RATES OF INTEREST.				Years of Maturity.	TOTALS.		
	Bearing 4 per cent. Interest; and Commission 1/2 per cent.		Bearing 5 per cent. Interest; and Commission 1 per cent.			Sterling.		Decimal Currency
	£	s. d.	£	s. d.		£	s. d.	cts.
Welland Canal	600,000	0 0	42,820	10 0	1863	642,820	10 0	3,128,441 77
do	300,000	0 0			1861	300,000	0 0	1,400,000 00
do	400,000	0 0	31,700	0 0	1865	431,700	0 0	2,100,940 00
12 Vic., cap. 5	200,000	0 0	37,000	0 0	1866	287,000	0 0	1,163,400 00
12 Vic., cap. 6			1,000	0 0	1867	1000	0 0	4,600 07
10 and 11 Vic., cap. 34					1869	500	0 0	2,433 33
7 Vic., cap. 34			27,800	0 0	1872	27,800	0 0	135,283 33
12 Vic., cap. 5					1874	354,500	0 0	1,725,233 33
14 and 16 Vic., cap. 73					1876	277,000	0 0	1,318,066 07
do					1877	112,100	0 0	545,563 33
do					1878	257,300	0 0	1,252,193 33
do					1879	1,564,300	0 0	7,612,926 67

do					1880	1,256,800	0 0	6,116,426 67
12 Vic., cap. 5					1881	273,500	0 0	1,331,033 33
16 Vic., cap. 157					1882	547,700	0 0	2,665,473 33
18 Vic., cap. 3 and 103					1883	234,200	0 0	1,139,773 32
18 Vic., cap. 3 and 103					1884	270,000	0 0	1,302,180 00
12 Vic., cap. 58 and 16 Vic., cap. 17					1885	646,858	7 4	3,146,717 38
16 Vic., cap. 4					.....		
12 Vic., cap. 5								
18 Vic., cap. 3 and 103								
12 Vic., cap. 5								
19 and 20 Vic., cap. 66								
12 Vic., cap. 5								
20 Vic., cap. 17								
30 Vic., cap. 17								
12 Vic., cap. 83								
32 Vic., cap. 14 and 84								
32 Vic., cap. 14 and 84								
Less—Exchanged for Scrip								
collected								
In Agents' hands and here								
Inscribed Stock under same Acts								
Totals	1,500,000	0 0	6,623,388	17 4				61,551,412 40

No. 45.—(Continued.)

RECAPITULATION of the foregoing Sterling Debentures, &c., showing amount of Principal, Interest and Commission payable in England, on the 31st December, 1862.

	PRINCIPAL.		4 per cent. Interest.	5 per cent. Interest.	6 per cent. Interest.	TOTALS.
	Sterling.	\$ cts.				
Amount bearing 4 per cent. Interest.....	1,500,000 0 0	7,300,000 00	292,000 00	.....	.....	\$ cts. 292,000 00
do do 5 do	167,530 10 0	815,315 08	.....	40,765 75	.....	1,614,124 61
do do 5 do New Loan.....	6,465,858 7 4	31,467,177 38	.....	1,573,358 86	.....	1,498,135 20
do do 6 do Interest.....	5,130,000 0 0	24,968,920 00	.....	.....	1,498,135 20	.....
Totals, Principal and Interest.....	13,263,988 17 4	64,551,412 46	292,000 00	1,614,124 61	1,498,135 20	3,404,259 81
Commission payable to Agents.....	.....	.....	1,460 00	16,141 21	14,981 35	33,582 59
Total Interest and Commission.....	.....	.....	.....	.....	.....	3,436,842 40

T. D. HARRINGTON,
Deputy Receiver General.

RECEIVER GENERAL'S OFFICE,
Quebec, 20th February, 1863.

No. 46.

STATEMENT OF OUTSTANDING DEBENTURES forming the Debt of the Province, 31st December, 1862, comprising direct and indirect Liabilities, and showing the years of Maturity.

YEARS OF MATURITY.	CURRENCY DEBENTURES IN THE PROVINCE.			STERLING DEBENTURES IN ENGLAND.			Grand Totals.	
	Chargable in Consolidated Fund.	Issued on account—L. Co. made. Interest guaranteed.	Char. table on Special Funds.	Totals of all Currency Debentures		Totals of all Sterling Debentures.		
				\$ cts.	\$ cts.	\$ cts.		\$ cts.
1863	480 00	14,800 00	36,000 00	15,280 00	3,128,441 77	3,128,441 77	15,280 00	
1864	1,181,145 00			1,220,145 00	1,400,000 00	1,400,000 00	4,348,553 77	
1865	4,000 00			4,060 00	2,100,049 69	2,100,049 69	2,118,900 00	
1866	7,600 00	14,000 00	23,870 00	48,010 00	1,152,400 69	1,152,400 69	1,281,104 58	
1867	31,631 25	92,683 33		127,704 58	4,856 67	4,856 67	6,703 67	
1869	1,840 00			1,840 00	2,433 33	2,433 33	2,433 33	
1870	42,400 00			42,400 00			42,400 00	
1871	239,151 87	93,683 33	16,800 00	349,635 20			349,635 20	
1872	602,048 43	8,000 00		610,948 43	135,293 33	135,293 33	746,241 76	
1873	24,732 00	188,000 00	12,000 00	224,732 00			224,732 00	
1874	135,933 33			135,933 33	1,723,233 33	1,723,233 33	1,861,166 66	
1875	31,070 00		32,800 00	63,870 00			63,870 00	
1876	80,850 00	93,683 33	80,800 00	255,333 33			255,333 33	
1877	50,746 67			50,746 67			50,746 67	
1878	10,820 00			10,820 00			10,820 00	
1879								
1880								
1881		91,736 67		91,736 67	1,348,000 67	1,348,000 67	1,603,400 00	
1882					545,553 33	545,553 33	546,300 00	
1883					1,252,193 33	1,252,193 33	1,263,013 33	
1884					7,612,926 67	7,612,926 67	7,612,926 67	
1885					6,116,426 67	6,116,426 67	6,116,426 67	
No fixed date.					4,561,793 33	4,561,793 33	4,561,793 33	
					1,331,033 33	1,331,033 33	1,422,770 00	
					2,665,473 32	2,665,473 32	2,665,473 32	
					1,139,773 32	1,139,773 32	1,139,773 32	
					1,362,180 00	1,362,180 00	1,362,180 00	
					31,467,177 38	31,467,177 38	31,467,177 38	
		79,240 00	28,629 97	107,869 97			107,869 97	
	2,450,728 55	669,426 60	240,839 97	3,360,995 18	49,240,879 13	15,310,533 33	67,912,407 64	

No. 46.—(Continued.)

Recapitulation of the Interest on the whole Outstanding Debentures, forming the debt of the Province, 31st December, 1862, showing the principal and the various rates of Interest it bears.

	Principal at	Chargeable on Consolidated Fund.	Issued on account of L.C. Interest Guaranteed.	Chargeable on Special Fund.	Totals of all Currency Debentures.	STERLING DEBENTURES.		Totals of all Sterling Debentures.	Grand Totals.
						Issued on account of the Province.	Issued on account of Guaranties.		
4 per cent.....		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
4½ do			14,000 00		14,000 00	7,300,000 00		7,300,000 00	7,300,000 00
5 do		1,244,950 00	452,026 00		1,697,000 00	32,232,492 48		32,232,492 48	33,979,499 14
6 do		1,205,748 55	202,800 00	212,240 00	1,620,788 55	9,658,356 65	15,310,533 33	24,968,919 03	26,589,678 53
8 do				28,629 97	28,629 97				28,629 97
Total.....		2,450,728 55	659,426 66	240,839 97	3,360,995 18	40,240,879 13	15,310,533 33	61,551,412 46	67,912,407 64

INTEREST ON ABOVE.

Interest:									
4 per cent.....			657 00		657 00	292,000 00		292,000 00	292,000 00
4½ do	62,249 00	22,601 33	22,601 33		84,850 33	1,014,124 62		1,014,124 62	1,698,974 95
5 do	72,314 92	12,168 00	12,168 00		87,245 52	579,503 20	918,632 00	1,498,135 20	1,995,380 72
6 do				2,299 39	2,299 39				2,299 39
8 do			35,426 33	15,022 99	189,043 24	2,485,627 82	918,632 00	3,404,259 82	3,689,303 06

RECEIVER GENERAL'S OFFICE,
Quebec, 20th February, 1863.

T. D. HARRINGTON,
Deputy Receiver General.

STATEMENT of Debentures redeemed under authority of Act 12, Vic. Cap 5, to 31st December, 1862.

No.	NAME OF WORKS.	1849.	1850.	1851.	1852.	1853.	1854.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Chambly Canal.....	30,000 00					
2	Welland do.....	4,000 00		5,000 00		51,720 00	55,600 00
3	Desjardins do.....	2,100 00		17,000 00			
4	Chambly Head Trust.....			5,000 00			
5	Montreal do.....		48,000 00				
6	Quebec do.....		65,000 00				
7	Cobourg Harbor.....		32,000 00		160 00	133,120 00	4,000 00
8	St. Lawrence Improvements.....		22,350 00	21,400 00		88,255 00	
9	Thames River Bridge.....		12,000 00				
10	Trent do.....		6,000 00	2,660 07			
11	Home District Roads.....		5,333 33			27,259 67	
12	Grand River Navigation.....		2,000 00				
13	Érie and Ontario Railroad.....		15,000 00				
14	Oakville Harbor.....		13,000 00				
15	Port Hope Harbor.....		5,000 00				
16	Way Losses.....		5,150 00	40,549 00	7,320 00	173,490 00	2,530 00
17	Insurance Losses and Consecutive Rentals.....						
18	Hamilton and Brantford Road.....						
19	Queenston and Grimsby do.....						
20	Kingston and Niagara do.....						
21	Inland Waters, Newcastle District.....						
22	York Road.....		8,000 00				
23	Yonge Street Road.....			4,000 00			
24	Roads and Bridges.....			2,400 00			
25	Chatham Bridge.....			75,000 00			
26	Burlington Bay Canal.....			1,436 00			
27	Brantford Bridge.....			20,000 00			
28	Kettle Creek Harbor.....			4,000 00			
29	Sterling 6 per cent Debentures.....			22,000 00	2,000 00		1,043,900 00

No.	NAME OF WORKS.	1849.	1850.	1851.	1852.	1853.	1854.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
30	Public Works, 9 Vic, Cap. 66.....		52,716 05	600 00	11,148 00	470,000 00	28,000 00
31	do 10 and 11 Vic, Cap. 34.....		5,400 00	6,400 00		8,200 00	1,500 00
32	do 12 Vic, Cap. 5.....		44,013 47	36,771 62	37,121 01	307,772 00	57,224 50
33	do 12 Vic, Cap. 32.....			7,250 98	8,400 00	1,000 00	31,800 00
34	do 13 and 14 Vic, Caps. 2 and 18.....		428 00				
35	do 7 Vic, Cap. 34.....					32,136 00	
36	do 11 Vic, Cap. 9.....						
37	do 12 Vic, Caps. 58 and 16 Vic, Cap. 17.....						
38	do 14 and 15 Vic, Cap. 73.....						
39	do 16 Vic, Cap. 157.....						
40	do 18 Vic, Cap. 4.....						
41	do 18 Vic, Caps. 3 and 103.....						
42	do 19 and 20 Vic, Cap. 86.....						
43	do 20 Vic, Cap. 17.....						
44	do 22 Vic, Cap. 83.....						
45	do 22 Vic, Caps. 14 and 84.....						
46	Quebec Loan, 9 Vic, Cap. 62, and 10 Vic, Cap. 35.....		100 00	17,260 00	1,700 00	3,780 00	14,700 00
47	U. C. Building Fund, 13 and 14 Vic, Caps. 2 and 68, and 9 and 12 Vic, Caps. 61 and 34, &c.....						
48	Montreal Courthouse, 18 Vic, Cap. 164.....						
49	Law Society, 18 and 20 Vic, Caps. 112 and 64, and 22 Vic, Cap. 31.....						
50	Consolidated Municipal Loan Fund, Upper Canada, 16 Vic, Cap. 22.....						
51	do do Lower Canada, 16 Vic, Caps. 22, and 18 Vic, Cap. 13.....						
Totals.....		\$86,400 00	\$376,790 85	\$341,425 27	\$70,939 01	\$1,310,331 55	\$1,244,404 50

Subsequent to Union.

11 * *

No. 47.—(Continued.)

No.	1855.	1856.	1857.	1858.	1859.	1860.	1861.	1862.	Amount.	Total Amount.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1									80,000 00	
2									189,944 18	
3	24,950 00	3,974 18	900 00	6,000 00		7,800 00			68,000 00	
4		15,000 00							76,000 00	
5									206,120 00	
6									135,528 00	
7									12,000 00	
8									12,000 00	
9									8,000 00	
10									8,000 00	
11									4,640 00	
12									2,000 00	
13									16,000 00	
14									10,000 00	
15									8,000 00	
16	800 00								218,640 00	
17					14,614 68	23,720 00	5,920 00		46,254 68	
18									4,000 00	
19									8,000 00	
20									19,955 55	
21									9,080 00	
22									22,800 00	
23									4,400 00	
24									76,000 00	
25									1,435 00	
26									26,000 00	
27									4,000 00	
28									24,000 00	
29	2,245,493 33	216,796 67	576,690 00	192,233 34		2,433 36			4,277,546 70	5,646,845 11
30	12,353 00	12,000 00	191,200 00		1,600 00	203,866 67			983,483 72	
31	489,190 10	219,911 62		1,700 00	479,169 33	48,000 00			69,500 00	
32						2,188,711 18	101,226 67	4,000 00	3,916,811 50	

33	1,660 00					40,200 00	30,545 20		50,598 98	
34						207,022 59	4,400 00		73,745 20	
35	200 00								252,408 59	
36									200 00	
37						59,860 00	600 00		60,460 00	
38						5,888,666 67	21,900 00		5,910,566 67	
39						143,506 67			143,506 67	
40						200,020 00			200,020 00	
41						348,999 97			348,999 97	
42						401,206 66			401,206 66	
43						553,876 67			553,876 67	
44						523,165 67			523,165 67	
45	1,360 00					186,220 00			187,580 00	
46						190,680 00	600 00		191,280 00	
47						90,200 00	6,000 00	400 00	399,980 00	
48	40,000 00	27,600 00	32,400 00		60,000 00	2,400 00		2,000 00	127,800 00	
49						29,000 00			164,400 00	
50						1,865,266 68	11,000 00		186,590 00	
51						1,291,300 00	1,749,565 34	1,939 66	7,175,191 99	
							804,515 40	2,500 00	2,278,315 00	
										23,976,988 29
	2,766,006 43	498,262 47	816,390 00	204,763 34	2,897,840 69	15,885,088 42	2,738,872 21	279,830 66	29,523,333 40	

NOTE.—The Redeemed Debentures, on account of Special Funds, were not included in this Statement before 1859.

WM. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 48.

STATEMENT showing the Amount of Debentures (the Interest of which is payable in Canada) outstanding on 31st December, 1862; also the Interest thereupon remaining unpaid at the same date.

	DEBENTURES.		INTEREST.				Interest paid during the year. \$ cts.	Interest remaining unpaid 31st December, 1862. \$ cts.
	Amount outstanding on 31st December, 1861. \$ cts.	Amount outstanding on 31st December, 1862. \$ cts.	Remaining unpaid 31st December, 1861. \$ cts.	For the year, including broken periods.		Total. \$ cts.		
				\$ cts.	\$ cts.			
Loans for Public Works, various Acts, at 5 per cent.	480 00	480 00	18,659 17	70,385 56	89,044 73	64,739 20	24,305 43	
do do at 6 per cent.	1,175,487 17	1,171,487 17	21,102 71	9,051 02	30,153 73	24,824 56	5,329 17	
Municipal Loan Fund, Upper Canada, 16 Vic., cap. 22, at 5 per cent.	1,395,730 66	1,248,000 00	561 00	49 55	610 55	428 55	182 00	
Municipal Loan Fund, Lower Canada, 16 Vic., cap. 22, and 18 Vic., cap. 13, at 5 per cent.	34,261 25	34,261 25	2,217 78	2,055 33	4,273 11	2,138 81	2,134 30	
Rebellion Loss, Lower Canada, 12 Vic., cap. 58, at 6 per cent.	400 00	400 00	25 20		25 20	12 00	13 20	
Quebec Fire Loss, 9 Vic., cap. 62, and 10 and 11 Vic., cap. 35, at 6 per cent.								
Upper Canada Building Fund, 9 Vic., cap. 61; 12 Vic., cap. 32; 13 and 14 Vic., caps. 2 and 68, at 6 per cent.	91,200 00	89,200 00	2,495 00	5,352 00	7,848 00	5,676 00	2,172 00	
Montreal Court House, 18 Vic., cap. 164, at 6 per cent.	95,600 00	95,600 00	2,868 00	5,736 00	8,604 00	5,736 00	2,868 00	
Kamouraska do 12 Vic., cap. 112, at 8 per cent.	8,955 00	8,955 00	275 22	\$1,018 66	1,293 88	855 58	438 30	
Aylmer do 12 Vic., cap. 112, at 8 per cent.	19,674 97	19,674 97	733 40	\$1,933 20	2,666 60	2,141 30	525 30	
do do 13 Vic., cap. 164, at 6 per cent.	2,900 00	2,000 00	60 00	120 00	180 00	120 00	60 00	
Law Society, 9 Vic., cap. 33; 18 Vic., cap. 122; 20 Vic., cap. 64 and 22 Vic., cap. 31, at 6 per cent.	25,410 00	25,410 00	282 30	1,524 60	1,806 90	1,524 60	282 30	
Total.	1,852,499 05	1,572,688 39	49,280 78	97,225 92	146,506 70	108,196 50	38,310 20	

* These amounts were expunged from the Statement of last year, the payment of Interest upon them having been stopped from 31st December, 1861, by order in Council, 27th December, 1860. They are now reinserted under order in Council, 3rd February, 1862, which authorizes the continuance of Interest at 5 per cent. upon the outstanding Debentures of these two funds.

* Including the amount due to make up the interest of former years, at 8 per cent.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.

No. 49.

STATEMENT of Payments to the Receiver General of the Province of Canada, on account of the purchase of the undermen-
tioned Public Works by virtue of Acts 14 and 15 Vict., cap. 57, and 19 Vict., cap. 5, during the year ended 31st
December, 1862.

BY WHOM PAID.	PARTICULARS OF PAYMENT.	Remarks.	Amount.
John McDonald.....	Sale of Building Lot, No. 7, Victoria Island.....	Ottawa Works.....	\$ cts. 31 00
Ester Johnstone.....	do do.....	do.....	20 56
Harris, Bronson & Co.....	Instalments on Hydraulic and Building Lots.....	do.....	1,218 60
Wm. Muson.....	Second Instalment on Lot No. 17, Chaudière Island.....	do.....	92 00
Total.....			1,362 10

W.M. DICKINSON,
Acting Deputy Inspector General.

DEPARTMENT OF THE MINISTER OF FINANCE,
Quebec, February, 1863.



No. 51.

TRINITY HOUSE, MONTREAL, in account with the PROVINCE of CANADA, for the year 1862.

1862.		Cr.		Dr.		\$ cts.	
January 1.....	To Balance on hand.....					1,915	42
	To Warrants.....		\$10,000				
	To Unpaid Warrant.....		3,000			13,000	00
				By Salaries of Trinity House Officers, viz:—			
				Andrew Shaw (late Master,) to 11th May.....	\$380	50	
				Wm. Bristow, as Master, from 11th to 21st			
				May.....	17	00	
				Louis Marchand, Master, from 21st May			
				to 1st December.....	226	35	
				E. D. David, Treasurer.....	623	85	
				Charles Curran, Water Bailiff.....	1,325	00	
				Daniel Rooney, Messenger.....	400	00	
					383	32	
				By Salaries of Light House Keepers.....			2,732 17
				" Contingencies of and Repairs to Light Houses, &c.....			4,019 33
				" Steamers for placing Buoys, &c.....			2,150 48
				" Insurance on Steamer "St. Peter".....			1,255 50
				" Professional Services.....			320 00
				" Expenses of Board to visit Lights.....			51 00
				" Stationery, Printing, &c.....			84 10
				" Fuel.....			125 43
				" Salary (\$200) of Agent at Sorel, and disbursements.....			137 50
				" Office Contingencies.....			251 47
				" Office Rent.....			466 64
				" Balance on hand.....			400 00
							2,891 80
				Total.....		14,915	42

AUDIT OFFICE,
Quebec, March, 1863.

JOHN LANGTON,
Auditor.

THE PROVINCIAL LUNATIC ASYLUM, TORONTO, in account with the PROVINCE OF CANADA, for the year ended 31st December, 1862.

Dr.	Total.	Cr.	Provincial Asylum.	Branch Asylum.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To Warrants, during 1861.....	56,101 94	By Balance from 31st December, 1861.....	161 23	8 15	3,718 46
" Paying Patients.....	3,680 15	" Medicines.....	2,353 45	243 46	2,766 29
" Articles sold.....	685 75	" Beer, Spirits and Wine.....	5,953 99	973 99	
" Branch Asylum.....	915 02	" Butchers' Meat.....	4,948 30	808 37	
" Orillia Lunatic Asylum.....	304 79	" Flour.....	2,011 52	427 36	
" To Balance	4,846 02	" Butter.....	403 26	101 02	
		" Barley, Rice, Peas and Meal.....	77 34	20 50	
		" Fruit, &c.....	1,098 25	289 79	
		" Cheese, Potatoes, &c.....	127 49	24 28	
		" Salt, Pepper, &c.....	2,061 55	253 25	
		" Coffee and Tea.....	1,348 97	245 26	
		" Sugar.....	338 62	73 90	
		" Fish, Eggs, &c.....	4,146 09	376 45	21,587 01
		" Clothing, Bedding, &c.....	5,878 70	917 03	4,522 54
		" Fuel.....	1,480 42	86 49	
		" Gas and Oil.....	840 45	81 63	
		" Soap, Brushes and Brooms.....	307 41	19 65	
		" Advertising, Printing, &c.....	158 00	.....
		" Interments.....	2,645 45	699 92	
		" Repairs, &c.....	1,525 86	479 45	
		" Incidentals.....	523 35	393 61	
		" Farm.....	337 54	106 05	
		" Straw.....	655 00	24 90	
		" Insurance.....	199 50	5 00	
		" Removal of Patients.....	.....	.....	8,100 69

By Salaries and Wages, viz:	Total.
Medical Superintendent.....	2,000 00
Bursar (including House Rent).....	2,040 00
Medical Assistant.....	860 00
Clinical Assistant.....	300 00
Steward.....	600 00
Architect.....	400 00
Matron.....	300 00
Engineer, (including House Rent).....	840 00
Keepers, Guards, &c.....	7,902 96
Total.....	16,470 96
	\$66,463 67

JOHN LANGTON,
Auditor.

AUDIT OFFICE,
Quebec, March, 1863.

No. 54.

ORILLIA LUNATIC ASYLUM, in Account with the Province of Canada, for the year 1862.

1863.	Dr.	\$	cts.	Cr.	\$	cts.	\$	cts.
To Warrants		15,200	00	1863. By Balance due Superintendent			26	26
Articles sold		36	52	Salaries and Wages, viz:—				
				Medical Superintendent, (John Arlingh)	800	00		
				do House Rent, &c.....	866	66		
				Clerk, (James Sanson)	300	00		
				Steward, (George Badger)	255	00		
				Matron	170	00		
				Keepers, Guards, &c	1,571	20		
				By Provisions			3,062	92
				Repairs and Alterations			4,058	24
				Plumber's Work			700	29
				Bedding and Clothing			1,012	67
				Furniture			1,687	33
				Pump House			485	64
				Washing and Cleaning			277	66
				Fuel and Light			13	11
				Wine, Spirits and Beer			527	89
				Stationery, Printing, &c.....			266	92
				Architect's Commission			64	53
				Removal of Patients			86	72
				Tools and Implements			235	00
				Freight			166	86
				Preparing Grounds			59	25
				Fodder			84	93
				Farm Stock			220	81
				Contingencies			188	87
				Interments			119	88
				Medicines			12	00
				Balance on hand, 31st December, 1862.....			125	87
				Total.....			856	97
				To al.....			15,236	52

AUDIT OFFICE,
Quebec, March, 1863.JOHN LANGTON,
Auditor.

No. 57.

THE REFORMATORY PRISON, Canada East, in account with the Province of Canada, for the year 1862.

Dr.	\$ cts.	Cr.	\$ cts.
1862. Jan. 1... To Balance on hand.....			2,064 33
To Warrants			5,441 14
To Petty Sales	2,410 36		1,557 41
To Auction Sales.....	1,401 10		1,162 01
To Contingencies	22 50		867 07
To Fuel sold	32 25		22 85
			1,080 50
		By Provision Account	31 00
		" Prison Buildings	323 03
		" Farm	129 12
		" Fuel	251 66
		" Clothing and Bedding.....	145 32
		" Freight	99 93
		" Contingencies	
		" Tools and Furniture.....	
		" Prisoners Travelling Allowance	
		" Soap, Oil and Candles.....	
		" Hospital	
		" Rent	
		" Stationery and Postages.....	
		" R. C. Chapel	
		By Salaries, viz :	
		Warden	1,547 47
		Two Chaplains	1,735 51
		Deputy Warden and Clerk	780 00
		Physician.....	156 71
		Keepers, Guards, &c	3,337 61
Total	\$ 21,932 95	Total	\$ 21,932 95

JOHN LANGTON,
Auditor.

Audit Office,
Quebec, March, 1863.

No. 59.

STATEMENT of Banks in operation under the Act 22 Vic., Cap. 55, Con. Stat., from 1st January to 31st December, 1862.

NAMES OF BANKS.	Capital, being Provincial Securities issued under Act 22 Vic., cap. 55, Con. Stat., and deposited with Receiver General.		Amount of Notes outstanding, countersigned and delivered to Banks by Minister of Finance.		Circulation.		Liabilities, including Circulation.		Assets.		Registration expenses charged to Banks, and forming part of "Casual Revenue.	
	December		December		December		December		December		Registration Account.	
	31, 1861.	31, 1862.	31, 1861.	31, 1862.	31, 1861.	31, 1862.	31, 1861.	31, 1862.	31, 1861.	31, 1862.	Dr.	Cr.
(a) Bank of British North America...	\$ 440,933 33	\$ 436,933 33	\$ 405,961 00	\$ 356,964 00	\$ 163,611 00	\$ 130,505 00	\$ 163,611 00	\$ 130,505 00	\$ 440,933 33	\$ 436,933 33	\$ 169 00	\$ 92 00
(b) Niagara District Bank .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50 00	.....
(c) Provincial Bank...	20,440 00	9,729 00	20,440 00	9,729 00	20,440 00	9,729 00	20,440 00	9,729 00	20,440 00	9,729 00	50 00	50 00
Total.....	461,373 33	446,662 33	424,401 00	366,693 00	184,051 00	140,234 09	184,051 00	140,234 00	461,373 33	446,662 33	269 00	127 00

(a) Bank of British North America is incorporated by Royal Charter, and issues all notes under \$4 under this Act.
 (b) Niagara District Bank has ceased to operate under this Act.
 (c) Provincial Bank is still withdrawing its securities under this Act, and having ceased to make returns, the Liabilities and Assets are merely the Registered notes outstanding, and the Debentures in deposit with the Receiver General.
 * This Balance has been paid in part since January 1st, and will appear under the head of Casual Revenue for 1863.

AUDIT OFFICE,
 Quebec, March, 1863.

JOHN LANGTON,
 Auditor.

No. 60.

ABSTRACT of Payments made in the year ended 31st December, 1862, out of the Consolidated Fund of the Province of Canada, on account of the several services constituting the Civil List, according to the Provisions of the Consolidated Statutes of Canada, Cap. 10. (Provincial Acts 9 Vic., Cap. 114; and 15 Vic., Caps. 173 and 174 and 18 Vic., Cap. 89.) and the Schedules thereunto annexed; the amounts being stated in Sterling Money.

SCHEDULE A.	Amounts provided by Act 9 Vic. Cap. 114.			Amounts paid in the year 1862.		
	£	s.	d.	£	s.	d.
The Governor General	7,000	0	0	7,000	0	0
“ Chief Justice of the Court of Queen’s Bench, Upper Canada.....	1,500	0	0	1,201	0	10
“ Chief Justice of the Court of Common Pleas, do				1,125	0	0
“ Four Puisné Judges.....	2,600	0	0	3,592	10	0
“ Chancellor	1,125	0	0	1,125	0	0
“ Two vice-Chancellors.....				1,800	0	0
“ Chief Justice of the Court of Queen’s Bench, Lower Canada*.....	1,500	0	0	1,125	0	0
“ Three Puisné Judges do do	2,700	0	0	2,700	0	0
“ Additional Puisné Judge do do				900	0	0
“ Chief Justice of the Superior Court do	1,125	0	0	1,125	0	0
“ Three Puisné Judges do do	2,700	0	0	2,700	0	0
“ Additional Judges do do				10,455	0	0
“ Resident Judge Three Rivers, (duties otherwise performed,) do ..	900	0	0			
“ Two Circuit Judges of Gaspé, do do ..	950	0	0			
“ Circuit Judge of St. Francis, do do ..	500	0	0			
“ Pensions to Judges.....	1,999	18	1	1,993	2	6
“ The Attorney’s and Solicitor’s General and their Offices.....	3,510	0	0	4,773	14	10
“ Court of Vice Admiralty	425	0	0	675	0	0
“ Circuit allowances to Judges	1,395	0	0	3,805	4	0
“ Permanent Clerk of the Crown Law Department	270	0	0	495	0	0
Total Sterling	£31,199	18	1	£46,620	12	2

*Salary reduced under authority of Acts 14 and 15 Vic., Caps. 173 and 174.

SCHEDULE B.	Amounts provided by Act 9 Vic. Cap. 114.			Amounts paid in the year 1862.		
	£	s.	d.	£	s.	d.
The Governor’s Secretary, his Office and contingencies.....	1,732	17	8	3,910	8	10
“ Provincial Secretary and his Office	3,980	15	8	5,360	1	7
“ Provincial Registrar and his Office.....	975	0	0	1,650	18	9
“ Receiver General and his Office.....	2,070	7	10	4,801	19	0
“ Inspector General and his Office.....	3,620	8	0	12,266	19	6
“ Executive Council Office.....	2,630	0	0	4,152	14	4
“ Management of Public Works	1,885	7	10	8,877	1	6
“ Emigrant Agent and his contingencies	676	19	9	12,222	16	1
“ Pensions other than Judges†	5,000	0	0	2,007	10	7
“ Indian Annuities	5,999	5	0	5,989	10	0
“ The contingencies of Public Offices.....	6,750	0	0	25,631	5	10
Total Sterling	£35,321	4	9	£86,871	6	0

†Pensions reduced in consequence of death or resignation of Incumbents under authority of Acts 14 and 15 Vic., Caps. 173 and 174.

RECAPITULATION.

Amount of Schedule A	£ 31,199	18	8	Paid on account thereof	£ 46,620	12	2
Amount of Schedule B.....	35,321	4	9	Paid on account thereof.....	86,871	6	0
Total Sterling	£66,521	2	10	Total Sterling.....	£133,491	18	2

Audit Office,
Québec, March, 1863.

JOHN LANGTON,
Auditor.

No. 61.

UNPROVIDED ITEMS.

STATEMENT OF WARRANTS issued on the Receiver General of the Province of Canada, during the year 1862, in payment of various expenses, and for which a supply is required.

NAME.	SERVICE.	Amount.	Total Amount.
	<i>Civil Government.</i>	\$ cts.	\$ cts.
Deputy Provincial Registrar's Office	Excess of salaries over appropriation	600 00	
Receiver General's Department	do do	47 00	
Minister of Finance's Department	do do	\$869 67	
do	Two month's salary to Mrs. Greene, widow of the late Christopher Greene	176 67	
		1,046 54	
Executive Council Office	Excess of salaries over appropriation	\$34 12	
do	Salary of late Thomas Burns, from 21st to 31st Jan'y., 1862, and two month's salary paid to his widow	213 89	
		248 01	
Crown Lands Department, Indian Branch	Excess of salary over appropriation	586 33	
	Excess of expenditure over appropriation for contingent expenses of Public Departments	43,892 58	
			46,420 46
	<i>Administration of Justice, C. W.</i>		
Court of Chancery	Excess of salaries over appropriation	600 00	
Court of Queen's Bench and Common Pleas	Excess of contingencies over appropriation	1,816 52	
			2,416 52
	<i>Administration of Justice, C. E.</i>		
	Excess of expenditure over appropriation		6,180 19
	<i>Police.</i>		
Montreal River Police	Excess of expenditure over appropriation		422 37
	<i>Penitentiary, Reformatories, and Prison Inspection.</i>		
Criminal Lunatic Jail, Rockwood	Excess of expenditure over appropriation	1,466 66	
Reformatory, St. Vincent de Paul	do do do	1,112 00	
			2,578 66
	<i>Legislation.</i>		
Sir A. N. Macnab, Speaker.	This amount overpaid on salary	\$554 21	
Graud Trunk R. R. Co.	Freight on books	315 00	
		869 21	
Hunter, Rose & Lemieux ..	Printing statements and 400 copies of Trade and Navigation Returns for 1861	\$275 87	
do	Printing for Finance Department a number of Public Accounts for 1861	197 08	
do	Printing 200 copies of Report of Select Committee of Legislative Council on Dr. Recy	38 37	
		511 82	
	<i>Carried forward</i>	1,520 68	59,999 78

No. 61.—(Continued.)

NAMES.	SERVICE.	Amount.	Total Amount.
		\$ cts.	\$ cts.
	<i>Brought forward</i>	1,380 53	59,398
	<i>Legislation.—(Continued.)</i>		
Postmaster General	Postages of Clerk of Crown in Chancery, from 1st Oct., 1861, to 1st Oct., 1862	93 26	
Mrs. Maria Lindsay	Salary of her late husband, W. B. Lindsay, from 16th to 31st May, 1862, and 2 month's gratuity.....	413 97	
Desbarats & Derbishire.....	Distributing the Statutes of 1860 and 1861	4,889 83	
Postmaster General	For Postages distributing Statutes	913 70	7,091 29
	<i>Hospitals and Charities.</i>		
Lunatic Asylum, Orillia.....	Excess of expenditure over appropriation, for maintenance	\$4,768 39	
do	For heating apparatus	832 00	
do		5,600 39	
John Eden, Gaspé Basin.....	Excess of expenditure over appropriation for 1861... For advances to seamen of wrecked ship "Ancient Mariner," on the 24th Oct., 1861, in the Gulf of St. Lawrence.....	\$53 65	
do	For providing lodging and provisions for 14 shipwrecked seamen, of schooner "Racer," belonging to Newfoundland, in October 1861.....	65 73	
Onesimo Talbot, Captain of Schooner "Sea Boat"	His disbursements for burying 3 dead bodies found by him.....	12 00	131 38
	<i>Arts, Agriculture and Statistics.</i>		8,814 31
Glyn, Mills & Co	Balance of expenses of Canada at London Exhibition		4,089 51
	<i>Agricultural Societies.</i>		
John A. Donaldson.....	For 6 flax scutching machines, (Rowan's).....	716 79	
	Freight and express charges on do	226 79	943 58
	<i>Emigration and Quarantine.</i>		
A. C. Buchanan.....	Excess of expenditure over appropriation and receipts		11,973 73
	<i>Public Works and Buildings.</i>		
Ordnance Canals.....	Expenditure at Lower Brewers.....	\$1,445 85	
do	do at Black Rapids.....	5,081 09	
		6,526 94	
Ottawa Works	Excess of expenditure over appropriation.....	281 67	
Pier at Anciet.....	do do do	7 97	
Court House, Quebec	Expenditure during the year 1862.....	45 32	
Court House, Sherbrooke	do do do	56 25	
Quebec, Old Jail.....	do do do	27 29	
Gun Shed, Toronto	do do do	26 00	6,971 44
	<i>Rents and Repairs.</i>		
John Goodall.....	For Work performed at Government House, Toronto, in the years 1854 and 1855.....	939 52	
Sundry persons.....	For alterations performed at the residence of H. E. the Governor General, St. Lewis Street, and furniture for the same.....	49,195 24	50,134 76
	<i>Carried over</i>	30,134 76	90,598 62

No. 61.—(Continued.)

NAMES.	SERVICE.	Amount.	Total Amount.
		\$ cts.	\$ cts.
	<i>Brought forward</i>	50,134 76	90,598 62
	<i>Roads and Bridges.</i>		
F. Baby	For work done on Canada and New Brunswick Road	7,908 83	
Colonization Roads, L. C.	Excess of expenditure over appropriation.....	10,000 00	17,908 83
	<i>Light Houses and Coast Service.</i>		
R. S. Cassels	To pay Canada's proportion of maintenance for 1861		324 50
	<i>Fisheries.</i>		
	Excess of expenditure over appropriation and receipts		7,391 15
	<i>Steamboat Inspection.</i>		
	Excess of expenditure over receipts.....		1,590 75
	<i>Miscellaneous.</i>		
Postmaster General.....	Excess of expenditure over appropriation	6,864 67	
Commissioners for enquir-	For postages of "Canada Gazette" for the year 1862	761 82	
ing into matters connect-	Excess of expenditure over appropriation.....	5,773 73	
ed with Public Service.			
Shipping Master's Office...	do over receipts.....	374 00	13,774 22
	Total		\$189,606 27

JOHN LANGTON,
Auditor.

AUDIT OFFICE,
Quebec, February, 1863.



No. 62.

STATEMENT of Advances in 1862.

	\$	cts.
Quebec Turnpike Trust, advance on security of Bond.....	20,000	00
Lake St. Peter Debentures; amount redeemed.....	54,600	00
Quebec Fire Loan; to insure buildings hypothecated to the Crown for loans.....	300	00
Seigniorial Tenure; advance to Townships.....	4,150	00
Building and Jury Fund expenditure.....	\$ 36,560	15
Less, balance of receipts applicable to Buildings.....	2,892	53
	33,667	62
Subsidiary Lines of Railway: total amount paid on account of the Arthabaska Road.....	420,590	00
Less—paid to Receiver General in trust for the same.....	409,442	73
	11,147	87
N. B.—This sum of \$11,147 87, has been paid against a sum of \$11,152 71, for which the Province was declared to be primarily responsible by O. C. 28th September, 1861.		
Superior Education Income Fund, Lower Canada: balance at debit on 31st December, 1862.....	\$161,546	33
Less—balance on 31st December, 1861.....	120,003	66
	41,542	67
Municipality Fund, Lower Canada excess of Expenditure over amount authorized by Consolidated Statutes, L. C., Cap. 110, Sec. 2.....	27,494	54
	192,902	70
Amount of Interest overdue on Debentures held for Trust Funds, which is credited to the Funds and charged to the City of Hamilton.....	3,100	00
	201,002	70

JOHN LANGTON,
Auditor.

AUDIT OFFICE,
Quebec, March, 1863.

No. 63—(Continued.)

EXPENDITURE.		Amount.	Total Amount.	RECEIPTS.		Gross Amount.	Total Amount.
		\$ cts.	\$ cts.			\$ cts.	\$ cts.
<i>Brought forward</i>		9,145 53	74,881 54	<i>Brought forward</i>		25,903 23	
S. J. Chalifour.....	Sheriff, Kimouski, amount paid to Petty Jurors and for sundry contingent expenses up to 31st December, 1861.....	37 85		LESS—Balances outstanding on 31st December, 1862.....		12,647 47	13,955 70
J. D. Lepino.....	do Montmagny, do.....	53 40		By Balance carried down.....			71,989 01
T. J. Taschereau.....	do Beauce, do.....	82 69					
A. Quesnel.....	do Arthabaska, do.....	99 07					
D. Brown.....	do Bedford, do.....	270 18					
O. Desilets.....	do St. Hyacinthe, do.....	349 74					
J. F. DesRivières.....	do Iberville, do.....	240 70					
L. Hainault.....	do Beauharnois, do.....	84 07	10,363 23				
Total.....			85,244 77	Total.....			85,244 77
By Balance brought down.....		\$ 71,989 01					

WM. DICKINSON,
Acting Deputy Inspector General.

FINANCE DEPARTMENT,
Quebec, March, 1863.

No. 64—(Continued.)

AUTHORIZED.	Amount.	Total Amount.	ISSUED.	Amount.	Total Amount.
<i>Brought forward</i>	\$ cts.	\$ cts.	<i>Brought forward</i>	\$ cts.	\$ cts.
For amount of Debentures redeemed, per Stat. 47, authorized by Act 22 Vic, caps. 14 and 84, for year 1860	9,599,968 98	12,577,349 74			6,221 5 s.
Premiums allowed on conversion	15,885,086 42				46,111
Amount paid for East India Bonds. \$7,461,330 00	1,241,553 26				
Less—Realized on sale 3 $\frac{1}{2}$ cent Stock.....	4,593,346 24				
Proportionate amount of Discount on New Loan for three preceding items.....	194,209 00				
For amount of Debentures redeemed per Stat. No. 47, authorized by Act 22 Vic, caps. 14 and 84, for year 1861	2,738,872 21	34,538,871 77			
do do for year 1862	270,830 06	45,116,221 51			42,116,221 51
Total.....			Total.....		
To Balance Negotiable on 31st December, 1862.....		174,151 72			

*The average annual value of the Droit de Quint was not included in the average of the other Revenues set apart, and which were capitalized at \$834,444.41. The exact sum will be ascertained from the Report of the Seigniorial Commission, when completed. The above sum is only an estimate.

WM. DICKINSON,
Acting Deputy Inspector General.

INSPECTOR GENERAL'S OFFICE,
Quebec, February, 1863.

No. 65.

STATEMENT of Balances of Appropriations at the Credit of the following Services on 31st December, 1862.

SERVICE.	Amount.	Total Amount.
	\$ cts.	\$ cts
<i>Civil Government.</i>		
Deputy Provincial Registrar's Office; payment of this much of the estimated Salary of one Clerk suspended by Order in Council, 2nd August, 1862	20 00	
Receiver General's Department: do of two Clerks do do	40 00	
Minister of Finance do : do of eleven do do do	220 00	
Postmaster General's do : do of ten do do do	179 99	
Crown Lands do : do of nineteen do do do	346 88	
		806 87
<i>Administration of Justice, C. W.</i>		
Court of Queen's Bench and Common Pleas; balance of Contingencies of 1862.....	3,246 54	
do do balance of Contingencies of the Clerk of the Process for 1862	328 86	
Criminal Prosecutions; balance of estimate of 1862.....	3,857 01	
Miscellaneous: do do	1,547 63	
		8,980 04
<i>Police.</i>		
Quebec River Police; balance of estimates and receipts.....		1,342 58
<i>Penitentiary, Reformatories and Prison Inspection.</i>		
Prison Inspection; balance of estimate of 1862.....		1,568 63
<i>Legislation.</i>		
Legislative Council; balance of estimate of 1862, for Contingencies.....		17,200 00
Legislative Assembly; do do do do	6,882 67	
do do do for printing and binding laws	8,832 83	
do do do for distributing do	2,100 00	
		17,795 55
<i>Education, C. W.</i>		
Common School Grant.....		41,679 43
<i>Literary and Scientific Institutions.</i>		
Observatory, Quebec.....		2,172 47
<i>Hospitals and Charities.</i>		
Deaf and Dumb Institution, Montreal; estimate of 1861.....	1,000 00	
Erection of Deaf, Dumb and Blind Asylum, Upper and Lower Canada; estimates of 1853	60,000 00	
Indigent Sick, Quebec; balance of estimate of 1862.....	1,864 80	
do Three Rivers; do 1861	\$ 20 88	
do do do 1862	1,201 86	
	1,222 54	
<i>Carried forward</i>	64,087 34	91,543 42

No. 66—(Continued.)

S E R V I C E .	Amount.	Total Amount.
<i>Brought forward</i>	\$ cts. 64,087 34	\$ cts. 91,548 42
<i>Hospitals and Charities—(Continued.)</i>		
Lunatic Asylum, Toronto; balance of estimate of 1862	12,422 73	
do Mulden; do do	16,789 74	
do Beauport; do do	16,535 03	
do St. John; do do	500 00	
Marine and Emigrant Hospital, Quebec; do	5,597 73	
		115,942 57
<i>Geological Survey.</i>		
Balance of estimate of 1862.....		7,800 00
<i>Militia.</i>		
Balance of estimate of 1861 for the Active Force.....	2,795 01	
do do 1862 do	153,574 97	
		156,369 98
<i>Arts, Agriculture and Statistics.</i>		
Printing Patents; balance of estimate of 1860.....	600 00	
Board of Arts and Agriculture, L. C.; aid in estimate of 1862.....	2,000 00	
Flax Cultivation; balance of aid in do	600 00	
		3,200 00
<i>Agriculture.</i>		
Amount accrued in 1862 for disseminating Agricultural information in Upper Canada	1,135 74	
Balance do do do in Lower Canada.....	18 00	
		1,153 74
<i>Indian Annuities</i>		3,800 00
<i>Public Works and Buildings.</i>		
Welland Canal; Balance of estimate of 1862	30,695 81	
St. Lawrence Navigation; do 1860	\$46,479 37	
do do 1861	\$152 92	
do do 1862	19,000 00	
do Deepening Lake St. Peter: balance of estimate of 1861.....	73,632 29	
		60,000 00
Burlington Bay Canal; balance of estimate of 1860.....	2,000 00	
Chambly Canal; do do	2,416 97	
Ordnance Canals; balance of estimate of 1862, viz:— for spare gates at Grenville.....	\$ 9,100 00	
for repairs to dam at Hogsback.....	517 52	
		9,617 52
St. Ann's Lock and Dam; balance of estimate of 1855.....	1,513 25	
Seugog Lock and Dam; do 1858.....	9,257 17	
St. Maurice Works, do 1861.....	43 91	
Harbors for Shelter, Lake Huron; do 1857.....	3,147 01	
Dredging Vessels, Steam Pumps, &c. do 1861.....	25,386 99	
Buoys and Bells, Lake Erie; do 1859.....	800 00	
Inland Lake and River Lights; do 1860.....	10,693 14	
Light House, Point Peleé Reef; do 1858.....	13,018 79	
		242,222 66
<i>Carried forward</i>		384,814 71

No. 66.—(Continued.)

S E R V I C E .	Amount.	Total Amount.
	\$ cts.	\$ cts.
<i>Brought forward</i>	242,222 65	384,614 71
Light House, Bay of Quinté; balance of estimate of 1857.....	2,801 84	
Light Houses, Lower St. Lawrence; do 1857.....	\$23,929 34	
do do do 1860.....	38,546 39	
Purchase of a house and lot at Presqu'île; do of 1859.....	62,475 73	
Long Point Light House, balance of estimate of 1859.....	300 40	
Government Buildings at Ottawa; do 1862.....	800 00	
Judicial Buildings, District Algoma; do 1860.....	482,260 67	
Reformatory Prison, L. C.; do 1862.....	3,230 21	
Rebuilding Spencer Wood; do 1862.....	479 23	
Post Office, London; do 1858.....	5,736 24	
Addition to Montreal Jail; do 1854.....	1,142 36	
Marine Hospital, Quebec; do 1859.....	4,374 58	
Yamaska River Survey; do 1858.....	1,211 42	
Surveys and Contingencies; do 1862.....	1,000 00	
Arbitrations and Repairs to existing Works; do 1859.....	\$17,479 16	
do do do 1860.....	20,928 18	
do do do 1861.....	1,249 94	
Beauharnois Canal Claims; do 1860.....	39,657 28	
Rents and Repairs, Public Buildings; do 1862.....	1,717 75	
	23,528 51	875,052 13
<i>Roads and Bridges.</i>		
Eastern Canada and New Brunswick Road, by the Metapodiac; balance of estimate of 1862.....	21,520 40	
Matane, Cap Chat and Gaspé Roads do do 1862.....	1,656 59	
Main North Shore Road, below Tadousac do do 1858.....	482 50	
Coteau and Cornwall Road do do 1854.....	11,934 63	
Colonization Roads, Upper Canada do do 1862.....	87,614 65	
		123,138 77
Steam Service, Lower St. Lawrence and Provincial Steamers.....		18,427 46
<i>Light Houses and Coast Service.</i>		
Provisions for Depots; balance of estimate of 1855.....	\$1,952 18	
do do do of 1860.....	1,400 00	
do do do of 1861.....	1,400 00	
	4,752 18	
St. Paul and Scatterie Light do of 1862.....	1,232 32	
Guides to Travellers do of 1861.....	\$ 50 00	
do do of 1862.....	175 00	
	225 00	6,209 50
<i>Miscellaneous Items</i>		
Ashburton Treaty Claims; balance of estimate of 1860.....	155 00	
Miscellaneous Printing; do do 1862.....	2,025 73	
do Official Gazette; do 1862.....	233 89	
Red River Postal Service; balance of estimate of 1860.....	3,350 00	
		5,764 62
		1,413,257 24

E R R A T A .

- PART I. Page 43.—Special Funds, Recapitulation—for \$3,774,324 65, read \$3,774,314 65.
- “ “ 91.—Expenses of Elections—Recapitulation—for \$224,356 90, read \$424,356 90.
- “ “ 92.—Education East—Recapitulation—for \$213,416 16, read \$213,335 09. and for \$46,882 59, read \$16,941 66.
- “ “ 93.—Education West—Recapitulation—for \$263,341 26, read \$248,139 06, and for \$9,929 80, read \$25,132 00.
- “ “ 95.—Militia—Field Batteries for 1861, read 1862.
- “ “ 123.—Settlement of Vacant Lands—for \$175, read \$375. and in Recapitulation for \$202,632 98, read \$202,632 35, and for \$39,041 18, read \$39,041 81.
- “ “ 137.—Miscellaneous—Recapitulation—for \$41,482 67, read \$41,875 85, and for \$13,967 40, read \$13,774 22.
- “ II. “ 22.—Consolidated Municipal Loan Fund—for Upper Canada, read Lower Canada.

ESTIMATES OF THE PROVINCE OF CANADA, FOR THE YEAR 1863.

ESTIMATE of the Total Expenditure of the Province of Canada, for the year 1863,
for the undermentioned Services:

SERVICE.	Estimated Ex- penditure for 1863.		Estimate of Receipts.		Vote required for 1863.	
	\$	cts.	\$	cts.	\$	cts.
Interest on Public Debt.....	3,738,000	00	219,000	00	None.	
Charges of Management.....	75,000	00			do	
Sinking Fund.....	178,000	00			do	
Redemption of Debt.....	4,192,000	00	3,153,600	00	do	
Civil Government.....	440,600	00			250,343	26
Administration of Justice, East.....	341,850	00	75,000	00	117,900	00
do do West.....	318,050	00	50,000	00	26,895	00
Police.....	31,120	00	14,700	00	23,000	00
Penitentiary, Reformatories and Prison Inspection.....	184,540	00			184,538	00
Legislation.....	435,000	00			264,097	33
Education, East.....	256,000	00	12,500	00	} 231,485	00
do West.....	277,000	00	23,000	00		
Literary and Scientific Institutions.....	14,800	00			14,800	00
Hospitals and Charities.....	265,000	00	12,000	00	263,355	00
Geological Survey.....	22,600	00			15,000	00
Militia and Enrolled Force.....	613,500	00			451,952	00
Arts, Agriculture and Statistics.....	9,600	00			5,400	00
Census.....	13,800	00			None.	
Agricultural Societies.....	83,000	00			83,000	00
Emigration.....	47,000	00	20,000	00	43,991	17
Pensions.....	40,000	00			3,532	00
Indian Annuities.....	44,020	00			4,400	00
Public Works and Buildings.....	890,000	00			191,850	00
Rents and Repairs of do.....	65,000	00			28,000	00
Roads and Bridges.....	263,000	00			218,000	00
Ocean and River Steam Service.....	497,000	00	45,000	00	36,000	00
Light Houses and Coast Service.....	107,000	00			107,076	10
Fisheries.....	25,300	00	8,000	00	25,300	00
Redemption of Seigniorial Rights.....	600,000	00			None.	
Cullers' Office.....	68,000	00	70,000	00	68,000	00
Railway and Steamboat Inspection.....	12,200	00	14,000	00	12,185	00
Municipalities' Fund, West.....	145,000	00	150,000	00	None.	
Indian Fund.....	115,000	00	180,000	00	do	
Miscellaneous Customs.....	90,000	00	1,500	00	76,040	00
Collection of Customs.....	320,000	00			320,000	00
Excise.....	60,000	00			60,000	00
Post Office.....	405,000	00			405,000	00
Public Works.....	231,200	00			231,200	00
Territorial.....	158,300	00			158,305	00
Unprovided Items.....					189,606	27
Total.....	\$15,872,480	00			\$4,110,251	13

ESTIMATE of the Services for which a vote of the Legislature is required, 1863.

SERVICE.	Amount.	Total.
<i>Civil Government.</i>		
Governor General's Secretary's Office.....	1,260 00	
Provincial Secretary's Office	12,326 78	
Provincial Registrar's Office.....	5,877 50	
Receiver General's Office	12,870 00	
Finance Minister's Department.....	\$14,903 33	
Do Customs Branch.....	12,910 00	
Do Audit Branch	5,840 00	
	33,653 33	
Executive Council Office.....	8,844 00	
Department of Public Works	19,840 67	
Bureau of Agriculture.....	13,090 00	
Post Office Department.....	24,400 00	
Crown Lands Department.....	\$45,561 00	
Do Indian Branch	6,560 00	
	52,121 00	
Attorney and Solicitor General, East.....	2,410 00	
Do do West	3,350 00	
Contingencies of Public Departments.....	60,000 00	
		250,343 26
<i>Administration of Justice, East.</i>		
To meet Contingent Expenses of the Administration of Justice in L. C., not otherwise provided for	117,900 00	
		117,900 00
<i>Administration of Justice, West.</i>		
Salaries, Court of Chancery	7,200 00	
Do and Contingencies of Courts of Queen's Bench and Common Pleas ...	8,795 00	
Circuit allowances of Judges, Court of Chancery.....	2,900 00	
Criminal Prosecutions	6,000 00	
To meet Contingent Expenses of the Administration of Justice in U. C., not otherwise provided for.....	2,000 00	
		26,895 00
<i>Police.</i>		
Amount required to meet the expenses of the River Police, Montreal, during the present year	11,200 00	
Do do do of River Police, Quebec	11,800 00	
		23,000 00
<i>Penitentiary, Reformatories and Prison Inspection.</i>		
For maintenance of Provincial Penitentiary.....	\$57,923 00	
Towards Building and Materials for do	8,142 00	
	66,065 00	
For maintenance of Criminal Lunatic Asylum.....	\$15,201 00	
For furniture and fittings for do	2,500 00	
For Building Materials, Tools, &c	7,680 00	
For ventilation and heating, lighting, supplying with water.....	21,298 00	
	46,679 00	
Reformatory Penetanguishene;—maintenance of.....	\$16,592 00	
Do Materials and labor for new prison and houses for Guards	17,800 00	
	34,392 00	
Do St. Vincent de Paul; maintenance of.....	16,420 00	
Do do for house for Warden, Hospital, additional Cells, Wall, Bridge and Fences	8,482 00	
	24,902 00	
Inspection of Prisons and Asylums.....	12,500 00	
		184,638 00
LEGISLATION.		
<i>Legislative Council.</i>		
Salary of the Speaker for broken period, [part].....	\$1,060 00	
Do Clerk	2,000 00	
Carried forward.....	\$3,060 00	
		\$602,676 26

ESTIMATE of the Services for which a vote of the Legislature is required.

S E R V I C E .	Amount.	Total.
	\$ - cts.	\$ - cts.
<i>Brought forward</i>	\$3,060 00	602,676 26
<i>Legislative Council.—(Continued.)</i>		
Salary of the Assistant Clerk and French Translator	\$1,600 00	
Do Law Clerk.....	1,000 00	
Do Chaplain and Librarian.....	800 00	
Do Gentleman Usher of the Black Rod.....	400 00	
Do Sergeant-at-Arms.....	400 00	
Do Head Messenger	400 00	
Do Door Keeper.....	240 00	
Do Three Messengers for the Session at \$180 each.....	540 00	
Contingent Expenses.....	52,800 00	
	61,240 00	
<i>Legislative Assembly.</i>		
Salary of the Speaker, (part).....	\$1,200 00	
Do Clerk	2,000 00	
Do Assistant Clerk.....	1,600 00	
Do Law Clerk and English Translator	2,000 00	
Do Sergeant at Arms.....	400 00	
Contingent Expenses	169,177 33	
	176,377 33	
<i>General Expenses.</i>		
For Expense of Printing and Binding the Laws	\$18,000 00	
Do Distributing do	2,600 00	
Grant to Parliamentary Library.....	4,000 00	
Salary of Clerk of the Crown in Chancery.....	1,280 00	
Contingencies of do	600 00	
	26,480 00	
<i>Education.</i>		
Additional sum for Common Schools in U. and L. Canada.....	160,000 00	264,097 33
(\$6,000 of which out of the Lower Canada share to be applied to Normal Schools)		
Aid to Superior Education Income Fund, L. C.....	\$20,000 00	
Do do U. C	20,000 00	
	40,000 00	
To be distributed as follows :—		
Victoria College, Cobourg.....	\$5,000 00	
Queen's College, Kingston.....	5,000 00	
Regiopolis College, do	3,000 00	
St. Michael's College, Toronto.....	2,000 00	
Bytown College, Ottawa	1,400 00	
Grammar School Fund, U. C.....	3,200 00	
L'Assomption College, Sandwich.....	400 00	
	\$20,000 00	
Salaries and contingencies of Department of Education, C. E.....	18,385 00	
Do do do C. W.	13,100 00	
	31,485 00	
<i>Literary and Scientific Institutions.</i>		
Aid to Medical Faculty, McGill College, Montreal	750 00	
do do Victoria College, Cobourg.....	750 00	
do School of Medicine, Montreal	750 00	
do do Kingston.....	750 00	
do do Toronto	750 00	
do Canadian Institute, do	750 00	
do Natural History Society, Montreal	750 00	
do Historical Society, Quebec	750 00	
do Canadian Institute, Ottawa.....	300 00	
do Athenæum, do	300 00	
Observatory, Quebec, to defray expenses of.....	2,400 00	
do Toronto, do	4,800 00	
do Kingston, do	500 00	
do Isle-Jesus, do	500 00	
	14,800 00	
<i>Carried over</i>		\$1,113,058 59

ESTIMATE of the Services for which a vote of the Legislature is required.

SERVICE.		Amount.	Total.
		\$ cts.	\$ cts.
<i>Brought over</i>			1,113,058 59
<i>Hospitals and Charities.</i>			
Aid to Toronto Hospital.....	Toronto...	6,400 00	
do do for County Patients.....	do ...	4,800 00	
do do House of Industry.....	do ...	2,400 00	
do Protestant Orphans' Home and Female Aid Society.....	do ...	640 00	
do Magdalen Asylum.....	do ...	480 00	
do Roman Catholic Orphan Asylum.....	do ...	640 00	
do Lying-in Hospital.....	do ...	480 00	
do Deaf and Dumb Institution.....	do ...	1,600 00	
do Public Nursery for children of the poor.....	do ...	320 00	
do House of Providence.....	do ...	320 00	
do Indigent sick.....	Quebec...	3,200 00	
do Hospice de la Maternité.....	do ...	480 00	
do Roman Catholic Orphan Asylum.....	do ...	480 00	
do Asylum of the Good Shepherd.....	do ...	640 00	
do Managers of Protestant Female Orphan Asylum.....	do ...	320 00	
do Finlay Asylum.....	do ...	320 00	
do Male Orphan Asylum.....	do ...	320 00	
do St. Bridget's Asylum.....	do ...	320 00	
do Ladies' Protestant Home.....	do ...	320 00	
do Canada Military Asylum for Widows and Orphans.....	do ...	160 00	
do Indigent sick.....	Montreal...	3,200 00	
do Corporation of the General Hospital.....	do ...	4,000 00	
do St. Patrick's Hospital.....	do ...	1,600 00	
do Sœurs de la Providence.....	do ...	800 00	
do General Hospital des Sœurs de la Charité.....	do ...	1,120 00	
do Bonaventure Street Asylum.....	do ...	430 00	
do Nazareth Asylum, Blind and Destitute Children.....	do ...	430 00	
do St. Patrick's Roman Catholic Orphan Asylum.....	do ...	640 00	
do Protestant Orphan Asylum.....	do ...	640 00	
do House of Refuge.....	do ...	480 00	
do University Lying-in Hospital.....	do ...	480 00	
do Lying-in Hospital under care of Sœurs de la Miséricorde.....	do ...	480 00	
do Deaf and Dumb Institution, Sault au Recollet.....	do ...	1,600 00	
do Ladies Benevolent Society for Widows and Orphans.....	do ...	320 00	
do Charitable Association of the Ladies of the Roman Catholic Asylum.....	do ...	320 00	
do Magdalen Asylum, (Ladies of the Bon Pasteur).....	do ...	320 00	
do Eye and Ear Institution.....	do ...	320 00	
do Montreal Dispensary.....	do ...	320 00	
do Montreal Home and School of Industry.....	do ...	320 00	
do St. Vincent de Paul Asylum.....	do ...	430 00	
do Kingston General Hospital.....	Kingston...	4,800 00	
do Indigent sick.....	do ...	2,400 00	
do Hôtel Dieu Hospital.....	do ...	800 00	
do Orphan Asylum.....	do ...	640 00	
do Hamilton Hospital.....	Hamilton...	4,800 00	
do Orphan Asylum.....	do ...	640 00	
do Roman Catholic.....	do ...	640 00	
do Indigent sick.....	Three Rivers...	2,240 00	
do London Hospital.....	London...	2,400 00	
do Protestant Hospital.....	Ottawa.....	1,200 00	
do Roman Catholic Hospital.....	do ...	1,200 00	
do St. Hyacinthe Hospital.....	St. Hyacinthe...	320 00	
		64,970 00	
do Marine and Emigrant Hospital, Quebec.....		19,783 00	
do Provincial Lunatic Asylum, Toronto, maintenance.....	\$55,295 00		
do do do maintenance of U. Branch.....	7,540 00		
		62,835 00	
do Orillia Branch Asylum, maintenance.....	13,167 00		
do do do additions and repairs.....	500 00		
		13,667 00	
	<i>Carried forward</i>	\$161,255 00.	\$ 1,113,058 59

ESTIMATE of the Services for which a vote of the Legislature is required.

SERVICE.	Amount.	Total.
	\$ cts.	\$ cts.
<i>Brought forward</i>	161,255 00	1,113,058 59
<i>Hospitals and Charities—(Continued.)</i>		
Aid to Malden Asylum, maintenance	\$24,500 00	
Pony Engine, additions and repairs	1,000 00	
	25,500 00	
do St. John's Asylum, maintenance and repairs.....	13,000 00	
do Beauport Asylum, Quebec.....	63,000 00	
do Shipwrecked Mariners.....	600 00	
	263,355 00	
<i>Geological Survey.</i>		
To meet expenses of the Geological Survey of the Province, in the year 1863.....		15,000 00
<i>Arts, Agriculture, and Statistics.</i>		
Aid to the Boards of Arts and Manufactures, Upper and Lower Canada, at \$2,000 each.....	4,000 00	
Publication of Specification and Drawing of Patents.....	1,400 00	
		5,400 00
<i>Agricultural Societies.</i>		
Aid to Boards of Agriculture, Upper and Lower Canada, at \$4,000 each.....	8,000 00	
Aid to Agricultural Societies in lieu of amount authorized under Con. Statute Canada Cap. 32	75,000 00	
		83,000 00
MILITIA.		
Deputy Adjutant General for Lower Canada.....	\$2,240 00	
do do Upper Canada.....	2,000 00	
Chief Clerk and Accountant	2,000 00	
Assistant do	1,200 00	
1 Clerk.....	1,200 00	
1 do	1,000 00	
5 do at \$500 each.....	2,500 00	
Messenger \$400, Assistant do and laborer \$365.....	765 00	
	12,905 00	
8 Storekeepers of Provincial Armouries, at \$300 each.....	2,400 00	
Rent of Armouries, care of Arms and pay of caretakers and storemen of Armouries, including Fuel for Armouries.....	20,000 00	
	22,400 00	
Contingent Expenses for Stationery, Printing, repairing Arms, &c., transport of Arms, Clothing and Stores, and all other incidental expenses of the Militia.....	31,600 00	
<i>Drill Instructors.</i>		
Pay of 130 Drill Instructors.....	\$46,000 00	
Add for transport of do	15,333 00	
	61,333 00	
<i>Brigade Majors.</i>		
20 Brigade Majors or Asst. Deputy Adjutants General, at \$600 each	12,000 00	
do 50 cents a day each in lieu of forage for a horse.....	3,650 00	
do travelling expenses, stationery, postages.....	12,000 00	
	27,650 00	
Allowance in lieu of clothing to 110 Uniformed Corps, at 55 men per Company, 6,050 men, at \$6 per man.....	36,300 00	
Ammunition; Bill of the Imperial Government for the seven Field Batteries of 1862	3,181 00	
	\$195,369 00	\$1,479,813 59
<i>Carried over</i>		

ESTIMATE of the Services for which a vote of the Legislature is required.

SERVICE.	Amount.		Total.	
	\$	cts.	\$	cts.
<i>Brought over</i>	195,369	00	1,479,813	59
<i>Small Arm Ammunition for 1863:</i>				
20,000 Men at 60 rounds ball, 1,200,000 at \$15 per 1000.....	\$18,000	00		
20,000 Men at 40 rounds blank; 800,000, at \$7 per 1000.....	5,600	00		
2,000,000 Percussion Caps, at 90 cents per 1000	1,800	00		
	25,400	00		
Great Coats; Bill rendered by Imperial Government	25,739	00		
Accountments; for 20,000 men, at \$5 60 per set.....	112,000	00		
For the erection of Drill Sheds and Armouries	20,000	00		
For Prizes for Drill and Target Practice	2,000	00		
	380,508	00		
<i>Clothing.</i>				
20,000 Shaks, Tunics and Trowsers, at \$10 each suit.....	\$200,000	00		
Deduct balance of Estimate of 1862, viz:—				
Vote of 1862.....	\$250,000	00		
Expenditure of 1862.....	\$98,444	00		
Additional amount paid and to be paid for 1862.....	\$23,000	00	121,444	00
			128,556	00
	71,444	00		
			451,952	00
<i>Emigration.</i>				
Grosse Isle.....	6,000	00		
Salaries and Expenditure of Agents in Canada.....	16,000	00		
Cost of Mr. Buchanan's Mission to England and consequent expenses thereon.....	5,000	00		
Emigration Expenditure	20,000	00		
	47,000	00		
Less authorized by Consolidated Statute, Canada, Cap. 10, Schedule B.....	3,008	83		
			43,991	17
<i>Pensions.</i>				
Samuel Waller, as late Clerk of Committees to the Legislative Council, Lower Canada.....	\$ 400	00		
John Bright, as late Messenger to do	80	00		
Louis Gagné, do to Legislative Assembly, L. C.....	72	00		
	552	00		
G. B. Faribault, as late Assistant Clerk, Legislative Assembly.....	\$1,600	00		
Mrs. Catherine Antrobus.....	800	00		
Mrs. Charlotte McCormick.....	400	00		
Pierre Bouchard, for wounds received in the Public Service.....	10	00		
Jacques Brien, do do do	80	00		
	2,980	00		
<i>Indian Annuities.</i>				
New Indian Annuities	4,400	00		
			4,400	00
<i>Public Works and Buildings.</i>				
Welland Canal; Continuation of contract, deepening Lake Erie level.....	20,000	00		
Rideau Canal; Repairs at Black Rapids and other necessary repairs.....	10,000	00		
Ottawa Works; Improvements on River du Moine for Slides and Booms.....	8,850	00		
St. Maurice Works; Improvement and purchase of Land	5,000	00		
Inland Lake and River Lights; Works of protection and extraordinary repairs and purchase of lands	5,000	00		
Pier at Chantry Island, Lake Huron	5,500	00		
Ottawa Buildings, additional.....	100,000	00		
For building a Gaol and Court House at Sault Ste. Marie.....	8,000	00		
Governor's residence at Spencer Wood, re-building Conservatory and additional works.....	4,000	00		
Completion of Quebec Gaol.....	15,500	00		
Survey and Exploration of route for the Intercolonial Railway.....	10,000	00		
			191,850	00
<i>Carried forward</i>			\$2,175,538	78

ESTIMATE of the Services for which a vote of the Legislature is required.

SERVICE.	Amount.	Total.
	\$ cts.	\$ cts.
<i>Brought forward</i>		2,175,538 78
<i>Rents and Repairs.</i>		
Rents and Repairs for 1863.....	20,000 00	
To meet balance payable on Cataragui property.....	8,000 00	
		28,000 00
<i>Roads and Bridges.</i>		
Colonization Roads, Upper Canada.....	75,000 00	
do do Lower Canada.....	75,000 00	
For the St. Lawrence and New Brunswick Road by the Metapediac, for Military defence.....	15,000 00	
Temiscouata Road.....	3,000 00	
Towards opening up communication with North-West Territory.....	50,000 00	
		218,000 00
<i>Ocean and River Steam Service.</i>		
Tug Service between Montreal and Kingston.....	18,000 00	
Provincial Steamers.....	20,000 00	
		38,000 00
<i>Light-Houses and Coast Service.</i>		
Trinity House, Quebec, Salaries as per detailed Estimates.....	15,970 00	
Beacons, Buoys and Lights do.....	26,606 00	
do Montreal, Salaries and Contingencies do.....	42,576 00	
Inland Lake and River Lights.....	19,100 00	
Salaries of two Keepers of Depôts for provisions at Anticosti, for the relief of Shipwrecked persons, for 1863, at \$200 each.....	42,000 00	
Salary of Harbor Master at Gaspé.....	400 00	
do do Amherst.....	\$ 50 00	
	50 00	
	100 00	
Allowance to Pierre Brochu, for residing at Lake Metapediac, on the Kempf Road, to assist travellers thereon.....	\$100 00	
do to Marcel Brochu, do at Petit Lac, do.....	100 00	
do to Jonathan Noble, do at La Fourche, do.....	100 00	
do to Thomas Evans, do at Assametquagan, do.....	100 00	
	400 00	
Proportion of the expenses of keeping up Light-Houses on Isles of St. Paul and Scatterie, in the Gulf.....	2,500 00	
		107,076 10
<i>Culling Timber.</i>		
Supervisor of Culler's Office.....		68,000 00
<i>Fisheries.</i>		
Bounties.....	10,000 00	
Lower Canada.....	9,800 00	
Upper Canada.....	5,500 00	
		25,300 00
<i>Railway and Steamboat Inspection.</i>		
Railway.....	4,685 00	
Steamboat.....	7,500 00	
		12,185 00
<i>Miscellaneous.</i>		
Aid to British and North American Association.....	1,000 00	
For subscription to and advertising in the Official Gazette.....	5,000 00	
For Postages of Official Gazette.....	800 00	
For Miscellaneous Printing.....	8,000 00	
<i>Carried over</i>	\$14,800 00	\$2,670,099 86

ESTIMATE of the Services for which a vote of the Legislature is required.

SERVICE.	Amount.	Total.
	\$ cts.	\$ cts.
<i>Brought over</i>	14,800 00	2,670,099 86
<i>Miscellaneous—(Continued.)</i>		
To meet Miscellaneous expenses of Public Service.....	6,000 00	
Expenses of Commissioners appointed to inquire into matters connected with the Public Service under Con. Stat. Cap. 13.....	20,000 00	
To pay balance of expenses connected with the Reciprocity Treaty.....	32,640 00	
Shipping Master's Office.....	1,400 00	
Gratuity to widow of late A. F. Mickle, P. M., at Stratford.....	800 00	
do to two sisters of late Mr. Panton, Ocean Mail Clerk, at \$200 each.....	400 00	
		76,040 00
<i>Expenses Collecting Revenue.</i>		
Customs.....	320,000 00	
Excise.....	60,000 00	
Post Office, inclusive of \$110,000 now payable to Railways.....	405,000 00	
Public Works, maintenance.....	\$128,400 00	
repairs.....	77,800 00	
collection and Miscellaneous.....	27,000 00	
		231,200 00
Territorial, Surveys, Upper Canada.....	\$45,000 00	
do Lower do.....	32,000 00	
	77,000 00	
Commissions, Inspections, Advertising and other Contingent expenses of the Crown Lands, Woods and Forests, and Ordnance Lands.....	81,305 00	
	158,305 00	
		1,174,505 00
To make good the Expenditure incurred during the year 1862, as detailed in Statement No. 61, part II of the Public Accounts laid before the Legislature.....		189,606 27
Total.....	\$	4,110,251 13

STATEMENT showing the details of certain Services for which a vote of the Legislature is required as per Estimates of the year 1863.

SERVICE.	Amount.	Authority.	Amount.	Total estimated Expenditure.
	\$ cts.		\$ cts.	\$ cts.
CIVIL GOVERNMENT.				
<i>Governor General</i>				
<i>Civil Secretary's Office</i>		Con. Stat. Cap. 10	6,144 00	31,111 07
		do do	1,260 00	
		Estimates		
<i>Provincial Secretary's Office.</i>				
<i>Provincial Secretary</i>	2,840 00	Con. Stat. Cap. 10	4,638 89	7,404 00
<i>Assistant Secretary, East</i>	2,600 00	do	5,440 00	
<i>do do</i>		do		
<i>Clerks, 1 at</i>	2,000 00			
<i>do 1 at</i>	1,610 00			
<i>do 2 at \$1,400 each</i>	2,800 00			
<i>do 3 at \$1,360 each</i>	4,080 00			
<i>Messengers, 2 at \$495 each</i>	990 00			
<i>Office Keeper, 1</i>	416 76			
<i>Clerk of Archives</i>	730 00			
<i>do to Board of Examiners</i>	200 00			
		Estimates	12,826 76	22,905 65
<i>Provincial Registrar's Office.</i>				
<i>Deputy Provincial Registrar</i>				
<i>Clerks, 1 at</i>	1,610 00			
<i>do 1 at</i>	1,060 00			
<i>do 2 at \$800</i>	1,600 00	Con. Stat. Cap. 11	1,610 00	
<i>do 1 at</i>	912 50			
<i>Messenger</i>	495 00	Estimates	5,677 50	7,487 50
<i>Receiver General's Office.</i>				
<i>Receiver General</i>				
<i>Deputy do</i>	2,600 00	Con. Stat. Cap. 10	5,000 00	
<i>Book-keeper</i>	1,610 00	do	4,210 00	
<i>Clerks, 3 at \$1,600</i>	4,800 00	do		
	4,800 00	Carried over	\$9,210 00	\$68,908 22

	Amount.	Authority.	Amount.	Total.			
<i>Receiver General's Office—(Continued.)</i>							
Clerks, 1 at	\$ 1,400 00	<i>Brought over.....</i>	\$ 9,210 00	\$ 68,908 22			
do 2 at \$1,360	2,720 00						
do 1 at	1,260 00						
do 2 at \$912 50	1,825 00						
Office Keeper, 1 at	500 00						
Messenger, 1 at	365 00						
<i>Finance Department.</i>							
Minister of Finance	2,908 67						
Deputy Inspector General	1,800 00						
Chief Clerk	1,600 00						
Book-keeper	2,600 00						
Acting Deputy Inspector General	1,600 00						
1 Book-keeper	1,600 00						
Clerks, 1 at \$1,360 and 1, 4 months, at do, \$453 33	1,813 33						
do 3 at \$1,200	3,600 00						
do 1 at	1,000 00						
do 2 at \$920 each	1,840 00						
do 1 at	500 00						
Office Keeper	500 00						
Messenger	450 00						
Clerk of Quebec Fire Loan	1,000 00						
<i>Customs Branch.</i>							
Commissioner	2,000 00						
Assistant do	1,600 00						
Clerks, 1 at	1,600 00						
4 at \$1,360 each	5,440 00						
2 at \$1,050 each	2,120 00						
1 at	800 00						
1 at	500 00						
Messenger	450 00						
<i>Estimates.....</i>							
	14,903 33		14,903 33	26,210 00			
<i>Con. Stat. Cap. 11.....</i>							
	2,600 00		2,600 00				
<i>Estimates.....</i>							
	12,910 00		12,910 00	15,510 00			

	Amount.	Authority.	Amount.	Total.			
<i>Audit Branch.</i>							
Auditor	2,600 00	<i>Con. Stat. Cap. 11.....</i>	4,200 00	10,040 00			
Book-keeper	1,600 00						
Clerks, 1 at	1,360 00						
1 at	1,320 00						
2 at \$1,000 each	2,120 00						
1 at	800 00						
Messenger	240 00						
<i>Executive Council Office.</i>							
President of the Council	2,600 00					5,000 00	
Clerk do	1,840 00					4,440 00	
Confidential Clerk (part)	160 00						
do (balance)	1,600 00						
Clerks, 1 at	2,800 00						
2 at \$1,400 each	1,100 00						
1 at	800 00						
1 at	500 00						
House-keeper	600 00						
Messengers, 2 at \$493 each	984 00						
1 at	300 00		3,844 00				
<i>Department of Public Works.</i>							
Commissioner	4,000 00	<i>Con. Stat. Cap. 10.....</i>	5,000 00	18,284 00			
Deputy do	2,000 00						
Loans—chargeable to Railway Inspection Fund							
do do (additional)	200 00						
Secretary	2,400 00						
Chief Engineer	3,240 00						
Assistant do	2,400 00						
Book-keeper	1,610 00						
Architect	1,800 00						
Assistant Book-keeper at \$3 00 per day	1,314 00						
do do	1,400 00						
Clerks, 1 at	1,530 00						
1 at	1,400 00						
1 at	1,200 00						
<i>Carried over.....</i>							
	\$0,844 00		\$18,660 00	\$181,032 22			

Amount.	Authority.	Amount.	Total.
\$ cts.		\$ cts.	\$ - cts.
6,344 00	Brought over.....	18,650 00	161,032 22
1,900 00			
800 00			
730 00			
547 50			
500 00			
900 00			
1,095 00			
2,737 50			
1,466 67			
800 00			
730 00			
365 00			
365 00	Estimates.....	19,840 67	38,490 67
5,000 00			
1,610 00			
1,440 00			
940 00			
900 00			
1,095 00			
730 00			
500 00			
875 00	Estimates.....	13,090 00	13,090 00
2,600 00			
2,000 00			
1,800 00	Con. Stat. Cap. 10.....	5,000 00	

SERVICE.

Brought over.....
 Department of Public Works—(Continued.)

Clerks, 2 at \$850 each.....
 1 at
 1 at \$2 00 per day.....
 1 at \$1 50 do.....
 Office Keeper.....
 Messengers, 2 at \$450 each.....

Engineering Branch.

Draughtsmen, 1 at \$3 00 per day.....
 3 at \$2 50 do.....
 Assistant Engineer at \$1,600 per annum, from 1st February.....
 Clerks, 1 at.....
 1 at \$2 per day.....
 1 at \$1 do.....
 Messenger, 1 at.....

Department of Minister of Agriculture.

Minister of Agriculture.....
 Clerks, 1 at.....
 1 at.....
 1 at.....
 1 at.....
 1 extra at \$3 per day.....
 1 do \$2 do.....
 House Keeper.....
 Messenger, \$450; Wood cutter, \$125.....

Postmaster General's Department.

Postmaster General.....
 Deputy do.....
 Accountant.....
 Secretary.....

Cashier.....	1,600 00		
Refrigerator Money Order Branch.....	2,200 00		
Clerks, 6 at \$1,360 each.....	8,160 00		
1 at.....	1,240 00		
1 at.....	1,200 00		
2 at \$1,060.....	2,120 00		
1 at.....	940 00		
1 at.....	900 00		
3 at \$800.....	2,400 00		
1 at.....	760 00		
2 at \$640.....	1,280 00		
4 at \$600.....	2,400 00		
5 at \$500.....	2,500 00		
Messenger.....	500 00	24,400 00	39,600 00
Attorney and Solicitor General, East.			
Attorney General.....	5,000 00		
Solicitor General.....	3,000 00		
Permanent Clerk, Crown Law Department (part).....	1,200 00	9,200 00	
do (do).....		240 00	
do (additional).....	760 00		
Messenger.....	450 00	2,410 00	11,850 00
Attorney and Solicitor General, West.			
Attorney General.....	5,000 00		
Solicitor General.....	3,000 00	8,000 00	
Chief Clerk.....	1,800 00		
1 Clerk.....	700 00		
Agent at Toronto.....	400 00		
Messenger.....	450 00	3,350 00	11,350 00
Crown Lands Department.			
Chief Commissioner.....			
Assistant do.....	2,600 00		
Deputy Surveyor General.....	3,400 00		
Accountant.....	1,610 00		
Superintendent of Woods and Forests (part).....	1,400 00		
Draughtsmen—4 at \$4,200 each (part).....	4,800 00		
Carried over.....	\$12,810 00	\$5,000 00	\$275,412 89

CIVIL SERVICE—(Continued.)

SERVICE.	Amount.	Authority.	Amount.	Total.
				\$ cts.
<i>Brought over</i>				
<i>Crown Lands Department—(Continued.)</i>				
Clerks—1 at.....	12,810 00			\$ 275,412 89
1 at.....	1,080 00			
1 at.....	1,160 00			
1 at.....	1,060 00			
1 at.....	1,040 00			
1 at.....	912 50			
Additional Salary to Superintendent of Woods and Forests.....				
do do to 3 Draughtsmen.....	200 00			
do do.....	680 00			
Clerks—3 at \$1,610 each.....	4,830 00			
1 at.....	1,600 00			
1 at.....	1,440 00			
6 at \$1,360.....	8,160 00			
1 at.....	1,280 00			
2 at \$1,050.....	2,100 00			
7 at \$1,060.....	7,420 00			
1 at.....	1,050 00			
1 at.....	880 00			
1 at.....	840 00			
3 at \$912 50.....	2,737 50			
1 at.....	700 00			
7 at \$2 50 per day.....	6,257 00			
8 at \$2 00 do.....	5,810 00			
Office Keeper.....	500 00			
2 Messengers at \$450 each.....	900 00			
1 do at.....	416 00			
<i>Indian Branch.</i>				
Deputy Superintendent.....	2,000 00			
Chief Clerk.....	1,400 00			
Accountant.....	1,400 00			
1 Clerk.....	730 00			
1 do \$2 00 per day.....	730 00			
Messenger.....	730 00			
House Keeper.....	240 00			
.....	60 00			
<i>Estimates</i>				
45,561 00				
<i>Estimates</i>				
68,623 50				
<i>Estimates</i>				
6,600 00				

Contingencies of Public Departments.....	Amount.	Authority.	Amount.	Total.
				\$ cts.
<i>Brought over</i>				
<i>RECAPITULATION.</i>				
Amount authorized by Con. Stat. Cap. 10.....				\$ 119,093 96
do do do 11.....				
do do by Act 16 Vic., Cap. 89.....				68,919 17
do do by Con. Stat. Cap. 28.....				
do do.....				240 00
do do.....				2,000 00
do do.....				190,253 13
do do.....				250,343 26
do do.....				\$440,586 39
<i>Estimates</i>				
30,000 00				
60,000 00				
<i>Estimates</i>				
90,000 00				
<i>Estimates</i>				
\$440,586 39				
<i>Estimates</i>				
30,000 00				
60,000 00				
<i>Estimates</i>				
90,000 00				
<i>Estimates</i>				
\$440,586 39				

ADMINISTRATION OF JUSTICE,—EAST.

SERVICE.	Amount.	Authority.	Amount.	Total.
				\$ cts.
<i>Brought over</i>				
<i>Court of Queen's Bench.</i>				
Chief Justice.....	5,000 00			\$ 21,000 00
4 Peinse Judges, at \$4,000 each.....	16,000 00			
<i>Superior Court.</i>				
Chief Justice.....	5,000 00			85,000 00
8 Peinse Judges, at \$4,000 each.....	32,000 00			
6 do do.....	19,200 00			
3 do do.....	8,400 00			
<i>Court of Vice-Admiralty.</i>				
Judge.....	333 33			\$ 3,000 00
Marshal.....	666 67			
Registrar.....				\$88,600 00
.....				
<i>Carried over</i>				

ADMINISTRATION OF JUSTICE—EAST.—(Continued.)

SERVICE.	Amount.	Authority.	Amount.	Total.
	\$ cts.		\$ cts.	\$ cts.
<i>Criminal Prosecutions.</i>		<i>Brought over</i>		88,600 00
<i>Circuit Allowances.</i>		Estimates	6,200 00	5,000 00
		Con. Stat. Cap. 10	2,000 00	5,200 00
<i>Sheriff's Salaries.</i>	19,000 00	{ Estimated receipts of Law Fee Fund Con. Stat. L. C. Cap. 93. Defolt.	75,000 00	117,650 00
<i>do do</i>	92,000 00		42,650 00	
<i>Court of Appeals do</i>	6,650 00			
<i>Contingencies of Sheriffs.</i>		Estimates	72,000 00	29,700 00
<i>do of Prothonotaries</i>		do	12,000 00	
<i>Physicians to Gaols, Salaries</i>		do	2,500 00	
<i>Coroners, Salaries and Contingencies</i>		do	12,500 00	
<i>Interpreters to Court, Salaries</i>		do	700 00	
<i>Keepers of Gaols and Court Houses</i>		{ Con. Stat. L. C., cap. 93 do 79	8,800 00	8,900 00
<i>High Constables</i>		Estimates	100 00		3,700 00
<i>Miscellaneous.</i>				
<i>Revision and preparing Jury Lists</i>		Con. Stat. L. C., cap. 84	2,600 00	7,100 00
<i>Sundry disbursements</i>		Estimates	4,500 00	
		Total	\$341,950 00	

RECAPITULATION

Expenditure—
 Authorized by Con. Stat. cap. 10
 Do do L. C. " 93
 Do do " 79
 Do do " 84
 Do do " 93 Deficit of Fee Fund
 Estimate of Receipts of Law Fee Fund, L. C., for 1863

ADMINISTRATION OF JUSTICE,—WEST.

SERVICE.	Amount.	Authority.	Amount.	Total.
	\$ cts.		\$ cts.	\$ cts.
<i>Estimated to meet contingent expenses of Administration of Justice, viz</i> —				
<i>Criminal Prosecutions</i>	8,000 00			8,000 00
<i>Circuit allowances</i>	2,000 00			72,000 00
<i>Contingencies of Sheriffs</i>	12,000 00			12,000 00
<i>Do of Prothonotaries</i>	2,500 00			2,500 00
<i>Physicians to Gaols</i>	12,500 00			12,500 00
<i>Coroners</i>	700 00			700 00
<i>Interpreters to Courts</i>	3,700 00			3,700 00
<i>High Constables</i>	4,500 00			4,500 00
<i>Miscellaneous</i>				117,900 00
				\$341,950 00
<i>Presiding Judge.</i>				
<i>Court of Error and Appeal.</i>				
<i>Court of Chancery.</i>				
<i>Chancellor</i>	5,000 00			5,000 00
<i>2 Vice-Chancellors</i>	8,000 00			8,000 00
<i>Master in Chancery (part)</i>	2,000 00			2,000 00
<i>Clerk to do</i>	500 00			500 00
<i>Registrar do</i>	1,000 00			1,000 00
<i>Clerk to do</i>	500 00			500 00
<i>Master in Chancery (percentage)</i>	210 00			210 00
<i>Clerk to do</i>	200 00			200 00
<i>Registrar do</i>	210 00			210 00
<i>Clerk to do</i>	200 00			200 00
<i>Clerk to Master, (balance)</i>	300 00			300 00
<i>Do to Registrar do</i>	300 00			300 00
<i>Chief Clerk</i>	1,000 00			1,000 00
<i>Clerks, 1</i>	750 00			750 00
<i>Do 4 at \$600</i>	2,400 00			2,400 00
<i>Do 2 at \$500</i>	1,000 00			1,000 00
<i>Ussher</i>	450 00			450 00
<i>Messenger</i>	150 00			150 00
<i>Contingencies</i>				7,200 00
				4,000 00
				29,860 00
				\$29,860 00

SERVICE.	Amount.	Authority.	Amount.	Total.
	\$ cts.		\$ cts.	\$ cts.
<i>Court of Queen's Bench.</i>				
Chief Justice.....	5,000 00	<i>Brought over</i>		29,650 00
1 Puisné Judge.....	4,000 00			
1 do (broken period).....	3,799 99			
<i>Court of Common Pleas.</i>				
Chief Justice.....	5,000 00	Con. Stat. U. C., cap. 10		12,799 99
2 Puisné Judges at \$1,000 each.....	8,000 00			
<i>Court of Queen's Bench and Common Pleas.</i>				
G. C. Small, (part).....	3,000 00	Do		13,950 00
Senior Clerk, Office of do.....	1,000 00			
Junior, do do.....	600 00			
Clerk of the Crown and Pleas, Court of Common Pleas, (part).....	1,650 00			
Senior Clerk in Office of do do.....	1,000 00			
Junior, do do do.....	600 00			
Clerk of the Process do do.....	1,400 00			
G. C. Small, (percentage).....	210 00	Do	9,200 00	
Senior Clerk to do do.....	200 00			
Junior, do do do.....	150 00			
Clerk of Court, Com. Pleas do.....	210 00			
Senior Clerk, do do.....	200 00			
Junior do do do.....	150 00			
Increase of Salary to Junior Clerk, Court of Common Pleas.....	250 00	Act 13 Vic. cap. 59	1,160 00	
Do do Court of Queen's Bench.....	250 00			
Contingencies, Court of Queen's Bench and Common Pleas.....	4,250 00			
Do Court of Common Pleas.....	2,500 00			
Clerk in Office of Clerk of the Process.....	400 00			
Contingencies of do.....	325 00			
2. Ushers and Clerks at \$160 each.....	320 00			
House Keeper and Messenger of Superior Courts.....	500 00			
Deputy Clerks of Crown and Pleas of the several Counties, U. C.....		Estimates	\$,795 00	
		Con. Stat. U. C., cap. 10	10,000 00	29,175 00

Miscellaneous.	Amount.	Authority.	Amount.	Total.
<i>Circuit Allowances.—Judges, Courts of Q. Bench and Common Pleas.</i>				
Do do of Court of Chancery.....			6,000 00	
			2,900 00	
<i>Criminal Prosecutions</i>				
<i>Law Fees, U. C., Con. Stat. U. C., Cap. 15</i>			50,000 00	
(County Attorneys, U. C.).....			37,000 00	
<i>Surrogate Court—Clerk of</i>				
<i>Administration of Criminal Justice</i>			110,000 00	
Do Recorder's Courts.....			7,500 00	
<i>Miscellaneous—not otherwise enumerated</i>				
Salaries of Officials, now District of Algoma:—			4,000 00	
Judges.....	2,000 00			
Sheriff.....	1,000 00			
Clerk of the Peace.....	400 00			
Clerk of District Court and Deputy Clerk of Crown.....	500 00			
Stipendiary Magistrate, District Nipissing.....	1,200 00			
Allowance to Sheriff Jarvis for attendance at Court of Q. Bench.....			5,100 00	
<i>EXPENDITURE AUTHORIZED BY</i>				
<i>RECAPITULATION.</i>				
Expenditure authorized by.....			117,500 00	
			9,212 00	
			\$318,052 17	
<i>Receipts, estimate of.....</i>				
<i>Estimates, as detailed above.....</i>			51,111 99	
			21,600 00	
			1,600 00	
			37,000 00	
			7,500 00	
			110,000 00	
			5,100 00	
			233,911 99	
<i>Receipts, estimate of.....</i>				
<i>Estimates, as detailed above.....</i>			185 18	
			2,060 00	
			2,245 18	
			50,000 00	
			31,805 00	
			\$318,052 17	

POLICE.

SERVICE.

POLICE.

Quebec—Salary of Judges of Sessions of the Peace.....\$11,000 00
 Pay of 3 Policemen..... 3,700 00
 Clothing of do and Contingencies.....
River Police—Quebec
 Montreal—Salary of Judges of Sessions of the Peace.....
 do of Clerk.....
 Pay of 3 Policemen.....
 Clothing of do and Contingencies.....
River Police—Montreal
Miscellaneous—Pay of two Policemen at Sault Ste. Marie.....
 Expenditures—Authorized by.....

Estimates. { Towards which receipts from Tonnage duties, Quo-
 here\$11,000 00
 from Harbor Commissioners, Montreal... 3,700 00
 \$14,700 00

Amount.	Authority.	Amount.	Total.
\$ cts.		\$ cts.	\$ cts.
2,400 00	Con. Stat. L. C., Cap. 102.....	3,530 00	15,130 00
730 00			
200 00			
2,400 00	Con. Stat. L. C., Cap. 102.....	11,800 00	15,130 00
1,095 00			
730 00			
200 00	Con. Stat. L. C., Cap. 128.....	1,425 00	15,625 00
	Estimates, (whereof \$3,700 to be repaid by Harbor Com.).....	11,200 00	366 00
	Con. Stat. U. C., Cap. 128.....	7,755 00	8,121 00
	Total.....		\$31,121 00
	} Con. Stat. U. C., Cap. 128.....	366 00	23,000 00
	} do L. C., do 102.....	7,755 00	8,121 00
	Estimates.....		23,000 00
	Total.....		\$31,121 00

LEGISLATION.

	Amount.	Authority.	Amount.	Total.
	\$		\$	\$
<p>SERVICE.</p> <p><i>Legislative Council.</i></p> <p>Salary of Speaker for broken period (part)</p> <p>Indemnity to Members and Mileage as per Estimates of Legislative Council</p> <p>Salaries and Contingencies</p> <p>Less—Balance from last year</p>	1,766 60	Con. Stat. Cap. 10	78,410 00	110,606 60
	47,600 00	do Cap. 3	17,200 00	
	61,240 00	Estimates as detailed therein		
	2,000 00	Con. Stat. Cap. 10	133,240 00	264,377 33
<p><i>Legislative Assembly.</i></p> <p>Salary of Speaker (part)</p> <p>Indemnity to Members and Mileage</p> <p>Salaries and Contingencies</p> <p>Less—Balance from last year</p>	59,600 00	do do 3	6,862 67	7,030 00
	176,377 33	Estimates as detailed therein		
<p><i>Elections.</i></p> <p>Con. Stat. Cap. 6</p>				
	20,800 00	Con. Stat. L. C., Cap. 2	14,800 00	264,800 00
<p><i>General Expenses.</i></p> <p>Commission for Codifying the Laws, &c.</p> <p>Salaries of three Assistant Judges, Superior Court</p> <p>Printing, Binding and Distributing the Laws</p> <p>Grant to Parliament Library</p> <p>Salary of Clerk of the Crown in Chancery</p> <p>Contingencies of do do</p>	20,800 00		12,000 00	33,280 00
	4,000 00		1,250 00	
<p><i>RECAPITULATION.</i></p> <p>Expenditure, authorized by</p> <p>Estimates as detailed therein</p>	20,800 00	Total	59,280 00	\$135,263 99
	133,600 00	Con. Stat. Cap. 2	26,800 00	171,166 60
<p>do do 3</p> <p>do do 10</p> <p>do do 6</p> <p>Total</p>	3,766 68		7,000 00	265,097 33
	7,000 00	Total	135,263 99	\$135,263 99

EDUCATION.

SERVICE.	Amount.		Authority.	Amount.		Total.
	\$	cts.		\$	cts.	
EDUCATION.						
Annual Grant for 1863.....	200,000 00		Con. Stat. Cap. 26.....	200,000 00		
Additional Grant to Common Schools, G. E. and C. W.....	160,000 00		Estimates.....	200,000 00		400,000 00
{ Aid to Supr. Education, L. C.....	20,000 00		Con. Stat. L. C., Cap. 15.....	12,500 00		10,000 00
{ Aid to do U. C.....	20,000 00		Act. 47 Geo. 3, Cap. 46.....	10,000 00		23,000 00
Net available Income of Lower Canada Education Fund.....	12,500 00		Con. Stat. U. C., Cap. 63.....	23,000 00		45,500 00
{ Grammar School Income Fund, C. W.....	10,000 00		Estimates.....	18,885 00		
{ Net Income of Grammar School Fund, C. W.....	23,000 00		Estimates.....	13,100 00		31,485 00
Salary of Chief Superintendent, C. E.....	4,000 00					
do Secretary.....	2,060 00					
do Clerk of Statistics.....	1,050 00					
do Corresponding Clerk and Assistant, Journal of Education.....	1,050 00					
do do Instruction.....	1,000 00					
do 1st Copying Clerk.....	660 00					
do 2nd do.....	630 00					
do Messenger.....	375 00					
Contingencies.....	5,000 00					
Expenses of the Library.....	1,000 00					
For the purchase of Prize Books.....	1,600 00					
Salary of Chief Superintendent, C. W.....	4,000 00					
do of Deputy do.....	2,700 00					
do of Senior Clerk and Accountant.....	1,200 00					
do of Clerk of Statistics.....	1,000 00					
do of Corresponding Clerk.....	900 00					
do of Assistant Clerk of Statistics.....	500 00					
do of Messenger.....	300 00					
Contingencies.....	3,000 00					

RECAPITULATION.

Expenditure; authorized by.....					
Do.....	200,000 00		Con. Stat. cap. 26.....	200,000 00	
Do.....	23,000 00		Con. Stat. U. C., cap. 63.....	23,000 00	
Do.....	12,500 00		Con. Stat. L. C., cap. 15.....	12,500 00	
Do.....	10,000 00		Act 47 Geo. 3, cap. 46.....	10,000 00	
Do.....	245,500 00		Estimates.....	231,485 00	\$170,985 00

LIGHT HOUSES AND COAST SERVICE.

SERVICE.

Trinity House, Quebec.	Amount.		Authority.	Amount.		Total.
	\$	cts.		\$	cts.	
Salary of Master.....	1,200 00		Estimates.....	19,970 00		
do Harbour Master.....	1,840 00					
do 2 Superintendents of Pilots.....	2,400 00					
do Treasurer.....	1,610 00					
do Clerk.....	1,410 00					
do Bailiff.....	750 00					
Harbour Master's Office and contingencies.....	5,650 00					
Pension to John Lambly, late Harbour Master.....	1,100 00					
New Boats.....	800 00					
Boys.....	1,852 00					
Light, St. Antoine.....	\$650 00					
do St. Croix.....	428 00					
do Bellechasse.....	1,220 00					
do Crane Island.....	574 00					
do Light Ship.....	500 00					
do Grosse Isle, Kamouraska.....	2,615 00					
do Pilgrini.....	500 00					
do Red Island.....	840 00					
do Green Island.....	1,640 00					
do Brandy Point.....	1,352 00					
do.....	650 00					
Carried over.....	\$2,633 00		Carried over.....	\$15,970 00		

LIGHT HOUSES AND COAST SERVICE.—(Continued.)

SERVICE.		Amount.	Authority.	Amount.	Total.
		\$ cts.		\$ cts.	\$ cts.
<i>Brought over</i>		2,682 00	<i>Brought over</i>	15,970 00	
Lights, Biquet	\$11,514 10				
<i>Pointe des Monts</i>	1,300 00				
<i>West Point of Anticosti</i>	440 00				
<i>South West Point of Anticosti</i>	1,335 00				
<i>East end of Anticosti</i>	1,125 00				
<i>Cape Rosier</i>	1,450 00				
<i>Porteau</i>	1,535 00				
<i>Helle Isle</i>	1,475 00				
.....	1,635 00				
.....	1,995 00				
<i>Trinity House, Montreal.</i>		23,024 10	Estimates	26,606 10	42,576 10
<i>Salary of Master</i>	625 00				
<i>Do Treasurer</i>	1,325 00				
<i>Do Water Bailiff</i>	400 00				
<i>Do Messenger</i>	400 00				
<i>Salaries of 28 Light House Keepers, for 51 Light Houses and 3 Light Vessels</i>				2,750 00	
<i>Miscellaneous Expenditure</i>				4,200 00	
.....				12,150 00	
<i>Inland Lake and River Lights.</i>					
<i>Repairs and Sundries</i>	2,000 00				
<i>Supplies and their delivery</i>	16,400 00				
<i>Salaries of Keepers and Superintendents</i>	20,000 00				
			Estimates		42,000 00
					\$103,676 10

RETURN

To an Address from the Legislative Assembly to His Excellency the Governor General, dated the 16th ult., praying His Excellency to cause to be laid before the House, a copy of "the Commission appointing the Commissioners to enquire into the state and condition of every Branch of the Public Service; a Copy of the Instructions, if any, given to such Commissioners, and a copy of all the correspondence between the Commissioners and the Government, or any Public Department."

By Command.

J. O. BUREAU,
Secretary.

SECRETARY'S OFFICE,
Quebec, 9th April, 1863.

FINANCIAL AND DEPARTMENTAL COMMISSION, January 2nd, 1863.

SIR,—I send herewith a form of return, drafted with a view of exhibiting information which the Commission desire to obtain in regard to public works undertaken by the Public Works Department, during the period from January 1st, 1852, to December 31st, 1862.

I have to request that you will cause the information to be furnished, in the form provided, without delay.

I am, Sir,
Your obedient servant,
(Signed,) GEORGE SHEPPARD,
Com. & Sec'y.

T. Trudeau, Esq.,
Secretary, Public Works Dept., Quebec.

DEPARTMENT OF PUBLIC WORKS, Quebec, 8th January, 1863.

SIR,—I have the honor to acknowledge the receipt of your letter of the 2nd instant, requesting, for the information of the "Financial and Departmental Commission," to be furnished with a return of all works undertaken by this Department during the period from January 1st, 1852, to December 31st, 1862, and I beg to inform you that the Honorable the Commissioner has given it his immediate attention.

I have the honor to be, Sir,
Your obedient servant,
(Signed,) T. TRUDEAU,
Secretary.

George Sheppard, Esq.,
Com. & Sec'y., Finan. & Dep. Commission,
Quebec.

DEPARTMENT OF PUBLIC WORKS,
Quebec, 20th January, 1863.

SIR,—In reference to your letter of the 2nd inst., calling for a return of all Public Works undertaken by this Department during the last eleven years, namely, from January 1st, 1852, to December 31st, 1862, I am directed by the Honorable the Commissioner to transmit, for the information of the Financial and Departmental Commission, the enclosed extract from a report by the Accountant of this Department. The return is being made with all possible despatch.

I have the honor to be, Sir,

Your obedient servant,

(Signed,)

T. TRUDEAU,
Secretary.

George Sheppard, Esq
Commissioner and Secretary,
Financial & Departmental Commission,
Quebec.

*Copy of Extract from letter No. 62,650, received from James Baine, Book-keeper,
Public Works Department.*

The compilation of this return is one of no ordinary character, involving lengthy details, and will no doubt be attended with some difficulty, as the Books of this Department, prior to the year 1857 (when I was appointed its Book-keeper), did not correspond as to balances of appropriations with those of the Inspector General's Department.

With respect to the state of these appropriation accounts, Mr. Langton, the Auditor, in a Report addressed by him to the Honorable the Minister of Finance, dated 31st October, 1858, and transferred to this Department, states as follows:—"It is very important that the same balances of appropriation should appear in the books of both your Department and that of the Public Works. For many years past great differences had been accumulating, and the subject having been discussed two years ago between the Inspector General and the Commissioner of Public Works and myself, it was believed that it would be a work of great labour, with no corresponding profit, to trace out and rectify them. As the public accounts have always been made with reference to the Books in your Department, it was thought that it would be best to assume them as the basis, with some modifications, and that an Order in Council should pass determining the balances which were to be adopted by both Departments."

In the early part of 1859, balances of appropriations were agreed upon with the Inspector General's Department, and, at the close of the Session of Parliament of the same year, a schedule was prepared, embracing all available appropriations, which was adopted by both Departments; comparisons have since been made annually, by which mutual discrepancies, formerly allowed to accumulate, were adjusted yearly. From that period up to the present time, therefore, there would not be any hindrance in this respect to making up the return.

During the present month the accounts are being closed for the past year, and the daily payments are numerous, requiring much attention, so that the return could not be proceeded with at present so rapidly as at other periods of the year, and it would also require, as is already seen, the joint action of the Department of the Minister of Finance.

I am unable to state what length of time would be taken up in its preparation; some months might be required.

(Signed,)

JAMES BAINE,
Book-keeper.

FINANCIAL AND DEPARTMENTAL COMMISSION,
February 16, 1863.

SIR,—I have to request that you will furnish, for the use of the Commission, a return of the balances in all the Banks, with which the Receiver General's Department transacts business, on the 31st December last, if that is the date of the annual balance, or any other date on which the late annual balance may have been made.

I have the honor to be, Sir,
Your obedient servant,
(Signed,) GEORGE SHEPPARD,
Commissioner and Secretary.

The Honorable the Receiver General,
&c., &c., &c.

(No. 851.)

RECEIVER GENERAL'S OFFICE,
Quebec, 17th February, 1863.

SIR,—I am directed by the Receiver General to acknowledge your letter of yesterday, and to enclose you a statement of balances in the Banks, viz.:

	AVAILABLE.	AT INTEREST.
Dec. 31, 1862,.....	\$1,134,848.39	\$460,626.69
Feby. 16, 1863,.....	1,114,810.31	235,000.00

There is no annual balance kept specifically, but monthly statements are compared, and if any difference exists, it is detected and made right immediately. The Bank of Upper Canada, with which institution the real business of the country is transacted, furnishes a weekly statement of balances. This Department keeps daily ones.

I have the honor to be, Sir,
Your obedient servant,
(Signed,) T. D. HARRINGTON,
D. R. G.

George Sheppard, Esq.,
&c., &c., &c.,
Financial & Departmental Commission,
Quebec.

CROWN LAW DEPARTMENT, U. C.,
Quebec, February 18, 1863.

GENTLEMEN,—With reference to the draft summons prepared yesterday in this Department, for the purpose of enabling you to require the attendance of witnesses to testify before you as Commissioners for enquiring into the conduct of certain public business, and in which a blank *subpoena duces tecum* clause was inserted; I am desired by the Law Officers of the Crown to inform you that they are of opinion that, without the express sanction of a Minister of the Cabinet, no deputy head or officer of a Department has any authority either to permit access or reference to public books or documents, or to produce any such before you, or furnish copies.

It is for the Minister in whose Department any documents required for production may exist, to state whether their production would be injurious to the public service, and the Law Officers therefore desire me to say that it will be requisite for you to make application to the proper Minister, where you may seek production or inspection of books or documents, for his sanction, and that any summons containing a *duces tecum* clause should have endorsed, in writing, the sanction of such Minister to the required production before your Commission.

I am to add that this notification will not be found to restrict your enquiries under the Commission, or to impede them, but is given in reservation of the position of the Crown, in such respect.

I have the honor to be, Gentlemen,
Your very obedient servant,
(Signed,) H. BERNARD.

T. S. Brown,
George Sheppard, and
Wm. Bristow, Esqrs.,
Commissioners.

FINANCIAL & DEPARTMENTAL COMMISSION,
February 18th, 1863.

SIR,—I have to request that you will direct the preparation of the following tabular statements for the use of this Commission:—

(1). A statement of the amounts of "Unprovided Items" for the years 1852 to 1862 inclusive.

(2). A statement of "Deductions from Revenue" classed under their several services, for the years 1852 to 1862, inclusive.

(3). A statement of the Contingencies of the Departments, from 1852 to 1862, inclusive, in the form exhibited in the accompanying sheet, marked A, allotting a separate table to each, viz.: Governor's Secretary, Provincial Secretary, Provincial Registrar, Receiver General, Minister of Finance, Audit Branch, Customs Branch, Executive Council, Public Works, Bureau of Agriculture, Post Office, Crown Law East, Crown Law West, Crown Lands, Militia, Departments generally.

I have the honor to be, Sir,
Your obedient servant,
(Signed,) GEORGE SHEPPARD.

The Honorable the Minister of Finance,
&c., &c., &c.,
Quebec.

FINANCIAL & DEPARTMENTAL COMMISSION,
February 20th, 1863.

SIR,—If not incompatible with public interests, the Commission desires the production of certain letters, books, papers and correspondence, belonging to your department. With this view I beg to seek your sanction, as an endorsement, to the accompanying subpoena, which it is proposed to serve upon the Deputy Receiver General to-day.

I have the honor to be, Sir,
Your obedient servant,
(Signed,) GEORGE SHEPPARD.

The Hon. the Receiver General, etc., etc.,
Quebec.

FINANCIAL & DEPARTMENTAL COMMISSION,
March 9th, 1863.

SIR,—We require copies of letters from the London Agents in reply to Departmental letters, copies of which have been already furnished to us. The latter also make references to letters other than those in reply, and the precise date of which we cannot readily obtain. If not inconvenient, therefore, or in any manner inimical to the public service, will you direct some person from your Department to produce the Letter Book of the

London Agents, and to remain whilst we endeavor to trace the correspondence which is necessary to the understanding of what is now in our possession? You will oblige by letting us have it at once.

Your obedient servant,
(Signed,) GEORGE SHEPPARD.

The Hon. W. P. Howland,
Minister of Finance, &c.

OFFICE OF THE MINISTER OF FINANCE,
Quebec, March 9th, 1863.

SIR,—I have the honor to acknowledge receipt of your communication of this day's date, asking for copies of letters received by the Department from the London agents.

I will send the book in charge of a Clerk of the Department. After examination you will please indicate to me those letters of which you desire to have copies.

Yours truly,
(Signed,) W. P. HOWLAND,
Minister of Finance.

George Sheppard, Esq.,
F. & D. Commission.

FINANCIAL AND DEPARTMENTAL COMMISSION
March 9, 1863.

SIR,—I beg to apply, for the use of the Commission, for certified copies of the following letters contained in the letter-book sent from your Department this day:

London Agents to Mr. Galt, 20th January, 1860, No. 25.

Agents to Mr. Galt, 27th December, 1860, No. 43½.

Mr. Galt to Agents, 23rd January, 1860, No. 26.

Agents to Mr. Galt, 18th February, 1861, No. 50.

Do. do. 2nd May, 1861, No. 57.

Do. do. 16th May, 1861, No. 59.

With enclosures; Agents to Mr. Grant, and Mr. Grant to Agents.

Agents to Mr. Galt, 6th June, 1861, No. 61.

Agents to Mr. Galt, 10th October, 1861, No. 77.

Also, for certified copies of the following, which do not appear in the books handed to the Commission:—Agents' reply to Mr. Galt's letter, 23rd November, 1858.

Mr. Galt to Agents, 4th December, 1860, referred to in Mr. Galt's letter to Agents, dated 11th January, 1861.

Agents to Mr. Galt, 20th January, 1861.

Communication of Auditor relative to terms of entry in Grand Trunk Books, conveyed to London Agents under date 25th April, 1861.

I have the honor to be, Sir,
Your obedient servant,
(Signed,) GEORGE SHEPPARD.

The Hon. W. P. Howland,
Minister of Finance, etc., etc.

MARCH 12.

SIR,—I have received your note in which you state that in a letter to Mr. Reiffenstein, Mr. Galt alluded to some communication which he thought he had made to me upon the subject of the \$100,000 charged to the Agents on account of the City of Montreal, and requesting me to look for any such letter amongst my papers. Mr. Galt, when I met

him in December last, in speaking to me upon this subject, suggested that he might probably have mentioned this arrangement in a letter which he wrote to me from London, and it is to this that he probably alluded in the letter you mention. On my return to Quebec, I accordingly looked through my papers, but I could not find any letter bearing upon the subject. He certainly wrote to me from London, and he may have mentioned something connected with this, although trusting to recollection alone I should say he had not, but I do not appear to have preserved this letter.

I remain,
Yours truly,
(Signed,)

JOHN LANGTON.

George Sheppard, Esq.,
Financial and Departmental Commission.

INSPECTOR GENERAL'S OFFICE,
Quebec, 13th March, 1863.

SIR.—Herewith you will receive certified copies of all letters referred to in your communication to the Minister of Finance of the 9th instant, with the exception of the following, which I am unable to find any record of in this Department, viz :

“ Mr. Galt to Agents, 4th December, 1860, referred to in Mr. Galt's letter to Agents, dated 11th January, 1861,” and “ Agents to Mr. Galt, 20th January, 1861.”

I am, Sir,
Your obedient servant,
(Signed,) WILLIAM DICKINSON,
Acting D. I. G.

George Sheppard, Esq.,
Financial and Departmental Commission,
Quebec.

FINANCIAL AND DEPARTMENTAL COMMISSION,
March 13th, 1863.

SIR.—In a letter from Mr. Galt, now in evidence before the Commission, allusion is made to some communication addressed by that gentleman to yourself, in relation to the transfer of the \$100,000 entry from the City of Montreal advance account, to the debit of the London Agents.

May I trouble you to ascertain if such a letter is in your possession?

I am, Sir,
Your obedient servant,
(Signed,) GEORGE SHEPPARD.

John Langton, Esq.,
Auditor, &c., &c.

FINANCIAL & DEPARTMENTAL COMMISSION,
March 14th, 1863.

SIR.—We have in evidence a letter relating to the \$100,000 transaction in which allusion is made to a letter addressed by E. Demers, Treasurer of Montreal, to Mr. Galt, on the 24th May, 1859 :—can you furnish a certified copy of the same for the use of the Commission?

I am, Sir,
Your obedient servant,
(Signed,) GEORGE SHEPPARD.

The Hon. W. P. Howland,
Minister of Finance, etc., etc.

OFFICE OF THE MINISTER OF FINANCE,
Quebec, March 14th, 1863.

SIR,—I am in receipt of your note of this morning, asking for a copy of a letter from E. Demers, of the 24th May, to the Department; and in reply beg to state no such letter is on file in the Department. A letter from that gentleman appears to have been sent to the Receiver General's Department.

I have the honor to remain,
Your obedient servant,
(Signed,) W. P. HOWLAND.

George Sheppard, Esq.,
Financial and Departmental Commission.

SECRETARY'S OFFICE,
Quebec, 18th March, 1863.

SIR,—I am directed to request that you will transmit to me, with a view to its being laid before the Legislative Assembly, a copy of all correspondence that may have passed between the Commissioners appointed to enquire into the condition, etc., of the Public Departments, and the Government or any Public Department.

I have the honor to be, Sir,
Your most obedient servant,
(Signed,) J. O. BUREAU,
Secretary.

George Sheppard, Esquire,
Secretary, Finance Commissioners.

FINANCIAL AND DEPARTMENTAL COMMISSION,
March 21st, 1863.

SIR,—I beg to apply, for the information of the Commission, for a copy of all entries connected with the subsidiary lines, showing the present state of the account, as it appears in the books of your Department.

I have the honor to be, Sir,
Your obedient servant,
(Signed,) GEORGE SHEPPARD.

To the Honorable the Receiver General,
&c., &c., &c.

(No. 887.)

RECEIVER GENERAL'S OFFICE,
Quebec, 21st March, 1863.

SIR,—In the absence of the Receiver General, I beg to acknowledge your letter of this day's date, applying for copy of all entries connected with the subsidiary lines, showing the present state of the account as it appears in the books of this Department, which copies, certified correct, I now enclose.

I have the honor to be, Sir,
Your obedient servant,
(Signed,) T. D. HARRINGTON,
D. R. G.

George Sheppard, Esq.,
&c., &c., &c.,
Financial and Departmental Commission,
Quebec.

FINANCIAL AND DEPARTMENTAL COMMISSION,
March 21st, 1863.

SIR,—It has been stated to the Commission that the Auditor, Mr. Langton, prepared for your information a memorandum exhibiting the condition of the several accounts of the Grand Trunk Railway Company with the Province. If such a statement is on record, will you be good enough to direct that a copy be furnished to the Commission, to facilitate its enquiry into the relations of the Grand Trunk Company with the Government?

The Commission is also desirous of having a copy of all correspondence that may have passed between yourself and the Grand Trunk Company in reference to these accounts.

I am, Sir,

Your obedient servant,

(Signed,)

GEORGE SHEPPARD.

The Honorable W. P. Howland,
Minister of Finance, &c., &c., &c.

SECRETARY'S OFFICE,
Quebec, 27th November, 1862.

SIR,—I have the honor to inform you that His Excellency in Council has been pleased to appoint you (with the two other Gentlemen named in the accompanying Commission) Commissioners to enquire into and report upon various matters connected with the Public Service, set forth in the Commission.

I am further to state that His Excellency has been pleased to direct that George Sheppard, one of the Commissioners, should act as Secretary of the Commission.

I am to intimate to you at the same time that, under the provisions of a General Order of Council regulating such matter, each Commissioner will be entitled to receive \$— per day during the time he is employed on the Commission, over and above the amount of his actual travelling expenses.

The Order in Council above referred to requires that the Commissioners, when transmitting the amount of the expenses of the Commission, should certify in detail the number of days during which each Commissioner has been employed, as well as the amount of the travelling expenses (if any), and that proper vouchers should accompany the amount.

You will have the goodness to communicate the substance of this letter to your brother Commissioners.

I have, &c.,
(Signed,)

E. A. MEREDITH,
Asst. Secretary.

Thos. S. Brown, Esq.,
Quebec.

COMMISSION, UNDER CHAPTER 13 OF THE CONSOLIDATED STATUTES OF CANADA,
APPOINTING THOMAS S. BROWN, WILLIAM BRISTOW AND GEORGE SHEPPARD,
COMMISSIONERS TO ENQUIRE INTO MATTERS CONNECTED WITH THE PUBLIC
SERVICE.

Recorded, 27th November, 1862.

WM. KENT,
Deputy Registrar.

PROVINCE OF CANADA.

MONCK.

VICTORIA by the Grace of GOD, of the United Kingdom of Great Britain and
Ireland, QUEEN, Defender of the Faith, &c., &c., &c.

To THOMAS STORROW BROWN and WILLIAM BRISTOW, of the City of Montreal,
and GEORGE SHEPPARD, of the City of Quebec, Esquires, GREETING :

WHEREAS, serious charges of malversation in the Public Departments and of misappropriation of public monies without the sanction of Law, have been preferred and repeated in and out of Parliament for a series of years, and it is therefore necessary that a

thorough and an impartial examination should be had into the system under which the financial affairs of Our Province of Canada have been conducted during the last ten years. Now KNOW YE, that reposing especial trust and confidence in your loyalty, ability and integrity, We, of Our especial grace and of Our Royal will and pleasure, do, by these presents, nominate, constitute and appoint you, the said THOMAS STORROW BROWN, WILLIAM BRISTOW and GEORGE SHEPPARD, to be Our Commissioners for the following purposes, that is to say : To enquire into the prevailing mode of keeping the public accounts of this Province, and the items of receipt and disbursement of money by every Department of the public service, and how the same have been and are now checked and audited; and also to enquire into the issue of debentures authorized by law; their sale or disposal, the payment of interest thereon and the redemption thereof, together with the accounts relating to the same, and to ascertain how the existing method facilitates the application of proper checks to the various transactions connected with the issue and management of public securities; and further to enquire into all the expenditure which forms the deduction from revenue, and the manner in which the contingencies of the various Departments and all branches of the public service are vouched, paid and accounted for, or estimated and checked. To have and to hold the office of Commissioners as aforesaid unto you and each of you during Our Royal Pleasure. And it is Our further will and pleasure, and We do, in pursuance of the Statute in that behalf, hereby authorize and empower you the said THOMAS STORROW BROWN, WILLIAM BRISTOW and GEORGE SHEPPARD, or any two of you as such Commissioners, to summon before you any party or witnesses, and to require them to give evidence on oath, orally or in writing (or on solemn affirmation, if such parties be entitled to affirm in civil matters), and to produce such documents and things as you the said THOMAS STORROW BROWN, WILLIAM BRISTOW and GEORGE SHEPPARD, or any two of you may deem requisite to the full investigation of the matters and things aforesaid; and We do hereby require that you the said Commissioners do report the result of the above mentioned investigation with all convenient speed to Our Governor of the said Province for the time being.

IN TESTIMONY WHEREOF, We have caused these Our Letters to be made Patent, and the Great Seal of Our said Province to be hereunto affixed; Witness our Right Trusty and Well Beloved Cousin the Right Honorable CHARLES STANLEY, *Viscount MONCK, Baron MONCK* of Ballytrammon, in the County of Wexford, Governor General of British North America, and Captain General and Governor in Chief in and over Our Provinces of Canada, Nova Scotia, New Brunswick and the Island of Prince Edward, and Vice-Admiral of the same, &c., &c., &c. At Quebec, this twenty-sixth day of November, in the year of Our Lord one thousand eight hundred and sixty-two, and in the twenty-sixth year of Our Reign.

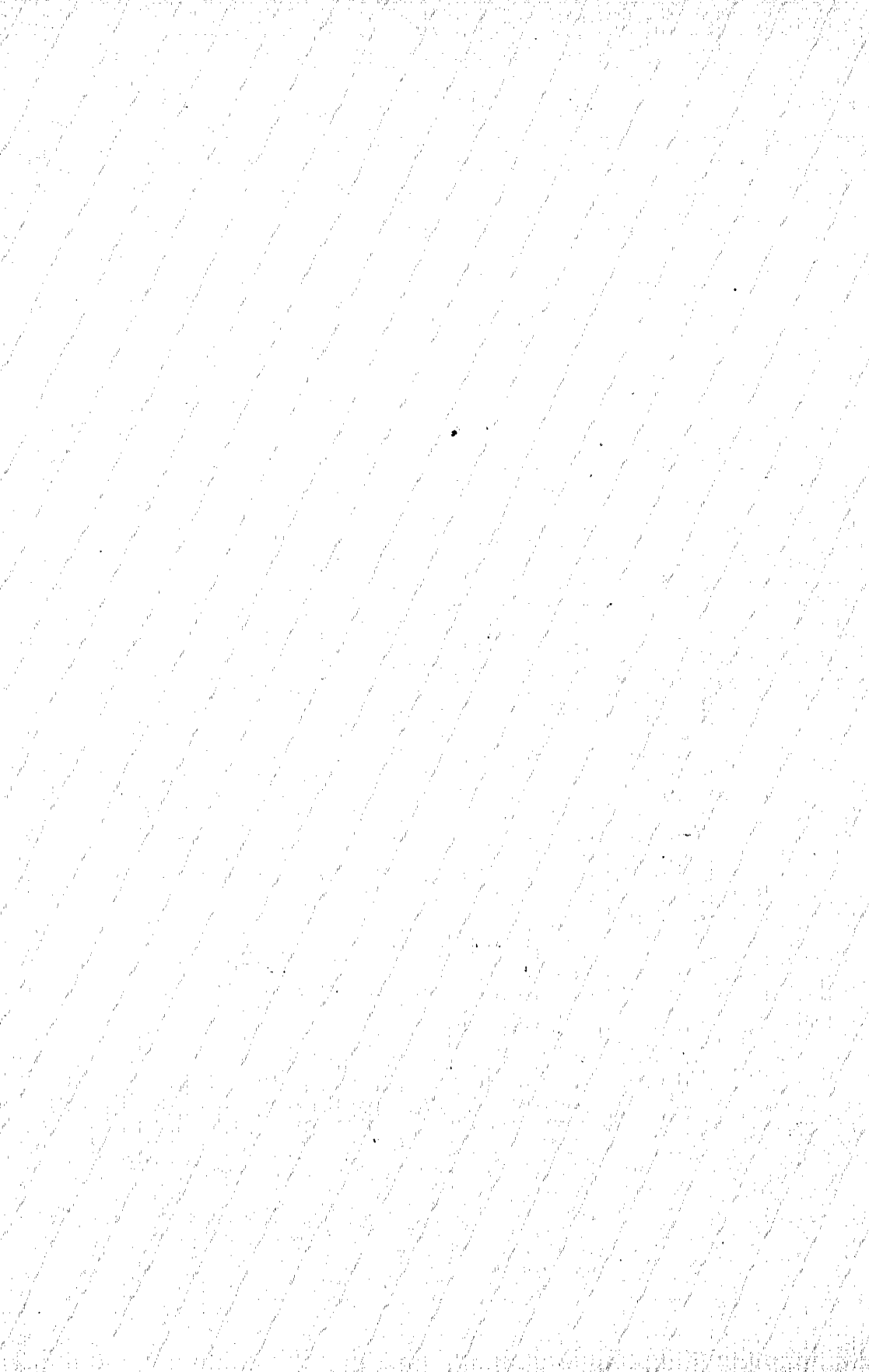
By Command.

E. PARENT,
Assistant Secretary.

PROVINCIAL REGISTRAR'S OFFICE,
Quebec, 20th March, 1863.

I do hereby certify the foregoing to be a true and faithful copy of the Record of the original Letters Patent, as entered in lib: H.A. Fol. 260.

WM. KENT,
Deputy Registrar of the Province.



EVIDENCE

TAKEN BEFORE THE

Financial and Departmental Commission.

Wednesday, December 3rd, 1862.

WILLIAM DICKINSON, sworn :

I am Acting Deputy Inspector General, and have occupied that position about seven years. I entered the Department in 1848 as book-keeper, and have been in the Department since. I have general charge of the public accounts of the Department in connection with the Auditor.

1. On what system are the accounts of the Province kept?

The general books of the Province are kept by double entry, in addition to which we keep a sub-accountant ledger, and other books, all of which are in connection with the general double entry books.

2. Will you enumerate the books in use in your Department, and the special purpose to which each is applied?

I produce all of them:—

- (1.) *Cash Book*.—Entries made daily of sums received from various services, crediting them to the various services. On the credit side is charged payment of all warrants issued by Government under the name of the service to which they respectively belong. Balanced monthly, and compared with the cash account of the Receiver General's Department.
- (2.) *Journal*.—In this is entered a monthly recapitulation of receipts and payments, taken from the Cash Book, and classed under head of the respective services. In addition, other transactions in connection with the finances of the Province, including the accounts of the financial agents, and transfers from one service to another.
- (3.) *The Ledger*.—Entries posted from Journal, on the principle of double entry.
- (4.) *Sub-Accountants' Cash Receipts*.—Monthly recapitulation from Cash Book of receipts from the several services, distinguishing the places from which receipts are derived. Also contains annual balance sheet, exhibiting debits and credits of the various sub-accountants of the several services at the end of the year. Serves as a general check to the other books of the Province.

- (5.) *Sub-Accountants' Ledger*.—Debit side composed from periodical returns of the several sub-accountants. Credit derived from Book of Cash Receipts, distinguishing localities.
- (6.) *Reference Book*.—Applications for warrants are daily recorded, specifying the department from which they come, by whom referred, nature of application and amount, with result thereof.
- (7.) *Warrant Book*.—Recites number, date, in whose favor issued, the service and purpose; fund from which appropriation drawn, and amount.
- (8.) *Appropriation Book*.—Records on debit side amount of appropriation for each service, and on credit side warrants issued on account of each appropriation. Checked monthly with Provincial Journal, and at end of year an account is opened for unpaid warrants, which represent the difference between cash payments and warrants issued.
- (9.) *Cash Payments*.—A daily record of cheques issued by the Receiver General, giving number, bank on which drawn, to whom paid, number of warrant on account of which such payments are made, and amount.
- (10.) *Statement of the Salaries and Contingent Expenses of Sub-Accountants*.—An auxiliary book, having reference only to canals and customs, the object being to facilitate monthly payment of sub-accountants through the Bank of Upper Canada. Sets forth salaries and expenses in detail, and warrants in the aggregate.
- (11.) *Register of Interest on Provincial Debentures, Halifax Currency*.—A record of currency debentures, the number, date, and amount of each, the service to which granted, authority under which issued, period of redemption and from which interest is payable, in whose favor, rate of interest, and amount of interest paid. Exhibiting also date of redemption, when redeemed.
- (12.) *Register of interest on Municipal Loan Fund Debentures for Upper Canada*.—A record of debentures issued under the Consolidated Municipal Loan Fund Act of Upper Canada, the number, date, and amount of each, period of redemption and from which interest is payable, rate of interest, and amount of interest paid. Also date of redemption or cancellation.
- (13.) *Register of interest on Municipal Loan Fund Debentures for Lower Canada*.—A counterpart of number 12, referring exclusively to Lower Canada.
- (14.) *Yearly Debenture Ledger*.—Commenced 1st February, 1856, showing the outstanding debentures at that date, classifying them under the respective services. Is a register of all currency debentures issued subsequently, and also of the sterling bonds into which several Municipal Loan Fund Debentures have been converted. Recites enactment under which issued.
- (15.) *Abstract of Examination, Criminal Justice and Fee Fund, Upper Canada*.—Memoranda of the accounts rendered by the County Attorneys, City Chamberlains, and other officers connected with the administration of justice in Upper Canada, and fee fund accounts.
- (16.) *Report Book*.—Reports by Deputy Inspector General to the Executive Council on the accounts of officers connected with the administration of justice in Upper Canada.

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Friday, December 5th.

WILLIAM DICKINSON.—Examination resumed.

- (17.) *Auxiliary Ledger*.—Contains account of Law officers of the Crown, connected with the administration of justice in Lower Canada, Sheriffs, Coroners, Prothonotaries, &c., their salaries and disbursements, with warrants issued.
- (18.) *Register of Interest on Quebec Fire Loan Debentures*.—Statement of the Debentures issued with interest paid thereon, and dates of cancellation.
- (19.) *Debenture Book*.—Memoranda of debentures signed by witness from November, 1855, to date.

- (20.) *Bills Receivable.*
- (21.) *Debenture Monthly Returns.*—Interest paid on Canada currency debentures, made up monthly, classed under several heads.
- (22.) *Financial Agents' (London) Account Current.*—Commencing June, 1861. Baring, Brothers & Co., and Glynn, Mills & Co.
- (23.) *Statement Book.*—Contains copies of various statements connected with revenue and expenditure, prepared for the information of the Minister of Finance and for reference.
- (24.) *Payments to Municipalities, Upper Canada Land Improvement Fund* (Under 16 Victoria, chap. 159).—Records amount available for Municipal Improvement in Upper Canada. Fund derived from Crown Land Sales, Grammar School Land Sales, and Common School Land Sales. Extends to 1859-60.
- (25.) *Returns of Ratepayers.*—Municipalities Fund, Upper Canada, (18 Victoria, chap. 2, and 19 Victoria, chap. 16.)—Years 1860 to 1862.
- (26.) *Register of Bonds—C.* Clerks and Bailiffs Division Courts, Canada West.
- (27.) *Register of Bonds—D.* Records bonds of other public officers.
- (28.) *Daily memorandum of warrants issued*—in whose favor, for what service, and what amount.
- (29.) *Memorandum Book.*—Entering returns connected with the administration of justice in Lower Canada, and applications for warrants connected therewith.
- (30.) Monthly statement of salaries of officers, &c., of Civil Government.

3. What books enumerated in the list are kept by double entry as required by law?

The books kept by double entry, are the general Cash Book, Journal, and Ledger, in connection with which I consider that the sub-accountants' Ledger, and the Appropriation Book, which contain the details of the revenue and expenditure, should be taken as auxiliary, as the correctness of both is proved by the general books. I class in the same category the "Sub-accountants' Cash Receipts" (4.) "Statement of Salaries, &c.," (10.) "Abstract of Examination," (15.) "Auxiliary Ledger," (17.) "Register of Interest," (18.) "Bills Receivable," (20.) "Financial Agents," (22.) "Payments to Municipalities," (24.) The other books enumerated are merely books of record and reference, connected with the duties of the department. The correctness of the books is tested by checking them with the books of the Auditor's Branch, and those of the Receiver General's Department. Our own check consists of the bringing down of a trial balance sheet taken from the General Ledger, occasionally, say three or four times during the year; and there is an annual balance on the 31st December, in each year. We also check the auxiliary books, to see that they agree with the general books. The balance sheet is made up simply from the accounts in the Ledger, posted from the Journal.

4. Is there any identity of record in the books of the Finance Minister's Department, the Receiver General's Department, and the Auditor's Branch?

The Receiver General's Books are supposed to correspond with those kept in the office of the Minister of Finance, although there are various auxiliary books kept in one department which are not kept in the other. With reference to the Auditor's Branch, all warrants when issued are entered in the office of the Minister of Finance, and when paid in the Audit Branch. Thus on checking the two the difference will consist of unpaid warrants.

5. To what extent are the records of one independent of the records of the others?

The records of the Finance Department embrace all the returns of sub-accountants and others, of amounts for which they are accountable to the Province. In the Receiver General's Department the entry consists merely of the receipts and payments; the entry of the receipts being derived from letters of advice, enclosing certificates of bank deposits, received independently from the sub-accountants; knowledge of the payments being acquired on payment of warrants received in favor of the sub-accountants. The Audit Branch possesses a record of payments to these parties, derived from the entry of the warrants, of which they get the originals. The originals they derive from our department, and after making the entry return them to us.

6. In what manner are the records of one made a check upon the records of another?

In regard to warrants, payment is made by cheques signed by the Receiver General or his deputy, and countersigned by the Deputy Inspector General. The entry of such payment is made in both departments, and carried to the service to which it appertains. The same check exists with reference to receipts, which are entered in both departments in like manner. As to the Audit Branch, the entry of all payments by warrant is made there, as well as in the Finance Department, from the originals. This check is kept up throughout the year.

7. On what occasion have the balance sheets of the Minister of Finance been verified by comparison with the records of the other offices named?

The cash account is checked monthly with that of the Receiver General, and the debenture account, and the accounts of the London agents at various times throughout the year. This is done by the book-keepers of the respective departments. To the general question I cannot give an immediate answer. I will do so on another occasion.

8. How is the balance sheet published in the public accounts verified, item by item, in the Department of the Minister of Finance?

It is certified by me as being a true copy of the balances, as exhibited in the general ledger of the Province. It is prepared by the book-keeper, and is verified by myself by reference to the Ledger.

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Saturday, December 6th.

WILLIAM DICKINSON.—Examination continued.

9. *Question repeated.*—On what occasion have the balance sheets of the Minister of Finance been verified by comparison with the records of the Receiver General's and the Audit Office?

The trial balance of the books of our department, up to the 30th September last, has been furnished to the Receiver General's Department, and the book-keeper informs me that he has checked the same with the books of that department. Our trial balance sheet has been returned this morning. With regard to the Audit Office, the check applies only to payments; and this check has been regularly applied. The information furnished to me by the Receiver General's book-keeper, leads me to believe that the check of the balance sheets with that department has been regularly applied for some years. He comes to our office in order to be furnished with transfer entries, of which he can have no knowledge from the documents possessed by his own department; the returns of the sub-accountants being furnished to our department, and not to that of the Receiver General. The certificates of deposit are transmitted to the Receiver General's Department. The certificates do not always correctly show the service. The returns uniformly do.

10. When you speak of a check being regularly applied to the trial balance sheet by the Receiver General's Department, do you mean that it has been applied monthly, or at what other interval; and if so, from what time to what time?

I do not mean that it has been applied monthly, nor can I state at what interval. But I believe it to have been regularly checked at the termination of each year, and also at other times, though not at stated periods.

11. Of what items entering into the trial balance sheet have you not the particulars in the books of your department?

The accounts with the several Municipalities in Upper and Lower Canada are kept in the Receiver General's Department. Our books merely show the state of these funds,

without reference to the indebtedness of the Municipalities. Nor do we keep the cash account with the several banks distinctively. It does not occur to me that there are other accounts of which we have not particulars, except, of course, the accounts of the departments. The departmental accounts are rendered to the Auditor and checked by him.

12. In what Department are the records of account complete?

The records are necessarily divided amongst the different departments to which they relate. There is no general and entire record in any department.

13. Do you receive the account current of the English Agents, and check it?

Yes. If any differences present themselves, we communicate with them. The accounts are filed and we keep copies also. We file and enter all correspondence on the subject, and furnish them to the Receiver General's Department, for the purpose of being entered there.

14. What are the duties of the Auditor in relation to your Department?

The Audit Office was instituted for the purpose of relieving the Finance Department from a portion of its duties, especially that of checking the accounts of the several departments. The Auditor also takes special cognizance of all public institutions, and exercises a general supervision over the accounts rendered to the Finance Department. He takes an active part in the preparation of the public accounts. He has the entry of the originals of all warrants, and has access at all times to the books of the Department.

15. The balance sheet being supposed to be prepared in conformity with law, how is it that no item appears in it relating to "losses by Public Works or otherwise," as provided for by Statute?

Formerly there were many accounts which appeared in the statement of affairs which were considered to be useless, and affording no information. It will be seen on reference to the Public Accounts for 1856, that these items, amongst which was "losses by Public Works and otherwise," were closed by the Consolidated Fund Account. This item at the time amounted to £127,802 1s. 1d.; the particulars of which I cannot state without reference to the Ledger. The item was written off as a bad asset, and does not now appear in any shape.

16. Have any other items been written off in the same manner?

Yes. Sales of Public Works, &c., amounting to £27,211 11s. 3d.; Tavern Licenses, Canada West, £1,356 9s.; Trinity Fund, Quebec, £122 10s. 1d.; Law Fees, (13 and 14 Victoria, chap. 37,) £7,335 16s. 2d.; Rebellion and Invasion Claims, Canada East, £8,783 13s. 10d. Total, £172,612 14s. 5d.

17. Are not items put down as assets in the last balance sheet which, being useless, should also be written off?

There are to a large amount. They are principally included in loans to incorporated companies and expenditure on Provincial works. Before writing them off, however, it would be expedient to revise the whole statement. Were such revision to take place, it might be well to consider whether the actual value of the Government assets of every description should not be established, including much property which it possesses, but which does not now appear anywhere on record.

18. Were the loans to incorporated companies, and the expenditure of which you speak, authorized or unauthorized by law?

They were made prior to the Union of the Provinces, and I have no particular knowledge in reference to them. The expenditure on Public Works also took place, in part, before the Union, and was, I believe, authorized by the legislature.

19. Does the Department make advances on account of Public Works, or otherwise, without the authority of law, or in excess of the particular appropriation made?

Occasionally advances are made out of the revenue from Public Works, and in other cases where it is found necessary to preserve unfinished buildings, or for repairs on Public Works. Advances are made on account of various services, and which appear as unprovided items when submitted to Parliament. These advances are made by the Finance Department, under the authority of Orders in Council, or by order of heads of departments, in which latter case they come under the head, "Deductions from Revenue." The former class of advances are subsequently submitted to Parliament to be covered by a vote; the latter are not. No check exists in the Finance Department upon the extent of these deductions from revenue. By the term "deductions from revenue," I mean salaries and contingencies in connection with the collection of the revenues of the Province, the expenses of surveys, of the postal service, and similar charges. These amounted last year to \$1,409,685.94c. They have increased largely during the last ten years. Some years, the expenses of surveys have been very large. I know of no check upon the increase of these expenditures.

20. Do no advances appear on your books other than those which are made under Orders in Council, or by orders from heads of departments in connection with deductions from revenue?

Advances are made by the issue of accountable warrants on the application of the heads of departments for current expenses. Also to public officers connected with the administration of justice in Lower Canada, to enable them to pay the disbursements connected with their offices. And to public officers or others connected with the Government to pay travelling expenses, when engaged in the public service. All these advances are made without reference to the Executive Council, except in particular cases, when the amount applied for appears to be excessive. The Auditor and I judge of the moderate or excessive character of these applications. A record of these advances appears in the appropriation book, and in the "auxiliary ledger," in which an account is opened in the name of the party in whose favor the warrant is issued.

21. How are the last named advances checked?

The warrants are checked with the general books of the Province.

22. When an order is given by the head of a Department, in favor of an individual, do you require other authority before making an advance?

From the Public Works Department we receive a certificate from the Commissioner that the party is entitled to the amount, and stating the authority for the payment of such service. If this be provided for by the Legislature, or an Order in Council, a warrant is issued forthwith; if there is no appropriation, or if the appropriation is exhausted, the certificate is returned until an Order in Council is passed to cover it.

23. Have there been no advances or account of services the appropriations for which have been exhausted, without the authority of an Order in Council?

I do not remember any such cases.

24. Has there been no advance to or on account of the head of a department, without other authority than his own?

Advances are made on the application of the head of a Department, by the issue of accountable warrants which are charged to his Department, the same being credited by him on rendering his periodical returns to the Auditor. I do not remember an instance in which such an application has been refused.

25. Is the account kept of sums received by or for the Departments, in gross or after deductions?

The Departments are required to deposit their gross receipts, and warrants issue to enable them to defray their disbursements. The particulars of the Departmental expenditure are rendered to the Auditor, by whom the accounts are fyled.

26. Does the Auditor take cognizance of the legality of the expenditures reported to him?

Where the expenditure is limited to a certain amount, he would do so. Should the expenditure be in excess of a Parliamentary appropriation, it would be his duty to report the fact to the Executive Council. With regard to the audit of "deductions from revenue," his duty would be simply to examine the vouchers produced. The amount expended under this head is discretionary with the head of the Department. In such cases the Auditor has no authority to go beyond the vouchers.

27. The deductions from revenue may be said to be the contingencies of other Departments: in what manner are the contingencies of the Finance Department regulated?

We have a small printed memorandum book, in the form of a Bank Cheque Book, in the margin of which we note the requisitions for what may be required. These we send to the parties from whom the Department, for the time, receives its supply of the particular articles or work required. The requisitions for office furniture and repairs, we address to the Board of Works. Our only other requisitions are for printing, stationery, and binding, which are made through a person in the office, specially appointed by the Minister of Finance. This appointment was made not many weeks ago. Previous to that period, orders were sent under general directions by the Minister of Finance. Goods were sent in without "bills of parcels;" the accounts when delivered subsequently being checked by the requisition. I am not aware that the goods delivered were always checked by a comparison with the requisition, to shew that all the articles, and the whole quantity, were actually received by the Department. The check at present in operation applies only to the quality of the articles delivered, and the price charged. The Commissioner of Customs, the Auditor, and I have still to certify that the goods are received. The contingencies of the Department are paid for by Mr. Ross, Clerk of Contingencies, with the exception of small accounts for newspapers supplied to the Department.

Monday, December 8th.

JOHN LANGTON, sworn :

I am Auditor of Public Accounts, and have occupied the office since 1855.

28. For what purpose was your office instituted, and how are its functions carried out?

The office was instituted as a separate branch of the Minister of Finance's Department, for the purpose of providing for the more effective audit of public moneys. As originally contemplated by the act, the Auditor appears only to have been intended to audit the accounts after the money was paid. In practice, we have introduced a different system, and all accounts which are ultimately to come to me for audit, are referred to me when the application is made for money. If I find anything incorrect in the account, or if the party accounting has not rendered any previous account satisfactorily, I have an opportunity of taking notice of this, and of having previous difficulties settled before any more money is paid.

29. Do you examine, check, and audit the accounts and expenditure of the Board of Works, and all contracts made by or with that Department?

I audit the accounts of the Department of Public Works, but they are the most difficult to deal with of any accounts which come before me. This arises principally from the unfortunate system upon which the books of that Department are kept. One would imagine that the principal object to be sought for in the books of the Department of Public Works would be to shew, in the first place, the appropriations made by Parliament for the several services; secondly, the engagements made by the Department on account of those appropriations; thirdly, the amount of work done; and, fourthly, the money paid. But the last of these is the only thing which enters into the books of the Depart-

ment. They, no doubt, have in subsidiary books, or in other documents, an account of the others, but in the ledger there is no mention of appropriations, of contracts entered into, or work otherwise authorized to be done, or of the amount of work actually done. The accounts rendered to me are the accounts of the several works, from which I can see whether the payments have exceeded the appropriations or not, but that I could ascertain from my own books. The accounts which I think ought to be rendered for audit are the personal accounts of contractors and others, showing the work they have engaged to do, the work they have done, and the amount which has been paid to them on account of that work. The vouchers sent to me would perhaps enable me to make out such accounts, but it would only be by reconstructing from them a ledger such as I think ought to be kept by the Department. Upon several occasions I have called the attention of the Government to this difficulty. I have verbally stated it several times, and I made a formal report upon the subject about three years ago, in consequence of which some of the minor alterations which I suggested in the method of rendering the accounts have been adopted, but the general system of book-keeping remains unaltered. The report was not printed, but is in the letter book of my office. I also made a memorandum upon the subject a month or two ago, which I requested Mr. Howland to bring under the notice of the Commissioner, in the hope that an alteration in the system of book-keeping might be commenced with the new year. I have a copy of this memorandum in my office. The same difficulties which have presented themselves to me in auditing their accounts had occurred to the Department itself, in making it difficult for them to have a proper check over their subordinates. To remedy this Mr. Trudeau, the Secretary of the Department, had prepared a form of five subsidiary books which he wanted in order to make his check complete. These he communicated to me last spring, and I pointed out to him that all the objects which he sought for in four of these books would have been obtained from the ledger, if it had been kept upon the system I recommended. His fifth subsidiary book, though it gave information which might be important to him, was of secondary consideration to me as auditor. But in my memorandum above alluded to, I modified the system I had previously proposed, so as to embrace everything which Mr. Trudeau required.

30. Do you, in connection with the accounts of the Board of Works, take into consideration the legality of the expenditure?

I take into account the authority for the expenditure, whether that authority be an Act of Parliament or an Order in Council. One is as obligatory on me as the other. In these remarks I merely allude to the money actually paid. I take no account of the engagements of the Department beyond what is actually paid. If a certificate comes in from the Department of Public Works, when the appropriation is exhausted, we refuse to issue the warrant, unless there is an order in Council to that effect. But one of the most serious evils of the present system of book-keeping in the Department is, that they have no means of seeing by reference to the books to what extent the faith of the Province has been pledged, either by contract entered into or by orders emanating from the Commissioner. The only thing which their books record is the amount actually paid.

31. Suppose an appropriation of \$500,000 to have been made by Parliament, as for the Ottawa Buildings, may or may not the Commissioner direct an expenditure of \$400,000 of that money, or the whole sum, for a totally different purpose, or for extras not contemplated by Parliament, and not specifically sanctioned by the Department when entering into the contract?

I do not think that the Commissioner could expend any of the money for a totally different purpose. If, for instance, there were an appropriation for the Ottawa Buildings, and the Commissioner issued a certificate for work done not in connection with those buildings, but to be charged against the appropriation, we should stop the issue of the warrant. By "we," I mean the Finance Minister's Department generally. Or if the certificate had passed, and a warrant had issued in consequence of its not appearing upon the face of it that it was for a different purpose, I as Auditor should call the attention of the Government to the subject, when the details came before me in the quarterly accounts of the Department. But there is no doubt that the Commissioner might authorize payment for

work not contemplated, when the appropriation was made by Parliament, or when the contract was entered into by the Department. In fact, when the appropriation is made by Parliament, there is no detailed statement submitted, which would show the exact nature of the work intended to be performed. It is only a general authority for a certain expenditure, the details of which are left in the hands of the Government. So also with the contract. A contract does not necessarily include all the work that is to be done; in fact, I suppose that there never was a building put up for which the contract embraced everything that was required. There always are some extras and deviations, and the amount of these, and the nature of them, and the necessity for them, can only be determined by the parties having the responsibility of superintending the work. My audit does not take cognizance of these questions. With regard to contracts, I only take into account the prices contracted for, having access to the contract. A contract may require that payment shall be made upon the architect's certificate, and some of the estimates may be certified by other parties than the architect. I have never taken any account of any deviation from the contract in this respect. Any certificate coming to me from the Department of Public Works, certified by a person whom they acknowledge, has always been considered sufficient. The whole question of auditing the accounts of Public Works, I have always felt to be very difficult. The contracts usually state the prices for different kinds of work; but there is also a considerable amount paid on extras, not embraced in the contract, and for which there is no schedule of prices. I have no personal knowledge which enables me to say whether these prices are fair or not. And even if I knew the proper prices, I am absolutely dependent upon the officer signing the estimate for the amount of work done, or of articles received. I have always felt that the only use in my auditing the accounts of that Department is to see that there is authority for all payments, and that no money is paid without proper certificates that the work has been done. I conceive that the engineering audit, if I may so express myself, can only be efficiently done by persons having practical knowledge of the subject; and I always accept the audit in that respect of the Department of Public Works as final. I have frequently stated to the Minister of Finance, that I could only hold myself responsible for the correctness of additions and extensions and other such matters, which may be called the financial audit as distinguished from the engineering audit. On several occasions, circumstances have struck me in connection with Mr. Baby's Works, the Ottawa Works, and others, which appeared to me of an unsatisfactory nature. These I have privately mentioned to the Minister of Finance, and sometimes to the Commissioner of Public Works; but I had no authority further to interfere. I may add, however, that since I came into office, there has been a great improvement, in one respect, in our check upon the Public Works Department. Formerly the Department had practically the power of paying away the public money without any control. They issued certificates that a certain sum was due to an individual, and the Bank was authorized to cash these certificates. When the certificate was presented in order that the warrant might issue, it was generally presented by the Bank which had made the advance, and not by the individual. The issue of the warrant became little more than a form. According to the present system the certificate never goes into the hands of the individual, but is sent to the Department of the Minister of Finance, and, after having been examined there, is the authority for a warrant to be drawn out. I think that this improvement was effected in 1857.

32. Do you examine, check, and audit the accounts and expenditure of the Crown Land Department, the Post Office Department, and the Bureau of Agriculture and Statistics?

Yes. The Crown Land Department is upon a different footing altogether from the Department of Public Works. The latter receives no money, except some small accountable warrants to paymasters. They send a certificate that so much money is due, and upon that a warrant issues to the individual. The Crown Land Department, however, makes all the payments out of accountable warrants issued upon application of the Commissioner. They render their accounts to me quarterly, with vouchers for all payments. The receipts of the Crown Land Department are deposited with the Receiver General intact. With regard to the receipts, all that I can do is to see that the amounts stated by the Crown

Land Department to have been paid to the Receiver General correspond with the sums acknowledged to have been received by him. As to the accounts of the separate agents who act for the Crown Land Department, I have no means of auditing them, and the auditing of receipts is always most difficult. In fact, there is no proper way of auditing them, except publicity. Formerly the agents received payment, and remitted the money to the Crown Land Department, and if they received money and did not remit it, or include it in their return, it would be exceedingly difficult to devise any check upon them unless they were required to keep constantly posted up in their offices a statement either of the amounts they had remitted, or of the lands in arrear. Within the last three or four years, the system has been so far changed that the agents do not receive money, but the persons who purchase lands are required to deposit the money in the Bank, and forward the duplicate certificates of deposit to the Crown Land Department and the Receiver General. In out-of-the-way parts of the country, where there are no Banks, and where the purchasers are often quite unacquainted with business transactions, this becomes almost impracticable, and the agents really do continue to receive and remit money, but they receive it as the agents of the purchasers, and in some cases as the agents of the bank, and not as the agents of the Department. To some extent, the receipts of the Department are in scrip, in which case the scrip is sent to me as a voucher for a payment, as if the Department had redeemed the scrip by the payment of money, and sold the land in the same way for money. All the cancelled scrip comes in to me. Up to the present time, I have taken all the late scrip which has been issued as genuine. It bears the signature or what purports to be the signature of the Commissioner, and has passed through the Department, where it can be verified with the scrip books. It will be advisable that I should undertake an examination of these scrip books myself, as there is no doubt that with regard to the old scrip, very little of which is now in existence, many forgeries have passed at the Crown Land Department. I examined the old scrip in 1856, and found that there had been forgeries to a very considerable extent. I submitted the result of my examination to Sir Henry Smith, the then Solicitor General West. I had several conversations and consultations with him upon the subject, but I cannot at present recollect whether I made a written report. The result of our consultation was, that there was no evidence before us by which we could bring the matter home to any parties. A larger amount of scrip had been received in payment than had been legally issued, and the loss was borne by the Department. It appears that a blank scrip-book had been systematically used by some person conversant with the action of the Department. Since that investigation, I have reason to believe that the Crown Land Department is a great deal more particular in verifying the scrip which it receives than was the case formerly. One other point occurs to me in reference to the receipts of the Department. There is still a certain amount of cash constantly being received over the counter by the Department itself. Parties from a distance will continue to send notes enclosed in a letter instead of making a deposit with the Bank. These receipts the Department deposits with the Receiver General. There is also a large amount of receipts which are in suspense. These are deposited with the Receiver General, but do not go to the credit of the territorial revenue, or special funds, as the case may be, in the books of the Crown Land Department until the sale is finally carried out. If the sale is not carried out, the money is refunded to the individuals and appears amongst the expenditure of the Crown Land Department, on account of the suspense account. With regard to the expenditure of the Department, they send me vouchers for all their expenditures. All accounts paid are certified by the Commissioner or Assistant Commissioner, and beyond this I have no authority to go. Over the amount expended for surveys I have no control. There is a general authority vested in the heads of Departments for all expenditure necessary for the collection of revenue, and such expenditure does not come before Parliament in the estimates. I do not think that there is a sufficient line between this class of expenditure and others, that they should be treated in such a different way. For instance, a vote is annually taken on the estimates for the payment of the salaries of the staff of the Department of Finance, but no vote is taken for the salaries of the officers employed in the Custom House at Quebec or elsewhere. Again, the Commissioner of Public Works cannot spend £100 upon any work without a vote of Parliament. But the Commissioner of Crown Lands may order any expenditure he likes

upon surveys. I think it would be an improvement if the expenditure for collection of revenues, which last year amounted to nearly a million and a half of dollars, were submitted to Parliament in the estimates, like all other expenditure. The administration of the Colonization Roads does not properly belong to the business of the Crown Land Department. The Commissioner for the time being has had the superintendence of the Lower Canada Roads, and at present he has those of Upper Canada. In auditing the accounts of Colonization Roads, I see that no more is paid than is authorized by the appropriation. This Parliamentary appropriation is subsequently divided by Orders in Council, amongst different Roads, and I endeavour to check the expenditure against these sub-appropriations. But as many of the roads are under the superintendence of the same individual, it is very difficult to keep the sub-appropriations quite distinct. The Post Office Department makes its own expenditure out of accountable warrants in the same manner as the Department of Crown Lands, and deposits all receipts weekly with the Receiver General. Vouchers are sent to me for all payments, and also for the receipts. They are most thoroughly checked in the Department, and I have rarely found anything to remark upon in them. As to contracts for the conveyance of mails, the existence of the contract is sufficient for me. I do not enquire into the mode of giving out the contracts. The Postmaster General has absolute control over contracts, routes, and post offices. In reference to the Money Order Branch of the Department, I am not altogether satisfied that the system may not be improved. As a matter of audit, there is very little that can be audited outside of the Department itself. The Bureau of Agriculture and Statistics have not for the last five years, had any accounts of expenditure to audit. It is not desirable to multiply the accounting Departments; and I induced Mr. Cayley and Mr. Vankoughnet, when they were at the head of the Finance Department and the Bureau, to make such arrangements that no money should pass through the Bureau of Agriculture, so as to make it unnecessary for them to keep books. Since that time they have had no money transactions except receiving patent fees, which have recently been transferred to the Clerk of Contingencies. All such expenses as are incurred by the Bureau, including the Census, are paid by the Clerk of Contingencies. The Bureau used to have the superintendence of Colonization Roads, Upper Canada; but the accountable warrants issued to Mr. Gibson, Superintendent of Colonization Roads in Upper Canada, and he was the accountable party with me. Recently the Bureau has taken charge of Colonization Roads, Lower Canada, and accountable warrants have been issued to the Minister of Agriculture and Statistics; but I have as yet received no accounts from the Department. By accountable warrants I mean a round sum paid to the party accounting, as to the expenditure of which he has afterwards to render a statement with vouchers. There are also some other warrants which are occasionally called accountable warrants, but to which the word does not strictly apply. Thus, the certificate of the Commissioner of Public Works, applying for the issue of a warrant, bears upon the face of it the words "to be accounted for," and the warrant is drawn out accordingly. But as the money is not paid to the Commissioner of Public Works, he cannot account for its proper application; what is meant is, that he will afterwards render an account, shewing how he arrived at this sum as the proper amount to be paid to the individual. So also a person who has done work for the Government, say, the Queen's Printer, gets a warrant which would more properly be called a warrant on account. He has not to account for the application of the money, but only to shew that he has earned it.

33. Do you examine, check, and audit the accounts and expenditure of the Receiver General's Department?

No. The principal business of the Receiver General's Department in the way of expenditure is, the payment of interest on the Public Debt, which as far as the auditing of it belongs to the Department of the Minister of Finance, is placed under the Deputy Inspector General, and not the Auditor. But, in fact, the auditing of that portion of the interest on the public debt which is paid in London, and which forms the greatest part of the whole, cannot be audited in the Finance Department, as they have not the necessary materials. The Receiver General really audits that, and I see no objection to his doing so, other than the requirement of the Audit Act, which assigns the duty to the Deputy Inspector General, because, the object being to audit the agents in London, any officer of

the Government here would be equally efficient. But in regard to that portion of the debt which is paid in Canada, the Receiver General is the party to be audited. As far as concerns the debentures payable in Canada, he is so audited by the Deputy Inspector General, although the audit would be still more perfect if the coupons were sent to the Finance Department. But there is yet another class of debentures which are payable in London, but paid in Canada. This system has only lately commenced, and the audit is very imperfect indeed. It amounts to very little. The Receiver General makes an application for money to pay the interest upon certain debentures. In the Finance Department we have no means of knowing whether those debentures are in Canada, or whether they may not have been paid in London. The only proper audit would be, that this warrant to the Receiver General should be looked upon as an accountable warrant, and that he should render as vouchers the coupons which he has actually paid. There are some classes of expenditure, which are in the Receiver General's hands, which more properly should have belonged to the Finance Minister. For instance, everything connected with the Municipal Loan Fund, with the payments to Seigniors under the Seigniorial Tenure Act, the distribution of the Municipalities Fund, Upper Canada, and the Improvement Fund. These by special Acts are placed in the hands of the Receiver General; but it would be much more in accordance with the general system, that like all other accounts of receipt and expenditure, they should be kept and audited in the Finance Department.

34. As Auditor, do you in any manner examine, check, and audit the accounts and expenditure of the Department of the Minister of Finance?

No. As auditor I do not audit the Deputy Inspector General's Branch of the Finance Department. But I am constantly compelled to refer to the books, and I am called upon by Parliament, and by the Ministry, for statements which require me to be familiar with all the transactions in that branch. As regards the expenditure, the appropriation book in the Deputy Inspector General's Branch, is periodically checked with my books. In the preparation of the public accounts, I have to take a review of the whole financial transactions of the year. As auditor, I am cognizant of the accuracy of the annual balance sheet, and I verify every account embraced in it.

35. Do you examine, check, and audit the accounts and expenditure of all Provincial Asylums, Hospitals, Penitentiaries, and Prisons?

Yes. The transactions of the Asylums and Prisons principally relate to expenditure for which vouchers are rendered to me with the quarterly accounts. In most cases there is no difficulty in auditing these accounts. But I have sometimes found a difficulty in knowing whether a certain expenditure was necessary, and even whether it was charged at the proper rates. With the view of obviating this, I have proposed that all such accounts should come to me certified by the Board of Prison Inspectors, or by one of their number. They, at their periodical visits, have much better opportunities than I can have of ascertaining if everything is regular. The same remark as to the necessity of verification on the spot, applies to the receipts of the Penitentiary. The information furnished to me touching the productive labor in the Penitentiary is a mere abstract without any details. I will produce some of these papers.

36. What is the nature and extent of your duty, as Auditor, in relation to the University of Toronto, Upper Canada College, and the Superintendents of Education for Upper and Lower Canada?

All these parties send me their accounts with vouchers for expenditure. With regard to the management of the University and College endowment, I have nothing to do, except to see that nothing is charged against the principal, except what there is authority for. The responsibility for the management of the lands rests entirely with the Board of Endowment. The Act provides that a certain portion of the money accruing from the lands shall belong to the Endowment Fund, and a certain portion to the Income Fund, and I am bound to see that nothing is charged against the endowment but what there is authority for. As to the investment of the University money, the Bursar acts under an Order in Council, and takes his instructions direct from the Attorney General. The same

remarks apply to the Endowment Fund of Upper Canada College. My audit does not extend beyond the vouchers. The Superintendents of Education send me vouchers for all their expenditure. The accounts of the Upper Canada Superintendent are very regular, and are amongst the most correct in form that come to my office. Those of the Lower Canada Superintendent were not so satisfactory; but about a year ago I sent a gentleman over from my office to put them into a better way of keeping their books. The Superintendents have several accounts under their charge for which there are separate appropriations, and I have therefore to consider their expenditure, with reference to the authority for it. As they pay all moneys out of the same account at the bank, and some of the different services are fluctuating in their character, it frequently happens that one account is rather over expended whilst they have a balance in hand of another. As long as this is only temporary, and is remedied in the following quarter or year, I take little notice of it. But if it becomes of a permanent character, it is necessary to call the attention of the Government to it. In the Upper Canada accounts this is easily remedied, as there is a balance of the legislative grant unappropriated, and a balance in the Receiver General's hands undrawn. An Order in Council, therefore, can authorize any of this over expenditure to be otherwise charged. But in Lower Canada, where there are no funds in hand, and the service is largely in debt, and there are Legislative appropriations for a larger amount than the funds ever realize, the readjustment of the balances is a question of great difficulty. The case in Lower Canada is this—that the income fund produces less than was estimated, that the expenditure authorized is more than the estimate, and that more is expended than is authorized.

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Tuesday, December 9th.

JOHN LANGTON.—Examination continued.

37. Do you examine, check, and audit the accounts and expenditure of the Adjutant General's Department, and the organization and maintenance of the Provincial Militia and Police, Quarantine and Emigration?

Yes. With regard to Militia, as in all other cases, they send me vouchers for all their expenditure, on account of which they receive accountable warrants from time to time. There are separate appropriations for many branches of the service, which I have to keep distinct. So far as my duty extends, there is no distinction between the accounts of the Deputy Adjutant General for Upper Canada, and those of the same officer for Lower Canada. Accounts are received from the Imperial Commissariat for articles supplied to the Militia. These sometimes come to the Minister of Finance through the Militia Department, and at other times there is an application from the Commissariat directly. In the latter case, before issuing a warrant, I refer the account to the Militia Department for report. Everything relating to militia is charged against the appropriations for that service. There is occasionally an excess of expenditure which appears in "unprovided items." In connection with the Militia, I may explain a peculiarity which is also found in some other services. Generally, when there is a Parliamentary appropriation, and a warrant is applied for, it is charged to that appropriation, and the warrant is not issued unless there be a balance favorable. But in the case of the Militia, as also in the case of the Superintendents of Education, and some others, there are several appropriations; but the expenditure takes place from accountable warrants embracing the whole of them. When therefore a warrant is applied for, we can only be guided by the aggregate of the appropriations, and we cannot tell how much has been expended upon each separate appropriation until the accounts are received. It may thus happen that one appropriation has been exceeded and has to be charged in "unprovided items," when there is no Order in Council authorizing it. The Militia Department has no regular book-keeper, and therefore in order to keep the accounts of all these separate appropriations distinct, I keep in my office a subsidiary book, which is in fact what their books ought to be. I do the same in regard

to the Superintendent of Education for Lower Canada. My audit in regard to Police applies to the Police at Sault Ste. Marie. The expenditure on account of the Montreal and Quebec Water Police enters into the Public Accounts, but the details do not come to me for audit. They are audited in the Deputy Inspector General's Branch. Quarantine and Emigration form one head of an account, all the expenditure of which is audited by me. This account may be taken as a specimen of two or three other services, for which there is no regular appropriation, or only a partial appropriation in aid. They have revenues attached to them, and as long as the expenditure is within the revenue, it is considered as authorized. If it exceeds the revenue, it is treated like any other expenditure in excess of an appropriation. As we do not know what these revenues will be till the end of the year, as long as the expenditure does not appear to exceed the average annual expenditure, we issue warrants as applied for without any reference to Council. All the expenditure exceeding the actual revenue and appropriations appear, in "unprovided items." The special revenues to which I allude are the tonnage duties, Quebec, out of which the River Police is paid; the tonnage duties, Quebec, forming the Mariners' Fund, out of which the Marine Hospital at Quebec is paid, similar duties at Montreal being handed over to the General Hospital there; passenger duties applicable to Emigration and Quarantine; Railway and Steamboat Inspection Funds, each applicable to its own separate purpose; and Shipping Office fees at Quebec. There are also two other services of a similar character, viz., the Protection of the Fisheries and the Culler's Office, but both of these being attached to the Crown Land Department, the warrants issue upon the application of the Commissioner, with whom the responsibility of any over expenditure rests. The Emigration agents employed abroad have rendered accounts of their expenditure, which is checked in the Emigration Office before it comes to me. My audit is strictly a matter of figures.

38. In what respect does your audit apply to the registration of Bank Notes issued, and securities held under the provisions of the Free Banking Act?

All the notes which issue under the Free Banking Act are countersigned and registered in my office, and it is my duty to ascertain that no more notes are out than are covered by debentures deposited with the Receiver General. Almost all the Free Banks have been given up; the only notes now remaining being those under four dollars of the Bank of British North America. With the sufficiency of securities deposited, I have nothing to do. The certificate of the Receiver General that he holds securities is sufficient for me.

In my statement yesterday, when saying that I had no duties to perform as Auditor in connection with the Receiver General's Department, I omitted to state that I count over the securities held by him periodically. These securities are, the debentures held for Free Banks, and those held on account of the Consolidated Fund Investment Account, and the Trust Fund Investment Account. I examine them at the end of each year, and also upon the occasion of their transfer from any outgoing Receiver General to his successor. This is not required of me by law, but I was requested by Mr. Morrison, when Receiver General, to do so.

39. The law requires you to examine the Returns and Statement of all Savings' Banks, Chartered and other Banks of the Province: what does your examination of Savings' Banks amount to?

It amounts to nothing at all. They send in a return, but I have no means of testing the correctness of it, and I have no power to make any investigation into it. Sometimes, indeed, I receive no returns. My opinion is that the whole system of Savings' Banks ought to be entirely altered. At present there is no check or audit whatever. From the chartered Banks I receive their own statements monthly, and publish them in the Gazette. The Governor General has power under their charters to call for further information, but I am not aware that this power has ever been exercised since I have been in office. Personally I have no knowledge of the accuracy of these statements, and I have no means of proving them. I take no account of the relation which their specie bears to their issues.

The Banks make a return to me annually of the amount of debentures held by them, which is verified on oath.

40. The law exacts Returns from Insurance Companies transacting business in the Province: does your audit extend to these Returns?

Some returns are occasionally sent to me, but I have not received them from all the Insurance Companies, and I have no means of looking into their affairs.

41. Your duty, as prescribed by law, is to examine, check, and audit the accounts of other institutions more or less sustained at the public cost: will you name them, and state the extent of your audit?

I think the only institutions entirely sustained at the public cost, which have not been included in previous heads, are the Trinity Houses, Quebec and Montreal, the Marine Hospital, Quebec, the Observatory, Quebec, and the Geological Survey. There are from time to time special services of this kind, such as the Commissioners to the London Exhibition this year, and other things of a similar character. All of these render their accounts to me with vouchers. Generally, all persons or corporations which receive public money, to be accounted for, account for it to me. If the money that is given to them is in the nature of an absolute grant, I am not called to look into the application of it. In reference to the Seigniorial Tenure Commission, they send me their accounts with vouchers for all moneys paid to them on account of the expenses of the Commission. The payment made to the Seigniors themselves, I have nothing to do with, as this is placed by law in the hands of the Receiver General. Of course, the account of the fund against which both these classes of expenditure are charged, is kept in the Department of the Minister of Finance, and as I stated previously in my evidence, I know that that account is correct. The items of expenditure connected with the Commission, are all vouched for. This includes payment of the Commissioners themselves. There are also some charges against the Seigniorial Fund which have not gone through the hands of the Commissioners. These have been paid by warrants to the parties directly upon authority sufficient to me.

42. Are we to understand that by the creation of your office, the duty of examining and auditing Public Accounts, which previously devolved upon the Inspector General's Department generally, was referred to you, not as an independent authority, but merely as an officer of the Finance Minister's Department, in which you are a subordinate specially employed for the purpose?

The question, I think, accurately describes the nature of my duties and position. I am aware that the general impression is, that I have more power than I really possess, and that I am held responsible for things over which I have no control. This feeling has sometimes induced me to exceed my duties as a simple subordinate, and to initiate suggestions as to improvements in the financial arrangements, in reports, not only to my own immediate superior, but to other members of the Government.

43. What books are kept in your office in connection with the performance of your duties as Auditor?

- (1.) *Recommendation Book*.—In this are entered all applications for warrants which are referred to me, with my recommendations in respect of them. It specifies the service and purpose for which the money is wanted, date of application, when received, amount recommended, with any report in explanation, and date of the report. This book only contains such applications for warrants referred to the Minister of Finance as relate to services which are ultimately to be audited by me. They are referred to me by the Deputy Inspector-General, as being more cognizant of the transactions than he can be. I recommend the issue of a warrant, or the reference to Council, and he subsequently certifies that the warrant may issue, or refers it to Council.
- (2.) *Index to Accounts*, in which are entered the accounts as they are received for audit, showing the date when received, and the *employé* to whom referred.
- (3.) *Memoranda Books*.—Each gentleman in the office keeps a Memorandum Book, in which he enters any details which appear to him to require investigation in the accounts sub-

mitted to him. If the accounts appear correct, he merely makes an entry of the balance carried forward, if any, for his guidance in auditing subsequent accounts. There are some accounts which do not come into these books. Where it is not an account regularly rendered at intervals, but a casual account,—as, for instance, a returning officer's account,—the remarks of the clerk auditing it are made upon a separate sheet of paper, and are enclosed with the account itself. When I revise the account, whether I have adopted all the suggestions of the auditing clerk or not, I leave his remarks as part of the document, and they are filed away with it.

- (4.) *Subsidiary Account Book*.—In some cases where the accounts are of a complicated character, as in the case of Militia, we find it advisable to keep up a full statement of the transactions in a subsidiary book.
- (5.) *Journal*.—This book sets forth every warrant that is paid in detail, showing the service to which it is to be charged, the recipient, and the purpose for which paid to him, the number and date of the warrant, the date when paid, and the amount.
- (6.) *Ledger*.—Records on the Debit side the warrants paid under the heads of the several services; and on the Credit side the authority for the payment. The entries are all explanatory; and statement 12 in the Public Accounts is mainly derived from this book. Such payments as are made by the agents in London are not upon warrants, and are not comprised in this Ledger. There is a general defect in the Ledger as kept in my office, that it is made up from the warrants as paid, and not from the warrants issued. The latter are entered in the Deputy Inspector-General's Branch, but they do not come to me until they are paid. At the end of the year we have, therefore, to get a statement of the unpaid warrants, which enter into the year's accounts, the unpaid warrants of prior years having been entered in the Public Accounts of their respective years. My record of these dates back to 1856 or 1857. So far as these books are a record of the payments, and a basis for the Public Accounts, I do not think they are susceptible of much improvement. But as a check upon the issuing of warrants, as against appropriations, they are imperfect; because when an application is made for a warrant, I may find by my books that there is a balance available, and recommend its issue; whereas there may have been another warrant issued, of which I know nothing, because it has not come to me as paid. I never feel certain, therefore, in recommending the issue of a warrant without reference to the warrant book kept in the Deputy Inspector-General's Branch. This is one of the inconveniences arising from the division of the branches, which we remedy by constant reference from one branch to the other, rather than by doubling the work to be done by keeping duplicate books. The Journal and Ledger are kept by double-entry.
- (7.) *Debenture Book*.—Statement of Debentures cancelled and destroyed. Dates back to 1852; in Audit Office commenced in 1855. I have a book of prior date to this, in the records of my office. The Debentures defaced and cancelled are sent to me by the Receiver-General, with a Schedule in duplicate. We examine the Debentures with the Schedule, and copy the Schedule into this book. We also keep one of the duplicate Schedules, and return the other to the Receiver-General. The Deputy Inspector-General receives from me the duplicate Schedule in my possession, from which to make entries of the cancelled debentures in his books. The debentures, after being examined, are burned by the Board of Audit, and an entry to that effect is made in the Minute Book, signed by the parties present.
- (8.) *Debentures Signed*.—A record of coupons signed, dating back only to August, 1859.
- (9.) *Cash Book, Journal, and Register*, connected with Free Banks, commenced before my office was instituted, and transferred to me. The object of these books is to keep an account of the notes signed for free banks, the periods when they have been delivered to the banks, and when they have been returned as cancelled; and of the debentures held by the banks. They date back to 1853.
- (10.) *Minute Book* of Board of Audit, created by the Audit Act, and composed of Auditor, Deputy Inspector-General, and Commissioner of Customs.

Wednesday, December 10th.

THOMAS DOUGLAS HARRINGTON, sworn:—

I am Deputy Receiver-General; I have occupied the position since about 1st June, 1858; I had previously been in the Provincial Secretary's office from 1st November, 1832.

44. What are your duties?

The general superintendence of the office. I advise the head of the Department as to its affairs, and keep him well posted up on the subject. Everything that comes into the office comes to me first, before being distributed. I conduct the correspondence of the Department, and register all receipts. In the absence of the Receiver-General, or when he is otherwise engaged, I sign the cheques for all payments under warrant. Prior to Mr. Morris' coming into office, I uniformly signed all cheques.

45. What books do you use in the transaction of the business of your Department?

- (1.) *General Register*.—Records name of Department or individual, from which receipts or communications come, and the place; the subject, whether deposits in the Bank, receipts from other sources, or general business; date of letter and receipt; date and character of acknowledgment. No record of this kind was in existence when I entered the Department.
- (2.) *Alphabetical Register of Warrants*.—Records number and date of each warrant received into the office, in whose favor, date of receipt and amount, to whom delivered and when.
- (3.) *Receipt and Payment Book*.—A daily record of receipts and payments, specifying the individual or the Department from whom received, and the Bank from which certificate of deposit emanates. The Credit side exhibits the daily payments, naming individual to whom paid, and the bank on which the cheque is drawn. The Debit side agrees with the General Register (No. 1,) of the Deputy Receiver-General, and is checked with it from time to time.
- (4.) *Receipts of Deposit Certificates*.—Receipts for moneys paid into the Receiver-General, kept in the form of a Bank Cheque Book, particulars being entered in margin; is checked daily with receipts recorded in book No. 3. These receipts are filled up in the Receiver-General's office, transmitted thence to Deputy Inspector General, with letter of advice, or certificate of deposit, as the case may be. After being signed by Deputy Inspector-General, and entered in his books, it is returned to Deputy Receiver-General, who signs and forwards it.
- (5.) *Payment Book*.—A daily record of the payments, exhibiting No. and amount of warrants as applied for, with the number of cheque and bank on which drawn, and the name of the party to whom paid.
- (6.) *Accountant's Cash Statement Book*.—A daily register of the accounts of each bank with the Receiver-General. Each day's entry comprises a statement of the balance from the previous day, the amount of the receipts and payments during the day, the difference between them, and the balance at the close of the day. It also states the balances in each bank, specifying whether available for immediate draft or at interest.
- (7.) *Bill Book*.—A record of Bills of Exchange.
- (8.) *Cash Receipts*.—The daily receipts from the various sub-accountants, viz., the officers who receive public money, specifying their names, their office, residence, the amounts, and the various funds to which they are applied, with explanations and remarks.
- (9.) *Cash Payments*.—A daily record of the amounts paid on account of the various services the persons to whom and for whom paid, with the substance of the warrant.
- (10, 11.) *The Journal* of the transactions of the Department. *The General Ledger*.—These being the double-entry books of the Department.
- (12, 13.) *Municipal Loan Fund Ledgers* for Upper and Lower Canada respectively, setting forth amount of loans, the interest accruing, and contingencies, forming compound interest. On the credit side, the amounts paid.
- (14, 15.) *Day Book and Ledger*—Seigniorial Fund.—Day Book, formerly, but erroneously called Cash Book, records payment to Seigniors by the Montreal and Quebec Commis

sion, made up from vouchers received from them. Ledger shows the regular accounts with the several Seigniories.

- (16.) *Debentures*.—Rough preparation book; memoranda of debentures preparing for issue, and referring to the registers in which they are recorded.
- (17.) Record of Debentures issued in 1858, under 12 Victoria, Chapter 5, public debt.
- (18, 19; 20, 21, 22, 23.) Registers of Interest Debentures, commencing 1849, and extending to 1859; three payable at office of Glyn, Mills & Co.; three at Baring, Brothers & Co., with particulars of interest paid thereon.
- (24.) Register of Interest on Provincial Debentures from 1848.
- (25, 26.) Register of Interest on Provincial Debentures from 1857 and 1858.
- (27.) Register of Interest on Debentures, under Consolidated Municipal Loan Fund Act of Upper Canada, from 1855.
- (28.) Register of Interest on Quebec Fire Loss Debentures.
- (29.) Numerical List of Sterling Debentures, issued before the Union.
- (30.) Register of Debentures.—B. Miscellaneous.
- (31.) Register of Debentures (letter E), issued under various Acts, from December, 1856, to July, 1859.
- (32.) Register of Interest paid in London upon Sterling Debentures from April 1st, 1834, to 1861.
- (33.) *Debenture Register*.—Debentures issued under various acts of Upper Canada Parliament.
- (34.) Register of Debentures.—C.—From 1849 to 1857, inclusive.
- (35.) Register of Debentures.—D.—Issued under Railway guarantee Act 14 and 15 Victoria, chapter 73; and 12 Victoria, chapter 5, 16 Victoria, chapter 157, and 18 Victoria, chapter 4, &c.
- (36, 37.) Yearly Debenture Ledgers, Memoranda; Municipal Loan and other purposes.
- (38, 39, 40, 41, 42, 43.)—Registers of Interest on Debentures, under 22 Victoria, chapter 14—Three, Baring, Bros. & Co., \$1,000, \$500, \$100; three, Glyn, Mills & Co., \$1,000; \$500, \$100; specifying respective dates when coupons are due.
- (44, 45.) *Registers of Debentures*, under 22 Victoria, chapter 14, in which debentures are registered in their respective columns of amounts. One relating to Baring, Bros. & Co., the other to Glyn, Mills & Co. The last eight books have been prepared since my entry into the Department, and are the only books relating to Debentures which I profess clearly to understand. As to the correctness of the others I have no doubt, but I have not been able fully to understand them. All the debenture books are specially under charge of Mr. Reiffenstein, debenture clerk. Two new books have been provided for consolidating the 5 and 6 per cent. Sterling Debentures outstanding in England, and not included under 22 Victoria, chapter 14; one book for Glyn, Mills & Co., the other for Baring, Bros. & Co.
- 46.) *Statement of Securities under Receiver-General's Control*, held in trust from 1856. The securities herein recorded are deposited in the safe of the office, under the immediate control of the Receiver-General. They are checked and counted every year by the Auditor, who certifies to their correctness. On the transfer of the Department from one head to another, the Auditor again counts and checks the securities, and the record is signed both by the outgoing and incoming Receiver-General.
46. What means are provided by the Department for the safe keeping of its books and records?
- There is no security of any sort for the books, correspondence, and other papers, which are kept simply in wooden book-cases and cupboards. All securities and debentures that happen to be completed, are locked up in an iron safe. An office keeper lives upon the premises.
47. You have stated that you are unable to get at the bottom of transactions which occurred before your occupancy of your present position, judging of them only from the books of the Department: have you any suggestions to make with the view of rendering the books more clear, or generally of simplifying the conduct of the business of the Department?

I cannot submit a positive plan at this moment. I am, however, conscious of the necessity of improvement, and have conversed with Mr. Reiffenstein and the book-keeper on the subject. In my opinion, the accounts as now kept are subdivided too much, creating an unnecessary liability to error and mystification. This remark applies especially to the old Debenture books, which necessitate a large number of references to trace the history of many classes of debentures now outstanding. When I entered the office, I was given to understand that the books had not been balanced for five years. After a time I found that there were large differences, *pro* and *con.*, between the office books and the Bank of Upper Canada; and Mr. Lewis, an accountant, has ever since been employed in trying to get at the bottom of these differences. We are narrowing them down rapidly, but have not got to the bottom of them yet. There were large items debited by the Receiver-General against the Bank, for which there was no corresponding credit in the bank books; and in other cases the bank had charges against us for which we had not given them credit. This state of things showed an amount of carelessness on the part of somebody, for which I am unable to account.

48. What are the particular functions of the Receiver General's Department?

It is not easy to answer the question, because every Receiver General who enters office, has his own peculiar opinions upon the subject. Shortly after I came in, Mr. Sherwood became Receiver General, and he considered that the Finance Minister was responsible for everything relating to the initiation of financial matters, such as the negotiation of loans, and so forth. This view was acquiesced in by the Government, and an Order in Council was passed, directing that all correspondence with the London Agents should be conducted by the Minister of Finance. When the Government agreed to the recommendations of the Minister of Finance, in regard to loans or other financial subjects, such as the purchase of exchange, Mr. Sherwood considered that it was the Receiver General's duty to do the executive part of the finance, such as preparing the Debentures and really issuing them. Mr. Sherwood's general practice was to refer matters to Mr. Galt, then the Finance Minister, whose suggestions were usually acted upon in our Department. Mr. Carling succeeded Mr. Sherwood, but did not interfere in any way during his short incumbency. The present Receiver General, I have reason to believe, entertains an opinion in regard to his duties quite the opposite of that acted upon by Mr. Sherwood. I believe that Mr. Morris considers that he has as much right to take part in the active management of the financial affairs as the Finance Minister himself. My opinion is, that the Finance Minister, having to provide ways and means, should transact all the preliminary matters, and that, after action on the part of the Government, the business of the Receiver General, as the treasurer of the Province, is to carry out the executive part of the Government plans. Otherwise, the Department of the Receiver General would be a mere branch of the Department of the Minister of Finance, instead of a separate and independent department. I know that when the Finance Minister interferes with what I consider the strict duty of the Receiver General's Department, misunderstandings arise. I have seen these occur. The misunderstanding begins with the heads, and extends to the deputy heads and subordinates.

Thursday, December 11th.

T. D. HARINGTON, Deputy Receiver General.—Further examined:

49. You have stated that different Receivers General entertain different views with regard to the duties attaching to the Department; you have stated also that in your opinion the Receiver General is the Treasurer of the Province; will you now state, in detail and in order, the functions of your Department as actually exercised?

All public moneys are received by the Receiver General, not in the form of cash but by bank certificates of deposit, accompanied, in the case of the Bank of Upper Canada, by drafts. The draft is drawn by the agent where the money is deposited, and is payable at the branch where the Government for the time being is,—Quebec for the present. So that the total balance in that bank is shown at the branch where the Receiver General's Department actually is. In some of the counties there are no branches of the Bank of Upper Canada, and in these cases the parties receiving money on account of the Government for tavern licenses, have remitted cash, which is at once deposited in the Bank of Upper Canada here, and a certificate of deposit returned to the office, on which the amount is carried to account. The bank gives to the person who remits, through its agency, two certificates and a draft; the original certificate he retains; the duplicate and the draft he forwards to the Department. In all cases the parties receive an official receipt signed by the Deputy Receiver General and the Deputy Inspector General. With regard to the other banks, where casual deposits are made, they give a simple certificate of deposit to the parties, or a draft on their own agency nearest the seat of government, payable at sight. These drafts are forwarded to the Department, are there endorsed by the Receiver General, or his deputy in favor of the Cashier of the Bank of Upper Canada, and sent down to him as cash, the same kind of certificate of deposit being returned to us as if actual cash were deposited. It is then brought to account, and the official receipt is sent to the parties depositing, signed by the two deputies named. Public moneys received by other departments of the government, are deposited in the Bank of Upper Canada, and an ordinary certificate of deposit, is furnished by them to the Receiver General, by whom precisely the same kind of receipt is forwarded to them as to parties remitting from a distance. In the sale of exchange the Finance Minister has always, since I have been in the Receiver General's Department, arranged the terms of sale, determining the amount to be sold, and the rate at which sold, and in fact managing the sale throughout. For instance, if the available balance in the Bank of Upper Canada got very low, the Finance Minister would increase it by selling or giving to the Bank exchange on the Provincial Agents in London; the bank would then furnish the Receiver General with an ordinary certificate of deposit, for the proceeds of the sterling exchange brought to currency at the rate agreed upon. There was, or ought to be, in each case, an Order in Council confirming the Finance Minister's arrangements; but I cannot speak positively as to the parties by whom the rate of exchange was determined, as the Receiver General became really cognizant of it only after the arrangement was made. I have no recollection of any government exchange being sold to private parties, or to institutions other than the Bank of Upper Canada. The Bill Book of the Department will, however, show this. I have no knowledge of the intervention of brokers or the payment of commission in connection with the sale of Government Bills of Exchange. The sales are always of bills of exchange by the Receiver General and the Finance Minister, on one or the other of the London agents; the usual practice has been to draw the same amount on each of the two London firms. In regard to the sale of debentures, a broker has been appointed by Order in Council. It was Mr. D. Lorn McDougall, of Montreal, who was the government broker for the sale of 5 per cent debentures last year, and the redemption of Consolidated Municipal Loan Fund Debentures. On each transaction—I mean both purchase and sale—he charged and was paid commission. In two cases, he sent to the Department the contract note, with the brokerage deducted, but I objected to the practice. After that, he always paid in the gross amount of the sales, and the brokerage was subsequently paid him by warrants and cheques. I think that the Order in Council did not fix Mr. McDougall's commission; that was a matter arranged by the Minister of Finance with Mr. McDougall. There has been a large sale of the new Provincial notes within the last few days; it was managed entirely by the Receiver General, and I knew nothing of particulars until all was settled by him. I think I may safely say that no broker has been employed in this case. The payments of the Department are very simple. In every case, they are authorized by Order in Council or warrant, and are made always by cheques signed by the Deputy Receiver General and the Deputy Inspector General. Since Mr. Morris became Receiver General, he has preferred to sign the cheques; when he is absent, I sign them. We never pay by cash; there is no such thing known in our office. Our payments cover

the entire expenditure of the Government. In reference to remittances to England, I have no recollection of any being made until recently: I mean since the formation of the present Government. In these cases the management of the exchange in which the remittances have been made, has been entirely in the hands of the Receiver General. It has included some private exchange, but we received it always through a bank, with the bank's endorsement. All these Bills of Exchange are entered by me in the Bill Book. When warrants are presented to the Department for payment, we pay upon the face without question.

50. To what extent are the Books of your Department checks upon the Books of the Department of the Minister of Finance?

Each ought to be a check to the other, inasmuch as no receipt of money or payment made is completed until the vouchers have gone through both Departments. That is to say, acknowledgments of receipts must be signed by officers of both Departments, and the same must be done with cheques for payment. It is the same with the issue of all public securities; they are signed by both Departments.

51. Do you check the balance-sheet with the Finance Minister's Department?

Our book-keeper checks the balance-sheet with the book-keeper of the Finance Department—whether monthly or quarterly, I am not quite sure. Our book-keeper has a trial balance book of his own, which he checks with the Finance Minister's books very often, sometimes weekly. Every three months he sends to the Auditor a statement of Government balances. I do not know how far the books of our book-keeper are a counterpart of those in the Finance Department.

52. All the Departments pay to the Receiver General the amount of their receipts and revenues: do they pay in, in gross or after deductions?

The only moneys the Departments at the seat of Government pay in, are office fees. These come in in the gross. They are fees for marriage licenses, for patents of invention, commissions of appointment, and so forth. In regard to marriage licenses, the agent is required to remit to the Provincial Secretary's office, \$4 for each license. He is allowed to charge \$2 more, which he retains for his own services. The Post Office Department and the Crown Land Department, when they have moneys to transfer to the Receiver General, do it by deposit in the Bank of Upper Canada, furnishing to us the ordinary certificate of deposit. We carry the amount to the credit of the revenue, but of its details we know nothing. The same remark applies to the Public Works Department. In each case these amounts come to us, after deductions from revenue, as I suppose. We do not know whether what we receive are gross or net receipts. The Collectors of Customs transmit certificates of deposit direct to us, and so do the Collectors of Inland Revenue, and other local officers, merely mentioning the particular service for which they receive the money, unaccompanied by statements in detail.

53. Your Department has charge of the Cash Account of the Province: how and when is it checked?

It is checked daily. By cash I mean the moneys at the credit of the Province, in the hands of the respective banks, whether available or at interest. I hand the cash certificates to the cash clerk, who enters them in his books; he then gives the amounts to the cheque clerk, who enters them in his cash receipt book, distinguishing the various banks with whom the deposits are made. Thence they go to the book-keeper, who makes the same entries in his day-book, returning the certificate to the cash clerk, who prepares a receipt, and sends both receipt and certificate of deposit to the Finance Department, where, I have reason to believe, they go through the same process. Both are then returned, the receipt signed by the Deputy Inspector General; I then sign it, and it is despatched to the depositor. Every week, the Bank of Upper Canada sends in a statement of balances in hand, according to its books; and every month an account-current of debits and credits, showing deposits received and cheques paid, which is compared with the books of the Receiver General, and a difference of any description is discovered immediately.

54. Where is the cash deposited ?

The principal deposits are in the Bank of Upper Canada. Occasional deposits are made in other Banks by sub-accountants, who have not access to agencies of the Bank of Upper Canada. Again: special deposits are made in other banks by the Receiver General's own orders, or by the desire of the Finance Minister.

55. Who has the right to remove deposits from one bank to another ?

The Receiver General has the sole right to do this. The Finance Minister, without the concurrence of the Receiver General, has sometimes ordered deposits to be made, but he cannot remove them. In the absence from the city of the Receiver-General, I have power to order transfers. Before doing so, I have lately been directed to consult the head of the Government.

56. You keep the account with the English agents ?

Yes: it is entered in the books of our Department. Our correspondence with the English agents is trifling. In the early part of 1858, Mr. Galt recommended the passing of an Order in Council directing the correspondence with the English agents, relating to the financial affairs of the Province, to be carried on by the Minister of Finance; which order was passed. For some little time we did not see the correspondence in question; but on pointing out the inconvenience that was likely to arise from the practice, the letters received from Glyn and Barings were sent down to us. We make copies, and return the originals. The correspondence we see is from the English agents; the replies to them from the Department of the Finance Minister, we do not see. We keep a running account of debtor and creditor with each of the two London firms, and every six months receive their account current, and the two are compared. I think that there is an anomaly in the rule acted upon for the disposal or management of the Provincial funds in England. Here, where the funds are comparatively small, the consent of the Receiver General, as well as of the Finance Minister, is requisite to their disposal. But with regard to England, where the transactions are large, the Finance Minister appears to direct the disposal of funds at his own discretion, without any check on the part of the Receiver General.

57. Your Department keeps the accounts of the Province with the several municipalities of Upper and Lower Canada; what check have you upon the financial relations between them and the Government ?

The management of the Consolidated Municipal Loan Fund has always been kept separate. Receipts from municipalities go, in the first instance, to the general cash receipts of the day, credited to the Municipalities Fund of Upper or Lower Canada, as the case may be, in the general books. Then, the certificate with details is taken to the Municipal Loan Fund clerk, and placed to the credit of the proper municipalities, with every one of which he has a separate account in books numbered 12 and 13. Transactions in regard to payments to Municipalities go through the same process in the general and the municipal books.

58. Can you give any information in reference to the Seigniorial Fund or its management ?

We keep a separate account of payments made to the Commissioners by the Receiver General, on account of parties who have established claims before the Commission. The Bank of Upper Canada has been instructed by the Receiver General, every half year, to honor the cheques of the Commissioners, both at Montreal and Quebec, to a certain estimated amount; the Commissioners taking receipts from the parties paid, and sending them to the Receiver General; and the banks sending the cheques presented. Having compared these, a warrant is issued for the amount. There is now only one Commissioner, and some change in the management of the account is contemplated.

59. In your enumeration of the books of your Department, yesterday, you omitted some what are they ?

- (47-48.) Registers of Debentures to Municipalities Upper and Lower Canada, forming the original loans.
- (49.) Statement of outstanding Sterling Debentures of all kinds, forming the public debt of the Province, specifying dates of maturity, service and acts. It also contains a "recapitulation of the sterling debentures, showing amount of principal, interest and commission, payable in England 31st December, 1861."

Friday, December 12th.

TOUSSAINT TRUDEAU, sworn :

I am Secretary of the Department of Public Works, and have held that position three years.

60. Will you explain the organization and functions of the Department?

We have a Commissioner and a Deputy Commissioner; an Engineer who has charge of the Public Works; an Assistant Engineer; a Secretary, who is the organ of the Department; a staff of Draughtsmen and Assistant Engineers; a staff of clerks connected with the Secretary's office; an Accountant with clerks under his direction. The Department has under its charge the construction and maintenance of the Provincial Canals, a number of harbors, the dredging of rivers; the construction, maintenance and management of the light-houses above Montreal; the construction of the light-houses in the Gulf; the management of the Provincial vessels; the construction of a number of roads and bridges; the construction, maintenance and management of timber slides; the construction and maintenance of the Public buildings; the purchase or leasing and putting in order of any building required for the public service. In regard to the supply of fittings and furniture to other Departments, there is no absolute rule.

61. What are the books in use in your Department, in connection with the performance of these duties?

- (1.) *Journal—Letters Received.*—A daily record of all letters received, with a synopsis of their contents, and the action taken on them.
- (2-3.) Indices to the foregoing.
- (4.) *Journal—Letters sent.*—A daily record of letters sent, with synopsis of their purport.
- (5.) A record of all correspondence classified under the works to which it appertains (30 vols.)
- (6.) Papers filed.—A record of the disposition of papers received by the Department.
- (7.) Applications for employment.
- (8.) Memoranda of Appointments and Vacancies.—A list of the staff employed by the Department.
- (9.) Registration of Orders in Council received by the Department.
- (10.) *Lighthouses—Return of Stores.*—A quarterly record of stores consumed at the Lighthouses under the management of the Department.
- (11.) *General Order Book*, for supplies of every description for the Department, kept in form of Bank cheque book, with copy of order in margin.
- (12.)—*Journal of Deeds, Contract and Leases*, from 1860, with synopsis.
- (13.)—*Deeds*—Copy in full of all Deeds, sale and purchase from April, 1860.
- (14.) *Contracts.*—Copy in full of all contracts, from 1860, including also certain previous contracts.
- (15.) *Leases.*—Copy in full of all leases, to and from the Department, from 1860, including some of previous date.
- (16.) *General Index*, by alphabetical names of works, properties, &c., from 1840 to 1859 inclusive, made up in 1860.

- (17.) *Letter Book*.—Copies in full of all letters sent from the Department.
- (18.) *Cash Book*.
- (19.) *Journal*.
- (20.) *Ledger*.—[Double Entry.]
- (21.) *Certificate Book*.—A record of certificates given by the Commissioner for the payment of money.
- (22.) *Bank Cheque Book*.—Cheques for small sums drawn against accountable warrants, and for salaries.
- (23.) *Certificate Book*.—A condensed list of certificates, in the order of their issue.
- (24.) *Bank Pass Book*.
- (25.) *Appropriations Public Works*.—A memorandum of appropriations, relating to 1858, and the early part of 1859. It has not been continued.

62. Are these the only books in use in your Department?

They are. We have a number of other books recording the transactions of the Department, prior to 1860, in the Secretary's Office. They consist of a record of the letters received and a full copy of the letters sent, with indices. In the Accountant's branch they are similar to those shown.

63. Are the Books of the Department perfect and complete, exhibiting the actual state of all its transactions?

The books in the Department do not show a personal account of the sums collected for all the hydraulic rents; these accounts being kept in subsidiary books, by the local officers, where the rents are collected. Our books do not show the appropriations made by Parliament for the several services, this record being kept by the Auditor. Our books do not show in a book-keeping form the engagements made by the Department on account of these appropriations. We keep copies of all orders for expenditure given. Our books do not show the amount of work done on any particular contract, this being left to the engineer. There is an engineering audit. We pay on certificates from officers in charge of the work, under the engineering branch of the Department. The estimated value of the work, as made by the Engineer, does not come into our books. We give credit by the amount ordered to be paid by the Commissioner. All that our books show is, the amount paid, to whom paid, and for what work paid. By "our books," I mean the Accountant's books, which I have produced. The information referred to, as to engagements, may be derived from the other books of the Department, which I have also produced. As to the appropriations or balances of appropriations, we keep a record of them on large sheets, renewed monthly, for the use of the Commissioner. Our ledger shews the amount paid, and the vouchers, estimates, or orders upon which payments are made; it shows the appropriation from which the amount is taken, but it does not shew the amount of the appropriation.

Saturday, December 13th.

TOUSSAINT TRUDEAU.—Examination continued.

64. Suggestions have been made from time to time for the improvement of the system of book-keeping in use in your Department: have any of these suggestions been adopted? If any, what and when?

When I entered the Department, in December, 1859, I was informed that certain improvements had been made in keeping the books of the Department by Mr. Baine, in 1857. I cannot now describe what those improvements were. After I had devoted considerable time to the improvement of my own immediate duties, I turned my attention, in

1861, to the mode of keeping the accounts of the Department. I found amongst the papers filed in the office, a memorandum signed by John Langton, the Auditor, dated October, 1859, upon the method of keeping the accounts in the Department of Public Works. I devoted considerable time to the study of this memorandum, and although I found the suggestions contained in it very valuable, and sufficient to establish an easy comparison with the books of the Auditor, yet it did not appear to me that they contained sufficient detail for the proper carrying out of the functions of the Department. Thereupon, in 1861, I prepared a scheme of books embodying these suggestions of Mr Langton, and entering into the details which I considered necessary. This system of book-keeping formed a portion of a comprehensive reform in the working of the Department, which it occurred to me must sooner or later be made. I proposed to make in the ledger five classes of entries. 1st. On the debit side, the appropriations by the legislature, and Orders in Council authorizing expenditure beyond legislative appropriations, and on the credit side the sub-appropriations by the Commissioner of Public Works. 2nd. On the debit side, the sub-appropriations by the Commissioner, and on the credit side the amounts engaged by contracts and orders to engineers. 3rd. On the debit side the amounts engaged by contracts and orders to engineers, and on the credit side the estimates in favor of contractors and others, signed by the Engineer. 4th. On the debit side the estimates in favor of contractors and others, signed by the Engineer, and on the credit side the amount paid by the Department, entered to each work. 5th. On the debit side estimates in favor of contractors and others, signed by the Engineer; and on the credit side, the amounts paid by the Department, entered to personal accounts. With regard to the 4th and 5th classes of entries, the items debited and credited are similar, and in balancing the books it would be necessary to take into account only one of these classes. The entries of the 4th class would show the total expenditure on each of the works; those of the 5th would show the personal account between individuals and the Department. None of these suggestions has been carried out. Nor does it occur to me that they can be carried out without some important modification in other branches of the Department. There is no absolute necessity that all these entries should pass through the ledger; a portion of them might be made in subsidiary books. What I wish to convey is, that from the experience I have of the Department, it appears to me to be desirable that the five classes of information contained in the five entries should be at all times at the command of the Commissioner. The present Commissioner has directed that the accounts with individuals for hydraulic leases should be kept at this office, and a set of subsidiary books are now being prepared for this purpose.

65. Besides the subsidiary books you have proposed or spoken of, are there other subsidiary books of the Department in offices not immediately under your observation?

Yes. I am informed that there are books in the Welland Canal Office, the Lachine Canal Office, and in the office of the Manager of the Provincial steamers; there are also books on each of the Canals and Timber slides.

66. What connection exists between these subsidiary books, and the regular books of your Department?

Monthly returns are received by the Department from each of the services I have named, with vouchers and pay-list. All the *employés* connected with these offices are subject to the orders of the Department. The manager of the Provincial steamers makes a weekly return, in detail, of all the purchases he has made on their account. Whenever it becomes necessary to incur a heavy expenditure, as for the purchase of coal, permission is sought from the Commissioner prior to the purchase. The general accounts are audited in our Department by the book-keeper. The moneys earned by the steamers are deposited by the Manager to the credit of the Receiver General, and certificates for warrants of money to be expended by the manager, are obtained from our Department. The general management of the steamers is brought before the Commissioner.

67. You are aware that the law has defined your duties, as Secretary to the Department; it provides, amongst other things, that you shall keep separate accounts of the

moneys appropriated for and expended on each public work. Have you kept these accounts?

There is an account kept of the money expended on each public work. The sums appropriated do not pass through our ledger. They are kept on subsidiary monthly sheets, which are to be bound up in yearly volumes.

68. In your judgment, is this keeping "separate accounts" in the manner contemplated by the law?

My opinion is, that to keep the books of the Department in the manner contemplated by the law, it would be necessary to adopt the system which I have described in my answer to the first question put this morning.

69. When were the monthly subsidiary sheets of which you speak, commenced? With what degree of regularity have they been kept?

I found the system of sheets established when I entered the Department. I cannot say how long it had been in operation; nor can I, from my recollection, state with what regularity they have been kept. They have not been bound. I cannot from recollection say whether all have been preserved. The sheets are merely memoranda of unexpended balances of appropriations compiled from the printed list of appropriations by the Legislature; and the amount expended we derive from the ledger.

70. In fact, have you done anything further than you have stated in compliance with that section of the Act which provides that you shall keep separate accounts of the moneys appropriated for each public work?

I have not introduced this account into the ledger, because I conceive there are so many important alterations to be made in the system of book-keeping, that I did not wish to disturb an existing system, in the anticipation that a thorough reform would very soon take place. No step has yet been taken to introduce the appropriation account into the ledger. I have not done anything further than I have stated in previous answers.

71. You are required by law to submit the said accounts (the accounts of appropriation and expenditure) to be audited in such manner as may be appointed for that purpose by the Governor in Council: what is the manner appointed?

We make a quarterly return to the Auditor of duplicates of the vouchers, and sums paid by the Department during the quarter. These sums are all paid by certificates, and on the certificate the appropriation from which the payment is to be made, is written at full length.

72. Is this all that you are required to furnish to the Auditor?

It is all we do furnish.

73. Are you aware whether the Auditor has complained of the insufficiency of the information furnished to him for the purpose of the Audit?

I look upon the memorandum furnished by the Auditor, in 1859, as a complaint. I cannot recall to my mind any more recent written complaint. I do not conceive, however, that his complaint had special reference to the appropriation account.

74. It is your duty to take charge of all plans, contracts, estimates and documents, models, or things relating to any public work: in what manner and to what extent have you done this?

For the purpose of keeping plans and maps of the Department in the most perfect order possible, I have assigned a room, with large wooden cases and drawers, in which they are deposited. A clerk is specially charged with their safe keeping, with their proper classification, with the preparation and continuance of a proper catalogue, and with their repairs. The contracts are copied at full length in a book; the originals being deposited

for safe keeping under the special charge of a clerk, whose duty it is to see in whose hands they are placed whenever they are sent out of the office, or are delivered to officers in the Department for reference. My statement as to contracts also applies to deeds and leases. The preliminary estimates by the Engineer are recorded and fyled with the general correspondence of the office. The progress estimates are of various kinds; those furnished on printed forms by the engineer or person in charge of the work, are fyled in the accountant's office; those which form a portion of a report or a letter, are fyled with the general correspondence. The final estimates are fyled with the accountant. There are very few models; those we have, are deposited in the Engineer's office. Some of the more important ones are deposited with the plans. The general correspondence of the Department is kept in wooden cases, divided into pigeon-holes, under the care of a clerk; the books are arranged in wooden cases. We have no safe or fire-proof vault for the protection of any of our documents. To guard against fire as much as possible, we have a large reservoir, constantly filled with water, placed in the garret of the building, with a pipe leading to each story, and fire-buckets placed at various points throughout the building.

75. The law specifies that you shall keep regular accounts with each contractor or other person employed by the Commissioner of Public Works; in what form do you keep these accounts?

In the form of ordinary personal accounts.

76. Do all contractors furnish security for the due performance of their contracts?

All contractors for important works furnish security. The Commissioner determines in what cases security shall be demanded.

77. Who are the judges of the sufficiency of securities provided?

When the contemplated expenditure is light, the Commissioner is the judge. In important matters, the case is laid before His Excellency in Council; in these cases the Executive Council are the judges.

78. Is care taken that the securities provided in the first instance are not impaired by circumstances during the continuance of the contract?

It sometimes occurs that some of the sureties become insolvent; in which cases the contractors are required to give other security. There is no one whose special duty it is to watch the securities given by contractors. It is one of the general duties imposed upon the Department. When knowledge of insolvency on the part of sureties reaches us, it is generally through the person in charge of the work. There is no Departmental order making it incumbent on the person in charge to render any report on the subject, unless covered by the general instructions of the Department to persons of this class.

79. Are the securities attached to the contract, or do they form a separate document?

In Lower Canada the securities become a party to the contract, which they sign. In Upper Canada they give a bond of indemnity, which is separate from the contract, but is preserved with it.

80. Another duty imposed on you by the law is, to see that all contracts made with the Commissioner of Public Works are properly drawn out and executed; do you see that the contract is in conformity with the intentions of the Government or the provisions of the Legislature?

Contracts of light importance are generally drawn up by a special clerk in the Department. More important ones are drawn up by a notary in Lower Canada, and by an attorney-at-law in Upper Canada. When the case is of sufficient importance, the draft of the document is submitted for approval to the law officers of the Crown, who in very particular cases prepare the draft. The special clerk referred to, sees that the execution is in proper form. When completed, the contract is brought to me to be countersigned.

81. You are entrusted with the duty of drawing all certificates upon which any warrant is to issue; in the performance of this duty, do you take cognizance of the appropriation made by Parliament?

The appropriation from which the certificate is to be paid, is recorded on the certificate. The amount of the appropriation is not recorded there, only its designation.

82. What is the *rationale* of payment by certificate in your Department?

An application for money is made by a contractor. The application is referred to the Engineer who has charge of the work; he is required to report whether under the terms of the contract anything is due to the contractor. In most cases the contract specifies the dates upon which payments shall be made, in which case the Engineer reports without waiting for a formal application. The form of the report varies. Sometimes it is a detailed list of work done and materials furnished, with prices affixed, with a certificate from the superintending Engineer that a certain sum may be paid on account thereof. At other times, the list referred to is not forwarded to the Department. An intermediate estimate is given by the Superintendent under the form of a letter, in which it is stated that, pending measurement of the work, a certain sum may be paid to the contractor. As soon as either of these forms of estimate is received, it is laid before the Commissioner, who generally refers it to the Engineering branch of the Department. If, in the opinion of the Engineer, the estimate is correct, he certifies it; if not, he reports his views in reference to it. I do not know what points the Engineer, or his assistant, addresses himself to before giving his certificate; it is sufficient for me, as Secretary, that he does give it. When an important member of the Engineering branch is located upon a work, it sometimes happens that his certificate of estimate is considered sufficient without further reference to the Engineers in the Department. Final estimates are generally examined by two Engineers. The estimate as certified by the Engineer, is laid before the Commissioner, who orders payment, and on his order the certificate is prepared on which the warrant is to issue.

83. Are any other steps taken, or inquiries instituted, before signing a certificate?

The book-keeper checks the arithmetic of the estimate. He ascertains whether the sums returned as previous payments by the Engineer, are correct; and he also ascertains whether there is a balance of an appropriation remaining from which the payment sought may be made. When a contract is drawing to a close, the Engineer generally notes, for the information of the Commissioner, the balance that will be payable to the contractor, when the work is finished; and it is to these notes that the Commissioner refers before ordering payment.

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Monday, December 15th.

TOUSSAINT TRUDEAU.—Examination resumed.

84. You state that you have some addition to make to certain parts of your evidence given on Saturday?

With regard to the subsidiary monthly sheets which form our record of appropriations, I desire to say that this system of keeping these accounts, having been introduced previous to my entering the office, I have no personal knowledge that it was the intention of the Department to bind them.

85. When a contract is drawn up, does it invariably set forth a schedule of prices at which materials are to be supplied and labor done?

Not always; it is sometimes for a bulk sum, with a specification attached.

86. Is it the practice of a contractor, when signing a contract, to bind himself to a schedule of prices then or thereafter to be signed?

There is no definite practice in this matter. In some contracts, no schedule of prices is necessary. In other contracts there are sometimes schedules attached, from which the progress estimates are to be made. By progress estimates, I mean estimates made from time to time during the continuance of a contract on account of which money is paid.

87. Are precautions taken to prevent an excess of payments over the amount set forth in contracts?

There are no books kept for this purpose. The amount contracted for is known to the Engineer, and, as I have already stated, when a contract is drawing to a close, the engineering branch generally records some note for the information of the Commissioner on the subject.

88. Has this always been done?

I cannot from recollection state that it has.

89. In what case has it not been done?

I cannot from memory say.

90. Is it customary in the preparation of contracts for Public Works to make reservation in respect of extras?

The forms of contract vary very much. I am not aware that there is any definite rule in regard to making provisions for extras in contracts. The circumstances under which contracts are entered into, differ so widely that new considerations enter into the preparation of each. Sometimes it is stated positively that there shall be no extras. At other times it is stated that extras shall be paid for according to a schedule of prices to be attached to the contract. In other cases it is stated that the extras shall be paid for according to the valuation of the Commissioner or some person whom he may appoint. The Commissioner determines the course to be pursued in this respect.

91. In the event of any deviation from the reservation in the contract on account of extras, is sanction for it obtained from the Commissioner?

The Commissioner alone has authority within the Department to make any deviation from the contract. It is not the practice of the Department to allow the Architect or Engineer any definite sum for contingencies to a contract. When the Commissioner does sanction a deviation from the terms of a contract, he generally does so upon a report from one of his subordinates. My knowledge extends only to written reports. When the Commissioner sanctions deviations he does not always give me instructions in writing. I take his oral order as sufficient.

92. Can you specify instances in which deviations have been sanctioned by the Commissioner without written reports from his subordinates?

I cannot give instances without reference to the books.

93. Are all the particulars we have spoken of agreed upon by the Department and the Contractor, before the expense therefor is incurred?

It is not always done. Whenever a person in charge of the work commences extra work before he has received authority, the act is looked upon as deserving of a reprimand from the Commissioner. Sometimes the superintendent is discharged for permitting these deviations without authority, that is to say, if he does this after having been reprimanded.

94. Are extras undertaken without written authority from the Commissioner paid for?

They are sometimes, but almost always after long debates, and many report from Engineers. Occasionally the delay is very great. Very often the matter leads to a reference to the Provincial arbitrators.

95. Suppose the extras consist of alterations in plans, or of mere additions to work, being of the same character; does the contract provide that they shall be done at contract rates?

I cannot state from recollection whether such a clause is introduced into all contracts. On reference to the contract book, I find that this provision was made in reference to alterations in the contract for the erection of the Quebec Goal. Our general printed form provides that in the case of alterations entailing additional expense, the amount to be paid shall be determined by the estimate of the Commissioner, the Engineer, or the officer in charge.

96. Is it within your knowledge that an extension of work, of the same character, or other extras have been paid for at much higher rates than those named in the original contract?

I cannot answer from recollection.

97. Is it not your opinion that where there are such alterations or additions, they should be made the subject of contract, and should be executed *pro rata*?

If there is no schedule of prices attached to the contract, according to which extra work is to be paid, and if the extras are to be extensive, no doubt many difficulties would be obviated if an agreement were made with the contractor. It would be well if to every contract were attached two schedules of prices, one according to which the progress estimates shall be made; the other fixing the rates at which extra work shall be paid for. A clause should also be added, giving the Commissioner power to compel the contractor to proceed with extra work to some definite extent.

98. What estimate is required before issuing a certificate in payment of extras, whether of alteration or addition?

If the extra work is in progress, it is paid for in a manner similar to the contract work, that is either on a progress estimate, or an intermediate estimate, such as a report from the person in charge of the work. If the estimate for extras is final, it is reported on, and certified in the same way as the contract work. In each of these cases, I assume that the work has been authorized by the Commissioner.

99. Is there any special audit in the Department in relation to extras not embraced in the contract, and for which there is no provision in any schedule of prices?

When it becomes necessary to determine prices to be allowed for extra work, the report from the person in charge of the work is received. This report generally contains information as to the value of the work. It is then referred to the Engineering Branch, where a report is prepared on the subject, giving in detail the sum to be allowed. If the matter is important it is generally referred to the Deputy Commissioner, who takes cognizance of all the reports and advises the Commissioner.

100. Has this been the practice so far as the extras of the Ottawa buildings are concerned?

The earlier estimates were examined in this manner. I am not aware that the later estimates were.

101. You speak of the Deputy Commissioner, who is supposed to be the professional as distinguished from the administrative head of the Department; you say that he is generally referred to in connection with the examination of important accounts for extra work: for "generally" should you not say "always"?

If I were to say "always," it would be contrary to the fact. The practice of the Commissioners differs upon this head. Final estimates are sometimes referred to the chief Engineer, instead of the Deputy Commissioner. I will not say positively that they are always referred to either. I have known Mr. Rose to refer some of the progress estimates for the Ottawa buildings to the Deputy Commissioner, but I cannot say from memory

that he referred all. I know that Mr. Cauchon did not refer all progress estimates to the Deputy Commissioner, but I cannot at this moment say that he did not refer any.

102. The Engineering branch of the Department has been frequently referred to as responsible for the sanction of estimates, progress and final; on whom do the responsibilities of this branch rest?

Mr. Page is the Chief Engineer of the Department, but as he is frequently absent, the papers are sometimes referred to the Assistant Engineer, Mr. Rubidge, or to Mr. Gauvreau, or to some other of the assistants. There is a sub-branch of the Engineering branch, located at Montreal, under the direction of Mr. Sippell. There are also Engineers acting as superintendents on the Welland Canal, on the Rideau Canal, on the Ottawa timber slides, and on the St. Maurice timber slides. There are superintendents, not being engineers, on other canals, and a general superintendent of lighthouses. Papers relating to expenditure on account of estimates are referred directly from the Commissioner to any one of these parties, and reports are received directly from them by the Commissioner; so that the Engineering Branch within the Department cannot always be held responsible for the auditing of the estimates. With regard to important matters, the papers are submitted to a second party, very often Mr. Rubidge or Mr. Gauvreau. I am of opinion that all estimates should be referred to the Chief Engineer alone, whose signature should be essential to the issue of a certificate.

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Tuesday, December 16th.

TOUSSAINT TRUDEAU.—Examination resumed.

103. Are payments ever made, on account of contracts, by certificate other than that of the architect or person superintending the work?

Not frequently. I have known cases in which works were situated in distant localities, and where certificates were issued on reports from persons who were not the architects or persons in charge. The only cases which occur to my memory are the County Court Houses in Lower Canada. In these instances, however, the contract was entered into by the Municipalities with the builders, and the Public Works Department paid a certain sum, provided by a vote of the Legislature, on a certificate of the Prefet, that the work had been done. This course has had special reference to progress estimates; before paying final estimates, it has been customary to send some officer of the Department, who certified to the completion of the building.

104. In regard to these County Court Houses, can you name an instance in which the sum actually paid by the Department has been in excess of the appropriation, or in which subsequent enquiry has shown the erroneousness of certificates on which payments were made?

I do not think that any case has occurred in which the erroneousness of the certificates has been established. If my memory serves me right, the Magdalen Islands expenditure exceeded the appropriation, but to what extent I cannot say, without reference to the books. I will not say that no other instance of the kind has not occurred; but I cannot just now recall one to my mind.

105. You have spoken of the process preceding payment by certificate on account of contracts; what course is pursued in reference to certificates for other payments?

When an expenditure is incurred not connected with a contract, say for work performed or materials furnished, an account is sent in by the party who has performed the work. This account is first submitted to the Commissioner; it is then referred to some

member of the Engineering branch; and if he approves of it, he certifies it; it is then again laid before the Commissioner, who orders payment. On the Commissioner's order the certificate is drawn.

106. What course is pursued in reference to the leasing of property, by the Department, for the use of the Government?

When it becomes necessary to lease a building or other property, one of the members of the Engineering branch is called upon to report on the fitness of the building in question, and is probably directed by the Commissioner to have a preliminary interview with the proprietor. The final negotiations are made by the Commissioner. If the lease is to be important, the matter is submitted to the Council, and the action of the Commissioner is guided by the Order in Council.

107. Is this also the course pursued in reference to the purchase of property?

It is. Where real estate is required for the erection of some building sanctioned by the Legislature, the authority to purchase the property is implied in the authority to construct the work. Negotiations are generally carried on between the Commissioner and the proprietor; when the price is agreed upon, authority is obtained from Council, and the deeds are prepared. Of any private correspondence between the Commissioner and the proprietor, I know nothing; the public correspondence on this subject is carried on through myself.

108. Has the Commissioner a private Secretary, through whom the private preliminary correspondence of which you speak may have been carried on?

The present Commissioner has no private Secretary at this moment. When he entered office he had in his employ, for a few weeks, a person who, as I understood, was to take charge of his private correspondence, and who would at the same time perform other duties in the office. This young man, Mr. Taché, has since left the office. Mr. Cauchon had a private Secretary, Mr. Ferland; so had Mr. Rose during the session, and at other very busy periods, employing for this purpose one of the regular clerks of the Department.

109. Has any instance occurred in which the Commissioner has leased property, and at the same time entered into a covenant to purchase it, allowing the lease to be made known, but keeping back knowledge of the agreement to purchase?

I cannot draw a distinction between acts that are made known and acts that are kept back.

110. Will you say that such an instance has not occurred?

I have known a case in which the Commissioner has leased property, and at the same time entered into a covenant to purchase it, or to guarantee that its sale would bring a given sum. But it never occurred to me that it was the intention of the Commissioner to make known one act and to conceal the other.

111. To what case do you refer?

To the purchase or lease of Cataraqui, as a residence for His Excellency in the vicinity of Quebec, after the burning of Spencer Wood.

112. Will you recite the particulars of this case?

I can only do so by referring to the lease.

113. Are you prepared to state that the lease makes any reference to the covenant to purchase, or to guarantee a fixed price in the event of sale?

Yes: I state generally that it does.

114. Will you produce the documents ?

I produce a deed of lease by Henry Burstall to Her Majesty, and a deed of agreement between Henry Burstall and Her Majesty. Both are dated 30th March, 1860. On examination, I do not see that the lease alludes to the purchase of the property; it fixes an annual rent of £400 for three years, one month and nineteen days, computing from 12th March, 1860. The deed of agreement sets forth as an express condition to the lease, "That at the end and expiration thereof, the said property should be sold, and that the said Henry Burstall should receive, as the price thereof, the sum of £5,000, current money of Canada, as hereinafter mentioned, and as approved of by Order in Council of the 12th day of March, instant."

115. Did the Government, by this agreement, bind itself to purchase the Catarqui property for £5,000 ?

The Government did not bind itself to purchase. It agreed that "at the expiration of the said lease, the said property must be sold by public competition;" and that "if it realizes less than the said sum of £5,000 currency, Her Majesty shall be bound to make good the difference in cash to the said Henry Burstall." "If it realizes more than the said sum of £5,000, currency, then the surplus shall go and belong to Her Majesty."

116. Whilst the agreement to purchase, then, refers to the lease, the lease makes no mention of the purchase ?

I do not see that it does. In my previous answer, in which I stated that the lease does make the reference, I had in view the transaction as a whole.

117. Were both the lease and agreement based upon Orders in Council ?

They were both based upon one Order in Council, dated 12th March, 1860.

118. The lease and the agreement bear the same date; is it a fact that, whilst the lease has been known since its date, the agreement to purchase was only recently brought to light ?

They were always both known, to the best of my knowledge.

119. Is it not a fact that the agreement to purchase was only made known to the present Commissioner by the receipt of a notification referring to the fulfilment of its conditions ?

I do not know how it was that the present Commissioner became aware either of the lease or of the agreement.

120. The lease has been publicly known; up to this moment, has the agreement to purchase ever been publicly stated ?

It has never been more publicly stated than any other transaction of the Department; but it has not been concealed. The present Commissioner and his predecessor, and the *employés* of the Department, had as free access to both of these papers as to any other document in the office.

121. Besides leasing property for the use of the Government, the Department sometimes leases property belonging to the Government; what course is then pursued ?

If the property belonging to the Government, which it is desired to lease, is important, it is advertised and leased by competition; the amount offered is laid before the Council by the Commissioner, and if authority is obtained, a lease is drawn up. At other times, when the property is less important, or under peculiar circumstances, the property may be leased without being put up to public competition, but subject to the sanction of the Council.

122. Does the Commissioner decide whether publicity shall be given to these transactions by advertising or not?

Yes: the decision in this matter lies with the Commissioner. He is sometimes induced to lease, without advertising, to an individual who has property adjoining that which the Government desires to lease, and who would probably be the only party willing to lease. Or sometimes, again, on a special application from an individual, who may be engaged in a business that makes it likely that he would be the only applicant. In ordinary cases the Commissioner is the judge upon this point; in more important cases the matter is laid before the Council. The leasing of a series of water-power on the canals or rivers would be thrown open to public competition by advertisement.

123. Was the water-power of the St. Gabriel Locks, or the St. Paul's, on the Lachine Canal, thrown open to public competition?

As these were leased many years before I came into the Department, I cannot answer without reference to documents in the office.

124. Is advertising, in such cases, the general rule?

It is, and has been since I have been in the Department.

125. In leasing, selling, or purchasing property, has the Department ever sought the intervention of a broker or other agent, to whom commission has been paid?

Not since I entered the Department, to the best of my knowledge.

126. Payments are sometimes made by the Department on the report of arbitrators; what is the process in these cases?

An award is received by the Department from the arbitrators; if the case is important, the award and the evidence on which it is founded are referred to the law officers of the Crown, and if they do not advise an appeal, the award is paid. In cases of inferior importance, it is paid by order of the Commissioner.

127. What is the practice where arbitration is resolved upon?

When a party having transactions with the Department, or claims against it, refuses to accept the sum offered to him by the Commissioner, the claimant applies for a reference to arbitration. Unless the claim is too absurd to be entertained, the Commissioner generally complies with the application. A letter is then written from the Department to the arbitrators, referring the case. I speak of the three official arbitrators; none else have been employed, since the Board of Arbitration was created about two years ago.

128. Previous to the creation of this Board, what was the practice?

The official arbitrators who now act, replaced other arbitrators who were appointed with more special reference to the Beauharnois claims; sometimes special arbitrators were appointed.

129. Besides the payments to which previous questions have alluded, what other payments by certificate are made?

I cannot just now describe any other class of payments by certificates, with the exception of salaries and wages. In general terms, all payments are made by certificate.

130. What payments have been made without certificates?

I do not know that any payments are now made without certificates. Up to within, say, two years, the manager of the public steamers paid the wages of his men from the earnings of the steamers. He is now required to deposit all these earnings to the credit of the Receiver General.

131. Have certificates ever been issued on the written order of the Commissioner without the preliminary inquiries which you have described as generally applicable?

The Commissioner in person issues the certificate on which the warrant is based, and he alone has the power of doing so. Different Commissioners have had different ways of satisfying themselves, and of going through the order of reference. Mr. Rose had no inflexible rule: when the documents were laid before him, he would direct them to be referred to some member of the engineering branch, whose report would come back to the Commissioner, and form the basis of his order for the issue of certificates. At other times, when business pressed, he would direct me to refer a class of papers to the Engineering Branch, and bring the matter complete before him. I cannot say from memory that Mr. Rose ever dispensed with these enquiries. Mr. Cauchon's practice was in a great measure the same as that of Mr. Rose. I am not prepared to say, however, from memory, that Mr. Cauchon always employed these references. Mr. Tessier, the present Commissioner, causes all the papers to be laid before him in the first instance; if it is necessary to refer them, he directs to whom they shall be referred. I am not prepared to say whether he has or has not issued certificates without these references.

132. Do you mean to say that there is no established system in this matter?

The will of the Commissioner forms the system for the time being. There is no absolute rule.

133. Can you not state instances in which certificates for payment on account of contracts have been issued by the Commissioner, without the references which you have described as the general if not the absolute rule?

I must refer to the papers. I do not wish to answer this question from memory.

134. You have no remembrance of the issue of certificates, on the verbal order of the Commissioner within the last twelve months?

I can give positive information by referring to the papers.

135. Will you state that no such certificate has issued within the period named?

I will not state it without reference to the papers.

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Wednesday, December 17th.

TOUSSAINT TRUDEAU.—Examination resumed.

136. You have had an opportunity of refreshing your memory on points relating to the issue of certificates for payment; can you now state whether such certificates have been issued on the mere verbal order of the Commissioner, without preliminary reports or certificates of the Engineer justifying such payments?

The Ottawa Buildings having been referred to, I have brought with me the progress estimates, on which payments were made for these works, more especially on account of Mr. McGreevy's contract. As I understand, by the word "verbal," that it is enquired whether any moneys have been paid without there being in the Department estimates justifying the payment, I wish to state that at no time have the payments exceeded the estimates within the Department, and Orders in Council authorizing the payment.

137. Do you mean to say, that at no time has payment been made to Mr. McGreevy without the preliminary reports or certificates of the Engineer, on which, according to your previous explanations, the Commissioner bases his orders for payment?

The Engineer did not always certify the estimates referred to in my answer to the last question.

138. What, then, was the character of these so-called estimates?

I have in my hand an estimate in favor of Thomas McGreevy, for \$277,899.32, dated 19th June, 1861, signed by John Bowes, Measurer, Fuller and Jones, Architects, and James Rowan, an Assistant Engineer, employed by the Department. I have another paper, which is a certified copy of an Order in Council, dated June 13th, 1861, in which it is stated that, pending the settlement of a claim which Mr. McGreevy alleged he had, arising out of his Ottawa contract, a sum of \$30,000 should be paid to him. I have another progress estimate in favor of Mr. McGreevy, dated 16th July, 1861, amounting to \$305,895.27, signed by John Bowes, Measurer, Fuller and Jones, Architects, and F. P. Rubidge, Assistant Engineer. The difference between this estimate and the former one, amounting to \$27,995.95, constitutes the progress made in the work between the dates of the respective estimates. Another progress estimate is dated 7th August, 1861, and is signed by John Bowes, Measurer, only, amounting to \$326,648.35, the difference in this case being \$20,753.08. Another is dated 5th September, 1861, and is signed by John Bowes, Measurer, and Joseph Larose, Clerk of Works, amounting to \$368,811.25, the difference being \$42,162.90. I also hold in my hand an application from Thomas McGreevy to Mr. Killaly, an Engineer sent by the Department to report on the buildings; it is dated 30th September, 1861, and is an application for \$60,000 on account. Mr. Killaly thereupon reported on the same day, that in his opinion the Department would be safe in making the advance. He also enclosed certificates to the same effect, signed by Fuller and Jones, Architects, and John Bowes, Measurer. There is yet another estimate, dated 12th November, 1861, signed by Mr. Killaly, Thomas McGreevy, Fuller and Jones, and John Bowes, setting forth that a balance of \$148,178.45 was due to the contractor.

139. In your opinion, were these estimates in conformity with the requirements of the Department, as explained by yourself when stating "the rationale of payment by certificate?"

I have already stated the practice followed by different Commissioners at various times; and I have also stated that there are no written or inflexible rules. In my opinion, the absence of such rules is one of the most deplorable features of the Department. I believe that the estimates just referred to generally conform to the system which I have described.

140. In the certificate of Messrs. Fuller and Jones, dated 30th September, 1861, they call attention to the fact that progress estimates had been forwarded to the Department without any reference to them: do you call that a regular or satisfactory certificate which covered items not seen by the certifying parties?

It would have been more regular if the certificate had been placed at the bottom of a detailed estimate. In my opinion, the certificate produced was not completely satisfactory.

141. You have stated the character and dates of the estimates; will you state the dates on which payments were ordered by the Commissioner on account of them?

The amount paid up to May 17th, 1861, was \$248,163.95; the certified estimates to 31st May, for work done (as per certificate, dated June 19th,) amounting to \$277,899.32. The subsequent payments were, June 13th, \$30,000; June 18th, \$10,000; June 25th, \$15,000; July 31st, \$25,000; August 26th, \$20,000; September 11th, \$40,000; October 8th, \$40,000; October 19th, \$10,000; November 20th, \$45,000: making a total from June 13th, inclusive, of \$235,000.

142. From the papers before you, what was the estimated amount of work to 31st May, 1861?

\$277,899.32.

143. What was the amount paid to that date

\$248,163.95.

144. Did the difference represent the per centage retained as drawback under the terms of the contract ?

The drawback to be retained at the date named is represented per estimate to have been \$27,789.93. The actual difference was \$29,735.37.

145. There was an Order in Council, on 13th June, for \$30,000, and on the same day \$30,000 were paid; was the payment on account of work done subsequent to the date of the last progress estimate ?

The Order in Council states that the payment should be made on account of the general contract. I do not know of any estimate or certificate on which this order was based. I have no knowledge upon the subject.

146. There were two other payments in June, one on the 18th of \$10,000, the other on the 25th of \$15,000: on what estimates were these payments made ?

Both of these payments are entered in the Certificate Book, as on account of work performed. There was no later estimate than that of June 19th, already referred to.

147. On July 16th there was another progress estimate amounting to \$27,995.95: was this the progress estimate for the month of June ?

It was.

148. On July 31st, there was a payment of \$25,000: was this payment on account of the estimate of July 16th, less a sum retained as drawback ?

It was.

149. On August 7th, there was another progress estimate for \$20,753.08. Was this the progress estimate for the month of July ?

Yes.

150. On August 26th there was a payment of \$20,000; was this payment on account of the estimate of August 7th, less the drawback ?

Yes.

151. On 5th September there was another progress estimate for \$42,162.90; was this the progress estimate for August ?

Yes.

152. On 11th September there was a payment of \$40,000; was it on account of the estimate of 5th September, less the drawback ?

Yes.

153. There have been subsequent payments, amounting to \$95,000; on what authority have these payments been made ?

One payment of \$40,000 on October 8th, and one of \$10,000 on October 19th, were paid on the certificate of Mr. Killaly, as contained in his letter referred to by me, dated September 30th. Another payment of \$45,000, on November 25th, was made on Mr. Killaly's estimate, dated November 12th.

Thursday, December 18th.

TOUSSAINT TRUDEAU.—Examination resumed.

154. Referring to the McGreevy contract, it appears that \$30,000 were paid on the authority of an Order in Council; that \$25,000 were expended without any authority being at present cited to this Commission; that \$50,000 were paid on a letter of recommendation without estimates; that \$45,000 were paid without any estimate being laid before us. Are you now able to produce the estimates on which the issue of certificates for warrants was in these cases founded?

On looking over the books, I find that letters were received, bearing date 24th January, 4th March, and 13th April, 1861, from Thomas McGreevy, praying that an advance might be made to him on his plant. This is the only additional information I can furnish in reference to the payment of the \$30,000 on 13th June. I am not aware whether this application was taken into consideration when the Order in Council was passed. With regard to the \$25,000 paid in June, (\$10,000 on the 18th, and \$15,000 on the 25th,) I find no authority beyond an apparent balance of \$29,735.37, being the difference between the estimated amount of work done, and the amount paid, on 31st May. Of this sum, however, \$27,789.93 represented the drawback to be retained under the terms of the contract. The \$25,000 were paid out of the drawback on the Commissioner's authority. I have no written authority from the Commissioner for the payment, beyond his signing the certificate. The contract requires the Commissioner to retain from the contractor 10 per cent. out of the amount of the estimates, until the perfect completion and acceptance by the Commissioner of the work.

155. Do you find anything in the terms of the contract authorizing the Commissioner to pay the drawback, or any portion of it, during the progress of the work?

I do.

156. Will you adduce the authority in the terms of the contract?

I find in the contract the following clause:—"That it shall be in the power of the Commissioner, on behalf of Her Majesty, to make payments or advances on materials, implements, vessels, or tools of any description procured for the works, or used or intended to be used about the same, in such cases and upon such terms and conditions as to the said Commissioner may seem proper."

157. Was this sum of \$25,000 actually an advance on materials or implements belonging to the contractor?

On referring to the certificate book, I find that on the margin of the certificate issued June 18th, for \$10,000, are the words, "on account of work performed;" and on the margin of the certificate issued June 25th, for \$15,000, I find, "estimate for May \$12,000, and on account of estimate for June, \$3,000."

158. Then these two payments were not payments or advances on materials or implements, as might be implied from your answer to a previous question?

The payments were not advances on implements, but that they may have been on materials, I infer from the fact that they are paid from the estimates for May and June,—these estimates being headed, "Work done and materials delivered."

159. The ten per cent. drawback applies equally to materials and work?

It does.

160. As you stated yesterday that the progress estimates for May and June had been paid, less the sum retained as drawback, this \$25,000 must be considered a payment of the drawback—not an advance on materials or implements?

I look upon the payment of the \$25,000 as a payment of the drawback. The fact that it is an advance on the drawback makes it an advance on the materials, which go to form the estimate from which the said drawback is retained.

161. Does the clause of the contract which you have cited as authority for making payments in advance, prescribe any conditions?

It does.

162. What are these conditions?

The conditions are: "That whenever any advance or payment shall be made to the contractor upon any tools, implements, or materials of any description, the tools, implements, or materials, upon which such advance or payment shall be made, shall thenceforward be vested in and held as collateral security by Her Majesty, and that it shall be understood that all such tools, implements, or materials of any kind, are to remain at the risk of the contractor, who shall be responsible for the same, until finally used and accepted as part of the work by the Commissioner; but the contractor shall not exercise any act of ownership or control whatever over any tools, implements, or materials upon which any advance or payment has been so made, without the permission in writing of the Commissioner."

163. Were any materials made over to the Crown in pursuance of these conditions, and as a consequence of the advance referred to in your former answer?

None, except the building materials recited at full length in the progress monthly estimates.

164. Are not these materials therein classed in the category of work and materials from which the drawback of 10 per cent. should be retained?

They are.

165. Will you now proceed to produce the estimates on which the \$50,000 were paid in October, 1861?

The payment was made on the intermediate estimate already described by me as having been made by Mr. Killaly on 30th September, 1861.

166. What was the purport of this intermediate estimate?

That the contractors required \$60,000 to pay off the men at the time discharged; and stating that the Department would be safe in making the advance.

167. Were details furnished to justify the advance?

No details were given.

168. Was any work stated to have been performed which should be the basis of the payment recommended?

No.

169. The payment was, in fact, an advance to enable the contractor to pay the men he had discharged?

Yes.

170. Without any allegation that the sum had been earned by the contractor, either by work performed or materials delivered?

There was no such allegation. Intermediate estimates are frequently received from superior members of the Engineering branch. It is not customary for them to give

details in these estimates. The Commissioner presumes that the Engineers have satisfied themselves that there are work and materials equal to the amount.

171. Does not an intermediate estimate always apply to work performed or materials delivered?

Yes.

172. From the endorsement on the papers presented, does not this payment of \$50,000 purport to be an advance—not a payment on account of works or materials?

Yes.

173. Will you produce the marginal record of the certificates issued in payment of this \$50,000?

On the margin of the certificate for \$40,000, dated October 8th, 1861, are the words, "On account contract." On the margin of the certificate for \$10,000, dated October 19th, 1861, are the words, "On account of his contract," referring to Mr. McGreevy.

Friday, December 19th.

TOUSSAINT TRUDEAU was further examined.

174. We have yet to examine into the payment of \$45,000 in November, 1861; will you produce the progress estimates on which this payment was made?

I produce a progress estimate for work done and materials delivered by Mr. McGreevy up to 1st October, 1861, "based upon the rates of prices and principles of measurement for past and future works arrived at and approved of by the Hon. H. H. Killaly and Mr. Thomas McGreevy." This estimate is signed by John Bowes, Measurer, Fuller & Jones, Architects, Hamilton H. Killaly, and Thomas McGreevy. The amount of the estimate is \$651,491.55, the drawback to be retained, \$65,149.15; balance \$586,342.40, of which \$438,163.95 had been paid, leaving a balance due of \$148,178.45.

175. The last progress estimate produced previous to this bears what date?

It is for the month of August, and is dated September 5th; the estimate furnished by Mr. Killaly, on the 30th September, having been an intermediate estimate.

176. Are we to understand, then, that the progress estimate now produced was for work done and materials delivered under the contract, between the 1st September and the 1st October?

It is a remeasurement of the whole work from the commencement.

177. Was the work contract work, and were the prices contract prices?

The estimate is headed work done and materials delivered "on contract," "extra and additional works connected with the heating and ventilation." I cannot say whether the prices were contract prices.

178. What proportion of the whole work estimated was under the contract, what extras, and what additional work so called?

The estimate returns under the contract head, \$185,486.46; under extras, \$46,917.46; under additional works, \$419,087.63.

179. Was not a portion of the extras and additional work covered by this estimate, previously reported upon at different rates?

Yes.

180. The former estimates, reporting upon a portion of the work named, were made with sufficient regularity to satisfy the Department of their correctness?

They were, since they obtained the signatures of persons recognized by the Department.

181. Does your knowledge enable you to state what led the Department afterwards to treat them as fallacious?

There were complaints by the contractors on the system of measurement. I cannot at this moment say whether these complaints were written or verbal.

182. What does the marginal record of the certificate say with regard to this payment of \$45,000.

“ On account of work performed.”

183. According to the estimate you have produced, the drawback to be retained by the Department, amounted on 1st October, to \$65,149.15; was this sum actually retained at the period stated and afterwards?

On the 20th November, after payment of the \$45,000, the balance in hand, as per estimate, was \$103,178.45.

184. Was that balance actually in hand, according to your books?

The books of the Department do not show the amount certified by the Engineers. They show on one side the payments sanctioned by the Commissioner, and on the other the amounts paid.

185. Do not your books afford the means of stating whether at the time named the balance alleged was really in hand?

They do not. One of the serious defects in the system of book-keeping now in force in the Department is the want of this class of information.

186. Were all the moneys described by you as having been paid to Mr. McGreevy to 20th November, 1861, paid out of appropriations provided by the legislature?

A portion was; another portion was paid on the authority of Orders in Council.

187. Has there been any payment to Mr. McGreevy, subsequent to that of \$45,000 on account of the estimate last produced?

No.

188. The certificate designates the appropriation from which payment has been made: has money been drawn from one appropriation to pay for works for which no appropriation has been made?

I am not aware of any.

189. We have seen the manner in which payments and advances have been made in connection with the McGreevy contract: have similar practices obtained in other cases?

The practice was very similar in regard to payments made to Jones, Haycock & Co., on account of their contract at Ottawa.

190. But in other than the Ottawa cases?

I might show the manner in which payments were made on the Quebec Goal, as an illustration of the practice with reference to other works.

191. Will you produce the contract, the estimates, and the payments connected with the Quebec Goal.

I produce progress estimates extending from February, 1861, to August, 1862. They are all signed by the Architect, and, with the exception of two or three, by some member of the Engineering branch of the Department. The latest estimate produced (September 6th,) amounts to \$54,560.57, for work done and materials delivered, and including \$10,567 for extras. The payments on the 19th July, amounted to \$54,133.15.

192. What was the state of the account on the 1st May last?

The progress estimates to the end of April, for work and materials, amounted to \$42,863 15, and for extras, \$5,358; total, \$48,221.15. The payments to 1st May were \$44,241.58.

193. Were other payments made to the contractors during the month of May?

Yes; on the 8th and on the 21st. On the former \$2,224.38 were paid, and on the latter \$6,753.

194. What are the provisions of the contract in regard to a drawback?

It provides that, it shall be lawful "for Her Majesty to withhold and retain 15 per cent. out of the amount of each of the estimates until the perfect completion of the works and the acceptance of the same by the Commissioner." It also provides that, with the approval of the sureties of the contractor, the Commissioner may pay the whole or any portion of the 15 per cent. so retained.

195. How, then, has the drawback been disposed of?

The drawback has on several occasions been paid to the contractor, with the consent of the sureties, expressed in writing.

196. When the payment was made on the 21st May, 1862, the whole of the drawback was given up to the contractor?

Yes.

197. Can you state the amount paid to the contractors to this moment?

Up to 9th December, instant, \$69,059.18.

198. The total amount contemplated by the Order in Council, when the contract was entered into, was what?

\$64,000, with an addition of 5 per cent. to pay the architect.

199. But the \$69,059.18 paid to the contractors, or \$5,000 more than the original amount of the contract, is exclusive of the sum paid to the architect?

Yes.

200. Has a further sum been provided by Orders in Council?

Yes: \$21,236.44.

201. You are aware that the law, defining the duties of the Secretary of your Department declares that he "shall make up detailed accounts of the expenditure of all moneys advanced or paid under certificates of the Commissioner, showing the sum appropriated for each public work, the sum so paid or advanced, and the balance if any remaining unexpended and in whose hands;" and, further, that he shall make up

quarterly accounts, accompanied by vouchers and attested : have you complied with these requirements of the law ?

Not with all of them. Our books show detailed accounts of the expenditure of all moneys advanced or paid under certificates of the Commissioner, but they do not show the sum appropriated for each work. There are vouchers in duplicate for each account ; they are made up quarterly, and one copy is sent to the Auditor ; but they are not attested before a Justice of the Peace.

202. Has it been the practice of the Department to sanction payments by the Bank of Upper Canada without certificates, other than those of the Architect or Contractor ?
Not since I entered the Department.

203. Before ?

I have been told that it was so, but I don't know it.

204. Do you know of any outstanding claims against the Department arising out of this practice ?

I believe there is a claim of the kind, but I cannot give particulars without reference to the papers.

Saturday, December 20th.

TOUSSAINT TRUDEAU was further examined.

205. You have expressed a wish to add some explanation in reference to the payment of the drawback retained under Mr. McGreevy's contract ?

I wish to say that the right of the Commissioner to advance on the drawback, as expressed by McGreevy's contract, must be understood to apply only to that portion of it which is retained on materials. The contract says " used or intended to be used."

206. Can you state what proportion of the drawback retained, and afterwards repaid, applied to materials and what to work ?

A specific answer would require an examination of estimates, from the last general estimate, and this would involve considerable delay.

207. Does not your experience enable you to say generally whether the proportion was large or small ?

The proportion of drawback on materials furnished would be small.

208. As the total drawback retained at the period of which we are speaking amounted to \$27,789.93, was not \$25,000, which was paid on account of drawback, a larger proportion than your present explanation would justify ?

It was.

209. Are you now prepared to state the particulars of the claim of the Bank of Upper Canada against the Department, arising out of payments by the Bank without certificates other than those of an architect or contractor ?

I have to request an adjournment of the examination until Monday, to enable me to institute the necessary inquiries.

Monday, December 2nd.

TOUSSAINT TRUDEAU,—Examination resumed.

210. Can you now state the particulars of an outstanding claim of the Bank of Upper Canada against the Public Works Department, or of any similar claim which has been settled?

I find that Messrs. Cumberland and Storm, architects, employed by the Department in 1855, issued a progress estimate in favor of themselves, dated 24th October, 1855, amounting to £400 currency. Attached to this document is a note, not dated, signed "Thomas A. Begly," addressed to Mr. Ridout, Cashier of the Bank of Upper Canada, saying: "If you will grant Messrs. Cumberland and Storm £400 on their own certificate, I shall see that it will be made good on the arrival of our documents." It appears to have been a practice of the Department about the time named to allow contractors to obtain money from the Bank on Engineer's or Architect's certificates. Several of the estimates on which money had been advanced by the Bank appear to have remained unsettled by the department to this day.

211. When were the claims of the Bank first made known to the Department?

The first letter I find in the records referring to these payments is dated September 15th, 1859, and is signed by James Brown, Inspector, Bank of Upper Canada. It sets forth payments by the Bank remaining unsettled by the Department, amounting to £3,251 15s. 4d; the sums making this total having, according to Mr. Brown, been paid by the Bank, in conformity with an alleged arrangement with the Government. A reply, dated 1st October, 1859, signed by J. W. Harper, in behalf of the Commissioner of Public Works, stated that of the sums entering into the claim, £1375 had been already paid by the Department to parties who had acquitted the warrants; that certificates for £234 17s. 7d. were lying at the Receiver General's Office; that £122 6s. 6d. had already been remitted to the Bank on September 15th, 1858; that £110 14s. 9d. was apparently still unpaid by the Department; that further information was required with reference to £1,390 1s. 6d., and that one payment of £18 15s. was not in any way connected with the Department.

212. The £1,375, then, was paid twice—once by the Bank, and once by the Department?

It certainly appears to have been paid twice. I infer, however, that the Bank has been refunded by the parties, because in a later communication, pressing the settlement of outstanding claims, no allusion is made to this item.

213. What is the present amount of outstanding claims?

£7,951 0 9d.

214. Is this amount acknowledged by the Department?

The matter is yet pending before the Commissioner.

215. What was the nature of the arrangement between the Government and the Bank referred to by the Bank Inspector?

I have no knowledge of it.

216. Was Mr. Begly's letter to the Bank warranted by the usages of the Department?

It was an exceptional case. It is not dated, but was evidently written, from the date of the estimate to which it refers, during the removal of the Government from Quebec to Toronto.

217. But the practice on the part of the Bank, out of which these claims arise, seems to have extended over years?

Yes: on the authority of a report drawn up by Mr. Keefer, it extended over 1854, '55, '56.

218. You say that no such advances by the Bank are now sanctioned by the Department?
None.

219. From an answer to a question submitted to you on Tuesday last, it may be inferred that some doubt exists in your mind as to the custom of the present Commissioner, in regard to the issue of certificates with or without reference to the preliminary inquiries necessary for the protection of the Department. Is this inference correct?

The present Commissioner is very careful in the matter of referring estimates to the Engineering Branch. I say this after having looked over the progress estimates paid since he assumed office.

220. What is the practice of your Department in reference to contingencies?

With reference to the contingencies of our own Department, they are obtained under written orders signed by myself, a copy of which is kept on the margin of the Order Book. The written order is given to a clerk, who has charge of the contingencies, who himself either obtains the goods or sees that they are delivered. These articles are kept under lock and key, and a memorandum is made of their distribution.

221. Is it your duty to take care that only fair prices are paid for articles thus obtained?

The accounts for contingencies are generally referred by the Commissioner to Mr. Harper, with instructions to ascertain that the articles have been supplied only on written orders, and whether the prices charged are reasonable.

222. The Public Works Department supplies certain contingencies to other Departments: in these cases what is the process?

The Department supplies only such contingencies as form fixtures in buildings occupied by other departments, or for the public service. Sometimes accounts for such contingencies as furniture are referred to us to be checked as to prices.

223. Do not other Departments make requisitions upon your Department for furniture and repairs?

They do. The requisitions for repairs are generally referred to one of the Engineers in the Department, and on his report the Commissioner probably complies with the request. In regard to requisitions for furniture, there being no fund at the disposal of the Commissioner from which the cost could be defrayed, the applicants are referred to the Clerk of Contingencies, Mr. Ross, who also pays for our own contingencies after they have been checked in the Department.

224. What connection exists between the Board of Works and the Trinity Houses?

There are two Trinity Houses—one at Quebec, the other at Montreal. The management of the light-houses, buoys, and beacons between Quebec and Montreal, is entrusted to the Montreal Trinity House, by whom the supplies are furnished, repairs are made, and the keepers appointed and paid. Upon these expenditures we have no check. Where new light-houses are required, they are built under general instructions from the Department; but the Department has no check upon the expenditure. The Quebec Trinity House supplies oil and other requisites to the light-houses in the river below Quebec, and in the Gulf, and pays the keepers, who, however, are appointed by the Government; it having also charge of the buoys and beacons. The Department furnishes a steamer to lay down buoys and so forth, and to carry the supplies; and has entire control over contracts for the erection of light-houses within the district over which the jurisdiction of the Quebec Trinity House extends.

225. Are the accounts of either of the Trinity Houses referred to the Board of Works?
They are not.

Wednesday, December 24th 2.

FREDERICK P. RUBIDGE, Assistant Engineer, Board of Works Department, appeared and was sworn.

226. How long have you been in the service of the Department?

I am in my 22nd year of service, having joined soon after the formation of the Board of Public Works

227. Will you state the nature and extent of your duties?

My position is that of Assistant Engineer, and has been since 1846. I am called upon to furnish engineering and architectural plans, specifications and estimates; to supervise public works occasionally, whether originating with myself or other officers; to examine, as to their correctness, all descriptions of land which may be required for the purposes of the Department. For many years past, until within the last year, I had the general supervision of all public buildings, Departmental or otherwise; this duty being now chiefly performed by Mr. Gauvreau. All the public accounts of the outer establishments of the Department, such as the canal and the light-house establishments, are submitted to me after having been certified by the superintending officers; my duty in connection with them being to examine into the correctness of charges, whether contract or otherwise, to compare the charges with the schedule rates attached to contracts, to check the amounts previously paid upon these estimates, and to examine the arithmetical accuracy of the accounts rendered. If correct, I sign them; if anything in them seems to require explanation, they are returned to the officers concerned to obtain it. Many important arbitration cases have been referred to me; my business in these cases being to represent the Department before the Board of Provincial Arbitrators. I am frequently required to advise the Commissioner on engineering subjects, and to report upon them.

228. We may assume, then, that you are thoroughly familiar with the various duties belonging to the engineering branch of the Public Works Department?

I am.

229. You are therefore in a position to produce and explain the books of record and account used in the branch in connection with the duties referred to?

Our engineering branch has no books, either of record or account. When we require to make reference to any contract or expenditure, we refer to the accountant, to the secretary, or to any of the clerks in charge of the correspondence.

230. You keep no book showing the work contractors have engaged to do?

No; these are in the charge of the Secretary.

231. None showing the work contractors have actually done?

We have no book showing this. But the progress estimates, from month to month, exhibit the extent of work done upon any contract; and these we compare monthly with the contract, which is in the Secretary's possession.

232. Have you any book showing the amounts paid to contractors on account of work?

We have none. In my opinion, there is no necessity for such a book in my branch of the Department.

233. What are we to understand by the term engineering audit, when applied to the checks employed by your branch upon the contracts and accounts of the Department? First, as to progress estimates?

When a progress estimate upon any contract work is referred to me, or to any other member of the Engineering branch, we send for the original contract, to ascertain the rates and prices or the bulk sum. We then obtain from the accountant the previous progress estimate, for the purpose of comparing present accounts with previous payments. In the case of the first progress estimate, the certificate of the Engineer or officer in charge we accept as a guarantee of the correctness of the account, so far as regards the amount of work done and materials supplied.

234. Have you passed and certified progress estimates to which the signature of the resident Engineer or officer in charge was not attached?

It is possible that such a thing has been done; but I cannot, without reference to documents, cite any particular instance.

235. Now as to intermediate estimates?

They occur very rarely. I understand, by the term, not the regular monthly estimate specially mentioned in the contract, but some application on the part of the contractor, or recommendation of the superintendent, for an advance on certain work done or materials delivered. I recollect a case of this kind which was referred to me by Mr. Commissioner Rose, with reference to the Jail and Court-House at Chicoutimi, and, I think, also at Rimouski. From Chicoutimi we received a certificate signed by some local law-officer, and sustained by Mr. Price, the member, setting forth that certain materials had been delivered, and certain work done by the contractors. On this memorandum being referred to me, I suggested that an advance might be made upon it; and I certified to this effect. We had no special officer on the spot, and being bound to make to the contractors monthly payments on their contract, the certificates of the gentlemen I have named were accepted.

236. Have no other intermediate estimates been submitted to you?

I do not at present remember any.

237. Now as to final estimates?

The final estimates, where the work is of any magnitude, are sent in by the Engineer in charge; they are generally accompanied with sectional details and calculations. Where the contract is for a bulk sum, we certify that the contractor is entitled to so much,—balance upon the contract sum. If, on the other hand, it is for work in measurement, the calculations sent in are examined in the Engineering branch, and the amount due is certified by the Engineer or myself.

238. Your explanations refer to advances and payments on account, and to balances due upon contracts; how can you correctly know anything about either, in the absence of books?

We rely upon the records of the Accountant's branch, together with the fact of our having certified previous estimates.

239. How does this check apply to extras, or to deviations from the contract?

With regard to extras, they may be of two kinds; they may be sanctioned by the Commissioner, orally or in writing; or, if matters of minor detail, they may have been incurred on the responsibility of the Engineer or officer in charge. The latter must be of a minor character, or involving the security of the work. I should accept the former; whether the sanction of the Commissioner were given orally or in writing, if communicated direct to me or through the Secretary or the Deputy Commissioner.

240. The engineering check is supposed to apply to rates and prices, equally with work and materials; how do you audit accounts for extras at prices not set forth in the contract, or schedule attached thereto?

If these rates and prices are submitted by the Engineer in charge, they are examined with reference to their fairness, according to our knowledge of current rates. If we see no reason to object to them, they are accepted, provided they are not in contravention of schedule prices, if such exist. Where this contrariety exists, I have, advisedly, refused to certify, thus throwing the responsibility on the Commissioner.

241. Will you name an instance?

The first instance was the earliest return in the progress estimates for the Ottawa buildings, in which the rates and prices for extra work differed largely from the schedule rates. I referred the matter to the Commissioner or his Deputy.

242. Is it the custom of the Commissioner to sanction extras without consultation with the Engineering Branch?

I have a vague recollection of such a circumstance, I think in the case of some change in the Ottawa buildings, involving extras.

243. In examining estimates, do you take into consideration the appropriation made by Parliament for the work?

This is a matter which concerns the Commissioner more than the Engineering Branch. But if the responsibility is thrown upon the Engineer he will seek to confine himself within the appropriation.

244. Practically, and as a rule, do you take note of the appropriation? In what form is a record of it kept?

We are aware of the amount, but have no record of it, except by reference to the Accountant. I cannot say in what form the Accountant's record is kept.

245. Would your certificate as auditing Engineer be regulated in any degree by the relations of the expenditure to the appropriation?

We do seek to govern ourselves by the appropriation at command.

246. Would you refuse to give your certificate if the account were in excess of the appropriation?

I think not. We are to certify to the value of the materials supplied or the work done. But we should direct attention to the fact of excess, leaving the responsibility to rest upon the head of the Department.

247. You audit other accounts than those for work done or materials supplied under contract; what are these accounts, and what is the nature of the audit?

They may be accounts for supplies upon the requisition of a local officer, as in the case of a lighthouse superintendent or the Secretary. I compare the account with the requisition and see that it is correct as to quantity and price. Our Branch also audits the pay lists of *employés*, permanent or occasional, attached to the canals or other public works.

248. Do you examine and report upon tenders for contracts?

Yes, when required.

249. Advances are sometimes made upon the plant of a contractor engaged upon public works; are you required to certify that the advance may be safely made?

In such cases we do certify. The plant forms one of the items in the progress estimate, and our certificate is generally given upon the return of the responsible officer in charge. An advance on the plant is one of the standing conditions of the contract.

250. Are you consulted before the drawback retained upon a contract is paid to the contractor?

Sometimes, but not as a general rule. The Commissioner can order the payment on his own responsibility.

JAMES BAINE, sworn.

251. What is your position in the Public Works Department?

Book keeper; I have held the position since February, 1857.

252. You are aware that the Secretary, Mr. Trudeau, has already produced a number of books, as those which are in use in your Department; are there any within the Accountant's Branch which have not been shown to the Commission?

There are some account current books, but they are not now in use.

253. What do you call your double entry books?

The Ledger and Journal.

254. What books do you rely upon as auxiliary to these?

The certificate list book, showing in the order of numbers the certificates issued and to whom; the marginal certificate book; a bank cheque book; and a cash book. There is also a book in which we enter contingent accounts, as certified and sent to Mr. Ross, the Clerk of Contingencies.

255. In what manner do you classify your accounts before bringing them into the Journal?

They are classified under the heads of the different services. The first Journal entry certificates with payments taken from revenue, generally for the maintenance and repairs of Public Works. The next are those taken from appropriations. These entries we make monthly, deriving them from the certificate list and the marginal certificate book.

256. What record do you keep of appropriations?

A synopsis of available balances of appropriations is made annually about the beginning of each year, and also after the close of each Session of the Legislature. It is made on loose sheets which are afterwards pasted on a board for reference.

257. How long has this been the practice?

The first schedule was prepared after the session of 1859.

258. Prior to that date, in what form was the record of appropriations preserved?

In an appropriation book for the years 1857 and 1858. They had been previously kept in Ledgers.

259. Is the only existing record of appropriations in the form of loose sheets?

Yes. Besides these annual schedules, since 1859 there have been statements shewing balances and expenditure made up monthly, or nearly every month, from the Ledger, which shows the expenditure from each appropriation.

260. But does your Ledger show the balance of appropriations ?

No. Only the amounts drawn against each work on one side, and the expenditure on the other.

251. Whence, then, do you derive the information as to appropriations and balances which appear in these sheets ?

The schedules show the balance at the beginning of the year, and the expenditures are deducted and the balances shown every month.

262. As these schedules and sheets are the only record of appropriations which the Department has for its guidance, what mode is adopted for their preservation ?

Condensed statements have been made up at the end of the year, after comparison with the Finance Minister's Department, and these statements for 1859 and 1860 have been bound.

263. You speak of comparing your accounts with those of the Finance Minister's Department: are you aware that complaints have been made touching the unsatisfactory nature of the system on which the accounts are furnished for audit by the Board of Works ?

Mr. Langton, I believe, has complained of the system of book keeping in use in the Department.

264. As an accountant, do you or do you not yourself consider the system unsatisfactory ?
I think that it might be improved.

265. You make out certificates for warrants on the order of the Commissioner: what formula do you observe in doing this ?

The accounts or estimates are sent to me with the letter enclosing them to the Department, on which is sometimes endorsed, "Mr. Baine to pay B. O. C.,"—by order of the Commissioner; the endorsement being written by Mr. Trudeau. This is the general rule which applies to payments on contracts. The accounts are checked by me or my assistants, and a certificate is prepared. My check is simply arithmetical, extending, however, to previous payments.

266. The accounts or estimates come to you with certain certificates: what are they ?

Generally, the certificate of the Engineering Branch in the Department.

267. You accept these certificates as conclusive ?

Yes.

268. Do you ever prepare certificates for payments or advances on contracts, without accounts or estimates, and without written orders from the Commissioner ?

I have prepared certificates on verbal orders from the Secretary or the Commissioner. The principal instances I remember occurred during the fall of 1861.

269. On those occasions who gave you the order, and in whose favor were the certificates ?

The Secretary gave me the orders. The certificates I remember most distinctly as having been ordered in this manner, were on account of the Ottawa buildings. I have no doubt I also received similar verbal orders from the Commissioner, but I cannot recollect particular instances.

270. Your duty is simply to make out certificates, when ordered, without adhering to forms of enquiry or the application of checks ?

Yes: on the order of the Commissioner.

Saturday, December 27th.

ANDREW RUSSELL, sworn.

271. As Assistant Commissioner of the Crown Land Department, what are your duties?

I have the general charge of the Department under the Commissioner. In his absence I perform all his Departmental duties. I receive all the correspondence, opening and reading the money letters, and letters of more special importance; I read and sign all letters going out of the Department, with the exception of those which relate more particularly to new matters decided upon by the Commissioner; I sign all letters patent; I supervise the performance of their duties by the officers and clerks of the respective branches; I audit all the accounts of the Department and approve of the payment, signing the cheques as prepared by the Accountant; I receive parties visiting the Department on public business, transacting all ordinary business with them, special matters being referred to the Commissioner; I approve and sign requisitions for the contingencies of the Department, and certify the accounts when presented.

272. Into what branches is the Department divided?

The Surveyor's Office for Lower Canada is the oldest of the branches; the other branches are, the Surveyor's Branch for Upper Canada; the Upper Canada Land Claim Branch; the Lower Canada Land Claim and Sales Branch, divided into two sections; the Upper Canada Sales Branch; the Jesuits' Estates, Crown Domain and Seigniority of Lauzon; the Accountant's Branch; the Woods and Forests Branch; the Fisheries; the Ordnance Lands and Upper Canada Colonization Roads, covering the Improvement Fund; the Indian Lands.

273. Will you state more in detail and in order the duties pertaining to these Branches respectively? First, the Surveyor's Office for Lower Canada?

Mr. Bouchette, the Deputy Surveyor General, is the head of this Branch. He projects the Surveys of the waste lands in Lower Canada; issues instructions to surveyors employed by the Department for this work; examines their reports, plans, field notes, diaries and accounts; he certifies the accounts and submits them to me for approval; he conducts the correspondence relating to surveys and draws instructions for Municipal Surveys, and examines the returns.

274. Mr. Bouchette, then, is responsible for the Lower Canada Surveys?

Yes.

275. Have there been complaints with regard to the inaccuracy and costliness of some of these surveys?

There have been complaints of inaccuracy more than of costliness. The former class of complaints have come from the public generally, those with reference to costliness from different Finance Ministers.

276. Will you state more specifically respecting the complaints alleging inaccuracy in the Surveys?

These complaints date from the earliest surveys of the Townships, and they are still continued. The errors have generally arisen from the employment of the magnetic needle in the Surveys; the Surveys conducted since the Union have been based upon astronomical observation.

277. Has there been no complaint of inaccuracy in more recent Surveys?

Yes, several. In these cases the errors must generally have arisen from faults on the part of the Surveyors.

278. Are you aware that certain of the Lower Canada Surveys have been so loosely performed that a second Survey has been found necessary?

Yes, but I wish to refer to the books for particulars.

279. Are you aware of any survey now actually in progress in a Township which had been previously surveyed?

There has been a second Survey of the Township of Marston, on Lake Megantic. A second Survey is also in progress on the Gatineau.

280. The former Surveys were all paid for?

Of course.

281. They were paid for after the examination and verification of the Surveyor's accounts by the Branch?

They were. A surveyor may make a false plan and false field notes, and if they agree he fraud cannot be discovered in the office.

282. Has there been any inspection of Surveys in Lower Canada?

Formerly, there were special inspections when complaints were made, but there was no general inspection until 1860. Mr. Fletcher, senior Surveyor under Mr. Bouchette, now inspects the surveys for verification.

283. Does this verification Survey precede payment of the Surveyor's account?

As yet, the arrears have prevented this, except in a few cases. In my opinion it ought to be applied to all.

284. Have you ever heard of private pecuniary arrangements between officers of the Department and Surveyors employed under them in the field?

No direct charge has ever been brought before me. I have heard rumors of such arrangements.

285. Have these allegations ever been enquired into by the Department?

The rumours were prevalent when the Honorable Mr. Cauchon was Commissioner; but as I was not then the Assistant Commissioner, I cannot say whether he enquired into them or not.

286. Is it within your knowledge that during the Commissionership of Mr. Cauchon, he manifested in any decided manner his want of confidence in the conduct of Surveys in Lower Canada, and the manner in which the accounts connected with them were rendered and settled?

It is within my knowledge that Mr. Cauchon, when Commissioner, had not confidence in Mr. Bouchette so far as regards the cost of Surveys. The practice was for Mr. Bouchette to examine the returns, and certify the accounts; they then came before Mr. Cauchon, as Commissioner, and he, in some cases, made considerable deductions. He made no scruple in expressing his want of confidence in Mr. Bouchette, in the matter of accounts for Surveys. This occurred, I think, in 1856.

287. On what occasions have Ministers of Finance complained of the costliness of the Lower Canada Surveys?

There has been no complaint in writing, that I know of, but when we handed in estimates of the probable cost of proposed Surveys, verbal remarks were made as to the amount. I remember that Mr. Galt preferred this complaint.

288. What is the rate of payment for Surveys in Lower Canada?

The Surveyor receives \$4 per day; the first chainbearer \$1; the second 75c; the axemen and packmen from 50c. to 60c.; with an allowance for each of 50c. per day in lieu of rations. Travelling expenses and the cost of transport for provisions are also allowed. The Surveyor is paid 15c. per folio of 100 words for his returns, and about 7c. per square inch for township plans of 40 chains to an inch, and about 8c. per square inch for town plots of 4 chains to the inch. There are further small allowances for minor details in the plans,

289. What is the average cost of the survey of a township in Lower Canada?

In 1859, it was 6½c. per acre. 1860, it was only 4¼c. In 1861, it was 6¼c.

290. What was it ten years ago?

In 1852, it was about 5c.

291. We will now go on to speak of the Survey Branch for Upper Canada. What are its duties?

The duties of Mr. Devine, who is the Chief of Surveys for Upper Canada, are similar to those performed by Mr. Bouchette in Lower Canada.

292. Is there any difference in the systems of survey acted upon in the two sections of the Province?

The surveys in the field are both conducted upon the astronomical system. The field-books are generally different. The difference of system in regard to roads necessitates a difference in the manner of planting the the lot posts. In Upper Canada the road allowances are laid out on the fronts of the lots, and on certain side-lines, one chain in width, the lines being run in the centre of the road, and the posts planted on each side. In Lower Canada, five per cent of the land is allowed for highways, which are laid out by the Municipal officers; only a single row of posts being planted on the line.

293. Do you consider the surveys in the two sections equally perfect and correct?

The older surveys were erroneous in both sections, owing to the use of the needle. At the present time they are performed with about equal degrees of accuracy.

294. There have been complaints of inaccuracy in more recent surveys in Lower Canada have there been similar recent complaints in Upper Canada?

A few. I cannot particularize them without reference to the books.

295. Is the cost of surveys in Upper Canada the same per acre as that in Lower Canada?

In 1859 in Upper Canada, it was 8½c. per acre; in 1860, 7¼c.; in 1861, 6¼c. In 1852, it was about 5c. In Upper Canada the running of side-line road allowances occasions extra cost as compared with the cost in Lower Canada.

296. Are the payments and allowances to surveyors the same in both sections?

They are.

297. Surveys are sometimes suspended or stopped after having been begun; in these cases is compensation allowed to the Surveyors?

If the Department called a Surveyor in from the field, he and his men would be paid up to the time of their arrival at home.

298. Is compensation paid for suspension or stoppage ?

I do not remember more than one case, but there may have been others.

299. What was the case you allude to ?

The survey of the township of Canonto was commenced by Mr. Francis Jones in 1857, and was suspended in the same year. He rendered accounts and made returns of his survey so far as he had completed it, amounting to \$3,955.66 being for 17,563 acres; and this sum was paid partly in 1857, partly in 1858.

300. Was this an exceptional suspension, or were the Government surveys at that time generally suspended ?

They were generally suspended.

301. And the Surveyors were paid for the work actually performed, as in the case of Mr. Jones ?

Yes.

302. Was there a general demand made by the Surveyors for compensation on account of the suspension ?

Not a general demand.

303. Did Mr. Francis Jones prefer such a demand ?

Yes. He claimed \$1,434 as compensation.

304. Did Mr. Jones furnish details making up this claim ?

Yes. He furnished a statement of supplies alleged to have been left in the woods including 21 bbls. flour at \$8; 17 bbls. pork at \$24; 3 canoes, \$55; campequpage, \$80, trunk and instruments, \$18; 10 pairs blankets, \$75; 5 quilts, \$17⁵⁰/₁₀₀; 10 axes, \$12⁸⁰/₁₀₀; total for supplies \$834. For loss of time he claimed 100 days at \$6—600. Total of claim \$1,434.

305. Were any vouchers presented to the Department for these supplies ?

None.

306. How many men were the supplies supposed to have been provided for ?

Ten.

307. Had Mr. Jones been employed, would he have received \$6 per day ?

No. \$4, and an allowance of 50c.

308. Was Mr. Jones's claim acknowledged as valid by the Department ?

At the time it was not. I, as Assistant Commissioner, expressed my opinion strongly against its justice, and especially the amount, which seemed to me excessive. I thought it would be monstrous to concede it.

309. Has the claim since been paid ?

It has.

310. When, and under what circumstances ?

In November, 1861, during the absence in England of Mr. Vankoughnet, the then Commissioner, Mr. John A. Macdonald, who was for the time acting for the Commissioner, ordered me to pay Mr. Jones \$600 on account of his claim; and I paid this amount to Mr. Jones on the 30th November. Subsequently, during the last session of Parliament Mr.

Sherwood, the Commissioner, directed me to pay to Mr. Jones the balance of his claim amounting to \$1,092.

311. Were the orders of Mr. John A. Macdonald and Mr. Sherwood given verbally or in writing?

In writing.

312. Was the amount finally paid to Mr. Jones the net amount of his original claim as preferred in 1858, or was it that amount *plus* interest for the intervening period? Interest added amounting to \$258.

313. Mr. Jones had already been paid \$3,955.66 for the survey of 17,563 acres, or at the rate of 22c. per acre; was not that in itself an excessive payment?

Yes.

314. Do you retain the opinion that the further payment of \$1,692 was not justified by the service or by usage?

I think Mr. Jones should have been paid only for such a reasonable supply of provisions as would have been required to complete the survey, on his proving that he left them in the woods, and that the cost of taking them out would have been more than the value. No proof of this kind was furnished, so far as I recollect.

315. Altogether, Mr. Jones was paid \$5,647.66?

Yes.

316. As other surveys were suspended simultaneously with the suspension of Mr. Jones's survey, perhaps you can state whether other surveyors have been similarly paid moneys in compensation?

None to my knowledge.

317. Do errors of survey sometime give rise to claims for compensation on the part of holders of land?

Yes.

318. These claims must be preferred within a specified period?

Yes, within five years from the date of the patent.

319. Are there any other conditions?

The ascertained deficiency must be equal to one-tenth of the whole quantity described as being contained in the particular lot.

320. This is the law. Can you state instances in which it has been departed from?

I cannot. Compensation claims are almost always decided by the Commissioner.

321. Are Upper Canada surveys inspected before payment of the Surveyor's accounts?

Verification in Upper Canada commenced only about two years ago; and the Inspector has since been occupied with the arrears to that time. In several instances he has examined more recent surveys; and in these cases the Surveyors' accounts have been submitted to him previous to payment.

322. Does this branch take charge of the the survey of Indian Lands?

Yes: since the Commissioner of Crown Lands was appointed Chief Superintendent of Indian Affairs.

323. Have the surveys of Indian Lands been paid for at the same rate as that laid down for surveys of other government lands?

With the exception of the survey of the Indian Peninsula and the township of Orford, the surveys of the Indian lands were conducted under instructions from the Crown Land Department, and at the same rate. I cannot state from memory the rate of payment in the two exceptional cases I have named.

Monday, December 29th.

ANDREW RUSSELL was further examined.

324. Having read to you your evidence given on Saturday, does any point therein referred to seem to you to require additional explanation?

I desire to say that Mr. Vankoughnet, when Commissioner, expressed his wish, if possible, to reduce the cost of surveys, as the cost of our surveys seemed to him so much greater than that of the United States. I explained to him, however, that this difference arises from the density of the Canadian forests as compared with the general character of the country in the United States, and also from the system of astronomical survey and the use of the theodolite in Canada, as compared with the compass surveys in practice in the States.

325. Can you give any further information tending to the formation of a proper estimate of the excessive charge made by Mr. Francis Jones, for the survey of part of Canonto?

I produce a comparative statement of the cost of surveys performed in the years 1857-8, in townships adjacent to the township of Canonto.

Surveyor.	Survey.	No. of Acres Surveyed.	Cost of the Surve .	Average Cost.	Amt. paid for Transport.	Remarks.
H. O. Wood, 1857...	Township of Brudenell	55,507	\$2,733.00	53	\$196.50	10 months out.
John Snow.....	Sebastopol ...	47,863	3,214.42	53	151.50	6 months out.
J. S. Harper, 1858..	Miller.....	12,000	1,350.00	11½	137.27	12 weeks out; \$105 already deducted from this account.
Jas. Richey, "	Griffith.....	22,000	1,500.00	7	93.00	11 weeks out.
Francis Jones "	Canonto	27,563	3,955.66	22	\$55.57	6 months out.

326. Are you cognizant of gross inaccuracies in the survey of the township of Orford?

More of deficiency than inaccuracy. Some lines were not run by the surveyor, but the Department had no control over the survey.

327. Had you not some communication with Sir Edmund Head, the late Governor General, in regard to surveys of Indian lands?

Whilst I was in charge of the Upper Canada surveys, the Indian Department sent Provincial Land Surveyor Rankin's returns of surveys of some townships in the Indian Peninsula. On examination of them, it was found that the greater part had been performed by young men who had not been duly admitted as land surveyors, and that their names were attached to the field books. Mr. Cauchon, the then Commissioner, saw the then Governor General on the subject, and afterwards requested me to call upon His Excellency, and explain my objections to the returns. I did so, explaining that no survey could be legal unless performed by a licensed Provincial land surveyor, who would sign the

plans and field books. Sir Edmund urged me to accept the returns and plans furnished by the young men to whom I have referred. I suggested that if the cost of a re-survey were to be prevented, and the surveys already made adopted, it would be necessary to obtain a special Act of Parliament. His Excellency still insisted on my examining and certifying the returns. I replied that if I did so, I would write a letter in returning them, expressing my opinion of their illegality. He replied, "do so if you dare, and I'll send it down to the Parliament, and you will see what will be the consequence." Attorney General Macdonald was sent for, who, so far as I remember, sustained my interpretation of the law generally. The final result was, that His Excellency told me to proceed with the examination of the plans, and I did so. The date of this interview was May, 1856.

328. Were these surveys, made by unlicensed surveyors, adopted by the Indian Department? And are they the surveys now acted upon in the township in question?
Yes.

329. By whom are the surveyors employed by the Department appointed?

By the Commissioner, generally on the recommendation of the member of Parliament for the County. When I was the head of the Upper Canada Surveys, the Commissioner usually consulted me as to the fitness of the persons recommended. Mr. Papineau, in his time, imposed upon me the duty of selecting surveyors to perform the surveys of the Crown Lands, and held me responsible for the fitness of the individuals employed. No Commissioner, that I know of, has since pursued this course. I am not now usually consulted in the matter, my time being otherwise fully occupied.

330. Next to surveys, in your enumeration of the Branches of the Department, comes the Upper Canada Land Claim Branch: what are its duties?

Mr. Hector is the head of the Branch. It has custody of all the fiats, descriptions and other records of all grants to U. E. Loyalists, militia, military, and emigrant settlers. It reports on claims for deficiencies in the area of such grants; and also reports to the Heir and Devisee Commission, and the Commissioner of Crown Lands, on claims to the title of such lands. It has charge of the sale of unsold lots in townships surveyed previous to the Union; and the management of the mining lands in Upper Canada; another duty is the issue of compensation scrip.

331. The Upper Canada Sales Branch is divided into two sections, of which Mr. Hector's is one?

Yes.

332. Of the whole of the Upper Canada Lands now open to sale, what proportion is under charge of Mr. Hector's Branch.

A small proportion.

333. Are the grants referred to viz., those to U. E. Loyalists, the militia, military and emigrant settlers, in a great measure disposed of?

Yes. Much correspondence, however, still grows out of them.

334. Is the state of business in Mr. Hector's Branch within your knowledge? The arrears relating to claims and correspondence?

There are some arrears; I cannot say to what extent. There is no large arrear of correspondence unanswered, in this Branch.

335. Is this Branch in receipt of any fees, other than those which come through the Accountant?

It is not.

336. Do persons applying for certified copies of documents or plans in the possession of the Branch, pay for the same?

They pay the Accountant at the rate of 10cts. per folio of 100 words.

337. Are these fees paid direct to the Accountant, or in the first place to some officer or clerk in the Branch?

Generally these applications for copies are made by letter, and in these cases the fees are received by letter. In this manner they come to me. It may be that a clerk in the Branch, on handing copies to a personal applicant, receives the fee therefor; but I am not aware of the fact.

338. You are aware that were an officer or clerk to appropriate to his own use fees thus received, he would be guilty of a violation of the law?

Yes.

339. What were the casual fees of the Department last year?

For Upper Canada, \$1242.10; for Lower Canada, \$7.50. It is not possible to classify these fees amongst the various Branches, as one application may involve documents from several.

340. All mining lands in Upper Canada, acquired by Companies or individuals, are acquired through this Branch?

They are.

341. What are its requirements in regard to payments on mineral lands?

In 1846, parties applying received a mineral location covering ten square miles, or 6,400 acres, on which they were required to make a payment of \$600; the price of the land being 80cts. an acre, payable in five annual instalments. Only a few of those who thus acquired locations have paid up; the great majority having paid only the preliminary \$600. In 1853, by Order in Council, new regulations were promulgated, to the effect that on the payment of \$100 a person might gain a license to explore for minerals in any unpurchased locality. The license extended over two years, and gave to its possessor a right to take possession of a tract not exceeding 400 acres at the rate of \$1.50 per acre, payable on the expiration of the license. On 15th March, 1861, the regulations were modified by the abolition of the \$100 exploring fee, and a reduction of the price of the land to \$1 per acre, to be paid in full at the time of purchase; a condition being that the location should be worked within one year from that date. Again on 21st April, 1862, an Order in Council imposed a royalty of 2½ per cent on all ores extracted; and sanctioned the issue of letters patent on payment of the purchase money, without conditions as to working.

342. Are the large locations taken up under the regulations of 1846, and yet unpaid for, still held by the Companies or individuals in arrear?

I am not aware that they have been formally resumed by the Crown.

343. Have any steps been taken to recover the sums in arrear?

I do not remember anything more than a notice, by public advertisement, of the intention of the Department to resume possession if the arrears were not paid.

344. Mr. Hector's branch is charged with the issue and management of scrip; will you state the descriptions of scrip issued by the Department?

Lord Durham's Militia Scrip, of 1839, amounted to £56,043 8s. Then came the Upper and Lower Canada Land Scrip, under the Land Act of 1842, (4 & 5 Victoria, chap. 100,) amounting in Upper Canada to £164,778 16s. 7d.; and in Lower Canada to

£123,221 19s. 8d. Next, the Bolton and Magog Partition Scrip, under 20 Victoria, chap. 139. The issue of the first series commenced 10th March, 1858, and amounted to \$23,639; the second series issued under an Order in Council, dated 9th May, 1859, amounted to \$114,053; the third series, 2nd April, 1862, to \$6,600. Next, the Compensation Land Scrip, under 23 Victoria, chapter 2, of which issued in Lower Canada, \$6,628.86; in Upper Canada, \$41,429.90; the issue of the latter commencing 12th May, 1860, and of the former, 30th June, 1860. The issue of Lord Durham's Scrip commenced 19th February, 1839, and extended to 27th February, 1841. That of the Land Scrip, extended from 10th September, 1842, to 9th August, 1851.

345. Let us have the particulars: first as to Lord Durham's Militia Scrip?

At the time of its issue I was a surveyor in the employment of the Department, in the field, not in the office, so that I have no knowledge whatever respecting the issue of this scrip. I cannot state the amount redeemed, without reference to the books of the office.

346. Next, as to the Upper and Lower Canada land scrip, issued under 4 and 5 Victoria, chapter 100?

Of the issue of this also I have no personal knowledge, having at the time had charge of the Upper Canada surveys. Both classes of this scrip were almost wholly redeemed before I became Assistant Commissioner. I learn, however, from a statement furnished to me by the Accountant, that \$23,036.73 were received by the Department in excess of the quantity issued.

347. Was this excess of \$23,036.73 issued by the Department, or was it issued fraudulently or forged?

It would appear from a few scrip notes which I have compared with the margin in the scrip book, that there was a duplicate issue of a certain quantity of the scrip. The opinion of those in the Department most familiar with the scrip is, that the clerk who prepared it in the Crown Land Department had duplicate books, as some of the notes I have examined do not correspond with the margins of the same numbers in the book we have, and therefore must have been taken from some other book.

348. Were the numbers of the false scrip duplicates of numbers lawfully issued, or were they additional?

They were duplicates; that is, the numbers which have come under my notice.

349. Were the signatures attached to the false scrip apparently genuine?

Yes.

350. Were the false numbers received by the Department in payment of land?

Yes, to the extent I have named, \$23,036.73.

351. When, and in what manner, was the false issue discovered?

I cannot tell whether the discovery was made in the Crown Land Department or in the office of the Inspector General, as I was not then Assistant Commissioner.

352. As the issue apparently emanated from the Department, and bore genuine signatures, were any steps taken to discover and bring to punishment the party or parties implicated or suspected?

Not to my knowledge.

353. What are the particulars of the Bolton and Magog Partition Scrip?

The township of Bolton, in Lower Canada, was in 1797 granted to certain parties as tenants in common. Many years afterwards the non-resident proprietors, in order to obtain a partition, instituted suits against the resident proprietors, and in 1857 an Act was

passed appointing arbitrators to value the lands in the township, which they did, rating them at \$4 per acre. On the surrender of their title by the non-resident owners, scrip was issued to them by the Department to the amount of their claim. Scrip was also issued to defray the law expenses, and the expenses of arbitration.

354. The scrip issued has amounted to \$144,292: how much has actually been paid to the non-resident proprietors?

The second issue, \$114,053.00.

355. The expenses, then, amounted to \$30,239.00?

Yes: \$23,639 were for law and the expenses of the arbitration; \$6,600 being in payment of commissioners appointed on 22nd August, 1861.

356. Is the issue closed?

That is dependent on the action of the Government. The business is not closed.

Tuesday, December 30th.

ANDREW RUSSELL was further examined.

357. Who were the arbitrators appointed in the Bolton and Magog case? What was the date of their appointment? At what rate were they compensated? And what sums did they severally receive?

Mr. Joshua Chamberlin was the arbitrator appointed by the Crown. Robert Shank Atcheson was the arbitrator appointed on behalf of the non-resident proprietors; the third arbitrator, appointed by the other arbitrators, was the Honorable Paul H. Knowlton, member of the Legislative Council. The acceptance of the appointment bears date February, 1858. The rate of compensation to the arbitrators was \$10 per day, with travelling expenses and contingencies. Mr. Chamberlin received \$1120 per diem allowance, \$80 for travelling expenses; \$140 for contingencies; \$227 for witnesses; and \$382 for two clerks at \$5 per day, and their travelling expenses, &c. Mr. Atcheson received \$1120 per diem allowance, and \$108 travelling expenses. The Honorable P. H. Knowlton received \$680 per diem allowance, and \$124 travelling expenses. These payments were made in 1858.

358. What was the total cost of the arbitration?

\$3,981.

359. This was exclusive of the law expenses?

Yes: the law expenses were \$19,658. Messrs. Drummond & Loranger received \$10,241; Henry Stuart, \$8,878; Andrew Robertson, \$539.

360. Who were the Commissioners afterwards appointed in the same case? When were they appointed? At what rate were they paid? What did they severally receive?

James Moir Ferres, Gardiner H. Sweet, and Louis Bourdon, were appointed 22nd August, 1861. They were paid by Order in Council, at the rate of \$10 per day, payable in scrip. Each received \$2,200 for his services as Commissioner to 31st March, last, viz., 220 days.

361. Are the labors of the Commission ended?

I suppose not, as I have not seen their report.

362. The scrip issued is receivable in payment for lands?

It is receivable in payment for Crown Lands.

363. Can you now supply the particulars of the Compensation Scrip?

The Compensation Scrip is issued under the authority of the 12th, 23rd, and 24th sections of the Land Act, 23 Victoria, chapter 2. That under the 12th section is in compensation of any claim to land, arising under any Act or Order in Council, or other regulation of the Government. That under the 23rd section, is in compensation for losses of lands arising in cases in which grants or letters patent have issued, or in which sales or appropriations have been made, for the same land, inconsistent with each other. That under the 24th section, is in compensation for deficiency of land by reason of false survey or error in departmental books or plans. The amount issued is \$6,628.86 in Lower Canada, and in Upper Canada, \$41,429.90, as it appears from a hurriedly prepared statement made by a junior clerk.

364. Have you not the Scrip books before you?

Yes.

365. Do they afford the means of giving a positive answer to the question as to amount of issue?

Yes: when the columns are added up, which they have not yet been carefully.

366. Will you be good enough to add them up and give us the result?

\$41,429.90 for Upper Canada, up to the present time.

367. Is the issue of the Compensation Scrip still going on?

It will continue of course. Compensation claims come in from time to time.

368. Who is responsible for the issue which from time to time takes place?

The Commissioner decides the amount of Compensation Scrip to be issued, or it may be decided by an Order in Council. The Upper Canada Scrip is prepared by Mr. Jones, and is signed by me, as Assistant Commissioner, or in my absence by the Commissioner. The Lower Canada Scrip is prepared by Mr. Collins and Mr. Genereux, and is also signed by me.

369. Are you, then, responsible for the issue only of Scrip that may have been duly ordered by the Commissioner or by the Executive Council?

Yes.

370. Has any been issued without the authority of either?

Not that I am aware of.

371. Your book shows that Scrip amounting to \$8,000 was on the 27th October last issued in satisfaction of a claim of the Church Society of the Diocese of Toronto in trust for the Rector of Markham: had this Scrip the sanction of the Commissioner, or the authority of an Order in Council?

There is an Order in Council of the 4th November, 1861, authorizing a grant in substitution to the amount of \$8,000, to be taken from the disposable Crown Lands.

372. A grant of lands, not of Scrip?

Yes.

373. As the Order in Council authorized the grant of lands, on what authority was Scrip substituted?

It has been the rule of the Department, sanctioned by previous Commissioners, to give Scrip in compensation in lieu of lands, as much difficulty has arisen in the selection of lands, especially with regard to the value.

374. Did this rule require the sanction of the Commissioner specifically given in cases where Scrip has been substituted for lands?

No. The Commissioner or an Order in Council having decided the amount of compensation, the Scrip was drawn up as a matter of course.

375. Then who decides whether Scrip shall be issued or lands given?

When the present Land Act (23 Victoria, Chapter 2,) was passed Mr. Vankoughnet, the then Commissioner, ruled that scrip book should be prepared, in a form approved by him, and that all cases of compensation for deficiency or loss of land should be satisfied by the issue of Scrip.

376. You have cited an Order in Council as the authority for the issue of \$8000 Scrip to the Church Society: will you give the words of the Order upon the subject?

I quote: "Upon the principle laid down by Orders in Council of 24th March, 1854, and 20th November, 1857, in relation to the Darlington Glebe, he, the Commissioner, accordingly recommends, that, based upon Mr. Dennis' valuation, a grant of other land be authorized in the name of the Church Society of the Diocese of Toronto, in trust for the Rector of Markham, and his successors in office, the grant in substitution to be of the amount of \$8,000 and to be taken from the disposable Crown Lands."

377. Is there in the document from which you quote, or in any other Order in Council in possession of the Department, authority to substitute scrip for the land thus granted in trust to the Church Society?

There is nothing in the Order in Council now before me, or in any other Order that I am aware of.

378. Inasmuch, then, as the Order in Council grants only land to the Church Society, and that land to be in trust for others, how came scrip to be substituted?

An application was made by Mr. E. J. Chesley, land agent, Quebec, dated 1st September, 1862, stating that he was "authorized by the Church Society of the Diocese of Toronto, to apply for and receive the sum of eight thousand Dollars land scrip as compensation for the loss of Lot No. 19 in the 9th Concession, Vaughan, and to request that the same be issued and delivered to" him at the earliest convenience of the Department.

379. To whom was this application addressed?

The Hon. the Commissioner of Crown Lands.

380. Did he receive it, or was it referred to him?

It was duly registered by our registrar on the 2nd September, and sent by him to Mr. Hector's Branch. Whether it was submitted to the Commissioner by Mr. Hector or Mr. Jones I cannot say, as the whole of the business with reference to the Vaughan Glebe was conducted directly between Mr. Hector's Branch and the Commissioner, not through me. Towards the end of October, Mr. Chesley brought me the letter from which I have just read, and asked me if it would be a sufficient authority for delivering to him the scrip. I carried the letter to the Commissioner, and submitted it for his decision. He ruled that Mr. Chesley should produce a power of attorney from the Church Society.

381. The scrip appears to bear date 27th October: had it been already prepared when Mr. Chesley brought the application to you?

I suppose it had.

382. Had you signed it?

I do not recollect whether I had signed it at that time or not.

383. But you suppose that it had been prepared; by whom and by whose authority?

Mr. Jones is the person who has the issue of scrip, and I presume that he had prepared it. He would prepare it on the authority of the order in council of 4th November, 1861.

384. Does the order in council referred to confer authority to issue scrip?

No.

385. Did Mr. Jones, then, prepare it without authority?

To the best of my belief he did.

386. Would you sign scrip brought to you by Mr. Jones without inquiring as to his authority for preparing it?

No.

387. Did you finally sign the scrip in question?

Yes.

388. Of course, then, you did enquire into Mr. Jones' authority for its preparation?

From the Registry Book of the Department, and from conversations with the Commissioner, and Mr. Hector and Mr. Jones, I had become aware that there was an order in council granting compensation to the Church Society to the extent of \$8,000. I did not enter into the details of the grant.

389. You assumed without enquiry that Mr. Jones had authority to prepare the scrip, and you signed it as a matter of course?

Yes.

390. Is compensation scrip generally issued in this manner? Do you, as a rule, sign scrip brought to you by Mr. Jones without examination?

This, I suppose, is the only instance in which before signing I did not read the order in council authorizing the issue?

391. The Church Society scrip having been prepared and signed, how was it disposed of?

It was delivered to Mr. Chesley on 15th November, on his producing a power of attorney from the Church Society, Mr. Kennedy, to return the Department that he (Chesley) had received it, together with instructions from Mr. Kennedy to hold it until he received further orders. It has not yet been returned to the Department.

392. Has anything further occurred in relation to this scrip?

On becoming aware that the scrip had been issued, the Commissioner sent for Mr. Chesley, and asked him to return it, as it had been issued in error. Mr. Chesley replied that he had sent the greater part of it off. The Commissioner requested him to telegraph the Secretary of the Church Society, Mr. Kennedy, to return the scrip. Mr. Chesley did so and afterwards, during the absence of the Commissioner, informed the Department that he (Chesley) had received it, together with instructions from Mr. Kennedy to hold it until he received further orders. It has not yet been returned to the Department.

393. Is any scrip now being issued by the Department, other than that belonging to the classes of which you have spoken?

No.

394. What information can you furnish as to the extent to which scrip has been redeemed?

I give it in tabular form.

	ISSUED.	REDEEMED.
Land Act 4 and 5 Vic., chap. 100.	\$1,152,000 25	\$1,175,039 98
Militia, Lord Durham	224,173 60	216,098 40
Bolton and Magog, 1st series.....	23,639 00	21,589 00
Do. do. 2nd series.....	114,053 00	111,798 00
Do. do. 3rd series.....	6,600 00	4,425 00
Compensation, Lower Canada.....	6,623 86	34,329 15
Do. Upper Canada.....	41,429 90	

395. What check is now applied in the issue of scrip ?

The blank forms of scrip are under my custody, and scrip is only delivered to the party in whose favor it is issued, or his attorney, or sent by registered letter. The issue takes place on the order of the Commissioner, generally endorsed on the claim, which is sent to Mr. Jones, who prepares the scrip. I supply him with the blank form book, in which the numbers of all certificates are printed consecutively in red ink. The amount, \$25, is printed on each. The scrip and the margin from which it is cut both set forth the number of the claim, per warrant, with the date of the scrip. When the claim is for a broken amount, I erase the printed amount (\$25) and write the exact amount, with the words "good for only," adding my signature in full to this memorandum, as well as to the scrip. The scrip is signed by me, Mr. Jones entering it and also signing it. I compare it with the warrant and with the Issue Book. When the quantity prepared is small, I cut it out of the Form Book and hand it to Mr. Jones for delivery; when large, I hand the book to him, leaving him to cut it out.

396. What check is applied by the Department to the receipt of scrip in payment ?

When scrip is received it is entered in the Blotter—a waste record of receipts kept by the accountant; and an entry is made on the margin of the note in the scrip form book, referring to the entry in the Blotter. The scrip is defaced and then put into the safe by the accountant and is transmitted to the Auditor of Public Accounts, with our quarterly account. As a further precaution, when Crown Land Agents receive scrip they write across its face the number of the Lot, Concession, and Township on which the scrip has been applied in payment.

397. How long have these checks been in force ?

Since I was appointed Assistant Commissioner in 1857. Previous to that period the receipt of the scrip does not appear, judging from the margin of the form book, to have been noted. Hence the ease with which duplicate numbers might be received.

—

Wednesday, December 31st.

ANDRÉW RUSSELL was further examined.

398. The examination into the management of the Upper Canada Land Claim Branch has been extended to one portion of the Upper Canada Sales Branch: who is the head of the other portion of the latter Branch, and what are its duties ?

Mr. Tarbutt is the head. The Branch has under its charge the sales of Crown Lands in the Townships surveyed since the Union, and the sales of Clergy and Common and Grammar School Lands. Until two years ago, it had the management of the sales of the Crown Lands in the whole of Upper Canada; a division was then made, and a portion was transferred to Mr. Hector's Branch.

399. What are Mr Tarbutt's duties?

He investigates and reports on claims to purchase lands, drafts decisions regarding such lands, conducts correspondence relating to the same, has charge of the free grant locations on the Colonization Roads of Upper Canada, and attends the Auction Sales of Government Lands in his section. He has also charge of the registration of assignments.

400. What proportion of the Lands for sale in Upper Canada are under the jurisdiction of this Branch?

By far the larger proportion.

401. In consequence of the extent of lands covered by this Branch, are its arrears of business large?

There are considerable arrears.

402. Have these arrears been increasing?

I cannot say with certainty, but I think that recently they have been diminishing. By recently, I mean since the passage of the Order in Council of 4th November, 1861, relating to the settlement of claims to lands in the Counties of Huron, Bruce, Grey, Perth and Wellington. This enabled the Department to settle a great many claims to lands which could not previously be disposed of.

403. Are Mr. Tarbutt's investigations and reports on claims subject to revision? If so, to what and by whom?

Yes, the revision of the Commissioner. The papers connected with claims are submitted to the Commissioner direct by Mr. Tarbutt, and, so far as my knowledge goes, the Commissioner reads the papers before giving his decision.

404. Are you aware of instances in which, acting upon Mr. Tarbutt's representations of facts, the Commissioner has been led to form conclusions at variance with the real facts, as afterwards ascertained, and at the time known in the branch?

At present, I do not remember any, the papers as received by mail, being sent to Mr. Tarbutt's branch, by the registrar, Mr. Tarbutt investigating and reporting on the claim and submitting it direct to the Commissioner. It is no part of my duty to investigate claims that have been decided by the Commissioner. The papers are not submitted to me. The Commissioner makes a division of the office duties, allotting a certain portion to me, and reserving a certain portion to himself; and I do not interfere with the cases which he reserves for his own consideration. The second section of the Land Act confers upon the Commissioner authority to assign to me particular duties.

405. The Civil Service Act, however, assigning to each Department a Deputy Head, prescribes that he "shall have the oversight of the other officers, clerks, and messengers or servants, and the general control of the business of the Department;" did you exercise this general control prior to the enactment of the Land Act in 1860? Do you exercise it now?

There was the subdivision of labor previous to 1860. The oversight I exercise consists in my seeing that the officers and clerks attend to their duties. For this purpose I visit their rooms between 9 and 10 o'clock in the morning, and occasionally (when my other duties permit) during the day. I exercise the general control of the business of the Department, with the exception of that part which the Commissioner reserves to himself.

406. Are we to understand that you have been relieved from some portion of the oversight prescribed by the Civil Service Act, and that a portion of the prescribed general control has been withdrawn from you?

I have not been relieved from any portion of the oversight of the other officers, clerks, and messengers or servants. If "general control" means the decision of important cases,

involving the general policy of the Government, that was never conferred upon me. No power or duty I ever exercised has been withdrawn.

407. Do you consider that the settlement of ordinary land claims involves the general policy of the Government ?

Certain classes of land claims do involve the policy of the Government. Ordinary claims do not.

408. Special or peculiar claims being referred to the Commissioner, are ordinary claims referred to or decided by you ?

Yes, excepting those in the Counties of Bruce, Huron, Grey, Perth, and Wellington, which were never under my control.

409. Do not the five Counties named contribute the great bulk of the claims ?

Yes, the greater part. I have no idea of the exact proportion.

410. Mr. Tarbutt attends the auction sales of Government land ; in what capacity and for what purpose ?

He superintends the sales, and investigates the rights of persons claiming lots. He decides on the spot all cases, except those which he chooses to reserve for the consideration of the Commissioner.

411. Have there been complaints of decisions in these cases ?

Not to my knowledge. The registrar opens letters, and any complaining of the action of Mr. Tarbutt in reference to these sales would be sent to the Commissioner.

412. Has Mr. Tarbutt received extra pay for his attendance at these sales ?

Yes. It appears from the Public Accounts for 1861, that he received \$255, for pay and expenses on this service in that year. I cannot without reference say how long he was absent.

413. Is Mr. Tarbutt's section of the Sales Branch in receipt of fees ?

When copies of documents from Mr. Tarbutt's office are required, a charge is made similar to that stated in reference to Mr. Hector's Branch.

414. Are all these fees accounted for to the Accountant ?

To the best of my knowledge, they are.

415. Has Mr. Tarbutt's Branch charge of the Crown Land Agencies ?

Mr. Tarbutt has charge of Mr. French's Agency, comprising part of Renfrew, and the Ottawa and Opeongo Road ; Mr. Geddes' County of Wellington ; Mr. Graham's free grants on the Burleigh Road ; Mr. Hayes' part of Hastings and the Hastings Road ; Mr. Harris, part of Renfrew ; Mr. Hubers' Waterloo ; Mr. Hughes' part of Victoria, and Peterborough, and the Bobcaygeon Road ; Mr. McNab's County of Bruce ; Mr. Jackson's Grey ; Mr. McVicker's part of Algoma ; Mr. Macpherson's Lennox and part of Frontenac and Addington ; Mr. Moffat's part of Renfrew ; Mr. Oliver's Muskoka Road ; Mr. Perry's part of Frontenac and the Addington Road ; Mr. Roche's Victoria ; Mr. Spikes' Frontenac Road ; Mr. Widder's Huron ; Mr. Wilson's part of Algoma ; Mr. Boswell's north part of the Bobcaygeon Road.

416. A change recently took place in regard to several of these agencies ; what was it and when did it take place ?

The first change was on 6th June, 1855, when a circular to the agents was issued, requiring them to deposit all moneys received for lands in the Bank of Upper Canada, to the credit of the Receiver General. On 10th February, 1857, another circular was issued, informing the agents that by an Order in Council all persons having payments to make on account of Public Lands, must in future themselves deposit the amount in the bank to the credit of the Receiver General. The agencies in Upper Canada do not now receive

money. They are still paid a per centage on the amount of payments on account of lands purchased through their respective agencies. The per centage is five per cent. on the first \$2,000; two and a half on the first \$28,000, and one and a quarter on any sum exceeding \$30,000.

417. Was the Order requiring agents to deposit all moneys received by them in the Bank of Upper Canada issued in consequence of irregularities on the part of any of the agents?

It was in conformity with the Audit Act.

418. Was the subsequent order, taking from the Agents all control over money paid on account of lands, a result of irregularity or default?

I think so. But I was not then Assistant Commissioner.

419. Can you state what the irregularities were, or where the default occurred?

A large deficiency was discovered in 1856, in the accounts of Mr. Baines, who then had the Toronto agency, which has since been abolished. He was also agent for the collection of rents on the Clergy lands. I cannot state what the deficiency originally was, but as it at present stands on our books, it amounts to \$130,235.89. The whole matter is in the hands of the Attorney-General. Mr. Eby, the Agent for Waterloo, was also discovered to be a defaulter, in the year 1856. His default at present amounts to \$23,543.36, being the balance remaining due to the Department, after deducting sums recovered. In 1856, a deficiency was also discovered in the accounts of the Goderich Agency; it at present stands at \$2,745.70.

420. Were any irregularities discovered in the management of the agency for the county of Wellington?

Yes: irregularities were discovered. In January, 1859, a petition, which is not dated, was addressed to the Governor General in Council, by certain inhabitants of the County of Wellington, praying for enquiry into certain frauds alleged to have been practiced by Mr. Geddes, the Crown Land Agent at Elora, and others, charged with being in collusion with him. The then Commissioner, Mr. Vankoughnet, recommended the issue of a commission of enquiry into the matters complained of, naming Mr. Spragge, then Superintendent of Sales, to conduct the enquiry. A Commission was issued accordingly. Mr. Spragge performed the service and reported on the 26th April, 1859.

421. Has Mr. Spragge's report been published?

It has not been printed.

422. Will you produce a copy of it, and state its purport?

I produce the original, which, however, I have not read, owing to its great length, and the length of the evidence attached to it. To it is appended the Departmental report of the Commissioner, on which is written in pencil, in Mr. Vankoughnet's writing, "Need not be sent to Council."

423. What is the purport of Mr. Vankoughnet's report?

I read it at length: "I have read this report and examined the evidence, and many cases of great wrong have been permitted, though without the direct sanction of the agent, who appears to have placed too much confidence in others. The great fault of which Mr. Geddes has been guilty has been in not personally attending to the duties of his office, and exercising an active supervision and independent judgment in the disposition of the Public Lands, and the hearing of disputes. Bearing in mind his age and long services, and that no recurrence of such lax practice on his part is likely to take place, I refrain from recommending his dismissal, though he should receive a severe reprimand, and be made to make good losses which individuals wrongfully and

"illegally sustained in these transactions with him. The cases of individual claimants to particular lots can only be dealt with as they are presented.

" (Signed) P. M. VANKOUGHNET,
Com. C. L."

"The O. C. of 4th November, 1861, will dispose of almost every case."

424. What is the date of Mr. Vankoughnet's report?

It is not dated.

425. In pursuance of this report, was any reprimand addressed to Mr. Geddes, and when?

On the 3rd March, 1862, I addressed a letter to Mr. Geddes conveying the reprimand in the terms of the Commissioner's Report.

426. The date of Mr. Spragge's report is 26th April, 1859; the date of your letter, based on the report of the Commissioner, is 3rd March, 1862; can you state at what time Mr. Vankoughnet prepared his report, not dated?

The report was sent by Mr. Vankoughnet to Mr. Hector's Branch, where the letter was drafted which I signed. I cannot say how long a period intervened between the writing of the report and the date of the letter.

427. Has there been any further action, consequent upon the report and your letter?

Not that I remember.

428. Has Mr. Geddes yet made good losses, which, according to Mr. Vankoughnet, individuals wrongfully and illegally sustained at the Elora agency?

Not to the best of my recollection.

429. What steps have been taken to apprise the petitioners and the individuals who have suffered wrong, of the decision of the Department in relation to the case?

I cannot say without reference to the books of the Department.

430. Looking at the division of the Western section of the Province, which has been made for Departmental purposes, do you consider it such a division as is best calculated to expedite the business of the Department?

If we were beginning anew, I should make a more equal division, the effect of which would be to expedite business to a degree not now possible. With reference to business in arrear, as Mr. Tarbutt has an intimate knowledge of the cases, and of the Orders in Council and other regulations relating to them, if a subdivision were now made, the party to whom might be allotted a share of the work, would be under the necessity of making constant reference to him for information. It would also be necessary to transcribe part of the books.

431. What is the actual state of business in Mr. Tarbutt's branch?

With reference to the current business of routine which comes before me, I do not think that the arrears are large. As to cases that go before the Commissioner, I cannot say. As to the actual state of business in the branch, I think that there are large arrears.

Monday, January 5th.

JOSEPH BOUCHETTE, sworn :

432. You are Deputy Surveyor General; do your duties as such in any manner extend to Upper Canada?

As Deputy Surveyor General, my duties would apply to the whole Province.

433. In what particular do your duties apply to Upper Canada?

My duties apply to both Upper and Lower Canada.

434. Do you take charge of surveys in Upper Canada?

I have not taken charge of them. They have not been referred to me by the head of the Department.

435. Practically, are your duties confined to Lower Canada?

They have always related to Lower Canada.

436. Are your duties as applied to Lower Canada, similar to those of the head of survey for Upper Canada?

Much more extensive.

437. In what respect do they differ?

In the first place, I have charge of the Seigniorial Boundaries. In the next, the description of beach and water lots preparatory to the preparation of patents involving the survey of the same. Third, the conduct of all correspondence in the English and French languages, relating to land matters in Lower Canada. Fourth, the examination of all lists of land for sale, previous to their being handed to the sales branch. Also, examination relative to broken or irregular lots, prior to the issue of patents under 12 Victoria, chapter 35, and other examinations under the Land Act.

438. Are all these duties confined to Lower Canada?

They are.

439. Are you responsible for the general conduct of surveys in Lower Canada?

No further than I am warranted by the returns of the surveyors, duly sworn to.

440. Have you the selection of surveyors employed for Government surveys in Lower Canada?

During the last 12 or 15 years I have not had the nomination of surveyors.

441. By whom are they nominated?

They are generally recommended in the petitions for surveys, or by members of Parliament or others asking the survey; and the Commissioner makes the appointment.

442. Are you consulted as to the capacity of surveyors recommended or nominated?

Not generally.

443. What is the course pursued in the carrying out of a new survey of a township?

In the first place, to establish the location of the township on a map. Instructions to the surveyor are then prepared by me in writing, submitting them to the Commissioner or Assistant Commissioner for his signature.

444. Do you define absolutely the system on which the survey is to be conducted?

Yes : the astronomical system is made absolute, and has been since 1850.

445. Do you always assume that the surveyor is competent to survey on the system thus marked out for him?

We assume it, from the fact of his having obtained a certificate as a Land Surveyor.

446. Is it your opinion that the system which you say is absolute is uniformly adhered to by the surveyors?

It is generally returned so. I apprehend that there are frequent departures from it; but this I state from hearsay.

447. Do you examine the returns and check the accounts of the surveyors?

I do. We require a report of survey and plan, the field book, journal or diary, the total account, embracing the pay list, the statement of preparation of returns and vouchers. I examine all these and certify them when regular; when complicated and irregular, I report upon them specially to the Commissioner.

448. Are the accounts as certified by you subject to further revision?

They are, by the Commissioner or the Assistant Commissioner, chiefly the latter.

449. Have deductions frequently been made from the amount of the accounts as certified by you?

Occasionally by Mr. Russell; sometimes by the Commissioner.

450. Do you forward the cheques of the Department to the surveyors in payment of surveys?

Seldom; generally the writing clerk of my Branch transmits the cheques which have been handed to him by the Accountant. This has been the practice only during the last five or six years.

451. Since 1851, have there been many re-surveys of townships or parts of townships in Lower Canada?

About half a dozen parts of townships have been re-surveyed. The townships I remember are Egan, Wolfstown, Marston, Matan, St. Denis, and Adstock.

452. Have many petitions been received by the Department, praying for re-survey on the ground of alleged inaccuracies?

A few petitions have been received, alleging irregularities of survey and also the obliteration of surveys.

453. Are you acquainted with Mr. Duncan Sinclair, Surveyor, Ottawa?

I am.

454. With Mr. John A. Snow, of Hull, C. E.?

Yes.

455. With Mr. L. P. H. O'Hanley, of Ottawa?

Yes.

456. Have these surveyors been employed at different times in surveying townships or parts of townships, which were reported to have been previously surveyed, but which they found to have been not completed?

Mr. O'Hanley is now employed upon a survey of verification and completion in the township of Egan. Mr. Snow many years ago verified a division line between two ranges in the township of Litchfield. I do not remember any other case of re-survey by him. Mr. Sinclair appears to have re-surveyed part of the division line between the townships of Aberdeen and Abbotsford; this was in 1860 or '61.

457. Did these re-surveys bring to light the fact that lines have been returned to the Department as drawn where no survey had ever been made?

The perusal of the reports of the surveyors who have been employed in re-surveys would convey this impression.

458. Is there a general impression of this nature applying to former alleged surveys in the counties of Ottawa, Pontiac, and Argenteuil?

I have heard of erroneous surveys, which are numerous enough both in Upper and Lower Canada, but I have no further information relating to particular instances.

459. Has there been any attempt on the part of your Branch systematically to inspect and verify surveys?

Several years ago I recommended an inspection of surveys, but no attempt to carry it out was made until 1861, when Mr. Fletcher, senior surveyor and draughtsman, was instructed to examine certain surveys on the Ottawa.

460. How long was Mr. Fletcher engaged in this work of inspection?

Part of a season.

461. Did he complete the inspection which you consider necessary?

The inspection has been only partial; it should be continued.

462. What was the result of Mr. Fletcher's inspection?

The result has been the appointment of Mr. O'Hanley to verify and complete the survey of Egan, and of Mr. Rauscher to do the same in the township of Bowman. I omitted Bowman in my former enumeration.

463. Is Mr. Fletcher's report unfavorable to former surveys in the Ottawa section?

To a certain extent it is. I produce the report itself.

464. What books are used in your branch in connection with the surveyor's accounts?

We have a book of account showing the Dr. and Cr. account of each survey, specifying the accounts of each surveyor as approved.

JANUARY 7th.—The Witness desires to add that the description of parishes and townships to be erected by proclamation is included in duties to which he referred on the 5th instant, as belonging to his Branch.

THOMAS DEVINE, sworn :

465. What is your office?

I am the head of surveys for Upper Canada.

466. In this capacity, are you charged with the general supervision of all surveys conducted by the Crown Land Department in that section of the Province?

Yes. I prepare the instructions for the Surveyors. I project the plans by which they are to be guided. I recommend the amount to be paid to them in advance on account. We receive fortnightly reports of progress; my duty being to ascertain from them the character of the land surveyed up to the time, and with the view also of seeing that the surveyor is at his work, and of enabling the Department to judge as to the propriety of subdivision.

467. Are you consulted in the selection of the surveyors appointed by the Department?

Very seldom. The Commissioner makes the appointment, in some cases consulting me, but not generally.

468. Do you report upon the capacity of the surveyors selected?

469. Do you prescribe for them the system on which the surveys shall be conducted?

Yes. The use of the theodolite and the taking of astronomical observations are made absolute.

470. Have you any grounds for believing that this system is not uniformly adhered to by the surveyors appointed?

I have not. The surveyor's returns are not proof of their adherence to the instructions, and I have no means of imposing any check upon them so far as astronomical surveying is concerned.

471. Have there been re-surveys of townships or parts of townships in Upper Canada during the last ten years?

The re-surveys in Upper Canada have been confined to townships surveyed by contract, between 1818 and 1829. They are Hinchinbrooke, Belmont, Olden, Oso, Kaladar, Palmerston, and parts of Somerville and Luther.

472. Have complaints been received of inaccuracies in surveys made during the last ten years?

I do not remember a complaint addressed formally to the Department.

473. Are surveys now subject to inspection?

Finding that I had no check on the accuracy of the surveyor's work in the field, in 1860 I recommended an inspection of surveys on the ground by my chief assistant, Mr. J. W. Bridgland. In 1861 he inspected the surveys in progress lying between the Ottawa and Lake Huron; and in 1862, those in progress north of the County of Victoria, and in part of the County of Peterborough.

474. What was the result of his inspection?

It was what I anticipated it would be—unsatisfactory. He found many of the surveyed lines not well opened, and not well blazed, and posts not planted according to instructions.

475. Have you any reasons for anticipating a similar state of things in other localities not yet inspected?

I consider that inspection is necessary in all cases, but I have no special information beyond that furnished by Mr. Bridgland.

476. Do you examine the surveyors' returns and audit their accounts?

The returns are examined and the accounts audited in my branch under my supervision.

477. What is the nature of the examination into the returns ?

It applies to the field notes, plans, and diaries. We compare the field notes with the plan by scale; we revise all the Surveyors' calculations; we compare the diary with the pay list, and with the report thereupon. We take the diary as evidence that the Surveyor was at work on the days he reports himself to have been. Over the field notes and plans we have no check beyond that which their own contents furnish. And hence the necessity of the inspection of surveys which I recommended.

478. Of what character is your audit of the Surveyors' accounts ?

The returns of the Surveyors' accounts consist of pay list, statement of charges for returns of survey, statement of charges for transport of provisions and travelling expenses, with accompanying vouchers. There is a general account embodying all these particulars certified to by the Surveyor on oath. We have a minimum scale of charges for survey per acre, but no maximum. The scale ranges from 6½ cents to 8 or 9 cents, according to the season, the locality, and other circumstances. When the Surveyor exceeds the minimum rate he is required to report upon the causes which have led to the increase, and the statement is submitted to the Commissioner, with such recommendations as in my judgment appear reasonable. When the account is at the minimum rate, and the returns are satisfactory, I recommend payment of the account. In other cases, I deduct what I consider overcharges and certify accordingly.

479. Are these accounts subject to any other audit than yours ?

From my office the accounts pass to the accountant of the Department, and from him to the auditor, Mr. Langton. A copy is preserved in my office, as of record.

480. What books do you use in connection with these accounts ?

We make no entry of the accounts in detail in any book. We have but one account book; which sets forth on one side, in detail, the expenditure, and on the other the sums paid.

481. Are Surveyors' accounts sometimes paid without your certificate ?

I am not aware of any Surveyor's accounts, recorded in my branch, which have been paid without my certificate.

482. Did you certify the account of Mr. Francis Jones for a survey conducted in the township of Canouto, in 1857 ?

In 1858 I reported on Mr. Jones' survey, his account having been referred to me for report in the regular way.

483. Did you deem his charges reasonable and report in favor of them ?

I found that his charge, per acre, was at the rate of 22 cents, whilst the average charge for survey in the surrounding townships was about 8 cents, and the highest 11½ cents. I therefore considered his charge unreasonably high, and submitted a report to that effect to the Commissioner. My report is dated 22nd October, 1858.

484. Did you accept and certify Mr. Jones' account in respect of items entering into the actual charge for survey? Say, time, transport and provisions ?

I considered the charges for transport enormous, as also the charges for stationery and for the time employed. I stated so in my report to the Commissioner.

485. Did Mr. Jones supply the usual vouchers and verify the whole account on oath ?

The whole is certified on oath by Mr. Jones. He did not in the first instance furnish vouchers in the proper form, and the pay list was defective. Correct vouchers were subsequently furnished and the pay list was certified to on oath.

486. Your report is dated 22nd October, 1858 ; when was the account paid ?

The account was paid on the same day.

487. Was it paid notwithstanding your report that the vouchers were not complete, that the pay list was defective, that the transport and other charges were enormous, and that the general cost was much higher than that of neighboring surveys ?

It was paid subsequent to the reception of my report by the Commissioner, who wrote on the account a memorandum which I read :—" I only sanction payment of the balance of this account because I believe that the expenses incurred by Mr. Jones have risen to such an extravagant amount from errors in judgment on his part and evident misconstruction of his instructions. He appears to have done as much work on the 17,000 as would be required for a whole township. His returns show that he and his party were constantly employed and yet we have only 17,000 acres surveyed. We must, however, close accounts with Mr. Jones, and have his survey finished by more economical means.

(Signed,)

P. M. V.

Commissioner."

Wednesday, January 7th.

THOMAS DEVINE again appeared before the Commission.

488. Was the survey in the township of Canonto, for which Mr. Jones charged and was paid an excessive rate, superior in its character to that of less costly surveys in the same district ?

No : it was not equal to the surveys in the surrounding townships. In surveying the concession lines, I find that when Mr. Jones met with lakes, he ran unnecessary lines into the interior round them, and these lines will tend to mislead the settler as to the government allowances for roads. Instead of marking on his plan that a road allowance was reserved by the Government round the lakes, he surveyed it into the interior of the concessions away from the water's edge. That portion of the survey which borders on the lakes had better never been made.

489. Are you aware that since the original payment of \$3,955.66 to Mr. Jones, a further sum of \$1,692 has been paid to him for this survey of Canonto ?

I am aware of it, having heard so in the Department.

490. Were you consulted in regard to this further payment ?

No.

491. Did the account on which it was based come before you to be examined and reported upon in the usual manner ?

No.

492. Can you produce any correspondence had with the Department on the subject ?

I find on file in the Department a letter dated 8th September, 1858, addressed by Mr. Jones to the Honorable George Sherwood, then Receiver General, asking whether the survey of Canonto would be resumed, and stating that he had purchased provisions on the strength of a conversation with Mr. Vankoughnet a short time previous to the Renfrew election, Mr. Vankoughnet on that occasion stating that the survey would be immediately

resumed. On the 17th September, 1858, Mr. Jones was instructed by the Department to resume the survey, its cost not to exceed 6 $\frac{3}{4}$ cents per acre. I cannot produce Mr. Jones' reply, but I am aware that he returned the instructions, refusing to conduct the survey at the price fixed by the Department.

493. Did Mr. Jones make any further survey?

No.

494. Can you produce from the files of the Department any correspondence or papers relating to the subsequent payment of \$1,692?

I find from the statement of Mr. Jones' claim that of the \$1,692 so claimed, \$834 were for "supplies left in the woods when the survey of Canonto was suspended in 1857."

495. In Mr. Jones' letter to Mr. Sherwood, dated 8th September, 1858, is reference made to any claim for supplies left in the woods in 1857?

No: the allusion to supplies in this letter is in these words:—"As pork and flour were cheap at that time, I bought what I thought would be sufficient to finish the survey, and had it forwarded to Mud Lake on the Madawasquee."

496. Does it appear from the context that the words "at that time" referred to the time of the interview with Mr. Vankoughnet, or to the time of the suspension of the survey in 1857?

It refers to the time at which Mr. Jones conversed with Mr. Vankoughnet in reference to a renewal of the survey. It seems to me that the purchase was made consequent upon that conversation.

497. Is there in the letter any allegation of loss arising from the leaving of supplies in the woods in 1857?

There is an allegation that he left in the woods the camp equipage of the party, instruments, and a considerable portion of provisions. He remarks: "All the provisions on hand when the survey was suspended, together with all I have bought since, has been paid for out of my own private funds, and is so much loss to me except the supplies can be made available in completing the survey, which is scarcely to be expected after such a length of time."

498. Did the charges for transport embodied in the original account which was paid in October, 1858, include any charge for bringing out of the woods the supplies which according to the subsequent claim were left there?

It appears from Mr. Jones' account that 16 bbls. of flour and 28 bbls. of pork were brought back; the transport of this quantity being charged and paid for by the Department, amounting to £22 4s. 4 $\frac{1}{2}$ d.

499. What papers have you relating to the subsequent payment of \$1,692?

The accountant of the Department has supplied me with a receipt from Francis Jones, dated 30th November, 1861, for \$600, "on account lost time during survey of Canonto," together with a memorandum stating that the authority for this payment is filed in the office of the auditor. There is another receipt from Mr. Jones, dated 10th of April, 1862, for \$1,092, "being balance due me, account survey of Canonto, suspended in 1857." For this payment the authority is the following order, dated 10th April, 1862:

"Mr. Russell will please pay the balance of Mr. Jones' account.

" (Signed,)

GEO. SHERWOOD."

500. Does this payment of \$1,692 appear in the books of your branch as a charge against the survey of Canoto?

No.

501. In what shape has the payment passed into the accounts of the Department?

According to the Accountant, it is charged to "general disbursements," not to surveys.

502. Has your Branch charge of the surveys of timber limits?

No. Timber limits are surveyed at the instance of the lumberers, and the plans and returns are lodged with the resident timber agents.

503. Are the general Crown Land Surveys in Upper Canada in any respect subject to the direction of the Deputy Surveyor General?

No: he is never consulted in regard to them.

504. Have his duties any relation to your Branch?

None whatever.

505. In addition to surveys, what duties devolve upon you as Head of the Upper Canada Branch?

Besides Crown Land surveys, I am entrusted with the surveys of the Ordnance Lands, of the Indian Lands, of the townships sold *en bloc*, of mining locations, of municipal surveys under 12 Vic., Chapter 35, of broken lots, and the preparation of returns of all lands for sale to the Upper Canada Sales Branch. I conduct all correspondence referring to disputed boundaries, and to surveys, and furnish copies of documents relating thereto.

506. Is your branch in receipt of fees from any source?

Only fees received for copies of documents, but these are paid direct to the Department, not to me. My Branch receives no fees.

507. Are there arrears in your Branch, in respect either of surveys or correspondence?

There are none. I furnish to the Commissioner a monthly statement, showing the business and work of the office during the month. The work is done up to this date.

ANDREW RUSSELL again attended, and his examination was resumed.

508. Will you explain the general management of the Lower Canada Land Claim and Sales Branch?

It is divided into two sections; one section, comprising the eastern townships generally, and the lands on the north shore of the river Ottawa, being managed by Mr. Collins; the other, embracing all the rest of Lower Canada, by Mr. Genereux. Their duties are the investigation and reporting upon claims relating to old grants, and claims to purchase lands, and the conduct of correspondence connected therewith. They also superintend the auction sales of lands in the older townships, examine the agents' returns, register assignments, and prepare the Lower Canada Compensation Scrip. Mr. Genereux prepares the Bolton and Magog Scrip.

509. Are Crown Land Sales in Lower Canada still carried on through resident agents?

Yes.

510. How many of these agents are under the direction of this Branch ?

Twenty in Mr. Collins' division ; twenty-eight in that of Mr. Genereux.

511. Do these agents receive money and grant receipts ?

Yes. The change in regard to the payment of moneys, which was applied in Upper Canada in 1857, has not been extended to Lower Canada.

512. How do the agents account to the Department ?

They make monthly returns of sales and collections, transmitting therewith the money in bills or in the form of a bank draft.

513. How, when, and by whom are these accounts audited ?

Those of the western sections are examined by one of Mr. Collins' clerks, those of the eastern sections by Mr. Genereux or one of his clerks, comparing them with the books of the Branch. If the money is for a new sale, care is taken that the land was in the agent's hands for sale, and that he has sold it at the proper price. If a payment on account of a former sale, the instalment and interest are checked by reference to the entry of the sale in the office books. The accountant, of course, sees that the money received corresponds with the accompanying return, but there is no audit of the accounts out of the Branch.

514. Has there been any default on the part of agents ?

Yes.

515. Will you enumerate the cases ?

Etienne Martel, agent for the county of Bonaventure, was discovered to be in default, and was dismissed in 1856. Amount of default \$289.10. Henre Lor, agent at Three Rivers, dismissed 1855 ; default \$2446.06. Cyprien Blanchet, agent for Beauce, dismissed in 1859 ; default \$222.95. J. O. C. Arcand, agent for Broughton and Thetford, dismissed in 1862 ; default \$943.48. Joseph Jolivet, agent for part of Bellechasse, dismissed in August last ; default \$401.91. Mr. Lafontaine, agent for part of the county of Ottawa, resigned in 1859 ; default \$1285.44. A. T. Gibeau, agent for part of Ottawa, dismissed in 1860 ; default \$784.37. J. S. Lewis, agent for county of Huntingdon, dismissed in 1861 ; default \$6,195.

516. Are these all the known cases of default which have occurred during the last 10 years ?

Not all. In 1852, W. Wilson, agent for part of the County of Ottawa, was in default \$129.48. J. Starrs, also agent in Ottawa, was in default in 1856, to the amount of \$814.48. Walter Radford, another Ottawa agent, was in 1857 discovered to be in default ; amount reduced to \$2759.48. N. Beaudet, agent for Arthabaska, was in default in 1859 ; present amount, \$82.27. There are other cases in which agents appear to be in default, but they urge counter claims which are yet unsettled.

517. How were these instances of default discovered ?

The default in almost every instance consisted in the receipt of money which was not returned to the Department. Parties who had paid in full wrote to the Department for the issue of their patents, and having been informed in reply that their lands had not been paid for in full, they transmitted the agents' receipts. In one or two cases the discovery was made by the officer of the Department in attendance at auction sales.

518. As the agents' returns are the only materials received by the Branch for its guidance may there be cases of default of which the Department yet knows nothing ?

Yes ; we have no means of checking the truthfulness of the agents' returns.

519. In the cases in which default has been officially ascertained, have steps been taken to obtain a record of all receipts issued by the defaulting agents to settlers and others on account of payments on land?

In the cases of Lewis and Arcand, we advertised in the newspapers, calling on all parties holding receipts to forward them to the Department. In the case of A. T. Gibeau, the Inspector of Crown Timber agencies investigated the affairs of the agency on the spot and publicly sought proof of payment. I am not aware that any notice has been given to the public in the other cases.

520. The full extent of the defalcation may, then, in these cases not be known?

It may not.

521. Have measures been employed to recover the amounts in default from the agents, their estates, or their sureties?

Several of the cases have been put into the hands of the Attorney General. In others the default has been considerably reduced since its discovery.

522. When Mr. Collins or Mr. Genereux is absent from the office, attending auction sales or arranging disputed cases, is he paid over and above his ordinary salary and travelling expenses?

Yes. During the late administration, Mr. Collins was paid \$5 per day extra; under the present administration, he is paid \$2.50. It is the same with Mr. Genereux.

523. Are the Jesuits' Estates, the Crown Domain, and the Seigniorship of Lauzon, subject to the management of a distinct branch?

Yes. Mr. Judah has charge of this branch. He manages the sale or lease of these properties, corresponding with the agents and examining their returns and accounts.

524. How many agents are under his direction, and what their duties?

Seven. Their duties are to collect rents and purchase moneys, for which they are paid, in some cases by salary, in others by a percentage on collections. They are also employed in the commutation of tenure.

525. What check has the branch upon the transactions of its agents?

Generally, these agencies are in a position similar to that of the Lower Canada Crown Land agencies. They make the collections, render their own returns, and we have no means of verifying either. The case is even worse than that of the other agencies named; for part of the money received is for rents, and the parties paying have no occasion to communicate with the Department.

526. Has any instance of default been detected?

No.

527. Of what are the revenues of the Jesuits' Estates and the Seigniorship of Lauzon composed?

Principally of rents, many of them of a very small amount, and entailing comparatively an expensive management. Some rentals are not much over a dollar, and in some cases only a quarter of that amount.

528. Has the Branch any summary means of collecting these small rentals, if in arrear?

None that I am aware of beyond the ordinary legal process. In many cases the cost of collection would greatly exceed the amount to be collected.

529. From what sources are the revenues of the Crown Domain derived?

From Crown dues and rents, principally of beach and deep water lots, in the Harbor of Quebec.

530. How are these lots leased ?

Almost always by auction, publicly advertised. There might be an exception where a party is in possession and has made improvements ; in which case he would be allowed to lease at a rate determined by the prices on adjoining lots, or on the valuation of an agent of the Department. According to the best of my recollection, this has been the practice for several years. Many of the cases, however, have been decided by the Commissioner, without having been brought before me. When political considerations are brought to bear, I am not cognizant of the transaction.

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Thursday, January 8th.

ANDREW RUSSELL. Examination resumed.

531. When was the Woods and Forests Branch organized as a distinct branch of the Crown Lands Department ?

In 1852.

532. Can you state the details of its present organization ?

There is a superintendent of Woods and Forests, who has the supervision over the Crown Timber Agencies, and over the office of the Supervisor of Cullers. He corresponds with the Crown Timber Agents, examines their returns, reports upon claims to timber berths, and generally is charged with the management of timber on Crown Lands. His connection with the Supervisor of Cullers is limited to the statistics of the trade. The Branch has an accountant, who keeps a set of books, distinct from those of the general accountant of the Department ; the accounts relating to the revenues of the Branch being examined, checked and recorded within the Branch.

533. How many Crown Timber Agencies are there ? What are their duties ? And what their powers ?

The Province is divided into ten Crown Timber Agencies, the duties of the agents being to grant licenses for cutting timber, to collect ground rents and timber dues, and, through their forest rangers, visit and inspect the lumbering limits and ascertain the quantity of timber cut. They are required to guard the Crown timber against depredations. They have power to seize timber when cut improperly, and to act as arbitrators in cases of dispute as to limits. There are two other agents : a general collector at Quebec, who collects the timber duties on the rafts arriving at the port, and a collector of timber tolls at Ottawa, who collects the dues on timber passing the government slides and booms.

534. How are timber licenses granted ?

They have been sold at public auction since 1859, public notice being given of the sale. Previous to that, they were granted to the first applicant, under the regulations of 8th August, 1851, by the local agents. The agents also manage the auction sales, which are sometimes visited by the superintendent.

535. Have many cases of conflicting licenses arisen under the present system ?

There have been several cases in which the limits conflict. These cases were more frequent previous to the change in 1859, but they still occur.

536. To what do you attribute these disputes ?

To the granting of timber berths on sketches furnished by the applicants, without a regular survey of the whole of the river.

537. Where are the record of all licenses kept ?

In the Crown Timber Agencies. Monthly returns are made to the Branch by the agents, whose books are open to general inspection at the several agencies.

538. Are there maps of all the timber agencies in the Department ? and do they show all the licenses now existing ?

With the exception of the Ottawa Agency, I think there are. The map of the Ottawa Agency is not yet completed. I cannot from memory say whether they exhibit all existing licenses.

539. Have any special reserves of berths been made for individuals ?

There were berths reserved for Simon J. Dawson, on the St. Maurice, and I think on the Ottawa too. I believe that there was a berth reserved for Mr. Ogden, of Three Rivers. Certain tributaries of the Ottawa were also reserved for the Messrs. Hamilton, on account of their large mills at Hawkesbury. There may be other similar instances which I cannot at present recollect.

540. In these cases of special reserves of berths, have the persons holding them paid in the manner required of all other holders of licenses ?

I cannot answer without reference to the office books.

541. How is the revenue of the Branch collected ?

The ground rent is paid to the local agent or into the Bank, according to the locality. Four of the agents, namely, those on the Lower St. Lawrence and the Saguenay, where there are no bank agencies, are allowed to receive money. The timber dues are paid in a similar manner, except in the case of rafts arriving at Quebec, where the collector receives the dues through payments in the Bank. The slide dues collected at Ottawa are received through the Bank of Upper Canada.

542. What check is there on the returns of the agents, and on their transactions with the lumberers ?

Sworn returns are made by the lumberers to the agents, duplicates of which are transmitted to the Department. On these the agents grant clearances. These returns form the basis upon which to calculate the timber dues and to determine what ground rents are chargeable; and these, taken in connection with a periodical inspection of the agents' books by the Superintendent, are the checks which we at present have on the transactions of the agents.

543. By periodical inspection do you mean a systematic and complete inspection at regular periods ?

I do not. This has not yet been effected. In September, 1853, my brother, A. J. Russell, was appointed Inspector of Crown Timber Agencies for Lower Canada, and in January, 1858, his duties were extended to Upper Canada. He still holds this office, and he has inspected several of the agencies when specially instructed to do so. Mr. Partridge, the Superintendent, has also made an inspection of most of the agencies. But there is no regular inspection of all the agencies. It should be annual and uniform.

544. How are the agents' returns audited in the Department ?

They are examined by the Superintendent and his assistants, all the calculations being checked. There are no other means of audit than those which I have already stated, un-

less I except the returns of the measurement of timber by the supervisor of Cullers at Quebec, or his deputy at Montreal. In the Department, the audit is confined entirely to the Branch. The general accountant being furnished only with the details necessary for his Ledger entries. All the details acquired by the Branch are sent to the Auditor, Mr. Langton.

545. Have there been cases of default on the part of Crown Timber agents ?

Yes.

546. Who are the defaulters and what the amounts ?

Mr. Oliver Wells, late the agent for the St. Maurice territory, is a defaulter to the amount of \$18,368.01. The late Mr. J. A. Torney, who held the Madawaska and Chaudiere agency, appears in default to the amount of \$67.43. These are the only cases of default within ten years.

547. How did the Three Rivers default take place and when ?

It was discovered in 1858, when Mr. Wells absconded from the Province.

548. Was the default suspected in the Department previous to Wells' absconding ?

Not to my knowledge. So far as I know, the Department was not aware of the default until Wells fled.

549. Had there been any inspection of the Three Rivers agency ?

None previous to the discovery of the default that I know of.

550. How were the details of the default ascertained, and by whom ? And what are they ?

The Inspector of Crown Timber Agencies was instructed in 1858, after Wells' departure, to visit the agency and investigate its transactions. He found the office in a state of great disorder. The books of record were unnecessarily numerous, but there had been no entries in them during the year and a half preceding the discovery. Some of the books were much mutilated, and otherwise imperfect. The only book of account found was a Ledger which had been used for a short time after the commencement of the agency in 1854, and a book containing entries of accounts current, and sub-accounts up to 1856. Such entries as were found in the books were not to be relied upon. It was only by calling on the lumberers doing business with the agency, and obtaining from them information, that the Inspector arrived at the amount in default. Mr. Partridge also made a cursory examination of the agency.

551. Then the default may have been much larger than the amount stated ?

It may have been. The Inspector had no means of ascertaining whether corrupt transactions had occurred between the agent and the lumberers.

552. Was the Department in the regular receipt of returns from Mr. Wells, up to the period of his departure ?

I cannot say without referring to the books of the office. I find, however, from the report of my brother that the falsification of entries in the books of the agency commenced immediately after the appointment of Mr. Wells, in 1854.

553. Has any property left by Mr. Wells, at Three Rivers or elsewhere, been made available for the reduction of the default ?

He assigned to the Department a farm in Granby, which, in 1858, was valued at \$5,000. I do not at this moment remember any particulars about other property belonging to Mr. Wells.

554. Was Mr. Wells employed by the Department in any other capacity than as Crown Timber Agent ?

He had the superintendence of the construction of a large map of the Province, projected by the then Commissioner of Crown Lands, Mr. Cauchon. Mr. Wells, in addition to his agency, was thus employed from 1856 down to the period of his leaving the Province.

555. What sum was paid to Mr. Wells, on account of this map ?

\$1,742.

556. What sum has been expended on the map ?

About \$11,000.

557. Was Mr. Wells entrusted with the construction of this map because his qualifications were superior to those of regular officers in the Department ?

He stood high as a surveyor, and is a good draughtsman, but why he was selected I cannot state. I gave my opinion against the construction of such a map, and in such a manner.

558. Is the map completed ?

Not yet.

559. Is its construction still going on ?

No.

560. Why did you object to the map itself ? Why to the manner of its construction ?

I considered the scale too large for the materials we had, with which to compile it; and that maps of the respective sections of the Province should be prepared in the Branches charged with the respective surveys. The persons in charge of the Surveys Branches in the Department, having from experience a thorough knowledge of the materials at their command, were familiar with errors to be avoided; whilst Mr. Wells, being out of the Department, was a stranger to this information.

561. We have spoken of defaulting agents: are any holders of licenses in arrear on account of dues ?

Yes.

562. Will you state particulars ?

The outstanding timber dues, on 31st December, 1861, amounted to \$229,545.24, of which \$97,576.77 was for former years. The slide dues in arrear at the same period were \$24,987.77, of which \$7,130.71 was for former years. Some ground rents have not yet been paid in the St. Maurice and Ontario territories.

563. What are the regulations of the Department in regard to these arrears ?

The timber and slide dues ought to be paid annually. The ground rent should be paid annually on the issue or renewal of a license.

564. Does non-payment of dues involve forfeiture of the limit ?

Yes, unless the Commissioner authorizes a departure from the regulation where non-payment is accidental.

565. Otherwise, are these regulations as to prompt payment of ground rent and dues uniformly enforced ?

The prompt payment of ground rent has been almost uniformly exacted. Parties in arrear for dues have had time granted to them.

566. Are some of the parties in arrear owing to the Department dues extending over years?
Yes.

567. Has any party in arrear for years, been allowed to compound with the Department, paying only a part of the amount due, and retaining his limits?

I do not remember such a case. I may say, however, that such a transaction would, under the practice of the Department, be conducted by the Commissioner and Superintendent without my intervention.

568. Are assignments of timber licenses made by persons in arrear, recognized by the Department?

I think not.

569. Are all the Crown Timber Agents called upon to give security?

At present they are. They were not until I was appointed Assistant Commissioner in 1857.

570. How are purchasers of land, being actual settlers, treated with regard to timber on the lots purchased?

Purchasers of land, until they had made payment in full, and complied with the actual settlement conditions, where they are in force, are not allowed to cut timber, except for the purpose of clearance. If the lot purchased is under a timber license at the time of sale, the licentiate has authority to cut any timber during the continuance of his license; but the license would not be renewed over the lot in question. Since January, 1861, an actual settler has been permitted to obtain a license to cut timber on his lot for exportation, provided the lot be not already under license, and provided also that the sum realized under the license be applied in payment for the land. There are other minor conditions.

571. How are the dues collected under these petty licenses?

The settler makes a sworn statement of timber he has cut under the license, and pays the amount into the bank to the credit of the Department. The settler's statement is supported by the sworn testimony of the party who purchases the timber.

572. Do you consider the present regulations in relation to timber limits economical, whether considered in the interest of the Province or of the lumberers?

I think that the substitution of a longer lease for the annual one would be productive of great economy. The present system tends to great waste.

Friday, January 9th.

ANDREW RUSSELL again examined.

573. Has the Crown Land Department the management of the Fisheries?

Yes. The Fisheries form one of the branches of the Department.

574. What are the duties of the Fisheries branch?

It is entrusted with the enforcement of the law for the protection of the Fisheries of the Province; it grants licenses and leases of fishing stations, collecting the moneys paid on account of the same; it conducts the correspondence with the superintendents, overseers, and the public, respecting fisheries; examines the accounts of the fisheries' officers; and reports upon claims to fisheries.

575. Who is responsible for the due performance of these duties?

Mr. Whitcher is in charge of the branch. There is a superintendent for Upper Canada, and another for Lower Canada. There are 16 overseers, of whom 15 are in Lower Canada.

576. Does the Act respecting Fisheries and Fishing, (Chap. 62, Consolidated Statutes) limit the number of overseers to be appointed, and their salaries?

Yes: four overseers form the limit to be appointed by the Commissioner of Crown Lands; the salary of each is limited to \$400.

577. By whom were the sixteen overseers appointed, and when?

By the Commissioner of Crown Lands. In 1859, thirteen were appointed; in 1860, one; in 1861, three. One of the Upper Canada overseers (Mr. Moodie), appointed in 1859, was dismissed last July; the remaining one (Mr. Gibbard), who was also appointed in 1859, performs the duties of superintendent in the western section of Upper Canada.

578. Does the law fix the number of superintendents to be appointed?

Yes—two: one for Upper and one for Lower Canada.

579. Has this number been adhered to?

Nominally it has. Mr. McCuaig is the Superintendent for Upper Canada, and Mr. Nettle for Lower Canada. Mr. Gibbard, though acting as superintendent, was appointed as overseer, and his salary has not been increased. The salary of the superintendents was not fixed by the Act. Messrs. McCuaig and Nettle are paid, respectively, \$1,200.

580. Is Mr. Gibbard, though acting as superintendent, the one overseer whom you have named as at work in Upper Canada?

Yes.

581. Was Mr. Moodie appointed an overseer for Upper Canada?

Yes, for Lakes Ontario and Erie.

582. Was his overseership confined to these lakes?

No; in July 1860 he visited the gulf of St. Lawrence and the Bay of Chaleurs, and \$300 were advanced him to pay his expenses for the trip.

583. Are any of the fifteen Lower Canada overseers stationed in the gulf and the bay?

Nine are in the Bay of Chaleurs; the other six are in the Lower St. Lawrence and in the gulf.

584. In 1861, were there seventeen overseers?

Yes.

585. What was paid to them for salaries, in 1861, and what on account of expenses?

\$1,610.94 for salaries; for contingencies, \$615.43, Lower Canada; Upper Canada, nil.

586. Is Mr. Whitcher, who has charge of the Fisheries Branch, rated as a clerk of the Crown Land Department?

Yes, as a second class clerk, receiving \$1,000 salary.

587. Has he been paid additional sums in connection with the Fisheries Branch ?

Yes. In 1858 he was paid \$341.53 for extra services and disbursements. Since then he has received \$1592.50 for extra services, and \$1,413.88 for disbursements. Altogether he has been paid \$3,347.91.

588. Is Mr. Pierre Fortin employed on the staff of the fisheries branch ?

Previous to the Fisheries Act, he held an appointment as magistrate for the protection of fisheries. He receives \$1200 salary from the branch and expenses.

589. What has been the total cost of the branch, since its organization, under the respective heads of salaries and contingencies ?

Salaries \$23,799.70 ; expenses on account of superintendents and overseers, \$32,510.51.

590. What has been the total income of the branch, since its organization, from licenses and leases ?

\$21,468.55—namely, \$9,482.42 for Upper Canada ; \$11,986.13 for Lower Canada. This is up to 31st December, 1862.*

591. Is the branch also chargeable with disbursements on account of the schooner " La Canadienne" ?

Yes; these amounted, in 1861, to \$5,081.75, but they are included in the \$32,510.51 already mentioned.

592. The public accounts show a payment of \$2,499.23 to Hon. J. Cauchon, on account of " La Canadienne" ; can you afford any explanation of this item ?

Not without reference to the office books.

593. Is the amount which you have stated as the expenditure for contingencies, exclusive of the expenditure for bounties ?

Yes.

594. What check has the department upon the receipts and disbursements of the branch ?

Over the moneys collected by the superintendents for licenses and leases, or for fines, we have no check beyond that which is afforded by their own returns. Sometimes the lessees pay through the Bank of Upper Canada. There are, however, no bank agencies below Quebec. Mr. Whitcher audits the superintendents' returns ; there is no other audit of them in the branch. As to disbursements, the superintendents and overseers are required to furnish vouchers. These again are audited only by Mr. Whitcher. Mr. Whitcher's personal accounts for disbursements are examined by the accountant of the Department.

595. Under whose orders is Mr. Whitcher absent from the Department ? By whose orders is he paid for extra services ?

Both by the Commissioner.

* DEPARTMENT OF CROWN LANDS, 4th Feb., 1863.

Sir,—With reference to that part of my evidence which relates to the Fisheries Branch of this Department, I beg to state that subsequent returns have increased the total gross amount of collections on account of Fisheries, to \$12,865.13 for Lower Canada, and \$9,731.92 for Upper Canada, up to 31st December, 1862.

I have the honor to be, Sir, your most obd't. serv't.,
(Signed),

ANDREW RUSSELL.

GEORGE SHEPPARD, Esquire.

Com. and Sec., Financial and Departmental Commission.

596. Who directs the movements of the superintendents and the overseers ?

Mr. Witcher, under the Commissioner.

597. When were the Ordnance Lands brought under the jurisdiction of the Crown Land Department ?

In 1858.

598. Are they subject to the management of a distinct branch ?

At head quarters, Mr. Bridgland has charge of them. But the books and papers generally are at Ottawa, under the charge of Mr. Coffin, the ordnance land agent. Mr. Bridgland merely conducts the correspondence with the agent, conveying the orders of the Commissioner ; and examines returns and accounts. The virtual management of the lands is in the hands of Mr. Coffin, subject always to the control of the Commissioner.

599. What is the nature of the receipt on account of the ordnance lands ?

Rent, or interest equivalent to rent, and payments on account of the principal for sales.

600. Will you explain the management of the sales, leases and rentals ?

When parties apply to purchase ordnance lands, Mr. Coffin reports upon the application, valuing the property. Until recently he appraised the property alone ; since about two months, his valuation is in conjunction with two arbitrators appointed by the Department. The leases are generally old, having been granted by officers of the Ordnance Department, respectively in charge at the time, and in these cases Mr. Coffin collects the rents. Very few leases have been granted since the lands came under the control of the Department. Leases for short periods, such as for pasturage, are granted by Mr. Coffin himself.

601. At what periods, and in what form, does Mr. Coffin furnish returns of his collections to the Department ?

He makes monthly returns of his receipts, quarterly accounts current, and annual statements ; the moneys being paid into the Bank of Upper Canada by purchasers or lessees, to the credit of the Department.

602. Are there no receipts except through the Bank ?

I cannot say.

603. How are the disbursements regulated ?

Mr. Coffin furnishes detailed statements of his disbursements, supported by vouchers.

604. Can you state the receipts and disbursements on account of the Ordnance Lands since they came under the management of your Department ?

I produce a statement.

	Receipts.	Disbursements.	Per centage of expenses on receipts.
1858.....	\$15,916.04	\$8,310.45	52.21
1859.....	30,727.17	8,966.70	29.18
1860.....	26,245.89	10,522.90	40.09
1861.....	23,097.58	8,980.55	38.88

—The average expenses on the four years being a fraction over 38 per cent.

605. Are the Colonization Roads under the management of the Crown Land Department ? Those of Upper Canada.

606. Where does the management of those of Lower Canada rest ?

With the Bureau of Agriculture.

607. How long has your Department controlled the Upper Canada Roads ?

The papers connected with them were transferred to our Department from the Bureau of Agriculture on the 16th October, 1862. Mr. Bridgland has charge of them.

608. Was the management of the Upper Canada Improvement Fund transferred from the Bureau of Agriculture to your Department at the same time ?

Yes ; and it is also under the charge of Mr. Bridgland.

609. How long have the Indian Lands been under the control of your Department ?

By 23 Victoria, chapter 151, it was enacted that the Commissioner of Crown Lands shall be Chief Superintendent of Indian affairs, from the 1st July, 1860. Nothing was done as to the organization of the management by the Crown Land Department, until 24th September, 1861. The lands were placed under the charge of Mr. Spragge on the 17th March, 1862.

610. Have you any addition to make to your testimony touching Mr. Spragge's enquiry into the affairs of the Elora agency ?

I produce a copy of a letter dated 3rd March, 1862, addressed to George A. Drew, Esquire, Barrister, Elora, and of another bearing the same date, addressed to William Loney, Esquire, Peel, one of the petitioners. The purport of each is identical with that addressed to Mr. Geddes himself—that is to say, communicating the fact that the Department severely reprimanded him, and requires him to make good the losses wrongfully and illegally sustained by individuals in their transactions with him.

611. Have you any other explanation to offer before closing your testimony ?

Yes : I desire to say, in reference to the issue of Church Society Scrip, that since giving my evidence on the subject, it has occurred to me that Mr. Chesley brought to me his letter applying for the scrip before it was drawn ; and that some time afterwards—I think when the proper power of Attorney was received—Mr. Jones asked me if he should see the Commissioner about the scrip. I replied, if there is an Order in Council for the issue of it, it is not necessary. I have already said that I subsequently found that the Order in Council did not authorize the issue of scrip.

Monday, January 12th.

JAMES WILLIAM BRIDGLAND, sworn :

I have charge of the Colonization Roads in Upper Canada, with the departmental management of the Ordnance Lands in both sections of the Province.

612. When did the charge of the Colonization Roads come into your hands, and whence ?

In September last. The roads had been previously transferred to the Department from the Bureau of Agriculture and Statistics.

613. Had any thing been done in the Crown Land Department in respect of their management before you were placed in charge ?

Not that I am aware of. No papers were transferred until October, when I had charge of the roads.

614. In what condition were the accounts relating to the roads, when they were transferred to your Department?

There were no accounts kept in the Bureau, as I was told by Mr. Campbell, its acting secretary, when I applied through my clerk for papers.

615. Have you any books showing the state of the several road accounts?

No. None whatever came to me from the Bureau. The only matter in the shape of vouchers which I received were some accounts from J. Snow, for the years 1858-9; from A. J. Russell, for 1856-7-8; from David Gibson, pay list and vouchers pertaining to the Elora and Saugeen Road; and from A. B. Perry, account dated 11th July, 1855. From A. B. Perry, there was also a statement of expenditure on the Madawaska Bridge, without vouchers. J. A. Snow's accounts for 1858-9 were complete. A. J. Russell's for 1856-7 were not complete; for 1858 they were.

616. Did these accounts relate to more than a small part of the Colonization Roads' expenditure?

I should say only a small part. I addressed a circular, I think in November, to the various Colonization Road Agents, who were authorized to expend money appropriated for that purpose, calling for a statement of the amounts that had been entrusted to them, with a statement of their expenditures. From Mr. J. A. Snow, of Hull, Canada East, I received the statement I sought. From Mr. Russell, of Ottawa, I did not receive an answer. Mr. Gibson's statement in reply was a mixed one, confounding the Improvement with the Colonization fund. He had not kept a separate account with the different counties, or, as I understood him, different portions of the various roads; but he stated that all his accounts and vouchers had been regularly sent in to the Auditor, Mr. Langton.

617. Who are the Colonization Roads agents, and of what roads have they severally had the management?

Mr. David Gibson is the General Superintendent and Inspector of Colonization Roads in Upper Canada. He has had charge of all the roads in the western peninsula, namely the Elora and Saugeen, Collingwood and Meaford, Southampton and Goderich, Elma and Elma and Mornington, the Durham Road and others of minor extent. He has also had charge of the Addington Road, the Renfrew and Addington Road, Hastings Road, Frontenac Road, Bobcaygeon Road, the Peterson, the Muskoka, the Victoria, the Cameron, the Burleigh, and partially of the Opeongo. Mr. A. J. Russell, of Ottawa, was Superintendent of the Opeongo Road, and I think a part of the Pembroke and Mattawan. Mr. Simms superintended the first construction of the last named road. Mr. J. A. Snow had superintendence of the Mississippi Road, the Levant and Darling Road, and a part of the Frontenac.

618. Can you state the amounts appropriated for the roads, the amount of the contracts, and the amounts expended?

No. With regard to contracts, Mr. Gibson has possession of the papers. The appropriations have been made by Orders in Council, specifying the several amounts appropriated to the different roads. The money has been drawn on application from Mr. Gibson to the Bureau, the Bureau transferring the application to the Auditor, and he issuing the warrant. The amount expended for each particular road, or indeed the gross amount expended on all the roads, can only be ascertained from the various Orders in Council. The Auditor has, however, furnished to the Department a memorandum of the various grants made by the Legislature, from 1852 to 1862 inclusive, and of the expenditure made from 1853 to September, 1862. The total of these grants is \$595,000, and of expenditures, \$437,827.08. The \$595,000 includes \$28,834.30, being an amount authorized by an Order in Council, and \$8,665.70 unprovided items.

619. Is the \$437,827.08 the total of the expenditures during the period specified?

It is the total amount for which Mr. Langton had vouchers up to 1st September last.

620. As payments on account of the Roads are made only on the authority of Orders in Council, have you found Orders covering the expenditure named—\$437,827.08?

I have not. I have in my possession Orders in Council appropriating \$282,300; no more

621. What further information can you give in reference to Orders in Council and expenditures?

I have to state that warrants for \$35,000 have been issued in favor of Mr. Gibson since the period to which Mr. Langton's memorandum extends. I have also an Order in Council, dated 24th October, last, appropriating \$51,326.81 on account of works still to be undertaken.

622. Do these figures, in all cases, apply to the Colonization Roads' Fund as distinguished from the Improvement Fund?

They do.

623. Under whose direction have these expenditures taken place?

Under that of the Bureau of Agriculture, with the exception of the \$35,000, which have been expended under the direction of the Commissioner of Crown Lands.

624. Who has been responsible for the location of the sites of the various roads?

Mr. Gibson has been in some degree, I suppose, ever since he became General Superintendent. The Opeongo and the Pembroke Roads were located by Mr. Simms. The Frontenac Road was located by Mr. Gibbs, of Kingston, excepting that part of which Mr. Snow had the location and superintendence. Mr. Perry located the Addington; Mr. Snow the Mississippi and Levant; Mr. Michael Dean the first part of the Bobcaygeon—the upper part by Mr. Dennis; Mr. Elmore the Hastings; Mr. Fitzgerald the Burleigh—that is, from one mile south of the rapids. I have no doubt that Mr. Gibson laid out several of the other roads, but the Bureau has not furnished information enabling me to speak positively as to the full extent of his responsibility for their location.

625. Is it Mr. Gibson's duty as General Superintendent to institute a preliminary examination of the site, before construction is proceeded with?

In my opinion it is.

626. Are you aware of instances in which the contractors themselves have located the road to suit their own convenience?

I have been told by residents on the road that part of the Peterson Road was located by the overseer, appointed I suppose by Mr. Gibson, and the contractor. I refer especially to the part east of the Hastings Road.

627. Who is entrusted with the making of contracts on the part of the Government?

Mr. Gibson. I know that in some instances tenders were advertised for, and I think that this has been the general practice. As far as my knowledge extends, Mr. Gibson had the power of giving out contracts.

628. What supervision has been exercised over the contractors during the progress of construction?

As far as I can learn from the statements of Mr. Gibson and his assistants, after the contract has been taken, upon a report from the contractor that a certain portion of the road was finished, and upon his request to have it examined and received, Mr. Gibson or his assistant has visited the work, examined and measured it, and paid for it, if he ap-

proved of it, reserving ten per cent until the completion of the whole contract. Payments on account in this manner have been entirely in the hands of Mr. Gibson.

629. Does Mr. Gibson make these payments direct or after reporting to the Department?

In view of prospective payments as well as amounts already due, for which accounts may have been sent in to him, he applies by letter to the Department; the Department communicates with the Auditor, and he issues a warrant for the amount. When the Bureau had charge of the Roads, the warrant was drawn in favor of Mr. Gibson; now it is drawn in favor of the Assistant Commissioner of Crown Lands, who deposits the warrant and transmits to Mr. Gibson a bank cheque for the amount.

630. Are Mr. Gibson's reports and applications for money accompanied by progress estimates, setting forth in detail the state of the work on account of which the payment is asked?

We require this from him now; as I understand, the Bureau did not.

631. What returns does Mr. Gibson make in respect of the expenditure of the money entrusted to him?

I cannot say; we have none of Mr. Gibson's accounts, with the exception of one item for the Elora and Sauguen Road. I presume that his vouchers are in the hands of the auditor.

632. Has Mr. Gibson authority to permit of the transfer of contracts?

I think he has. In the case of the Peterson Road, west of the Hastings Road, a great portion of which was originally held by one contractor, the work passed into the hands of several sub-contractors with Mr. Gibson's consent; he still holding the original contractor responsible. There is another instance on the Bobcaygeon Road, where the contract passed from one to another with Mr. Gibson's approval.

633. Are the roads inspected in their entirety before being taken off the hands of the contractors?

I cannot say that they are.

634. At whose instance is the account with the contractors finally closed, and the drawback surrendered?

I suppose at Mr. Gibson's. This answer applies to all the Colonization Roads in Upper Canada.

635. Have you recently inspected any of these roads?

In 1861, I inspected the Muskoka Road, the Bobcaygeon, the Hastings, and portions of the Peterson and Opeongo. In 1862, I again examined the Muskoka, and also part of the Peterson, the Hastings, and the Bobcaygeon. I am not aware of any Departmental inspection of the other roads enumerated in reply to previous questions.

636. What was the general result of your inspection?

On the whole, not very satisfactory. I found the general surface of the roads inferior to what I considered it should have been, according to the specifications on which the contracts were based. I objected in the case of the Opeongo Road to its narrowness, and the same objection applies to parts of the Bobcaygeon and Hastings Roads. That part of the work which is called "grubbing" was deficiently performed on all the roads; and the general regular direction of the earthwork was not preserved in a sufficiently direct line, the contractors having been permitted to make short turns to avoid the removal of stumps and stones. Another serious objection is the location of the roads in many places. The objection is general but it applies especially to the Hastings road and that portion of the Peterson road lying eastward of the Hastings. In both cases, hills are passed over instead

of giving a small circuit to the road to avoid them. The road might thus have been kept upon an easy grade without materially increasing its length. Although in some cases the crossways were well made, in others they were exceedingly deficient, especially upon the Hastings road. Most of the bridges had swerved on account of inferior foundations.

637. Did the general character of the work fall short of the specifications?

With regard to the Hastings, the Bobcaygeon, and the Opeongo Roads, some years had elapsed between the completion of the work and my examination. I think, however, that the works could never at any time, have been quite equal to the specification, particularly in the matter of cross-ways and grubbing. On the Muskoka and Peterson Roads, the work in my opinion, in many places, fell short of the specifications.

638. Did you about the same time inspect any of the township surveys made under orders from the Crown Land Department?

I did. I inspected the townships of Bangor, Wicklow, Radcliffe, Rama, Morrison, Dalton, Ryde, Draper, Macaulay, Stephenson, Brunel, Maclean, Ridout, Limerick, and Monteagle.

639. Did your inspection establish the excellence of the surveys?

In some instances, as far as the examination went. In Ridout, Maclean, and Stephenson—surveyed respectively by Rykert, Burns, and Gilmour—the result was less satisfactory. Lines were badly opened, deficiently blazed, and badly posted. These were the features of the survey to which my attention was especially directed.

640. Bearing in recollection the increase in the cost of surveys which has taken place within the last ten years, do you consider that the surveys you inspected exhibited a corresponding improvement?

No; I certainly think not.

641. You have also the management of the Upper Canada Improvement Fund: what accounts do you keep connected with it?

This fund was transferred from the Bureau of Agriculture, and came under my management only in September last; I have received nothing from the Bureau in regard to the condition of the fund. I have made application to the Bureau for books and information, and have generally been directed to the Public Accounts, and the Appendices to the Journals of the Legislative Assembly.

642. Can you state the sources from which the fund is derived, and the system on which its expenditure has been conducted?

The sources are, one-fourth of the Common School Land Sales, and one-fifth of the Crown Land Sales; deducting 6 per cent from the former to cover expenses of management. The first action I find in regard to expenditure, was by an Order in Council, 26th July, 1856; which provided for the expenditure by the several township municipalities of so much of the fund as had accumulated from the passing of the Act establishing it in the session of 1852-3. The Order in Council provided that the application of the moneys by the municipalities should be confined within the several townships from which the fund accrued.

643. Has this rule of division and application been adhered to?

It certainly cannot have been, because of the large sums which have been in the hands of Mr. Gibson, for expenditure upon roads, passing through different counties. Mr. Gibson states that he has never kept accounts with township municipalities.

644. Can you explain how money granted to township municipalities, as such, and to be at their own disposal, passed into Mr. Gibson's hands?

I cannot tell how it came into Mr. Gibson's hands, or by what authority he disposed of it.

Tuesday, January 13th.

PATRICK MARY PARTRIDGE, sworn :

I am Superintendent of Woods and Forests, and have been so since January, 1858.

645. Had you any previous experience in the affairs of the Branch ?

Yes : I entered the Accounts' branch of the Department in March, 1855, as assistant accountant, and in January, 1856, was transferred to the Woods and Forests Branch.

646. In what condition did you find the accounts of the Branch in January, 1856 ?

As to the order or fying away of the accounts, I found great irregularity. Many of the returns were not endorsed. I found the ground-rent returns not checked as to the extensions. There was no check on the returns themselves as to the data on which they were based. The timber dues outstanding were not taken into the books, and no system of accounts was followed by the local agents. The claims to timber dues, applicable in payment of settlers' lands under the regulations under Order in Council of 1849, had in few instances been examined, so as to take action on them.

647. Were there large arrears of business in the Branch ?

The Branch was new, having been organized only in 1852 ; so that, though there were some arrears, they could not be large. There were several special cases which required considerable investigation.

648. What were these special cases, and have they since been disposed of ?

There was a claim of Mr. Baptist, of Three Rivers ; an unsettled matter of Mr. David Roblin's, of Napanee ; another of Mr. Edward Quinn, of Quebec ; Mr. James McCracken's (of Bonaventure) case ; and the case of C. S. Clarke & Co., Brompton Falls. These were the largest cases I remember. The cases of Mr. Baptist, Mr. Quinn, and Mr. McCracken, had been before the Department years. Mr. Baptist's claim was that certain alleged overcharges made against him, and paid by him for ground rents on his timber berths in the St. Maurice Territory, be allowed to go in deduction of amounts owing by him for timber dues. This point was settled in his favor by Order in Council on 18th March, 1862. The amount of the claim allowed was \$9,976.05. Mr. Roblin, again, was indebted to the Government for timber dues amounting to \$3,828.44, arrears of several years. He had some counter claims arising out of alleged overcharges by the local timber agent, for timber cut on his own private lands. The estimate of these counter claims from the data before the Department, was \$5,001.66. The case was finally settled by Order in Council, 5th May, 1862, by cancelling bonds given by Mr. Roblin, amounting to \$4,814.69. Mr. Quinn's case is not disposed of ; its nature is analogous to that of Mr. Baptist. Mr. McCracken's claim grows out of an alleged right to cut timber purchased from the Indians in certain townships in Upper Canada. The amount of the claim as last stated is \$76,562.50, being the amount of loss alleged to have been sustained by Mr. McCracken from the cutting of timber off these lands by parties holding, or professing to hold, licenses from the Crown. On 18th March, 1862, Mr. Vankoughnet ruled that, strictly considered, McCracken ought and would have no legal claim, but that having suffered from the want of action on the part of the Crown Land Department, and the careless action of the agents of the Department, in granting double licenses, his case is entitled to equitable consideration. Mr. Vankoughnet recommended that all dues collected by the Government on timber cut within the limits of the pretended Indian reserve, and covered, or which it was intended to cover, by McCracken's license, should be refunded to him, or that he should be allowed within a year to select a limit of equal extent, without paying bonus. Beyond this ruling of the Commissioner, there has been no action by the Department in this case. The amount of dues that would be refunded has not been ascertained ; nor do I think it can be. The remaining case to which I have alluded as a special one, is that of C. S. Clarke

& Co., Brompton Falls, who claimed a remission of increased ground rents, due on timber limits held by them in the Chaudiere and Madawaska territory. I cannot say precisely how the case has been disposed of, but some abatement has been made.

649. You have said that at the time spoken of—1856—there was no check on the returns of the agents; was there any check on their expenditure?

In 1856, the Crown Timber Agents made no estimate of their expenditure. Previous to the 12th March, 1856, their accounts came in half yearly, and their expenditures could only be checked then. At that time the agents made their disbursements out of their collections, depositing the balance in the Bank.

650. After the establishment of the Board of Audit, in 1855, how were the agents' returns of revenue and expenditure audited?

It appears from a Departmental letter dated 22nd December, 1855, that Mr. Langton, the Auditor, requested quarterly accounts to be furnished to him. In March, 1856, the Department addressed a circular to the agents, calling upon them to render quarterly accounts, and I find that the agents generally did render their accounts for the quarter ending 31st March, 1856, which, again, were forwarded to the Auditor. It would appear from a correspondence that took place, between the Auditor and Mr. Cauchon, the then Commissioner, that certain of the accounts, previous to 1856, were rendered to the former without vouchers. I am under the impression that these vouchers never were furnished; and also that they were not then furnished in duplicate to the Department.

651. Up to this time had there been any regular inspection of the agents' books?

No. The first formal inspection of the office of an agent of which I am aware, was that made by me in 1857, at the Madawaska and Chaudiere agency.

652. Under the Departmental system which you have been describing, did cases of default occur on the part of agents?

Wells' default extended from 1854 into 1858. This was the only case of default, properly so called. There were and there are, some old agents' accounts which require to be taken up, and their investigation may establish an indebtedness against them, but I do not consider them defaults. Within the last two years a case has transpired of a promissory note for upwards of \$200, held by the Bank of Upper Canada at Southampton, C.W., being for timber or saw log dues, but of which no record appears in the returns of the agent to the Department. The discovery of this note seems to have been accidental, and the transactions on which it was based are not yet satisfactorily explained. The Crown Land agent at Southampton, (Mr. McNabb), applied to the Commissioner for authority to sue the maker of the note, John Valentine, and the authority was given. The trial resulted, however, in a verdict for the defendant, and the Department has had to pay his costs. Mr. McNabb says the note belongs to the transactions of Mr. Hammond, late Crown Timber Agent, but there is no mention of it in Mr. Hammond's returns of dues outstanding.

653. Whilst in charge of the books of the branch did you institute or propose any changes with the view of more efficiently checking the transactions of the agents? If so, what?

Yes; during the year 1856 I prepared a circular to be addressed to the agents, instructing with regard to returns to be made by them; and I also made some change in the form of the returns themselves. A form of oath was also attached to the agent's quarterly accounts current, and a form of return of outstanding timber dues in each agency was prepared. These changes were all carried out, though slowly; so slowly that I had to represent the matter to the Commissioner.

654. Under the operation of these amended checks, did you discover default at the Three Rivers agency?

No. At that time the regulations with regard to the St. Maurice territory were exceptional, and I became acquainted with them only by looking up the several orders and regulations in force there. Moreover, the amended forms which I had introduced were only the first steps towards really efficient checks. There were returns which established outstanding indebtedness at all the agencies, Three Rivers included, but my knowledge could not extend further.

Wednesday, January 14th.

P. M. PARTRIDGE.—Examination resumed.

655. How and when was the defalcation at the Three Rivers agency discovered ?

Under instructions from the Commissioner of Crown Lands, I visited the Three Rivers agency in September, 1858, and took possession of the office there on the 23rd of that month, Mr. Wells having at that time left the country. I cannot state precisely when the Department first became aware of Wells' absence; but I find in the Department a letter from Oliver Wells to W. McD. Dawson, Esq., M. P. P., dated New York, August 9th, 1858, referring to a full power of attorney, executed at St. John's, on 6th August, before Jobson, N. P., giving Dawson power to act in his (Wells') name and behalf, and instructing him to execute a mortgage in favor of the Government, for the said Wells, of certain lands and appurtenances in the township of Granby; also to make all payments due Wells upon property in Three Rivers purchased by Dawson, by deed executed before Jobson on 6th August, subject to the order of the Government, or proper person authorized by the Crown Land Department; the expressed intention of these instructions being, that the above mentioned mortgage and payments were to be in favor of the Government in security, and to cover any amount due by Wells to the Government, on the final settlement of his accounts with the Crown Land Department. I was at this time Superintendent of Woods and Forests, and this letter, with the accompanying power of attorney and mortgage, was put into my hands by Mr. Dawson, M. P. P., in the presence of Mr. Judah, chief clerk of the Jesuits' Estates and Crown Domain: and this, for the first time, raised suspicion in my mind that Mr. Wells' matters, as Crown Timber Agent, were not as they should be. Both the Commissioner and the Assistant Commissioner had a knowledge of these papers and their contents, before they came into my hands; and after this period it became to me almost a matter of certainty that something was wrong. I had no positive proof on the subject, however, until I reached the agency on the 23rd September, 1858.

656. Had anything previously occurred in connection with Mr. Wells' accounts, or otherwise, which led you to apprehend the existence of irregularities at the agency ?

Yes: Mr. Wells had omitted or neglected to furnish his monthly returns for October, November, and December, 1857. They were not received in the Department until January 1858. He had also omitted or neglected to furnish his quarterly accounts current for the four quarters of the year 1857, and they were furnished for the entire year in an annual account received in February, 1858. When we came to close the accounts for the year 1857, we required these returns, and their absence was of course an irregularity.

657. Did you report upon these irregularities to the head of the Department ?

I think the first memorandum on Mr. Wells' agency was written by me and given to the Assistant Commissioner about the close of the year 1857. I made two subsequent reports for the information of the heads of the Department, one on 31st May, 1858, the other

on 13th August, 1858. The former alleged the non-collection of dues, the irregular rendering of returns, the excess of expenditure over receipts, and the irregularity of the agent's estimates. The letter dated 13th August called attention to Wells' absence from his agency, without authority, to his appointment of D. G. LaBarre as his assistant, without authority, and to the non-execution of his agency bond.

658. Did you make these representations in the capacity of book-keeper or as superintendent of the Branch?

I made the first report about the close of 1857. Mr. Dawson resigned his position as Superintendent on 24th December, 1857, and as I was appointed Superintendent on 15th January, 1858, I made the second and third reports in that capacity.

659. Was any action taken by the Commissioner or Assistant Commissioner in consequence of these reports?

Of the facts contained in all these reports Mr. Russell, the Assistant Commissioner, must have been cognizant from the usual personal verbal statements made to him with regard to the agency in question. With regard to the first report, I distinctly remember that the Assistant Commissioner remarked that if he were to place it before Mr. Sicotte, Mr. Wells would be dismissed. I learned afterwards from Mr. Sicotte that he never saw this report. No immediate action was taken in consequence of these reports.

660. Did you make any further report upon the subject?

Not upon this immediate subject. It was, however, understood in conversations between Mr. Sicotte and myself, that I should proceed to inspect and examine all the Crown Timber agencies after the close of the Parliamentary Session then in progress. I had conversations on the same subject with Mr. Vankoughnet when he became Commissioner. And on the 16th September, 1858, I addressed a formal memorandum to the Commissioner in connection with the proposed visit to the agencies.

661. Did you forthwith proceed upon this tour of inspection?

Yes.

662. What was the scope of the instructions you received from the Department?

By a memorandum of Mr. Vankoughnet, dated 16th of September, 1858, and by an official letter dated 21st of the same month, I was instructed to examine the affairs of the various agencies and their method of conducting business, with a view to improvement in their correspondence with and returns to the Head Office.

663. Did these instructions make special reference to the Three Rivers agency?

I was ordered to repair at once to Three Rivers, for the purpose of ascertaining in what state the office affairs of that agency were.

664. In what state did you find the affairs of the agency?

I found neither order nor system; all was in confusion. The books seemed to have been got up for show and not for use and, with few exceptions were neither paged nor indexed. No proper check upon the quantity of timber or logs cut by the lumberers existed. All the books, returns and records were incomplete. Although there only a few days, I discovered that default existed. Mr. A. J. Russell, of Ottawa, took up the enquiry where I left it.

665. How did you discover default and to what amount?

The first intimation of Mr. Wells having received moneys on account of dues for which he had not accounted to the Department was from Mr. Matthew Stevenson, of the Bank of Montreal, who mentioned to me that Mr. Wells received payment of \$3465.72, amount of an obligation of G. B. Hall, whose estate was being managed by the Bank.

This was for timber dues of 1853-4-5. I also discovered through communication with T. Boutillier, then Inspector of Agencies for Lower Canada, that Mr. Wells had received from or through him \$800, for which he had not accounted. He had also received \$309.03, from G. Baptist on account of dues 1856-7, and had made no return to the Department of the sum. These formed the items of default to the Crown which I discovered. Two employes of the agency informed me that they had not been paid by Wells, sums which he had received from the Department to pay to them for services.

666. Did your enquiry on the spot extend to the sale or transfer of Wells' property there?

Not at the time. Subsequently, I directed Mr. A. J. Russell's attention to the fact, and conversed with Mr. Dawson as to the value of the security on the house at Three Rivers to the Crown. I found out that it was covered with mortgages to the full extent of its value. It was sold to Mr. Dawson for £750; the mortgages and *rente annuelle* representing a capital of £833.

667. What was the amount of Wells' default to the Crown, as finally ascertained?

As far as ascertained, it amounts to \$18,219.90. During the investigation of Mr. Baptist's claim, an addition was made to the amount as ascertained by Mr. Russell and myself; and if Mr. Quinn's claim is entertained, I have no doubt that Mr. Wells' receipts and licenses issued by him will show that he (Wells) received further sums of money, for which he has not accounted, and of which the Department has not yet actual knowledge.

668. Has anything been received from Wells' sureties or real estate in redaction of default?

He never executed a bond as Crown Timber Agent. The Granby farm is mortgaged to the Department, but there are prior mortgages upon it, and nothing has yet been received from it by the Department. Nor has anything been received from other sources.

669. Were any facts brought to light during your management of the subject, tending to throw light upon the causes of Wells' default?

I find in my report to the Commissioner of the 28th December, 1858; the following paragraph, which is an answer to the question: "Mr. Wells, previous to his leaving the Province, had formally resigned his office of Surveyor of Crown Timber licenses, for the St. Maurice territory, and in conversation with the undersigned, gave as his reason for such resignation, the unpleasant position in which he was placed towards the people of Three Rivers (or a portion of them) by the active part he took in the Parliamentary election for that city. Mr. Wells, moreover, stated that he had been ruined by the expenses incurred in the election contest. He put down his share of the expenses at £1,800, but his brother, Alphonzo Wells, stated to the undersigned, when visiting Granby on the 14th instant, that the amount expended far exceeded that sum, and reached as high as £1,000 to £5,000. Should the latter version be the true one, some explanation of how Mr. Wells might have expended a considerable sum of money is obtainable. One fact is, however, clearly ascertained; that the amount of the obligation of G. B. Hall, Esq., to Oliver Wells as Crown Timber Agent (£866 8s. 7d.), was drawn out by Mr. Wells' cheques on the Bank of Montreal, on the 31st December, 1857, and on the 2nd and 5th January, 1858; during the election times."

670. This explanation refers to some conversation had by yourself with Mr. Wells; when and where did it take place, and does this extract state its entire purport?

The conversation took place in the Department at Toronto, shortly after the election of Mr. Dawson for Three Rivers, and before Mr. Wells' departure from the Province. I conversed with him more than once about the time stated. At our first interview after the election, Mr. Wells spoke to me about the difficulty in which he was placed by the election at Three Rivers, stating that he was ruined; and that he would have to go away from there, or that he intended to go away from there. He also referred to the then vacant

Superintendency of Woods and Forests, alleging that it would suit him very well for a few years, and that of course he had Mr. Dawson's influence towards obtaining it. Understanding that I had a good chance of the appointment, he stated that he had been to see Mr. Alleyn, whom he found to be my friend; and he (Wells) said that if I would consent to an arrangement by which my claim should not be pushed, he would give me the difference between the salary I might then have and the salary of the Superintendent. I am not positive whether he said he would give me the whole of the difference or only a part of it; but I think the whole. I wanted to draw him out further, and let him go on. Either previously or afterwards, Mr. Dawson came to see me about the appointment. I drove with him from the Department to the Rossin House, and the conversation I had with him resulted in my telling him that the appointment had been promised to me. Afterwards—I think the next day—Mr. Wells visited me in the office on the same subject; I told him I did not think I could entertain his proposition at all, and that he must consider that answer final.

671. Can you state the particulars of Mr. Wells' employment by the Crown Land Department, in the construction of a large map?

I have a letter from Mr. Wells, dated 30th April, 1858, addressed to the Hon. the Commissioner of Crown Lands, in which he stated that during the administration of Mr. Morin, in 1854, he had commenced and nearly completed a plan of the north shore of the St. Lawrence, upon a large scale, from the Ottawa to the Saguenay; and that upon submitting this work to the then Commissioner (Mr. Morin), he was requested verbally by him and Mr. Drummond, then also a member of the Government, to continue the map, and make the Province complete. A memorandum signed W. McD. Dawson, dated 8th April, 1854, enumerates a series of township plans, copies of which were required for the use of the Crown Timber office at Three Rivers. I find also a memorandum dated 25th September, 1855, addressed to Mr. Cauchon, then Commissioner, by W. McD. Dawson, then head of the Woods and Forests Branch, submitting that it would be expedient to appoint a draughtsman in the branch for the purpose of making copies of plans in the Department to aid Mr. Wells in the construction of agency maps, of the general map of the Province, and of a portable map of the same. A draughtsman was appointed for this purpose. A Departmental letter, dated 7th December, 1855, transmitted to Wells copies of certain plans required for the compilation of the general map on which he was then engaged, and further copies were sent to him from time to time.

672. Do you find Departmental authority for Wells' employment on this work?

I find nothing registered in our letter book prior to the letter of 7th December, 1855. I do not find any special regular appointment of Wells for this purpose.

673. Over what period did payments to Wells on account of this map extend?

His returns of expenditure for this purpose extend from the June quarter, 1855, to the September quarter, 1858.

674. Was Wells all this time filling the office of Timber Agent at Three Rivers?

Yes. In February, 1857, Wells was brought from Three Rivers to Toronto, with the maps as they then were, and he continued at Toronto until the end of July, 1857, working on the map with three and sometimes four draughtsmen. I take these facts from a memorandum drawn up for the information of the Executive Council, and signed by Mr. Sicotte, 2nd June, 1858.

675. Have other Crown Timber Agents been employed to construct maps?

Mr. A. J. Russell, the agent of the Upper Ottawa territory, has since early in 1854, at least, been authorized to compile a map exhibiting timber berths within his agency. Although written to several times about it, we have not yet received this map. I cannot say how much has been expended upon it.

Thursday, January 15th.

P. M. PARTRIDGE again examined.—

676. Since Wells' default, have measures been taken to apply more effectual checks to the transactions of Crown Timber Agents ?

In closing the memorandum made by me, on the default of O. Wells, I adduced the circumstances of the case as proof of the necessity of a direct supervision over the agencies by periodical inspection from the Department. We have also looked more closely after the collection of outstanding amounts, and adopted other measures by which the Department is placed in the possession of the original returns of the lumberers of timber cut under license, on which the timber dues charged are based, and which also determine, in connection with the areas under license, the rate of ground-rent to be charged. The Department has been also more strict with regard to the deposits being made in the bank by the parties themselves, rather than by paying moneys into the hands of agents. Moreover, the Department has adopted the rule of charging interest at the rate of 6 per cent on all timber dues and tolls outstanding unpaid on 30th November, in each year. There has been another change. To facilitate and ensure the collection of outstanding arrears, the Department, in the month of May, 1859, ordered the agents to take bonds with sureties for arrears outstanding to 31st December, 1858, and where the amounts were of any consequence these bonds have been taken. It was further ordered in June, 1860—that is, at the same time that interest was ordered to be charged—that licenses held by parties in arrears should be forfeited, if all the dues owing by them and the interest thereon were not paid up in full before the 1st of July, in the season following that in which the timber dues accrued ; but on account of the peculiar state of the trade for some time past this regulation has not been enforced. I am aware, however, that the knowledge of its existence has had a salutary effect.

677. What are the checks at present imposed upon the revenue receipts, and returns of the agents ?

The returns of revenue are composed of two items, ground rents and timber dues. We have also the collection of the timber tolls from the Provincial slides and works. The ground rents, timber dues, and tolls collected by the agents, are accounted for monthly to the Department in forms prepared for that purpose, which I exhibit. The ground rents collected are based upon the area of licenses granted, and are affected by the occupation or non-occupation of the berths. Having received the returns, we ascertain whether the amount of ground rent charged is correct. This is done by comparing it with the area under license, and with the rate of ground rent charged the previous season, and the occupation or non-occupation of the berth during that season ; ascertaining also whether the license is in a surveyed township or in unsurveyed lands. As to timber dues, we ascertain that the quantities on which dues are returned as collected are charged at the tariff rate ; also whether the dues belong to the current year or to previous years. Where practicable, these amounts are compared with the statement of bank certificates of amount deposited, and the dates entered in that statement should agree with the dates mentioned in the returns. The monthly return of tolls gives the date of the payment, names and owners of the timber, the slides, &c., passed through, the rates of slidage and the amount collected ; these we verify with the rate fixed by tariff. The monthly returns from the principal agencies are accompanied by bank certificates of deposit to cover the amount set forth in the returns. The other agencies, those not in the immediate vicinity of banks, remit with as much regularity as possible. This explanation refers only to the checking of the returns of the agents as they appear on the face.

678. Do the books of your Department form a complete check on the accuracy of the returns of the agents, both as to the sums collected and the amounts due ?

Only as far as the agents' returns show. The agents' returns are of course based in part on the returns which they receive from the lumberers themselves. As to the lumberers' returns, the agents and the Department have different grades of check in the different agencies, but I consider these checks far from complete. At each agency there is a supervision over the quantities cut, more or less effective, but at none is it thoroughly effectual and complete. With regard to the agents' returns as based upon the lumberers' returns, the only independent check we have is that based upon the duplicate sworn statement of the lumberers themselves, of the quantities of timber cut under license. Even this check we have had only since 1860, and we have not been able to apply it fully, except with relation to the occupation or non-occupation of the limits.

679. Have the agents in their hands means effectually to protect the interests of the revenue?

The Timber Act is defective in some particulars, especially with regard to the effective suppression of the cutting timber in trespass. The result has been that trespassing has been carried on to a considerable extent by cutting timber off public lands not sold or leased; and off lands sold but not paid up in full. In the Upper Ottawa and the St. Maurice territories, with regard to timber cut on the unsurveyed lands of the Crown, a pretty efficient check exists by the counting of the timber at the different slides, and also by the returns of the Supervisor of Cullers at Quebec. In that portion of the Upper Ottawa territory, where public and private lands are mixed, an effectual check is more difficult, as much depends on the sworn returns of the lumberers, on the effectiveness of the forest-rangers, where employed, and on the difficulty of distinguishing lots and ranges, particularly in the older townships, arising from the indistinctness of the side lines of the lots. With regard to the Ontario, the Lower Ottawa, St. Francis, and Peninsula of Canada West, particularly the two latter, effective checks on the operations of the lumberers are very difficult indeed. The outlets are so numerous, the operations for the most part so comparatively small, that with the exception of one large establishment, and two or three lesser ones on the St. Francis, the Crown Timber Agents in the St. Francis and the Western Peninsula are called upon to perform duties resembling those of a detective officer, with a view to the detection of trespass, and the collection of such revenue as is obtained. The same may be said in reference to that part of the Ontario territory lying within the older and partially settled townships, where there are still public lands; and also to the Lower Ottawa. The Madawaska and Chaudière territory may be divided into two sections, defined by the height of land from whence the rivers flow, on one side into the St. Lawrence, and on the other into the St. John. On the St. John side of this height of land, square and wavy timber is chiefly manufactured. Up to a recent period scarcely any check existed on the returns of the lumberers. Visits of the present agent to the scene of their operations, and frank remonstrance on his part have, I have reason to believe, elicited fuller returns of the timber cut. The St. Lawrence side has been the scene of petty trespassing for a long period, and the agent has not exerted himself, in this section, as he might have done. In the Lower St. Lawrence territory operations are confined to a few mill owners, and I believe the returns to the agents, as to the quantities cut on public lands, are pretty correct. As the berths are of small extent, and few if any lines run in the field, no doubt they cut without the bounds of their licenses, but still return the timber so cut. The revenue from the Bay de Chaleur territory is very small indeed; the operations are carried on somewhat similarly to those in the Lower St. Lawrence, that is in small sections. Considerable difficulties heretofore existed in collecting dues from parties employed for others in New Brunswick; but recently these dues have been more closely collected. A good deal of firewood is cut in this agency on the lands of the Crown, and parties pay nothing for it. In the Saguenay territory the operations are chiefly carried on by one firm in sawed lumber. The check ought to be simple and effective in this case, but I cannot say from personal knowledge whether it is fully applied. On the whole, I do not consider that the agents have in their hands sufficient means to protect effectually the interests of the revenue. Firstly, as already mentioned, the law is defective; secondly there is not an efficient system of forest-ranging in force; thirdly, the agents have not full power to suppress trespass, by enforcing the entire penalty.

680. What check have you upon the expenditure of the agents?

In 1857, the agents were called upon to submit an estimate of probable disbursements required for the Crown Timber Office in each territory for the current quarter. Being cognizant of the wants of each office, I examine, and when necessary, revise, these estimates; and I have done so since I became superintendent. In my absence, this duty is performed by the book-keeper of the branch. As far as possible, in all cases, the expenditure is approved in advance. With the agents' quarterly accounts current, we require vouchers in duplicate; these accounts being sworn to by the agents. Any amount unauthorized or irregularly expended is struck off, pending explanation. Previous to 1857, the agents were not called upon to submit these estimates. We provide for these estimated expenditures by Departmental cheque.

681. Apart from your Branch, is there any audit of the agents' returns of revenue and expenditure?

None in the Department. Our accounts are sent quarterly, with the accounts of the Department, to the Auditor, accompanied by vouchers. Upon the revenue returns he has no check.

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Saturday, January 17th.

P. M. PARTRIDGE.—Examination continued.

682. Is there a periodical inspection of the Crown Timber Agencies?

No.

683. Have you visited and reported upon the several agencies?

I have visited all but one; that one is the Saguenay agency.

684. Will you state the periods and results of your inspection?

The first visit made by me was in 1857, previous to my being appointed Superintendent. In that year the Chaudière and Madawaska agency, was then kept at St. Charles, county of Bellechasse. The only book I found kept by Mr. Larue, the agent, was the Letter Book transferred to him from the late J. A. Torney. Everything was irregular. The only record of licenses granted was in the duplicates of his monthly returns, and the same was the case with regard to his record of dues received. This had been the state of things from the period of Larue's appointment as Crown Timber agent, early in 1855. Larue was dismissed because of the irregularities in his returns and the state of his office. I again visited this agency in 1858, with Mr. Charles Dawson as the agent. I found its management improved, though still not free from irregularities. In March, 1860, I visited the agency casually. I found the checks upon the lumberers' returns on the St. John side of the agency more satisfactory. Some of the books were not kept up as they should be. For the fourth time, I visited the agency in December, 1861, and January, 1862, in the matter of timber cut in trespass. On the St. Lawrence side of the agency, I found that the agent did not sufficiently look after the operations of parties cutting timber in trespass; and in the case which I went to examine—that of Mr. Henri Morin, the trespasser—the want of early and prompt action on the part of the agent resulted in loss to the Department, to the extent of more than \$1000, so far as I remember. The agent, though in a district almost exclusively French, cannot speak or write the French language, and this circumstance occasions much inconvenience to all parties. I have already stated the result of my short visit to the Thres Rivers Office in September, 1857. I visited it again in 1859, and once subsequently, and found the office much improved, the books and records in order, and a

better system of checks upon the lumberers. The forest ranging in this agency is at present pretty effective. In 1858 and in 1860, I inspected the Lower St. Lawrence Office. Between these periods a considerable improvement took place, and in 1860 I considered the state of the office satisfactory. At the Bay of Chaleurs office, I found the books satisfactory. Dues outstanding previous to Mr. Verge being appointed agent, were, however, uncollected, and I believe that they remain so still. I cannot state the amount. Mr. Verge had also allowed logs to leave the Province without collecting the dues. The St. Francis office at St. Hyacinthe, I visited in 1858, and found that the business generally had been conducted pretty well, although the instructions with regard to deposits in the Bank, of moneys paid to the agents, had not been carried out as they should have been. Some of the lumberers had paid moneys to the agent, Mr. Nagle, instead of into the Bank. The system on which the Cash Book was kept, was incorrect, and the book only commenced January, 1858. Mr. Nagle could give no reason why he had not commenced a Cash Book earlier. He had, however, too many books. I was also at this office in September, 1860, and October, 1861, and I then found the instructions with regard to deposits more closely carried out. I considered it necessary to direct Mr. Nagle's attention to the outstanding dues, and to proceed with their collection. The amount in two cases was considerable. He had, moreover, charged dues upon timber cut on patented lands in Orford. In 1862 I visited this agency specially, in connection with the agents, having taken some promissory notes from parties in Quebec in payment of their timber dues. I found, however, that these notes were only taken as collateral security, and in settlements of account, not amounting to delay in any case, but on the contrary facilitating payment. In the face of the Departmental regulations, I do not think that the agent was authorized to take these notes, which were for dues owing to the Department. They were retained by the agent—not handed over to the Department. I cannot say whether he gave receipts for them. They were in his possession when I was there. In the event of the payment of these notes to the agent, the department would be bound to give the parties an acquittance of their dues to the amount involved. I do not remember the number of the notes, or their total amount; I think that there were not more than four, and that none exceeded \$500. The parties were A. Mayrand, endorsed by Flanagan and Roche, Quebec, and Charles King of St. Jean Chrysostome, unendorsed. Up to this time, my instructions as to the keeping of the Cash Book had not been satisfactorily carried out by Mr. Nagle. The office at Belleville (Ontario Territory) I visited in January, 1859, in 1860, and in 1861. Some of the dues outstanding when Mr. Way entered the office in 1854, were uncollected in 1859; he was then finishing a revision of his books. The Departmental instructions relating to deposits had not been properly carried out; he received moneys from the lumberers, and deposited them in his own name, mixing them with his own, and making a monthly transfer to the credit of the Receiver General on account of the Crown Land Department. The lumberers had also been permitted to return their saw-logs by the standard instead of the piece—a manner contrary to the regulations. In 1861, I found that the agent more closely adhered to the instructions as to the deposits, though lumberers still continued to send him money; that the returns of saw-logs were made regularly by the piece; and that the old outstanding dues had received much attention, though not all collected. The Lower Ottawa office, (Montreal) I visited in 1859 and in 1861. There had been some irregularity with regard to forfeited licenses, and the deposits of money in the Banks; otherwise things were satisfactory. The Upper Ottawa office I inspected in 1859, and I visited it in 1860 and 1861. With the exception of irregularities in the returns furnished by the lumberers, the absence of a regular Cash Book, and an insufficiency of outdoor inspection, the business of the office was in a satisfactory state. In 1860 I inspected the Windsor office, having charge of the Western Peninsula, and the Huron and Superior territory. I found everything satisfactory, except that a regular Cash Book was not kept.

685. Practically, has the Department entire control over the proceedings of the agents?

With regard to the returns, as furnished to the Department by the agents—yes. But with regard to the transactions between the agents and the lumberers, much depends upon the honesty of both.

686. Are agents in the habit of consulting the convenience or wishes of lumberers, without specific authority from the Department?

In some instances, I have had occasion to observe, the agents appear to consider themselves as acting in the interest of the lumberers as well as of the Department. These cases, however, are exceptional—that is, confined to particular agencies.

687. Will you name these agencies?

The Upper Ottawa Agency, the Ontario Agency, and the Collector of Timber Dues at Quebec. In reference to the Ontario Agency, and the Quebec collection, I have reason to believe that the ground of complaint has ceased, owing to the reprimands of the late head of the Department.

688. Is the granting of licenses regulated by a fixed system?

Under the general timber regulations of 8th August, 1851, timber berths were granted to the first applicant therefor. An order of 16th June, 1860, issued by the Commissioner of Crown Lands, informed the agents that the Department did not intend to grant new licenses of any extent until the then existing licenses were properly defined, and plans of the several territories compiled, showing such existing licenses and the vacant spaces remaining. Since the latter date, the general rule has been to offer all the berths for sale by auction, after at least a month's publicity by advertisement. There have been exceptions, however, in which berths were obtained at a bonus fixed by the Department, without public competition. By another order, dated 28th October, 1862, scattered vacant lots in old townships in the Ottawa, Ontario, and Western territories are granted to applicants by the respective agents.

689. Have there been special reserves of timber berths for particular individuals?

Yes.

690. Understanding by special reserves the reservation of limits for the benefit of individuals, free from the conditions as to payment which attach to ordinary licenses, or subject to conditions which have not been complied with, can you state the names of the parties, and the circumstances?

With regard to the reserves of berths made on the Gatineau, under Orders in Council, commencing in 1852, I am unable at this moment to classify them as to the special conditions under which they were granted. I am also unable to state for which of these reserves licenses have been issued, and when payments of ground rents commenced, inasmuch as a statement which the Department in 1860 called upon the local Crown Timber Agent at Ottawa to make, has not yet been received. We have neither this statement nor a plan of the Upper Ottawa territory, nor a register of licenses granted in that territory. In reference to this register, I have been informed by the Assistant Commissioner, within the last few days, that his brother will forward it shortly. As to reserves elsewhere, for many years the Hamilton Brothers, and their predecessors, have held the exclusive privilege of cutting timber on the river Rouge, subject to special conditions. There have also been reserves of berths in the St. Maurice territory, but only in one case can the conditions of these reserves be said to be exceptional. That reserve was applied for by Mr. S. J. Dawson, in 1853, the application being referred for report to Mr. Wells, the agent at Three Rivers. Mr. Wells reported in favor of the reservation being made, on the ground that Mr. Dawson, being an officer of the Government, had been debarred from competing for limits at the public sale. The limits applied for by Mr. Dawson, were on the River Weseneau, and were stated by Mr. Wells to cover about 150 square miles, which he recommended should be granted at the rate of ground rent of £25 per annum for each limit of 50 square miles. Other limits at the time realized a much higher rate of ground rent. On 8th February, 1854, Mr. Dawson again addressed the Department, asking a decision on his application. On 28th February, 1854, a memorandum for Council, signed by Mr. A. N. Morin, the then Commissioner, recommended that Mr. Dawson should have berth No. 5, east front, St. Maurice, in addition to the reserve on the Weseneau. This,

it now appears, would amount to an area of about 230 square miles. No. 5 is stated in a memorandum in the books of the Department to have been valued at £72 per annum. Under date 27th August, 1857, Mr. Wells wrote to the Department urging compliance with Mr. Dawson's application, the rate to be that of the sale in that year. I have been informed by the Assistant Commissioner, that in 1857 the papers in the case were laid before Mr. Commissioner Taché, and they afterwards came into my possession, the application being still undisposed of. In the season of 1858-9, I think, a raft of timber was taken off No. 5 east St. Maurice, by Mr. Gouin, to whom, it appears, Mr. Dawson sold his alleged right to cut; but I desire an opportunity to refresh my memory as to certain facts, before completing my answer to the question.

Monday, January 19th.

P. M. PARTRIDGE.—Examination resumed.

691. What additional information are you now prepared to supply in relation to special reserves of timber berths, particularly those of Mr. S. J. Dawson?

The impression I was under when these papers came into my hand, was that on the report of Mr. Commissioner Morin, alluded to, an order in Council had been passed, and the more so from the fact that there was filed, with this report, what was treated in the Department, as far as I knew, as a copy of an Order in Council, neither dated nor signed, adopting said report. Mr. A. J. Russell, when reporting on the Crown Timber Office at Three Rivers and the St. Maurice Territory, made a return of timber berths in the said territory, for which the licenses had been suspended, or that were specially claimed to be decided on by the Commissioner of Crown Lands. I exhibit this return, in which I find the following statement and remarks, dated 10th August, 1859:

Designation of Timber Berths.	Area in Square Miles.	By whom held or claimed.
St. Maurice, No. 5, East.....	50	Applied for by S. J. Dawson.
Space on R. Weseneau.....	Uncertain.	Do do do

REMARKS.—Mr. Dawson's claim to this berth, and a space on the R. Weseneau, has long been before the Department, and action taken upon it, so far as the reservation of this berth from sale on that account (as well as the Weseneau space) when it became vacant. Ground rent and road fund money was paid on this berth in due time last December, twice by mistake. The berth was occupied last winter in the faith of license being issued.

When this return was brought before Mr. Commissioner Vankoughnet, he wrote in pencil on this portion of it, referring to Mr. Dawson's claim, "Qu. As to terms on which license should be granted." Up to this time and after, Mr. Vankoughnet believed that an Order in Council had been passed, on Mr. Morin's report, reserving the limits for Mr. Dawson. I now exhibit a letter, dated Toronto, 11th June, 1859, signed Wm. McD. Dawson, and addressed to the Commissioner of Crown Lands.

TORONTO, 11th June, 1859.

SIR,—

I have the honor to inform you that the timber cut by Mr. Gouin, and now in Quebec market, was cut on berth No. 5, E. St. Maurice, on account of my brother, Mr. S. J. Dawson, who in virtue of the reservation of that berth, made in his favor years ago, conceived that he had only to make his selection of it to obtain license.

As the license had not actually issued, however, and a question has arisen as to whether Mr. Gouin was not operating in trespass, I beg to state that, being authorized to

act for my brother in this matter, he will be responsible for any extra duty upon the raft, should you, upon examination into all the circumstances, determine upon exacting more than the regular dues thereon. I also hold myself responsible for such payments.

I have the honor to be, Sir,
Your most obd't. serv't.,

WM. MCD. DAWSON.

The Honorable P. M. VANKOUGHNET,
Com. of Crown Lands, &c., &c., &c., Toronto.

Previous to the date of this letter, the local Crown Timber Agent at Three Rivers had been instructed by telegram to clear Gouin's timber, subject to the action of the Department when it should arrive at Quebec. On the 10th June, also, Mr. Stewart, the Collector at Quebec, was advised by telegram not to allow Gouin's raft from Three Rivers to be shipped, until specially advised by the Department. On the receipt of Mr. Dawson's letter—namely, 11th June—Mr. Stewart was instructed by telegram to release Gouin's raft after payment of ordinary dues, without trespass. Under date 18th June, Mr. Crown, Timber Agent Dubord forwarded to the Department the application of S. J. Dawson, Esq., for certain new limits on the St. Maurice and Weseneau tract. On the back of Mr. Dubord's letter I find this ruling of Mr. Commissioner Vankoughnet: "The Weseneau limits must be put up with others to auction. As to limit No. 5, East St. Maurice, we will take the opinion of Council." There is a memorandum in pencil, written after this ruling, also by Mr. Vankoughnet: "This to be stayed till whole matter is disposed of by Council." In June, 1860, Mr. Assistant Commissioner Russell sent a pencil memorandum to my room, addressed to me, in these words: "The Commissioner has referred Mr. Dawson to me to learn the intended action, so I wish the Commissioner's memorandum of report to Council." I answered in writing: "There is no memorandum drawn up yet. Council, I presume, is to determine the action." I then saw the Assistant Commissioner in his room, with Mr. Dawson, M.P.P., and the result of our interview was, that I gave the following formal answer in writing: "As Mr. Dawson and Mr. Russell request me to state what is intended, as far as I know, to comply with Mr. Russell's request, I state that I believe it is intended to put the Weseneau limits up to public auction, and that with regard to the limit on the St. Maurice, the matter is to be decided by Council." P. M. Partridge, 23rd June, 1860." On the 17th July, 1860, Mr. Dawson, M.P.P., wrote the following letter,—

QUEBEC, 17th July, 1860.

DEAR SIR,—

In the absence of the Chief Commissioner, who will not probably return before the sale of timber berths on the St. Maurice, which is fixed for the 20th instant, I would beg to communicate to you what has passed between us by telegraph in relation to the limits claimed by my brother in that territory. Knowing Mr. Partridge's views upon the subject, and that he had gone up to Toronto, where the Commissioner then was, I telegraphed on 2nd July, asking the Commissioner to defer action till I should see him with documents. On the 3rd I received the following reply:—"Nothing will be done in the matter of the limits till I return to Quebec.

(Signed,) P. M. VANKOUGHNET."

Will you please, therefore, to give orders that berth, No. 5, E. St. Maurice, and the Weseneau tract, both claimed by Mr. S. J. Dawson, and referred to above as long since reserved for him, be not included in the schedule of berths to be offered at the coming sale?

I have the honor to be,
Your most obedient servant,
WM. MCD. DAWSON.

ANDREW RUSSELL, Esq.,
Assist. Commissioner of Crown Lands, &c., &c.,
Quebec.

At the foot of this letter is the following written memorandum by the Assistant Commissioner:—"Write Mr. Dawson that they will not be included, but reserved for the

Commissioner's decision—A. R." On the 18th July, Mr. Dubord was instructed by the Assistant Commissioner to reserve the limits named from sale. During the same year I am aware that Mr. Dawson, M.P.P., had one interview, if not more, with the Commissioner and Assistant Commissioner, relative to the berths. Under date 15th October, 1860, I find a letter signed by Mr. Commissioner Vankoughnet, addressed to S. J. Dawson, Esq., Three Rivers, stating that the berth, No. 5, E. St. Maurice, and three maximum berths on the Weseneau tract, would be granted to him, subject to certain conditions; the bonus over and above the ordinary ground rent, and the charge for the St. Maurice Road Fund, to be fixed by George Baptist, Esq., of Three Rivers, and Matthew Stevenson, Esq., of Ottawa; in the event of their disagreement, the local Crown Timber Agent to settle the matter between them; the bonuses fixed upon and the ordinary ground rent and Road Fund charge to be paid within one month after the decision. The valutors named by the Commissioner never proceeded to business. I am aware from personal communication with the local Crown Timber Agent and Mr. Baptist, that Mr. S. J. Dawson was desirous that Mr. Baptist should not act as valuator, because he (Mr. B.) considered that he was to be guided in fixing the value of the berths by the terms of the reference contained in the Commissioner's letter, allowing the berths to Mr. Dawson, as more fully contained in the Commissioner's letter to Mr. Dubord, dated 21st December, 1860. In this letter it is stated, "the value of the berths to be their (the valutors') guide in fixing the bonus; the quantity of timber taken off No. 5, East front, St. Maurice, in the winter of 1858-1859, by Mr. Gouin, for Mr. Dawson, to enter into the estimate of the value of that berth." The valutors did not meet, and on 6th June, 1861, Mr. S. J. Dawson addressed a letter to Mr. Commissioner Vankoughnet, saying that it was impossible to get a meeting between Mr. Baptist and Mr. Stevenson; that the former declined to act; and asking the appointment of another in his place. I find that on the back of this letter I made a memorandum for the information of the Commissioner to this effect:—"The difficulty in acting does not appear to be on the part of Mr. Baptist but on the part of Mr. Stevenson. The latter gentleman was down here a few days ago, and went away again, although he told me he had come expressly for the purpose of the reference. Mr. Baptist is now here and does not object to act. I have written to Mr. Dubord to suggest another proper person to act with Mr. Baptist. None can be found better than Mr. A. Gilmour, if he can spare time and will act." A memorandum now produced in the handwriting of Mr. Vankoughnet, is as follows:—

"In re DAWSON.

"Let a letter be written to the arbitrators stating the rates at which limits have been disposed of on the St. Maurice since 1850.

"I have no objection to Mr. Dawson having a copy of the O. C. reserving the limits."

Under date 10th June, 1861, a telegram was sent to me from Three Rivers, signed Wm. McD. Dawson, as follows:—"Neither copy of old Order in Council nor Morin's report have come. Will it be sent to-day certain?" The reason why a copy of the alleged old Order in Council had not been sent, as allowed by the Commissioner, was, that the document had got astray amongst the papers, and I found it necessary, on the 8th June, 1861, to send the note now produced to the Clerk of the Executive Council.

C. L. O. Quebec, 8th June, 1861.

DEAR SIR,—

Will you be so good as to send over copies of the O. C's. passed on two reports from this Department, dated 28th February, 1854, relative to claims to timber berths in the St. Maurice territory, preferred by J. S. Ogden and S. J. Dawson, Esquires, and oblige,

Yours truly,

P. M. PARTRIDGE.

W. H. LEE, Esquire,
Clerk Executive Council.

As far as I remember, Mr. Lee himself came to my office, and told me that there were no such Orders in Council. I felt quite astonished and persisted in saying that Mr. Lee

must be under a mistake, as I had seen an alleged copy of an Order in Council in Mr. Dawson's case. Then or afterwards, I went over to the Executive Council office, and Mr. Lee in my presence, with, I think, Mr. Coté, and the late Mr. Burns, looked through the registers, and Mr. Lee again affirmed that there was no Order in Council in the matter. As our proceedings thus far had been predicated on the supposition that such an Order in Council had been passed, I deemed it my duty to report the result of Mr. Lee's investigation to Mr. Vankoughnet. On 26th July, 1861, Mr. Vankoughnet addressed a letter to Allan Gilmour, Esq., Ottawa, inviting him to act with Mr. Stevenson in the valuation, Mr. Baptist having gone to Europe. This letter was accompanied with copies of the Departmental letter of October 15th, 1860, to Mr. S. J. Dawson, and of 21st December, 1860, to Mr. Dubord, these documents containing the conditions on which Mr. Dawson had been allowed the limits in question. I have already stated the basis on which the valuation was to proceed—namely, that the value of the berths should guide the valuator in fixing the bonus. Under date Ottawa, 16th September, 1861, Mr. Allan Gilmour acknowledged receipt of the Departmental letter of 26th July, advising him of his appointment, and stating that he and Mr. Stevenson had met, and having examined the documents and correspondence submitted to them, had arrived at what Mr. Gilmour called an award, which was transmitted therewith. I hand in a copy of this so-called award. The bonus fixed by Messrs. Gilmour & Stevenson, for the four berths in question, that is No. 5, E. St. Maurice, and three on the Weseneau, was not to exceed \$180 each, or \$720 for the whole. The valuator further recommended that the ground rent and road fund on all the berths should commence "from the time they were finally granted to Mr. Dawson, berth No. 5 E. St. Maurice, to be subject to the charge for ground rent and road fund for the season 1858-9 in consideration of having been occupied that year." When the report of the valuator was brought by me before the Commissioner, I stated that the bonus fixed was ridiculously low. I think that the Commissioner remarked to me, either then or subsequently, that he was afraid a mistake had been made, in allowing the bonus to be fixed outside the Department, and independently of its employes.

692. Has any further action been taken in the matter by the Department?

No. I mentioned the unfinished state of the matter to Mr. Sherwood, when Commissioner, and he decidedly condemned the reference outside of the Department, but did nothing. I have also mentioned the case to the present Commissioner, but no further action has yet been taken.

693. Has anything further been done by Mr. S. J. Dawson, or in his behalf?

Additional rafts of timber have been taken from the berth by Mr. Dawson himself.

694. You have stated that you considered the bonus fixed by the valuator ridiculously low: on what facts did you base your opinion?

At the sale by auction at Three Rivers on the 10th September, 1859, No. 6, east rear St. Maurice, realized a bonus of \$1200. If No. 5 east St. Maurice had been offered at that sale, I am pretty certain it would have brought \$2000. It was stated to be well timbered and was very ready of access. With regard to the general value of the whole four berths, I based my opinion upon a statement made to me by Mr. Baptist, to the effect, that when holding conversation with Mr. S. J. Dawson, in reference to his estimate of the value of these limits, he (Mr. Baptist) remarked that he was willing to give \$4000 bonus for them. As to the value of berths in the St. Maurice territory, I considered Mr. Baptist a competent judge.

Tuesday, January 20th.

P. M. PARTRIDGE.—Examination resumed.

695. Going back to the action of Messrs. Gilmour and Stevenson, as valuers in the case of timber berths claimed by Mr. S. J. Dawson, can you state whether those gentlemen conducted their valuation on the ground, or after an inspection of the berths to be appraised?

I cannot say. I would infer from Mr. Gilmour's letter that they made no inspection

696. Has the low valuation attached by Messrs. Gilmour and Stevenson to these berths had any effect upon the holders of other timber licenses in the same territory?

The lumberers in the St. Maurice territory have repeatedly complained to me of the favor shown to Mr. Dawson, and of the unfairness which they considered it was to them and the trade generally. Several parties complained more particularly at the sale of 1859-60, with regard to the action in connection with No. 5, East St. Maurice, not only because it was withheld from sale, but because the regular payments had not been made upon it. I know, too, that the irregular action with regard to these berths has caused great dissatisfaction; and the applications of the Messrs. Dawson and others for delay—these others being inclined to ask for delays in consequence of the way in which Messrs. Dawson have been permitted to continue—have tended to render the affairs of this territory irregular, and to throw them into confusion.

697. Have you any further explanations to offer in reply to the general question touching special reserves of timber berths?

The next exception, or rather exemption, from payment of ground rent, in point of date, of which I am aware, is that of Mr. S. J. Dawson with regard to licenses held by him in the Upper Ottawa territory. The licenses in question are for two berths of 50 square miles each, lying on the Montreal River. Mr. Dawson acquired them in the season of 1852-3, and was exempted from payment of increasing ground rents, after they became chargeable with the same, up to the season ended 30th April, 1862, inclusive. The exemptions during this period amounted to about \$2,600. These licenses now stand on the same footing with others. There is another class of exceptional cases—namely, those in which parties whose licenses have lapsed from non-payment of ground rent within the specified time, have been allowed to resume them without payment of the full arrears. I can recall but a single instance, and that is the case of the minor children of the late Mr. Bennet, in reference to two licenses on the River Dumoine, in the Upper Ottawa territory. Another exceptional class may be illustrated by the case of Mr. William Matthews, of Brantford, for whom in 1859, under an Order in Council, a reserve was made of two timber berths on the Spanish River, on his alleged intention to erect a saw mill within a specified time. In the Department we consider the affair lapsed. A reserve somewhat similar was made, though not by Order in Council, in 1861, in favor of Mr. Wm. Henry, for the supply of a saw mill situated in, or in the neighborhood of, the township of Harvey, C. W. There was a sale in Peterborough in October, 1861, when two berths, covering about 40 square miles, were withheld from public competition for Mr. Henry, subject, however, to payment of the average bonus realized for similar berths at the same sale. I have reason to believe that the bonus, ground rent, and interest on the whole, from the date of sale, have been paid within the last few days.

698. What is the rule of the Department as to ground rent and other conditions on which licenses of timber berths are granted?

The ground rent leviable on timber berths is at the rate of fifty cents per square mile, per season—the season ending on 30th April in each year. In surveyed townships, ground rent doubles the second season, if not occupied the first, and goes on increasing in a geo-

metrical ratio, season after season, if the berth continues to remain unoccupied, until it attains an eight-fold rate, after which it is placed at what is called the maximum rate. The maximum rate is the minimum amount which the berth would produce in timber dues, if actually occupied in the sense of the regulations; together with the single ground rent, which applies in the first instance. Non-payment of ground rent within the period fixed, which is at present on or before the 5th December in each season, causes forfeiture of the license. As to the fixing of bonuses, no absolute rule is followed. In berths of value, in the great timber territories, we have at the recent sales fixed the upset bonus at \$4 per square mile, and in the minor territories, and in old townships which have been repeatedly cut over, at \$1 per square mile. The dues leviable on timber cut are regulated by the tariff contained in the general timber regulations, which tariff and regulations, however, require revision.

699. Do these charges constitute all that is levied in all the territories, in connection with licenses granted and timber cut?

Yes, with the exception of the St. Maurice territory.

700. What is the exception alluded to?

All berths disposed of on the River St. Maurice, or its tributaries, are subjected to an annual charge for the benefit of the St. Maurice Road Fund, at the rate of \$40 per fifty square miles area

701. What is the St. Maurice Road Fund?

At its inception, it was a fund constituted under Order in Council for the purpose of opening up certain leading roads in the St. Maurice territory, under Mr. Wells' superintendence. This was in 1852. In 1853, a Departmental report recommended that the sum of £600 should be taken from the revenue of Woods and Forests to be applied as a loan, to be repaid from the Road Fund. In September, 1855, another Departmental report represented that it was of the highest importance that the connecting link between the termination of the Three Rivers Road and the commencement of the reach of steamboat navigation on the St. Maurice should be made passable before the next sale of timber berths; and an advance of £4000 was recommended to be made on the credit of the fund, thereafter to be raised from sales, for the purpose of completing the Road from Three Rivers to the head of the Grand Piles. It was at this period that the \$40 per 50 square miles was converted from a single payment into an annual charge. In August, 1856, another Departmental report represented that a further sum of £1782 10s., in addition to the £4000 already recommended and advanced, should be granted for the completion of the Piles road, on terms similar to those which governed the previous advance.

702. Can you state the total amount expended in the construction of these roads? The amount advanced by the Government? And the amount realized from the charge, and how disposed of?

I will prepare a detailed answer to the question.

703. Under whose superintendence were the moneys expended on account of these roads?

Under the superintendence of Mr. Oliver Wells, at the commencement, and of Mr. S. J. Dawson, beginning with the expenditure on the Piles Road proper.

704. Was the money expended under contracts?

I cannot at the moment answer.

705. Has there been any inspection of the Piles Road, or any other parts of the Roads?

Mr. A. J. Russell visited the Piles Road when engaged in inspecting the Three Rivers agency, in 1859; but there has been no general inspection that I am aware of.

706. Did Mr. Wells and Mr. S. J. Dawson regularly account to the Department for the expenditure they directed?

I cannot say as to Mr. Wells. But the accounts of Mr. Dawson were, I think, regularly received, accompanied with vouchers; and they were audited in the regular manner.

707. Reverting to the practice of your Branch, will you now state the course pursued in dealing with parties who cut timber in trespass?

When I took charge of the Branch, I found that trespass had grown up into a system. By this I mean that parties cutting timber without authority, were allowed to remove the timber so cut on payment of a per centage charge in addition to the ordinary dues and any costs connected with the recovery. Under date 7th April, 1858, a circular was addressed to the Crown Timber Agents, respecting the granting of licenses, and in connection therewith directing them to warn all parties committing trespass that the law would be rigorously carried out against them. Under the provisions of the law, the timber was and is subject to seizure and sale.

708. Have these instructions been generally obeyed by the agents?

Notwithstanding the instructions to which I have alluded, parties continued to cut timber without authority, and compromises were made with them in the manner which previously obtained.

709. Have further measures been taken, then, to prevent and punish trespass?

After the change in the mode of disposing of timber berths, it became manifest that it would be grossly unjust to the holders of licenses to allow trespassing to be systematically carried on; and under date 6th November, 1860, another caution to trespassers was issued. In defiance of this notice also, parties continued to trespass. Again, however, they were compromised with, but with a distinct understanding that it would be for the last time.

710. Has this "last time" yet been reached?

No. Compromises continued last year. But double dues were charged, as a rule, instead of the per centage previously imposed.

711. Are these compromises arranged by the local Crown Timber Agents, or direct by the Department?

For the greater part, by the local agents. With regard to timber cut without authority coming to Quebec last season, a good many parties appealed to the Department.

712. The compromises have been made with a distinct knowledge that they are contrary to law?

Yes. All parties know that; and therefore I have urged the suppression of trespass on the ground of public morality, as well as in justice to the revenue, and to the lumberers who respect the law.

Wednesday, January 21st.

P. M. PARTRIDGE. Examination continued.

713. Are cases of disputed account between lumberers and the Crown Land Department now pending? If so, what are the particulars?

There are very few cases at present. The principal one is that of C. S. Clark & Co., now brought before the Government by Mr. Pope, M. P. P. In this case it is claimed that they have been charged dues on large quantities of logs for which they should not have been charged. The claim extends over the seasons 1853-54 to 1859-60, inclusive; and the amount of deduction claimed by Mr. Pope was, in 1861, \$11,238.34. The amount forming ground for consideration, on which a reduction might be made, according to the opinion of the local agent, Mr. Nagle, was \$10,476.25. The amount of the indebtedness of the firm, for timber dues, on 31st March, 1861, was \$9,833.95. The claim was submitted to Council by a memorandum from the Commissioner, dated 26th September, 1861, and a deduction of \$5,238 was allowed. A further deduction is still claimed. There is another claim by Messrs. Chaffey, Brothers, in the Ontario territory, for reimbursement of amount of damages which they paid to the owner of a lot included in a license granted to them by the local agent, Mr. Macpherson. I cannot at this moment recall any other cases of importance.

714. What is the amount of dues in arrear now standing in your books?

The amount now outstanding of timber dues, accrued to 31st December, 1861, was, on 31st December last, \$95,452.61. This amount represents the accumulation of arrears from previous years, dating back, at least, to 1854; but does not include a sum of \$12,497.50 due by the Honorable John Robertson, of New Brunswick, for which the Department holds the bond of Weston Hunt, of Quebec, and which has been at least since 1859 in the hands of the Attorney General for collection. There is a further sum not included, owing by the late William Patton, of St. Thomas. There are also excluded some old outstanding arrears in what is now the Bay of Chaleurs territory, which have never been taken into our books.

715. Will you name the parties respectively in arrear to an amount exceeding one thousand dollars?

I will extract from our books a reply.

716. Is a transfer of licenses permitted when the holders thereof are in arrear for timber dues?

As a general practice, transfers are not referred to the Department. The acceptance of transfers rests with the local Crown Timber Agents, who are required to note the transfers in their monthly returns. They very often fail to do this, however. The agents would not now be permitted to recognize transfers from parties in arrear.

717. When transfers of licenses are reported to the Department, do you inquire into the question of arrears?

Not unless they are specially reported by the agents, whose duty it is to look to this matter.

718. When transfers from parties in arrear take place, do the agents require bonds or other securities for payment of the outstanding dues?

I think that the practice of the agents has been not to accept transfers from parties without some special arrangement for the settlement of arrears.

719. Have transfers been recognized when amounts were due, for the payment of which no security has been taken?

It would appear that this has been done in the St. Maurice territory, but I am unacquainted with the particulars in connection with such transfers.

720. Are you acquainted with the particulars of transfers now held in trust for creditors, by Messrs. Thomas Ryan and David Davidson?

I am aware, from the books and returns, that Messrs. Ryan and Davidson hold in trust certain limits in the St. Maurice territory, formerly held by Messrs. Norcross and Phillips and the St. Maurice Lumber Company; and that there are arrears against them for the

years 1854, '55, '56, '57, amounting altogether to \$9,889.49. As the books of the Department do not exhibit individual accounts, it would take some time to extract from them the particular items relating to subsequent payment, made on account of these licenses.

721. How are the dues collected on timber arriving at the Port of Quebec?

The local Crown Timber agents grant clearances for all rafts leaving the respective agencies. These clearances state the quantities and description of timber free from duties, cut on private lands; the quantities and descriptions of timber cut under license, subject to dues; and, for the past year, the agents were directed to state specially the quantities cut without authority, or in trespass. The dues are levied according to the specifications of the Supervisor of Cullers; he endorses the amount of Crown dues accrued on the timber, &c., on his specifications of measurement as advised by the Collector, Mr. Stewart. So far as the timber mentioned in the agents' clearances is concerned, and as measured through the Supervisor's office, the quantities and contents are, no doubt, correctly returned. But with regard to timber not measured through the Supervisor's office, but by the Cullers of the parties interested, we have no guarantee of the correctness of measurement except the good faith of the parties themselves. Owing to defects in the law, there are not sufficient checks on small quantities of lumber arriving at the Port of Quebec; hence both the revenue and the fees of the Supervisor's office suffer. As to Mr. Stewart, the returns of collections made by him, based upon the agents' clearances, were not compared systematically in the Department until last year; and the examination is still not carried out to my full satisfaction. So many modes have been and are resorted to by the parties interested to evade payment of the dues, &c., leviable, that it is difficult to provide an effectual check against them.

722. What check has the Department upon the collection of slide dues?

The deputy slide masters, who are officers of the Board of Works, make returns to the Collectors at Ottawa, Three Rivers, and Chicoutimi; to the two former weekly, to the latter at longer intervals. At Ottawa, the collector is also an assistant in Mr. Russell's office; in each of the other cases the Crown timber Agent is the collector. There is a timber counter at the Chaudière slides, and the logs and timber coming to the Gatineau booms are also counted. The counter at the Chaudière Falls makes returns to the Ottawa collector of the exact number of pieces in each crib, and the number of cribs in each raft. For the greater part, the timber tolls for the Three Rivers and Ottawa agencies are collected by Mr. Stewart, at Quebec; bonds having been previously given by the lumberers at Three Rivers or Ottawa. The amounts collected at Quebec correspond, I believe, with the amounts for which bonds have been given. As to the timber tolls collected at the Chicoutimi agency, I am not prepared to say what the checks are. The point to which the Department addresses itself more especially is, to ascertain whether the tolls collected, as returned, are levied at the tariff rates. Whether all the timber is made subject to tolls that should be, is a question which it is desirable to enquire into. During my visit to Ottawa, in 1861, I ascertained that one party on the Gatineau had been allowed to be exempted from boamage for several years. The party referred to—Mr. A. Leamy—after conference with the officer of the Public Works, at Ottawa, Mr. H. Marrill, was last year required to pay half the usual boamage, and he will be required to pay this rate in future. Upon the transactions of previous years, no action has been taken.

Thursday, January 22nd.

P. M. PARTRIDGE. Examination continued.

723. What books of account are in use in your branch of the Crown Lands Department?

I exhibit them :

- (1). *Blotter*, or Day Book, containing original daily entries.
- (2). *Journal*.
- (3). *Ledger*.
- (4). *Agents' Returns—Ground Rents*.—An account of licenses granted and ground rents collected.
- (5). *Agents' Returns—Timber Dues*.
- (6). *Office Accounts*.—The different services comprised in the Branch in account with the Department.
- (7). *Agents' Accounts Current*.—The timber agents in account with the Department.
- (8). *Outstanding Timber Dues*.—A statement of dues and tolls outstanding at the different agencies.
- (9). *Statement Book*.—A record of special statements rendered to Parliament or the Executive Council, &c., &c.

These form the account-books proper. In addition to these, we have various books containing the returns of licenses and permissions granted on settlers' lands, East and West, and also the value of timber cut and dues collected on the same. These books are subsidiary to certain accounts in the Ledger. We have also a "Check Book of Clearances," exhibiting the particular results of the examination of clearances at Quebec, with the returns of the Collector.

724. Having read your evidence given on previous days, do you desire now to say anything by way of explanation or correction?

Yes. I wish to make one or two corrections of, or additions to, my previous statements; and this I will do to-morrow.

Friday, January 23rd.

P. M. PARTRIDGE. Examination continued.

725. Are you now prepared to correct or add to any portion of your evidence?

Yes. In reference to Crown Timber Agents' returns of expenditure previous to 12th March, 1856, I desire to say that they came in irregularly, for the greater part half-yearly. Again, in correction of, and addition to, my answer with regard to the number and amount of promissory notes, &c., taken by Mr. Crown Timber Agent Nagle, I beg to hand in copy of a list of promises and obligations, &c., unpaid, in hands of that agent, as per statement furnished to me by him, under date 12th July, 1862.

List of Promissory Notes and Obligations, &c., unpaid, in the hands of Gerard Nagle, Crown Timber Agent, St. Francis Territory.

By whom drawn.	On what and whose account.	To whom payable.	Where payable.	Date.	Time.	Sum.	Remarks.
Nicholas Dodds.....	Trespass on disputed lands, Orford, the operation made in most part for Wm. Brocks & Co.....	Hon. J. Cutchon, or his successor in office.....	At Seat of Government.....	April 19, 1856	Undefined.	\$ 328 25	Parts of these obligations have been paid, and almost all the remainder remitted by relinquishment of claim to lands.
Wm. Reynolds.....	Trespass in Warwick.....	Crown Timber Agent.....	Crown Timber Office, St. Francis Territory.....	do 22	do	540 00	
Jno. & Thos. Mills.....	do do do	do do do	Bank of Montreal.....	do 22	do	352 00	
Andrew Reynolds.....	do do do	Comr. Crown Lands.....	Seat of Government.....	do 22	do	476 00	
Frs. Terrault.....	do do do	Crown Timber Agent.....	Crown Timber Office, St. Francis Territory.....	May 5,	do	65 73	
Wm. Brocks.....	do do do	do do do	do do do	do 5,	do	163 72	
T. G. Alice.....	do do do	do do do	do do do	August 2,	3 months..	35 53	Balance of costs and charges.
Wm. Brocks.....	do do do	do do do	do do do	Dec. 18, 1858.	April 1, '59.	100 00	Stand as bonds above named, mostly remitted.
Flavien Godette.....	do do do	do do do	do do do	May, 1859..	Undefined.	100 84	
Brooks & Choney.....	do do do	do do do	do do do	June 11,	1 month ..	110 0	Handed Atty., for collection.
J. F. R. Tétu & Son.....	do do do	do do do	do do do	March 15,	'60. 13 months..	21 87	Traded last—parties poor.
Jean Petit.....	do do do	do do do	do do do	May 8,	20 days ..	13 33	
J. B. Allard.....	do do do	do do do	do do do	do 9,	15 do ..	23 67	Mr. Gill held liable by order of Department.
John Flannigan.....	do do do	do do do	do do do	do 11,	4 months ..	400 00	Half trespass charge remitted.
Ls. Vigneau.....	do do do	do do do	do do do	April 15, '62,	2 do ..	3 00	
Seraphin Gosselin.....	do do do	do do do	do do do	do 19,	30 days ..	15 0	
L. G. Nevins.....	do do do	do do do	do do do	do 18,	30 days ..	8 0	
D. Chariand.....	do do do	do do do	do do do	do 18,	3 months..	22 0	
Camille Ducharme.....	do do do	do do do	do do do	do 21,	3 do ..	16 66	Mostly for spruce and pine saw logs taken for home consumption. People unable to pay immediately.
A. & F. Chandonais.....	do do do	do do do	do do do	do 21,	2 do ..	18 00	
Pierré Jenn.....	do do do	do do do	do do do	May 2,	20 days..	1 00	
Micaher Clifford.....	do do do	do do do	do do do	do 20,	1 month ..	10 00	
H. D. Brinky.....	do do do	do do do	do do do	June 6,	3 months..	436 25	
Charles King.....	do do do	do do do	do do do	do 27,	2 do ..	300 00	

Notes are in most cases taken to close accounts and establish the balances;—sometimes in order to include with the lien on the lumber the additional personal security of the Quebec merchant supplying the manufacture;—but in all cases without waiver of the Government lien on the lumber.

CROWN TIMBER OFFICE, ST. HYACINTHE,

12th July, 1862.

(Signed,)

GERARD E. NAGLE.

JAMES BRIDGLAND, re-sworn.

726. Have you the management, within the Department, of the Ordnance Lands?

Yes; of course subject to the orders of the Commissioner.

727. When were the Ordnance Lands handed over by the Imperial authorities to the Province?

They were handed over constructively to the Ordnance Land Agent, Mr. Coffin, on 5th November, 1856; that is to say, all the deeds, documents, and schedules were transferred to him on that date. The lands and tenements actually came under his charge in the course of 1857.

728. By whom and how was Mr. Coffin appointed? And to whom is he responsible?

He was appointed by Order in Council in 1856. For the proper discharge of his duties he is responsible to the Commissioner of Crown Lands.

729. Does Mr. Coffin make his returns of receipts and expenditure on account of these lands periodically to the Crown Lands Department?

Yes. He renders monthly and yearly returns to the Department. The monthly returns embrace all his receipts of instalments of principal, with interest, and rents arising from all leases. He renders quarterly accounts of all his disbursements, comprising the salaries of himself and his staff, the expenses of his office, and other incidental expenses, accompanied with vouchers. With the quarterly personal account is a contingent account, being Mr. Coffin's travelling expenses whilst visiting certain localities in his official capacity. Hitherto, this statement of contingencies has been sent in simply as an account, unaccompanied with any detailed explanations that might serve as vouchers. Within the last week he has been instructed to send in a diary, or to accompany his contingent account with a diary, giving an account of the service and the day on which he is employed. His annual returns are a summary of his monthly returns, with the addition of a statement of the branch banks in which moneys received have been from time to time deposited to the credit of the Commissioner.

730. Do you examine and check these returns and accounts?

So far as the returns are concerned, I have not yet discovered any ready means of checking them. The accounts I examine and check regularly. I have not found any book in which the sales have been so systematically entered that they could afford a ready check upon the monthly returns. The mode of dealing with them was somewhat desultory, until the matter was assigned to me in September last, and I have not yet been able to get it fully into shape.

731. Does Mr. Coffin's agency extend over all the Ordnance Lands, as originally transferred by the Crown to the Province?

Certainly not. The exception consists of all those lands which are either appropriated by the Government for Provincial purposes, or have been resumed by the Imperial authorities for military purposes.

732. What was originally the total estimated value of the Ordnance Lands and buildings?

I have no means of answering the question except those furnished by Mr. Coffin himself in his report of 1859. From this it appears that the total cost of the lands purchased by the Imperial Treasury was \$1,360,000; and that barracks and other buildings, the prime cost of which was \$809,560, were valued at \$419,200.

733. What was the estimated value of property taken by the Government of Canada for various public purposes?

In 1859, Mr. Coffin valued it at \$632,800.

734. What is the estimated value of properties which have been resumed by the Imperial authorities for military purposes ?

I cannot say.

735. Does the property taken and held by the Provincial Government require any attention from the Ordnance Agent ?

I think not. It is managed by the Board of Works.

736. Does the interest thereon figure in the business of the Ordnance Agency ?

So far as being entered in the income from the Ordnance Lands, it does.

737. What does this interest amount to ?

In 1859, \$37,968 ; in 1860, the same ; in 1861, \$36,468. The cause of the variation I cannot at present state.

738. Deducting this interest, what is the *bona fide* amount received by the Department through the agency ?

For the three years named, it has been as follows :—

	1859.	1860.	1861.
Proceeds of Sales.....	\$13,259.28	\$ 7,261.64	\$ 8,195.02
“ Rents.....	17,354.40	18,948.85	14,906.56
Mortgage bonds of the Municipality of Windsor... ..	1,600,00		
	\$32,213.68	\$26,210.49	\$23,101.58

739. Can you give similar information with regard to 1862 ?

Yes. Proceeds of sales, \$8,179.02. Proceeds of rents, \$14,002.59. Total income, \$22,181.61.

740. What have been the total expenses of the agency in these years ?

For 1859, \$8,966.70 ; for 1860, \$10,467.18 ; for 1861, \$8,878.64 ; for 1862, I cannot say.

741. Is the agent paid by salary ?

Yes. He is paid a salary of \$2000.

742. Is he in the receipt of perquisites ?

The agent occupies a house in Ottawa, rent free. Its value I cannot state.

743. Is it to be understood, then, that you have no detailed statement of the Ordnance Buildings and properties, and their respective values ?

Nothing more detailed than is furnished by Mr. Coffin's Report of 1859, and even it does not furnish any statement of values.

744. Has there been any inspection or valuation of the Ordnance properties, other than that made by the agent ?

No general inspection or valuation that I am aware of. But valuers have, within the last few weeks, been appointed by the Commissioner of Crown Lands, to value certain Ordnance properties on the Rideau Canal.

745. In addition to salary, is the agent paid for services performed in connection with the agency ?

I find by reference to Mr. Coffin's accounts, that he has been paid on different occasions for extra services. I find also, by reference to estimates and vouchers connected

with his accounts, that he has rated extra services at \$1 per hour. The total amount paid on account of them, I cannot state.

Saturday, January 24th.

E. A. GÈNEREUX, sworn.

746. What is your position in the Crown Land Department?

I have the direction of one-half of the Lower Canada Sales Branch.

747. Is it your duty to prepare for issue the Bolton and Magog scrip?

I was charged with this duty when the issue of the scrip was directed by an Order in Council, in pursuance of the Act 20th Victoria, chapter 139.

748. Under what instructions, and subject to what checks, have you prepared the several issues of the scrip that have taken place?

There have been five issues; two for the law costs, on 10th March, 1858, and on 14th May, 1858, respectively; one for the arbitrators, on 30th July, 1858; one for the claimants, on 9th May, 1859; the fifth for the Commissioners, April, 1862. In each case I prepared the scrip by order of the Commissioner, given orally. I filled up the printed form in the scrip book, and the marginal record, setting forth the number, date of issue, amount, and the name of the person in whose favor the issue was made. The Assistant Commissioner examined and signed the scrip in the book, and after him I attached my initials to it. The Assistant Commissioner also examined each issue to ascertain that the total amount corresponded with the amount sanctioned by the particular Order in Council under which the issue took place. Each issue was numbered from one upwards, and the denomination was in each case \$25, with the exception of the final fractions.

749. In whose favor were the issues respectively made?

In the names of the claimants, with the exception of the last issue, which was in the name of the Commissioners collectively.

750. Who were the claimants in whose favor the fourth issue—namely, that paid in compensation—was made? And what amounts did they respectively receive?

Asa B. Foster, assignee of B. Mathes, \$17,000; Caleb Pierce, \$2,380; Ralph Merry, in his own right, and as assignee of heirs of Solomon Davis, of heirs of Benaiah Davis, and of Eleazar D. Barker, \$31,450; George Bainbridge, John Bainbridge, and Thomas Brown, late Bainbridge & Brown, \$7,820; Mrs. Maria Ann Jones, widow of John Banner Price, \$4,080; Moses A. Hodgson, \$1,700; Eleanor Dunning, widow of Jacob Cook, \$2,720; Sir Charles J. Stuart, Bart., \$46,903.

751. The scrip being filled up and signed, how was it disposed of?

I cut the scrip out of the book, when applied for, and delivered it to the several claimants, taking their receipts therefor.

752. Are you chargeable with any examination of the scrip, when received back by the Department?

I have nothing to do with the cancellation of the scrip. As soon as it was issued, I handed over the scrip books to the accountant, with whom, therefore, the duty of further examination and cancellation rests.

753. Is the receipt and cancelment of the scrip in some manner noted by the accountant on the margin of the scrip book?

It is.

EDWARD FLETCHER, sworn.

754. Your position in the Crown Land Department?

Senior Surveyor, Lower Canada section.

755. Have you been engaged in the inspection of Lower Canada Surveys?

In the autumn of 1861, I inspected certain surveys on the Gatineau and Du Lièvre Rivers, County of Ottawa. In October of the same year, I inspected part of the Township of St. Maurice. These are the only special inspections I have made.

756. In each case, what was the general result of your inspection?

In reference to the inspection on the Gatineau and Du Lièvre Rivers, I found the surveys in many instances to have been rather carelessly performed. In the Township of Portland, I found the lines, wherever I could discover them, to have been run apparently with the compass alone, the direction shewing serious deflections, in some instances amounting to several degrees. I found also that where the line passes through a tree, the latter was not cut away, but simply blazed. A party, who had been engaged as chain-bearer on the survey I was inspecting, informed me that only one astronomical observation was taken, and that the lines were run by compass, without pickets or back observations. The range lines, generally, were not run out on the eastern side of the Du Lièvre, nor in the north-west corner. The survey in question was performed by the late J. J. Honey, of Aylmer. In reference to the front of the Township of Denholm, surveyed by Mr. John Newman, I could not find the posts along the river front reported by him to have been planted. The rear line of this range was run by him a mile or two only. In the Township of Low, also surveyed by Mr. Newman, I found the lines showing numerous deflections, appearing to have been run—as asserted by the settlers—by compass alone. Many of these lines were not traceable through. Trees on the line were not cut away. In the Township of Egan I found discrepancies in the lettering of posts. Mr. Milmore, who was on the survey some time, informed me that several of the lines which had been reported as run out were not so. In the Township of Kensington, surveyed by Mr. Chas Bouchette, in 1854-5, I was unable to trace the rear lines. I should add, that in some of these instances, the ravages of fire may have rendered more difficult the discovery of lines. My general conclusion is, that in each case the survey which had been reported to be performed, was not in fact fully completed. I believe that they were paid for by the Department as completed. My subsequent inspection of the Township of St. Maurice was more satisfactory.

757. Did the general result of your inspection seem to you to establish the necessity of a thorough and systematic inspection of all surveys undertaken by the Department?

Certainly it did. But there has been none in Lower Canada since that conducted by myself, of which I have spoken.

WILLIAM F. WHITCHER, sworn.

758. You are a second class clerk in the Crown Land Department, and have the management of the Fisheries Branch?

Yes.

759. What services do you perform ?

The general conduct of the Fisheries Branch, applying to both sections of the Province, devolves upon me. The routine business is, correspondence with applicants relating to Fishery Stations, and with the agents and overseers; the control of the leases and licenses issued under the law; the examination of returns of moneys collected for leases, licenses, and fines; the examination of titles of claimants to the right to fish, as riparian owners, preparatory to taking the opinion of the law officers of the Crown.

760. What check have you upon the returns of money collected for leases, licenses, and fines ?

The money is collected by the agents in the field and paid through the Banks to the credit of the Commissioner of Crown Lands. The agents make their returns in some cases monthly, and in others only at the close of the season, sending in a license book containing an entry of each license issued, with a schedule of the amounts accruing and received. The only check I have upon these returns is a comparison of the schedule of licenses with the license book furnished to him by the Department. As to fines, the only check we have is the return rendered on oath by the agents, being *ex-officio* magistrates, and by other magistrates. Upon the returns of the latter we have the check furnished by a comparison with the returns of convictions furnished to the Crown Law Department. With regard to leases in Lower Canada, they are issued direct by the Department, and the money is paid into the Department or through the Banks. In Upper Canada, the agents grant leases supplied to them by the Department, and for the most part we must depend upon the agents' returns as to the correct statement of moneys received.

761. The law limits the number of overseers to be appointed to four for the whole Province: can you explain the large excess of appointments over this number ?

There are, altogether, 16, of whom only 1 is at present in Upper Canada, the other having been dispensed with last summer. In Lower Canada, the reason for appointing more than two is, that over so extensive a district as that of the St. Lawrence coasts, the travelling expenses of one or two general overseers would have been very great, and the object of local guardianship would not have been attained. The aggregate amount paid to the fifteen overseers does not exceed the amount which the law assigns to two.

762. Are these overseers in Lower Canada themselves interested in fisheries ?

I am aware of only one overseer who was at the same time interested in a salmon fishery. I refer to Mr. Henry Simard, of Murray Bay, who is overseer of the Saguenay division.—Many of our overseers are engaged in the cod fishery, but we do not allow them to be lessees of salmon fisheries, or indeed to be interested in any fishery from which fees are derived.

763. You speak of the saving in travelling expenses effected by the appointment of so many resident overseers: in addition to salaries, are they not also paid expenses ?

They are paid the expenses of travel within their respective divisions.

764. What do the travelling expenses, thus paid, amount to ?

In 1859, \$313.73; in 1860, \$529.05; in 1861, \$615.43; in 1862, \$465.52.

765. In addition to the salary paid to you as clerk in the Department, do you receive payment as head of the Fisheries Branch ?

I have received extra pay during the seasons of 1859, 1860, and 1861, for services in the field; and I also received my travelling expenses on those occasions. I performed these services under instructions from the Commissioner, and he determined the amount paid to me as extra pay. My disbursements were audited by the Assistant Commissioner, approved by the Commissioner.

THOMAS DEVINE, re-sworn :—

766. Do you desire to correct a statement made by you on a former occasion ?

Yes. On the 7th January I stated that the return transport of a portion of Mr. Jones' provisions was paid for by the Department, although alleged to have been left in the woods. I have since ascertained that this statement was erroneous.

Monday, January 26th.

THOMAS HECTOR, sworn.

767. What branch of the Crown Land Department is under your charge ?

I rank as chief clerk in the Department. My duties have relation to the Crown Lands embraced in the older settled portions of Upper Canada, and a portion of the new, taking charge of their sale, of assignments connected with them, and reporting on claims arising out of them. I report on claims to compensation for deficiency and errors of survey, or of the Department.

768. What is the formula of your Branch in reporting to the Commissioner with regard to claims ?

I examine all papers sent to the Department, in regard to claims, and generally I prepare reports upon them to the Commissioner, presenting the facts of the respective cases, in writing, and accompanying them with my recommendation as to the decision. Except when special legal questions are involved, the Commissioner takes my statement of facts as the statement on which his judgment is based.

769. Are there many arrears of claims in your Branch ?

There are many cases that have not been finally adjudicated upon ; there are many others which, in my opinion, have been disposed of, but which the claimants themselves do not consider in that position. There are many arrears, but there is very little arrearage of action on the part of the Branch.

770. Are there old standing cases of claims on which no action whatever has been taken ?

My impression is that there are very few upon which no action has been taken.

771. Are there any upon which you have not reported to the Commissioner ?

There are very few old standing cases upon which reports have not been made, orally or in writing, to one Commissioner or another, by myself or by my predecessor, Mr. Spragge.

772. Can you state the number of these cases ?

It would be impossible without spending months, perhaps years, in the examination of the papers which have been filed in the Branch.

773. Are there arrears of assignments in your Branch ?

Very few.

774. Are claims for compensation on account of errors of survey or of the Department entertained, if dating beyond a specified period ?

It depends upon the date of application, the law in respect of these claims having been changed. The general understanding of the law now in force is, that it compels the

fyling of an application within five years from the date of the discovery of the error. The law originally limited the application to five years from the date of the patent. The change took place in 1853.

775. Are you aware of any departures from the rule thus laid down by law for the disposal of claims?

The law may have been stretched sometimes, great discretionary power being vested in the Commissioner of Crown Lands for the time being. This remark, however, applies to conflicting claims rather than to claims for compensation. As to the latter, there has been no intentional departure, so far as I am concerned.

776. Has there been any departure from the law in dealing with these cases on the part of the Commissioner for the time being?

I am not aware of any case in which the Commissioner has entertained a claim fyled after the period fixed by law.

777. Have cases formerly disposed of on their merits been revived on subsequent application, and adjudicated upon afresh?

Again and again. Decisions of the Department have been repeatedly reversed in Council and by the Department itself.

778. In regard to the period within which the revival of cases may occur, what is the rule of the Department?

There is no rule in force limiting time for the reconsideration of a case on application of parties concerned. Decisions rendered by the Department twenty years ago have been reversed by the Department within the last few weeks.

779. Are you aware of cases upon which you have reported unfavorably, as not in conformity with the law and the usages of the Department, but which have been entertained and decided by the Commissioner for the time being?

My reports have been almost uniformly accepted and approved by the Commissioner.

780. Have you reported against claims on the ground of lapse of time?

In such cases I have not reported. Letters have been written to the parties stating that lapse of time barred the claim, or the fact has been communicated verbally to them or their agents.

781. Are these letters or verbal replies a final exclusion of the cases involved?

Parties may renew their application at any time.

782. Have cases for the time disposed of by these written or verbal statements, afterwards been entertained and acted upon?

They have, in consequence of the alteration in the law rendering them admissible.

783. What do you mean when you speak of a stretching of the law as having repeatedly occurred?

I mean that under the great discretionary power vested in the Commissioner of Crown Lands, in some cases it has been deemed advisable to act in a manner at variance with the strict letter of statutory provisions. The Commissioner for the time being has, in some instances, acted in contravention of the law for the good of the public.

784. Will you state some of these cases?

I might instance a case in which a patent issued under the authority of the Executive, without the claim being preferred before the Heir and Devisee Court. This was previous to the enactment of the existing law, which confers this power upon the Commissioner.

785. To what particular case do you refer? When did it occur?

I think the name of the patentee is Gagnon, and that the patent was issued on the recommendation of Mr. Hillyard Cameron as Attorney General. The date I cannot state from memory.

786. Is there any fixed rule in the Department, regulating the form of compensation given to claimants?

In some cases scrip is given; in others lands; the Commissioner decides which.—Formerly, letters of credit, applicable in the purchase of land from the various agents, were granted to claimants.

787. Is there in force an order by Mr. Vankoughnet, fixing scrip as the form in which compensation shall be granted?

I think there is. Payment in scrip obtained, however, previous to the issue of Mr. Vankoughnet's order. I consider payment in scrip the rule.

788. Have there been recent cases in which land has been granted in compensation in lieu of scrip?

There have been several.

789. Will you name the more important?

The largest grant of land in compensation was to Sir Richard Airey, in 1858, who claimed for lands patented to him in the township of Aldborough, and which were found by special survey not to exist. This grant covered 2,500 acres. Another grant was to Mr. Macbeth, M.P.P., of 741 acres, in the township of Dunwich, in compensation for deficiency in contents of certain lots in the said township. Mr. Macbeth's grant was under an Order in Council of 7th February, 1859.

790. When was Mr. Macbeth's claim filed in the Department?

On 8th July, 1857.

791. What were the grounds of the claim preferred?

In his memorial to the Executive, dated 8th July, 1857, Mr. Macbeth set forth that as devisee of the late Hon. Col. Talbot, he was entitled to the real estate possessed by that gentleman; that amongst the lands bequeathed to him were certain lots in Dunwich granted as containing 1,330 acres; that by reason of false survey, or by a change in the original survey, the grant was found to be very deficient; that Col. Talbot, in his lifetime, and within five years of the date of the discovery, made application for compensation; that the claim was considered good by the then Surveyor General, Mr. Parke, but that an obstacle then presented itself, "as that gentleman wrote Col. Talbot on the 31st December, 1844, in the "statute then in force regarding the Public Lands"; that Mr. Parke added, "that should that "obstacle be at any future time removed, there appeared to be land at the disposal of the "Crown, situated between Concession A and the 4th Concession of Dunwich, available;" that the long illness and subsequent death of Colonel Talbot prevented further action being taken; and that (in the memorialist's opinion) the obstacle referred to by Surveyor General Parke had been removed by the 20th section of Statute 16th Victoria, chapter 159. The memorial was accompanied by the probate of Colonel Talbot's will, bearing date March 3rd, 1853.

792. In 1844, when Colonel Talbot's original application was made to the Government, what was the requirement of the law in reference to time limiting claims for compensation?

Under the law as it then stood (4 and 5 Victoria, chapter 100, section 28), claims for compensation were required to be filed within five years from the date of the issue of letters patent.

793. What was the date of the patent under which Colonel Talbot held the lands in Dunwich, on account of which this claim was preferred?

The patent bears date 25th July, 1821.

794. Then under the law as it stood when Col. Talbot made his application the claim was invalid?

At that time it was invalid.

795. Under what circumstances was a renewal of the claim permitted by the Department?

Under the statutory provision that opened such claims; I refer to Statute 16 Victoria, chapter 159, section 19, which provided that claims for compensation might be preferred within five years from the date of the discovery.

796. In the general practice of the Department, was the statute you now cite treated as retrospective in its operation?

Yes.

797. Can you adduce from the statute a clause showing that this was its intent?

I cannot. But the Department held and has acted upon the view that the 19th section of the statute in question sanctioned the granting of compensation on claims which, under the previous law, had been declared inadmissible.

798. Has this construction of the clause been sanctioned by the law officers of the Crown?

We find no opinion of the Attorney General in regard to it. Recently, I believe, a question has been raised by Mr. Commissioner McDougall as to the legality of the view I have expressed; and I am under the impression that some communication has since been had with the law officers of the Crown in regard to it.

—

Tuesday, January 27th.

THOMAS HECTOR.—Examination resumed.

799. Under the rendering of the Statute, 16 Victoria, Chapter 159, Section 19, by which the Crown Land Department gave to it a retrospective effect, have many claims, before rejected as inadmissible, been revived and decided upon favorably?

At present I am not able to name more than the case of Mr. Macbeth. But an examination of the papers in my office, which is now being made, may bring to light more.

800. Is any Order in Council relating to the re-opening of cases in which decisions have been pronounced, on file in the Department?

Orders in Council have been again and again passed, in my judgment prohibiting the revival of cases decided by the Executive. I produce one of these orders, dated 17th of November, 1847, which declares: "In order to prevent continual confusion and interruption of the public business, especially in the Crown Land Department, it is of great consequence that Orders in Council respecting claims for land should be held to be final, and that no reconsideration should be permitted except on the clearest evidence that such Orders had worked positive injustice." These Orders, however, have not been respected.

801. Was the original application of Col. Talbot, for compensation on account of Dunwich lands, dealt with by Order in Council?

I cannot answer positively. My impression—looking at the documents before me—is, that the application was answered by Mr. Surveyor General Parke. As the application was inadmissible, it could not have been reported to the Executive.

802. Can you enumerate the lots in Dunwich on account of which compensation was granted to Mr. Macbeth?

I can. Lot A, broken front, with lots A and C, in 1st Concession, together 330 acres. Lot A, 2nd Concession, 200 acres; Lot B, 2nd Concession, 200 acres; Lot C, 2nd Concession, 160 acres; Lot B, 3rd Concession, 200 acres; Lot C, 3rd Concession, 160 acres. Total 1250 acres. Mr. Macbeth originally petitioned as for a deficiency on 1330 acres, but an examination of the patents showed that the deficiency was, as I have stated, on patents for 1250 acres. A survey of these lots by Mr. Springer showed that the actual contents of these lots amounted only to 509 acres, leaving a deficit of 741 acres; and this deficiency formed the basis of the compensation granted.

803. Was any valuation of these lands made in behalf of the Crown, before determining the amount or quantity to be granted in compensation?

I do not find amongst the papers any evidence that a valuation of the whole was made

804. On what basis, then, was compensation granted to Mr. Macbeth?

In the meantime I can only answer conjecturally. From a memorandum of Mr. Commissioner Vankoughnet, however, I learn that certain of the lands granted in compensation were valued at \$3,496, and that, in addition, 304 acres were granted.

805. What lands were thus granted to Mr. Macbeth?

They were all in Dunwich. North half lot A, 3rd Concession, 104 acres; lot B, 5th Concession, north of the Gore, north of Concession A, 200 acres; lot 11, 5th Concession, north of A, 200 acres; lots 13 and 21, 5th Concession, north of A, 400 acres; westerly part of lot 12, 5th Concession, north of A, 174 acres. Total 1078 acres.

806. Were any of these lots at the time occupied by actual settlers?

Some of them were and still are occupied by settlers. One case in particular has been brought before the Department. I allude to the case of Archibald McTavish, who has for several years occupied the north half lot A, 3rd Concession, Dunwich, under an Order in Council, permitting him to purchase from the Crown. According to a report of Mr. Askin, McTavish has been in occupation of the lot 9 years, and has a clearing of 50 acres with buildings.

807. Have steps been taken to remedy the injustice done to certain settlers by this grant to Mr. Macbeth?

On 31st December last, Mr. Macbeth was written to by the Department, requesting him to relinquish the lot occupied by McTavish, on receiving other land or scrip in lieu. I am not aware that any answer has yet been received from Mr. Macbeth.

808. You spoke yesterday of a large grant of land in compensation to Sir Richard Airey: what are the particulars?

Sir Richard Airey's claim related to certain lands in the township of Aldborough, arising out of a re-survey of the township, under the Act known as the Aldborough Act, 16 Victoria, chapter 225. Under the operation of this Act, it appears that General Airey surrendered certain lands which had been patented to Col. Talbot, and received others in compensation. The surrender was necessitated by the Act of Parliament, and was therefore obligatory on General Airey.

809. Was any valuation of the lands surrendered made on the part of the Crown?

Three valuations were made, respectively, by Mr. Askin, Crown Land Agent, Mr. Salter, Provincial Land Surveyor, and Mr. Jones, of the Crown Land Department.

810. What were the totals of the several valuations made by these parties?

The quantity surrendered was 2,257 acres, which were valued by Mr. Askin at \$9,553; by Mr. Salter, at \$31,939; by Mr. Jones at \$16,451.

811. What was the quantity and what the value of the lands granted in compensation?

The total quantity granted was 2,696 acres. Of this, 1,593 acres were granted unconditionally, and 1,103 acres subject to sale to occupants at Mr. Askin's valuation. Mr. Askin valued the whole at \$14,106; Mr. Salter at \$21,485; Mr. Jones at \$16,800. The 1,103 acres were to be sold to occupants at an average of \$6.42 per acre.

Wednesday, January 28th.

HENRY JOHN JONES, sworn.

812. You are a Clerk in the Crown Land Department?

Yes, in the Upper Canada Sales Branch.

813. Is it your duty to prepare scrip issued in compensation?

I have prepared all compensation scrip issued under the Act 23rd Victoria, chapter 2.

814. On what authority do you prepare it?

Generally under the written authority of the Commissioner; sometimes under order in Council.

815. How do you prepare it? And subject to what checks?

We have scrip books, each containing 500 notes, with marginal record. These form books are kept by Mr. Russell, until they are required for use. The book in use is sometimes in my custody, sometimes in that of Mr. Ford, the Accountant. When an order is given to me to prepare a certain amount of scrip, I fill up the notes, setting forth the date of the note and the number of the written authority for the issue. At the same time I fill up the marginal record. I do not always fill all the notes myself; sometimes they are filled by a junior clerk, but I sign the whole, and am always responsible for their preparation, in conformity with the order and with the office regulations. When the scrip has been prepared by me, the scrip and the whole of the papers connected with its preparation are taken by me to the Assistant Commissioner, with what is called the scrip entry-book, which book sets forth the reason for the issue, its amount, and the date and numbers of the scrip notes. The Assistant Commissioner examines the notes, and compares the amount prepared with the amount authorized, and also with the entries in the entry book. He then signs the scrip, and returns it to me—still in the book. I cut the notes off and deliver them to the parties for whose benefit they are issued, taking receipts therefor, or a signature in the scrip entry book. Sometimes the scrip is transmitted by mail, and in these cases the receipts do not come to us until afterward. The form books, containing the marginal records only, are supposed to be in the custody of the Assistant Commissioner, but they are frequently kept by the Accountant.

816. Have you anything to do with the cancelment of scrip received in payment?

No. I believe that the Accountant is responsible for the cancelment when scrip is received

817. Have you recently prepared compensation scrip in favor of the Church Society of the Diocese of Toronto?

Yes, in October last, to the amount of \$8,000.

818. Was the preparation of this scrip subject to the forms and checks you have described?

It was prepared subject to the regulations I have described.

819. Had you written authority for its preparation?

The Order in Council authorizing a grant of land in favor of the Church Society, in trust for the Rectory of Markham, came to me in ordinary course, and scrip was applied for in lieu of land, by Mr. Chesley, the agent of the Church Society.

820. By whom was the substitution of scrip for land authorized?

The Assistant Commissioner directed me to prepare \$8,000 scrip notes in favor of the Church Society; and I prepared them accordingly. Mr. Russell said: "Prepare the scrip; there is an Order in Council." I think that these were his words.

821. Did you notice the discrepancy between the terms of the Order in Council and the terms of Mr. Russell's instructions?

I did not take particular notice of the discrepancy. I may add that since the passage of the Act, 23rd Victoria, chapter 2, we have been in the habit of considering orders for compensation in land or scrip to mean the same thing; and so far as I remember, since the passing of the Act, scrip has invariably been given. I am now satisfied, however, that the preparation of scrip for the Church Society was a mistake on my part; I should have brought it more directly under the notice of the Commissioner of Crown Lands. My reason for not doing so was that I was told by the Assistant Commissioner that the Commissioner had told him that a power of attorney from the Church Society was necessary to authorize Mr. Chesley to receive the Society's scrip. I did not enquire further.

822. Can you state what occurred subsequently?

I delivered the scrip to Mr. Chesley, when the power of attorney from the Church Society was produced. I was subsequently informed by the Commissioner that the scrip had been erroneously issued, and I was directed to note in the scrip issue or entry-book, and in the return to the Auditor of Public Accounts, that it had been so issued, and had been demanded back. I believe that it has not yet been returned.

Thursday, January 29th.

JOHN C. TARBUTT, sworn.

823. You divide with Mr. Hector the Upper Canada Sales Branch?

Yes.

824. When were you placed in your present position?

About two years ago. The division of the Branch took place when Mr Spragge was at its head.

825. What was the local extent of your jurisdiction when you were appointed to the position you now hold?

I was placed in charge more particularly of the newly surveyed townships—that is, as a rule, townships surveyed after the Union. I have also charge both of the School and Clergy Lands throughout Upper Canada.

826. What proportionate addition has been made to the townships under your management during the last two years?

Speaking roundly, I think that there has been an addition of about one-third. The dismissal of a number of Crown Land Agents, on 1st January, 1862, added to the labors of my Branch, and also the notice published on 2nd November, 1861, relating to the lands gold subject to settlement in Huron, Bruce, Grey, and Wellington.

827. When you assumed the management of your section of the Branch, were there many arrears?

Certainly there were arrears, but there were none of very old standing.

828. What is the present extent of the arrears, distinguishing between claims, assignments, and correspondence?

Most of the unsettled claims are connected with the Huron and Bruce lands; these have been accumulating since the sale in 1854-5. The number of unsettled claims in Wellington is very limited; I cannot call to mind any of ten years' standing. I cannot state the number of unregistered assignments, but I should say that it is not considerable. There are many assignments of several years' standing which are not registered; but they are so because they are not in a position to be registered, owing to payments on the lands being in arrear. There is unanswered correspondence, but the arrears in this respect are not of long standing, nor are they considerable.

829. Have all the unsettled claims been reported upon to the Commissioner, in one shape or another?

No. There may be, altogether, thirty or forty cases which have not been reported upon to the Commissioner.

830. Are only those assignments unregistered which are not ripe for registration?

I should say that the older ones, which are fit for registration, have been registered.

831. Did Mr. Sicotte, when Commissioner, previous to the passage of the present Land Act, issue instructions that all assignments should be at once recorded?

He did not issue an order that all arrears should be registered, but that assignments with reference to which the conditions of sale had not been complied with, might be registered if desired by the parties.

832. The order was not obligatory?

It was obligatory only in its application to parties who desired to have their assignments registered.

833. Was the order acted upon in your Branch?

It was.

834. Are you aware of instances in which new claims and new difficulties have arisen in consequence of delays in your Branch in dealing with claims and assignments?

I cannot call to mind any such instance.

835. Have such instances occurred in the township of Maryborough?

No; I cannot remember any.

836. Do you remember the circumstances connected with the east half of lot 13 in the 1st Concession of Maryborough?

I recollect the case of one Marks, in the township of Maryborough; but I cannot recollect of any wrong or loss arising out of the action of my Branch in regard to it.

837. In whose name did the lot in question originally stand in the books of the Department?

It was sold on 1st May, 1855, to A. M. Goodrich. I do not know who Goodrich is. I did not know that he was in the employment of the local Crown Land Agent at the time of the sale.

838. Did Goodrich assign his interest, and to whom?

He did. He assigned the lot to James Geddes on 16th May, 1855, and Geddes assigned to William Reid on 8th October, 1857.

839. Did the Mr. Marks to whom you have alluded claim this lot at the time of sale, and as an occupant previous to the sale?

It was upon this assertion that the claim of Marks was based. He embodied this statement in an affidavit, dated 2nd November, 1860, alleging that he had erected a shanty and cleared several acres. In this affidavit, Marks declared that he took possession of the lot in 1849; that he shortly afterwards informed Mr. Andrew Geddes, the local agent, of his having done so; that in 1856 he went to reside on the lot; and that he erected thereon a large saw-mill.

840. Did Marks' possession of the lot involve him in a law suit?

It did—in a chancery suit—namely, Reid vs. James Geddes, Andrew Geddes, John Durkin, Robert Marks, and William Woodsworth.

841. Was the Department applied to by the Counsel for Marks for information as to the lot, more especially as to the name of the original locatee and his assigns, if any?

I find a letter from Mr. Edward Fitzgerald, of Toronto, dated 31st March, 1859, who applied in behalf of Marks, asking that he might be allowed to purchase the lot, and complaining of its having been sold by Mr. Andrew Geddes to his son, after having been apprised that he (Marks) was in possession.

842. Did you reply to Mr. Fitzgerald's letter?

Yes. On 26th September, 1859, an answer was sent to Mr. Fitzgerald. In this reply I stated that when surveyed in 1849, the lot in question was reported vacant; that in the following January, public notice was given that the lands were for sale, and that parties in occupation were required to purchase within three months from that date; that the east half was not sold until May, 1855, and not then to Mr. James Geddes, but to A. M. Goodrich, and subsequently assigned by him to William Reid; and that Marks was at liberty to file evidence in support of his claim.

843. Had you further communication with Marks' Counsel upon the subject?

Yes. I cannot at this moment produce another letter from Mr. Fitzgerald, but I find draft of a letter prepared by me, dated 3rd September, 1861, enclosing a certificate relating to the east half of the lot, being the portion of the lot in dispute.

844. Can you produce a copy of the certificate?

I produce a copy. As sent by Marks' Counsel to the Department for execution, the certificate embraced only the purchase by Goodrich and the assignment to Reid. Before executing the certificate, I inserted mention of the assignment by Goodrich to James Geddes.

845. Your previous letter, in reply to an application for information, did not recite the assignment to James Geddes?

It did not.

846. Was the case more recently delayed by your failure to produce the papers connected with it?

Apparently the papers were asked for on the 1st July, 1862, by Mr. Gibbs, Mr. Marks' agent. I cannot remember ever having seen Marks. When asked for I was under the impression that the papers were still in the hands of Mr. Andrew Geddes, the agent, and I wrote for them on the 1st July. On the 7th the agent reported that he had returned them, and I found them in my office.

847. Has the case been disposed of, and how?

On 21st November last, it was disposed of by the Commissioner in favor of Marks.

848. What has been the recent practice in regard to the issue of patents for lands in townships subject to what are known as settlement duties?

After the notice of the Government, dated 2nd November, 1861, patents could issue without the performance of settlement duties, on certain conditions. This notice applied to the Counties of Huron, Bruce, Grey, and Wellington. The conditions were, the payment for the land at the rate of two dollars per acre, and the payment of an additional twenty-five cents in lieu of settlement.

849. Have these conditions been dispensed with in any of the counties named?

The practice ceased in September last. From November, 1861, until that period, compliance with the conditions was uniformly exacted.

850. Do you remember any exception?

There was none.

851. Do you remember any exception in the township of Minto?

I do not remember any.

852. Do you remember the issue of patents for Minto lands to one Mr. Kennedy, of Glasgow, Scotland?

I do.

853. What were the particulars?

In June, 1862, six lots of 100 acres each, in Minto, were patented to Thomas Kennedy, of Glasgow, Scotland. The lands were paid for at the rate of \$2 per acre, with the addition of 25 cents per acre; and with the exception of one lot, which was paid for at the original price (\$1.50) in consequence of an alleged performance of settlement duties thereon.

854. What was the exceptional lot?

Lot 18 in 11th Concession, Minto.

855. Were settlement dues performed on this lot by Mr. Kennedy or anybody from whom he held an assignment?

I presume not.

856. On what information did your Branch receive the actual settlement price on this lot?

On the report of the agent, Mr. Andrew Geddes, that there was a person living on the lot, with six acres cleared, fenced, and under crop.

857. Had not your Branch previous information from other sources, showing that this lot was claimed by its occupant, by whom the clearance had been made?

Certainly we had.

858. Will you state what this previous information amounted to?

On 1st June, 1857, the Department received a petition through Mr. William Lyon McKenzie, M.P.P., signed by inhabitants of Minto, setting forth that lot 18, in the 11th Concession, was occupied by Edward Irwin, and had been for about 11 months; that he had made improvements thereon; that he had made an application to the agent to purchase; that the agent refused to take the money, saying the lot was already taken up, but would not tell the applicant by whom; that applicant informed the agent that the lot was not occupied by any one but himself, and asked if the land was not to be sold to actual settlers; and that the agent replied, it was not his business.

859. What was the answer of the Department to this petition?

An answer was sent on 5th June, 1857, to the effect that the lot had been previously sold, and that as the petitioner admitted he had taken possession after the sale, the Government could not interfere in his behalf.

860. Were further applications made in Irwin's behalf?

In August, 1859, an affidavit was filed, signed by three neighbors, alleging that Irwin had erected a dwelling on the lot, and had resided continuously upon it since the spring of 1856. In March, 1861, also, an affidavit was filed, signed by the Reeve of Minto, Archibald Harrison, and Alexander Irwin, and certified by William Yeo, Clerk and Treasurer of the Township. This affidavit set forth continued occupancy of the lot by Edward Irwin, and the payment of taxes and performance of statute labor by him.

861. What action was taken by the Department in regard to these affidavits?

They were brought under the notice of the Commissioner on 6th April, 1861, when the Commissioner declined to interfere.

862. Did you on that occasion make any representation to the Commissioner touching payments on this lot by James Phin, who appeared in your books as the original locatee?

I did. I represented that five instalments had been paid in Phin's name; the lots still remaining in his name.

863. How long did Phin actually hold the lot as locatee?

Ten days. He acquired it on 15th November, 1855; on 25th November, 1855, he assigned it to Josias Bray, Hamilton; on 22nd December, 1855, Bray assigned it to Alexander Kennedy, of Hamilton; and on 8th May, 1860, Alexander Kennedy assigned it to Thomas Kennedy, of Glasgow.

864. What were the dates on which the five payments were severally made?

The first was paid on the date of sale; the four others were paid on 3rd January, 1860.

865. Were these four instalments paid in Phin's name?

They were paid by Kennedy on account of the sale, to Phin. They appeared in our books to the credit of the lot as held by Phin. We knew of the assignments, but they were not registered.

866. Do you recognize assignments executed irrespective of the original conditions of sale?

We do not. The law now requires that the conditions of sale shall be complied with, or dispensed with by the Commissioner. When the four instalments were received on Phin's lot, in 1860, the Department required the conditions of sale to be complied with before registration:

867. When you reported to the Commissioner five payments in Phin's name, were you aware that the conditions of sale had not been complied with by him or in his behalf?

Of course, I was under the impression that they had not been complied with.

868. As the head of the Branch charged with the management of these sales, do you state that the issue of a patent to Thomas Kennedy, at the settler's price, without the performance of settlement conditions, was in conformity with the rules and practice of the Department?

It was not in conformity with the regulations of the Department, and had the case been brought under my notice, I should have stopped the issue of the patent.

869. Who, then, is responsible for its issue?

I must blame Mr. Kirkwood for it. He marked the lot off as though settlement duties had been performed.

Friday, January 30th.

JOHN C. TARBUTT.—Examination resumed.

870. In deciding upon conflicting pretensions to lands, do you recognize the rights of settlers as against the claims of speculators?

Under the notice of 2nd November, 1861, we are bound to do it, if the settler is a resident on a lot and has five acres cleared and under crop. If a non-resident, he is to be compensated for his improvements. Previous to 1861, we generally protected squatters who had been on lands previous to their being sold to others.

871. Do you recollect the decision of the Department in a case relating to lot 32 in the 13th concession of Wawanosh?

I recollect a case of Harrison and Stayner in the County of Huron, I think in the Township Wawanosh, but I cannot give the particulars without reference to the papers.

872. Will you ascertain the particulars, and at the same time produce the report of the Hamilton-Gowan commission on the case?

I produce the documents and the report. The latter was received by the Department on 4th February, 1857, the Commission having conducted its enquiries during the previous year. The facts recited by the Commissioners in relation to Lot 32, 13th concession, Wawanosh, are, that in August, 1854, Harrison applied to the Crown Land agent at Goderich, Mr. Clark, to know if he could purchase the land; that the agent replied that he had several applications, but that the lot was not open for sale; that Harrison immediately entered into possession and made large improvements—namely, a dwelling with out-houses and about 15 acres cleared; that he paid all taxes and performed statute labor; that in March, 1856, he again called on the agent, and was for the first time told that the land had been sold. The statement of the agent to the Commissioners was, that long before Harrison applied for the lot, it had been applied for by Mr. Thos. A. Stayner, who asked that the lot should be kept for him until he could have the lot examined by a surveyor; that he (the agent) complied with the request; that some time afterwards a surveyor examined the lot, but before the agent received the surveyor's report, he (the agent) re-

ceived a letter from the Crown Land Department, suspending until further notice all sales of Clergy Reserve Lands, of which this lot was a part; that a few days after the receipt of the order for the suspension of sales, the agent received the surveyor's report and bill of charges; that he transmitted the same to Mr. Stayner, stating at the same time the order he had received for the stoppage of the sales; that Mr. Stayner sent back the surveyor's fee and begged the agent to keep the lot for him (Mr. S.) till power should be given to sell; that the agent agreed to do this; that he subsequently sold the lot to Mr. Stayner at \$2.50 per acre, receiving the first instalment. Upon this case the Commissioners say: "By the agent's own admission, there existed a very unwarrantable sub-agency between the local agent, Mr. Clark, and the purchaser, Mr. Stayner, amounting to collusion to deprive Harrison of the land. If the agent had promised Mr. Stayner the lot, previous to Harrison's first application (as he states he did), then it was his plain duty to have communicated that fact to Harrison. But to allow him, in ignorance of it, to enter upon the lot, to erect several buildings, and to make extensive clearings, for Mr. Stayner's benefit, was clearly an act of very censurable duplicity, and one which the Government alone can now redress. The Commissioners recommend that the first instalment be returned to Mr. Stayner, and Harrison be accepted as the purchaser."

873. What action did the Department take upon this statement of facts?

No action at all was taken upon it. The duties of the Commissioner were supposed to be confined to lands subject to settlement?

874. Has not the Report of the Hamilton-Gowan Commission been acted upon by your Branch in other cases than those of lands subject to settlement?

We often refer to the Report for information, and I have certainly availed myself of it frequently.

87 5. Wother information have you relating to the Wawanosh lot?

The patent was granted to Mr. Stayner on 26th June, 1857

876. Was the patent granted with a knowledge of the facts related by the Commission, and which were on record in the Department?

Certainly not.

877. Had the facts which were on record been known, would the patent have been issued to Mr. Stayner?

I should have stopped it certainly, pending the decision of the Commissioner.

878. Has anything been done to afford redress to the settler, Mr. Harrison?

In July, 1858, a petition was presented by Mr. Holmes, M. P. P., signed by settlers in Wawanosh, setting forth the wrong which had been done to Harrison, and praying that justice might be done by confirming his title to the lot. The petition was signed by a large number, including the Reeve of the township. Nothing has, however, been done in the way of redress. I presume that Mr. Holmes was made aware of the previous issue of the patent, but no direct communication was had by the Department with the petitioners.

879. What is the course pursued in the Department on the receipt of letters connected with Departmental business?

In the first instance, all such letters pass through the hands of the Commissioner or Assistant Commissioner, whence they pass to the Registrar, by whom they are entered, and by whom they are distributed amongst the different branches.

880. Is the rule with regard to the registration of letters on Departmental business absolute?

Yes, unless the letters are in the first instance retained by the Head of the Department

881. Do you frequently receive letters on Departmental business which pass neither through the hands of the Commissioner nor Assistant Commissioner, and are not entered by the Registrar?

Inquiries are often made by letter direct through me, relating to Departmental business, which do not go through the routine I have described, and are not placed on record. These, however, only relate to trivial questions, and usually they are placed on file in my office. I always answer them officially, but my replies are not always copied.

882. Do you swear that the letters thus irregularly received and answered relate only to trivial questions?

Yes.

883. Have you in this manner received and answered letters from Crown Land Agents, with reference to business connected with their agencies?

Yes

884. Have you addressed letters to agents or others, concerning Departmental business, without preserving official copies of the letters sent?

Yes.

885. Is your Branch in receipt of fees?

Fees are paid in connection with the Branch, but they are not received by the Branch.

886. Are fees for certified copies of documents ever received by the Branch?

They are.

887. Are these fees always paid over by the Branch to the Accountant of the Department?

When they are for copies of documents made by the Clerk at home, in the evening, they are not. In these cases the Clerk receives the fees at the rate of 6d. per folio. This has occurred only twice or thrice.

888. The Statute 23rd Victoria, chapter 2, section 31, provides that an employé of the Crown, taking fees for official labor, shall forfeit his office or employment and be liable to a penalty of \$400: do you consider the taking of fees in the cases you have described in contravention of law?

I certainly so consider it now, but it never struck me before, or I should not have allowed it.

ALEXANDER KIRKWOOD, sworn.

889. You are a clerk in the Upper Canada Sales Branch of the Crown Land Department?

Yes.

890. What do you know with reference to the issue of a patent to Thomas Kennedy, of Glasgow, for lot 18 in the 11th concession of Minto?

The papers connected with Mr. Kennedy's lands in Minto came into my hands in the regular way. I did not examine the assignments, but I read the letter of Mr. Andrew Geddes, the agent, referring to Mr. Kennedy's lots, and I marked off Lot 18, 11th Concession as one upon which settlement duties had been performed. I then observed that against the lot in our land roll there was an entry indicating that previous correspondence had been had regarding this lot, which entry I marked in ink against a copy made by me of the list of lots supplied by Mr. Geddes. My object in doing so was to direct to the circumstance

the attention of the head of the Branch, Mr. Tarbutt, and also of the person whose duty it is to register assignments, Mr. Arthur Taylor. On handing the papers to Mr. Tarbutt, my duty in the case ended.

891. You speak of previous correspondence respecting the lot; do you know its purport?

In July, 1860, Mr. Andrew Geddes enclosed to the Department the assignments from the several purchasers of the lots in Minto, to Mr. Kennedy, with the view of having them recorded. The Department wrote to Mr. Geddes on the 26th of the same month, stating that the assignments could not be registered until proof of the performance of settlement duties was filed; and that such proof should show distinctly when and by whom the improvements had been made. To this letter no reply was received.

892. Were you aware of this unanswered application from the Department for proof, when you marked the lot more particularly in question, as having had settlement duties performed upon it.

I was not.

893. Were you justified, under the circumstances, in so marking it?

I consider that I was justified in making the entry of settlement against the lot, at the time. But if the papers indicated by my reference to a previous entry against the lot had been examined at the time, no doubt the patent would not have been issued until the case had been submitted to the Commissioner.

894. Do patents usually issue on the authority of your examination of papers, without further examination by the head of the Branch or others?

They should never do so. They do so issue, however, sometimes. I am satisfied that the Minto case does not stand alone in this respect.

895. Can you state the condition of your Branch in respect of arrears?

There are a good many unsettled contested claims, but I cannot say the exact number. I am sure that all of them have not been reported upon to the Commissioner. I have no doubt some of eight years' standing could be found. Assignments have accumulated chiefly because when received they could not be registered in accordance with Departmental regulations. As to letters to which no replies have been given, there are several thousands.

896. Have only those assignments accumulated which could not properly be registered when received?

I may say yes. I remember Mr. Sicotte's order that all assignments should be registered on receipt, whether arrears had been paid or not, and whether settlement duties had or had not been performed. This order was not carried out in our Branch in respect to assignments filed prior to its date.

897. Is the accumulation of claims and assignments increasing or diminishing, taking into account the new work daily coming in?

It is increasing. In this respect I believe the Branch is getting worse.

898. Is the number of unanswered letters increasing?

It is. The diminution does not keep pace with the increase.

899. Are you aware of the receipt in your Branch of correspondence which is treated as private and not registered, and to which official answers are sent?

I am not.

900. Are you aware that letters have been sent from your Branch, concerning Departmental business, copies of which have not been made of record?

I am aware that this has been done, but I am aware of it only so far as I am personally concerned.

901. Will you swear that you are not aware that letters addressed privately and not registered, relating to Departmental business, have been received by others, and that official answers have been given to these letters without being copied in the Branch?

I will.

902. Do you know of the receipt by clerks of fees for certified copies of documents in your Branch?

I know of the receipt of such fees.

903. By whom?

Arthur Taylor. I cannot say that I have seen the money paid into his hands, but I believe that its receipt was sanctioned by the head of the Department. The copies were made by Mr. Taylor at his own house, after office hours, and were subsequently certified in the office by the Commissioner or the Assistant Commissioner.

Saturday, January 31st.

WILLIAM SPRAGGE, sworn.

904. Were you appointed by Government to conduct an enquiry into certain charges preferred against Mr. Andrew Geddes, Crown Land Agent at Elora?

In 1859, whilst Superintendent of land sales, I was commissioned by the Governor General to investigate certain complaints made against Mr. Andrew Geddes, Crown Land Agent for the County of Wellington; and on the 8th March I commenced my investigation at Elora.

905. To what complaints was your attention directed by the terms of the Commission?

To complaints brought forward through Mr. Drew, Attorney at Law, Elora, by William Loney, Charles Loney, and 136 others, including several Justices of the Peace. The petitioners complained of corrupt practices on the part of Mr. Andrew Geddes, as agent of Public Lands, and others in collusion with him. The charges preferred were—that in the Township of Minto, where a large tract of land was offered for sale by the Government to actual settlers, at 7s. 6d. per acre, restricting them to 200 acres each, lands were taken up by using the name of friends, little children, and fictitious names; that Mr. Andrew Geddes, with one or two particular friends, were the actual purchasers of ten or twelve thousand acres of the most valuable lands, effected in the manner described; that in consequence of such fraudulent disposal of the lands in Minto, actual settlers were unable to obtain a lot by purchase without paying to the said agent, or his son, James Geddes, exorbitant prices for their fictitious rights; that in consequence of this, few were able to pay the price set on these lands by those parties, and that the settlement of the township was thereby kept back, and those who purchased, having to pay a large price over and above that placed on the lands by the Government, were kept in a state of poverty.

906. Did your instructions restrict your enquiry to these specific allegations?

My commission required me to enquire into the frauds alleged by the petitioners to have taken place. With it I received an official letter dated 27th January, 1859, directing me to take evidence not only respecting the charges preferred in the petition, but also

with reference to any other charges against Mr. Andrew Geddes, which might be brought forward.

907. Into what other charges did you enquire ?

They mainly related to lands in Minto, though there were also charges relating to lands in other townships embraced in Mr. Geddes' agency.

908. In what manner did you conduct the investigation ?

On arriving at Elora, I communicated with Mr. Andrew Geddes and Mr. Drew, apprising them that I had been appointed to hold the investigation, and requiring them to appear before me with a view to my proceeding with it. I had previously notified Mr. Geddes thereof by letter. By letters addressed to 48 of the petitioners, I had previously informed them when and where I should commence the investigation, and I intimated to Mr. Drew and Mr. Jacob, who assisted him, that it would be for the petitioners to sustain by testimony on oath the charges and allegations set forth in the petition. Mr. Andrew Geddes, on account of his advanced age (said to be 78 years), did not attend throughout the investigation in person, but was represented by Mr. A. J. Fergusson, barrister, of Guelph. I took evidence by affidavit from 44 persons, hearing the statement of each, reducing it to writing, reading it over to them, and obtaining their signatures thereto. Mr. James Geddes, son of the agent, was present during the investigation in his father's behalf; and I afforded him, and also Messrs. Ferguson and Drew, the opportunity of putting any question to the witness which they might desire. It is probable that some of the statements embodied in the affidavits were drawn out by questions thus put. When the examination of witnesses brought forward on behalf of the petitioners ended, I gave to Mr. Andrew Geddes an opportunity of rebutting any of the charges which had been brought forward; but I am not aware that he succeeded in doing so to any extent worth mentioning. On my return from Elora, I took some evidence at Hamilton and also at Toronto, bearing upon my examination at the former place; neither the petitioners nor the agent being present during the examination at Hamilton and Toronto. The evidence which I expected to obtain there I considered of minor importance as affecting the transactions of the agent. I returned to Toronto about the 25th March, and shortly afterwards proceeded with the preparation of my report. It bears date 26th April, 1859; and to it were attached the affidavits of the various parties whose depositions I had taken. I now have the original documents before me.

909. Will you proceed to state the outlines of the principal cases which came under your notice during this investigation ?

Amongst the most important cases which came under my notice was that particularized in the affidavit of Malcolm McMaster. He stated that in October, 1855, he called upon Mr. Andrew Geddes, with the object of purchasing Government land in Minto; that Mr. Geddes informed him he had none for sale, but that his son had; that about the 8th October he (McMaster) purchased from Mr. James Geddes (who occupied an office in the same building with his father), lots 33 and 34, in 3rd concession, Minto, for himself; that in November he purchased for his brother Alexander, lots 37, in 3rd concession, and 33, in 2nd concession; and for his brother Charles, 29 and 31, in 3rd concession, that he paid for the lots, over and above the Government price, \$1 per acre, with the exception of lot 37 in 3rd concession, for which he paid 5s. 3d. per acre. There was no improvement on any of the lots at the time he made these bargains. The Government receipts for the first instalment on each purchase were in the names of the deponent and his brothers respectively, and the price inserted in the agent's receipts was \$1.50 per acre. The deponent further stated that after he had settled with Mr. James Geddes for his own two lots, and paid him \$130 in cash, and had given him a note of hand for \$130, at three months, which he paid when due, he went in company with Mr. James Geddes to his father's office, when the latter told him that he had settled with his son and all was right, and he filled up receipts in deponent's name. Mr. Andrew Geddes had knowledge of deponent's paying to Mr. James Geddes a price extra to the Government price for lot 37, in 3rd concession, for deponent's brother, Alexander. The

money was paid not to the agent, but to his son. All deponent's available means and those of his brother were taken up in making the payments alluded to, and the result was that they were obliged to leave their lands and discontinue improvements to earn money. Deponent produced receipts, for first instalments on the lots in question, signed by Andrew Geddes, agent; placing deponent and his brothers in the position of original purchasers from the Crown. Deponent also produced a letter of Andrew Geddes to Rev. John McMaster, Puslinch, dated Elora, 25th September, 1855. In this letter Mr. Geddes wrote that he had no lands in Minto that were not disposed of; that his son, James Geddes, a land agent in Elora, had for sale 400 acres in one block, and 200 acres in the same vicinity; that his price for the good will of each 100 acres was £30; that one instalment had been paid on each lot; and that this was a good chance, as lots in the township were selling at from £100 to £150 for the good will. Another case was that of Thomas McCombs, of Minto, who deposed that in January, 1855, he went to the office of Mr. Andrew Geddes for the purpose of purchasing a lot on which to settle in Minto; that Mr. Geddes informed him he had no lands for sale in the township, but he thought his son had; that the latter came in and gave deponent a list of lots, 11, 27, 28, and 29, in 1st concession, Minto; that he (James Geddes) asked \$3.50 per acre for lot 11, and \$2.50 per acre for the other lots; that on 17th January deponent agreed with James Geddes to purchase lots 27, 28, and 29; that on the same day he paid James Geddes £22 on account of the purchase, taking his receipt therefor; that he agreed to pay a further sum of £53, on or before the 1st July following; that by the agreement James Geddes stipulated that on the receipt of this further sum, he would execute a transfer of the good will to the said lots; that on 22nd May, 1855, a receipt by the local agent was delivered to deponent, as purchaser from the Crown, for the sum of £3 15s., as the first instalment on lot 28, at the rate of 7s. 6d. per acre; that the agent himself delivered this receipt to deponent; that William McCombs obtained a similar receipt in his own name for lot 29, and a similar receipt in the name of John McCombs for lot 27; that the entire amount named in the agreement (\$300) had been paid, with the exception of \$35, making up, with the Government price, the rate of \$2.50 per acre. Deponent stated that the agreement with James Geddes was made in the office of the local agent, and that the payments he had made had had the effect of keeping back improvements on the lots in question. A third case was specified in the affidavit of John S. Bridgford, of Fergus, carpenter. He stated that having acquired an interest in certain lots enumerated in his affidavit, he was allowed to pay to the local agent, as the first instalment, \$15 on each lot, and one dollar on each lot as an extra charge. The lots in question were 31 and 32, in 17th concession, Minto, which at the public sale in 1854 had been secured to one George Dolman, and which deponent obtained from Dolman by paying \$120 for his good will; the name of deponent's son, a lad of 17 years of age, being inserted in the agent's books as the original purchaser. These lots were not in the first instance inserted in deponent's son's name, but in the name of some other person whom deponent did not recollect, but whose name had been given by Dolman as the original purchaser. This name deponent observed upon the original sales' list, used at the auction. Deponent was also present when Dolman sold 900 acres in Minto to other parties. As bearing upon the petitioner's allegation that the names of children had been used as purchasers, I refer to the case of Wm. Ritchie, of Elora, shoemaker's apprentice. This name was inserted in the agent's list as the purchaser of lots 40, 41, and 42, in 15th concession, Minto. He went to live with Mr. Geddes, the agent, in September, 1854, on the second day of the public sale; deponent stating in his affidavit that he was 15 years of age in May, 1858. He had no knowledge of any land being entered in his name, in Minto or elsewhere, until two months previous to his deposition being taken before me, when his father told him of it. When in Mr. Geddes' service, being 11 years of age, he was in the habit of putting his name to transfers as a witness, and of being sworn to them; but he was confident that he never put his name to any paper purporting to be a transfer, except as a witness. Deponent had an uncle of the same name; and he also appeared and deposed that he had neither purchased nor authorized any person to purchase any land in Minto; that he had not executed a transfer of such lands; and that he knew of no other person named Wm. Ritchie except his nephew. An assignment was produced to me, a copy of which I made, dated 28th March, 1855, purporting to be from Wm. Ritchie, of Minto, and transferring lots 40, 41, and 42, in 15th concession, Minto, to James Geddes, for the sum of £10. The assign-

ment purported to be witnessed by Edwin H. Kertland, of Pilkington, but I had not an opportunity of examining him as to the transaction. These lots, by a transfer dated 16th February, 1857 (produced to me), James Geddes transferred to Mary Gordon, the consideration money specified being £200, this sum being exclusive of the balance of the purchase money due to Government. Mary Gordon, in her affidavit made 21st March, 1859, stated that she was quite certain that Mr. James Geddes, in making the bargain, told her that he was selling the land for another person. Another case of a sale having apparently been entered in the name of a minor relates to lot 39, in 8th concession, Minto. George Duncan, of Elora, carpenter, by an affidavit dated 18th March, 1859, stated that he took an assignment of this lot in the name of Sylvester Dalby, executed in the presence and in the office of James Geddes by one Francis Dalby, senior; he, the deponent, accepting the transfer under the impression that Francis Dalby was Sylvester Dalby. Deponent afterwards found Sylvester Dalby to be the name of a son of Francis Dalby, and that his age was about 12 years. This boy had since executed a transfer of the lot to his father, who, again, had a second time assigned the lot—in this instance to one Morrell. The first transfer had been handed by deponent to Mr. Andrew Geddes, who registered it, charging a fee of \$1 therefor. As sustaining the statements made in preceding affidavits, I refer to the affidavit of Wm. Gibson Morison, of the township of York, made 1st April, 1859. Morison deposed that he entered the names of the purchasers at the public sale of Minto lands, held at Elora in September, 1854; that, with the exception of certain lots marked "specially reserved," all the lots in that township were, to the best of his recollection, sold; that the number of lots knocked down at more than the upset price was, so far as he could remember, under twenty; that he had not, since the sale, seen the sales' list which he filled up. I endeavored, with the view of prosecuting the investigation as thoroughly as possible, to obtain possession of this sales' list, but without effect; Mr. Andrew Geddes and his son protesting that they did not know what had become of it. Upon examining Mr. Geddes' township book of Minto, I found that 48 lots were entered as sold during the year 1855; evidently showing that misstatements had been made by the agent to parties applying to purchase.

Monday, February 2nd.

WILLIAM SPRAGGE.—Examination resumed.

910. Did your investigation into the affairs of the Elora Agency bring to light other irregularities than those which you have described? If so, what?

The investigation showed very clearly to my mind that Mr. Andrew Geddes, the agent, had permitted persons to evade the conditions contained in the notice of sale of lands in Minto, dated 4th August, 1854. One George Dolman, in particular, evidently was permitted, in other names, to secure several lots, instead of being restricted to 200 acres, as required by that notice. Another person who was similarly successful in obtaining more than the allowed quantity was one George H. Bender, of Hamilton. The affidavit of John S. Bridgford, to which I alluded in my evidence on Saturday, establishes the fact, so far as it concerns Dolman; and in the affidavit of John Copp, of Hustonville, made 10th March, 1859, he states that he was informed by Bender that he owned three lots in Minto. The Rev. John Smithurst, of Minto, in affidavit made 8th March, 1859, stated that George Dolman bid off, for various parties, lots in that township, giving in their names to Mr. Geddes. Mr. Smithurst stated that for a consideration of ten dollars, Dolman had selected lots for other parties, and had selected one for him. Further, Mr. Smithurst stated that to his personal knowledge, there were probably from 150 to 200 lots unoccupied and unimproved in Minto, and; to the best of his knowledge and belief, these lots were bid off at the auction in 1854. Copp, in his affidavit before referred to, stated that he had been

through Minto in the employ of Mr. Kertland, land surveyor, to whom he was apprenticed, and he believed that from 12,000 to 15,000 acres in the township were unoccupied and unimproved, three-fourths of which he considered fit for settlement. As showing that Mr. James Geddes had in his hands lands purchased on speculation, I refer to the affidavit of David Nickerson, made 18th March, 1859. He applied to Mr. James Geddes to purchase lot 63, concession C, Minto, and was asked by that person \$10 per acre for his right thereto. This occurred in January, 1856. Nickerson also stated that he was in the office of the local agent about one month after the public sale in September, 1854, with the object of purchasing land, and was informed by him that there was not a lot in the township which had not been disposed of at the sale. He was informed on that occasion, by the agent, that his son, Mr. James Geddes, had lands in the township for sale. James Geddes, whom he then saw, informed him that he had Minto lands for sale at from \$3 to \$8 per acre. He went up to Minto in May, 1855, and found a very large number of lots unoccupied and unimproved. In June, 1855, he again applied to the agent to purchase, who again answered that he had no lots in Minto, but that his son had. It was clearly shown by other deponents that James Geddes held for speculation large quantities of the land alleged to have been sold at the public auction, and which he offered for sale, and sold, in each case, at a considerable advance above the Government price. Another class of irregularities which had prevailed at Mr. Andrew Geddes' agency, I found exemplified in the receipt of fees for the registration of transfers. The affidavit of Moses Douglas, made 17th March, 1859, specified that he purchased from one Robert Newcomb his interest in lot 110, concession B, Minto, and was charged by the local agent the sum of \$2 for registering the transfer, and with it another assignment. I believe that this charge was made by the agent without the Government having at any time authorized the exaction of any such fee. In fact, the registration by the agent was not the registration contemplated by the law, which requires that the registration shall be made in the Department of Crown Lands, where no such charge is or can be made. It seems, however, from Douglas' statement, that Mr. Andrew Geddes assured him he was the proper person to record the transfer. Deponent subsequently ascertained that another assignment, of an earlier date than his, for one-half of the lot in question, had been executed by Robert Newcomb in favor of his brother Joseph, and though not deposited at the local agency until three months after the deponent's, was forwarded by the local agent to the Department in preference to the deponent's, and, as he was informed, had been officially registered in the Department. Deponent had paid \$700 to Robert Newcomb for his interest in the lot, and his sons had partially improved about eleven acres upon it. The assignment to Douglas, after having been retained by Mr. Geddes for the period of about one month, was returned to him, and, as he understands, was never forwarded to the Department by Mr. Geddes. Douglas was a stranger in Upper Canada, and he relied entirely on the information given him by the local agent. The loose system upon which the public auction of lands in Minto was conducted was shown by the affidavit of Daniel Kribs, of Guelph, made 21st March, 1859.—Kribs was the auctioneer who conducted the sale at Elora in September, 1854, and he stated that several persons bid for a number of lots and gave in the names of other individuals. One of these was George H. Bender, of Hamilton, who bought about five lots; another was a Mr. Rich, who took several lots in different names; a third was Mr. Richard Greet, insurance agent of Guelph, who took up several lots in different names; a fourth was George Dolman, who put in the names of ten parties whom deponent could call to recollection, some for 200 acres, some for 100. With the exception of one or two lots marked on the map "withheld from sale," every lot in the township was offered.

911. What was the general conclusion at which you arrived with regard to the conduct of the Elora Agency by Mr. Andrew Geddes, so far as it related to the Township of Minto?

That the agent had not acted in the high spirit of integrity which the Province has a right to expect from all its servants; and that this was conspicuous in his permitting his son and others to acquire, either as principals or as agents for others, lands upon speculation, which they sold to intending settlers at a premium often extravagant in amount. I should certainly say that it is shown in the cases of McMaster and McCombs, especially, that the

extortion practiced by James Geddes was connived at by his father; and by affixing his name as agent to the receipts granted to those parties as original purchasers, the fraudulent nature of the original entries of the particular lots—if such entries were made—is apparent, and by the same act he identified himself with those transactions from first to last. Mr. Andrew Geddes appears to have lent himself to a system of deluding parties desirous of purchasing land for settlement, and to have done this with a view of enabling his son and others to make profit out of intending actual settlers. With regard to the list of 48 lots, referred to in my evidence on Saturday, of which apparently, *bonâ fide* sales were not made in September, 1854, but which were sold during the year 1855, nearly one-half of the whole seem to have been negotiated through Mr. James Geddes. I found on examining the agency books, that James Geddes had worked in the office, assisting his father, and that the monthly returns for the latter part of the year 1854 were, as I believe, in the son's handwriting. Of the facilities thus afforded for effecting his speculative objects, the son appears to have availed himself. Into the manner in which the remainder of the 48 lots contained in the list were disposed of by the local agent, I had not opportunity to enquire. Speaking upon this point in my report to the Government, dated 26th April, 1859, I explained that this further enquiry would have occupied much additional time; and as there was material enough to work upon, without referring to these cases, I did not make any endeavor to follow any transfer relating to them. I find, however, that Mr. James Geddes in his affidavit, made 19th March, 1859, alleged that many purchases made at the auction sale fell through, in consequence of the payments of the first instalments not being made, and that other names were then substituted, but without the lots being again offered at public competition.

912. Did you consider the general allegations preferred by the petitioners sustained by the results of your investigation?

I did, so far as shown by the evidence which is now given. The allegation that the local agent himself was a purchaser was not sustained, nor was any evidence adduced to show that he was. I took the evidence of every person brought forward as a witness who had anything to say bearing upon the question at issue. An allegation that a boy named George Ritchie was the purchaser of lot 21 in 14th concession, Minto, was not proved. The statement that the agent was himself the purchaser of lot 21 in 15th concession, Minto, and that the name of James Hamilton was merely made use of to evade the condition that no more than 200 acres should be sold to one person, was disproved by Hamilton's affidavit, dated 21st March, 1859. Nor was the statement that the said agent was the actual purchaser of lot 40 in 10th concession, Minto, entered as sold to one George Kirkendall, made good. I do not consider it was proved that Andrew Geddes acted in collusion with others as a partner in the purchase of lands. With these exceptions, I consider that the general allegations of the petition were sufficiently sustained by the testimony in the particular cases alluded to in my evidence on Saturday and to-day.

913. You have stated conclusions based upon the facts elicited during your investigation what were the recommendations embodied in your report to the Government?

I proposed that Mr. Andrew Geddes should be held responsible for the irregularities perpetrated by his son, in connection with the cases contained in my report, and that restitution should be made by repayment, by the local agent, of moneys irregularly exacted, as fully to all intents and purposes, as though he had himself received the moneys. With reference to all the lands in the list furnished by the township assessor of Minto, comprising about 20,000 acres, reported unoccupied and unimproved, (a copy of which list accompanied my report,) I recommended that the agent should be instructed to refuse to receive further payments thereon; and that, should these lands upon inspection by an authorized agent of the Government, prove to be unoccupied and without any important improvement, they should be resumed, and offered for sale at public auction, at an upset price of two dollars per acre, subject to actual occupation within three months—ten acres to be cleared before the issue of a patent. These are the recommendations I find embodied in my report, which is dated 26th April, 1859.

914. Did you in your recommendations take cognizance of the irregularities proved to have been perpetrated by the local agent himself?

I brought the circumstance of the exaction of fees by Mr. Andrew Geddes, without authority, under the notice of the Government, but I made no further recommendation concerning it than this: "If it should be shown that the local agent had used his official position for obtaining for his own benefit sums of money, without authority, for supposititious services, the parties upon whom such exactions had been practiced were entitled to restitution." All the irregularities which came under my notice I brought before the Government in the fullest manner, in my report, but as I did not consider that my commission required that I should recommend to the Government remedies, so much as investigate the complaints which had been made, I refrained from making any other recommendations than those which I have just specified. I considered that what had taken place might have led to Mr. Andrew Geddes' immediate removal from office. Had this taken place, I believe not one of those from whom money had been exacted would have had the slightest chance of recovering it; and I believe that the suggestions I offered were the most judicious of which the case admitted.

915. Were your suggestions acted upon by the Government? If so, to what extent, and when?

The Government do not appear to have taken any action upon my report which has come within my knowledge, until within a few months of Mr. Vankoughnet's retirement from office, which took place early in 1862. Meanwhile, the period had passed at which the inspection I recommended would have been particularly advantageous. Indeed, of this recommendation, as well as of that relating to subsequent payments upon lots which the assessor reported unoccupied and unimproved, Mr. Vankoughnet, in his memorandum, does not seem to have taken any notice.

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Tuesday, February 3rd.

WILLIAM FORD, sworn.

916. Are you the Accountant of the Crown Lands Department?

Yes.

917. How long have you occupied the position?

I was appointed in April, 1852, and have held the position uninterruptedly since.

918. Have any changes been introduced into the mode of keeping the accounts of the Department since your appointment?

The system which I found in operation when I entered the Department has been adhered to.

919. Have there been changes in the form of the returns and accounts required from agents, or in the mode of audit applied to them?

The form of returns has remained unchanged, and there has been no change in the periods at which they are rendered. With regard to the audit there have been changes. Formerly the money paid on account of public lands was paid to the local agents. It is now paid into the Bank by the purchasers to the credit of the Department. We now audit receipts by the Bank certificates of money deposited on account of the Department. This has been the practice during the last three or four years. Previously, the agents themselves deposited the money in the Bank.

920. Under the former system were there many cases of default?

There were several. They gradually accumulated, and some of them were of long standing. In some instances the default dated back to the time of the Union.

921. When default occurred within your own term of office, did you at once report the circumstance to the head of the Department?

Yes. I did this uniformly.

922. In these cases, were steps promptly taken to collect the indebtedness?

No.

923. Will you particularize?

When I entered the office in 1852, the fact that Mr. Baines, the agent at Toronto was irregular in his returns, produced the impression that he was a defaulter. To the best of my recollection, Baines was about that time written to, not once, but several times. I think that he evaded enquiry by bringing counter claims for services and commission. Some of these claims were allowed; the greater part were not entertained. Nothing decisive was done by the Department until the Government removed to Toronto in 1855, when Mr. Baines was suspended under suspicion of being a defaulter. Having taken possession of his books and papers, we ascertained that he was in default, and that he had been so eight or ten years. Another case of default which I brought under the notice of the head of the Department, was that of John Clark, the agent at Goderich. In his case also some time elapsed before an investigation was instituted into the state of his accounts. These are the most glaring instances. But I am under the impression that in bringing actions against defaulting agents, prompt measures have not generally been adopted. The cause of the delay I am unable to explain.

924. What accounts and returns do you receive direct from agents and others, and what through different branches of the Department?

As Accountant, I receive all the accounts of the Department direct. They are then passed by me to the different branches, where the details are examined. They come back to me with the accounts of the respective branches at the end of each quarter, and they are then examined to see whether they agree with the entries of cash in the ledger of the Department, as ascertained from the Bank certificates which come to us direct. This explanation refers to the receipts of the Department. With regard to its expenditure, all accounts come to me for examination. I pass them to the different branches, to examine the different items, and they are then returned to me for payment, accompanied by vouchers. For the correctness of the accounts, both of receipt and expenditure, I am responsible.

925. Will you specify the books used by you for keeping the accounts of the Department under their distinctive heads, and as tributary to the Ledger?

I specify them in their order.

- (1). *Blotter*, in which all cash received, whether from the Bank or direct from private parties is entered daily.
- (2). *Cash Book*, shewing on the debit side the cash receipts, taken from the *Blotter*, and on the credit side all payments, which are uniformly made by cheque.
- (3). *Journal*.—A record made up monthly of all the receipts and payments, taken from the *Blotter*, *Cash Book*, and books of agents' returns; with original entries, transfers of accounts.
- (4). *Ledger*, containing all the accounts of the Department.

These four books constitute the double entry system of the Department. The other books are as follow:

- (5). *Agent's Returns*.—Books in which are entered the monthly returns of the different agents; Crown Land and Timber.

- (6). *Crown Sales*.—Books in which all sales of land under their respective classes are recorded, with particulars of payments thereon. The personal accounts therein form parts of the accounts of the respective agents.
- (7). *Deposits*.—A register of sums received which do not admit of immediate application to particular accounts, but which are credited to *Deposits* in the general Ledger.
- (8). *Pay List*.—Monthly pay list of the Salaries of the Department.
- (9). *Scrip Books* of the various issues.
- (10). *Statement Book*.—Copies of Departmental statements furnished to the Executive and the Legislature.
- (11). *Reference Book*.—A record of patents authorized.
- (12). *Register of Letters* received, with action taken thereon.
- (13). *Post-Office Registered Letters*.—A record of, with contents and from whom received.
- (14). *Letter Book*.—Copies of all letters written from the Branch.

926. How often do you balance your books ?

The balance sheet is prepared quarterly and is entered in the Journal. The Ledger is also balanced quarterly.

927. How are moneys received by mail disposed of ?

They are deposited by me in the Bank to the credit of the Crown Lands Department.

928. To what examination is the scrip received subjected ?

It is examined by me to see if it agrees with the marginal record of the scrip books, which are in my custody. If found to be correct, the scrip is cancelled and the cancelment is noted in the margin. The scrip received is recorded by me in the "Blotter." I am responsible for the cancelling of the scrip when redeemed, and I obliterate it in one form or another.

929. How long has this care been exercised with regard to the examination and cancelment of scrip ?

Since the first issue of the Bolton and Magog scrip, in March, 1858.

930. Is this course pursued in reference to scrip issued prior to March, 1858 ?

It is not. The older scrip is only cancelled by me by being obliterated. No entry of cancelment is made in the marginal record.

931. Have you examined into the genuineness of the scrip issued previous to the period named, but subsequently received ?

Not by comparing it with the marginal record. I used to take it for granted that the scrip was correct, judging by the signatures and the paper.

932. Under that system has forged scrip been received by the Department ?

It has, but previous to my appointment. In 1852, on examining the scrip accounts, I found that more had been redeemed than was issued, I think to the extent of \$4,000 or \$5,000.

933. Has any forged scrip been received since 1852 ?

Not to my knowledge.

934. Are you to be understood as stating that the amount of forged scrip which has been redeemed does not exceed \$4,000 or \$5,000 ?

When I spoke of \$4,000 or \$5,000, I alluded to the result of my investigation in 1852. I am aware that there was a subsequent examination by Mr. Langton, the Auditor—I think in 1856—and that he detected forgeries of scrip, but to what amount I cannot state.

935. Do not your books show the exact state of the scrip accounts?

The ledger does not, so far as the scrip issued previous to March, 1858, is concerned. It merely shows the amount redeemed.

936. In your belief, to what extent has the redemption of scrip exceeded the issue?

I think that at present the excess amounts to \$22,000 or \$24,000, as far as ascertained.

937. Is it certain that the full extent of the excess has been ascertained?

It is not. We do not know what the quantity outstanding is, and of course the excess has been constantly increased by continued redemption. Since 31st December, 1861, the old scrip has been invariably refused under the terms of the Land Act.

938. Is it known that the excess of scrip redeemed over the authorized issue was, as you described it, forged?

I think it was ascertained that the signatures were genuine. They were genuine on all the scrip I have seen.

939. Then it was a fraudulent over-issue of scrip, not an issue of forged scrip?

It was.

940. Can you explain the manner in which the fraudulent over-issue was accomplished?

There must have been duplicate scrip books, and these must have been in the branch charged with the issue of scrip. All the scrip issued was signed by the Commissioner. What I have called forged scrip, but which was in fact a fraudulent over-issue of scrip, was signed by Mr. James H. Price, then Commissioner.

941. What other persons were at the time entrusted with the preparation of scrip?

I cannot say. I know, however, that the person by whom the scrip was countersigned is not now in the Department.

942. Have the duplicate scrip books been discovered?

No. It is, however, certain that the fraudulent over issue was made up of duplicate numbers, and that the marginal scroll of the authorized issue did not correspond with the duplicates.

943. Was there any other noticeable difference?

The word "parliament" was mis-spelt in the printed portion of the fraudulent issue.

944. Have any steps ever been taken to trace the fraud or to bring to trial parties who might have been concerned in its perpetration?

Nothing was done either on the occasion of the discovery of the fraud by me, in 1852, or the discovery by Mr. Langton in 1856.

945. Did you suspect any particular person, or are you aware that suspicion was attached by others to any party then or formerly employed in the Department?

I did not suspect any particular person, but I believe that suspicion did attach in the minds of others to a clerk who was in the office at the period of the fraud, and who, I think, was one of the persons who countersigned the fraudulent scrip. All that I have seen was countersigned by the same person.

Wednesday, February 4th.

WILLIAM FORD.—Examination resumed.

946. Over what period did the fraudulent issue of scrip extend?

I cannot state the exact dates of the scrip fraudulently issued. But the issue under which the fraud was perpetrated was that of the Upper and Lower Canada Land Scrip, authorized by the Land Act of 1842, (4 and 5 Victoria, Chapter 100); and the genuine issue extended from 10th September, 1842, to 9th August, 1851.

947. Where were the scrip notes of the series in question deposited after having been redeemed by the Department?

In the office of the Inspector General, until the appointment of an auditor in 1855, when all scrip redeemed was transferred to his office as vouchers of the scrip account.

948. Is the marginal record of the scrip in question still in your office?

Yes.

949. Can you state whether the Commissioner of Crown Lands, at any time, was in the habit of signing scrip books in blank?

I never heard that any Commissioner did so.

950. Do your books exhibit the amount and periods of issue of letters of credit granted by the Department?

This information is not shown by my Ledger or any of its tributaries. It may be obtained from the Sales Branches.

951. According to your books, what has been the amount of letters of credit redeemed?

Previous to the 7th August, 1860, none appeared in the Ledger of the Department. Subsequently, an account has been opened for letters of credit, and this shows that in the year 1860, the amount redeemed was \$2,011.32; in 1861, it was \$3,445.07; in 1862, \$505.62. Total in the three years, \$5,962.01.

952. What check do you apply on the receipt of letters of credit?

They are sent to the Department by the party in whose favor they have been granted, or by the Crown Land agent by whom they have been received in payment for land. If sent by the agent, they accompany his monthly returns. The letters of credit, with the return, are passed by me to the Sales Branch having charge of the particular agency, where an examination is made to ascertain whether they correspond with the Orders in Council authorizing their issue. They are then acted upon and returned to me as vouchers; and I cancel them and pass them to the auditor with the quarterly accounts. This check has been in force only since 7th August, 1860.

953. How were these letters of credit disposed of previous to that date?

They were filed in the Branch from which they emanated, without any examination in the Accountant's Branch. They were treated as free grants of land, not as matters of account; so that a man purchasing a lot of land, and paying partly in cash and the balance by a letter of credit, received two deeds—one for the purchase proportionately, and one as for a free grant. They were never passed to the Auditor for his inspection. In fact, they were carried through the Department without any reference to me.

954. Is it within your knowledge that letters of credit have been issued without proper authority ?

I have no knowledge of any improper issue. Those that have come under my inspection, for the years 1860-1-2, have been correct.

955. How are the salaries of the Department paid ?

By a monthly pay list, sanctioned by the Commissioner or the Assistant Commissioner. The list is passed by me to the office of the Minister of Finance, where it is certified. Thence it is passed to the Receiver General's office, to be noted for payment at the Bank of Upper Canada. It is then returned to me, and the total amount being placed to my credit at the Bank, I draw checks for the various salaries.

956. Have advances been made to officers or clerks out of moneys remaining in your hands as accountant ?

Advances have been made by the Department out of cash in deposit at the Bank. In every case the cheque was signed by the Assistant Commissioner and countersigned by me. This practice ceased last month in consequence of a new system of payment being commenced. The Department now has no cash at its disposal.

957. What is the new system of payment of which you speak ?

Formerly, the Department received a warrant for its entire monthly expenditure, under an estimate which I was required to furnish. Now, a warrant is obtained specially for each payment, application therefor being made by certificate to the Finance Minister, on which a warrant is obtained. This system applies to all payments, except those made under the monthly pay list, on the last day of each month. Advances on salaries are now impossible except through the formality of a warrant, for which the Commissioner or the Assistant Commissioner would be responsible.

958. Were advances allowed to run on, or was repayment exacted monthly ?

In some cases they were allowed to run on the money having been advanced without any special condition as to repayment. In those cases in which the period of repayment was fixed, I deducted the amount from the monthly salary. In other cases, the advances stood over unsettled for periods longer or shorter. Some are still not paid, having stood over since 1852. Those to which I allude were advances made to parties who about the same period left the Department. There are several unsettled balances owing by parties who are still in the Department, and some of them have stood over five or six years.

Thursday, February 5th.

JOHN LANGTON, SWORN.

959. Soon after your appointment as Auditor, was your attention called to an alleged over issue of land scrip, granted in compensation under the Act 4 and 5 Victoria, chapter 100 ?

Yes. Mr. Dickenson, Acting Deputy Inspector General, in the beginning of 1856, called my attention to an alleged over issue of scrip. He said that there had been talk about investigating the matter two or three times, but nothing had been done, and he recommended me to take the matter in hand,

960. Did you institute an enquiry into the subject ? If yes, when, in what form, and with what result ?

At the commencement of 1856, I did make an enquiry into the subject. I procured from the Crown Lands Department all the cancelled scrip and the scrip books, and commenced checking off the scrip against the marginal record in the scrip books. It was a tedious process, and before I and my clerks had proceeded far, we found some duplicate numbers, which led us to perceive that some of the scrip which had been paid in had not been cut out of any of the scrip books handed to me by the Department. They had evidently been filled in in a book from a different plate, and the paper was of a different quality from that used for any of the genuine scrip. By this means we were able to select out of the cancelled scrip a large amount which appeared not to be genuine, without going through the process of checking each piece of scrip against the scrip book. In some instances we found the corresponding numbers of the genuine scrip, and we found that one was not a duplicate of the other, but that the spurious scrip generally bore date about the time of the genuine scrip, and contained the names of grantees to whom genuine scrip had been issued about that time. I did not notice any instance of an exact duplicate. From the internal evidence of this spurious scrip, I came to the conclusion that it must have been prepared by a person intimately connected with the Crown Land Department. Upon some of the spurious scrip the names of the parties from whom it had been received were endorsed, as also the lot on account of which it had been received.

961. Over what period did the dates of the spurious scrip extend ?

Principally from 1842 to 1846.

962. Did you trace the channels through which the spurious scrip was received, as well as the parties by whom it had been paid ?

In all cases I was able to distinguish the Crown Land Agents by whom it had been received.

963. Did you communicate with the agents and with the parties in question ?

I never communicated with any of the agents. But at the time of which I am speaking I had ascertained that, from 1844 to 1847, the Department had received spurious scrip principally from the following agents : John Alexander, I believe, of the County of Simcoe, to the extent of 165 pieces ; T. Baines, Toronto, 148 pieces ; John Carroll, 71 pieces ; P. McMullen, 155 pieces ; A. Geddes, 28 pieces ; J. H. Cummings, 29 pieces ; J. Telfer, 49 pieces ; W. Hawkins, 21 pieces. I do not wish to be understood that this is a complete list of the agents through whom the spurious scrip was received ; but I find, from memoranda in my possession, that up to a certain period of the investigation, the agents named had received the number of pieces opposite their names. The usual denomination of each piece of scrip was £5 currency ; but it occasionally happened that the scrip was for a much larger and sometimes for a smaller amount. I did apply to some of the parties from whom the scrip was stated to have been received, namely, to H. H. Gowan, Barrie ; W. M. Gorrie, Toronto ; George Munro, Toronto ; G. A. Barber, Toronto ; Joseph Beckett, Toronto ; T. A. Stayner, Toronto ; D'Arcy Boulton, Cobourg ; G. P. Ridout, Toronto ; William Proudfoot, Toronto. I was, however, unable to gain any information from any of these parties as to the individuals from whom they had purchased the scrip. It appeared, moreover, from the answers of Mr. Gorrie and Mr. Beckett, that they never had applied scrip upon the lots which were indicated by the endorsement from Mr. Baines, as I found it in the Crown Land Department ; and I consequently attached very little value to those endorsements as a clue to the parties from whom the scrip had been received.

964. Have you any reason to believe that the Crown Land Agents were in the habit themselves of dealing in scrip ?

I have heard so. It is notorious that some of the agents are said to have been in the habit of receiving payments on lands in money, themselves paying the Department in scrip.

965. Did you report the result of your investigation ?

I reported the result verbally to the Inspector General, Mr. Cayley, as soon as I had discovered the facts I have stated; and I had several conferences with the then Solicitor General, Smith, upon the subject, to whom I showed all the evidence in my possession.

966. Were any further steps taken by yourself or by the Government?

No. It appeared to be the opinion of the Solicitor General that there was no case which could be proved against any person. I collected some more of the spurious scrip, and on 9th June, 1856, I applied to the Inspector General for instructions whether I was to check all the scrip against the scrip books, and I was told verbally in reply by Mr. Cayley, that it would not be necessary to do so.

967. What amount of spurious scrip had at that time been discovered?

I am unable to say now, but I will give an answer to-morrow.

968. In the course of your enquiry, did you communicate with the Commissioner of Crown Lands on any other point connected with the issue of scrip?

I find a copy of a letter dated 10th March, 1856, addressed by me to the Honble. Mr. Cauchon, then Commissioner, in which I informed him that I had on that day commenced checking the scrip against the scrip-books, and that I found a considerable quantity of scrip ready for issuing still in the books, which, before giving the books for examination, I had cut out, and of which I enclosed a schedule. The scrip thus ready for issue, as set forth in the schedules, amounted to—Militia scrip, £857 10s; Lower Canada Militia scrip, £900; Land scrip, £1169; in all £2926 10s. The numbers of the Land scrip range from 2,121 to 32,377. The Lower Canada Militia scrip ranged from 1009 to 22,144. The Militia scrip from No. 22 to 2,058 in series B, and from No. 3 to 222 in series A.

969. What reply did you receive from the Crown Lands Department?

I find none in my letters, but I have no doubt that I received a verbal reply that I might keep the scrip until the investigation was concluded. I heard nothing further upon the subject until the 7th July, 1858, when I received a letter from Mr. Vankoughnet, Commissioner of Crown Lands, requesting me to return the scrip books and the prepared scrip, which I accordingly did.

—

Friday, February 6th.

JOHN LANGTON.—Examination resumed.

970. What amount of so-called spurious scrip did you discover in the course of your investigation?

2022 pieces of £5 each.

971. What proportion of this amount had been discovered when you communicated with the Inspector General on 9th June, 1856?

Very nearly the whole of it.

972. What amount of spurious scrip was received from the several Crown Land Agents in Upper Canada, in the various years?

I find in a tabular statement which is approximately correct. In some few cases, the only clue we have to the agent through whom it was received is the name of the township on account of which it was paid. In other cases, the only clue to the date is the number of the parcel in which it was contained. In about 100 instances, I have put down the agent's name as unknown, not having sufficient information as to the extent of the several

agencies. But each piece of scrip bears a number of the Crown Land Department, which will enable that Department to trace its history.

ABSTRACT of the amount of spurious scrip received by the several Crown Land Agents in each year.

	1843	1844	1845	1846	1847	1848	1851	Unk'n	Total.	Value.
Alexander	31	92	244	66	61				494	£2,470
Askin	23	3	1		2				29	145
Baines	150	210	284	58	2				704	3,520
Carrol			78						78	390
Cummings			29						29	145
Ferguson		6							6	30
Geddes			1	174	56	1			232	1,160
Gilehrst				1					1	5
Hawkins		5	10	3				3	21	105
Jackson							1		1	5
Leslie				1					1	5
McMullen				188					188	940
Smith		9	5						14	70
Telfer			49	8					57	285
Unknown	58	103	2		2			2	167	835
Total	262	428	703	499	123	1	1	5	2,022	
Value	£1310	2140	3515	2495	615	5	5	25		£10,110

973. You have called this scrip spurious: what evidence have you to warrant the conclusion that it is not genuine?

I consider the fact that this scrip in no case corresponds with the scrip books of the Department, to be sufficient proof that it is not genuine. The scrip books are numbered consecutively, and when the spurious scrip of a certain number is compared with that number in the scrip books, the detail in the scrip does not correspond with the marginal record. I have not compared each piece of scrip which I hand in as spurious with the scrip books, but they are all of a design which does not correspond with any design in the scrip books of the Department. The latter themselves differ in their design, but they contain none such as that of this spurious scrip, which is all of one design.

974. How many duplicate pieces did you find?

I think about half a dozen.

975. Was there any instance in which an exact duplicate was found?

No. Besides the comparison between the duplicates which were found, I compared a great deal of the spurious scrip with the marginal record of the corresponding number in the scrip books, and I do not think that in any case one was an exact duplicate of the other.

976. What do you mean by duplicate pieces?

I mean a piece of genuine scrip, and a piece of spurious scrip bearing the same number, of which I found about half a dozen; but the substance of the two did not correspond. In the other instances which I mention, where I compared a large number of the spurious scrip with the records of the corresponding numbers in the scrip books, I had not the genuine scrip of that number to compare with the spurious piece. It must be evident, that if you were looking for any particular number of the genuine scrip, you would have no clue as to which of the numerous parcels of scrip in your possession contained it. When, therefore, I had got half a dozen duplicate pieces, and from the examination of them had obtained a clue by which to recognize the spurious scrip, I ceased to look for the corresponding numbers of the genuine

977. Did you compare all the scrip alleged to be spurious with the marginal records furnished by the Crown Lands Department?

By no means. I compared a sufficient quantity to satisfy myself that it was spurious, and the want of correspondence between the design of the plate and that of any of the plates in the scrip books, appeared to me sufficient evidence at that stage of the enquiry.

978. Then you relied upon the difference in design to determine the question of genuineness?

In the great majority of cases I did. Out of the 2000 pieces of spurious scrip, I probably did not compare more than 100 with the books.

979. Were all the marginal records of this series of scrip in the possession of the Crown Land Department furnished to you for the purpose of this comparison?

I presume so.

980. Over what range did the numbers of the genuine records run as laid before you?

I have no means of answering the question. I sent the scrip books back to the Crown Land Department in 1858.

981. Did the numbers of the spurious scrip correspond with the numbers of genuine scrip issued during the same years?

As I stated in my evidence yesterday, in most cases, and as far as I recollect now, in all cases, where I compared spurious scrip with the marginal record, I found that corresponding numbers bore nearly the same date, and the name of the grantee was also that of a person to whom genuine scrip had been issued about the same time.

982. Did you examine every one of the notes called spurious, and every one which you passed as genuine?

I, or persons in whom I have confidence, examined all those which I have handed in as spurious, 2,022 in number; but it is possible that there may have been other spurious ones of the same character which escaped our notice, and there may have been other spurious ones of a different character altogether. I have no doubt whatever that all of the 2022 pieces which I have handed in are spurious.

983. In considering the questions of genuineness or falsity of the scrip, did you take cognizance of the signatures attached?

I did not.

984. Have you formed any opinion as to the genuineness of the signatures attached to what you consider the spurious scrip?

I am familiarly acquainted with none of the signatures, except from seeing them on the scrip which I suppose to be genuine. But when I had more of the genuine scrip in my possession, and arranged what I considered genuine in one row, and those which I considered spurious immediately under them, there was a general difference of character in the two rows of signatures, which was much more observable than when they were compared singly. I remember having a decided impression that the signature of Mr. Morin differed essentially; with regard to the other Commissioners it was not so easy to decide. I was also under the impression that there was no observable difference in the signature of John Ker, when so tested.

985. What signatures appear on the scrip which you hand in as spurious?

The signatures of John Davidson, A. N. Morin, as Commissioners, and of T. Bouthillier, both as Commissioner and Assistant Commissioner. All are countersigned, the great majority by John Ker, others by A. McD. Both counter signatures are common on the genuine scrip, and I understood that they were the signatures of clerks in the Crown Lands Department.

986. What period were you occupied in the investigation?

From the beginning of March, 1856, until about June in the same year.

987. How did you dispose of the genuine scrip when instructed by Mr. Cayley, in 1856, to discontinue the investigation?

It remained locked up in boxes in my office for more than two years afterwards, and it was burned some time before the removal of the seat of Government from Toronto to Quebec. I have no record of the exact date, but the object was to get rid of the scrip before the removal. I have no doubt that I received authority to destroy it from the head of my Department, but I have no distinct recollection of the manner in which that authority was communicated to me.

988. Have you any record of the numbers or the amount destroyed, or of the names of parties in whose presence the destruction took place?

No. I was present myself when the scrip was destroyed. All the scrip that was sent to me by the Crown Land Department for the purpose of that investigation was destroyed at that time. The numbers and amount I never knew.

989. What amount of scrip was sent to you in 1856, by the Crown Land Department, as cancelled, for the purpose of your examination?

I do not know. I never counted it. Certain parcels of scrip were sent to me, professing to be all the scrip which had been redeemed up to the end of 1855. I cannot say whether the amount sent to me corresponded with the amount which appeared in the accounts of the Crown Land Department as redeemed.

990. You stated yesterday that all the cancelled scrip was sent to you by the Crown Land Department: how do you reconcile that statement with this declaration of your inability to state the amount?

When I stated yesterday that all the cancelled scrip was sent to me, I should more precisely have said what professed to be all the cancelled scrip. I commenced the examination of it, and I have still in my office a record of all the numbers sent to me, as far as our examination extended; but, as I stated before, in June, 1856, I was directed to drop the investigation, and I know nothing of the amount contained in the other parcels which I had not then examined. My examination at that time may have extended to a full half of all that had been sent to me.

Saturday, February 7th.

JOHN LANGTON.—Examination resumed.

991. How and when was the excess of scrip redeemed over that stated to have been issued explained in the Public Accounts?

I do not suppose that it was explained at all, for I do not think the issue of the scrip would anywhere appear in the Public Accounts. The redemption of scrip appears in the Crown Land Accounts as an expenditure, but the issue of scrip, which is a liability incurred, although it ought to be an account in the Crown Land Ledger, does not form part of the income or expenditure, which is all that appears in the Public Accounts. The issue of the old scrip, in relation to which my investigation took place, occurred so long before I had any connection with the Department, that I do not know whether the amount of it may have been in any way reported to Parliament; but I do not see how it could come into the Public Accounts. I presume that it was from the state of this account in the Ledger of the Crown Lands Department that the suspicion first arose that there had been some

irregular transactions with scrip, in consequence of which Mr Dickinson recommended me to investigate it.

992. Has any explanation of the excess of redemption over alleged issue been explained to Parliament?

Not that I am aware of.

993. Do you now keep any record of the numbers or amount of scrip sent to you by the Crown Land Department?

I keep none, and it would be useless for me to do so, unless I had the scrip books to check against, which I have not. The scrip redeemed is sent to me by the Crown Land Department, not to check it against the issue, of which I know nothing, but as a voucher or a charge in their books for the redemption.

Monday, February 9th.

A. N. MORIN, Judge of the Superior Court of Lower Canada, sworn.

994. You were Commissioner of Crown Lands from 13th October, 1842, to 11th December 1843?

Yes.

995. Certain land scrip, purporting to bear your signature, as Commissioner of Crown Lands, is put into your hands for examination: that is to say, scrip No. 14711, dated 27th August, 1843, in favor of William Charlow; No. 14369, dated 25th February, 1843, in favor of Brian Leary; No. 14375 and No. 14377, bearing the same date, and also in favor of Brian Leary; No. 3634, dated 13th October, 1842, in favor of W. Peterson; No. 3627, dated 13th October, 1842, in favor of W. Peterson; Nos. 14372 and 15341, dated 14th September, 1843, in favor of George Gibson. Is the signature attached to each of these scrip notes your signature?

It is to the best of my knowledge.

996. Your attention is also called to the marginal record of scrip numbered respectively 14375, 14377, 14369, and 14372, each purporting to bear your initials: are these initials your writing?

They are.

997. Have you any recollection of the manner in which scrip was brought to you, for your signature?

It was brought in a book by one of the clerks who was connected with the scrip branch of the Department. I remember Mr. Ker as one of the clerks, and as being in the habit of bringing the books to me.

998. Have you any remembrance of having signed scrip books in blank?

I have no remembrance of having done so. And I am quite certain that I never signed any scrip except in books, unless my memory greatly fails me.

WILLIAM SPRAGGE.—Sworn.

999. Certain land scrip is exhibited to you—namely, No. 882, dated 5th September, 1842, and No. 889, dated 22nd September, 1842, both being in favor of D. Adamson,

and purporting to be signed by John Davidson, Commissioner of Crown Lands; No. 3,627, dated 13th October, 1842, in favor of W. Peterson, and No. 14,372, dated 25th February, 1843, both purporting to be signed by A. N. Morin, Commissioner of Crown Lands; No. 15,480, dated 23rd October, 1843, in favor of John Henry Young; and No. 16,294, dated 27th November, 1843, in favor of Lieut. H. S. Coleman, both purporting to be signed by T. Bouthillier, Assistant Commissioner of Crown Lands. In your opinion, are these signatures genuine?

It is some years since I saw the signature of Mr. Morin, Mr. Davidson, or Mr. Bouthillier. I am strongly inclined to doubt whether the signatures exhibited to me as those of Mr. Morin are genuine. Mr. Davidson's signatures, if not genuine, are a very close imitation—so close that I cannot say whether they are genuine or forged. With regard to the other scrip notes produced, I am of opinion that No. 16294 does not bear the signature of T. Bouthillier. I think that the signature attached to No. 15,480 is Mr. Bouthillier's.

Thursday, February 19th.

DUNCAN MACPHERSON SWORN.

1000. In what capacity are you employed in the Finance Department?

Private Secretary to the Minister of Finance, having held this position since the beginning of January, 1862.

1001. Will you produce the private letter book of the Minister of Finance, and the general letter book of the Department, for the years 1858 to 1862?

I produce them.

1002. Does the private letter book contain any allusion to letters written by the Minister of Finance, but not now found amongst its contents?

On page 50 of the book in question, I find a pencil memorandum, "2 letters, 7th May, in private book, marked confidential." To the best of my belief, the writing is that of Mr. Nash, who preceded me as Private Secretary, and was, I believe, so employed from some time in 1854 till the end of 1861. I also find the leaves from 93 to 98 inclusive, cut out of the book and a memorandum inserted in these terms: "Pages 93, 94, 95, 96, 97, 98 were private letters of Mr. Galt's, put in this book by mistake, and were taken out by me, and placed in Mr. Galt's private letter book. J. R. Nash, Québec, Dec. 3rd, 1860." On page 109, I also find a pencil memorandum, I believe in Mr. Nash's writing: "letter to Mr. Ridout from Mr. Galt, dated 7th June, in despatch box." I am not aware of any other memorandum of a similar purport.

1003. We require copies of the following letters contained in the private letter book, viz: 12th January, 1859, Mr. Galt to T. G. Ridout; 23rd November, 1858, Mr. Galt to Glyn, Mills & Co., and Baring, Brothers & Co.; 28th May, 1860, Mr. Galt to Macdougall; 29th September, 1860, Mr. Galt to Cayley; 23rd October, 1860, Mr. Galt to Proudfoot; 11th January, 1861, Mr. Galt to Baring, Brothers & Co., and Glyn, Mills & Co.; 6th February, 1861, Mr. Galt to E. T. Taylor; 6th February, 1861, Mr. Galt to T. G. Ridout; 13th February, 1861, Mr. Galt to E. T. Taylor; 15th February, 1861, Mr. Galt to E. T. Taylor; 20th March, 1861, Mr. Galt to Baring, Bros., & Co., and Glyn, Mills & Co.; 22nd March, 1861, Mr. Galt to C. S. Ross; 3rd April, 1861, Mr. Galt to R. S. Cassels; 25th April, 1861, Mr. Galt to Baring, Bros., & Co., and Glyn, Mills & Co.; 17th May, 1861, Mr. Galt to Glyn, Mills & Co., and Baring, Bros., & Co.; 6th June, 1861, Mr. Galt to Baring, Bros., & Co., and Glyn, Mills & Co.; 25th February, 1862, Mr. Galt to R. Cassels; 19th September, 1862, Mr. Howland to Baring Bros., & Co., and Glyn, Mills & Co.; with

memorandum of differences attached thereto. We require also copies of the following letters contained in the general letter book, viz : 3rd August, 1860, Mr. Galt to Cayley ; 8th August, 1860, Mr. Galt to Cayley ; 16th November, 1860, Mr. Galt to Blackwell ; 16th November, 1860, Mr. Galt to Cashier, Bank of Upper Canada ; October 12th, 1860, Mr. Galt to Blackwell ; October 15th, 1860, Mr. Galt to Blackwell ; October 13th, 1860, Mr. Galt to Cashier, Bank of Upper Canada ; December 4th, 1860, Mr. Galt to Barings, and Glyn, Mills & Co. ; December 4th, 1860, Mr. Galt to Demers. Will you cause copies of these documents to be made, and produce them without delay ?

I will.

Saturday, February 21st.

THOMAS D. HARINGTON, Deputy Receiver General, sworn.

1004. Will you produce the Letter Books of the Receiver-General's Department from 26th April, 1859, to the present time, together with letters and papers relating to a certain Bill of Exchange for £100,000 sterling on the Grand Trunk Company, now under protest ?

I produce the Letter Books, and also three Bills of Exchange, 13th June, 1859, 25th January, 1860, 28th May, 1860.—each for £100,000 sterling; the first at six months after sight, the second and third at four months after sight; the last being noted for non-payment. Also protest of the last named Bill, dated 6th November, 1862; also a note from Mr. Galt to Mr. Sherwood dated 15th July, 1859; another from Mr. Sherwood to me, dated 29th September, 1860, enclosing a note of the same date from Mr. Cayley to Mr. Galt. Also thirteen original letters from Glyn, Mills & Co. to the Receiver-General, and copy of a letter from the Receiver-General to Glyn, Mills & Co., dated 24th October, 1862. These embrace all that is in the possession of the Department in reference to the Bill of Exchange in question.

1005. Will you cause to be prepared, and hand in for the use of the Commission, copies of letters, or extracts from letters, numbered in your Letter Books as follow: from Letter Book beginning 28th April, 1859, Nos. 57, 61, 86, 92, 94, 111, 121, 140, 142, 167, 172, 281, 289, 298, 350, 449, 458, 488, 490, 491, 503, 524, 547, 615, 710; from Letter Book beginning 23rd March, 1861, Nos. 50, 127, 200a, 465, 531, 603, 707, 715, 829; also copies of the Bills of Exchange and the protest, together with copies of the letters, or extracts from letters, as marked and now produced ?

I will have them prepared and hand them in forthwith.

Tuesday, February 24th.

THOMAS D. HARINGTON, recalled.

1006. Are you now prepared to hand in the papers asked for on the 21st instant ?

I hand in correct copies of the letters and extracts from letters, of the Bills of Exchange, and other papers; as enumerated in the question put to me on the 21st instant. I have attached my signature to each as evidence of its genuineness.

Friday, February 27th.

THOMAS DOUGLAS HARRINGTON, Deputy Receiver General, recalled.

1007. Can you state the nature and particulars of the arrangement existing between the Government and the Bank of Upper Canada?

There is an Order in Council under which the Government deposits are made in the Bank of Upper Canada, in accordance with terms offered by the Bank. The Order in Council bears date 8th January, 1850, and it is founded on a report of the Inspector General. Of the nature and details of the arrangement between the Bank and the Government, I am ignorant. These are matters which properly belong to the Finance Minister's Department, not to the Receiver General's. More recently Mr. Galt, whilst Finance Minister, made some other arrangement with the Bank of Upper Canada, more particularly relating to a special balance, to be always left at the credit of the Government in the Bank, in consideration of services to be performed by the Bank. The only knowledge I have respecting the date or exact nature of this second arrangement is derived from a letter of Mr. Sherwood, then Receiver General, to the Hon. W. Cayley, who was then connected with the Bank of Upper Canada, dated 10th February, 1860. This letter is numbered 298½, and I produced it to the Commission on the 24th instant.

No. 298½.

Receiver General to Hon. Wm. Cayley :

QUEBEC, 10th February, 1860.

DEAR CAYLEY,—Galt consents to give the Bank Fifty Thousand Pounds of Exchange, as I telegraph to-day. It will be given to Mr. Cassels. Your letter of the 7th instant seems based upon the supposition that there is an arrangement between the Government and the Bank that there shall be constantly at the credit of the Government, in the Bank, a balance of Six Hundred Thousand Dollars. I feel it my duty to prevent any misunderstanding, to say that I know of no such arrangement. Galt agreed with you that in the beginning of January Exchange should be given to bring the balance up to that amount, if, after payment of the interest and sinking fund in London by the Bank, it should be reduced below that sum. This arrangement was carried out, and is the only one I am cognizant of.

Yours truly,
(Signed,) GEORGE SHERWOOD.

I produce another letter upon the subject, being the only one I have been able to find. It is dated 13th June, 1862, and is addressed by Mr. Robert Cassels, Cashier of the Bank at Toronto, to the Hon. James Morris, Receiver General. I hand in a certified copy of this letter, marked A 1 :

BANK OF UPPER CANADA,
TORONTO, 13th June, 1862.

SIR,—I have the honor to acknowledge the receipt of your favor of 11th instant, and in reply have to state, that the understanding between the late Government and the Bank was, that the current balance at credit of your Department should be about \$1,200,000.

I trust the requirements for the Public Service will not render it necessary for you to reduce the balance held by the Bank below that sum, and that this will be done gradually and for the ordinary payments of the Government, which, I am aware, will next month be heavy.

I have, &c.,
(Signed,) ROBERT CASSELS,
Cashier.

The HONORABLE JAMES MORRIS,
Receiver General, Quebec.

It is an answer to a letter dated Quebec, 11th June, 1862, from the Receiver General to Mr. Cassels, and I produce a copy marked A 2 :

No. 510.

RECEIVER GENERAL'S OFFICE.

QUEBEC, 11th June, 1862.

SIR,—As the requirements of the Public Service will shortly involve a large expenditure, the Government desires to know, through me, to how low an amount the large balance of public moneys deposited with your Bank, can be reduced, without proving inconvenient to the institution.

(Signed,)

I have, &c.,

J. MORRIS,

Receiver General.

R. CASSELS, Esq., Cashier,
Bank of Upper Canada, Toronto.

With the exception of the statement in Mr. Cassels' letter, the Receiver General's Department had no certain knowledge of the extent of the deposit to remain in the Bank under the arrangement made by Mr. Galt. The balance stated—namely, \$1,200,000—has not been maintained; it is now, in round numbers, about \$800,000, of which \$220,000 are at interest, the remainder being available to be chequed against.

1008. Mr. Sherwood's letter of the 10th February, 1860, refers to £50,000 of Exchange to be given to the Bank of Upper Canada. Can you inform us if this amount of Exchange was given, and at what rate?

I find on referring to the Bill Book that two Bills of £25,000 sterling each, of that date, Nos. 681 and 682, were drawn by G. Sherwood and A. T. Galt—one on Glyn, Mills & Co., the other on Baring Bros. & Co., at nine per cent. premium of Exchange, in favor of R. S. Cassels. Six days afterward—viz., on the 16th February, 1860—two bills of similar tenor and sight, by and on the same parties, for £25,000 sterling each at the same rate of exchange, were handed to Mr. Cassels. They were numbered 683 and 684. The proceeds of the two former Bills, Nos. 681 and 682, were allowed to be chequed against. The proceeds of the latter two, Nos. 683 and 684, were lodged as a special account, bearing interest at the rate of five per cent.

1009. Who keeps the account of the Government with the Bank?

The Bank account is kept entirely in the Receiver General's Department.

1010. In what form and at what periods are the Bank accounts rendered and checked?

The Bank furnishes an account current monthly, accompanied by vouchers, and a weekly statement of Balances, Dr and Cr. The account is always kept with the Bank where the seat of government is. Our transactions are now carried on exclusively with the Quebec Agency of the Bank, which renders us the returns in question. In the Department the accounts are checked by a clerk specially employed for the purpose, and steps are immediately taken to correct any discrepancy which may be discovered.

1011. In your evidence before the Commission on the 10th December last, referring to the period of your entry into the Department, you said: "I found that there were large differences, pro. and con., between the office books and the Bank of Upper Canada, and Mr. Lewis, an accountant, has ever since been employed in trying to get at the bottom of these differences. We are narrowing them down rapidly, but have not got to the bottom of them yet. There were large items debited by the Receiver General against the Bank, for which there was no corresponding credit in the Bank books, and in other cases the Bank had charges against us for which we had not given them credit." Are you now able to explain the extent, and more precisely the nature, of the differences alluded to?

Upon reference to Mr. Lewis's Books, I find that on the 31st December, 1858, there were differences as against the Government amounting to \$59,852.86, and in favor of the Government amounting to \$138,674.88. The differences against the Government arose from amounts credited by the Bank, but not advised to the Receiver General's Department. The differences in favor of the Government, represented Bank certificates of deposit received by the Department, but not credited in the Bank accounts current, amounting to \$128,516.76; amounts wrongly charged by the Bank, \$10,010.07; errors in figures, \$148.05. The differences on both sides had been accumulating from 1853, but no attempt was made to adjust them until 1857. Since 1858 up to 31st January last, differences have been cleared off, and they are now reduced to \$37,812.28 against the Government, and \$65,487.15 in its favor, leaving an apparent difference due by the Bank to the Government of \$27,674.87. The differences have from the first, ranged from \$1 to \$5,000 and a large proportion had their origin in the transactions of the Crown Land Department. Particulars of every item can be furnished, if required. In my opinion, the complete adjustment of these differences is simply a matter of time.

1012. Are there no items of difference between the Bank and the Government, other than those which are included in the particular statement to which you have referred?

There are. One item is in connection with the Zimmermau Bank, and amounts to £61,990 cy. Another is in reference to a Bill of Exchange for £100,000 sterling, drawn by the Bank of Upper Canada, and accepted by the Grand Trunk Railway Company.

1013. What are the particulars of the difference of £61,990, connected with the Zimmermau Bank?

On the 16th May, 1857, Mr. Morrison, then the Receiver-General, directed Mr. J. W. Dunklee, Cashier of the Zimmermau Bank, Clifton, to pay over to Mr. Ridout, Cashier of the Bank of Upper Canada, Toronto, the sum named, charging the same against the Government. Mr. Dunklee was also directed to transmit to the Department the usual certificate of receipt by the Bank of Upper Canada. I cannot discover amongst our papers any such certificate of receipt, but I find in the account current of the Bank of Upper Canada, rendered to the Department on the 1st June, 1857, that on the 18th May the Receiver-General was credited with the £61,990 as received from the Zimmermau Bank. The account current in question is signed by T. G. Ridout, Cashier. The balance set forth in the account has been carried forward continuously without any reversal of this particular entry in the accounts as periodically rendered by the Bank to this time. I know, however, that recently the Bank of Upper Canada, by the present Cashier, Mr. Cassels, has objected to the validity of the credit; alleging that it was not a *bona fide* transfer, no cash having passed between the two institutions. Mr. Cassels stated this to the Receiver-General in my presence three or four days ago. We have had no written notice on the subject from the Bank.

1014. What was the character of the Zimmermau Bank account with the Receiver-General's Department, that the sum of £61,990 remained there as a balance to the credit of the Government?

The accounts of the Zimmermau Bank with the Department show that from September, 1855, to February, 1857, the deposits on the Government account amounted to £72,522 12s. 11d. cy. Of these deposits £23,771 12s. 10d. consisted of interest on loans under the Municipal Loan Fund Act, and sums deposited by parties purchasing debentures from the Government. The remaining £49,850 0s. 1d. was the cost of two Bills of Exchange, each of £20,000 sterling, purchased from the Government by the Bank, under regular tenders for cash. I am unable to find any letter in the books of the Department authorizing the retention by the Bank of the £23,771 12s. 10d., but in the Letter Book commencing 14th July, 1856, I find, No. 513, a series of questions and answers in the handwriting of Mr. Anderson, the then Deputy Receiver-General, declaring that the money was to be gradually chequed out for the public service in a manner that would not injure the Bank, and at the same time would meet the wants of the Government. A. t.

the proceeds of the two Bills of Exchange, amounting to £49,850 0s. 1d., I find in the same Letter Book, under Nos. 57½ and 280, letters from the Department dated respectively, 16th August, 1856, and 5th January, 1857, accepting the tenders of the Bank for the Exchange, and requesting them in each case to send a certificate of deposit for the amount.

1015. As the deposits from September, 1855, to February, 1857, amounted to £72,522 12s 11d., and the balance remaining in the bank in May, 1857, was £61,990, was there any arrangement between the Department and the Bank, restraining the chequing out, referred to in the memorandum cited as in Mr. Anderson's handwriting?

There was. I find in the Letter Book already referred to a letter No. 229, dated 10th December, 1856, from Mr. Receiver-General Morrison to G. McMicken, cashier of the Zimmerman Bank, in reply to a letter dated the 7th of the same month, assenting to a special deposit remaining in the Bank to the extent of £30,000 cy., for three months, at 4 per cent. interest, upon condition that, in case of emergency, the whole or any part might be withdrawn at 30 days' notice.

Saturday, February 28th.

T. D. HARTINGTON,—Examination continued.

1016. Referring to the alleged transfer of the deposit of £61,990 from the Zimmerman Bank to the Bank of Upper Canada, are you in possession of the certificate of receipt which Mr. Dunklee was requested to obtain and transmit to the Department?

I cannot find it.

1017. On what authority, then, was the entry of the transfer made in your books under date 18th May, 1857?

It must have been a verbal order, as far as I can judge, given by the then Deputy Receiver General, Mr. Anderson, founded on the letter to Mr. Dunklee, written by Mr. Receiver General Morrison, dated Toronto, 16th May, 1857?

1018. Have you any knowledge of what the capital of the Zimmerman Bank was when Mr. Receiver General Morrison sanctioned the special deposit alluded to in your evidence yesterday?

None, but what I find in the Appendix to the Journals of the Legislative Assembly for 1857. A return made to Parliament shows that the authorized capital was £250,000 cy.; the whole of which appears to have been subscribed by eight individuals, \$982,000 being in the name of the late Samuel Zimmerman, and the remaining \$18,000 in the names of the following individuals: G. McMicken, Jos. A. Woodruff, Jno. Simpson, Richard Miller, Jos. C. Woodruff, Richard Woodruff, St. Davids, Richard Woodruff, St. Catherines. The amount actually paid up on the stock is not stated.

1019. Can you afford an explanation of the other difference between the Government and the Bank of Upper Canada, namely, that referring to a Bill of Exchange for £100,000 stg., drawn by the Bank of Upper Canada, and accepted by the Grand Trunk Railway Company? If yes, narrate the transaction so far as you have traced it in the Books of your Department?

The first notice of the transaction which I find in the Books of the Department is in a letter from Mr. Receiver-General Sherwood to Glyn, Mills & Co., London, dated Toronto, 13th June, 1859, an extract from which I hand in.

No. 57.

Receiver-General to Messrs. Glyn, Mills & Co.

TORONTO, 13th June, 1859.

Herewith you will receive First of Exchange No. 1112. for £100,000 sterling, at six months after sight, drawn upon you by the Grand Trunk Railway Company of Canada, with which you will please do the needful.—If not accepted you will have the goodness to return the same duly noted.

(Signed,)

GEORGE SHERWOOD,

Rec. Genl.

On the 1st July, 1859. Glyn, Mills & Co., in a letter dated London, acknowledge the receipt of Mr. Sherwood's letter with the first of the Bill of Exchange therein referred to. I hand in an extract from the letter of Messrs. Glyn, Mills & Co., together with a copy of Sir C. P. Roney's letter to which they allude.

From Letter of Glyn, Mills & Co. to Hon. George Sherwood, Receiver-General, dated London, 1st July, 1859.

Your letter also encloses the first of Exchange No. 1112, for £100,000, at six months after sight, drawn by the Grand Trunk Railway Company on ourselves. With reference to this Bill we enclose the copy of a letter to us from the Grand Trunk Board, which will explain the informality in its tenor and the consequent non-acceptance. We understand also that the financial agents are writing to the Inspector-General in reply to his letter on the subject of this Bill, and as it is proposed to substitute another instrument for this, we do not return it now, but await your further instructions, having had the present Bill privately noted.

(Signed,)

GLYN, MILLS & Co.

OFFICES OF THE GRAND TRUNK RAILWAY COMPANY OF CANADA,
21 Old Broad Street, London, 1st July, 1859, E. C.

GENTLEMEN,—I beg to acknowledge the receipt of your lines of the 30th ult. respecting the Bill for £100,000 advised by this week's "Cunard" Mail from Canada.

This Bill of £100,000 was drawn for a special object, and the drawers were, no doubt, unaware of the formal objections to a regular acceptance of a Bill at such an unusual maturity drawn from Canada. The London Directors desire me to state that they fully recognize your objections to its acceptance, which would not be removed by their assurance that they feel the obligation of protecting the signature of the President and Vice-President as of fulfilling all the engagements of the Company.

But the London Board, as you are aware, being precluded by law from all acceptance of Drafts, is unable to interfere for the honor of the signature of the drawers.

I am, therefore, instructed to express a hope that you will retain the Bill now in your hands, without legal protest, as the London Board communicates by this mail to the Company in Canada the difficulties which interfere to prevent the acceptance of the Bill in its present shape, and suggests the substitution of another form, which would not only render the document perfectly regular, but, as it has reason to believe, satisfactory to all parties interested.

I am, Gentlemen,

Your most obdt. Servant,

(Signed,)

C. P. RONEY.

Messrs. GLYN, MILLS & Co.,
Lombard Street.

With reference to the Bill I find a note dated 15th July, 1859, from Mr. Galt, the Minister of Finance, to Mr. Receiver-General Sherwood, which I produce.

EXECUTIVE COUNCIL OFFICE,
(Inspector-General's Office,) 15th July, 1859.

Hon. G. SHERWOOD, Receiver-General.

MY DEAR SIR,—After consultation with our colleagues on the subject of the Grand Trunk Bill for £100,000 sterling, I think you had better accept from the Bank of Upper Canada, their Bill of corresponding date and sight upon the G. T. Co., accepted by the President and Vice-president of the Co., payable at Messrs. Glyn & Co., London, as recommended by our financial agents.

Yours faithfully,
(Signed,) A. T. GALT, M. F.

The rate of premium to be 6½ per cent. being par less 3 per cent for interest for 6 months.

On the 18th of the same month, Mr. Sherwood acknowledged receipt of Glyn, Mills & Co's letter of the 1st, relating to the Bill, and stating that they would receive further advice by the next steamer. On the 20th Mr. Sherwood again wrote as follows:—

No. 92.

Receiver General to Messrs. Glyn, Mills & Co.

TORONTO, 20th July, 1859.

GENTLEMEN,—With reference to my letter of the 18th instant, I have now the honor to transmit first of Exchange (No. 678) for £100,000 sterling, drawn by the Bank of Upper Canada on the Grand Trunk Railway Company of Canada, London, England, at six months after sight, accepted by the President and Vice-President of the Company here, and endorsed to my order by the cashier of the Bank of Upper Canada. This is to take the place of the Grand Trunk Bill transmitted by me on the 13th ultimo, as recommended by you, and you will have the goodness to return that Bill to me on receipt hereof.

I have &c.,
(Signed) GEORGE SHERWOOD,
Receiver General.

Two days afterwards, the second of the Bill of Exchange was duly forwarded. On the second August, Glyn, Mills & Co. wrote acknowledging the receipt, saying: "This remittance, we observe, we are to substitute for the draft of the Grand Trunk Railway Company for the like amount on ourselves, which we return to you enclosed, agreeably with your instructions." On the 10th October, 1859, an application was made to the Provincial Secretary for the issue of a warrant in favor of Thomas G. Ridout, Cashier of the Bank of Upper Canada, for \$473,333.33, in order to pay that institution for the Bill of Exchange at 6½ premium. On the same day Mr. Ridout was advised that the warrant had been applied for, and that the money would be handed to the agent of the Bank in Quebec, whither the Government had removed. On the 31st December, 1859, Glyn, Mills & Co. addressed Mr. Receiver General Sherwood a letter informing him *pro forma* of the non-payment of the Bill due on that day. On 6th January, 1860, Glyn, Mills & Co. sent the following:—

LONDON, 6th January, 1860.

SIR,—Referring to our communication of the 31st ultimo, we beg to inform you that under instructions from the Finance Minister we hold over the £100,000 acceptance of the Grand Trunk Railway Company for three months, retaining on your account all rights against the parties thereto, with whom we have communicated to the above effect. Today's quotations of the 6 per cent.'s are 113½ to 114.

We have, &c.,
(Signed,) GLYN, MILLS & Co.

The Honorable George Sherwood, Receiver General of Canada, Quebec.

On the 21st January, Mr. Receiver-General Sherwood acknowledged the receipt of Glyn, Mills & Co's letter of 31st December, in these terms:—"With respect to the non-payment of the draft of the Bank of Upper Canada on the Grand Trunk Railway Company, for £100,000, I believe the matter has received the attention of the Honorable the Minis-

ter of Finance, while in London." On February 2, 1860, Mr. Sherwood wrote further on the same subject, thus:—

No. 289.)

Receiver-General to Messrs. Glyn, Mills & Co.

QUEBEC, 2nd February, 1860.

GENTLEMEN,—I have the honor (since my last of the 21st ultimo,) to acknowledge the receipt of your favor of the 6th ultimo, informing me that you held over the £100,000 acceptance of the Grand Trunk Railway Company, and I now beg to transmit in lieu thereof first of new exchange for the same amount, accepted by the President of the Company here, and endorsed by the Cashier of the Bank of Upper Canada, and dated 25th ultimo, at four months after sight, with which you will please do the needful at maturity. This is in accordance with advice from the Minister of Finance received by me from London.

I have, &c.,
(Signed)

GEO. SHERWOOD,
Receiver-General.

On 8th February, Glyn, Mills & Co. wrote the Receiver-General in these terms:— "Referring to the draft of the Bank of Upper Canada on the Grand Trunk Railway Company, for £100,000, our letter of the 6th ultimo will have advised you of the instructions we had received from the Honorable the Minister of Finance as to the course that he wished pursued in the matter." In reply to Mr. Sherwood's letter of the 2nd February, Glyn, Mills & Co., on the 17th of the same month, wrote:—"We have in accordance with your instructions substituted this acceptance for the bill due the 31st December last, which we have cancelled and attached to the present remittance." By an oversight the bill was not attached to the remittance as stated. We subsequently received it, however. On the 30th May, 1860, Glyn, Mills & Co. wrote to Mr. Receiver-General Sherwood the following notification of the non-payment of the bill.

Extract from letter of Glyn, Mills & Co., to Hon. George Sherwood, Receiver General, dated London, 30th May, 1860.

We now beg to notify you of the non-payment of the Draft of the Bank of Upper Canada on the Grand Trunk Railway Company for £100,000, bearing your endorsement. The draft is dated Toronto, 25th January, 1860, at four months' sight, accepted by the Grand Trunk Company the same date, maturing the 28th instant.

(Signed), GLYN, MILLS & Co.

On the 2nd June, Glyn, Mills, & Co., again addressed Mr. Sherwood as follows:

Extract from letter of Glyn, Mills & Co., to Hon. George Sherwood, Receiver General, dated London, 2nd June, 1860.

Referring to our notice as to the non-payment of the Grand Trunk Railway Co.'s Bill, £100,000, which we believed to have formed the subject of communication between the Company, the Bank of Upper Canada, and yourself, we think it right to add that having taken the necessary notarial steps we should be able at any time to forward you protest if desired.

(Signed), GLYN, MILLS & Co.

On the 12th June, I wrote to the Secretary of the Grand Trunk Railway Company, Montreal, the following letter:

No. 449.

Receiver General to the Secretary, Grand Trunk Railway Company, Montreal.

QUEBEC, 12th June, 1860.

SIR,—I beg to acquaint you that advice has come to hand from Messrs. Glyn, Mills & Co., London, under date 30th ult., that the Second Draft for £100,000 sterling, of the Bank of Upper Canada, on the Grand Trunk Railway Company, dated 25th January last

at four months' sight, and accepted by the Grand Trunk Company, was not paid at maturity, (28th ult.)

Will you be so good as to explain what course the Grand Trunk Company intend to pursue under the circumstances?

I am, &c.,

T. D. HARRINGTON, D. R. G.

To this letter no answer was ever received from the Railway Company. The next step which was taken in the transaction is set forth in a letter dated 22nd June, from Mr. Sherwood to Glyn, Mills & Co., an extract from which I read:

"A renewal draft for £100,000 of the Bank of Upper Canada, accepted by the Grand Trunk Railway Company, will be forwarded to you when received, to replace the former one, the non-payment of which you advised me."

On the 7th July, Thomas G. Ridout, Cashier of the Bank of Upper Canada, wrote to the Receiver General, enclosing what he called "the acceptance of the Grand Trunk Railway Company of Canada at four months from the 28th day of May last, for £100,000 sterling, being a renewal in full of a similar bill, due in London on that day, bearing your (i. e., the Receiver General's) endorsement."

This letter was acknowledged on behalf of the Department, on the 12th July. On the following day, Mr. G. C. Reiffenstein wrote to Mr. Galt, then in London, a letter in which he stated, amongst other things: "The £100,000, sterling, Grand Trunk Bill Exchange, accepted for B. U. C., is forwarded to Glyn & Co." This letter, however, was not official, and is entered in the letter book only as a memorandum. The official letter to Glyn, Mills & Co., written on the same date—13th July—noted the transmission of the Bill in these terms: "I have now to enclose you first exchange Grand Trunk Railway Company's acceptance for £100,000, sterling, 4 months from 28th May last, which you will be pleased to place to the credit of the Province with you." The second of exchange was duly forwarded on the 20th. On the 26th July, Glyn, Mills & Co. wrote a letter to the Receiver General, of which the following is an extract:

Extract from letter of Glyn, Mills & Co. to Hon. George Sherwood, Receiver General, dated London, 26th July, 1860.

SIR,—We have the honor to acknowledge the receipt of your letters of the 2nd and 13th instant, the former advising your draft, No. A, 688, at 60 days' sight for £25,000, sterling, to which we have given due protection, and the latter enclosing an acceptance of the Grand Trunk Railway Company for £100,000, sterling, for the credit of the account of the Province in our books, and advising the transmission of debentures of the Province to the amount of £300,000, sterling.

The Minister of Finance having returned to Canada, we have not broken the seals of the package, but have returned it to you, with the parcel addressed to Messrs. Baring, Bros. & Co. by this mail, to enable you to have the bonds completed without delay.

The Draft on the Grand Trunk Railway Company for £100,000, you will observe, is drawn by the Bank of Upper Canada at four months after sight, and the Company should have dated their acceptance to fix its maturity. We have thought it better, therefore, to return the Bill to you enclosed, that the acceptance may be made perfect.

(Signed,)

GLYN, MILLS & Co.

On 10th August the Receiver-General replied to Glyn, Mills & Co.: "The Grand Trunk acceptance shall be returned, with the date affixed, as soon as the Hon. Mr. Ross returns to Quebec, he being at present on his way down the River with the Governor-General and Executive Council, to meet H. R. H. the Prince of Wales, who is expected to land here on the 18th inst."

On the 29th September I received the following note from the Receiver General, with a note from Mr. Cayley to Mr. Galt, being the enclosure alluded to.

DEAR HARRINGTON,—Fyle the enclosed away safely. It has a bearing on the settlement with the Bank.

Yours truly,
(Signed,)

GEORGE SHERWOOD.

29th September, 1860.

DEAR GALT,—I have only just got your note. The renewal of the £100,000 note on which the Bank is endorser, must be still running. I have not the date, but it will be in the Receiver General's Office. The renewal was forwarded thro' Ross in July last, if I am not mistaken.

Yours truly,
(Signed),

W. CAYLEY.

Saturday, 29th September,

Subsequently, also on the 29th September, at the request of the Receiver General, I made the following notification to T. G. Ridout, Esquire, Bank of Upper Canada:

No. 547.

Receiver General to T. G. Ridout, Esqr., Cashier, Bank of Upper Canada, Toronto.

QUEBEC, 29th Sept. 1860.

SIR,—I am directed to inform you that the first of Exchange of the Bank of Upper Canada, on the Grand Trunk Railway Company, dated 28th May last, has been returned by the Financial Agents of the Province, on account of an irregularity in its acceptance, and it is now too late to return it. The Bill is held subject to the order of the Bank.

I have, &c.,
(Signed,) T. D. HARRINGTON, D. R. G.

When Mr. Ross returned to Quebec, he inserted the date of the acceptance as President of the Grand Trunk Railway Company. This must have been about the end of September, 1860, because it was a few days before the Bill matured in London, which was on the first October. Mr. Reiffenstein and I had previously made ineffectual attempts to find Mr. Ross, to obtain from him the filling in of the date of the acceptance, in order that it might be returned in sufficient time to present it at maturity to Glyn, Mills & Co. Mr. Ross was in attendance, with the other members of the Executive Council, upon the Prince of Wales. On further reflection, I am sure that it was on the 29th September, that Mr. Ross inserted the date of the acceptance, and that in consequence of the Bill maturing two days afterwards, I wrote the letter last produced. The Bill was not sent home, being retained in the possession of the Receiver General, who desired me to lock it up for safe keeping in my iron safe. I did so, and no further step was taken at the time, in the matter. No communication was had upon the subject with Glyn, Mills & Co., by the Receiver General's Department, nor was there any further correspondence concerning it until the 24th October, 1862, when Mr. Morris, the present Receiver General, after some conversation with Mr. Cassels, Cashier of the Bank of Upper Canada, addressed the following letter.

No. 673.

RECEIVER GENERAL'S OFFICE,
QUEBEC, 24th October, 1862.

GENTLEMEN,—I have the honor to acknowledge the receipt of your letter of the 2nd instant, the contents of which I have duly noted; I observe that your Quotations of the Five per Cents are improving.

Herewith, you will receive back First of Exchange of £100,000 stg., No. 4617, dated 28th May, 1860, drawn by the Bank of Upper Canada on the Grand Trunk Railway Company of Canada, originally remitted on the 13th July, 1860, and returned for the acceptance to be dated. I have to request you to present the same for payment, unless you have already done this with the second of same Exchange remitted to you on the 20th July, 1860, for account of the Province.

I have, &c.,
(Signed),

J. MORRIS,
Rec. Genl.

Messrs. Glyn, Mills & Co.,
Bankers,
London.

In the conversation between Mr. Morris and Mr. Cassels, which took place in my presence, the latter expressed his decided opinion that the Bill must be presented for payment by Glyn, Mills & Co., to the Office of the Grand Trunk Railway Company in London, who otherwise might say that they did not pay it because it had never been presented. Mr.

Cassels added that the Bill should be so presented now, and if payment were not made, it should be returned under protest. The receipt of Mr. Morris's letter was acknowledged by Glyn, Mills & Co., as follows :

LONDON, 8th November, 1862.

SIR,—We have the honor to acknowledge the receipt of your letter of the 24th October, enclosing an overdue acceptance of the Grand Trunk Railway Company for £100,000, which we beg to return you herewith under protest for non-payment with £5 10s 6d notarial charges. To-day's quotations of the 5 per cents are 97½ to 98¼.

We have the honor, &c.,
(Signed)

GLYN, MILLS & Co.

To the Honorable J. Morris,
Receiver General of Canada,
Quebec.

The only other letter I find upon the subject was written by Mr. Morris on the 28th November last, acknowledging the return of the Bill under protest.

1020. In what shape does this transaction appear in your books of account?

The first entry appears under date August, 1859, in the Journal, where the Grand Trunk Railway Company is credited with £100,000 sterling "for the Company's Exchange "on Glyn Mills & Co., at six months' sight, favor of T. G. Kidout, six per cent." On the 31st October the Railway Company were debited with the equivalent of the Bill which had been returned, \$473,333,33; being at 6½ per cent as the entry should have originally said. Subsequently cross entries were made, connected with the renewal and the non-payment of the Bills; and at present the item stands at the debit of "Bank of Upper Canada Special account." The first entry as against the Bank was on the 16th October, 1861.

1021. Meanwhile the Province has paid the \$473,333,33?

Yes. The Department on the 14th October, 1859, paid the sum named to the Bank of Upper Canada, and it has never been repaid.

1022. Have you had any conversation with Mr. Sherwood, or any person connected with the Grand Trunk Company, or with the Bank of Upper Canada, which would enable you to throw light upon the origin of this Bill of Exchange, and the object for which it was drawn?

I have not. My opinion, however is, that the transaction was intended to afford help to the Bank of Upper Canada, in some of its pecuniary relations to the Grand Trunk Company. I give this simply as a conjecture resulting from my own observations, but I have no positive knowledge upon the subject.

Monday, March 2nd.

ROBERT CASSELS, Cashier of the Bank of Upper Canada, sworn.

1023. Will you state the terms of the arrangement now existing between the Government and the Bank of Upper Canada?

I am not aware of any absolute agreement between the Bank and the Government, except that the Government were to do the whole of their business with the Bank, and that the balances in the hands of the Bank should not be less than from \$800,000 to 1,000,000. Having entered the Bank only in April, 1861, I have no personal knowledge of the previous arrangements made. There have been no formal arrangements entered into since that period, though there may have been some correspondence between the Finance

Minister and the Bank, the exact nature of which I cannot state from memory. The arrangement has been carried on as I found it.

1024. Have you any knowledge of the terms of the proposition for keeping the Government account made by the Bank in 1849 or 1850, and which was accepted by the Government on the recommendation of the then Inspector-General?

I have not any precise knowledge of it at present, but on my return to Toronto I will endeavor to procure a copy for the use of the Commission.

1025. Have you any knowledge of the propositions or suggestions connected with the Government account subsequently made by or to the Bank?

I am not aware of any.

1026. Have you any correspondence or papers in your possession relating to the arrangement between the Government and the Bank since 1850?

I have none in my possession, but on my return to Toronto I will endeavor to ascertain if such correspondence or papers exist, and will furnish the Commission copies.

1027. Are there points of difference as between the Government and the Bank growing out of the Government account?

There are some, but we are getting them pretty nearly balanced up. I refer now to ordinary outstanding differences.

1028. Are there no more special items of difference other than those which are now being balanced up?

There are two items of great importance now under the consideration of the Government; I refer to the bill of exchange for £100,000 sterling, drawn on and accepted by the Grand Trunk Railway Company of Canada, in 1860, and to the debt due by the Zimmerman Bank, amounting to £61,990 currency.

1029. Will you state the particulars of the Zimmerman Bank debt of £61,990?

The Receiver-General had, in May, 1857, a deposit in the Zimmerman Bank, which was transferred by the Bank of Upper Canada to the credit of the Government, amounting to £61,990; the Zimmerman Bank becoming liable to the Bank of Upper Canada instead of to the Government. At that time it was supposed that the Zimmerman estate had ample assets to meet, not only this amount, but also all other debts due to the Bank. It turned out, however, that the estimated value of the assets was far beyond the real value, and the debt of £61,990 still remains due to the Bank of Upper Canada.

1030. Have you any specific knowledge in reference to the authority on which the transfer from the Zimmerman Bank to the Bank of Upper Canada was made?

Yes. I produce a copy of a letter dated Toronto, 11th May, 1857, addressed by Joseph C. Morrison, then Receiver General, to T. G. Ridout, Esq., then Cashier of the Bank of Upper Canada.

TORONTO, 11th May, 1857.

Thos. G. Ridout, Esqr.,
Cashier, &c.

The Trustees of the Zimmerman Estate have assigned to me in Trust, property valued at \$2,483,833—two millions, four hundred and eighty-three thousand eight hundred and thirty-three dollars—in trust to pay off the amount of the Government deposit this day transferred to your Bank from the Zimmerman Bank, viz: £61,990; I also hold the same property as a further security to your Bank for all other amounts due by the Zimmerman Bank, or that may become due hereafter; as well as by the estate of Zimmerman. And I shall see that all moneys received on account of such property

shall be paid in the manner mentioned in the Bonds given by the Executors of the Zimmerman Estate to your Bank.

Yours truly,

(Signed,)

J. C. MORRISON.

This letter communicates all the positive knowledge I have upon the subject.

1031. Was the transfer made *bona fide*?

Yes. The Government received credit in the ordinary way for the amount; the transfer appearing in the regular account current transmitted to the Receiver General.

1032. What amount has been realized by the Bank of Upper Canada from the Zimmerman Estate, referred to by Mr. Morrison as held in trust?

The £61,990 is the only portion of the Zimmerman debt which remains uncovered. We have taken Zimmerman property to cover the other debts; but the exact valuation at which the Bank has taken the property I cannot state without reference to the books.

1033. What are the particulars of the other important item of difference you have named—that arising out of a bill of exchange for £100,000 stg.?

Of the transaction in the first instance I have no knowledge. In the statements of the Bank affairs which were submitted to me by the Finance Minister, previous to my accepting the management of the Bank, in 1861, there was nothing to show that the bill in question had any existence. I have since ascertained—though at what precise time I cannot state—that a bill for £100,000 stg., drawn by the Bank on and accepted by the Grand Trunk Railway Company, payable at the office of Glyn, Mills & Co., Lombard St., London, and dated 28th May, 1860, at four months after sight, remained unpaid. The bill was, as I understand, a payment from the Bank to the Government, and was credited by the Government to the Bank. I believe that this bill was a renewal of a previous bill. The bill was endorsed over to Mr. Receiver General Sherwood, and by him to Messrs. Glyn, Mills & Co., as agents of the Province. It was endorsed over to Mr. Sherwood by Mr. Ridout, Cashier of the Bank, in whose favour it was drawn. When I say that this bill was credited by the Government to the Bank, I mean that this bill, or bills for a similar amount of which this was a renewal, had been so placed. The bill was remitted by the Receiver General to Glyn, Mills & Co., who returned it to the Receiver General in order to have the date of acceptance filled in, which Mr. Ross, the President of the Grand Trunk Railway Company, had omitted, when accepting the bill, as he did, in this country. In my opinion, it was unnecessary to have sent the bill here, as its date was the period from which to compute the maturity. I consider that the acceptance of the bill was perfect as remitted in the first instance. Mr. Ross could not be found until just before the maturity of the bill, assuming that the time ran from the date of the bill; and in accepting it he did put in the same date, 28th May, 1860. It was then too late to return it to London in time for presentation, and I am informed that it was retained here by the Receiver General until some time in the autumn of 1862, when Mr. Receiver General Morris mentioned to me that he intended to send the bill to London for presentation. Mr. Morris intimated this to me in the course of a conversation; and the result was that the bill was sent to England for presentation, and a notarial notice of protest for non-payment was sent to the Bank, dated 6th November, 1862. These are all the circumstances connected with the transaction of which I have knowledge.

1034. Has the Bank had any formal communication from the Government upon the subject notifying the Bank of the protest?

Not that I am aware of.

1035. Has the Bank had any correspondence with the Government upon the subject?

There has been none that I am aware of since I have been the Cashier of the Bank. I have, however, had verbal communications upon the subject with the present Attorney General West, the present Receiver General, and the present Minister of Finance. I now refer to formal communications.

1036. Had you formal or informal communications with the late Government or any of its members on the subject of the Bill ?

I do not recollect any formal communication. I do not remember any informal communication with Mr. Sherwood. With Mr. Galt I have held conversation upon the subject, but though I cannot recall particulars, I know that he always held that the Bank is liable for the amount. I am not aware of any written communication, formal or informal, with Mr. Galt, with reference to the Bill.

JOHN LANGTON recalled :

1037. As Auditor, what knowledge have you of the issue of a warrant for \$473,333.33, in favor of T. G. Ridout, on 10th October, 1859 ?

I have no further knowledge than the fact that it issued on the application of Mr. Harrington, Deputy Receiver General, recommended by Mr. Dickinson, Acting Deputy Inspector General, and that it was in payment for a Bill of Exchange, purchased in the previous July from the Bank of Upper Canada. There appears to have been no Order in Council, and I think that it is not customary in such cases to pass an Order in Council. My record simply shows that the payment was for a Bill of Exchange at six months, without indicating the party on whom it was drawn.

Tuesday, March 3rd.

ROBERT CASSELS reappeared, and expressed a desire to afford explanation upon one point adverted to in his evidence yesterday.

1038. Upon, what point do you desire to afford explanation ?

With reference to the first question asked yesterday, I wish to state that, before taking charge of the Bank of Upper Canada, as Cashier, I addressed a letter to Mr. Galt, the Minister of Finance, to which a reply was given by him. My letter related to the Bank account and the Government ; and I will furnish a copy of it, together with a copy of Mr. Galt's reply, for the information of the Commission.

WILLIAM DICKINSON, Acting Deputy Inspector-General, re-sworn.

1039. What information have you in reference to the agreement entered into by the Government and the Bank of Upper Canada, in January, 1850 ?

I am aware that in December, 1849, circulars were sent to certain banks in the Province, by Mr. Hincks, then Inspector-General, requesting to be informed on what conditions they would take the Government account. I am aware also that answers were received from some of these institutions, and that an Order in Council was passed sanctioning the report of the Inspector-General, recommending that the offer made by the Bank of Upper Canada should be accepted as the most advantageous for the Government. The Government account, which up to that period had been distributed amongst several banks, was thereupon transferred entire to the Bank of Upper Canada.

1040. Can you produce a copy of the circular issued by Mr. Hincks, of the various answers received thereto, and of the report to Council and the Order in Council to which you refer ?

I produce a copy of the circular and of the Report and Order in Council ; with reference to the replies of the banks, I have caused diligent search to be made, but without finding them. They appear to have been returned to the Inspector-General, on the 9th January, 1850, being the date following the date of the Order in Council ; but they are not to be found amongst the documents in the Department.

1041. Do the documents you now produce form the only record which your Department possesses respecting the nature of the agreement entered into by the Government and the Bank at the period in question ?

To the best of my knowledge and belief, they do.

1042. Has any change been made in the terms of this agreement ?

I think that some changes have occurred, but I am not prepared to say in what respect.

1043. Have you any correspondence relating to these changes ?

There are letters from Mr. Galt, as Finance Minister, which induce me to think that changes have been made ; but I have not seen the replies of the Bank. I have no doubt, however, that replies were received. They have never been in my possession, but I have given instructions to the Secretary to search for them.

1044. In what shape does the Bank account enter into the books of your Department ?

We have a special account open for the Bank of Upper Canada, as well as a general account of our receipts and payments through that and other banks. The special account consists of a single item of \$486,666.67, which is in abeyance as between the Government and the Bank.

1045. Does your Department keep in a distinct shape an entire statement of the account of the Government with the Bank of Upper Canada ?

There is no distinct account kept in the Ledger.

1046. Are you aware of the existence of differences between the Government and the Bank, growing out of the Bank account ?

I am not aware, of my own knowledge, of the existence of differences ; but I understand that such do exist. As the Bank does not render its account of receipts and payments to the Finance Department, I have no means of arriving at a positive knowledge of whatever differences may exist.

1047. Have you any knowledge of a difference amounting to £61,990 currency, arising out of a transfer of that sum from the Zimmerman Bank to the Bank of Upper Canada ?

The only knowledge I have of such a difference is derived from a communication from Mr. G. W. Allan, President of the Bank of Upper Canada, transmitted to our Department through the Provincial Secretary, on the 28th March, 1862. I believe that this letter is at present in the possession of the Minister of Finance. So far as I remember, Mr. Allan, in this letter, called upon the Government to make good an amount which had been assumed by the Bank of Upper Canada on account of the Zimmerman Bank, at the instance of the Government. I do not think that any action has been taken upon this letter by our Department.

1048. Do you know anything concerning a bill of exchange for £100,000 sterling, drawn on and accepted by the Grand Trunk Railway Company, in 1859, and now in dispute between the Government and the Bank of Upper Canada ? If yes, in what form do the various entries connected with the transaction appear in your books ?

The bill of exchange referred to forms the item charged as a special account against the Bank of Upper Canada, in the public accounts for the year 1861, and to which I have already alluded. It is entered in our bill-book under date 13th June, 1859, at six months' sight, drawn by T. G. Ridout, Cashier, in his own favor, on the Grand Trunk Railway Com-

pany, London. This exchange was paid for by the Government by warrant dated 12th October, 1859, in favor of T. G. Ridout, at 6½ per cent. premium—say \$473,333.33. Messrs. Glyn, Mills & Co. were charged in October, 1859, for the amount as having been transmitted in the previous July—say £100,000 sterling, at 9½ per cent., \$486,666.67. They were credited in August, 1860, with the same amount, the bill having been returned under protest. A renewal of this bill was taken from the Bank of Upper Canada, dated 25th January, 1860, drawn by T. G. Ridout, in his own favor, on the Grand Trunk Railway Company, at four months' sight, for the same amount, and was again charged to Glyn, Mills & Co. In August, 1860, they were credited with the amount, the bill having been returned under protest, and the amount was charged to the Bank of Upper Canada. It still remains at the debit of that institution in our books. No further mention of the transaction is recorded in our books. Although I cannot state positively, I infer that the bill was originally credited to the Bank of Upper Canada.

1049. Have you had any conversation touching this bill of exchange with the late or present Finance Minister, or with any person connected with the Bank of Upper Canada or the Grand Trunk Railway Company?

None that I remember.

Friday, March 6th.

WILLIAM DICKINSON, Acting Deputy Inspector General, recalled.

1050. Have you any correspondence concerning the £100,000, sterling, Bill of Exchange already referred to as a matter of difference between the Government and the Bank of Upper Canada?

I produce copy of a letter from Mr. Galt to Mr. Cayley, dated 29th Sept., 1860.

I. G. O., Quebec, 29th Sept., 1860.

MY DEAR CAYLEY,—In your memorandum of unpaid bills on Glyn and Baring, I observe you have not included the £100,000 Bill which I believe is under protest, and for which the Bank, as endorsers, are liable to the Receiver General.

Yours truly,

(Signed,)

A. T. GALT.

Honble. W. Cayley,
Manager, B. U. C

I also produce a letter from Edward S. Watkin, President of the Grand Trunk Railway Company, to Mr. Howland, Minister of Finance, and Mr. Howland's reply thereto.

ROSE HILL, NORTHERN ST.,
MANCHESTER, 6th December, 1862.

MY DEAR SIR,—A letter to hand by the incoming mail from our chief Accountant in Canada, informs me that the Bank of Upper Canada have notified that the Grand Trunk Co. must consider the Bill of Exchange for £100,000, which you spoke to me about, and which you sent home to be "protested," as *a debt due to the Government of Canada*.

Must I presume therefore, that the debt (if any such be legally due to any one) is now *claimed by the present Government, as due to the Province from the Grand Trunk Company?*

I must respectfully ask for a written answer, as I must send out instructions to Canada by the next outgoing mail—in fact, I ought to have done so to-day.

My Dear Sir,

Yours very respectfully,

(Signed,)

EDWARD S. WATKIN,
Presdt. G.T.R.

The Honble. W. P. Howland,
Finance Minister,
Canada.

WATERLOO HOTEL,
LONDON, 8th December, 1862.

DEAR SIR,—I have the honor to acknowledge receipt of your favor of the 6th inst., in which you inform me that the Bank of U. C. have notified the G. T. R. R. Co., that they must consider the Bill of Exchange for £100,000, which they sent home to be protested, as a debt due to the Government of Canada, and you ask to be informed whether you are to presume that the debt (if any such debt be legally due to any one) is now claimed by the present Government, as due to the Province of Canada, from the G. T. R. R. Co.

In reply, I have the honor to state, that I consider both the Bank and the G. T. R. R. Co., liable to the Government for the amount of the Bill of Exchange in question.

Yours respectfully,

(Signed,)

W. P. HOWLAND.

E. Watkin, Esqr.,
President, G. T. R. R. Co.,

I find no other correspondence in the Department.

1051. Are there items of difference in the account of the Government with the London Agents of the Province ?

There are differences with the London agents, in the case of Glyn, Mills & Co., amounting to \$65,371.37 ; in the case of Baring, Bros. & Co., amounting to \$65,383.53.

1052. Can you explain the nature of these differences ?

Referring to the Letter-Book of the Minister of Finance, I find that on the 19th Sep., 1862, Mr. Howland addressed a letter to Glyn, Mills & Co., and Baring Bros., in which the following allusion is made to these differences :—

“ Upon examination of the accounts of your respective firms with this Province, I find an important difference in the balance, arising from the fact of the charge of 1 per cent made by you upon debentures not negotiated but returned to the Honorable Receiver General, not having been credited to your account.

“ I find no reference to this discrepancy in the correspondence on record in this department.

“ I also find charged in the books of this Department the sum of \$50,000 each against your respective firms—in all, \$100,000—as advanced to the City of Montreal in your account in 1859.”

Attached to this letter of Mr. Howland, was the following memorandum of the differences, the cents being omitted :—

MEMORANDUM of differences in the accounts of the Financial Agents, in London, as compared to the entries in the books of the Province.

Messrs. Glyn, Mills & Co.,

For moiety of 1 per cent commission charged by them on £566,700 stg. 5 per cent Debentures, delivered by them to the Receiver General in 1861, say £2,833 10s. sterling	\$13,789
For moiety of 1 per cent commission ditto ditto on £65,000 stg., in 1862, say £325 stg.	1,581

\$15,371

For Messrs. Baring, Bros. & Co.,	
For the like charges by them.....	15,371

\$30,742

Messrs. Glyn, Mills & Co., For moiety of amount of advance to City of Montreal in 1859, at their debit..	\$50,000
Messrs. Baring, Bros. & Co., For like amount at their debit.....	\$50,000
	<u>\$100,000</u>

I also produce an extract of a letter received in reply to Mr. Howland's communication, from Messrs. Baring, Bros. & Co. and Glyn, Mills & Co., under date, London, 9th Oct., 1862.
Extract from Messrs. Baring & Glyn's letter to the Honorable Mr. Howland, dated London, 9th Oct., 1862.

"With regard to the items of account to which you are pleased to refer, you will no doubt find that our charge of commission on the Debentures was perfectly correct, and in accordance with the original agreement on that subject. These Debentures were consigned to and signed by us, and they were subsequently, by order of the Minister of Finance, returned to him, not to be withdrawn or cancelled, but to be exchanged and issued for Municipal Loan Fund Bonds, which were presented in Canada for subsequent realization. They form, therefore, part of the issue by us on which we were entitled to the regular commission.

"We have no record in our books of any transaction with the City of Montreal, and are not aware of any advance by us, or for us, such as you mention, and we have therefore no claim on the Government for that account, nor is there any charge on us in the matter."

With regard to the difference growing out of the charge of Commission on Debentures returned to the Government, I understand from the Minister of Finance that in this instance the charge will be allowed, an understanding having been arrived at, however, that in future no such charge shall be allowed on Debentures so disposed of. We have a letter from the London agents, dated 1st January, 1863, in which this understanding is distinctly stated.

1053. How did the \$100,000 difference originate ?

The first entry of this item appears in our books, as against the London agents, in December, 1859, Messrs. Glyn, Mills & Co., and Messrs. Baring, Bros. & Co., being respectively debited \$50,000 to the "City of Montreal Advance Account."

1054. On what authority was this entry made ?

All the information I can give upon this point is, that a memorandum of the entry to be made in the books was, as I am informed, handed to the book-keeper by Mr. Langton, the auditor, in December, 1859. The following memorandum was afterwards appended: "Extract of a letter from Hon. A. T. Galt to G. C. Reiffenstein, R. G. O., dated London, 28th Decr., 1859.

"The Northern Railroad money has been paid, and the agents acquiesce in my desire to charge them, each with one half of the Montreal advance of \$100,000, made *in re* the Grand Trunk. Both these sums will therefore go to the debit with you."

1055. Was not some communication had upon the subject, with the London Agents, between December 1859, when the entry was thus made, and September, 1862, the date of Mr. Howland's letter ?

None that I am aware of.

1056. How did the item come to be considered an item in dispute ?

On receipt of the account current of the London Agents for the half year ending 31st December, 1859, it was found that the Government was not credited with the \$100,000 by either of the firms. The omission has continued in all accounts current subsequently rendered by them.

1057. Are we to understand that this discrepancy of \$100,000 was passed over by your Department without an attempt at the time to obtain explanation or rectification ?

I have no knowledge of any explanation having been called for by the Department.

1058. In what shape did the \$100,000 appear in your books in the first instance ?

On the 15th June, 1859, a warrant was ordered in favor of the Receiver General for the sum named, "to reimburse the Bank of Upper Canada that amount paid for the redemption of Montreal City Bonds, matured, and payable by the Grand Trunk Railway Company." The amount was charged to "City of Montreal Advance Account." The authority for issuing the warrant in question was an Order in Council, dated 1st June, 1859, a copy of which I produce.

Copy of a Report of a Committee of the Honorable the Executive Council, dated 1st June, 1859, approved by His Excellency the Governor General in Council, on the same day.

On the application of the City Treasurer of Montreal, respecting the payment on the 1st June next, of £25,000 cy., Corporation Bonds, redeemable by the Grand Trunk Railway Company,

The Minister of Finance respectfully submits, that, on the application of the Grand Trunk Railway Company the Government are requested to pay the sum of £25,000 from the subsidiary lines account, for account of the City of Montreal, and that this amount can therefore be properly applied in extinguishment of the debt due to the Province for arrears of Interest and Sinking Fund by the City of Montreal.

That by this arrangement, the City now represent that the funds by which it was expected to retire £25,000 of City Bonds, due 1st June, and payable by the Grand Trunk Company, are no longer available for the purpose, and that the City have no other immediate resources by which their bonds can be met—whereby the credit of the City will be seriously affected.

The City further represents their determination immediately to collect the rate necessary to pay the arrears due to the Province, under the Municipal Loan Fund, and request that the Government will meantime redeem the Bonds due 1st June, holding the same until the City fully discharge their arrears.

The Minister of Finance recommends that the Receiver General be authorized to redeem the said Bonds, on account of the City of Montreal, and to hold the same until the amount so advanced (\$100,000) with interest at 6 per cent. be repaid to the Government by the City of Montreal, subject to the condition that the said City do immediately levy the necessary rate to meet their indebtedness, under the Municipal Loan Fund Act, and that the amount so advanced be repaid within three months, and that the City Treasurer be so advised.

The Committee submit the above recommendation for Your Excellency's approval.

Certified,

(Signed,)

W. A. HIMSWORTH,
Acting C. E. O.

The Honble. the Receiver General,
&c., &c., &c.

1059. Is this the only other entry ?

It is.

1060. As the matter stands in your Books, then, you charge the London Agents with \$100,000, on the authority of an alleged arrangement between them and Mr. Galt, which they have repudiated ?

Yes. In the books as they stand at present, Glyn, Mills & Co., and Baring, Bros. & Co., are each debited \$50,000, and the "City of Montreal Advance Account" is credited with the \$100,000 ; that account having been debited "to cash" for the original payment.

Wednesday, March 11th.

THOMAS D. HARRINGTON, recalled.

1061. Are you aware of an outstanding difference between the Government and the London Agents of the Province, involving \$100,000?

I am aware of such a difference. That is to say, the London Agents ignore the amount named, which the Receiver General's Department has charged against them.

1062. What explanation can you give respecting this difference?

The first action of our Department was based upon an Order in Council dated 1st June, 1859, authorizing the payment of \$100,000 to redeem certain bonds on account of the City of Montreal, properly redeemable by the Grand Trunk Railway Company. On the receipt of this order, I applied for a warrant for the sum stated, in the usual form. On 16th June, 1859, I received the Governor General's warrant for the sum, and it passed into our books on that day, the City of Montreal being debited "To Cash, \$100,000," Suspense Account. On 31st December, 1859, the same account was credited in full, and the London Agents were at the same time charged, respectively, \$50,000. The authority for this transfer of the item is contained in the following letter of Mr. Galt to Mr. Reiffenstein, who had charge of the accounts connected with the Subsidiary Lines in the Receiver General's Department:—

LONDON, 28th December, 1859.

MY DEAR SIR,—I have your letter and statements of 28th ult. for which I thank you. I will have the Wesleyan matter settled. I have instructed the agents to send out the *unpaid* coupons (cut off) cancelled. And I have requested them to furnish a statement of unpaid dividends. They say the amount is very small.

I shall desire them to furnish their accounts as soon after New Year as possible, as I wish to examine them. I will have them sent to me first.

The Northern Road money has been paid, and the agents acquiesce in my desire to charge them each one-half of the Montreal advance of \$100,000, made *in re* the Grand Trunk. Both these sums will therefore go to their debit with you.

I find they have sold in all, this year, £450,000 bonds, leaving £550,000 in their hands unsold; and Barings have £2,500 stg., M. L. Fund, part of £200,000, still unsold. These last I shall bring back to be cancelled.

The redemption of the £150,000 Con. M. L. Fund sterling bonds has been completed, and they were sent to the Receiver-General, by favor Mr. Griffin, along with the Indian securities. The entries can therefore be made.

Glyns pay our interest at 1st January, on account of the Bank.

I am promised the necessary information about the superannuation scheme, but I have been so busy that I have had no time to look into it, but I intend to do so before I leave.

Yours faithfully,

(Signed,)

A. T. GALT.

P. S. I wish every possible receipt properly belonging to 1859 to be brought into the accounts. I observe many accounts of which the returns seem far behind. The payments had better be confined to those made up to 31st December.

This letter was received 17th January, 1860, and the change in the entry of the \$100,000 was made in accordance with Mr. Galt's suggestion, dating it back, however, in order to bring it within the accounts of the year 1859, which were then being closed.

1063. Had you any communication with the London agents upon the subject?

The Receiver-General's Department had not. We were made aware, however, of the fact that the London Agents dispute the charge, by the receipt from the Finance Minister's Department of a joint letter of Barings and Glyns, dated 9th October, 1862, addressed to the Finance Minister, in reply to some communication of his upon the subject.

1064. Having ascertained the fact of a difference, did you take any steps to verify the transfer of the entry in your books?

In December last, Mr. Receiver-General Morris desired Mr. Reiffenstein to write to Mr. Galt, then in London, pointing out the difference raised by the agents, calling his attention to his letter of 28th December, 1859, and requesting him to see the agents, with a view to rectifying the matter; meanwhile Mr. Galt had returned to Canada, and, having been written to, he addressed the following to Mr. Reiffenstein:—

SHERBROOKE, 20th December, 1862.

MY DEAR SIR,—Thanks for your note of 17th December, with copy of mine of 28th December, 1859. The latter had better be made official; the P. S. is of no consequence whatever, though if you are sending a copy to the agents it may as well be omitted, as it has no reference to London matters. The whole contents of the note show that I had been engaged with them in adjusting the accounts, and that the \$100,000 was clearly understood to be chargeable to them.

Pray bring the matter before Mr. Macdonald, and inform him I shall be happy to write him fully on the subject if he thinks it necessary, though perhaps it would be better to await Mr. Langton's return, and see if he can find the other letter I wrote him at the same time.

Remember me to Harington, and believe me,

Yours truly,

(Signed,)

A. T. GALT.

G. C. Reiffenstein, Esq.

1065. This sum of \$100,000 appears to have been originally advanced as a temporary loan to the City of Montreal: has Montreal repaid the money?

Montreal has not repaid the money. I consider, however, that the amount has been settled in account with the City of Montreal by the charge against the agents. I consider that at this moment the Government has no claim against Montreal for the amount.

1066. Then, as the case appears, the City of Montreal has received \$100,000 from the Provincial chest to relieve the city from the embarrassment of which it complained in 1859?

So I suppose it to be.

1067. Have you had any correspondence on the subject with the authorities of Montreal?

The only letter I find in our books referring direct to the \$100,000 is one which I addressed to the Treasurer of the City of Montreal, on June 4, 1859, of which the following is a copy:—

RECEIVER GENERAL'S OFFICE,

Toronto, 4th June, 1859:

SIR,—I have the honor to acquaint you that the Government has redeemed £25,000 Montreal corporation bonds, due 1st instant, (and payable by the Grand Trunk Railway Company,) on account of the City of Montreal, and holds the same until the amount so advanced, with interest at 6 per cent., be repaid by the city; subject to the condition that the said city do immediately levy the necessary rate to meet their indebtedness, under the Municipal Loan Fund Act; and that the above amount so advanced be repaid within three months.

I have the honor to be, sir, your obedient servant,

(Signed,)

T. D. HARINGTON, D. R. G.

The Treasurer, &c., &c., &c., City of Montreal.

My authority for writing this letter is the Order in Council of June 1, 1859, already referred to.

1068. Your letter recites two conditions—the levying of a rate necessary to meet the Montreal indebtedness, under the Municipal Loan Fund Act, and the repayment of the advance of \$100,000 within three months, with 6 per cent. interest; the latter con-

dition you say has not been complied with by the city: has anything been paid in conformity with the former?

On the 2nd September, 1859, I find an entry of a payment by the Treasurer of the City of Montreal of \$100,000, on account of its indebtedness under the Municipal Loan Fund Act. In connection with this payment I produce a letter from the Treasurer of Montreal to Mr. Galt, then Minister of Finance, and handed by the latter to our Department:—

CITY HALL, MONTREAL, 29th August, 1859.

DEAR SIR,—The Receiver-General transmitted to me, on the 22nd instant, a statement of the arrears of interest due by this city to the Government up to the 31st December last past, interest on the arrears in question calculated to the 1st of September next; the amount due is \$87,241.96.

The corporation being now prepared to pay the sum due, I shall leave this for Quebec on Thursday evening next, and hope to meet you in that city on Friday morning. Should you have to leave before my arrival there, have the goodness to arrange matters with the Receiver-General, so that on my paying the debt due by the corporation, I may at the same time receive back the £25,000 of bonds redeemed by the Government on the 1st of June last, as it was understood between us, and as stipulated in my letter to you under date of the 24th May last.

I remain, dear sir, your most obedient servant,

(Signed,)

E. DEMERS, City Treasurer.

Honorable A. T. Galt, Minister of Finance, Quebec.

1069. Are the £25,000 bonds alluded to by Mr. Demers the bonds redeemed by the advance sanctioned by Order in Council dated 1st June, 1859?

They are.

1070. Were the bonds delivered to Mr. Demers as requested by him?

Yes; I produce his receipt for them, as enclosed in a letter to me dated Montreal, 13th September, 1859.

CITY HALL, Montreal, 13th Sept., 1859.

Received from the Receiver General, one hundred City of Montreal Debentures, Nos. 101 to 200, inclusively, for \$1,000 each, which debentures were redeemed on the 1st of June last by the Government, on behalf of the Grand Trunk Company.

(Signed,)

E. DEMERS,

City Treasurer.

1071. Did not the surrender of the bonds to the City of Montreal virtually relieve it from liability for the \$100,000 advance?

I should say it did.

1072. The surrender of the bonds having taken place in September, 1859, should not Montreal have been then credited to the extent of \$100,000?

We considered the account a suspense account pending its final settlement by Mr. Galt.

Thursday, March 12th.

THOMAS D. HARRINGTON—recalled.

1073. Your books show that debentures to the amount of £3,000, held by the Receiver General as security for the issue of notes by the Zimmerman Bank, were surren-

dered in proper form to the Bank on the 27th March, 1857: were these debentures bought by the Superintendent of Indian Affairs from Zimmerman, and paid for by the Receiver General on the 13th of the previous month?

By the register of debentures, deposited as security by the Zimmerman Bank with the Receiver General, I find that debentures Nos. 2,977 to 2,988, amounting to £3,000, were noted as withdrawn on the 27th March, 1857, by Mr. Dunklee, Cashier of the Zimmerman Bank, as per his receipt for the same. I find also, by a warrant of the Governor General, Sir E. Head, dated 13th February, 1857, that the sum of £5,863 8s. cy. was paid to George C. Reiffenstein, Debenture Clerk in the Department, whose receipt is affixed thereto, and who tells me that he acted on behalf of Mr. Zimmerman in the transaction; included in which sum appears to have been payment for the particular Nos. of debentures which I have stated, and which were not withdrawn till the 27th March. This is all the information I can give in answer to the question, as the transaction took place twelve months before I became connected with the Department.

GEORGE C. REIFFENSTEIN, Debenture Clerk, Receiver General's Department, was called and sworn.

1074. A warrant has been shown to the Commission, dated 13th February, 1857, and purporting to bear your receipt for £5,863 8s. cy., in payment for certain debentures sold to the Superintendent of Indian Affairs. In this transaction did you act on your own account or as an agent for others?

I acted, not as Debenture Clerk in any shape or way, but as Agent for Mr. S. Zimmerman, at the request of Mr. Receiver General Morrison. I paid the entire sum to Mr. Dunklee, Cashier of the Zimmerman Bank, on the day upon which I received it. I cannot say whether I handed to the Indian Department the whole amount of debentures, when I received the cheque, or not.

1075. Did you receive the cheque on the day upon which it purports to have been paid?

I should say that I did, although not prepared to say so positively.

1076. Are you aware of any delay in the release of the debentures included in this transaction?

I am aware that they were not all released by the Receiver General's Department at the same time. I cannot say, however, whether any part of the debentures were paid for before they were released by the Receiver General's Department.

Tuesday, March 17th.

HONORABLE JOHN ROSS, M.L.C., sworn.

1077. In 1859, you were President of the Grand Trunk Railway Company?

I was.

1078. Have you any recollection of a bill of exchange drawn on or about the 13th June, 1859, by the Grand Trunk Railway Company on Glyn, Mills & Co., London, for £100,000 stg. in favor of T. G. Ridout, Cashier of the Bank of Upper Canada, and are you aware of that bill having been handed over to the Receiver General?

Without speaking positively as to the date, I recollect such a bill being drawn, and I am aware that it was handed over to the Receiver General. At least, I so understood.

1079. What was the object of the bill?

It was to make a portion of the deposits of the Government in the Bank of Upper Canada more secure, by getting this bill drawn upon the bankers of the Grand Trunk Railway Company in London, accepted and paid, as it was supposed at the time would be done. The means, it was hoped, as far as I can recollect, would be obtained from money to be raised on the sale of second preference bonds of the Company, the issue of which had been authorized by an Act of the Provincial Parliament in 1858.

1080. Had arrangements been made with Glyn, Mills & Co. for the acceptance of the bill?

Not before it was drawn, I think. The bill was taken upon the assurance of Mr. Blackwell, the Vice President of the Grand Trunk Company, who had also the control of the financial department of the Company's affairs in this country, that the bill would undoubtedly be accepted and paid.

1081. On what grounds was the Bill refused acceptance?

On the ground that there were no funds, and that there was not a certainty of a favorable time arising for placing the second preference bonds before the bill would mature. So I understood. It was never held that Glyn, Mills & Co., were liable for the amount. They refused to make themselves liable until they were in funds.

1082. Was a bill drawn by the Bank of Upper Canada on the 13th June, 1859, on the Grand Trunk Railway Company, and accepted by yourself and the Vice-President of the Company, substituted for the bill in question?

I think I recollect the transaction being arranged in that way, and upon reading a letter from Mr. Galt to Mr. Sherwood, dated 15th July, 1859, shown to me by the Commission, I recollect that it was a requirement of Mr. Galt that a bill for £100,000 sterling, of a corresponding date and sight upon the Grand Trunk Railway Company, to be accepted by myself and the Vice President of the Company, Mr. Blackwell, and payable at Messrs. Glyn & Co.'s, London, should be given in substitution, the reason for the substitution being that Glyn, Mills & Co. had considered the bill in the latter form more regular.

1083. Was this substituted bill paid at maturity?

I think not.

1084. Was another bill drawn by the Bank of Upper Canada on 25th January, 1860, and accepted solely by yourself as President of the Grand Trunk Company?

It was in renewal of the one last spoken of. Mr. Blackwell was not at hand at the time of acceptance, and his absence was not material. I reported the transaction to the Grand Trunk Board, by whom it was sanctioned. This bill also was not paid.

1085. Was another bill drawn by the Bank of Upper Canada on 28th May, 1860, and accepted by yourself as President of the Grand Trunk Company?

Yes, in renewal of the last mentioned bill.

1086. When and where did you accept the bill?

I think in Toronto, but I am not sure, and that I accepted it on the date on which it was drawn or about that time. I remember that the bill was returned from England because of the omission of the date of acceptance in the first instance.

Monday, March 23rd.

HONORABLE A. T. GALT, M.P.P., sworn.

1087. Have you any knowledge of a bill of exchange for £100,000 sterling, drawn in June, 1859, on Glyn, Mills & Co., London, by the Grand Trunk Railway Company, in favor of T. G. Ridout, Cashier of the Bank of Upper Canada, and which was endorsed to the Receiver General, and by him remitted to Glyn, Mills & Co.?

I have.

1088. For what purpose was the bill drawn, and for what consideration was it handed over to the Receiver General?

We received the bill from the Bank of Upper Canada, on account of the balances due by them to the Government. The Bank was largely indebted to the Government at the time, and we were glad to get the additional security which this bill gave us. I will state generally the circumstances under which the bill was given. It appeared that the Grand Trunk Company were largely indebted to the Bank at the time, and were not in a position to draw exchange at the usual dates. They offered to the Bank a bill for £100,000 stg., at 6 months, which would have left a sum payable by the Bank to them. The Bank felt that they could not make use of a bill at so long a date, and they applied to the Government to know whether the Receiver General would accept the bill on account of the Government balances. The view taken of it by the Government was, that as the balances due by the Bank to the Government were very large, it was desirable to obtain the additional security which the bill in question would afford, and it was therefore taken.

1089. Are you aware of any authority from Glyn, Mills & Co., for drawing the bill? And had you any reason for believing that it would be accepted by them?

I am not aware of any specific authority with regard to this bill. The reason for supposing that the bill would be paid, was, that up to this period no default had been made by the Grand Trunk on bills of exchange or promissory notes. All the bills drawn by the Grand Trunk had been drawn on Glyn & Co., as far as my knowledge extends.

1090. Was the Bill accepted? If not, why?

By reference to correspondence, I find that the bill was not accepted, and the reasons for the failure are given in a letter from Glyn, Mills & Co., to the Receiver General, dated 1st July, 1859, an extract from which I see in the possession of the Commission, I have no further knowledge of the reasons than I gather from this source.

1091. Why was another bill of corresponding date and sight substituted, drawn by the Bank of Upper Canada on the Grand Trunk Company, accepted by the President and Vice-President of the Company, and endorsed to the order of the Receiver General?

It was substituted on account of the reasons assigned for the non-acceptance of the original bill. The Government sanctioned the change because it gave us still the security of the Bank, and the security of the Grand Trunk Company; we having at that time no doubt that the bill would be paid at maturity by the latter.

1092. Had you any assurance that the bill would be paid through any funds that were in the possession, or were likely to come into the possession, of the London Agents?

I cannot say that we had any direct assurance of the Grand Trunk Company; we were aware, however, that the Company were at the time negotiating the sale of the Second Preference Bonds, authorized by the Act of 1858, for upwards of a million sterling, and this was the source to which the Company were looking for means to meet their engagements.

1093. Do you remember that after this substitution, namely, on the 10th October, 1859, a warrant was issued in favor of T. G. Ridout for \$473,333.33, in payment of the bill?

I cannot speak from memory with regard to the issue of the warrant in question; but I have no doubt that it was issued as stated.

1094. Did not the substitution of the bill, then, so far change the relations of the Government in the transaction as to entail upon it the payment to the Bank of this sum, when, according to the original draft, the Government should have been in its receipt?

No; in no respect whatever.

1095. The bill matured in December, 1859: were you in London at the time?

I was.

1096. Did you give instructions to Glyn, Mills & Co. respecting the bill?

When the bill matured, Messrs. Glyn, to the best of my recollection, informed me that it would not be paid, and asked what they should do with it. I was much disappointed at receiving this intimation, and informed them that as the Government might in this event have to look for payment to the Bank of Upper Canada, it would be necessary that the bill should be protested, in order to preserve our legal rights. This, I believe, was done; and I observe by reference to a copy of a letter shown me from Glyn, Mills & Co., dated 6th January, 1860, that they were instructed by me to retain in their hands, for a period of three months, the bill so protested. My object in directing them to retain the bill was to give time to the Government to consider, on my return from England, the course which we should take with regard to the recovery of the money. I may add, that it is my impression that at that time application was made to me to consent to a renewal of the bill, which I did not feel myself authorized to accede to, having no authority to deal with it without the concurrence of my colleagues.

1097. Do you know that when this bill fell due it was not paid? That another bill, dated 25th January, 1860, was drawn in its stead? And that this again was not paid at maturity?

I see, by the production of a copy of the bill, dated 25th January, 1860, that it was drawn, and I have no doubt that it was in renewal of the other bill. I am aware that this bill also was not paid at maturity.

1098. Do you know that a fourth bill, dated 28th May, 1860, was sent back on the eve of its maturity, in consequence of an informality in its acceptance, and that the acceptance was not perfected until within a few days of the maturity of the bill?

I believe that this was the case, though I cannot at this moment recall the particulars of the informality. I now see it stated in a letter from Glyn, Mills & Co. to the Receiver General, dated 26th July, 1860.

1099. When was this fourth bill again sent to England?

I am unable to state. I should have presumed that it was forwarded in due course by the Receiver General; but I now learn from documents shown me by the Commission that it was not.

1100. Whom do you consider liable for the bill? Have any of the parties—namely, the London agents, the Bank of Upper Canada, or the Grand Trunk Company—at any time acknowledged their liability in connection with it? And were any steps taken, within your knowledge, to recover the amount?

I consider that the Grand Trunk Company and the Bank of Upper Canada are still liable for the bill. I am not aware that the London agents have ever been in any respect responsible. The Bank of Upper Canada have never directly questioned their liability in any communication with the Government whilst I was a member of it. I never doubted their liability for a moment. So far as the Grand Trunk Company are concerned, I cannot

see that they could possibly dispute their liability. No steps were taken to recover the amount.

1101. Do you recollect an advance of \$100,000 to the City of Montreal on 16th June, 1859?
Ycs.

1102. What were the circumstances connected with this advance ?

The circumstances, as nearly as I can recall them, were these: The Government were pressing the City of Montreal for payment of the reduced rate of 1s. in the pound of their debt to the Municipal Loan Fund, and at the same time bonds of the city for £25,000 currency fell due, which had been issued to the St. Lawrence and Atlantic Railroad, and which the city expected would have been paid by the Grand Trunk Company, who represented the St. Lawrence and Atlantic Company. The Grand Trunk Company failed to pay these bonds, and the city alleged to the Government that they were unable to protect their credit by the payment of these bonds, and at the same time pay the amount due by them to the Municipal Loan Fund, which was very nearly equal in amount. The city applied to the Government for a loan to redeem the bonds that were falling due, pledging themselves at the same time to levy the necessary rate for the payment of the Municipal Loan Fund, and proposing that when this latter sum was paid, the Government should undertake to collect from the Grand Trunk Company the amount of the £25,000 of City Bonds. At that time, it was considered by the Government very important to commence the successful collection of the rates under the amended Municipal Loan Fund Act, and that it would greatly facilitate the collection of the rate from other municipalities, if it could be shown that the City of Montreal had made good the large sum due by it. With regard to the payment of the £25,000 by the Grand Trunk Company, to whom under this proposal the Government would ultimately have to look for the payment of that sum, it was stated by Mr. Blackwell, the Managing Director of the Company, that there was no doubt that the Grand Trunk would in a very short time be able to pay the amount. This was stated by Mr. Blackwell to me. He also stated that in the meantime the amount might be advanced to the City of Montreal, out of moneys in the hands of the Government belonging ultimately to the Grand Trunk Company, and retained under the term of subsidiary lines' money; there not being any probability that the said moneys would be required for the works to which they were applicable under the Grand Trunk Relief Acts for some considerable time, long before which Mr. Blackwell expected that the sum in question would be paid. My recollection is, that he specifically undertook that the sum in question should be paid by drafts on Messrs. Baring & Messrs. Glyn. The transaction was sanctioned by the Government, I believe, on the terms I have stated. The City of Montreal collected the Municipal rate, and paid the same to the Receiver General, whereupon the bonds of the City of Montreal were, to the best of my belief, surrendered by his department to the City. With regard to the repayment of the £25,000 advanced by the Government, we were then, by the understanding come to, bound to look to the Grand Trunk Company.

1103. We have a letter from Mr. Demers, the Treasurer of the City of Montreal, dated the 29th August, 1859, in which reference is made to another letter to yourself, dated 24th May, concerning the terms of the arrangement: can you produce a copy of the last mentioned letter ?

I suppose that the letter is in the Finance Department, or with the papers in the office of the Executive Council.

1104. The Bonds having been delivered up to the City of Montreal, did you understand that its debt of \$100,000 was cancelled, and was it so treated in the Books of the Finance Department ?

As far as the City of Montreal was concerned, I consider that they fulfilled the engagement entered into. The claim of the Government on the city for the \$100,000 advance was, I consider, discharged. I am unable to state how the entries were made in the books.

1105. Had you any subsequent communication with the Grand Trunk Company on the subject?

The only communication I had subsequently was with Mr. Blackwell, in London, in December, 1859, when arrangements were made for the repayment of the money.

1106. With whom were these arrangements made?

The arrangement was made by myself personally with the London agents of the Province, who were at the same time the Bankers of the Grand Trunk Company, by their assuming each one-half of the advance. To the best of my recollection, the discussion of this point was with Mr. Baring, and I think Mr. Blackwell was present. He (Mr. Blackwell) was undoubtedly cognizant of the arrangement to which I refer, and which I advised to the officers of my own Department and of the Receiver General's, under date 28th December, 1859, in a letter addressed to Mr. Reiffenstein, and which is in the possession of the Commission. At the same time I also wrote to Mr. Langton at very considerable length in regard to the subjects connected with the financial agents' accounts and other public business, but I regret to state that I am informed by Mr. Langton that the letter has been mislaid.

1107. Are you aware that when the item appeared in the accounts of the London agents, as rendered by your Department to them, they did not admit it; and that they have ever since disclaimed liability for it?

The first time when I became aware that it was not entered in their accounts, in conformity with the entries made under my direction here, was last spring, a few days before I resigned office, and the information reached me in answer to an enquiry of mine, as to whether the balances shown in the public accounts as due to the financial agents, corresponded with the accounts as rendered by them. I was then informed that the £25,000 had never been credited in their accounts. When I resigned office, I requested Mr. Langton, the Auditor, to draw the immediate attention of my successor to this circumstance, as being one that required immediate correspondence and explanation. I have no further knowledge of the matter.

1108. Have you had any subsequent communication with the London agents on the subject?

None whatever.

Tuesday, March 24th.

HONORABLE W. P. HOWLAND, Minister of Finance, sworn.

1109. There is a difference amounting to \$100,000 between the Government and the London agents of the Province: have you had any personal communication with them on the subject? If so, when and what?

On the 19th November last, being in London, I had an interview with Messrs. Glyn, in the course of which I expressed a desire to know whether they could furnish me with any further information than they had already communicated by letter, with reference to the charge of \$100,000 in the books of the Province, made as against the London agents on account of advance to the City of Montreal. At the same time I read an extract from a letter of Mr. Galt to Mr. Reiffenstein, directing the entry to be made against the agents, and I called the attention of the Messrs. Glyn to the fact, that in giving this direction Mr. Galt had connected it with another transaction relating to the Northern Railway, which I hoped would enable them to recall to their recollection the circumstances connected with the interview with Mr. Galt, at which, according to his letter, the matter had been spoken of and arranged. I also requested Messrs. Glyn to examine and inform me whether they

had held any securities payable by the City of Montreal, that had been paid by this arrangement. Messrs. Glyn, senior and junior, then stated that they had no recollection whatever of the transaction. They added, however, that they would institute an enquiry into the subject and state the result on another day. Two or three days afterwards, I again saw Messrs. Glyn, when they informed me that they had made strict enquiry into the matter, and had considered it carefully, and the result was that they had no knowledge or recollection of the transaction in any shape. I understood that in making the enquiry, Messrs. Glyn consulted with the house of Baring, Bros. & Co., on the subject. During my stay in London, at one of my interviews with Mr. Watkin, President of the Grand Trunk Railway, I asked him to cause an examination of their books and records to be undertaken to ascertain what entry, if any, had been made respecting the payment of \$100,000 bonds of the City of Montreal, for which the Grand Trunk Company were liable; directing his attention especially to the question whether there was any record showing who were the holders of the bonds and what had been done with them. His answer, on a subsequent occasion, was, that there was no record of the transaction which he could find. He stated that there might be an entry, showing what I wanted, in the books of the Company in Canada, but that there was none in England.

Thursday, March 26th.

JOHN LANGTON, Auditor, recalled.

1110. Have you any recollection of a letter received from Mr. Galt during his stay in London, in the winter of 1859-60, in which reference is made to the charge of \$100,000 against the London Agents, now disputed by them? If so, state the purport of the reference?

I recollect receiving a letter from Mr. Galt whilst he was in England, during the winter of 1859-60, in which reference was made to several subjects connected with the Department, but I have no recollection of there being anything in the letter connected with the \$100,000. I have looked over my letters, and I do not appear to have made it an official letter, or to have preserved it; I speak now of my recollection of that letter. But since I last replied to the same question put to me in an official letter from the Commission, I have been induced to think that the letter may probably have contained instructions upon the subject, although I have forgotten them. My reason for coming to this conclusion is, that the entry in the Inspector General's books was evidently made either in the month of December, 1859, or very early in January, 1860; and Mr. Goddard, the Book-keeper, tells me that the entry was made by verbal instructions from me to him, although both of us were under the impression that these verbal instructions were conveyed to him after Mr. Galt came out. I have no means of ascertaining decidedly when Mr. Galt left Canada, or when he returned; but if he were in England in the last week of December, or the first week of January, the entry cannot have been made from his verbal instructions.

Friday, March 27th.

T. D. HARRINGTON, Deputy Receiver General, recalled.

1111. Can you produce a monthly statement of the Government balance, in the Bank of Upper Canada, from January, 1859, to December, 1862, inclusive?

I produce the statement referred to.

MONTHLY STATEMENT of Cash in the Bank of Upper Canada, for account of the Receiver General, from the 1st January, 1859, to the 31st December, 1862.

1859.	\$ cts.	1861.	\$ cts.
January 1st.....	501,137 88	January, At interest.	
Do 31st.....	442,433 95	(\$442,222 22)	1,094,057 05
February	560,542 52	February, do	702,036 30
March	1,003,664 75	March, do	1,030,021 68
April.....	937,212 09	April, do	1,176,925 42
May.....	1,158,691 75	May, do	805,667 54
June	841,312 25	June, do	429,317 34
July.....	\$15,720 21	July, do	587,422 95
August.....	1,168,717 28	August, do	516,285 59
September.....	1,554,279 09	September, do	964,967 71
October.....	1,169,398 44	October, do	780,376 84
November.....	1,154,380 54	November, do	902,425 47
December.....	914,281 22	December, do	880,718 46
1860.		1862.	
January.....	1,565,936 52	January, At interest.	
February	1,104,369 00	(\$442,222 22)	709,838 08
March	1,080,135 30	February, do	535,793 31
April	1,205,365 64	March, do	966,219 41
May, (\$242,222 22 at interest).....	1,020,430 72	April, do	1,090,208 14
June do do	921,153 69	May, do	1,446,670 64
July, (\$484,444 44 do)	228,216 06	June, do	1,514,380 33
August, (\$242,222 22 do)	594,409 30	July, do	793,013 93
September, do do	1,129,333 47	August, do	1,151,598 02
October, do do	1,420,883 07	September, do	1,180,045 10
November, do do	1,006,631 95	October, do	1,036,307 70
December, do do	1,008,016 79	November, do	1,173,327 95
		December, do	750,702 52

1112. The statement which you produce shows a sum deposited at interest: is this an addition to the balance, or does it form a part of the balance?

It is a special deposit in addition to the ordinary balance.

1113. Under what authority has this special deposit been made?

Under the authority of an Order in Council, dated 29th May, 1860, giving general power to the Receiver General to make special deposits for terms not exceeding six months at five per cent. interest, with any of the chartered Banks of the Province.

Saturday, March 28th.

WILLIAM DICKINSON, Acting Deputy Inspector General, recalled.

1114. What information can you give in regard to arrangements or communications between the Government and the Bank of Upper Canada, relating to Exchange, to the protection of the Provincial Balance, or to guarantees offered by the Government for the assistance of the Bank during the years 1861, 1862?

I have no knowledge upon these subjects beyond that which is derived from the correspondence of the Minister of Finance as recorded in the Letter Books of the Department.

1115. Can you produce from the Letter Books communications bearing upon the subjects embraced in the last question?

I produce certified copy of a letter addressed by Mr. Galt to Mr. Proudfoot, President of the Bank of Upper Canada, dated 23rd October, 1860, in reference to Exchange:

MONTREAL, 23rd October, 1860.

WILLIAM PROUDFOOT, Esq.,
President, Bank of Upper Canada.

SIR,—In reply to your letter of this date, and under the circumstances stated to me, the Government will accede to your request for Provincial Exchange, on the terms set forth in your letter, to the immediate amount of forty thousand pounds sterling; and, without absolutely engaging to do so, it is probable the remaining sum may likewise be provided, if the conditions are strictly fulfilled on the part of the Bank.

It is my duty, however, to state to you that it is essential for the Bank to arrange for the conduct of their business in the usual commercial manner, as the favor now granted can neither be enlarged nor continued.

I have instructed the proper officer to deliver the Exchange for £40,000 sterling, to your Quebec Agent, and I request you will hand me your Exchange in favor of the Receiver General for this amount. The Exchange will be taken and sold at par (9½ per cent.). Any charge made by our financial agents, in connection with these Bills, must be paid by the Bank. I also request you will address Messrs. Glyn, through me, stating that you have undertaken that £19,000 Sterling Exchange, last remitted by you, shall be considered as expressly remitted against the Bills to be now drawn by you, and that you have in like manner undertaken to cover the balance of their bills, and all others drawn on like account by your remittances of commercial exchange.

I am, Sir,
Your obedient Servant,
(Signed) A. T. GALT,
M. of F.

I produce a letter from Mr. Galt to the London Agents, dated 4th December, 1860, relating to the Bank and the payment of interest on the Public Debt in England:

OFFICE OF THE MINISTER OF FINANCE,
QUEBEC, 4th December, 1860.

Messrs. BARING, BROS., & Co.,
Messrs. GLYN, MILLS, & Co.,
London.

GENTLEMEN,—With reference to the payments of interest in January and February next, upon the public debt of Canada, I have now the honor to request, on behalf of the Government, that you will make provision for the same.

For this purpose you can apply the uninvested monies at the credit of the Consolidated Canadian Loan Accounts, and may also call in such portions of the loans made therefrom as may be needful. If the latter step cannot be taken consistently with the terms upon which the funds have been lent, I request you will make the necessary advances, on the general account of the Province, replacing the same as the loans are repaid. The unsettled state of financial affairs in the United States induces the Government to believe that it is better to arrange the payment of the interest in this mode, rather than to reduce seriously the balances held in this country.

I have the honor to be,
Gentlemen,
Your faithful, humble servant,
(Signed) A. T. GALT,
M. of F.

I also produce a letter from Mr. Galt to Mr. T. G. Ridout, Cashier, Bank of Upper Canada, referring to the condition of the Bank; and calling for information in regard to its affairs.

OFFICE OF THE MINISTER OF FINANCE,
 QUEBEC, 6th February, 1861.

THOS. G. RIDOUT, Esq.,
 Cashier, Bank of Upper Canada,
 Toronto.

SIR,—The position of the Bank of Upper Canada has, for a long time past, caused the Government much solicitude—marked as it has been by a gradual withdrawal of public confidence, caused by the weakness indicated in its monthly statements, and by its supposed inability to realize its large outstanding debts.

The manner in which the Government account has been worked has also been a source of much embarrassment to us, and has necessitated our leaving large balances in the hands of the Bank, which were required for other purposes. I have uniformly given the Bank every support in my power, in the hope that from the urgent representations which I have repeatedly made, the time would speedily arrive when such assistance would not be required. But thus far my expectations have not been realized, and the time has arrived when some more distinct knowledge must be obtained of the position of the Bank, with the view of enabling the government to decide how far they are justified in continuing the arrangement under which the bank has acted as fiscal agents of the Province, in Canada. It is essential that I should be satisfied that the public revenues which are now paid into the bank, are not merely ultimately safe, but are available at any moment for the public service.

The Government therefore request that you will submit this letter to your Board of Directors, with the expression of our desire to be furnished, with the least possible delay, with the following information :

ASSETS.

1. Statement of current bills, with the names of all the obligants.
2. Past due bills, do. do.
3. Current deposit accounts overdrawn.
4. Special loans.
5. Real estate—the property of the Bank. N.B.—The collateral security held for debts to be stated. Property or bills included in the foregoing, and pledged by the bank for loans, or as collateral security for bills of exchange, to be specified.
6. Other stocks or securities.

LIABILITIES.

1. Amount of circulation—with a statement of the mode in which the same is made up, and the amount of notes unissued in each branch.
2. Money at interest.
3. Due to depositors on current accounts, without deduction of amount overdrawn.
4. Amount due to foreign agents and banks.
5. Amount due to departments of Government.

These returns to be furnished by the head office, branches, and agencies, as at 31st December last, with any later information that can be supplied without delay.

These statements, which the Bank is requested to furnish, must, it is believed, have been before the Directors before the declaration and payment of the last dividend, and can, it is expected, be furnished without delay. The originals may, if the bank see fit, be sent down, and will be returned after examination.

The Government trust that the result of this investigation will be to remove all doubts—a result which would probably at once go far to replace the bank in a satisfactory position; and as I have no doubt the Directors must themselves be conscious of the great danger in which the bank now stands, I rely on their earnest co-operation in giving us the fullest and most reliable information.

I have the honor to be,

Sir,

Your obdt. servant,

(Signed)

A. T. GALT,
 M. of F.

Another letter concerning the condition of the bank, the public deposits, and the offer of guarantees by the Government, is dated 3rd April, 1861. It is from Mr. Galt to Mr. Cassels, Chief Manager, Bank of Upper Canada, and I produce a copy :

OFFICE OF THE MINISTER OF FINANCE,
Quebec, 3rd April, 1861.

ROBERT CASSELS, Esq.,
Chief Manager, Bank of Upper Canada.

SIR,—I have the honor to acknowledge your letter of 2nd instant, which has been submitted for the consideration of the Government. We feel very sensibly the evils which would arise from any serious discredit to the Bank of Upper Canada; but while most anxious to avert any such difficulty, it is our duty to avoid any considerable increase to the large liabilities of the Bank to the Province.

The prominent cause of the present embarrassment is to be found in the state of your London account and the withdrawal of your New York agency, and it appears evident that without these two accounts can be placed on a satisfactory footing, it will be impossible for the Bank to fulfil the conditions under which it acts as fiscal agent for the Province,—a failure which would almost certainly cause an interruption in its ordinary obligations to the public.

The Government do not feel at liberty to make any large increase in their deposits, without having the advantage of the full inspection which you are about to make of the affairs of the Bank, and being satisfied as to the security offered by the capital and assets of the institution. But as it appears to us that the immediate danger may be averted by new arrangements in London and New York, the Government are prepared to give their guarantee to Messrs. Glyn, & Co. to the extent of eighty thousand pounds sterling, for the purpose and on the condition of that firm opening a new Banking credit with you to that amount, to be worked on proper business principles, and to be kept wholly distinct from past transactions. The new account to date from 1st April instant.

With reference to the question of a future increase to our deposits, for the purpose of enabling the Bank to complete your proposed financial arrangements, the Government will be prepared to entertain favorably an application on your part to the extent of one hundred and twenty thousand pounds sterling, or two hundred thousand, with a withdrawal of the guarantee for £80,000, provided that the information, as to the position of the Bank, to be hereafter submitted by you, is considered satisfactory, and to offer proper security to the Province.

It must be clearly understood that the whole incoming revenues of the Province are at the disposal of the Government whenever required. The balance at 1st January of, say, \$1,200,000 will not, however, be permanently reduced pending the result of your investigations and report, upon which a definite understanding on all these points must be come to.

I remain, Sir,
Your obd't, humble servant,

(Signed,)

A. T. GALT, M. of F.

T. D. HARRINGTON, Deputy Receiver General, recalled.

1116. The Department of the Deputy Receiver General has charge of the coinage of the Province: can you state what arrangements were entered into by the Government with the Bank of Upper Canada, in 1860, 1861, or 1862, relative to the withdrawal from circulation of the copper tokens of the Bank, and the issue of Provincial copper coinage through the instrumentality of the Bank?

In 1858, the Government ordered a new silver and bronze or copper coinage, from England, and the silver coinage was received in 1858 and 1859. The receipt of the bronze coinage from England did not commence until March, 1860, and as it arrived it was deposited for safe keeping in the vaults of the Bank of Upper Canada. Authority was

given to the Bank to put into circulation this coinage, as wanted, and also to supply it to the other Banks when they required it; placing the amount thus taken to the credit of the Receiver General, and sending the usual certificate of deposit. In December, 1860, Mr. Ridout, the then Cashier of the Bank of Upper Canada, being at our Department on business, complained that the introduction of the bronze coin prevented any further circulation of the copper tokens of the Bank, imported by it under the authority of the Government, and of which the Bank then had a large amount, lying as a dead-weight. I asked him if I should mention the matter to the Receiver General, and see if any arrangement could be made; and he said he should be obliged if I would do so—giving as his reason, not only the fact of the Bank loss, but the inconvenience occasioned by the crowding of the Bank vaults. I brought the matter before the Receiver General, who afterwards told me that he had consulted the Minister of Finance, and directed me to write to Mr. Ridout, conveying a proposition. I produce a copy of my letter, dated 26th December, 1860:

No. 638½.

RECEIVER GENERAL'S OFFICE,
QUEBEC, 26th December, 1860.

SIR,—I am directed to communicate to you a proposition, submitted for the purpose of effecting the purchase of the remainder of the Upper Canada Bank Tokens, still unissued, in the hands of the Bank.

The actual cost of same to be allowed to the Bank, and payment to be made in Provincial copper coin (cent pieces). You will please reply at your earliest convenience.

I am, etc.,

(Signed) T. D. HARRINGTON, D. R. G.

T. G. RIDOUT, Esqr.,
Cashier, Bank of Upper Canada,
Toronto.

On the 3rd January, 1861, I received an answer from Mr. Ridout, of which the following is a copy:

BANK OF UPPER CANADA,
TORONTO, 3rd January, 1861.

SIR,—I have the honor to acknowledge your letter of the 26th December, 1860, proposing to purchase the Bank of Upper Canada Copper Tokens at cost price, giving in exchange the Bronze Tokens issued by the Government of Canada, which has been accepted by the Board. I will furnish a statement of the amount as soon as I receive returns from our several branches.

I have, etc.,

(Signed) THOS. G. RIDOUT, Cashier.

To the Honorable the RECEIVER GENERAL, &c., &c., &c.,
Quebec.

Although the Government proposition was accepted by the Bank, we did not receive the information promised by Mr. Ridout until May, 1861, when Mr. Cassels, who had become Cashier of the Bank, addressed to the Receiver General a letter, of which I hand in a copy, dated May 1st:

BANK OF UPPER CANADA,
TORONTO, 1st May, 1861

SIR,—I have the honor to transmit herewith the following statements connected with the copper tokens imported by this Bank, under the authority of the Provincial Government, as per Licences Nos. 1, 2, 3,—viz:

No. 1. Amount imported,	\$96,840 00
At a cost of.....	80,824 97
No. 2. Amount redeemed up to the 15th January, 1861,	30,263 14
No. 3. Interest account, from 1st January, 1859, to 1st March, 1861,...	2,934 20

The Government having agreed to exchange the Bank tokens for Provincial coinage, you will be pleased to authorize that the above sum—\$30,263 14—be transferred to this Bank in lieu thereof, in silver and copper coinage, say—

Silver coinage	\$25,000 00
Copper do.	5,000 00

And at the same time authorize a warrant to issue in favor of the Manager of this Bank, in Quebec, for the interest which has accrued.

Waiting your instructions as to the disposal of the tokens redeemed,

I have, etc.,

(Signed), ROBERT CASSELS, Cashier.

To the Honorable the RECEIVER GENERAL, &c., &c., &c.,
Quebec.

Mr. Cassels' letter was accompanied with detailed tabular statements, and of these I have prepared a recapitulation, which I now produce:

No. 1.

STATEMENT of Copper Tokens imported by the Bank of Upper Canada under license from the Canadian Government, Nos. 1, 2 and 3.

RECAPITULATION.

License No.	£	s	d	Currency.	=	Dollars.	Cents.
No. 1,	{	£6,105					
	}	\$24,420		4,473 16 3	=	17,895	25
Do No. 2,	{	£5,955					
	}	\$23,820		5,254 1 4	=	21,016	27
Do No. 3,	{	£12,150					
	}	\$48,600		10,478 7 3	=	41,913	45
Total.....		\$96,840,	at cost of	£20,206 4 10		\$30,824	97

No. 2.

Statement of Copper Coins at the Bank of Upper Canada, Toronto, and its Agencies, on the 15th January, 1861.

Total.....\$30,263 14

No. 3.

Statement of Copper Coins at the Bank of Upper Canada, Toronto, and its Agencies, on the 15th February, 1861.

Total.....\$30,263 14

Interest on above, from 1st January, 1859, to 1st March, 1861—2 yrs. 2 mos., }
at 6 per cent per annum..... } \$3,934 20

When the information came into my hands, I prepared a report to the Receiver General, setting forth the exact state of the matter. I might add by way of explanation, that the amount designated by Mr. Cassels, as redeemed, was the total amount of copper tokens at the Bank of Upper Canada, Toronto, and its several Agencies, on 15th January, 1861. I produce a copy of my report.

“The undersigned begs to submit to the Honorable Receiver General the correspondence relating to the purchase of the unissued copper tokens, imported by and remaining in the hands of the Bank of Upper Canada. The Bank now asks for the exchange to be made nearly all in silver, instead of in the bronze cents, and makes a charge for interest, covering a period from 1st January, 1859, to 1st of March, 1861. The undersigned sug-

gests that the Bank is entitled to interest—if allowed—only from the date when the bronze cents interfered with the circulation of the tokens, up to the 1st January, the time of their acceptance of the Government offer of purchase. An Order in Council is probably necessary to perfect the transaction, and for the disposal of the redeemed tokens.

R. G. O., 6th May, 1861.

(Signed) T. D. HARINGTON, D. R. G.

To the Honorable the RECEIVER GENERAL, &c., &c., &c.

On the 8th May, 1861, the Receiver General returned the papers to me, with directions endorsed to write to the Cashier of the Bank, which I did in the following terms:

No. 40.

RECEIVER GENERAL'S OFFICE,
QUEBEC, 8th May, 1861.

SIR,—I am directed, in reply to your letter of the 1st instant, to state that interest will not be allowed as part of the cost of the copper tokens imported by your Bank, and also that you cannot get the amount in silver.

If you will have the goodness to examine your Government weekly balance statement, you will see that there remains only about \$3,150 of silver coinage.

I have, etc.,

(Signed) T. D. HARINGTON, D. R. G.

ROBERT CASSELS, Esqr.,
Cashier, Bank of Upper Canada,
Toronto.

To my letter no reply was received from the Bank. In January, 1862, it became necessary to call upon the Bank for a statement of the silver and copper coinage held belonging to the Government, and on the 22nd of that month I applied to the Cashier for the information required. His answer, dated the 3rd February, I produce. It revives the question of the purchase of the Bank tokens:

BANK OF UPPER CANADA,
TORONTO, 3rd February, 1862.

Sir,—In accordance with your letter of the 22nd ultimo, I herewith beg to hand you a statement of the bronze coinage, \$72,200, held by this Bank for safe-keeping on account of the Receiver General.

With reference to the silver coinage, I have to state that the whole amount was sometime since credited by us to an account styled, "Receiver General, New Coinage." For the balance now at the credit of that account, \$3,159 65, I beg to hand you a Draft, No. 461, on the Quebec Branch.

I would take this opportunity to refer to the very great loss this Bank has sustained by the introduction of the bronze coinage, it being thereby compelled to withhold from circulation the large amount on hand of copper tokens, the importation of which by the Bank was authorized by the Government, to supply a great public want. To compensate for the loss, thus sustained, I would suggest that the bronze coinage, held for the Government, be transferred to the Bank at cost price, at which rate we would at once credit the amount to the Receiver General.

I remain, etc.,

(Signed) ROBERT CASSELS, Cashier.

T. D. HARINGTON, Esqr.,
Deputy Receiver General,
Quebec.

P.S.—The total amount of copper tokens imported by the Bank was... \$93,840
Of which is in circulation, and for which the Bank is liable, at out..... 46,840

Leaving on hand about..... \$50,000

Statement of bronze coinage held for safe keeping by the Bank of Upper Canada, for account of the Receiver General, viz :

Montreal Branch, 285 Boxes, \$200 each	\$57,000
Do do 2 do 100 do	200
	\$57,200
Toronto Branch, 75 do 200 do	15,000
	\$72,200
Total..... 362 Boxes, containing	\$72,200

Three hundred and sixty-two boxes, containing seventy-two thousand two hundred dollars in-bronze cent pieces.

(Signed),

ROBERT CASSELS, Cashier.

BANK OF UPPER CANADA,

TORONTO, 3rd February, 1862.

I submitted this letter of Mr. Cassels to the Receiver General, but I did not receive instructions to prepare a reply until the 18th March, 1862, when I wrote the following :—

No. 423.

RECEIVER GENERAL'S OFFICE,
QUEBEC, 18th March, 1862.

SIR,—I am instructed to inform you, with reference to your letter of the 3rd ultimo, that the Government agree to transfer to your Bank, at cost price, bronze coinage to the amount of \$50,000, being a sum equal to the copper tokens imported and remaining on your hands.

This is on condition that the Bank places to the credit of the Receiver General, the balance of the bronze coinage, stated to be held by you for safe keeping say, \$22,200 at its nominal value. I am also instructed to state that the Government will relieve the Bank of the copper tokens on hand, say \$50,000, by purchasing it at cost price, but no interest will be allowed on it.

The cost price, including expenses of all kinds, of \$50,000, is.....	\$28,875 76
Balance of coin (per Bank return).....	22,200 00

Total to credit of Receiver General..... \$51,075 76

You will advise if the Bank accepts this offer, and the cost price of the tokens.

I beg to remain,

Sir,

Your obedient servant,

(Signed,)

T. D. HARRINGTON, D. R. G.

R. CASSELS, Esq.,

Cashier, Bank of Upper Canada, Toronto.

In preparing this letter I simply followed instructions. The terms offered to the Bank were settled by Mr. Sherwood and Mr. Galt, and I know nothing more specific about them. Under date 27th March, the Bank accepted the terms proposed. I produce Mr. Cassels' letter :—

BANK OF UPPER CANADA,
TORONTO, 27th March, 1862.

SIR,—I have the honor to acknowledge the receipt of your letter of the 18th instant, informing me that the Government are prepared to transfer to the Bank, at cost price, bronze coinage to the amount of \$50,000, on condition that the balance, or \$22,000, be taken by the Bank at its nominal value.

I beg to state that this arrangement will be accepted by the Bank, and so soon as I am advised that the same is to be carried out, a draft for \$51,075.76, in favor of the Honble. the Receiver General, will be transmitted.

I would, however, here state that an error occurred in the amount of our copper tokens on hand, as mentioned in my letter of 3rd ultimo, which should have been \$30,000.

and not \$50,000, but as these coins are constantly being redeemed, the full amount of \$50,000 will be delivered to the Government as they are collected.

A statement showing cost, &c., of these copper tokens, is herewith transmitted.

The \$30,000 now on hand, shall be at once deposited with the Government, at such place as you may advise, and at the rate of \$834.62 per \$1,000, and further deposits shall, from time to time, be made at the same place and date.

I have the honor to be,

Sir,

Your obedient servant,

(Signed,)

ROBT. CASSELS, Cashier.

T. D. HARRINGTON, Esq.,

Dy. Rec. General, Quebec.

The substance of the statement referred to by Mr. Cassels is embodied in a report which I prepared on 31st March, for the information of the Minister of Finance, the Receiver General being absent. I hand in a copy, with Mr. Galt's approval attached.

REPORT.

The Bank of Upper Canada is ready to accept the arrangement proposed by the Government in respect to the bronze coinage; but it now appears that instead of \$50,000, the Bank has at present only \$30,000 in its copper tokens.

The question now is, Will the Government let the Bank have bronze coin, to the amount of \$50,000, at cost price—say \$28,875 76; with the balance at nominal value—say \$22,000 00; and take its copper tokens, as proposed, at cost price—say \$30,000 at once, and \$20,000 as redeemed and collected by the Bank?

The Bank puts the cost price of its tokens, it will be observed, at the rate of \$834 62 per \$1000, or \$41,700 for \$50,000. While the Bank gives only \$50,000 of nominal value, Government gives \$72,000.

All of which is respectfully submitted:

(Signed)

T. D. HARRINGTON, D. R. G.

R. G. O., 31st March, 1862.

To the Honorable the MINISTER OF FINANCE, etc., etc., etc.

The above arrangement is approved.

(Signed)

A. T. GALT, M. of F.

1st April, 1862]

Mr. Galt gave his approval to the arrangement on the 1st April, 1862, and on the same day I communicated the fact to the Bank of Upper Canada, requesting them immediately to transmit the usual certificate of deposit, with drafts for \$50,875 76, being \$200 less than the amount named in my letter of 18th March, the Bank having in the interim credited us with one box of that value. On April 5th, the Bank transmitted the draft, as requested, stating that they would be prepared, as soon as they received the necessary directions, to lodge the amount of their own copper tokens on hand, then being about \$31,000.

1117. The transaction, so far as the sale of bronze coin to the Bank is concerned, has, then, been completed; has the arrangement for the purchase of the Bank tokens also been finished?

The latter arrangement has not yet been carried out. When, however, the Bank is prepared to lodge its tokens, to the amount of \$50,000, it will be entitled, as a matter of course, to be paid \$41,700.

1118. Putting the whole operation into a single sentence, how does it stand?

We sell coinage to the amount of \$72,200 for \$51,075 76; we buy bank tokens, nominally amounting to \$50,000, for \$41,700.

1119. Can you state the intrinsic value of the \$50,000 bank tokens?

I cannot, but I value it in bulk at its market value as old copper.

Tuesday, March 31st.

T. TRUDEAU, Secretary, Department of Public Works, re-sworn.

1120. Since your former examination, the Catarqui property has been sold pursuant to the agreement cited by yourself: what amount has been realized by the sale?

It was sold on the 27th February, 1863, for \$12,100.

1121. The difference between this sum and the sum guaranteed by the late Government amounted, then, to \$7,900?

Yes.

1122. And this \$7,900 represents the loss on the transaction borne by the Province?

Yes.

1123. When was the contract for the rebuilding of Spencer Wood signed? With and by whom? And for what amount?

The contract was signed on 21st May, 1862, between Messrs. S. & C. Peters, and the Hon. Mr. Cauchon, Commissioner of Public Works; Messrs. Tibbits and O'Leary being the contractors' sureties. The bulk sum covered by the contract was \$15,980. There was a further contract for stables and coach house, entered into on the 3th of October, 1862, between S. & C. Peters and the Hon. Mr. Tessier, Commissioner of Public Works, amounting to the bulk sum of \$1,670.

1124. Are these buildings completed?

They are.

1125. What amount has been expended upon them?

The works provided by the contracts have been finished for the sums named in the contracts. There were extras on the house amounting to \$788.45. The total expenditure to this date has been \$18,438.45.

1126. What was the total appropriation made by Parliament?

\$20,000.

1127. Can you state the amount expended upon and in connection with the property known as lately the city residence of His Excellency the Governor General, in Lewis Street?

The total expended in connection with the city residence of His Excellency was \$55,229.97. This sum includes the repairs and additions to the House recently occupied by His Excellency, the stabling and repairs to the house now occupied by Mr. Desbarats, who was one of the parties dispossessed by His Excellency.

1128. Under what circumstances did the Government acquire possession of the Lewis street buildings? From whom? At what rate? And for what term?

His Excellency's late city residence comprises what were previously two separate dwellings: one belonging to Mr. Bradshaw and the other occupied by Mr. Desbarats and the property of Mr. Baby. The Public Works Department is not in possession of any complete record of the arrangement entered into by the Government with regard to these buildings; the greater part of the arrangement having been made verbally. I find, however, a case dated 15th February, 1862, by Mr. Bradshaw, renting to the Government the

property owned by him for a period of two years and eight months, commencing on the 1st September, 1861, and ending on the 30th April, 1864, at a yearly rental of £400. With regard to the house occupied by Mr. Desbarats, he agreed to vacate it on condition that the Government provided him with another house; and in fulfilment of this condition the Government leased for Mr. Desbarats' occupation, a house owned by Mr. Joseph Hamel, at a yearly rental of £350, commencing on the 8th October, 1861, and extending to the 30th April, 1864. Mr. Desbarats remains the lessee of the house in Lewis Street, paying his old rental, whatever it was, to Mr. Baby; the Government standing to him in the position of sub-tenant.

1129. The yearly rental of His Excellency's residence may be set down at \$3,000?

Yes.

1130. Under the terms of the agreement between Mr. Bradshaw and the Government, will the expenditure incurred in what may be termed the permanent fittings of the house for the occupation of His Excellency, accrue to the benefit of Mr. Bradshaw on the expiration of the lease?

I find in the lease that Mr. Bradshaw will "take the said house and premises at the expiration of the present lease, in the state the same shall be then, save and excepting the division wall, which was dividing the house hereby leased from the house of Michael W. Baby, Esq., and also the division walls of the out-buildings, which Her Majesty, represented as aforesaid, shall be bound to rebuild."

1131. Was the expenditure upon or in connection with the Lewis Street residence regulated by contract?

There were no written contracts, and I have no record of any verbal agreements, which may have been made from time to time between Mr. Cauchon, the Commissioner, and the builders.

1132. When did His Excellency enter into occupation of the Lewis Street residence, and when did he vacate it, removing to Spencer Wood?

I cannot name the exact day, without reference; but His Excellency removed to Lewis Street in the early part of March, 1862, and he removed again thence to Spencer Wood a few days ago.

—

Wednesday, April 1st.

JAMES BAINE, Book-keeper, Department of Public Works, re-sworn.

1133. What amount was expended by the Government on the Catarqui property, during its occupancy by the Governor General?

The expenditure commenced in the spring of 1860, and the total expended on the property during His Excellency's occupancy, was \$10,483.52. In 1860, the amount was \$8,781.67; in 1861, \$1,210; in 1862, \$491.85. The total for repairs was \$6,297.36; for furniture, \$3,358.71; the small balance being applied to other purposes. In this statement, no allowance is made for the wages of parties employed in taking charge of the grounds and buildings.

1134. Can you produce a statement in detail of the expenditure, on and in connection with the late residence of His Excellency in Lewis Street?

I produce a statement, which I have prepared from the books of the Public Works Department. I should say, perhaps, that there may be some trifling difference between this statement and the amounts charged in the Public Accounts for repairs after His Excellency entered into occupation.

ADDITONS, Repairs, Fitting up and Furniture, for the Residence of His Excellency the Governor General, Lewis Street, Quebec, to 31st December, 1862; also, expenditure connected with the removal of Mr. Desbarats.

NAMES.	Amount.		House.		J. Hamel's House.		Furniture.		Stables.		Preparing Parliament Buildings.		Removal to Lewis St.		After Fire.	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
S. & C. Peters, Builders	13,499	37														
George Desbarats	3,177	53	13,499	37	2,600	23	577	30								
John Pyc, Plumber	2,562	71					713	00	601	65						
William McKay, Painter and Glazier	7,386	41	1,248	06			3,595	00	304	05						
A. Peebles & Co., Plumbers and Gas-fitters	1,824	15	3,487	36					269	13						
John Laird, Coals furnished	33	00	1,555	02												
Edouard Gaboury, Joiner	6,168	22	33	00					6,108	22						
William Drum, Cabinet-maker	15,702	45					14,753	23								
W. L. Whitley & Co., Iron Foundry	46	30					46	30						438	14	
E. Trepanier, Joiner	41	55														
Louis Dery, Bell-hanger	148	50							41	55						
James W. Harper, to pay laborers cleaning	238	23	148	50												
John Giblin, Coals &c., furnished	265	05	238	23												
Z. Vaudry, Tinsmith and Plumber	1,273	80	265	05												
John Pyc, Plumber	1,979	63	1,273	80												
A. Peebles & Co., Plumbers and Gas-fitters	138	87	1,979	63												
William Drum, Cabinet-maker	165	00	138	87												
Thomas Andrews, Plumber	57	50					165	00								
Prudent Vallée, Timber furnished	108	00	57	50												
A. Peebles & Co., Gas-fitters	219	65							108	00						
William McKay, Painter	133	00	219	65												
Simon Levy, Silver-smith	56	00	133	00												
Total	\$55,229	97	\$24,257	34	2,000	23	\$19,849	83	\$7,492	60	\$511	08	\$494	14	\$24	75

DEPARTMENT OF PUBLIC WORKS, }
 Quebec, 1st April, 1862.

GEORGE DESEARATS, Queen's Printer, sworn.

1135. You occupied one of the houses in Lewis street, the property of Mr. Baby, which was afterwards used as part of the residence of His Excellency the Governor General : will you state the circumstances connected with your relinquishment of the house and your removal therefrom ?

In the month of October, 1861, being in Montreal, I received a telegram from Mr. Cauchon, Commissioner of Public Works : " We have taken your house for the Governor General ; the Council has decided it." To which I answered : " My wife thinks it is too late in the season to camp on the plains." Upon which Mr. Cartier sent me a message requesting me to come to Quebec immediately. The following morning I saw Mr. Cartier, who informed me that the Government could not do without my residence, that it was absolutely required for the Governor General, and that I must seek another house, the rent of which the Government would pay ; I continuing to pay the rent of the house to be occupied by the Governor General, to the expiration of my lease. Mr. Joseph Hamel called upon Mr. Cartier, and agreed to let his house on the Esplanade to the Government, for, I think, three years ; and it was agreed by Mr. Cartier, that inasmuch as the house was quite unfinished, being without even a kitchen, the house should be finished similarly to that of the neighbor, Mr. Gibb ; the house I had given up to the Government being, without exception, the best finished house in Quebec. Immediately the necessary repairs were undertaken and got through, and in three weeks I removed into the house—the house I was in having been partially demolished before I left it. The expenses attending the repairs of Mr. Hamel's house were paid by the Government, as well as the cost of my removal. I received no indemnity whatever, but on the contrary, was necessarily put to much expense in purchasing furniture to replace what I had left as fixtures in Mr. Baby's house. I have continued to pay the rent of Mr. Baby's house, the Government paying the rent of that which I now occupy.

1136. You remain the lessee of Mr. Baby's house, the Government being in fact your sub-tenant ?

Yes, up to 1st May next.

1137. What rental do you pay Mr. Baby under your lease ?

£150.

1138. What rental does the Government pay Mr. Hamel for the house you now occupy ?

I believe £350.

1139. In your judgment, what was the annual value of Mr. Hamel's house, when it was taken by the Government, and previous to the expenditure upon it for additions and repairs ?

I should fancy that about £125 would have been its extreme value.

1140. What would you consider a fair rental for it now ?

£250 in its present state.

Tuesday, April 14th.

By A. T. GALT, M. P. P., recalled.

1141. When you assumed the duties of Inspector General, what were the terms of the arrangement existing between the Government and the Bank of Upper Canada in respect to the Government account ?

I must respectfully refer the Commission to the evidence in the Department of what that arrangement was, as made before my acceptance of office. I very soon found that the position of the Bank was such as to render it impossible satisfactorily to work under that agreement.

1142. Were changes in these arrangements subsequently made or proposed?

Shortly after my advent to office, a change was proposed, whereby the Bank, as remuneration for keeping the account, were to be assured that an average fixed balance, without interest, should remain in their hands. This arrangement, however, was never carried out, as upon further consideration it appeared to me undesirable to come under any specific agreement whereby any large amount of the public funds should be left in that institution. I preferred in the existing position of the Bank, leaving the Government with the full control of its account, and did not in any way alter or disturb the previously existing arrangement, although circumstances were such as to make it difficult if not impossible for the Government fully to avail themselves of the advantages secured to them under that arrangement.

1143. Correspondence which we have received in evidence shows that at different periods you rendered assistance to the Bank; can you state to what extent and in what form?

It is quite impossible for me to state to the Commission the extent or particulars of the assistance from time to time given by the Government to the Bank. The unfortunate position in which that institution stood rendered it, for nearly the first three years after my acceptance of office, to a very serious extent dependent upon the course adopted towards it by the Government. The assistance rendered was, I think uniformly, upon their applications for exchange on England. These applications were from time to time submitted to my colleagues, with whose concurrence the course adopted towards the Bank was uniformly maintained.

1144. In a letter dated 23rd October, 1860, addressed by you to Mr. Proudfoot, then President of the Bank, you employ the remark—"It is essential for the Bank to arrange for the conduct of their business in the usual commercial manner." Are we to infer that up to that time you had reason to be dissatisfied with the manner in which the business of the Bank with the Government had been conducted?

I certainly was dissatisfied with the position in which the Government account with the Bank stood, and to this my remark in the letter applied. The transaction alluded to in the letter sufficiently explains the remark.

1145. On the 6th February, 1861, according to a letter already in evidence, you applied to Mr. T. G. Ridout, then Cashier of the Bank, for certain information, "with the view," as you therein say, "of enabling the Government to decide how far they are justified in continuing the arrangement under which the Bank has acted as fiscal agents of the Province of Canada." Did you receive the information sought? If yes, did you consider it sufficiently satisfactory to justify the Government in continuing the arrangement?

The evidence was, to the best of my recollection, furnished through the original documents, which were subsequently returned to the Bank. The impression produced on my own mind by their consideration was, that with a rigid and careful realization of the various assets of the Bank, the whole of its liabilities could be, within a reasonable time, covered by its assets, and that the paid-up capital of the Bank was more than equal to any loss that could possibly arise in such realization. At the same time, it was quite apparent that such results required a new and vigorous administration of the Bank—an opinion which I had frequently before expressed to the Directors, and the failure to obtain which had been the principal reason for my addressing Mr. Ridout in the terms of the letter referred to. I may add that, while believing these returns to afford evidence that no ultimate loss would either fall upon the Province, the depositors, or the bill-holders, it was quite evident, from the nature of the assets, that any sudden and large demand upon the resources of the Bank must be attended with serious disaster. The Government, therefore, under my advice, consider-

ed that it would be in the interest of the public, that for the time being no attempt should be made to withdraw the public account from the Bank of Upper Canada; but they decided that such course would only be justifiable if the changes in the management of the Bank to which I have referred, should be immediately carried out; and under new officers, in whom the Government would have confidence, the affairs of the Bank should be as rapidly as possible brought into a more satisfactory condition by the realization of its assets, and by a reduction of its current business to the most restricted limits.

1146. On the appointment of Mr. Cassels to the cashiership of the Bank, you appear to have offered Government assistance to the Bank in the form of a guarantee to the extent of £200,000 sterling, and in the maintenance in the Bank, pending an investigation into its affairs, of a provincial balance amounting to \$1,200,000. Was the proposed guarantee accepted by the Bank, for the purposes stated in your letter to Mr. Cassels, dated 3rd April, 1861?

The Government did not propose to give the Bank a credit of £200,000 sterling, absolutely, as will appear by the letter referred to. The application to which that letter is a reply, was made by Mr. Cassels before he had had an opportunity of acquainting himself thoroughly with the position of the Bank, and the proposals set forth in my letter are contingent upon the opinion which the Government themselves should form after being put in possession of Mr. Cassels' complete analysis of the affairs of the Bank. With regard to the balance of \$1,200,000, it will be observed that the same remark is made. In point of fact, subsequent investigations of the position of the Bank rendered it manifest that no such amount of assistance as that named in Mr. Cassels' letter of 2nd April, 1861, and my reply, was absolutely necessary. Consequently, the further discussion of, or arrangement respecting, these proposed credits was dispensed with, except so far as relates to the current balance, which the Government endeavored to keep as nearly as possible at the figure named, until the new management of the Bank should enable it to be reduced without injury to the Bank. I may add that the endeavor of the Government was to combine the safety of the public deposits, which could not be withdrawn in the existing state of the Bank, with the most speedy resuscitation of the institution itself, any disaster to which would have been attended not merely with direct loss to the Province, but also with the most serious derangement to the monetary affairs of the country. Both Mr. Cassels' letter and my reply were fully considered in Council, though for the reason stated no Order in Council was made upon the subject.

Thursday, April 16th.

T. D. HARRINGTON, Deputy Receiver-General, recalled.

1147. Will you produce a statement of amounts deposited at interest with the Bank of Upper Canada, between the 8th January, 1850, and the 31st December, 1862, with the dates of deposit and withdrawal, the rates of interest chargeable, and the amounts credited the Government by the Bank from time to time for such interest?

I have prepared and produce the statement required.

STATEMENT of Amounts deposited at interest in the Bank of Upper Canada, between the 8th January, 1850, and 31st December, 1862, with the dates of deposit and withdrawal, the rates of interest chargeable, and the amounts credited the Government by the Bank, from time to time, for such interest.

Date.	Amount Deposited.	Amount Withdrawn.	Rate of Interest.	REMARKS.	Date.	Amount of Interest.	REMARKS.
1850.							
March 27	£ 123,333 6 8		3 per cent.		1851.		Interest Credited the Government by the Bank.
Nov. 6	42,300 0 0		3 per cent.		Jan. 14	1,850 0 0	6 mos. to 27th Nov., 1850, on £123,333 6 8.
1852.					June 13	1,850 0 0	do 26th May, 1851, on do
March 27	30,833 6 8		4 per cent.		Nov. 28	1,860 2 4	do 27th Nov., 1851, on do
April 15		12,277 15 7		} Chequed out.	1852.		
May 8		12,333 6 8			Sept 7	2,109 14 6	To 1st July, 1852, on do
		6,222 4 5			do	827 9 1	do do on £42,300 0 0.
					do	125 0 8	To 27th March, '52 (37 days), on £30,833 6 8.
1853.					do	38 12 8	To 15th April, '52 (19 days), on £18,555 11 1.
Jan. 31		65,633 6 8			do	15 13 9	To 8th May, '52 (23 days) on £6,222 4 5.
1855.				Transferred to General Account.	1853.		
Jan. 31		100,000 0 0		do do	Jan. 27	2,594 17 1	To 1st Jan., '53, on £165,633 6 8.
					do 29	422 0 6	To 31st do on do
					1854.		
					Jan. 30	3,000 0 0	To 12 mos. to 31st Jan., '54, on £100,000.
					1855.		
					Jan. 22	3,000 0 0	do do '55, on do
1860.							
March 18	\$ 242,222 22		5 per cent.				
July 2	242,222 22		5 per cent.				
August 20		242,222 22		Transferred to General Account.			
1861.							
January 28	200,000 00		5 per cent.	Leaving at Special Account \$442,222.22 at 5 per cent, to 31st December, 1862.	1860.		
					Oct. 15	\$ 4,512 32	From 18th March to 1st Aug., '60, \$242,222.22. Interest not charged from 1st August to date.
					1861.		
					July 13	10,197 56	6 months to 31st June, 1861, \$6,005.78 on \$242,222.22; \$4,191.78 on \$200,000, from 28th January.
					Jan. 7	11,146 41	do 31st Dec., 1861, on \$442,222.22.
					July 3	10,964 68	do 30th June, 1862, on do
					1862.		
					Jan. 17	11,146 42	do 31st Dec., 1862, on do

RECEIVER GENERAL'S OFFICE, }
 Quebec, April 16th, 1862. }
 (Signed,)
 T. DOUGLAS HARINGTON.
 D. R. G.

OMISSION.

The answer to Question 468 has been omitted by the printer. It should be "No."

APPENDIX.

I.

STATEMENT of the amounts of Deductions from Revenue, classed under their several services, as shewn in the Public Accounts, from 1852 to 1862, inclusive.

SERVICES.	1852.	1853.	1854.	1855.	1856.	1857.	1858.	1859.	1860.	1861.	1862.
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Customs	134,562 03	172,739 70	228,695 65	271,819 80	310,932 62	331,453 93	341,863 37	332,814 86	351,619 34	363,401 44	379,402 81
Excise	13,193 48	19,531 17	9,789 20	9,942 67	11,567 12	10,263 38	16,290 00	22,787 71	31,004 54	31,779 87	35,173 74
Public Works	169,586 62	181,449 47	232,262 57	255,864 60	252,357 07	270,606 59	270,572 18	234,814 52	235,627 00	279,006 92	313,823 47
Territorial	136,572 75	118,489 47	124,731 58	196,068 93	343,263 95	279,321 78	*221,316 95	180,081 06	159,426 82	277,603 93	135,797 75
Fines and Forfeitures	545 25	9,496 70	15,006 55	12,091 53	21,188 40	11,430 97	11,887 65	25,722 85	11,598 23	14,380 59	11,716 99
Casual	120 50	236 03	400 00	48,139 72	516 50	20,561 85	33 00	.....	3 60	.....	764 14
Post Office .....	.....	.....	.....	.....	.....	.....	.....	.....	633,516 20	442,621 19	486,586 51
Special Funds .....	.....	.....	.....	.....	.....	.....	.....	.....	120,382 59	98,869 46	.....
Total	\$ 454,581 23	\$ 501,943 14	\$ 610,885 55	\$ 793,927 25	\$ 939,765 66	\$ 929,641 50	\$ 1,444,817 70	\$ 2,223,869 95	\$ 1,539,238 32	\$ 1,507,463 40	\$ 1,404,778 72

*Prior to 1858 the expense of the Crown Lands Department was included in Deductions from Territorial Revenue, subsequently charged under Civil Government.

†Prior to 1858 the Deductions from Post Office Revenue were not included.

‡In 1858, the expenses of collecting Special Funds were first brought into the General Account, and the increase in 1860 is occasioned by raising the per centage on collections from 6 per cent. to 20 per cent., which causes a corresponding reduction in collecting the Territorial Revenue.

(Signed)

WM. DICKINSON,
Acting Deputy Inspector General.

INSPECTOR GENERAL'S OFFICE,
Quebec, 7th April, 1863.

II.

LOSSES BY PUBLIC WORKS, and otherwise, transferred to Consolidated Fund.

1856.		\$	cts.
For Loss on Exchange in negotiating Loans.....		448,244	13
do Cobourg Harbor.....		41,312	27
do Erie and Ontario Railroad Co.		21,654	42
		<u>\$511,210 82</u>	
1858.			
Dundas and Waterloo Road.....	}		
Hamilton and Port Dover Road			
London and Brantford do			
Toronto Roads.....			
Kingston and Napaneo Road.....			
Port Hope and Rice Lake Road.....			
London and Port Stanley do			
West Gwillimbury do			
Queenston and Grimsby do			
Chatham Bridge.....			
Trent Bridge			
Hamilton and Brantford Road			
		\$1,470,828	88

III.

STATEMENT of "Unprovided Items," as shown in the Public Accounts, from 1852 to 1862, inclusive.

Years.	Amount.		Remarks.
	\$	cts.	
1852.....	55,328	92	
1853.....	132,873	60	
1854.....	59,190	42	
1855.....	408,063	30	Of which \$182,295.97 were for Removal Expenses.
1856.....	218,055	55	Of which \$60,789.82 were voted by Address.
1857.....	327,906	10	Of which \$70,126.60 were for Removal Expenses.
1858.....	473,870	97	
1859.....	281,122	07	
1860.....	393,491	75	
1861.....	490,510	23	
1862.....	189,606	27	
Total.....	3,032,019	18	

(Signed)

WM. DICKINSON,
Act. D. I. G.

IV.

STATEMENT of all parties in the several Timber Territories in arrears for Timber Dues and Tolls, to an amount exceeding \$1,000; showing the years to which the Dues belong.

Territory.	Name.	Agent.	Year.	Amount.	Total.	Remarks.
				\$ cts.	\$ cts.	
St. Maurice Territory	Edward Quinn, Timber Dues.	Dubord	1854	1,126 20		
do	do	do	1854	2,287 18		
do	do	do	1856	702 83		
do	Tolls	do	1860	252 30		
do	Timber Dues.	do	1860	1,735 26	6,103 77	
do						
do	Norcross & Philips, do	do	1854	1,033 65		
do	do	do	1855	3,032 09		
do	do	do	1856	2,455 09		
do	do	do	1857	3,308 06	9,889 49	
do						
do	A. Gilmour & Co., do	do	1857			See Way's Agency for another item, \$769.87.
do	Esaint of G. B. Hall, do	do	1858		1,835 75	
do	G. A. Gault, do	do	1861		2,468 79	
do	C. H. Tetu & Co., do	Dub6	1860		1,958 56	
Lower St. Lawrence Territory						Nil supra, \$1,000.00.
Chaudière and Madawaska Territory						do
Basin des Chateaux Territory						do
Lower Ottawa Territory						do
Huron and Superior and Peninsula of Canada West Territories						
Upper Ottawa Territory	G. A. & J. McEann, Timber Dues.	Powell	1861		268 80	See Way's Agency for another item, \$907.58.
do	A. Leamy, do	Russell	1860	619 17		
do	do	do	1861	458 34	1,077 51	
do						
do	J. M. Currier & Co., do	do	1861			
do	J. Skead, Tolls	do	1860	711 11		
do	do	do	1860	245 00		
do	do	do	1861	745 46	3,237 40	

do	J. Skead, Toll Dues.	do	1861	210 00	1,911 57	
do	J. Main junr, Timber Dues.	do	1861	803 25		
do	do	do	1861	696 75	1,500 00	
Ontario Territory	Job Lingham, Timber Dues.	Way	1854	1,070 25		
do	do	do	1854	297 79	1,368 04	
do						
do	Thomas Mansfield, do	do	1855	1,183 00		
do	do	do	1856	1,132 48	2,315 48	
do						
do	F. Wallbridge, do	do	1854	1,906 25		
do	do	do	1855	208 33		
do	do	do	1856	512 50		
do	do	do	1860	265 21	2,892 29	
do						
do	Sanford Baker, do	do	1860	1,109 96		
do	do	do	1861	978 83	2,089 79	
do						
do	Billa Flint, do	do	1860	2,903 68		
do	do	do	1861	5,103 21	8,006 89	
do						
do	Chaffoy & Bros., do	do	1860	1,356 08		
do	do	do	1861	1,111 46	2,468 14	
do						
do	Gilmour & Co., do	do	1861			See Dubord's Agency for other item, \$876.00.
do	G. A. & J. McEann, do	do	1861			See Powell's do do \$265.90.
St. Francis Territory	W. Brooks & Co., do	Nagio	1857	103 63		
do	do	do	1858	1,189 26		
do	do	do	1859	325 00	1,708 55	
do						
do	C. S. Clarke & Co., do	do	1859	1,032 25		
do	do	do	1860	2,536 40		
do	do	do	1861	2,492 71	6,061 36	

V.

REPORT of a Committee of the Honorable the Executive Council, approved by His Excellency the Governor General in Council on the 8th January, 1850.

The Committee of the Executive Council have had under consideration, on Your Excellency's reference, a Report from the Inspector General on the subject of certain propositions made by some of the chartered banks for keeping the Government account, and the Committee of Council, concurring in the opinion expressed by the Inspector General, that the offer made by the Bank of Upper Canada is the most advantageous in every way for the Government, recommend that in future the public account be kept with that institution.

Certified.

(Signed,)

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

The Inspector General has the honor to submit that, in consequence of the removal of the Seat of Government to Toronto, a change in the existing arrangements with the banks which have for some time back kept the Government account has become necessary, and as the present arrangements were entered into after application had been made to these banks, which were supposed, from the amount of their capital and the number of new branches, to be able to work the account satisfactorily.

The Inspector General deemed it right to bring the subject again under the notice of the same banks to which he had formerly applied, and to invite proposals from each.

The Commercial Bank, Midland District, has declined making any proposition whatever on the subject. The Bank of Montreal and the Bank of British North America have made a proposal, which is herewith submitted, in which, with certain modifications, they agree to take the account, giving the Government a credit to the extent of £20,000.

The Bank of Upper Canada has also made a proposal which is in every way most satisfactory. And that bank further proposes to give the Government credit to the extent of £50,000 when required. The Inspector General has the honor to recommend that the proposal of the Bank of Upper Canada, being much the most advantageous to the Government, be agreed to.

(Signed)

F. HINCKS,
Inspector General.

Inspector General's Office, }
Toronto, 8th January, 1850. }

VI

PROPOSITION MADE BY BANK OF UPPER CANADA, IN REPLY TO MR. HINCKS.

Copy letter, T. G. Ridout, Cashier, to the Hon. F. Hincks, dated Toronto, Jany. 8, 1850.

I have the honor to acknowledge the receipt of your letter of the 8th ultimo, on the subject of the Government Deposit Account, and the several matters therein mentioned having been maturely considered, I am authorized to state in reply as follows:—

That this Bank is willing to receive without charge the public deposits at all its agencies throughout Canada, and to place them to the credit of Government in this city. That it will pay the Government cheques at the several agencies in the same manner as has heretofore been done.

That when exchange on London shall be required it will be willing to furnish the same at the lowest bank rates charged at any of its offices, and that, should it be required, this bank will engage to afford the Government an accommodation not exceeding at any time the sum of Fifty thousand pounds currency, at the usual rate of interest of six per cent, per annum.

Certified correct

(Signed,)

ROBT. CASSELS, Cashier.

VII.

LETTER—*T. G. Ridout, Cashier, to the Hon. F. Hincks, dated Toronto, Jany. 11, 1850.*

With reference to my letter of the 8th instant, which I had the honor to address to you on the subject of the Public Deposit Account, I now beg leave to furnish a list of the several agencies of this Bank in Canada, who will be prepared to receive the Government moneys, viz:—

At Montreal,	- - - - -	Agent, JOSH. WENHAM.
" Kingston,	- - - - -	" W. G. HINDS.
" Bytown,	- - - - -	" T. G. LEGGATT.
" Cornwall,	- - - - -	" J. F. PRINGLE.
" Port Hope,	- - - - -	" E. P. SMITH.
" Penetanguishene,	- - - - -	" W. B. HAMILTON.
" Stratford,	- - - - -	" J. C. W. DALY.
" London,	- - - - -	" J. HAMILTON.
" Chatham,	- - - - -	" GEO. THOMAS.
" Goderich,	- - - - -	" J. MACDONALD.
" Niagara,	- - - - -	" THOS. MCCORMICK.
" Chippewa,	- - - - -	" JAS. MACKLEM.
" Barrie,	- - - - -	" ED. LALLY.
" Hamilton,	- - - - -	" THE GORE BANK.

Besides the foregoing, it is the intention of the Bank to employ the Quebec Bank at Quebec, and the Commercial Bank, Brockville, as its agents for receiving the public deposits, of which; however, I shall have the honor to advise you in the course of a few days, and in the meantime the deposits may be made at Montreal and Kingston in lieu of the above places.

Certified correct.

(Signed,)

ROBT. CASSELS, Cashier.

VIII.

LETTER—*Robert Cassels to the Hon. A. T. Galt, Minister of Finance, dated Quebec, 2nd April, 1861.*

Having recently, chiefly through your instrumentality, accepted the Chief Cashiership of the Bank of Upper Canada, I examined the various Returns and Statements of the Bank, which you forwarded to me.

From these documents it was apparent that the affairs of the Bank could not be properly conducted, or the business of the Government transacted in a satisfactory manner, without a large increase to the available assets.

It is unnecessary to allude to the causes which have led to the unfavorable position of the Bank, and the discredit which has been cast upon it in London and New York.

The object now is to re-establish its credit, and relieve the Government and the country from anxiety and alarm.

This can only be done by vigorous measures, and by obtaining the confidence and support of the Government.

An increase over the present amount deposited by the Government of at least £120,000 sterling, and an additional credit in London of £80,000 sterling, are requisite to enable the Bank to perform its important functions as fiscal agent of the Government in this Province.

I shall shortly proceed to Toronto, and endeavor to ascertain, as correctly as possible, the real position of the Bank.

When this is accomplished I shall inform you of the result, which I am inclined to think, from examination of the statement submitted, and from information afforded by several of the Directors of the Bank, now in Quebec, will prove that a considerable portion of the Bank's capital is still intact. If correct in this supposition, I have no doubt that arrangements can be proposed which will restore the Bank to a healthy condition.

Certified correct.

(Signed,)

ROBT. CASSELS, Cashier.

IX.

STATEMENT OF VALUATION AT WHICH THE BANK OF UPPER CANADA TOOK THE ZIMMERMAN PROPERTY.

Clifton House and cottages, Clifton Lodge and park, with buildings and lands attached.....	\$ 50,000 00
Four thousand eight hundred and seventy-five acres wild lands, redeemed by the bank.....@ \$ 5 3/4 acre.	24,375 00
One thousand one hundred acres, Enniskillen...@ 6 3/4 "	6,600 00
Three hundred and thirty " E. Gwillimbury@ 8 3/4 "	2,640 00
One thousand nine hundred " Medonte@ \$2 to 8 3/4 "	9,100 00
Five hundred " Mono.....@ 8 3/4 "	4,000 00
One hundred and ten " Monaghan....@ 10 3/4 "	1,100 00
Four lots, Town of Clifton,@ 100 each....	400 00
Ontario House and lot, four acres, Clifton.....	1,000 00
Stamford lots, twenty-two acres.....	2,640 00
Town of Clifton, twenty-two acres @ \$200 each.....	4,400 00
Twenty-three lots, Town of Hamilton.....	20,000 00
Lot on Front Street, Town of Sarnia.....	200 00
Three lots, Town of Peterboro'.....	800 00
Twenty-three lots, City of Toronto.....	48,992 00
Brick stores and lot, Clifton.....	6,000 00
Niagara dock property.....	40,000 00
Right of way, Erie and Ontario Railway.....	1,000 00
Lot, East Nissouri.....	1,200 00
Lot, Scott.....	1,100 00
Sundry mortgages, amounting in all to.....	99,143 22
	\$324,690 22

Certified correct.

(Signed,)

ROBT. CASSELS, Cashier.

X.

MEMORIAL.—*Bank of Upper Canada to the Governor General in Council.*

To His Excellency the Right Honorable CHARLES STANLEY, Viscount MONCK, Baron MONCK of Ballytrammion, in the County of Wexford, Governor General of British North America, and Captain General and Governor in Chief in and over the Provinces of Canada, Nova Scotia, New Brunswick, and the Island of Prince Edward, and Vice Admiral of the same.

The Petition of the Bank of Upper Canada, humbly sheweth:—

That in the year Eighteen hundred and fifty-seven (1857), at the request of the Honorable the Receiver General of the Province of Canada, the Bank of Upper Canada transferred to the credit of the Province the sum of Sixty-one thousand nine hundred and ninety pounds (£61,990) currency, being the amount of the Government deposit in the Zimmerman Bank.

That this large advance was secured by property which, at the time, was considered by the Receiver General amply sufficient to cover that debt and other sums due to the said Bank of Upper Canada.

That the Zimmerman estate has been in liquidation ever since, and there is now no prospect of the whole amount due to the Bank of Upper Canada being recovered.

That the Bank of Upper Canada assumed the debt due by the Zimmerman Bank, in order to meet the views of the Government of Canada during a period of great financial difficulty—the crisis of Eighteen hundred and fifty-seven—when trade and commerce were paralysed, and much alarm was felt both in Europe and America regarding public and private credit.

That serious loss and great inconvenience has been caused to the stockholders of the said Bank of Upper Canada in consequence of making these large advances, and they naturally look to the Government to guarantee them from ultimate loss, should the securities not yet realized prove inadequate to meet the amount due.

That the Honorable J. C. Morrison, then Receiver General, can bear testimony to the fact that the Bank of Upper Canada, in making the before-mentioned advances, was actuated solely by considerations of public policy, and was greatly instrumental in averting from Canada those evils which proved so disastrous, and were so severely felt in other parts of the world.

Your petitioners, therefore, humbly pray that Your Excellency will be graciously pleased to take these matters into consideration, and grant such relief as may be sufficient to cover any loss which the Bank of Upper Canada may sustain, not exceeding the said sum of sixty-one thousand nine hundred and ninety pounds.

And your petitioners, as in duty bound, will ever pray.

(Signed,)

G. W. ALLAN, President.

Certified correct,

(Signed,) Robt. Cassels, Cashier.

XI.

STATEMENT SHOWING THE EXPENDITURE FOR RENT, INSURANCE, GAS, AND WATER RENT, CONNECTED WITH THE RESIDENCE OF HIS EXCELLENCY THE GOVERNOR GENERAL, LEWIS STREET, QUEBEC.

J. F. Bradshaw, rent from 1st September 1861, to 1st May, 1863, at \$1600 per annum.....	\$2666 68
Joseph Hamel, rent from 8th October, 1861, to 1st May, 1863, at \$1400 per annum, and six months' taxes	2230 25
Quebec Gas Company, gas rent to 1st February, 1863.....	614 68
Quebec Corporation, water rent to 1st May, 1863.....	365 00
Insurance on House.....	102 68
Do furniture.....	86 00
	<hr/>
	\$6,065 29

J. BAINE, Book-keeper.

Department Public Works, April 2, 1863.

XII.

MR. DEMERS TO MR. GALT.

CITY HALL,
MONTREAL, 24th May, 1859.

SIR,—Since I had the honor of waiting upon you when you were last in Montreal, I submitted to the Finance Committee the substance of our conversation respecting the payment, on the 1st of June next, of the twenty-five thousand pounds currency of Corporation Bonds, redeemable by the Grand Trunk Company.

The Committee met this day to take the matter into consideration, and have decided to adopt the proposition made verbally by you, that the Government would redeem the Bonds in question on the 1st of June next, and hold them until the City had paid the Government the arrears of interest due on the Municipal Loan Fund, and then return the redeemed Bonds to the Corporation, charging the amount so paid to the Grand Trunk Railway Company, as appears by the accompanying copy of the resolution adopted by the Finance Committee.

And with a view to obtain the confirmation of this agreement by the Corporation, a meeting of the Council has been called for two o'clock, P.M., on Friday next, specially to consider and decide upon the matter. No doubt whatever is entertained either by the leading members of the Council or by myself, that the agreement will be assented to and confirmed by the Council at that meeting, though it was deemed indispensable by the rules of the Council that such meeting should be held.

So soon as the meeting takes place I shall inform you of the result, first by telegraph, and afterwards by letter; in the meantime, I trust that the Government will adopt the necessary measures for the redemption of the Bonds on the 1st June, and that they will be held over till the stipulated interest may be paid according to the terms of the agreement adverted to.

I beg to add that I am prepared to make the returns required by law, to authorize the immediate imposition of the assessment necessary to raise the means of paying the interest now due by the City on the Municipal Loan Fund, and I beg that you will at your earliest convenience cause to be transmitted to me a copy of the statute, together with the necessary instructions to enable this being done.

I have the honor to be, Sir,

Your most obedient servant,

(Signed,)

E. DEMERS,

City Treasurer.

The Hon. A. T. Galt, Inspector General,
Toronto, C. W.

APPENDIX, No.

Monday, April 27th, 1863.

ROBERT CASSELS, Cashier of the Bank of Upper Canada, recalled.

1148. In your examination by the Commission on the 2d March last, you stated that, so far as your knowledge extended, there had been no correspondence between the Bank of Upper Canada and the Government, in relation to the Bill of Exchange for £100,000, sterling, one of the items of difference. Have you since discovered any letters or documents throwing light upon the transaction? If so, be pleased to produce them.

I have found correspondence both private and official. The private correspondence is between Honorable Mr. Cayley and Mr. George Carr Glyn, M.P., which of course I cannot give to the Commission without the consent of those gentlemen. It relates to the £100,000 Bill of Exchange. The official correspondence I now produce.

Bank of Upper Canada to Receiver General, dated 3rd September, 1859.

I have the honor to inform you that your account has been charged under date the 1st instant, in the sum of \$471,111 11, being proceeds of £100,000 sterling, Grand Trunk Railroad Company's exchange, cashed at 6½ per cent. premium, and which was endorsed over to your department by this Bank. I have further to inform you that I have placed the same to the credit of the Grand Trunk Railroad Company on the same date, with advice.

(Signed)

T. G. RIDOUT,
Cashier.

Under the same date I have a letter in precisely the same terms, stating the sum as \$473,333 33, being 6½ per cent., which seems to have been cancelled by the above letter. Both letters are copied in the Letter Book of the Bank.

The Receiver General to the Cashier, Bank of Upper Canada, dated 15th September, 1859.

By a letter received from Quebec (from Deputy Receiver General), I am advised that you have charged the Receiver General's account with too much when placing the exchange of the Grand Trunk Railroad Company, £100,000 sterling, to debit of account, inasmuch as it should be at the rate of 6 per cent. premium (dollars 4s. 6d.) on exchange, in lieu of 6½ per cent. as charged. You will, if you please, have the necessary alterations made, when the amount will be carried to credit of Bank of Upper Canada, in the books of the Department, upon the issue of the usual warrant.

(Signed)

GEORGE C. REIFFENSTEIN,
For Receiver General.

T. G. Ridout Cashier, Bank of Upper Canada, to Montreal Branch of that Bank, dated 15th September, 1859.

I have received notice from the Receiver General, that the £100,000 sterling, the proceeds of which, \$478,333 33. was placed to credit of your office on the 1st instant, for the Grand Trunk Railroad Company, was to be paid at six per cent. premium. You will please therefore charge the Company's account with the difference between 6 per cent. and 6½ per cent., crediting it to this Bank in the sum of \$2,222 22. I enclose copy of Reiffenstein's letter upon the subject.

(Signed)

T. G. RIDOUT.

1149. Are the letters you have now produced all the correspondence you have found upon the subject?

They are.

1150. Does not the correspondence you now produce convey an impression which conflicts with your former evidence in regard to this transaction?

It does to some extent. The information I have received since my former examination leads to the inference that the Bank acted as the agent of the Government in the transaction, though the Bill was endorsed by the Bank.

1151. Does your knowledge enable you to state whether this Bill of Exchange was or was not a payment by the Bank of a portion of its debt to the Government?

The amount of the Bill was debited to the Receiver General in account, and the proceeds were placed to the credit of the Grand Trunk Railway Company in the books of the Montreal Branch of the Bank. Beyond this fact, I have no knowledge upon the subject.

Tuesday, April 28th.

ROBERT CASSELS, Cashier of the Bank of Upper Canada, recalled.

1152. At what time did the private correspondence between the Honorable Mr. Cayley and Mr. G. C. Glyn, M. P., which you mentioned in your evidence yesterday, as having taken place respecting the £100,000 sterling Bill of Exchange, occur?

I do not think that I am at liberty to give information regarding private correspondence, without reference to the gentlemen named in the question.

1153. Was Mr. Cayley, at the time of the correspondence, in any way concerned in the management of the Bank of Upper Canada? If so, in what capacity?

I think he was, but in what capacity I do not know exactly. I think that he was called Manager.

1154. Is the correspondence referred to of record in the books of the Bank?

Yes, in a private letter book in the Bank, and I presume belonging to the Bank.

1155. In what respect does that correspondence relate to the £100,000 Bill?

It is correspondence regarding the Bill, but I decline to give information in what respect it relates to the Bill.

1156. Does that correspondence in any particular refer to the respective liabilities on the Bill of Messrs. Glyn, Mills & Co, Baring, Bros. & Co., the Grand Trunk Railway Company, or the Bank of Upper Canada?

I decline giving any information on the point referred to in the question, without the consent of the parties.

1157. Does the correspondence refer to the circumstances under which the Bill was drawn, or describe the interest which any of the parties alluded to in the foregoing question had in the proceeds?

I again decline giving information on the point embodied in the question, without reference to the parties.

1158. Will you be pleased to furnish the Commission a copy of the letters referred to as between Mr. Cayley and Mr. Glyn, and also copies of any thing of record in the Bank relating to this Bill of Exchange, not already furnished to the Commission?

I decline furnishing copies of the letters between Mr. Cayley and Mr. Glyn, without the consent of those gentlemen. I have already furnished all the official correspondence that I am aware of.

1159. Are you aware of any so-called private correspondence of record in the Bank relating to this Bill of Exchange, other than that to which you have referred as now in your possession here?

I am not aware of any.

(No. 12.)

RETURN of L'Hospice de St. Joseph de la Maternité de Québec, on 31st December, 1862.

RETURN of the Canadian Society of Joiners and Carpenters of Montreal.

RETURN of the Union St. Joseph de l'Industrie, on 31st Jany., 1862.

RETURN of the Kingston General Hospital.

RETURN of the Income and Expenditure of the Quakers' Seminary from 1st Oct., 1861, to 1st Oct., 1862.

[The above five Returns are not printed, the manuscripts having been lost.]

The TRINITY HOUSE of QUEBEC in account current with ALEXANDRE LEMOINE, Treasurer.

Dr.

Cr.

1862.		\$	cts.
To paid Jno. Keer, balance due to him on his contract for removing the wreck of the Bark "Medina," in the year 1857.....		24	00
do R. Shaw & Co.'s account for sundries for Light House service.....		20	93
do F. Buteau, for board of the junior Superintendent of Pilots on board the Provincial Steamers on his visits to the Light Houses.....		103	00
do Amount of the following abstracts, viz:			
No. 1. Contingencies.....	\$	cts.	
2. Harbor Office.....	3278	20	
3. Buys.....	1696	44	
4. Beacons.....	1494	35	
5. Oil Department.....	338	50	
6. Quarantine.....	6834	86	
7. Provision Depots.....	13	00	
8. Light Ship.....	545	45	
9. Stores.....	2276	94	
10. Portneuf, Light House.....	232	58	
11. St. Croix, do.....	314	93	
12. St. Antoine, do.....	196	02	
13. Bellechasse, do.....	142	74	
14. Crane Island, do.....	245	05	
15. Pillar, do.....	507	53	
16. Kamouraska, do.....	779	56	
17. Pilgrims, do.....	439	06	
18. Brandy Potts, do.....	181	35	
19. Red Island, do.....	33	15	
20. Green Island, do.....	203	17	
21. Biqueb, do.....	127	24	
22. Father Point, do.....	305	17	
23. Pte. des Monts, do.....	146	46	
24. Cape Rotiers, do.....	139	85	
25. W. Pt. Amicosti, do.....	250	74	
26. S. W. do do.....	125	81	
27. E. End do do.....	226	04	
28. Forteau, do do.....	102	25	
29. Belleisle, do.....	327	57	
30. Salary Trinity House Officers.....	519	70	
31. do Light house Keepers.....	9251	00	
32. Pensions.....	10894	76	
33. Ships of war.....	1100	00	
	1024	38	
Balance.....	44287	85	
	2769	76	
	\$47205	54	

Sworn to as being correct, at Quebec, this 31st January 1863.
 (Signed,) H. GOWEN, J. P.

E. E.
 A. LEMOINE,
Treasurer.

Examined.—Balance in the Treasurer's hands being two thousand seven hundred and sixty-nine dollars and seventy-six cents.
 (Signed,) JAMES GILLESPIE, *Master.*

Quebec, 31st December, 1863.

1862.		\$	cts.
By balance on the 31st December, 1861.....		484	32
By received from Chicic & Method for old lead.....	\$ 28-05		
do from Zephairin Vandry.....	117	80	
do from John Smith, balance of his account of disbursements attending buoys.....		143	85
do from the following for condemned provisions sold to them out of the Depot under their charge, viz: E. Trudeau, Keeper of the Depot at Capo Rosiers.....	\$59	20	
B. Bradley, do do Shallop Creek.....	55	91	
do A. J. Maxham & Co., net proceeds of condemned provisions sold in 1861.....		115	11
do do net proceeds of oil drippings sold in 1861.....		162	97
do Provincial Government amount of Warrants, viz: No. \$ 8000 00 "..... 12000 00 "..... 9000 00 "..... 11000 00 "..... 6000 00		270	39
		46000	00

Sworn to as being correct, at Quebec, this 31st January 1863.
 (Signed,) H. GOWEN, J. P.

E. E.
 A. LEMOINE,
Treasurer.

Examined.—Balance in the Treasurer's hands being two thousand seven hundred and sixty-nine dollars and seventy-six cents.
 (Signed,) JAMES GILLESPIE, *Master.*

Quebec, 31st December, 1863.

THE QUEBEC DECAYED PILOT FUND in account with ALEXANDRE LEMOINE, Treasurer of the TRINITY HOUSE of QUEBEC.

Dr

Cr.

	\$	cts.	\$	cts.	\$	cts.
FOR THE FOLLOWING SUMS AND PENSIONS PAID DURING THE YEAR 1862.						
To arrears of pensions up to 31st December, 1861.....	90	30				
To amount of pension list for quarter ending 31st Ja., 1862	1951	25				
do do do 30th April, do.....	1935	80				
To do do 31st July, do.....	1887	50				
To do do 31st October, do.....	1852	07				
To do granted as relief.....	345	60				
			8062	52		
For the following sums of money lent and invested:—						
To amount lent G. Bernier, Pilot, per Notarial Obligation of 19th November, 1862.....	60	00				
do A. Pelletier, do 31st Dec., 1862.....	60	00				
do of Provincial Notes bearing 5 per cent interest bought at par.....	5000	00				
do Provincial Debentures, 6 per cent interest, bought at 6 1/2 premium and interest.....	3017	38				
			8137	38		
For the following sums paid:—						
To Edward O'Brien, for assisting the Treasurer in the collection and distribution of the Decayed Pilot Fund, from 1st December, 1861, to 1st Dec., 1862.....	440	00				
To E. R. Frochette, for publishing in the <i>Canadien</i> the annual statement of the fund.....	16	00				
To Middleton & Dawson, for do in the <i>Quebec Gazette</i>	19	92				
To A. Côté, do in the <i>Journal de Quebec</i> , and printing blank lift-certificates.....	27	76				
To R. Allyn, Solicitor's Act, for opposition in the case of <i>McBlain vs. Hall</i> , to recover Bisset's debt.....	28	66				
Balance.....			522	34		
			3973	54		
1862						
By Balance in the hands of the Treasurer on the 31st Dec., 1861.....						4539
CAPITAL AND INTEREST RECEIVED FROM THE FOLLOWING, DURING THE YEAR 1862.						
From the Trustees of St. Andrew's Church, 1 year's interest on \$2,000, to 13th Nov., 1862.....			120	00		
do Quebec Turnpike Road Trustees, 1 do do 22,800, to 1st July, 1862.....			1368	00		
do Quebec City Corporation, 1 do do 2,000, to 1st Nov., 1862.....			540	00		
do Provincial Government, 6 months do on \$1000, to 1st April 1862.....			180	00		
do 6 months do on 800, to 1st July, 1862.....			240	00		
do 6 do do 3600, to 1st Oct., 1862.....			72	00		
do Estate of Sir James Stuart, 1 year's interest on \$1000 to 9th May, 1862.....			156	00		
do Joseph Cary, 1 do do 1200 to 20th May, 1862.....			40	00		
do P. Poisseau, 1 do do 2600 to 26th Jan., 1862.....			50	64		
do Ignace Adam and others balance of their obligation of the 27th Nov., 1849.....						
do Ol. Richardson, balance of interest.....						
do Geo. Bisset amount of his debt, viz:—						
Capital.....						\$800 00
Arrears of interest.....						89 34
Cost of opposition.....						23 66
			912	60		
do Bank of British North America, special deposit.....			1600	00		
Interest.....			27	36		
			1627	36		
do Caisse d'Economie Notre Dame, special deposit.....						\$2000 00
Interest.....						76 08
			2076	08		

	\$	cts.	\$	cts.	\$	cts.
do Quebec Provident and Savings Bank, special deposit.....			\$800	00		
Interest.....			38	30		
			838	30		
do Quebec Savings Bank, special deposit.....			\$800	00		
Interest.....			34	50		
			834	50		
						9061 48
FINES AND COSTS.						
Amount received during the year 1862.....						37 80
POUNDAGE.						
Amount collected during the year 1862.....						7006 05
						\$ 20705 58

Sworn to as being correct and true, this 19th January, 1863.

(Signed,) Ed. GLACKEMEYER, J. P.

Examined—Balance in hand three thousand nine hundred and seventy-three dollars and thirty-four cents.

20th January, 1863.

(Signed,) JAS. GILLESPIE.

Trinity House, Quebec, 31st December, 1862.

E. E.

(Signed,) A LEMOINE, Treasurer.

ACCOUNTS OF THE TRINITY HOUSE, MONTREAL, for the year ending 31st December, 1862.—(Printed in abstract form).

The Treasurer of the Trinity House of Montreal, in Account with Her Majesty's Government.

1862.	Dr.	\$ cts.	\$ cts.
March 31.....	For salaries and other disbursements, for quarter ending this day..	1921 22	
June 30.....	do do do do	2216 67	
Sept. 30.....	do do do do	3336 94	
Dec. 31.....	do do do do	4633 37	
	Total Expenditure.....		12108 20
1862.	Cr.	\$ cts.	\$ cts.
January 10...	By warrant from Receiver General	2000 00	
do 20...	do do	2000 00	
June 12.....	do do	4000 00	
October 8.....	do do	4000 00	
			\$12000 00
December 31.	By balance due Treasurer.....		\$108 20

Examined and found correct.—Balance due Treasurer, on 31st December, 1862, one hundred and eight dollars and twenty cents.

E. D. DAVID,
Treasurer.

V. HUDON, }
P. E. COTTÉ, } Auditors.

ACCOUNTS OF THE MONTREAL DECAYED PILOT FUND.

Decayed Pilot Fund in account with the Treasurer of the Trinity House of Montreal.

1862.	Dr.	\$ cts.	\$ cts.
March 31.....	For pensions, for quarter ending this day.....	174 00	
June 30.....	do do do do	315 00	
Sept. 30.....	do do do do	259 40	
Dec. 31.....	do do do do	319 00	
			1067 40
1861.	Cr.	\$ cts.	\$ cts.
Dec. 31.....	By Balance in Treasurer's hands.....	595 32	
1862.	Dr.	\$ cts.	\$ cts.
March 31.....	By interest and fines.....	200 00	
June 30.....	do do and poundage.....	393 46	
Sept. 30.....	do do	665 33	
Dec. 31.....	do do	530 62	
			2384 73
Dec. 31.....	By Balance in Treasurer's hands.....		\$1317 33

 Accounts of the Montreal Decayed Pilot Fund.—(Continued.)

STATEMENT OF FUNDS.		\$ cts.
Montreal Harbor Bonds.....		3200 00
Montreal Water Work Bonds.....		5600 00
Government Debentures.....		2800 00
Cash in Treasurer's hands.....		1317 33
		\$12917 33

Examined and found correct.—Balance in Treasurer's hands, on 31st December, 1862, one thousand three hundred and seventeen dollars and thirty-three cents.

E. D. DAVID,
Secretary.

V. HUDON,
P. E. CORRY, } *Auditors.*



DETAILED STATEMENT of Moneys received and expended by the NORTHERN RAILWAY of Canada, during the year ending 31st December, 1862.

Moneys Received—	\$	cts.	\$	cts.
From Through Freight Traffic	\$90,276	71		
“ Local do do	209,085	69		
“ Passenger Traffic	99,094	13		
“ Mail Service	3,453	44		
“ All other Sources	4,348	05		
Gross Receipts			406,238	02
Moneys Expended—				
In maintaining roadway	55,125	36		
On machinery and rolling stock	46,205	52		
On operating Road	199,215	84		
On special works	8,106	34		
Expenditure			308,653	06
Excess of Receipts over Expenditure			\$97,584	96

I, Thomas Hamilton, of the City of Toronto, Chief Accountant of the Northern Railway of Canada, make oath and say, that the above Statement of Moneys received and expended for the year ending 31st December, 1862, is, to the best of my knowledge and belief, true and correct. So help me God.

THOS. HAMILTON.

Sworn before me, this 20th day of March, 1863.

RICE LEWIS, J. P.

CLASSIFIED STATEMENT of Tonnage conveyed along The Northern Railway of Canada during the year ending the 31st of December, 1862.

Description of Freight.	Tons moving North.		Tons moving South.	
	Local.	Through.	Local.	Through.
First Class	1,179 ¹⁶³⁵ ₂₀₀₀		694 ⁹¹⁵ ₂₀₀₀	
Second Class	4,856 ²⁶⁹ ₂₀₀₀		461 ⁶⁵³ ₂₀₀₀	
Third Class	4,989 ³³⁰ ₂₀₀₀	2,966 ⁸³ ₂₀₀₀	1,233 ¹²⁵⁸ ₂₀₀₀	631 ¹⁹⁹⁰ ₂₀₀₀
Flour	14 ⁹⁹⁹ ₂₀₀₀		6,729 ³¹² ₂₀₀₀	33,617 ¹⁶¹⁶ ₂₀₀₀
Wheat	14,172 ²⁰⁰⁰		15,982 ¹⁴⁸⁰ ₂₀₀₀	6,277 ¹³⁰⁰ ₂₀₀₀
Corn	420 ²⁰⁰⁰		454 ⁴⁰ ₂₀₀₀	12,000 ¹⁷¹² ₂₀₀₀
Barley	65 ⁴⁵⁶ ₂₀₀₀		221 ⁵⁶⁰ ₂₀₀₀	16 ⁴⁰⁰ ₂₀₀₀
Oats	15 ⁵⁶⁶ ₂₀₀₀		42 ³⁵⁴ ₂₀₀₀	478 ¹⁸⁸⁸ ₂₀₀₀
Peas	30		6 ⁷⁸⁰ ₂₀₀₀	
Beef and Pork				8,018 ²⁷⁰ ₂₀₀₀
Various	1,430		70,917	1,000
Total	12,595 ⁵⁹⁵ ₂₀₀₀	2,966 ⁸³ ₂₀₀₀	96,742 ³⁵² ₂₀₀₀	62,041 ¹¹⁷⁶ ₂₀₀₀

CLASSIFIED STATEMENT of Passengers conveyed along The Northern Railway of Canada, during the year ending the 31st of December, 1862.

Passenger ticketed from stations	82,344
do paying on the cars	13,059
Foreign passengers	1,575
Free and for construction	4,551
<hr/>	
Total	101,529

I, Samuel Skelton, of the City of Toronto, Superintendent's Clerk of the Northern Railway of Canada, make oath and say, that the above statement of tonnage along the said Railway, for the year ending 31st December, 1862, is, to the best of my knowledge and belief, true and correct. So help me God.

SAMUEL SKELTON.

Sworn before me, this 20th day of March, 1862.

RICE LEWIS, J. P.

STATEMENT of the Receipts and Expenditure of the MONTREAL and CHAMPLAIN RAILROAD, and appurtenances, together with the amount of Tonnage and Passengers conveyed over the Road during the year 1862, as required by the 49th section of the Act 2nd William IV, cap. 58.

Receipts.	Current Expenses.	Tonnage.	Passengers.
\$242,797.95	\$124,955.48	74,001	140,211

G. IRVING,
Accountant.

Montreal, 27th February, 1863.

I, George Irving, do make oath, that the above statement is correct and true in every particular, to the best of my knowledge and belief.

G. IRVING.

Sworn before me, at Montreal, the 2nd day of March, 1863.

T. BOUTHILLIER, J. P.

STATEMENT of the affairs of the RICHELIEU COMPANY, Montreal, on 5th February, 1863.

	\$ cts.	\$ cts.
General Receipts.....		265,305 78
Expenditure.....		186,507 16
Net profits.....		78,798 62
Reserve funds, on 13th February, 1862.....	26,651 99	
do proceeds of sale of steamers "Castor" and "Yamaska".....	12,800 00	
		39,451 99
		118,250 61
Amount paid on account of building of steamer "Montreal".....	5,369 65	
Amount of dividends paid to Stockholders on 5th February, 1863.....	62,133 33	
		67,502 98
Amount of actual reserve funds.....		50,747 63
do due by the Richelieu Company.....	8,607 41	
do paid to Stockholders on 5th February, 1863.....	62,133 33	
		70,740 74
		\$121,488 37
By amount of cash in hand, accounts, bills receivable, and sundry small amounts due to the Company.....		\$121,488 37

J. F. SINCENNES,
President.

Montreal, 5th February, 1863.

Sworn before me, this 6th day of April, 1863.

J. B. LAMÈRE, J. P.
District of Richelieu.

STATEMENT of the affairs of the QUEBEC and TROIS PISTOLES NAVIGATION COMPANY, from February 11th, 1858, to March 1st, 1859.

Dr.	£ s. d.	£ s. d.
To amount of original stock.....		4500 0 0
To amount of contribution account to complete steamer, being amount still due the contributors.....		1371 8 9
To amount contributed by stockholders to pay for sinking Barque "Medina," as per last Statement.....	1631 5 0	
Since collected from F. Defoy £12 10s., and from R. Simard £39 11s. 8d.	52 1 8	
		1683 6 8
To amount sundry debts due by Steamer "Saguenay," as per list, including cost of new boiler.....		1839 6 10
		\$9394 2 3
CR.		
By amount at debit of hull and machinery, &c., of Steamer "Saguenay".....		6951 19 2
By amount paid per last account, collision "Medina".....	2381 13 1	
By amount paid since and in full of all claims: Pilot of "Medina," £3 15s.; Menzies' arbitration, £2 10s.; Dower vs. "Saguenay," box of silver plate, £50; and J. G. Clapham, protest, £4 5s.....	60 10 0	
		2442 3 1
		\$9394 2 3
<i>Memoranda of Debts due by Steamer "Saguenay," as per above.</i>		
Amount due Gibb & Ross.....	1151 17 7	
Balance at debit, agent's account current.....	67 9 3	
Amount due R. Simard.....	20 0 0	
Amount of Company's note, due at Quebec Bank, 23th July.....	600 0 0	
		\$1839 6 10

ANNUAL STATEMENT of the affairs of the Quebec and Trois Pistoles Navigation Company,
for meeting held 9th January, 1860.

DR.	£ s. d.	£ s. d.
To amount original stock		4500 0 0
To amount of contribution account to complete steamer, being amount still due contributors		1371 8 9
To amount at credit of contribution to pay for sinking the Barque "Medina"		1683 6 8
To amount sundry debts due by Steamer "Saguenay," as per last Statement	1839 6 10	
Less paid from profits 1859	1018 8 9	
		820 18 1
		£8375 13 6
CR.		
By amount at debit of hull and machinery of Steamer "Saguenay," as per last account	£6951 19 2	
Less paid off by the profits of 1859	1018 8 9	
	5933 10 5	
By amount at debit of account sinking of Barque "Medina," being amount paid as per last Statement	2442 3 1	
		£8375 13 6
	\$ cts.	\$ cts.
Gross earnings of Steamer "Saguenay," season of 1860		4345 73
Amount received for sale of steamer	6000 00	
Less mortgage paid off \$3466 89; O. Murphy & Co., auction tax, \$70	3536 89	
		2463 11
Amount of debts due by Steamer "Saguenay"		3803 19
Losses by operations in running the boat in the year 1860		6266 30

N. B.—In addition to the above, the stock subscribed and paid for, amounting to £4500 currency, has been sunk and lost, besides the balance of contributions made by certain of the Stockholders to complete steamer and pay for the barque "Medina" run down by the steamer "Saguenay," amounting in all to £7554 13s. 8d. currency, say seven thousand five hundred and fifty-four pounds thirteen shillings and eight pence.

Quebec, 23rd January, 1861.

I hereby certify that the foregoing accounts are correct, and copied from Company's books.

JOHN LAIRD,
Late Agent, Quebec and Trois Pistoles Navigation Co.

Sworn before me, this 30th April, 1863.

DAVID DOUGLAS YOUNG, J. P.

OTTAWA AND PRESCOTT RAILWAY.

	FREIGHT.			PASSENGERS.			EARNINGS.					
	Weight.	Tonnage.	1st Class.	2nd Class.	Mileage.	Passengers.		Freight.		Miscellaneous.		Total.
						\$	cts.	\$	cts.	\$	cts.	
January	1,968,536	47,533,581	8032	325	50,235	1,384 19	2,008 14	2,908 14	252 06	\$	cts.	3,644 39
February	1,671,001	42,607,793	776	252	43,114	1,254 41	1,817 42	1,817 42	235 45	\$	cts.	3,307 28
March	1,921,418	46,105,757	874	437	58,608	1,654 10	2,142 33	2,142 33	204 60	\$	cts.	3,995 68
April	1,991,206	49,807,824	1,161½	591	70,812	1,977 54	2,262 95	2,262 95	378 17	\$	cts.	4,415 09
May	2,091,932	47,883,129	1,358	1,256½	112,406	2,578 59	2,168 71	2,168 71	260 38	\$	cts.	5,125 47
June	3,624,271	89,376,271	1,147	1,903	136,932	2,036 45	3,254 49	3,254 49	283 23	\$	cts.	6,551 32
July	2,740,523	61,694,165	2,085	1,454	138,293	4,127 49	2,469 27	2,469 27	206 93	\$	cts.	6,861 99
August	2,378,304	58,199,876	1,644	1,660	145,292	3,341 19	2,248 93	2,248 93	280 96	\$	cts.	5,887 08
September	2,263,949	57,029,864	1,955½	1,874	171,844	3,888 06	2,059 42	2,059 42	324 52	\$	cts.	6,271 80
October	3,052,730	75,882,946	1,735	1,576½	144,806	3,311 88	2,537 65	2,537 65	288 67	\$	cts.	6,168 20
November	3,500,333	90,944,399	1,611½	781½	95,137	2,158 48	3,304 80	3,304 80	274 81	\$	cts.	5,706 09
December	4,080,168	90,321,416	1,639½	402	59,551	1,732 51	3,529 41	3,529 41	227 96	\$	cts.	5,489 91
Total	31,184,871	760,390,021	16,550½	12,912½	1,277,031	\$30,502 92	\$29,863 52	\$29,863 52	\$3,210 56	\$	cts.	\$63,517 30

EXPENSES.

Fuel	\$5,238 10	Clerks and Agents	\$ 4,027 64
Construction Expenses	327 44	Watchmen and Strichen	2,226 12
Miscellaneous do	1,830 32	Enginemn and Firemen	2,720 00
Repairs of Locomotives	4,046 88	Wood and water stations	1,200 00
Tools and Machinery	511 33	Labour, handling freight	2,412 59
Repairs of cars	1,600 71	Conductors, baggage and brakemen	2,704 20
Roadbed and roadway	11,631 32	Office expenses and stationery	777 46
Repairs of buildings	684 26	Taxes	122 33
Repairs of bridges	486 16	Telegraph Department	283 13
Stationary engine	732 13	Advertising	426 93
Oil and waste	1,070 45	Goods lost and damaged, and cattle killed	411 79
Salaries and Superintendence	7,176 51		
Receiver and expenses	4,157 00		\$57,484 80

I, Joseph Mooney, of the City of Ottawa, Secretary and Treasurer of the Ottawa and Prescott Railway Company, make oath and say, that the foregoing statement is true and correct to the best of my knowledge and belief.

JOSEPH MOONEY,
Sec. & Treas. O. & P. R. Co.

ROBERT LEES, J. P.

Sworn before me, at the City of Ottawa, this 21st day of February, A. D. 1863, in Triplicate.

M E S S A G E .

MONCK.

The Governor General transmits, for the information of the Legislative Assembly, copies of Dispatches and other Documents on the subject of the Intercolonial Railway.

GOVERNMENT HOUSE,
Quebec, 28th February, 1863.

SIR,—We have the honor to submit, for the information of His Excellency the Governor General, the following statement with the correspondence referred to.

By the Order in Council of the 22nd October last, we were deputed to England to confer with the Imperial Government upon the matters described in that Order.

Immediately on our arrival in London, acting in conjunction with the Delegates of Nova Scotia and New Brunswick, we put ourselves in communication with His Grace the Duke of Newcastle, Secretary of State for the Colonies.

After several interviews with His Grace, and the Officers of the Treasury, we submitted on the 2nd December to the Colonial Secretary, a paper signed by all the Delegates, being our joint proposal, as to the terms and conditions upon which the guarantee offered by the Imperial Government would be most acceptable and least onerous to the Colonies.

We had all along stated our decided objection to a Sinking Fund, which had been admitted as just by the Colonial Office, and the simple engagement of the Provinces to repay the loan at the periods agreed upon, have been acknowledged as a sufficient security for the Imperial Government.

The Colonial Secretary being anxious to have this paper to bring it before his colleagues, the same day it was prepared, no copy was kept; but the only difference between this joint Colonial proposal, and the one submitted and signed by the Canadian Delegates alone, is, as to the intervals of payment, which were in the first proposal, 20, 30, and 40 years, and as to the net profits of the road being applied in extinction of the principal.

On the reception of the joint Colonial proposal, it was found that the Right Honorable the Chancellor of the Exchequer, strongly objected to the terms of payment and to the absence of a Sinking Fund.

As the Duke of Newcastle, on account of his health had to leave London, till "probably the middle of January," he advised us to see the Chancellor, and endeavour to overcome the difficulties which had thus arisen.

An interview was accordingly had, the question of the Sinking Fund discussed, and the objections to it explained and urged by Mr. Sicotte, who attended at this interview, Mr. Howland being absent from illness.

The loan was represented as a loan to promote and protect Imperial interests as well as Colonial, and a proper case, as had been done in some other instances, for granting this loan, not of money but of a simple guarantee, without the embarrassments and losses of a Sinking Fund, whether in the old form, or in the new one, prepared by Mr. Tilley. The Chancellor promised to consider these views, and give us an early reply.

The Imperial answer and conditions proposed was communicated to the Delegates on the 13th of December, during our absence of a week from London.

The Honorable Mr. Tilley left London on the 13th, and in his letter of that day expressed his hope that the Chancellor would be induced to reconsider the matter of the Sinking Fund, and trusted that the Colonies would be enabled to convince Parliament that under all the circumstances of this peculiar case, a Sinking Fund should not be insisted upon.

The Honorable Mr. Howe in his letter of the 19th December, declared that he concurred in all that Mr. Tilly had said or that Messrs. Sicotte and Howland could say on the subject of the Sinking Fund, and hoped that Parliament would be induced to rely upon the honor and ample revenues of the Provinces, for the prompt payment of the instalments as they became due.

We quote these two passages of these letters, to prove how all the Colonies were agreed in condemnation of the Sinking Fund.

The inconvenience, the trouble, the inevitable loss of a Sinking Fund, were fully discussed at the conference held in Quebec in September last, and all present agreed in their disapprobation of such an arrangement.

As stated by Mr. Howe, we canvassed with him over again, on our return to London, the whole subject and informed him that we would submit our formerly expressed views in writing, to the Colonial Secretary before leaving London, which we accordingly did in our Memorial of the 23rd December.

It was also our duty while in London to bring under the consideration of the Imperial Authorities, the opportunity of opening communications into the North-West Territory, and we addressed ourselves with that object to the Secretary of State for the Colonies, asking the co-operation of the Imperial Government.

We had also interviews and communications upon this important matter with Capitalists of the highest standing. The result of these interviews was a proposal of a Company composed of such persons to construct from Canada to the Pacific, telegraph lines and wagon express communications, upon condition that Canada would guarantee half of the interest at the rate of four per cent., upon a capital of not more than half a million sterling.

Knowing the great interest felt in Canada on that point, we assured these Capitalists that our opinion was, that the Government of Canada would agree to guarantee half the interest at that rate, provided the sum would not exceed five hundred thousand pounds sterling, and that the interests of the public were fully secured.

The different papers concerning these negotiations accompany this statement.

We have the honor to be,

&c. &c. &c.

(Signed)

L. V. SICOTTE,
W. P. HOWLAND.

The Provincial Secretary, &c. &c.
Quebec, 27th February, 1863.

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(Copy.)

CANADA, No. 93.

DOWNING STREET, 12th April, 1862.

MY LORD—You are aware that I duly received your Despatch No. 4 of the 31st of October last, reporting that at a meeting in the Council Chamber at Quebec of members of Councils of Canada, Nova Scotia and New Brunswick, it was resolved that those three Governments should renew the offer made to the Imperial Government on the 26th of October, 1858, to aid in the construction of an Intercolonial Railway between Halifax and Quebec, and that a delegation from the Provinces should proceed to England with the view of promoting this object.

You reported to me that the Honorable Phillip Vankoughnet was appointed to represent Canada, and not long afterwards this gentleman associated with the Honorable Joseph Howe from Nova Scotia and the Honorable Samuel Tilley from New Brunswick, arrived in England.

I had several interviews with these gentlemen, who urged with great ability the project committed to their charge, and eventually embodied their views in a Memorandum communicated to me in a letter dated the 2nd of December, 1861. But owing to the urgency of business connected with the threatening aspect of affairs in the United States, I was unable to bring the subject under the consideration of Her Majesty's Government before the Deputies were obliged to return to their homes, and other urgent matters which hitherto prevented the adoption of a decision. The subject has now been before Her Ma-

jesty's Government, and I need scarcely assure you that they have examined it with the care due to the importance of the question, to the high authorities from whom it has emanated in the Province, and to the character and position of the Delegates by whom it has been so powerfully presented to notice in this country.

The length of Railway necessary to complete the communication between Halifax and Quebec is estimated at 350 miles, and the cost, after deducting the right of way which the Provinces will provide, is estimated at three millions sterling, such being the data supplied by the deputation; the project is that the Imperial Government should join the three Provinces in a guarantee of four per cent. upon three million pounds, in which case the Provinces are ready to pass bills of supply for sixty thousand pounds a year, (twenty thousand pounds in each Province,) if the Imperial Government will do the same. The selection of the route is left solely to the British Government. Should the sum of three millions be found insufficient, nothing very definite is said on the essential point of the provision to be made for the completion of the Railway.

I much regret to inform you that after giving the subject their best consideration Her Majesty's Government have not felt themselves at liberty to concur in this mode of assistance. Anxious, however, to promote, as far as they can, the important object of completing the great line of Railway communication on British ground between the Atlantic and the westernmost parts of Canada, and to assist the Provinces in a scheme which would so materially promote their interests, Her Majesty's Government are willing to offer to the Provincial Governments an Imperial guarantee of interest towards enabling them to raise by public loan, if they should desire it, at a moderate rate, the requisite funds for constructing the Railway. This was the mode of action contemplated by Earl Grey in the year 1851, and is the same method which was adopted by Parliament in the Act of 1842, in order to afford to Canada the benefit of British credit in raising the money with which she has completed her great system of internal water communications.

The nature and extent of the guarantee which Her Majesty's Government could undertake to recommend to Parliament must be determined by the particulars of any scheme which the Provincial Governments may be disposed to found on the present proposal, and on the kind of security which they would offer.

I fear that this course will not be so acceptable to the Provincial Government as that which the Delegates were authorized to propose for consideration. It is, however, the only one in which Her Majesty's Government, after anxious deliberation, feel that they would be at liberty to participate. I trust that the proposal will, at all events, be received as a proof of their earnest wish to find some method in which they can co-operate with the Provinces in their laudable desire to complete a perfect Intercolonial communication over British territory. And it will be a source of sincere pleasure to me if adverting to all the different bearings of the subject and to the condition of their respective finances, the Provincial Governments should end by finding it in their power to make use of the present offer, and to propound some practicable scheme for applying it to the attainment of the desired object.

I have addressed a similar despatch to the Lieutenant Governors of Nova Scotia and New Brunswick, and I must now leave the subject in the hands of the several Provincial Governments who will best know, in case they prosecute the subject further, how to provide for the requisite mutual consultations.

I have, &c.

(Signed)

NEWCASTLE.

Governor Viscount MONCK, &c., &c., &c.

(Copy.)

GOVERNMENT HOUSE,
Halifax, N. S., 3rd May, 1862.

My LORD,—Referring to your Despatch of 1st February, 1862, I have now the honor to enclose to Your Excellency a copy of a Resolution which was passed by the House of Assembly, by which the Provincial Government are authorized to arrange by negociation with the neighboring Province, a reciprocal inter-

This Resolution has
not been received
by the Governor
General.

change of manufactures, duty free, provided such interchange can be accomplished without serious loss to the revenue.

My Government will, therefore, now be prepared to give to any proposal that Your Lordship may wish to make on this subject, their most careful and favourable consideration, with a view, if possible, of carrying out this most desirable object.

The fiscal difficulties to be overcome, will, I fear, be great, and it appears to me that for the purpose of fairly and fully considering such obstacles, it would be desirable that a Delegation from the Provinces should meet in order that a full consideration of the subject may take place, and I would therefore propose, should this course meet with your Lordship's approbation, that you should arrange with the other Provinces for the meeting of such delegation.

The multiplicity of matters in connection with the gold fields, which require the constant attention of my Government would render it very inconvenient for any of them to proceed to Canada at the present moment. I would therefore suggest that as the Delegation last year on the subject of the Railway took place at Quebec, the present one should meet, if possible at Halifax, or if not, in New Brunswick.

I have, &c.

(Signed)

MULGRAVE.

His Excellency the Governor General of Canada,
&c. &c. &c.

(Copy.)

GOVERNMENT HOUSE,
Halifax, N. S., 23rd May, 1862.

MY LORD.—I have the honor herewith to transmit to your Lordship the copy of a Resolution on the subject of Intercolonial Free Trade in Manufactures, which was unintentionally omitted in my despatch of the 3rd instant.

I have, etc.,

(Signed)

MULGRAVE.

His Excellency Viscount Monck, etc., etc., etc.

(Copy.)

Passed 11th April, 1862.

Resolved, That the Provincial Government be empowered to arrange by negotiation with the neighboring Colonies, a reciprocal interchange of manufactures, duty free, if it shall appear upon enquiry that the same can be accomplished without serious loss of revenue.

QUEBEC, 15th August, 1862.

MY LORD.—In a despatch which I have received from the Duke of Newcastle, dated April 12th, 1862, containing the conditions under which Her Majesty's Government propose to assist the Colonies in the construction of a Railway connecting Halifax with Rivière du Loup, His Grace mentions that he had sent at the same time identical despatches to Your Excellency and the Lieutenant Governor of New Brunswick.

It is very desirable, in order to return a satisfactory answer to the despatch in question, that the Ministers of the three Provinces interested, Canada, Nova Scotia, and New Brunswick, should come to a distinct understanding as to the part which each of those Provinces will undertake in reference to the execution of the proposed work.

I think this end will be best attained by a personal conference between the members of the Administrations of the three Provinces.

I am aware that it is the intention of Your Excellency to visit Canada in the beginning of next month, and I expect the Lieutenant-Governor of New Brunswick will be here about the same time.

It appears to me therefore that the time which I have mentioned offers peculiar advantages for holding the proposed consultation; and I shall feel much obliged if Your Excellency will arrange with such members of your Administration as may be deputed to assist at the conference, to attend at Quebec, on Wednesday, September 10th, for that purpose.

The question of Intercolonial Trade will probably be discussed at the same time.

I have addressed a despatch of the same import as this communication to the Lieutenant-Governor of New Brunswick.

I have, etc.,
(Signed,)

MONCK.

His Excellency the Earl of Mulgrave, etc., etc., etc.,
Nova Scotia.

Copy of a Report of a Committee of the Honorable the Executive Council, approved by His Excellency the Governor General in Council on the 10th September, 1862.

The Committee have given their attentive consideration to the annexed Report of the Hon. the Minister of Finance on a despatch dated 3rd of May, 1862, from His Excellency the Lieutenant Governor of Nova Scotia, enclosing copy of Resolution of the Legislative Assembly empowering the Government of that colony to arrange, by negotiation with the neighboring Province, a reciprocal interchange of manufactures duty free, and suggesting that Delegates from the Province should meet to consider it.

The Minister of Finance submits a series of tables exhibiting the export and import trade with the Lower Provinces, the nature of the imports from the United States for each colony, the tariffs of the several colonies, &c., and expresses his opinion in favor of entering into negotiations, having in view the greater freedom of intercourse between the Colonies, and he recommends that a proposal be made for the reciprocal free admission of all articles, the growth, produce, and manufacture of Canada, Nova Scotia, and any other Province becoming a party to the agreement that may be founded on this proposal.

He further submits that the meeting of the delegates from Nova Scotia and New Brunswick about to be held here, to consider the question of an Intercolonial Railway would be a favorable opportunity to consider also the question of intercolonial trade.

The Committee concur in opinion with the Hon. the Finance Minister and submit his suggestions for Your Excellency's approval.

(Certified,)

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

To the Honorable the Minister of Finance, &c., &c., &c.

(CONFIDENTIAL.)

Report to the Honorable the Executive Council on the subject of Intercolonial Reciprocity.

OFFICE OF THE MINISTER OF FINANCE,
Quebec, 8th September, 1862.

In reference to the Despatch from the Lieutenant Governor of Nova Scotia to His Excellency the Governor General which contains a copy of a Resolution of the House of Assembly of Nova Scotia, empowering the Government of that Colony to arrange by negotiation with the neighbouring Provinces a reciprocal interchange of manufactures, duty free—invises a proposal on the subject from Canada, and suggests that delegates from the Provinces should meet to consider it—the Minister of Finance has the honor to report.

Intercolonial Reciprocity commanded the attention of both the Imperial and the Canadian Governments in 1860. In that year the Lords of the Committee of Privy Council for Trade expressed an opinion somewhat adverse to it. The Finance Minister of Canada, however, stated the views of our Government in reply, and as no answer to his arguments was ever made,* it is to be hoped the Imperial authorities were thereby convinced that the project is not of the character they feared, and that no opposition need be anticipated to any measure having for its object the enlargement of Free Trade between the neighbouring dependencies of the Empire. Reciprocal freedom from intercolonial duties on a variety of articles already exists between the British North American Colonies, and future enactments can but extend a principle already sanctioned.

For the purpose of properly considering the subject of Intercolonial Trade, the undersigned has caused several Tables to be prepared which are hereto appended. They contain statistical information to the latest available dates.

The first series of statements numbered I, II, and III, compiled from our own Trade and Navigation Returns, exhibits the extent of our Import and Export trade with our sister Colonies for the past four years. It seems small compared with our total commerce; but

* Subsequently to the presentation of the Report a despatch came to the knowledge of the Finance Minister, in which the principle is fully conceded.

it is nevertheless worthy of consideration, and as facilities for communication with them extend, and their population increases, it will undoubtedly grow in importance.

Lest, however, the small extent of our trade with these Provinces should give rise to erroneous ideas as to their commercial activity, attention is directed to the Table No. IV., which, with the following, is made up from their official statements, and shows that, in proportion to their population, the Imports and Exports of each—excepting Prince Edward Island—exceed those of Canada; if, as the undersigned believes, this is due to the fact that their agricultural resources and manufacturing capital are both more limited than ours, it furnishes a reason why, with increasing means of intercourse, their trade with us may be expected likewise to increase.

Table V. exhibits in contrast the Tariffs of the several Provinces. The articles selected for comparison are those on which we collected duty to the extent of \$10,000, on the total Import of the year 1861, and as these comprised 94½ per cent. of the whole, the rest may be left out of consideration. The following articles, viz: Brandy, Coffee, Dried Fruits, Gin, Molasses, Rum, Soap, Sugar, Tea, Tobacco and Wine, are charged with specific duties in some of the Colonies, and these have been reduced to their *ad valorem* equivalents on the basis of value supplied by our own Trade and Navigation Tables.

With a more extended trade between Canada and the Lower Provinces, we should compete in their markets, not with the productions of Great Britain, but with those of the United States. Tables VI, VII, VIII and IX, show the exact nature of the imports from the United States for each colony, and table X gives the aggregate. An examination of these statements plainly shows that a large proportion of the goods which the maritime provinces now buy, in the States could be supplied by Canada. They consist mainly of agricultural produce, in raising which we excel, and of articles the manufacture of which is rapidly increasing here. It would also be manifestly advantageous to all the Provinces, if colonial merchants and forwarders could secure a share of the business which is now almost exclusively confined to the Americans.

In view of all these facts and considerations, it appears desirable to enter into negotiations having in view the establishment of greater freedom of intercourse between the colonies. If a complete Customs Union could be formed between the Provinces, under which they could interchange without restriction all goods, the produce and manufacture of whatever country, it would have a beneficial effect. But as, to carry such a Union conveniently into effect, greater uniformity in the tariffs of the several colonies must be secured, which would be almost impracticable under their present political condition, the undersigned contents himself for the present with recommending, that in answer to the Despatch of the Nova Scotia Government, a proposal be made for the reciprocal free admission of all articles the growth, produce and manufacture of Nova Scotia and any other Province becoming a party to the agreement that may be founded on this proposal.

If such an arrangement can be effected, it will undoubtedly increase Intercolonial Trade, and open the way for the establishment of more intimate political relations between these important dependencies of the British Crown. The chief difficulty in bringing it about will probably be found in the indisposition of all the Provinces to sacrifice revenue. It is not to be expected that a large trade will spring up all at once; it will take years for its development, and ample time will be afforded to supply from other sources any deficiency which may thus arise. That the present sacrifice would be insignificant, will be seen by tables XI, XII, XIII and XIV. Regulations would of course be framed for the protection of the revenue of each colony, to prevent the free admission of other goods than those coming within the scope of the convention.

Referring to the proposal of the Lieut. Governor of Nova Scotia that a delegation should meet to consider this subject, either in Halifax or New Brunswick, the undersigned submits that the meeting of Delegates from Nova Scotia and New Brunswick, about to be held here, to consider the question of an Intercolonial Railway, would be a favorable opportunity to consider also the question of Intercolonial Trade.

The whole nevertheless submitted for the consideration of the Hon. the Executive Council.

(Signed,)

W. P. HOWLAND,
Minister of Finance

To the Hon. the Executive Council.

TABLES shewing the Extent of the Trade of Canada with the other British North American Colonies, for four years past.

I. IMPORTS INTO CANADA BY THE ST. LAWRENCE FROM THE OTHER BRITISH NORTH AMERICAN PROVINCES.

From	1858.	1859.	1860.	1861.
	\$	\$	\$	\$
Nova Scotia.....	149,194	251,445	217,865	280,495
New Brunswick.....	42,984	21,634	60,786	71,939
Prince Edward Island.....	3,807	2,024	2,544	6,463
Newfoundland.....	121,163	77,119	134,617	119,233
Total.....	317,148	352,222	415,812	478,130
Total imports of Canada.....	29,078,527	33,555,161	34,447,935	43,054,836
The Imports by the St. Lawrence from the Provinces were, therefore, of the whole Imports per cent.....	1.45	1.13	1.14	1.15

Of the above Imports, Fish and Sugar were the principal.

IMPORTS OF FISH.

	\$	\$	\$	\$
Nova Scotia.....	57,402	69,670	40,300	61,766
New Brunswick.....	34,330	17,334	49,520	54,026
Prince Edward Island.....	2,845	.....	704	4,963
Newfoundland.....	22,265	53,186	75,739	68,438
Total.....	116,902	140,190	175,263	189,793

IMPORTS OF SUGAR.

	\$	\$	\$	\$
Nova Scotia.....	53,598	69,417	46,510	101,000
New Brunswick.....	.....	.....	.....	36
Prince Edward Island.....	.....	.....	.....	.....
Newfoundland.....	59,518	1,144	14,644	28,723
Total.....	113,114	70,561	61,154	129,759

II. EXPORTS FROM CANADA TO THE OTHER COLONIES.

	\$	\$	\$	\$
Produce of the Mine.....	.....	.....	80	1,342
Fisheries.....	222,211	211,356	208,011	133,640
Forest.....	35,766	44,696	50,637	141,964
Animals and their products.....	97,890	109,699	120,628	99,117
Agricultural produce.....	531,032	403,641	322,135	605,076
Manufactures.....	70,166	69,625	20,046	45,825
Other articles.....	3,213	1,458	1,997	3,075
Total.....	960,428	840,475	723,534	1,030,939
Total Exports of Canada to all countries.....	23,472,609	24,766,981	34,631,850	36,614,195
The Exports to the Provinces were, therefore, of the whole Exports, per cent.....	4.08	3.39	2.08	2.84

III. TOTAL TRADE WITH THE BRITISH NORTH AMERICAN COLONIES.

	1858.	1859.	1860.	1861.
Total Imports from British North America*.....	\$ 423,826	\$ 351,755	\$ 393,864	\$ 499,177
Total Exports to British North America.....	960,428	840,475	723,534	1,030,939
Total Imports and Exports.....	1,384,254	1,222,230	1,117,398	1,530,116
Excess of Exports over imports	536,602	458,720	329,670	531,762

* Goods entered for consumption.

IV. A STATISTICAL VIEW of the whole Export and Import Trade of the British North American Colonies, for 1860 and 1861, from their own Official Returns.

Colony.	Canada.	Nova Scotia.	New Brunswick.	Prince E. Island.	Newfound-land.	Four lower Provinces.	All B. N. America.
Population, 1861.....	2,507,657	330,857	252,047	80,857	124,608*	788,369	3,296,026
1860.	\$	\$	\$	\$	\$	\$	\$
Total Imports.....	34,447,935	8,511,549	6,944,352	1,104,260	6,020,073	22,580,234	57,028,169
“ Exports, excluding ships	33,882,622	6,619,534	4,398,585	966,883	6,055,944	18,040,946	51,923,568
Imports and Exports.....	68,330,557	15,131,083	11,342,937	2,071,143	12,076,017	40,621,180	108,951,737
Imports, per head of the population.....	\$13.73	\$25.72	27.55	\$13.65	\$49.76	\$28.65	\$17.60
Exports, do	13.51	20.00	17.45	10.95	48.60	22.88	15.70
1861.							
Total Imports.....	43,054,836	7,613,227	5,943,039	1,007,692	5,533,713	20,097,671	63,152,507
“ Exports, excluding ships	35,202,715	5,774,334	4,546,039	782,949	5,244,245	16,347,567	51,550,282
Imports and Exports.....	78,257,551	13,387,561	10,489,078	1,790,641	10,777,958	36,445,238	114,702,789
Imports, per head of the population.....	\$17.17	\$23.01	\$23.57	\$12.46	\$44.41	\$25.11	\$19.16
Exports, do	14.03	18.34	18.03	9.68	42.08	20.71	15.64

* Estimated by authorities in Newfoundland—the last census was in 1857, when the population was 122,638.

V. COMPARISON of the Tariffs of the five British North American Colonies.

	CANADA.	NOVA SCOTIA.	NEW BRUNSWICK.	P. E. ISLAND	NEWFOUNDLAND.
	1862.	1862.	1861.	1861.	1862.
Brandy.....	30 per ct	68 per ct	76 per ct	55 per ct	92 per ct
Carriages and Furniture.....	20	12½	17½	10	11
Chinaware, &c.....	20	12½	15	7½	11
Cigars.....	40	20	17½	30	.....
Clocks and Watches.....	10 & 20	20	1½	10 & 25	11
Clothes, ready made.....	25	12½	15	10	11
Coffee, green.....	33	30	26	21	25
Copper and Brass.....	10	5	3½	7½	11
Cordage.....	20	5	3½	7½	5½
Cottons.....	20	12½	15	7½	11
Cotton wick.....	10	5	15	7½	11
Dried Fruits.....	20	various.	42½	27	60
Drugs and Medicines.....	20 & 30	12½	3½ & 15	7½	5½
Fancy Goods.....	20	12½	15	7½	11
Gin.....	100	18½	160	175	328
Glass and Glassware.....	20	12½	15	7½	11
Hats, Caps and Bonnets.....	20	12½	17½	7½	11
Hosiery.....	20	12½	15	7½	11
Iron and Hardware.....	20	12½	15	7½	11
Iron, bar and rod.....	10	5	3½	7½	5½
“ plate.....	10	5	15	7½	5½
Leather, tanned.....	20	12½	16	6½	11
“ boots and shoes.....	25	12½	17½	10	11
“ manufactured, other than.....	25	12½	17½	7½	11
Linen.....	20	12½	15	7½	11
Machinery.....	10	5	15	2	11
Manufactures of gold, silver and plated ware.....	20	12½	15	7½	11
“ Straw.....	20	12½	15	7½	11
“ Wood.....	20	12½	17½	10	11
Molasses.....	37	27	2½	15	27
Musical Instruments.....	20	12½	17½	7½	11
Oil.....	20	Rock oil 10 cts. per gal. Other oil 12½ per cent.	2½ to 15	7½	11
Paints and Colors.....	20	12½	15	7	11
Paper and Hangings.....	20	12½	2½, 3½ & 15	7½	11
Rum.....	100	69	67	57	107
Silks, Satins, Velvets.....	20	12½	15	7½	11
Small Wares.....	20	12½	15	7½	11
Soup.....	30	12½	62½ or 17*	7½	11
Spices.....	20	various.	.....	7½	11
Stationery.....	20	12½	15	7½	11
Sugar, refined.....	58	25	45	39	48
“ other.....	60	33	36	22	46
Tea.....	26	22	13	12	25
Tobacco, manufactured.....	30	40	35	44	60
Wine.....	20	50	44	24	various.
Woollens.....	20	12½	15	7½	11
Proportion of duties collected to total value of imports.....	(1861) 11 per cent.	(1861) 7½ per cent.	(1861) 9½ per cent.	(1861) 8½ per cent.	(1861) 7½ per cent.
Proportion of duties collected to total value of dutiable imports.....	19 “	11½ “	13½ “	10½ “	12½ “

Note.—On each of the above articles we collected duty in 1861 to the extent of more than \$10,000. They composed 9½ per cent of our total imports of that year.

* The former according to our valuation—the latter according to that of New Brunswick.

TABLES shewing the extent of the Trade of the Maritime Provinces with the United States.

VI. NOVA SCOTIA.

IMPORTS FROM THE UNITED STATES, IN 1861.

A.—Free Goods—Chiefly under the Reciprocity Treaty.

ARTICLES.	Value.	ARTICLES.	Value.
	\$		\$
Apples.....	20,748	Lard.....	6,477
Beef.....	6,901	Lumber.....	411
Bread.....	16,561	Oats and Barley.....	424
Butter.....	11,186	Mackerel.....	14,243
Cheese.....	2,693	Pork and Hams.....	61,210
Corn and Wheat.....	48,938	Potatoes and Vegetables.....	7,578
Corn and Oatmeal.....	15,079	Rice.....	7,034
Codfish.....	47,112	Scale Fish.....	992
Flour—Wheat.....	1,110,501	Shingles, &c.....	302
Rye.....	33,363	Salmon.....	1,460
Fruit.....	21,074	Tobacco, unmanufactured, say.....	50,000
Furs.....	280	Miscellaneous, say.....	50,000
Herrings.....	3,312		
Hides.....	9,543		
Lime and Plaster.....	5,761		
		Total Free Goods.....	1,724,101

B.—Dutiable Goods.

ARTICLES.	Value.	ARTICLES.	Value.
	\$		\$
Burning Fluid.....	23,163	Hardware, Iron, and Cutlery.....	174,958
Cabinet wares.....	26,365	Hats and Caps.....	24,219
Candles.....	3,609	Leather and Leather manufactures.....	135,693
Clocks, Watches, and Jewellery.....	5,500	Paper manufactures, Books, &c.....	54,281
China, Glass, and Earthenware.....	11,924	Soap.....	3,244
Cordage and Canvas.....	45,428	Woodware and Agricultural Implements.....	36,244
Cotton, Linen, Silk and Woollen manufactures.....	156,752	Tobacco, manufactured, say.....	73,775
Drugs and Apothecary ware.....	31,231	Miscellaneous, say.....	50,000
Fishing tackle.....	4,953		
		Total Dutiable Goods.....	\$913,429

not divided in the Nova Scotian Returns into manufactured and unmanufactured.

VII.—NEW BRUNSWICK.

IMPORTS FROM THE UNITED STATES, IN 1861.

A.—Free Goods—Chiefly under the Reciprocity Treaty.

ARTICLES.	Value.	ARTICLES.	Value.
	\$		\$
Animals, viz: Horses	150	Lard.....	1,973
Oxen, Cows, and Bulls	623	Marble	1,622
Sheep and Pigs.....	9	Meat, salted	92,501
Ashes, Pot, Pearl, and Salcratus.....	5,008	" Fr. s'.....	50
Butter and Cheese.....	19,447	Meal, Corn and Rye Flour.....	65,381
Beans and Peas.....	2,954	Oats and Peas	1,027
Barley	570	Mica.....	10
Bran and ship stuffs	45,365	Naval Stores	4,860
Broom-corn	4,826	Oil—Fish	9,014
Coals and Coal-Just	22,670	Rice, unground	7,328
Charcoal	13	seeds	10,052
Cotton Wool and Waste.....	9,598	Shrubs, &c.....	1,237
Fruit	13,852	Slate	102
Flour-Wheat.....	988,591	Sheep Skins, undressed.....	380
" Buckwheat	1,818	Tobacco, unmanufactured.....	366
Fish	1,555	Tallow.....	31,531
Grain, viz: Wheat.....	5,547	Turpentine	539
Corn	24,242	Vegetables	11,503
Barley	63	Wood Goods.....	55,595
Oats.....	1,440	Wool	960
Gypsum	96	Miscellaneous	588
Guano	61		
Hides.....	8,977	Total Free Goods	\$1,455,281
Hemp, Flax, &c.....	79		
Hair and Moss	93		
Iron Ore	823		

B.—Dutiable Goods.

ARTICLES.	Value.	ARTICLES.	Value.
	\$		\$
Agricultural implements	9,417	Musical Instruments.....	10,217
Apothecary's wares.....	31,172	Paper and Stationery.....	32,933
Boots and Shoes, all kinds	81,528	Soap	2,200
Bucks	34,365	Sugar, refined	28,001
Burning Fluid.....	8,163	" raw	30,930
Canvas and Cordage	28,424	Tea.....	120,768
Cotton Warp	5,889	Coffee.....	15,460
Clocks and Jewellery.....	11,010	Other Groceries.....	41,654
Carriages, &c.....	11,461	Tobacco, manufactured, Cigars & Snuff.....	58,703
Earthen and Glassware.....	26,914	Machinery and Printing materials	25,241
Furniture	16,100	Oil and Varnish	45,941
Hats and Hat Bodies.....	21,049	Stone, Slate, and Marble.....	3,646
Haberdashery	452,213	Spirits, Wines, Ales, &c.....	78,428
Hardware	70,612	Woods, foreign	2,972
Iron manufactures, Iron and Metals.....	39,046	Wood manufactures	18,244
India Rubber manufactures	10,321	Miscellaneous, enumerated.....	62,408
Leather	49,778	" unenumerated	6,051
manufactures	11,146		
Molasses	52,050	Total Dutiable Goods	\$1,559,455

VIII.—PRINCE EDWARD ISLAND.

IMPORTS FROM THE UNITED STATES IN 1861.

A.—Free Goods chiefly under the Reciprocity Treaty.

ARTICLES.	Value.	ARTICLES.	Value.
	\$		\$
Books	1,879	Oil	35
Bread	1,143	Pitch, Tar, and Rosin	334
Cheese	438	Sa't	93
Corn-meal	1,635	Tobacco, unmanufactured	4,883
Flour	40,187	Miscellaneous	10,173
Fruit	1,499		
Oakum	198	Total Free Goods	\$62,497

B.—Dutiable Goods.

ARTICLES.	Value.	ARTICLES.	Value.
	\$		\$
Ale and Porter	145	Oil	2,405
Apothecary Ware	4,317	Paint	369
Boots and Shoes	6,946	Paper, &c.	940
Candles	2,697	Sail Cloth	1,029
Chocolate	18	Soap	861
Coffee	500	Spirits	6,477
Clocks	332	Sugar, refined	1,714
Clothing	331	" raw	7,544
Cordage and Rigging	2,379	Tea	11,588
Dry Goods	11,627	Tobacco, manufactured	4,641
Earthen and Chinaware	10	Wine	123
Iron	1,396	Woodwares	7,557
Glass and Glassware	1,876	Miscellaneous	9,454
Hardware and Cutlery	19,214	Omissions or error in the P. E. I. Table	4,802
Ironmongery	6,319		
Leather	13,817	Total Dutiable Goods	\$113,946
Molasses	11,318		

IX.—NEWFOUNDLAND.

IMPORTS FROM THE UNITED STATES IN 1861.

A.—Free Goods chiefly under the Reciprocity Treaty.

ARTICLES.	Value.	ARTICLES.	Value.
	\$		\$
Bacon and Hams	5,462	Meat and Poultry	264
Beef—Salt	12,230	Paper, printing	994
Butter	101,175	Pitch, Tar and Turf	4,363
Cheese	4,867	Pork	418,939
Coals	1,200	Potatoes	86
Oatmeal	245	Vegetables	1,670
Peas	1,267	Rice	672
Indian Coru	2,448	Seeds	116
Bran	787	Stone	1,335
Corn meal	19,363	Turpentine	1,104
Flour	837,533	Board and Plank	1,450
Fish—Oysters	106	Shingles	144
“ Herring	1,680	Staves	1,949
Fruit—Apples	3,370	Miscellaneous	566
“ Other kinds	1,155		
Lard	1,267	Total Free Goods ..	\$1,427,937

E.—Dutiable Goods.

ARTICLES.	Amount.	ARTICLES.	Value.
	\$		\$
Apothecary Ware	461	Paper	2,467
Medicine	1,666	Printed Books	2,491
Beer and Cider	34	Pictures	206
Bread	6,840	Salt	1,738
Bricks	1,579	Seeds	86
Cabine Wares	9,634	Soap	7,123
Candles	20,136	Spirits, viz :—Brandy	264
Chocolate and Cocoa	48	“ Gin	91
Clocks and Watches	1,368	“ Rum	4,799
Coffee	12,835	Sugar, refined	8,021
Cordage and Cables	1,373	“ Do raw	5,102
Earthenware	38	Tea	55,565
Feathers	1,162	Tobacco	28,790
Fishing Tackle	1,738	Cigars	120
Fruit, dried	4,517	Vinegar	3,005
Glassware	1,570	Wine	792
Hardware	14,472	Woolen, Cotton, &c.	23,520
Lead—Paint	86	Canvass	3,235
Leather Wares	35,918	Wood Wares	9,192
Manufactures of India Rubber	725	Shooks and casks	77
Molasses	12,105	Miscellaneous	10,344
Oakum	149		
Oil—Linseed and Olive	269	Total Dutiable Goods	295,651

X.—Recapitulation—Summary exhibit of the total trade of all the Maritime Provinces with the United States, in 1861.

Imports from the United States into	Nova Scotia.	New Brunswick.	P. E. Island.	Newfound-land.	Total.
	\$	\$	\$	\$	\$
Wheat Flour.....	1,140,501	988,591	40,187	837,533	3,006,812
Other Free Goods	533,600	466,690	22,310	590,304	1,662,904
Total Free Goods.....	1,724,101	1,455,281	62,497	1,427,837	4,669,716
Total Dutiable Goods.....	913,429	1,559,455	143,946	295,651	2,912,481
Total Imports.....	2,637,530	3,014,736	206,443	1,723,488	7,582,197
Total Exports from the Lower Provinces to the United States	1,523,555	843,141	224,522	160,065	2,751,283

TABLES shewing how small would be the immediate loss of Revenue, if the proposition contained in the preceding report were adopted.

XI.—Table showing all the dutiable Imports into Canada from the Lower Provinces, in 1861, which could probably have been manufactured there.

ARTICLES.	Value.	Duty.	ARTICLES.	Value.	Duty.
	\$	\$		\$	\$
Patent Medicines.....	193	58	Oils.....	3,120	624
Sap.....	134	40	Packages.....	254	50
Starch.....	12	3	Paints.....	116	23
Manufacturers of Leather—Boots & Shoes.....	240	60	Paper.....	3	.....
Harness and Saddlery.....	109	27	Pickles.....	13	2
Brooms.....	78	15	Sauces.....	60	12
Cabinet Ware.....	3	.....	Preserved Meats, &c.....	119	23
Candles.....	105	20	Stationery.....	4	.....
Do Sperm.....	9	2	Vinegar.....	844	168
Crockery.....	319	67	Woolens.....	2,225	441
Clocks.....	63	13	Unenumerated.....	66	6
Cordage.....	847	169	Anchors.....	675	67
Guns, Rifles, &c.....	90	18	Iron, Bar, Rod, &c.....	4	.....
Hats, Caps and Bennets.....	221	44	Medicinal Roots.....	41	4
Iron and Hardware.....	2,465	493	Plaster of Paris.....	.....	.....
Leather.....	207	41	Hydraulic Cement.....	.....	.....
Manufactures of Wood.....	1,744	348	Total Duty.....	.....	\$2,834

XII.—Table shewing the goods manufactured in Canada, from the products of Canada, imported into New Brunswick from Canada, in 1861, and the Revenue derived therefrom.

ARTICLES.	Value.	Duty.
	cts.	\$ cts.
Ale and Porter.....	2,060 80	655 16
Boots and Shoes.....	565 40	98 94
Bread.....	1,466 22	219 94
Books—printed.....	878 20	21 97
Candles.....	559 40	110 19
Earthenware.....	25 40	3 81
Furniture.....	131 75	23 05
Leather.....	588 38	120 47
Do. Manufactures.....	129 40	22 65
Pipes—Tobacco.....	16 40	2 45
Robes and Skins.....	110 00	16 50
Spirits—Whiskey, say.....	500 00	40 00
Wooden Ware manufactures.....	93 55	16 36
Total Duty.....		\$1,711 49

XIII.—PRINCE EDWARD ISLAND.

Manufactures imported from Canada, 1861.

ARTICLE.	Value.	Duty.
	\$ cts.	\$ cts.
Tobacco, manufactured.....	42 00	12 00

NOVA SCOTIA.

The Nova Scotian Tables do not give the Imports from Canada separately.

XIV.—NEWFOUNDLAND.

Manufactures imported from Canada, 1861.

ARTICLE.	Value.	Duty.
	\$ cts.	\$ cts.
Bread.....	139 00	15 00
Bricks.....	690 00	75 00
Cabinetware.....	134 00	15 00
Leatherware.....	38 00	4 00
Woodware.....	4507 00	50 00
Total Duty.....		\$159 00

MEMORANDUM.

The delegates from Nova Scotia and New Brunswick, and the Government of Canada, having under consideration the report of the Hon. the Finance Minister of Canada, of the 8th September instant, on the subject of Intercolonial reciprocity, agree.

I. That the free interchange of goods, the growth, produce and manufacture of the Provinces and uniform of tariff, are considered to be an indispensable consequence of the construction of the Intercolonial Railway.

II. But that in consequence of the recent diminution of the revenues of the respective Provinces, arising out of the war in the neighboring republic, and the increased liabilities incurred by the additional obligations necessary to the construction of the proposed road, the delegates from New Brunswick and Nova Scotia regret that they are not at this moment in a position to adopt measures to carry this important principle into practical effect.

(Signed,)

J. S. MACDONALD,
for Canada.JOSEPH HOWE,
J. L. TILLEY.

[Copy, No. 136.]

GOVERNMENT HOUSE,
Quebec, Sept. 12th, 1862.

MY LORD DUKE,—Referring to your Grace's despatch (No. 93) of April 12th, I have great satisfaction in transmitting to you the accompanying approved minute of my Executive Council on the subject of the mode of executing the proposed Railway between this Province and Nova Scotia. I have to add that it is intended that a deputation of my Executive Council should proceed in the course of the autumn to England in order to give further facilities by means of personal communications for completing the arrangements proposed.

I have, &c.,
(Signed,)

MONCK.

His Grace the Duke of NEWCASTLE, K.G., &c., &c.,

GOVERNMENT HOUSE,
Quebec, 12th September, 1862.

Copy of a Report of a Committee of the Honorable the Executive Council, approved by His Excellency the Governor General in Council on the 12th September, 1862.

The Committee of Council have given their earnest consideration to the annexed memorandum of agreement adopted at a meeting of the delegates from the Provinces of Nova Scotia and New Brunswick, and Your Excellency's advisers in this Province, on the subject of the construction of an intercolonial railway, and they humbly advise that the same be approved by Your Excellency.

(Certified,)

WILLIAM H. LEE, C. E. C.

MEMORANDUM.

The undersigned, representing the three Governments of Canada, Nova Scotia, and New Brunswick, convened to consider the despatch of His Grace the Duke of Newcastle, of the 12th April, 1862, with reference to the Intercolonial Railway, having given the very important matter contained in that despatch their attentive consideration, are agreed:—

I. That whilst they have learned with very great regret that Her Majesty's Imperial Government has finally declined to sanction the proposals made on behalf of these Provinces, in December, 1861, and at previous periods, they at the same time acknowledge the consideration exhibited in substituting the proposal of an Imperial guarantee of interest towards enabling them to raise by public loan, if they should desire it, at a moderate rate, the requisite funds for constructing the Railway.

II. That with an anxious desire to bind the Provinces more closely together, to strengthen their connection with the Mother Country, to promote their common commercial interests, and to provide facilities essential to the public defences of these Provinces as integral parts of the Empire, the undersigned are prepared to assume, under the Imperial guarantee, the liability for the expenditure necessary to construct this great work.

III. That the three Governments are agreed that the proportions of liability for the necessary expenditure shall be apportioned as follows, viz: five-twelfths for Canada, and seven-twelfths to be equally divided between the Provinces of New Brunswick and Nova Scotia.

IV. But it is understood that the liability for principal and interest shall be borne by each Province to the extent only of the proportions hereby agreed upon.

V. That in arriving at this conclusion, the undersigned have been greatly influenced by the conviction that the construction of the Road between Halifax and Quebec must supply an essential link in the chain of an unbroken highway extending through British territory from the Atlantic to the Pacific, in the completion of which every Imperial interest in North America is most deeply involved; and the undersigned are agreed that to present properly this part of the subject to the Imperial authorities, the three Provinces will unite at an early day in a joint representation on the immense political and commercial importance of the western extension of the projected work.

(Signed,)

J. S. MACDONALD,
L. V. SICOTTE,
J. MORRIS,
WM. McDUGALL,

Representing Canada.

WM. P. HOWLAND,
U. J. TESSIER,
F. EVANTUREL,
T. D'ARCY Mc GEE

JOSEPH HOWE,
WM. ANNAUD,

Representing Nova Scotia.

JOSEPH McCULLY,

J. L. TILLEY,
P. MITCHELL,

Representing New Brunswick.

WM. H. STEEVES,

Memorandum: Agreed at the Conference of the Delegates of Nova Scotia, and New Brunswick, and the Government of Canada.

I. If it should be concluded that the work shall be constructed and managed by a joint Commission of the three Provinces, it shall be constructed in the proportion of two appointed by the Government of Canada, and one each by the Governments of Nova Scotia and New Brunswick; the four to select a fifth before entering upon the discharge of their duties.

II. That a joint delegation proceed, with as little loss of time as possible, to England, to arrange with the Imperial Government the terms of the loans, the nature of the securities required, the amounts to be paid for the transport of troops and mails, and, if possible, to obtain a modification of the terms proposed to the extent of the interest accruing during the construction of the work.

III. That no surveys be authorized until the laws contemplated shall have been passed, and the Joint Commissioners appointed.

IV. That any profit or loss, after paying working expenses, shall be divided in proportion to the contributions of the several Provinces.

V. That such portions of the Railways now owned by the Governments of Nova Scotia and New Brunswick which may be required to form part of the Intercolonial Road, shall be worked under such joint authority as may be appointed by the three Provinces, that the rates collected shall be uniform over each respective portion of the road; that all net gain or loss resulting from the working and keeping in repair of any portion of the road constructed by Nova Scotia or New Brunswick, and to be used as a part of the Intercolonial Railway, shall be received and borne by the said Provinces respectively, and the sur-

plus, if any, after the payment of interest, shall go in abatement of interest on the whole line between Halifax and the River du Loup.

VI. That Crown lands required for the line, or for stations, shall be provided by each Province.

(Signed,)

THOS. D'ARCY MCGEE,
President of Council.
JOSEPH HOWE.
J. L. TILLEY.

(Copy Canada No. 176.)

DOWNING STREET, 14th October, 1862.

MY LORD,—I have had the honor to receive Your Lordship's despatch No. 136, of the 12th of September, accompanied by a Minute of your Executive Council, containing a memorandum, by which it appears that the several gentlemen from Canada, Nova Scotia, and New Brunswick who consulted on the subject had arrived at a conclusion in favor of assuming, with the aid of an Imperial guarantee of interest, the liability for the expenditure necessary to construct the Intercolonial Railway.

I have received this intelligence with much satisfaction.

I have, etc.,

(Signed,)

NEWCASTLE.

Viscount MONCK.

(Copy No. 152.)

GOVERNMENT HOUSE,
QUEBEC, November 5, 1862.

MY LORD DUKE,—I have the honor to transmit for Your Grace's information an approved minute of Council, in reference to the delegation from the Government of this Province to Her Majesty's Government on the subject of the Intercolonial Railway.

Messrs. Scotte and Howland have already set out for England as the Canadian delegates. This document should have been sent to Your Grace last week, but escaped my attention.

I have, etc.,

(Signed,)

MONCK.

His Grace the Duke of Newcastle, K. G., etc., etc., etc.

Copy of a Report of a Committee of the Honorable the Executive Council, approved by His Excellency the Governor General in Council, on the 22nd October, 1862.

The Committee of Council having had under consideration the subject of the Intercolonial Railway, and relative Memorandum of agreement signed on behalf of the respective Governments of Canada, Nova Scotia, and New Brunswick, on 12th September last, respectfully recommend that two delegates from this Government be appointed to proceed to England, with the view of uniting with the delegates of the other Provinces (already on their way thither) in promoting the objects contemplated in that Memorandum.

They recommend that the said delegates be charged to represent to the Imperial Government that the Government of Canada, in coming to the conclusion expressed in the said Memorandum, were influenced in a high degree by their understanding of the value which, in the judgment of the Imperial Government, attaches to the Railway as a means of strengthening the defensive power of the Province as an integral part of the British Empire. They recommend that in their intercourse with the Imperial Government the delegates be instructed to urge that the contribution which Canada may make to the Intercolonial Railway shall be regarded as, to that extent, an expenditure for defensive purposes, and that it shall be so considered in any intercourse or agreement which may hereafter be

had concerning the relative expenditure by the Province and the Imperial Government, growing out of the necessary defence of Canada in seasons of danger or war.

They further recommend that, although the Provincial Government, in the arrangement set forth in the Memorandum referred to, did not stipulate, or propose to stipulate, with the Imperial Government in regard to the establishment of communication with the great country known as the North-West, they were fully sensible of the advantages that will result from this measure, and of its importance to Canada.

They are convinced, moreover, that in view of the financial burdens already borne by the Province, and the unwillingness of the people to incur additional liabilities, (of which additional taxation would be a necessary consequence,) the realization of the hopes entertained in relation to the opening of the North-West is essential to render the construction of the Intercolonial Railway acceptable to the Province. Whilst therefore they propose no specific terms as to the action which the Imperial Government may deem it their duty to take in the matter, they cannot neglect the opportunity of impressing upon the Imperial Government the anxiety with which such action is looked forward to as a means of promoting the interests of Canada, and consummating the policy of which the Intercolonial Railway is a part.

They further respectfully recommend that the Honorable L. V. Sicotte and the Honorable W. P. Howland be named such delegates to lay the foregoing representations before the Imperial Government.

(Certified.)

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

DOWNING STREET, 29th November, 1862.

MY LORD,—I have the honor to acknowledge the receipt of your Lordship's despatch (No. 152) of the 5th instant, enclosing a minute of your Executive Council on the subject of the Intercolonial Railway.

I have already had two interviews with Messrs. Sicotte and Howland on this important question.

At the first interview I found it necessary to point out to them with reference to the Report of the Committee, that the project for the Railway originated with Canada and the Lower Provinces of British North America and not with Her Majesty's Government: and that I could enter into no understanding that any payment for the Intercolonial Railway should hereafter be taken into account as a Colonial contribution for defensive purposes.

I further informed these gentlemen, with reference to that part of the report which touches on the subject of communication with the North West Country, that though I have for some time been, and still am, earnestly endeavoring to establish a communication with and through that territory, no such definite results have yet been obtained as could enable me at present to enter into any arrangements with Canada for that object.

With these observations which I felt were rendered necessary by the Report, I assured Messrs. Sicotte and Howland of my earnest desire to come to the most advantageous arrangement for effecting the objects which have brought them to England, both in respect of the Railroad and the North West Transit.

I have, &c.,
(Signed,)

NEWCASTLE.

Viscount MONCK, &c. &c.

TO HIS GRACE THE DUKE OF NEWCASTLE:

I.

The undersigned, representing the Government of Canada as Delegates specially deputed to arrange with the Imperial Government the terms of the loan to be effected upon the Imperial guarantee offered, as well as the nature of the security concerning the construction of the International Railway between Halifax and Quebec, have the honor to submit to Your Grace the following Memorial:

On the part of the Government of Canada, they must again assert what has been admitted at every period of the negotiations, both by British Statesmen and by Colonial Governments, that the construction of a railway connecting the British North American Colonies ought to be regarded as a matter of Imperial concern, and, to use the words of the late Colonial Minister, as a great National Road.

A brief review of the opinions expressed by public men, and of the views entertained by the different Governments of Great Britain and of the Colonies since 1839, is perhaps necessary now to explain fully the conditions proposed on the part of the Imperial Government, as well as on the part of the Colonial Governments.

In 1839, Lord Durham, in an answer to the Secretary of State for the Colonies, instructing him to turn his attention to the foundation of a road between Halifax and Quebec, in connection with the determination of the Imperial Government to establish steam communication between the former port and Great Britain, strongly recommended the construction of a railway between the two cities.

During Sir Robert Peel's administration, in 1843, they caused a survey for a military road, but when nearly completed it was abandoned by the Imperial Government in favor of a railway.

In 1846, Mr. Gladstone, then Colonial Secretary, organized a survey for the railroad, at the joint expense of Canada, New Brunswick, and Nova Scotia, and the Imperial Government.

Major Robinson, in his Report, expresses himself as follows as to the nature and object of such a railroad:

"In a political and military point of view, the proposed railroad must be regarded as becoming a work of necessity."

"The increasing population and wealth of the United States, and the diffusion of Railroads over their territory, especially in the direction of the Canadian frontier, renders it absolutely necessary to counterbalance, by corresponding means, their otherwise preponderating power."

"It is most essential that the Mother Country should be able to keep up the communication with the Canadas at all times, and all seasons. However powerful England may be at Sea, no Navy could save Canada from a Land force."

"Weakness invites aggression, and as the Railroad would be a lever of power, by which Great Britain could bring her strength to bear in the contest, it is not improbable that its construction would be the means of preventing a War at some more distant period."

The expense of one year's War would pay the expense for a Railway two or three times over.

In 1848, Earl Grey in transmitting the report of Major Robinson to Lord Elgin, stated in his despatch:

"I have perused this able document with the interest and attention it so well merits, and I have to convey to you the assurance of Her Majesty's Government, that we fully appreciate the importance of the proposed undertaking, and entertain no doubt of the great advantages which would result not only to the Provinces interested in the work, but to the Empire at large, from the construction of such a Railway; but great as these advantages would be, it is impossible not to be sensible that the obstacles to be overcome in providing for so large an expenditure as would be thus incurred, would be of a very formidable kind."

"Before, therefore, Her Majesty's Government proceed to consider the question, as to whether any steps should be taken to carry this plan into effect, it is necessary that we should be informed how the several Provinces would be prepared to co-operate in its execution."

Lord Elgin declared in his answer to that despatch: "It is obvious that as soon as Railway communication is extended throughout the Provinces, a smaller Military force than is now requisite will suffice for their protection."

"But looking to the anxiety which your Lordship has repeatedly expressed that a diminution in the expenditure incurred by Great Britain on this account should be effected at the earliest period, I am prepared to go a step further in this direction, so confident am I that the mere undertaking of the work in question will tend to raise the Colonists from

despondency into which recent changes in the Commercial Policy of the Empire has plunged them—to unite Provinces to one another and to the Mother Country, to inspire them with that consciousness of their own strength and of the value of the connection with Great Britain, which is their best security against aggression, that I would not hesitate to recommend that an immediate and considerable reduction should take place in the force stationed in Canada, in the event of the execution of the Quebec and Halifax Railway being determined on.

In 1851, Lord Stanley, in the House of Lords, reviewing the scheme propounded by Earl Grey, stated in a speech which was accepted by the Colonies as the expression of the opinions and feelings of the people of England: "He held therefore that the establishment of a line of communication between Halifax and Quebec, for a distance of about 700 miles, through an exclusively British territory, rendering two points, and two points essential for the power of this country, which are now separated by a vast extent of wilderness on the one side, and by a difficult and, for a great portion of the year, frozen coast on the other, rendering their communication from being what they now are—most uncertain, most difficult, and most dilatory—rendering it rapid, easy, and constant; that, he said, was an object in itself of primary importance to the interests and to the imperial power of this country on the continent of America.

"But it was also a matter of incalculable importance that we should open to the teeming thousands and millions we were pouring out from this country, where they were unable to obtain a livelihood, that we should open to them a home in a healthy climate, and within a very limited distance from our own shores, which did not exceed a twelve days passage by steam, and the rapidity of that passage was every day increasing; it was of the highest importance, whether we looked at it as affording a relief for our pauperism or an increase of our power in those regions; that we had eleven or twelve millions of acres of unoccupied lands, fertile and possessed of great mineral wealth, and which at the same time would be the means of extending our military power and securing the permanence of our empire in America. This was no ordinary case of a railway project, where the question very properly might be, would the line pay or not? but it is a railway which, even in a pecuniary sense, he had sanguine expectations would pay, if they took into consideration not merely the traffic on the railway, but the adjuncts they would raise by the formation of it. But, he said, if it would not pay one shilling for the £100, in a pecuniary point of view, for the next ten years to come, the interposition of this country, not for the purpose of involving itself in an enormous and needless expense, but for the purpose of aiding with its credit, if not by more than its credit, those who were anxious to the utmost of their power, and even beyond their power, not for a local but for an imperial object, this was a subject well worthy of the consideration of the Imperial Parliament, and was not to be looked upon as a matter, of pounds, shillings, and pence.

"Now, he felt that to grant our aid was a wise, a sound, and even an economical course in the end, even though in the first instance it would involve an outlay; and sure he was that it would confer immense benefits on the colony, and bestow incalculable advantages on this country itself, and confirm its territorial power in North America.

"And if the Noble Earl would only say which course he should be prepared to take and if the Government would give any sanction and assistance for the execution of what these colonies could not accomplish unassisted, although he believed a comparatively small aid on the part of the Government, or its liberal guarantee, for the capital required, on account of which guarantee they would never be called upon to pay a single shilling, such an amount of assistance from the Government, he firmly believed, would enable the great work to be carried to a successful completion, and equally certain he was that unless our Government and our Parliament did interfere, the advantages would be indefinitely postponed, the communication between two most important points would be permanently cut off, the stream of emigration would continue to be directed as it was now directed from this country and Ireland, not to our own colonies, but to the territories of the United States; the communication between Halifax and Quebec would ultimately be through the United States, be wholly dependent upon them, and liable at any moment to be cut off in the case of hostilities; while the United States would be able to reap all the advantages of the transit in times of peace.

"Now we had the option whether we should give to the United States these great advantages, and, at the same time, deprive the subjects of this country of the opportunity of receiving a useful and most valuable population settling in our colonies, and by their emigration relieving the overburdened mother country of its surplus labor; or whether we would, by a prompt and liberal course of action, which would ultimately cost us nothing, enable our dependencies to complete that which would cement a stronger union between our North American possessions, and to teach them to feel that they were regarded by the Imperial Government and Parliament as an integral portion of the empire."

On the other hand, we beg to call to your Grace's recollection the facts that:

The Legislatures of the Colonies and their Governments have always represented the Road as a necessary means for the defence of the country and as a work of national concern.

On the 6th January, 1849, the Legislative Council of New Brunswick passed a series of resolutions, from which the following extracts are made:

"Viewing the relative positions of the North American Colonies, and the great importance, in a national point of view, of improving the facilities for mutual intercourse, we consider it a matter of the greatest moment for the permanency of British interests in this continent, that a Railway should be laid down to connect the Lower Provinces with the interior of Canada.

"We believe that no other measure can be devised which will so certainly consolidate the Colonies, and perpetuate our connection with Great Britain; while without it we fear that our position, as Colonies, will be of short duration.

"We think the plain broad question on this subject is: Do the people of England wish to retain the North American Colonies, or not? If they do, the Trunk Railway is indispensable, and should be completed at any cost."

On the 1st May, 1858, the Legislature of Nova Scotia addressed Her Majesty as follows:

"This great enterprise, of National no less than Colonial importance, has been through many years pressed upon the consideration of Your Majesty's Government.

"The benefits of the measure, both in its National and Colonial relations, are acknowledged.

"The gigantic work has been facilitated by the efforts and expenditure of the Provinces, but its accomplishment is beyond their unaided resources, and on the efficient assistance of Your Majesty's Government depends the great result."

In 1858, the Legislature of Canada passed the following resolutions:

"1. That the construction of an Intercolonial Railway, connecting the Provinces of New Brunswick and Nova Scotia with Canada, has long been regarded as a matter of National concern, and ought earnestly to be pressed on the consideration of the Imperial Government.

"2. That during several months of the year intercourse between the United Kingdom and Canada can only be carried on through the territory of the United States of America, and that such dependence on and exclusive relations with a foreign country cannot, even in time of peace, but exercise an important and unwholesome influence on the state of Canada as a portion of the Empire, and may tend to establish elsewhere that identity or interest which ought to exist between the Mother Country and her Colonies.

"3. That while the House implicitly relies on the repeated assurance of the Imperial Government, that the strength of the Empire would be put forth to secure this Province against external aggression, it is convinced that such strength cannot be sufficiently exerted during a large portion of the year, from the absence of sufficient means of communication; and that should the amicable relations which at present so happily exist between Great Britain and the United States be ever disturbed, the difficulty of access to the ocean during the winter months might seriously endanger the safety of the Province.

"1. That in view of the speedy opening up of the territories now occupied by the Hudson Bay Company, and of the development and settlement of the vast regions between Canada and the Pacific Ocean, it is essential to the interests of the Empire at large that a highway extending from the Atlantic Ocean westward should exist, which should at once place the whole British possessions in America within the ready access and easy protection of Great Britain, whilst, by the facilities for internal communication thus afforded, the

prosperity of those great dependencies would be promoted, their strength consolidated and added to the strength of the Empire, and their permanent union with the Mother Country secured."

In 1861, the Colonies pressed again upon the Imperial Government the advantages and necessity of constructing the Railway.

Their Delegates strongly urged that—

"Without that Road the Provinces are dislocated, and almost incapable of defence for a great portion of the year, except at such a sacrifice of life and property, and such an enormous cost to the Mother Country, as makes the small contribution which she is asked to give towards its construction sink into insignificance. With that Railroad we can concentrate our forces on the menaced points of the frontier; guard the citadels and works which have been erected by Great Britain at vast expense, cover our cities from surprise and hold our own till reinforcements can be sent across the sea, while without the Railway, if an attack were to be made in winter, the Mother Country could put no army worthy of the National honor, and adequate to the exigency of the Canadian frontier, without a positive waste of treasure far greater than the principal of the sum, the interest of which she is asked to contribute or rather to risk.

The British Government have built expensive citadels at Halifax, Quebec and Kingston, and have stores of munitions and warlike materials in them, but their feeble garrisons will be inadequate for their defence, unless the Provincial forces can be concentrated in and around them. An enterprising enemy would carry them by *coups de main* before they could be reinforced from England, and once taken the ports and roadsteads which they have been erected to defend, would not be oversafe for the naval armaments sent out too late for their relief.

"That the subject should be looked upon and dealt with mainly to the consideration of permanent connection between Great Britain and the Provinces, and the relative positions of England and the United States in the event of hostilities between them."

The Imperial Government gave a final answer to all these demands and considerations by the despatch of your Grace of the 12th April, 1862, in which your Grace says:

"I much regret to inform you that, after giving the subject the best consideration, Her Majesty's Government have not felt themselves at liberty to concur in this mode of assistance. Anxious, however, to promote, as far as they can, the important object of completing the great line of railway communication on British ground between the Atlantic and the westernmost parts of Canada, and to assist the Provinces in a scheme which would so materially promote their interests, Her Majesty's Government are willing to offer to the Provincial Governments an imperial guarantee of interest towards enabling them to raise by public loan, if they should desire it, at a moderate rate, the requisite funds for constructing the railway."

The colonies held, in consequence, a conference at Quebec in September, and then, by their delegates, agreed:

"1. That whilst they have learned, with very great regret, that Her Majesty's Imperial Government has finally declined to sanction the proposals made on behalf of these Provinces in December, 1861, and at previous periods, they at the same time acknowledged the consideration exhibited in substituting the proposal of 'An imperial guarantee of interest towards enabling them to raise by public loan, if they should desire it, at a moderate rate, the requisite funds for constructing the railway.'

"2. That with an anxious desire to bind the Provinces more closely together, to strengthen their connection with the mother country, to promote their common commercial interests, and to provide facilities essential to the public defences of these Provinces as integral parts of the empire, the undersigned are prepared to assume, under the imperial guarantee, the liability for the expenditure necessary to construct this great work.

"3. That, in arriving at this conclusion, the undersigned have been greatly influenced by the conviction that the construction of the road between Halifax and Quebec must supply an essential link in the chain of an unbroken highway, extending through British territory, from the Atlantic to the Pacific, in the completion of which every imperial interest in North America is most deeply involved."

II.

The colonies have declared their willingness to assume the whole liability of the cost of the road, provided they are assisted in raising the requisite funds for its construction, at a moderate rate of interest, by the imperial guarantee. It may fairly be said that the proposal now is not of a loan of imperial moneys to the colonies for colonial purposes only, but of a mode, involving no actual liability to the Imperial Government, to facilitate the construction of a great national work in the interest of the empire as well as of the colonies.

The only question involved, as regards Great Britain, is the sufficiency of the security offered by the colonies to cover this distant liability resulting from the imperial guarantee.

If their past condition, compared with the present, does not establish fully their ability to repay the loan in the periods proposed, such a comparison would only prove, more strongly than any other fact, that this admittedly necessary work of military defence ought to be executed by the Imperial Government alone. But to make evident the amplexness of the security offered by Canada, it is sufficient to compare the revenue of the colony in 1842, when the first Imperial Guaranteed Loan was effected, with the revenues in 1861.

In 1842 it was £300,497 sterling; in 1861 it is £2,312,855 sterling, after deduction of the cost of collection.

After several interviews with Your Grace and the Chancellor of the Exchequer, when the conditions of the loan, the nature of the security, and the arrangements of a sinking fund, were discussed without coming to any positive understanding, the delegates have now been officially informed that the imperial guarantee will be given on certain conditions stated in the annexed document.

The delegates regret to state that in their opinion, some of these conditions are of a nature to render the imperial guarantee of no advantage, and others to render its availability so remote, or encumbered with such difficulties, that the colonies could not accept it as an assistance towards an undertaking and a measure to provide facilities essential to the future defence of the Provinces as integral parts of the empire.

The stipulation that the loan is to be the first charge after the interest of existing debts, seems to them shaped so as to operate against the payment of other debts coming due before the repayment of the loan.

The annual repayment of the loan renders the period of payment much shorter than the period proposed, and, besides the loss it involves, it deprives the colony of a large sum which, employed during such a period towards internal improvements, would afford a greater security than this annual payment, by the development of the resources and of the wealth of the country. In any arrangement, the colonies ought not to be fettered by conditions of payment through any form of sinking fund which would make this imperial guarantee an impediment to future internal improvements, while, by increasing the rate of interest and by the expenses and loss incurred in its management, the imperial guarantee would thus cease to be of any real aid and advantage.

The investment of these annual payments in colonial securities will not give a better security than the engagement of the Colonial Government to pay a fixed sum at a fixed period.

These investments in colonial securities, as Her Majesty's Government shall direct and the Colonial Governments shall approve, will lead to difficulties which, if not of a graver character than those that have already arisen out of the disposal of the Sinking Fund created for the first imperial guarantee, fully satisfy the delegates that these arrangements are not more favorable than the former.

The experience of Canada is strongly adverse to a Sinking Fund. It created annoyances and difficulties, and made the rate of interest higher than she would have paid by borrowing on her unassisted credit.

The delegates are informed that it is of course understood that the assent of the Treasury to these arrangements presupposes adequate proof of the sufficiency of the colonial resources to meet the charges intended to be imposed upon them.

When, after more than 20 years negotiations, the offer of an imperial guarantee was made, the colonies had some right to believe that the sufficiency of their revenues to meet these increased charges was known and acknowledged, as all information which they could

give is already in possession of the treasury, and is set forth in the fullest detail in the statistical tables annually published by Her Majesty's Government. No survey, no legislation can take place before the colonies are made aware that adequate proof has been made of the sufficiency of their revenues to meet the intended charges, and it would be important for the colonies to be informed, at the earliest period, what further proof is wanted.

The 8th condition is that fitting provision is to be made for the carriage of troops, &c.

If it is meant that the troops are to be carried free of any charge, the delegates must observe that when this was offered by the colonies, it was as a part of the scheme then proposed, that England should contribute half the costs of the construction of the road.

When it is now proposed that the whole cost should be borne by the colonies, it cannot be expected that they must also relieve the Imperial Government from all expenditure attending the transport of troops, &c.

All these conditions presuppose that the Imperial government has no interest to serve or no policy to uphold in the construction of this great railway, that the colonies must be treated as any other government asking a loan from the imperial treasury. Proof is required as it is exacted from any unknown debtor as to the sufficiency of his means to meet his engagement. With an ordinary debtor, when this sufficiency is established he may do what he pleases with the moneys borrowed. But in this instance the funds are to be applied to an undertaking admitted by all to afford an immense development to the wealth of the creditor, enabling him to maintain more efficiently his power and supremacy, with the control even of directing the location of this work where in his opinion it will secure all these advantages most efficiently, although the costs to the debtor may be much increased and the pecuniary advantages made much less, if not a great loss thereby.

The Treasury proposes another condition which must greatly delay all the arrangements, and may, after all the expenses attending the requisite surveys, the trouble and the difficulties of carrying the necessary legislation in the different Colonial Legislatures, render all this trouble, all this expenditure, all this legislation useless and of no avail, leaving certainly a strong feeling of dissatisfaction in the minds of the inhabitants of the colonies.

The Imperial Government is not to be asked for this guarantee until the line and the surveys shall have been submitted to and approved by Her Majesty's Government, and until it shall have been proved to the satisfaction of Her Majesty's Government that the line can be constructed without further application for an imperial guarantee.

The proposed guarantee is limited by the Treasury to three millions of pounds. It is possible that the railroad may cost half a million or more above this fixed sum of three millions, and this by the fact of a selection of a route chosen for its military advantages, and upon considerations certainly as imperial as colonial. And then the colonies, before obtaining this guarantee, must prove to parties not always shewing too much confidence in their wealth, that the line can be constructed without further application for an imperial guarantee.

Another period of many years will probably elapse before the discussions upon this point close.

The schedule presupposes that the rate of interest is fixed by the Treasury at 4 per cent, while it was demanded by the delegates, after consultation with the fiscal agents of the Province, that the rate should be fixed at $3\frac{1}{2}$ per cent, and that the debentures should bear that rate of interest.

The surveys and the selection of the route must be settled as preliminary proceedings to any legislation prepared to carry out the offer of the imperial guarantee in the Colonial Legislature.

By the proposal of the Treasury, it is only after the surveys and after the selection of the route that the Provinces can act in regard to this guarantee, if the cost is established at no more than three millions, and when information is given to the colonies that their resources are judged sufficient to bear the charge.

If the cost of construction is above three millions, proof must be made to the satisfaction of Her Majesty's Government that the line can be constructed without further application for an imperial guarantee. Pending the discussion which may follow during a long period to establish this fact or this possibility, no action, no legislation, can be adopted.

III.

Some of these conditions and demands are a strange commentary upon the official statement made by Earl Grey in 1848. "Her Majesty's Government fully appreciates the importance of the proposed undertaking, and entertain no doubt of the great advantages which would result, not only to the Provinces interested in the work but to the empire at large, from the construction of such a railway; but before proceeding to consider the question whether steps should be taken by Her Majesty's Government to carry this plan into effect, it was necessary that they should be informed how the several Provinces were disposed to co-operate in its execution."

These demands rather ungracefully unsay the eloquent words of Earl Derby, "that to grant an imperial aid was a wise, a sound, and even an economical course in the end, even though in the first instance it would involve an outlay; and sure he was that it would confer immense benefits to the colonies, and bestow incalculable advantages on this country itself, and confirm its territorial power in North America."

The question of the public defences of the colonies, as integral parts of the empire, the question of the maintenance, of the extension of the political and social influence of England over the whole of her immense possessions in North America, the economical questions of so vast magnitude to the welfare of the nation, the question of unemployed capital, of surplus labor, underlie every link of the great and National road, which Canada is anxious to build by the largest and most liberal contribution, from the Atlantic to the Pacific.

She had a just right to ask the co-operation of Great Britain, and when she only demands an advance of guarantee, which can, by no eventualities, involve the liability of a single halfpenny, to use the language of Earl Derby, she has certainly fair grounds to expect a prompt and liberal course of action.

If the different groups of population spread over British America, and which will numerate at least 12 or 15 millions in twenty-five years, are allowed to proceed in different directions, to have no common tendencies, without any centralization of their political existence, no other bond but their disjointed interests, fostered by different commercial policies, and settled upon principles of localities, they must continue weak and powerless, and an easy prey for the powerful republic girdled round these colonies.

Bind all these small communities by closer intercourses, make a whole strong by its unity of interests, of tendencies, of political organizations, of common views, create by commercial relations mutual interests amongst themselves and with England, direct their minds towards a general and comprehensive policy, you will thus benefit the industry, the wealth of England, extend your power of civilization, and lay the foundation of large and important States, friendly and grateful.

The Canadian Government does not press this undertaking because it is popular with their people. On the contrary they have to encounter a strong and popular opposition, but fully appreciating the strength and the importance it will eventually give their country and more particularly the facilities it will provide for the public defences of their part of the Empire, they have not hesitated to adopt a policy which appeared to them sound, highly national and conducive to the greatness and the defence of the Empire at large.

As a measure of defence Canada will cheerfully bear her share of the large burden imposed by the construction of the road. But if the policy of the Imperial Government, in relation to this work, is practically a declaration that they are not disposed to treat it as a measure of national concern and of public defence of a portion of the Empire, the enterprise will not become more popular.

The views and the policy involved and following out of the conditions attached to this, so distant liability of the Imperial Exchequer, are so much at variance with the views and the policy entertained by Canada, that the undersigned have considered themselves bound to review these so long pending negotiations; and to contrast the views of the Colonies as to the military and imperial character of the work, with the imperial policy refusing to contribute towards it, and arranging not an advance of money, but a simple guarantee which the work alone would sufficiently protect, in a manner illiberal, obstructive, and which refuses to acknowledge any corresponding duty on the part of the Mother country.

They will hasten to submit to their Government the conditions and arrangements proposed by the Imperial Government to carry out the offer of an Imperial guarantee, with the hope that upon the pressing instances of the Colonies, this aid of an Imperial guarantee will be given in the manner explained by the delegates at their different interviews with your Grace and the Treasury.

The conditions urged by the delegates and detailed in the annexed paper, in enabling the Colonies to borrow the requisite funds at the low rate of $3\frac{1}{2}$ per cent, would render the Imperial guarantee a real and tangible assistance, accepted as an equivalent to the contribution of the Imperial Government towards a work of national concern and a measure of public defence. The actual and future wealth of the Colonies are ample and sufficient securities to the Imperial Exchequer against the possibilities even the most remote, of any loss, and a satisfactory proof that the road would be constructed if these conditions were accepted.

London, 23rd December, 1862.

(Signed,)

L. V. SICOTTE,
W. P. HOWLAND.

It is proposed by the Delegates:—

1. That the loan shall be for £3,000,000 sterling;
2. That the liabilities of each Colony shall be apportioned as follows:

£1,250,000 for Canada,
£875,000 for New Brunswick,
£875,000 for Nova Scotia.

3. The debentures shall bear interest at the rate of $3\frac{1}{2}$ per cent;
4. The interest shall be paid half yearly in London, on the first of May and on the first of November;
5. That the sum borrowed shall be repaid in four instalments:
 - £250,000 in 10 years,
 - £500,000 in 20 years,
 - £1,000,000 in 30 years,
 - £1,250,000 in 40 years;

6. The net profits of the road shall be applied towards the extinction of the debt;

7. That the loan shall be the first charge upon the revenue of each Colony after the existing debts and charges;

8. That the Imperial Government shall have the right to select one of the engineers to be appointed to make the surveys for the location of the road;

9. That the selection of the line shall rest with the Imperial Government;

10. That if it is concluded that the work is to be constructed and managed by a joint commission, it shall be constituted in the following proportions: Canada shall appoint two of the commissioners, New Brunswick and Nova Scotia each one;

These four shall name a fifth before entering upon the discharge of their duties;

11. That such portions of the railways now owned by the Governments of New Brunswick and Nova Scotia, which may be required to form part of the Intercolonial Road, will be worked under the above commission;

12. That all net gain or loss resulting from the working and keeping in repair of any portions of the roads constructed by Nova Scotia and New Brunswick, and to be used as a part of the Intercolonial Road, shall be received and borne by these Provinces respectively, and the surplus, if any, after the payment of interest, shall go in abatement of interest of the whole line between Halifax and Rivière-du-Loup;

13. That the rates shall be uniform over each respective portion of the road;

14. That Crown Lands required for the railway or stations shall be provided by each Province.

(Copy of the proposal on the part of the Imperial Government.)

It is proposed—

1. That Bills shall be immediately submitted to the Legislature of Canada, Nova Scotia and New Brunswick, authorizing the respective Governments to borrow £3,000,000 under the guarantee of the British Government in the following proportions: five-twelfths Canada; three and one-half-twelfths the Nova Scotia; three and one-half-twelfths the New Brunswick.

2. But no such loan to be contracted on behalf of any one Colony until corresponding powers have been given to the Governments of the other two Colonies concerned, nor unless the Imperial Government shall guarantee payment of interest on such loan until repaid.

3. The money to be applied to the completion of a Railway connecting Halifax with Quebec on a line to be approved by the Imperial Government.

4. The interest to be a first charge on the Consolidated Revenue Funds of the different Provinces after the Civil List and the Interest of existing debts, and as regards Canada after the rest of the six charges enumerated in the 5 and 6 Vic. cap. 118, and 3 and 4 Vic. cap. 35 (Act of Union.)

5. The Debentures to be in series as follows, viz :

£250,000 to be payable ten years after contracting loan.

£500,000 20 years.

£1,000,000 30 years.

£1,250,000 40 years.

In the event of these Debentures or any of them, not being redeemed by the Colonies at the period when they fall due, the amount unpaid shall become a charge on their respective revenues, next after the Loan, until paid. The principal to be repaid as follows:

1st Decade, say 1863 to 1872 inclusive, £250,000 in redemption of the 1st series at or before the close of the 1st decade from the contracting of the loan.

2nd Decade, say 1873 to 1882 inclusive, a sinking fund of £40,000 to be remitted annually being an amount adequate, if invested at 5 per cent compound interest, to provide £500,000 at the end of the Decade, the sum to be remitted annually to be invested in the names of Trustees in Colonial Securities of any of the three Provinces prior to or forming part of the loan now to be raised, or in such other Colonial Securities as Her Majesty's Government shall direct and the then Colonial Government approve.

3rd Decade, say 1883 to 1892 inclusive, a sinking fund of £80,000 to be remitted annually, being an amount adequate, if invested at 5 per cent compound interest to provide £1,000,000 at the end of the decade, the amount when remitted to be invested, as in the case of the sinking fund for the preceding decade.

4th Decade, say 1893 to 1902 inclusive, a sinking fund of £100,000 to be remitted annually, being an amount adequate, if invested at 5 per cent compound interest, to provide £1,250,000, being the balance of the loan at the end of the decade. This amount, when remitted, to be invested as in the preceding decade.

Should the sinking fund of any decade produce a surplus, it will go to the credit of the next decade. And in the last decade the sinking fund will be remitted or reduced accordingly.

It is of course understood that the assent of the Treasury to these arrangements presupposes adequate proof of the sufficiency of the Colonial revenues to meet the charges intended to be imposed upon them.

6. The construction of the railway to be conducted by five commissioners, two to be appointed by Canada, one by Nova Scotia, and one by New Brunswick. These four to choose the remaining commissioner.

7. The preliminary surveys to be effected at the expense of the Colonies, by three engineers or other officers nominated, two by the commissioners and one by the Home Government.

8. Fitting provision to be made for carriage of troops, &c.

9. Parliament not to be asked for this guarantee until the line and surveys shall have been submitted to and approved of by Her Majesty's Government, and until it shall have been shewn to the satisfaction of Her Majesty's Government that the line can be constructed without further application for an imperial guarantee.

CANADA, NEW BRUNSWICK, AND NOVA SCOTIA INTERCOLONIAL RAILWAY LOAN.

	1st Decade.	2nd Decade.	3rd Decade.	4th Decade.
CANADA.				
	£	£	£	£
To pay annually for interest.....	50,000	45,833½	37,500	20,833½
At the end of the first 10 years a principal sum of.	104,583½	.....	.....	.....
After the first 10 years a sinking fund per annum.	.....	16,666½	33,333½	41,666½
Per Annum.....	50,000	62,500	70,833½	62,500
At the end of the first 10 years a principal sum of.	104,583½	.....	.....	.....
NEW BRUNSWICK.				
To Pay annually for interest.....	35,000	32,083½	26,250	14,583½
At the end of the first 10 years a principal sum of.	72,708½	.....	.....	.....
After the first 10 years a sinking fund per annum.	.....	11,666½	23,333½	29,166½
Per Annum.....	35,000	43,750	49,583½	43,750
At the end of the first 10 years a principal sum of.	72,708½	.....	.....	.....
NOVA SCOTIA:				
To pay annually for interest.....	35,000	32,083½	26,250	14,583½
At the end of the first 10 years a principal sum of..	72,708½	.....	.....	.....
After the first 10 years a sinking fund per annum..	.....	11,666½	23,333½	29,166½
Per Annum.....	35,000	43,750	49,583½	43,750
At the end of the first 10 years a principal sum of.	72,708½	.....	.....	.....

LONDON, 13th December, 1862.

DEAR SIR,—As I must return home by this night's mail, Mr. Howe and I have anxiously conferred upon the draft of the treasury minute sent to us this morning. It accurately describes the terms proposed to the delegates in the various interviews with which we have been honored by His Grace the Colonial Secretary, and the Right Honorable the Chancellor of the Exchequer.

As I understand the matter, the delegates have obtained the assent of Her Majesty's Government to every proposition they submitted, and there is only difference of opinion as to the single point of the sinking fund.

As the Intercolonial Railroad is a work in which the Imperial and Colonial Governments are assumed to have a joint interest, as in the Provinces we regard it as indispensable to national defences, and to the transportation to this country of breadstuffs, in case war with the United States should arise, I hope that Mr. Gladstone may be induced to reconsider the matter of the sinking fund, and trust that the colonies may be enabled to convince Parliament that under all the circumstances of this peculiar case a sinking fund should not be insisted upon.

But if it is, Mr. Gladstone having consented that the sinking fund may be invested in our own or other colonial securities, I will not assume the responsibility of perilling or delaying this great enterprise by rejecting what the Chancellor of the Exchequer and the cabinet may regard as an indispensable condition.

I have, &c.,

(Signed.)

S. L. TILLEY.

To Sir Frederic Rogers.

LONDON, 19th December, 1862.

Messrs. Scotte and Howland returned from Paris yesterday. I showed them the treasury minute, and discussed with them the whole subject which it covers. They will address to you, or to His Grace the Duke of Newcastle, their views on a separate paper.

Nothing remains for me, therefore, but, on the part of the Government of Nova Scotia, to accept the terms proposed as the best that, under all the circumstances and after full discussions, can be had.

I concur fully in all that Mr. Tilley has said, or that Messrs. Sicotte and Howland may say on the subject of the sinking fund. It will give trouble, and must lose us some interest, however skilfully managed. I still hope that Parliament may be induced to rely upon the honor and the ample revenues of the Provinces for the prompt payment of the instalments as they become due. But if that cannot be done, Her Majesty's Government having conceded every other point that was urged, I shall be quite prepared to submit the measure to my colleagues with my strong recommendations that it be sanctioned by legislation at the approaching session.

In closing this negotiation, which has run over two years, I am quite sure that I express the feelings of all the gentlemen who have been associated with me, when I ask you to convey to His Grace the Duke of Newcastle our acknowledgements of the invariable urbanity, patience, and readiness of access, by which we have been enabled to discuss this great subject in all its bearings with the utmost freedom. To His Grace's hearty co-operation and personal influence with the cabinet, the Provinces will largely owe the success of the elevated colonial policy, which it has been the object of our mission to urge.

Believe me, &c., &c.

(Signed)

JOSEPH HOWE.

To Sir Frederic Rogers.

(Copy—Canada, No. 4.)

DOWNING STREET, 17th January, 1863.

MY LORD,—You will no doubt have received from Messrs. Sicotte and Howland the copy of a memorandum which they have addressed to me respecting the proposed loan for the construction of the Intercolonial railway.

My first impression derived from the language and general character of that document was that it amounted to a final though indirect rejection on the part of Canada, of the terms offered by Her Majesty's Government, and thus required no present notice from me.

As however the act of the Canadian delegates is not necessarily to be taken as that of the Government, and as therefore the question will probably be further agitated in the colony, I have thought it best to inform you generally, of the circumstances under which this memorandum was sent to me.

The whole question of the loan was very fully canvassed at this office, in repeated interviews between the four delegates and myself; and I was certainly under the impression that, with a single exception, the very numerous objections interposed by Mr. Sicotte had been successively removed by explanation or concession.

The exception related to the mode of securing repayment of the principal sum borrowed, but I collected that even on this head the substantial objection to a Sinking Fund was admitted to have been removed by providing that the payments to that fund might be employed in extinguishing the debt or invested in other Colonial securities.

At this period of the negotiation the Canadian delegates left London for Paris, where I presume, they received a copy of the memorandum embodying the terms as altered after discussion, which Her Majesty's government were prepared to sanction, and which the delegates of Nova Scotia and New Brunswick have signified their readiness to accept.

On their return to England, Messrs. Sicotte and Howland sought no further communication with or explanation from this Department, but on the day on which they embarked for Canada, left this statement, repudiating the terms which had been accepted by their colleagues, and which I had been led to suppose contained little that was unacceptable to themselves.

Some of the grounds alleged for that repudiation would, I think, hardly have been advanced had the objectors thought it advisable to ascertain by further conference the intentions of Her Majesty's government. I will myself only observe upon them; first, that the repudiation by Messrs. Sicotte and Howland, of any fixed arrangement for securing payment of the principal borrowed does not appear wholly consistent with the sixth article

of their own counter proposal; and next, that the British treasury, in proposing 4 per cent as the rate of interest, can hardly be supposed to insist on that rate being offered, if it should appear that the money could be obtained at par on more advantageous terms.

I shall of course wish to be informed whether the views set forth in the delegates' paper are adopted by the Canadian government, and whether I am to understand that the offer of Her Majesty's Government is finally rejected.

I have, &c.,

(Signed,)

NEWCASTLE.

Governor VISCOUNT MONCK, &c., &c.

(Copy.—Canada, No. 8.)

DOWNING STREET, 29th January, 1863.

MY LORD,—With reference to my despatch, No. 4, of the 17th January, I transmit to you herewith a copy of a minute by the Secretary to the Treasury upon two questions raised in the annexed letter from Mr. Tilley, the New Brunswick delegate, on the subject of the proposed loan for the construction of the Intercolonial Railway, viz: the mode in which the loan should be raised, and the extent to which it should form a first charge on the Provincial Revenue.

I have, &c.

(Signed,)

NEWCASTLE.

Governor, the Right Honble. Viscount Monck, &c., &c., &c.

(Copy)

In No. 8, 29th January, 1863.

With reference to the two questions raised by Mr. Tilley upon the stipulations embodied in the memorandum relating to the proposed loan for the construction of an Intercolonial Railway, the Treasury considers that an answer should be sent to the following effect:

1. Her Majesty's Government never contemplated acquiring a precedence over existing engagements of the Colonial Government, whether for interest or principal, but the assent Treasury to the arrangement, as stated in Article V, pre-supposes adequate proof of the sufficiency of the Colonial Revenues to meet the charges imposed upon them, which charges would comprise not only the Civil List and the accruing interest of any existing debt standing in priority to the proposed Railway loan but also any payment of principal standing in the same priority which may fall due within the period at the expiration of which the Railway loan is required to be fully liquidated, as well as the current interest and the decennial accumulations for extinction of principal of the proposed Railway Loan.

No statement of revenue or liabilities which would afford this evidence has as yet been exhibited to Her Majesty's Government.

2. In the event of the proposed arrangement being carried into effect the Treasury will not object to issue the debentures upon the precedent of the Canadian guaranteed loan of 1843 under the hand of the Lords Commissioners, and to authorize one of their officers to act as trustee together with a nominee of the Colony for the investment in their joint names of the instalments remitted from time to time on account of Sinking Fund, provided such a course should be deemed advisable by the Colonial Governments.

(Signed,)

G. A. H.

23rd January, 1863.

In No. 8, 29th January, 1863.

(Copy.)

PROVINCIAL SECRETARY'S OFFICE,

FREDERICTON, N. B., January 5, 1863.

DEAR SIR,—Just before leaving London I received the copy of the paper you read to me at the Colonial Office, on the morning of the 13th December last, as embodying the terms on which the Duke of Newcastle and Mr. Gladstone would be prepared to propose to Parliament an Imperial guarantee of the railway loan of £3,000,000.

In the letter accompanying the memorandum you state that the 4th clause is not altered so as to meet my objections, as Mr. Hamilton thought it best that I should receive the paper as it stood, and that I could make my observations upon that section.

As worded, the provisions of section 4, if embodied in an Act of our Legislature, would change the character of our debentures now outstanding. Such a measure could not be sanctioned by the Government or Legislature, and I am confident it will not be insisted upon when understood by Mr. Gladstone. The proposed loan must stand as a first charge on the consolidated revenue, after the civil list and existing legal liabilities, including *principal* as well as interest.

During one of the interviews with which Mr. Howland and I were favored by Mr. Hamilton, it was understood that if the Imperial guarantee was given, the debentures would be issued by the Lords Commissioners of Her Majesty's Treasury, and these Commissioners would act as trustees of this loan and the sinking fund. This arrangement is only indirectly referred to in the memorandum transmitted to me on the 13th December. You will please obtain the sanction of the Treasury to an additional section containing this proposal.

It is possible that these matters have all been arranged by the Canadian and Nova Scotia delegates before leaving, and the necessary record made; if so, an answer to this letter will not be necessary.

I am, &c.,
(Signed,)

S. L. TILLEY.

Sir Frederic Rogers,
Colonial Office.

Copy of a Report of a Committee of the Honorable the Executive Council, approved by His Excellency the Governor General in Council, on the 25th February, 1863.

The Committee of the Executive Council having carefully considered the despatch of His Grace the Secretary of State for the Colonies, of the 17th January last, in relation to the recent Intercolonial Railway negotiations, beg to submit the following memorandum in reply thereto:

Your Excellency's advisers concur in the views urged upon the Imperial authorities by the Canadian delegation who were lately in England.

They also observe by the papers in their possession that the Hon. Messrs. Howe and Tilley, although consenting as a last resort to accept the conditions proposed by the Lords of the Treasury, fully concurred in the objections entertained by this Government and its delegates against the proposed sinking fund.

Without entering into further discussion of the difference existing between the Imperial and Colonial proposals, Your Excellency's advisers consider it due to the delegates from the other Provinces to call attention to their last communications to the Colonial Office before leaving England, in "which the hope is expressed that the Chancellor will reconsider the matter of the Sinking Fund and that the Colonies may be enabled to convince the Imperial Government and Parliament that under all the circumstances of this peculiar case a Sinking Fund should not be insisted upon, and that the Imperial authorities may be induced to rely upon the honor and the ample revenues of the Provinces for the prompt payment of the instalments as they become due."

The Committee, upon a careful reconsideration of Canada's share in this whole negotiation from its commencement, upwards of twenty years ago, as well as from the nature of the stipulations and limitations of liability now first put forward by the Imperial Treasury, are of opinion, that a more exact survey than any yet made is indispensable, in order to ascertain the proximate cost of the road, before a final decision or legislation can be had on the different proposals of the Imperial and Colonial Governments.

The Honorable Mr. Tilley made known in London to the Imperial government and the other delegates, that he had instructions not to pledge New Brunswick to a greater expenditure for the whole road than three millions and a-half, and that, if the estimated amount was to exceed that sum, he would have to submit the whole question again to his government.

The last Imperial proposal restricted the Imperial guarantee of interest to a capital of three millions sterling, and even this guarantee was not to be asked of the Imperial Parliament, until the sufficiency of the Colonial revenues to meet the charges to be imposed upon them was established to the satisfaction of the Treasury, until the route and surveys

had been submitted to, and approved by the Imperial government, and till it could be shewn to the satisfaction of Her Majesty's government, that the whole work could be done without application for any Imperial guarantee over and above that to be given on the three millions sterling.

As the survey might establish the fact that the road would cost more than three or three and a half millions; and as, in that event, further conferences would be necessary with the Imperial government and the other Provinces, Your Excellency's advisers have agreed that an appropriation shall be asked from the Legislature of Canada, in the present session, for the purpose of making such a survey as is necessary to the final determination of the several proposals.

They have acquainted the other Provinces of their intention in this respect, in a conference had with the Honorable Mr. Tilley, last month, at Quebec; and they are gratified to learn since, that His Grace the Duke of Newcastle is prepared to appoint an Imperial officer to co-operate with those of the Provinces for the joint survey.

The reasons—Imperial and Colonial, political and military, in favor of the project itself—have been so often urged upon the consideration of Her Majesty's government, that it is unnecessary to recapitulate them.

The Committee, however, beg to cite here the last testimony on behalf of the Intercolonial road, as a necessary measure of Colonial defence, which they find in the Report of the Royal Commission on the defence of this Province, recently presented to Your Excellency. After noticing the existing means of communication between Canada and England, during the season when the navigation is closed, and pronouncing the present lines of communication to be "not available during hostilities," the commissioners conclude by expressing their hope "that some arrangement will soon be come to, through which an undertaking so important to the British North American Provinces as the Quebec and Halifax Railway may be carried out."

Your Excellency's advisers have full confidence that the Government and Parliament of Great Britain will grant the proposed guarantee of interest on the most liberal terms, in consideration of the importance of this great work, as a measure of defence, and a means of extending and securing the political and commercial influence of England over an immense territory extending from the Atlantic to the Pacific.

Certified.

(Signed,)

WM. H. JEE,

C. E. C.

MEMORANDUM by the Honorables Messrs. Sicotte and Howland, to His Grace the Duke of Newcastle, respecting the territory between Lake Superior and British Columbia.

MAY IT PLEASE YOUR GRACE :

The undersigned, in accordance with the instructions from their Government, have the honor to submit, for Your Grace's consideration, the following memorial, on the subject of the settlement of that vast territory between Lake Superior and British Columbia:—

Canada, since 1857, has made large appropriations for surveying a portion of that territory, and for securing communication and postal service to the Red River settlement.

At the conference held at Quebec, in September last, of the British North American colonies in relation to the Intercolonial Railway, one of the points agreed upon was—

That in arriving at the conclusion of undertaking the construction of the Intercolonial road, the delegates had been greatly influenced by the conviction, that the construction of the road between Halifax and Quebec must supply an essential link in the chain of an unbroken highway, through British territory, from the Atlantic to the Pacific, in the completion of which every Imperial interest in North America is most deeply involved; and it was unanimously agreed that the three Provinces more immediately interested in the Intercolonial Railway, would unite in a joint representation to the Imperial authorities on the immense political and commercial importance of the projected work.

The Government of Canada have not stipulated, or proposed to stipulate, with the Imperial Government in regard to the establishment of communication with the great country known as the North-West, but have instructed the delegates to impress upon the

Imperial Government the anxiety with which such action, on the part of Great Britain, is looked forward to as a means of promoting the interests of Canada and of consummating a policy equally advantageous to imperial interests, and of which the Intercolonial Railway is but a part.

Since their arrival in England the undersigned have had the assurance from the most wealthy and influential men that upon a Governmental guarantee of interest at the rate of four per cent. a sum of five hundred thousand pounds would be immediately raised for the purpose of constructing at once a telegraph line, and a common highway for carrying the mails and the traffic between Canada and the Pacific.

The connection of the two oceans by telegraphic communications, and the facilities for passage and a frequent and easy intercourse through this immense British territory between Canada and British Columbia, is a matter not merely colonial, and the inhabitants of British America have a right to expect that in their efforts to unite more closely the interests and the tendencies of all the British American Colonies, by comprehensive internal improvements, leading towards more frequent intercourse with the mother country, they will be assisted by the strong co-operation of the Imperial Government.

The practicability and feasibility of such communication has been lately fully proved by the successful attempt made by a party of one hundred and fifty Canadians to cross this vast territory, guided only by their own but imperfect knowledge of the country.

The undersigned take the responsibility of stating to Your Grace that they are convinced that their Government would be disposed to contribute one-third of this guarantee of interest if the Imperial Government as well as for itself as for British Columbia would guarantee the other two-thirds of this sum of interest.

In any arrangements to be made with any company, conditions must be stipulated to secure the public against monopoly or excessive charges, and to guarantee an efficient working of the telegraphic line and of the road accommodations at all seasons and a proper postal service. Some provisions ought to be made to devote a certain amount of the profits to a sinking fund for the gradual extinction of the Governmental assistance.

The undersigned are gratified to know that this project of settlement and work of civilisation is a matter of deep interest to Your Grace and to Her Majesty's Government.

The undersigned will be glad to learn that Your Grace is prepared to recommend this or any similar line of action to your colleagues and to Parliament, and if so they will leave England in the belief that the first thoroughly practical step has been taken towards the initiation of a great enterprise, the success of which can but add to the wealth and to the power of the Empire.

London, 11th December, 1862.

(Signed,)

L. V. SICOTTE,
W. P. HOWLAND.

To His Grace the Duke of Newcastle,
Secretary of State for the Colonies.

MEMORANDUM of Messrs. Sicotte & Howland, addressed to Messrs. Glyn, Benson & Co., on the subject of the establishment of a common highway and telegraph line between Canada and the Pacific.

With a view of better enabling the gentlemen whom they met yesterday at 67 Lombard Street, to take immediately measures to form a company for the object of carrying out the construction of a telegraph line, and of a road to establish frequent and easy communication between Canada and the Pacific and to facilitate the carrying of mails, passengers and traffic, the undersigned have the honor to state that they are of opinion that the Canadian Government will agree to give a guarantee of interest at the rate of four per cent. upon one-third of the sum expended, provided the whole sum does not exceed five hundred thousand pounds, and provided also that the same guarantee of interest will be secured upon the other two-thirds of the expenditure by Imperial or Columbia contributions.

If a company composed of men of standing and wealth, such as those they had the pleasure to meet, is formed for the above purposes under such conditions as will secure the interests of all parties interested, and the accomplishment of the objects they have in view,

such an organization will be highly favorable to the settlement of an immense territory, and if properly administered may prove also to be of great advantage to the trade of England.

London, 10th December, 1862.

(Signed,)

L. V. SICOTTE.
W. P. HOWLAND.

To Messrs. Glyn, Benson, Newman, Chapman, Watkin, &c., &c.

LONDON, 17th December, 1862.

GENTLEMEN,—At a conference of the gentlemen who have been in communication with you in reference to the provision of the means of telegraphic and other communication to the Pacific, held this day, at 67 Lombard street, I was requested to acknowledge the receipt of your communication of the 10th December and to thank you for it.

Referring to conversations which have taken place, and to your private suggestion that an alternative proposition should be considered under probable circumstances then discussed, I am desired further to say that, should Her Majesty's Government not accede to the proposals which we understand you have already made to the Colonial Minister, but in place thereof, should propose that British Columbia, as a Province of the Crown, shall take a larger share of the proposed responsibility, they will be ready to proceed, at your instance, and with your approval, to form a company for the purposes detailed, upon the condition that the rate of interest shall be increased, say to four and a half or five five per cent.

The simplest form of working the arrangement, in the short time now left open, would be for the Imperial and Canadian Governments to obtain the passage of measures in the ensuing sessions of Parliament, by which British Columbia and Canada agree to pay, in equal proportions, an annual sum of, say £22,500, to the company who would execute and establish the proposed works.

When all the details could be made a matter of arrangement between the Colonial Minister, on behalf of British Columbia, and the Governor General in Council, for Canada, and the promoters of the enterprise.

The adoption of this suggestion would enable measures for the formation of a company and the subscription of capital (conditional upon the granting of Parliamentary sanction) to be at once taken, and while money is still abundant; whereas, if all practical action to this end were postponed until the Parliaments have met, unforeseen financial difficulties might arise.

It is hoped, therefore, that as early an answer as possible may be given.

I have the honor to be, gentlemen,

Your most obedient servant,

(Signed,)

E. W. WATKIN.

To the Honorable Louis V. Sicotte and W. P. Howland.

Memorandum of Messrs. Sicotte and Howland, in answer to Mr. Watkin's letter of 17th December, 1862, respecting the formation of a Road and Telegraph Line between Canada and the Pacific.

Although little disposed to believe that Her Majesty's Government will not accede to the proposal of co-operation they have made in relation to the opening of communication from Canada to the Pacific, the undersigned have the honor to state, in answer to the letter of Mr. Watkin of the 17th instant, that, in their opinion, the Canadian Government will grant to a company organized as proposed in the papers already exchanged, a guarantee of interest, even on one-half the capital stated in these documents, should the Imperial Government refuse to contribute any portion of this guaranteed sum of interest.

The undersigned must state in answer to another demand made in the same letter, that the guarantee of the Canadian Government of this payment of interest ought to secure the moneys required at the rate of four per cent., and that they will not advise and press with their colleagues a higher rate of interest as the basis of the arrangement.

(Signed,)

L. V. SICOTTE.
W. P. HOWLAND.

London, 20th December, 1862.

21, OLD BROAD STREET,
LONDON, 24th December, 1862.

GENTLEMEN,—I have the honor to acknowledge the receipt of your memorandum of the 20th instant, which I have duly communicated to my colleagues in the proposed enterprise, and for which they are obliged.

May we further enquire if you would be prepared to recommend to the Canadian Government and Parliament, that the proposed guarantee should take the form of an issue of Provincial bonds, at four per cent., to be emitted as the work proceeds.

This form of security is considered more acceptable than shares bearing a premium guarantee, and its adoption might greatly assist in the procurement of the needful capital at the low rate proposed.

I have the honor to be, gentlemen,
Your most obedient servant,

(Signed,)

E. W. WATKIN.

The Honorable Louis V. Sicotte and W. P. Howland.