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SECOND REPORT
OF THE
SPECIAL COMMITTEE
ON
THE ACCOUNTS FOR 1829,
AND
THE ESTIMATE FOR 1830.



SECOND REPORT

OF THE SPECIAL COMMITTEE

To whom were referred the PUBLIC ACCOUNTS for the year One thousand eight hundred and twenty-nine, His Excellency's Message of the thirteenth February last, relating to the purchase of a New Custom House, and His Excellency's Messages of the nineteenth of the same month, accompanying the Estimate of the necessary Expenses of the Civil Government of the Province for the year one thousand eight hundred and thirty, and the Account of Monies advanced last year for certain services connected with the Civil Government,—with power to report from time to time.

THE ACCOUNTS of the Public Revenue and Expenditure for the year 1829, consist of eleven different Statements.

In No. 1, a minute detail is given of the amount of Duties collected, the Sums deducted or paid for Salaries to Officers of the Customs, Commission and Incidents, and for Drawbacks and Return of Duties. The nett Revenue (after deducting the amount paid to the Government of *Upper-Canada*) is also shewn, and your Committee perceive that there appears an increase above the Revenue of the preceding year of £15,195 5s. 3¼d.

No. 2, is a Statement of Monies paid to the Receiver General on account of the Casual and Territorial Revenue of the Crown.

No. 3, is a Statement of Monies collected under authority of the Provincial Acts 48th *Geo. III. Cap. 12* ;

51st *Geo.* III. Cap. 12, and 2d *Geo.* IV. Cap. 7, and of the expense incurred in supporting and improving the Navigation of the River *St. Lawrence*, under the management of the Corporation of the Trinity House. During the Session of last year it was resolved, that the Salary granted to the Master of the Trinity-House, and the Pensions placed on the Funds of that Corporation, are contrary to the true meaning and spirit of the Act, and ought to be discontinued; yet, notwithstanding this expression of the sense of the House, and in contradiction of the true intent and meaning of the Law, this Salary has been continued, and is again charged against the funds exclusively appropriated towards supporting and improving the navigation of the River *St. Lawrence*. The Pension granted to one of the Harbour Masters at *Montreal*, is this year charged as a Salary; and Mrs. *Hambleton's* Pension is also included in the list of Expenses.

No. 4, is an Account of Duties collected at *Chateauguay*, under the Provincial Act 48th *Geo.* III., Cap. 9, for the improvement of the Inland Navigation: the balance remaining unexpended is stated at £6,969 15s. 8d. currency.

No. 5, is a Statement of the particulars of payments made from the Revenue, for expenses of Collection, Drawbacks, Return of Duties, &c.; the expense of collection amount to £10,436 14s. 4½d., being rather more than six per cent. upon the gross Sum collected.

No. 6, is an Account of the Expenditure of the Civil Government for the year 1829; This Amount is stated at, £55,309 19 6

The Monies appropriated by the Act

9th *Geo.* IV. Cap. 69, are,

54,542 2 6

Shewing an excess of

£767 17 0

No. 7, is an Account of Payments made under authority.

riety of sundry Acts of the Legislature, amounting to the Sum of £69,460 17s. 6d. currency.

No. 8, shews the Expenditure under authority of the Act 9th Geo. IV. Cap. 46, for the encouragement of Elementary Education, amounting to the Sum of £11,680 10s 3d currency, £5,250 3s 0d of which were paid under Special Appropriations.

On the Statements Nos. 9, 10 and 11, Your Committee do not feel called upon to report, more particularly the principle upon which these Accounts are formed, having never been acknowledged by the House, and His Excellency having communicated His Majesty's most gracious assurance that measures will be immediately taken to effect an amicable arrangement under the authority of Parliament of a controversy which has continued too long for the real interests and welfare of the Province.

Your Committee observe with regret, that in these Accounts the pretensions relating to certain portions of the Revenue which have been alleged to have been appropriated without the consent of the Provincial Parliament, are unnecessarily brought before the Legislature.

Your Committee cannot undertake to express an opinion on the correctness of those Accounts generally; to enable them to do so, it would be necessary that the Accounts of the different Collectors of the Revenue should be examined by some competent authority acting under well defined and real legal responsibility which could readily be enforced within the Province, and that the Accounts of Receipts and Disbursements of the Receiver General duly vouched, were also submitted to a similar examination before being laid before this House.

Your Committee think themselves bound to observe on this occasion, that ever since the administration of Sir John Sherbrooke, which terminated on the 10th October 1818 as to accounts, no final settlement of the

Public

Public Accounts has taken place or been sanctioned by the Provincial Parliament, or by this House, saving the account of the application of the appropriations for the expenses of the Civil Government in 1825.

The Account No. 10, already alluded to, shews the money alleged to be at the disposal of the Provincial Parliament. It obviously includes only the alleged balance of the money which would be at its disposal after deducting the defalcation in the Public Chest in 1823, and the amount of monies alleged to be appropriated without the consent of the Provincial Legislature. It states this balance as £134,953 12s 1d. unappropriated or unexpended to 31st December last, while on the 1st February the whole amount of cash in the Receiver General's Chest, arising from every source of the Public Revenue, is stated at being only £75,259 6s 8d. Sterling, or £83,621 9s 7d currency, according to a Document laid before the House, on Address, by His Excellency the Administrator of the Government.

MINUTES OF EVIDENCE.

Thursday, 25th February, 1830.

Thomas Young, Esquire, in the Chair.

Joseph Cary, Inspector General of Public Provincial Accounts, called in, and examined :

Q. 1. Did you receive any particular instructions from His Excellency Sir *James Kempt*, for your guidance in inspecting and examining the Accounts for Contingencies included in the Bill of Supply, 9th *Geo.* IV. Cap. 69 ; if you did, state what the Instructions were ?—I received some verbal instructions, but it will be necessary for me to refer to minutes that I took at the time to ascertain what the instructions were.

Q. 2. Did you not call the attention of the several Accountants to the amount voted by the House of Assembly for the Contingencies of their respective Offices, and require them to limit their expenses accordingly ?—I did ; either to the amount of the estimate, or to what I understood to have been the amount of the vote. I had no official intimation of the amount voted.

Q. 3. Did you not remark upon each Account of Contingencies where the expense exceeded the vote of the House, and bring under the view of the Auditor General the actual amount voted, and the consequent excess of expense ; and were not your remarks subsequently brought before the Executive Council by being annexed to the Auditor General's Report ?—For the first six months in my remarks, I stated that there was so much estimated for or so much voted ; I cannot positively state to which I referred, without referring to my minutes, and called the attention of the accountant thereto ;

thereto. My remarks were forwarded by me to the Auditor General; and I have some recollection that some of my remarks were forwarded by him to the Council.

Q. 4. What was the decision of the Council upon the Accounts of the Coroner at *Quebec*?—I cannot state this from memory.

Q. 5. What was the decision of the Council upon the Accounts of the Coroner and Clerk of the Peace at *Three-Rivers*, and the Clerk of the Peace at *Montreal*?—I cannot state this from memory.

Q. 6. State the accounts of disbursements which exceed the amount voted by the House?—I cannot state this from memory.

Friday, 26th February 1830.

Ebenezer Peck, Esquire, a Member of Your Honorable House, called in and examined:

Can you give the Committee any information upon the Accounts of *C. B. Felton*, Esquire, Clerk of the Peace and Prothonotary at *St. Francis*?—On reference to his Contingent Accounts between 11th October 1828 and 10th October 1829, I perceive there is charged for firewood for the Court House and Offices, a sum amounting to £47 7s 11d Currency, £27 2s 6d of which is charged for wood consumed from the 11th April to the 10th October 1829, and the remainder of the whole sum being £20 5s 5d is charged from the 11th October 1828 to 10th April 1829. I know that in the month of October last, there was very little or no firewood about the Court-House, and the keeper of the Building has since that time complained to me, that he had not any wood to warm the building, except what was picked up by himself and family, and I have good reason for believing that his statement was correct. I would add that he has charged the

the Government 6s 3d per cord for wood, while 5s is the common price for four feet cordwood at *Sherbrooke*, and that 60 cords would be more than ample for all the consumption of the whole building.

Have you any information to give on the Account for Fees of the Clerk of the Peace?—In the account of the Clerk of the Peace for services in Session, I observe a charge is made for £1 11s for the indicting and prosecuting, in Octr. last, of one *Michael Burne*, for a violent assault, which assault was committed upon one *Alger*, as I infer, knowing that such a prosecution was had. Since that period, or at the time, the Clerk of the Peace obtained *Alger's* note for the expenses of indictment and prosecution, which note he transferred, and a Judgment in the Provincial Court of the District has been recovered against *Alger* on that note.

Dominick Daly, Esquire, Provincial Secretary, called in, and examined :

Will you explain to the Committee why the disbursements of your office for the year 1829, exceed the amount voted by the House, by the sum of £78 15s 9½d sterling?—The excess will appear from the Accounts as having been occasioned by the Postage of the Department having been separated from the Postage Account of the Civil Secretary's Office, in which up to the time of my appointment it was included. The great increase of the ordinary business of the Department has given rise to a corresponding expenditure on account of Stationery, Registers, &c.

Did you make any representation of the probable increase of your disbursements before the Estimate for the year 1829 was laid before the House, and to whom?—I did; to the Inspector of Accounts.

Do you know why this was not stated in the Estimate?—I do not.

Saturday.

Saturday, 27th February, 1830.

Joseph Cary, Esquire, Inspector General of Public Provincial Accounts, was again called in, and gave in the following explanations to his answers of the 25th instant :

To the 1st Question :—My instructions were verbally from His Excellency, that although the total amount only of the Supply granted appeared in the Act, yet as it was His Excellency's wish to adhere generally to what was understood to be the intentions of the House of Assembly in respect to the amount of the several Items of the Estimate, I was particularly directed not to allow the payment of any of the Salaries objected to by the House. As to the Contingent Expenses, it was also His Excellency's wish that the sum for each Service upon which the amount of Supply was understood to be formed, should be kept in view, in the examination of the Accounts, and no payments beyond that amount to be made, unless in very particular cases, which were to be represented for His Excellency's consideration.

To the 2nd Question :—I intimated to the several Accountants the Sum to which they were required as far as possible to limit their expenditure.

To the 3d Question :—In general I did remark to that effect, and I believe in all cases my remarks were annexed to the Reports of the Auditor General to the Executive Council.

To the 4th Question :—They recommend that a Warrant issue in favor of the Coroner for £146 18s 4d Sterling, upon his account of Fees and Disbursements during the six months ended 10th October 1829, being the balance of the Sum appropriated towards paying the Contingencies of the Office of Coroner for 1829, and that application be made to the Legislature for an appropriation to pay the amount remaining due to the
Coroner

Coroner on the above Account, amounting to £59 10s 10d Sterling.

To the fifth Question :—No Report on these Accounts have been communicated to me.

To the 6th Question:—They are,—

Civil Secretary's Postages,	£16	12	1
Provincial Secretary's Contingencies,	78	15	9
Sheriff of Quebec ditto	325	3	9
Ditto of Montreal ditto	253	12	6
Ditto of Three-Rivers ditto	7	15	8
Coroner at Quebec ditto	59	10	10
Ditto at Three-Rivers ditto	0	19	5
Clerk of the Crown at Montreal,	6	13	1
Clerk of the Peace at Quebec, including Fees to the Crier of the Quarter Sessions and Expense of the Police Office at Quebec,	13	15	1
Clerk of the Peace at Three-Rivers, including Fees to the Crier of the Quarter Sessions and Expense of Police Office at Three-Rivers,	34	12	6
Sheriff of Montreal for needy Witnesses,	145	1	3
Do. of Quebec for do.	13	11	8
Expense of printing the Laws,	698	1	1
	<hr/>		
Sterling,	£1654	4	8
	<hr/>		

Q. 7. Will you give the Committee an explanation of the causes from which the excess of expenditure arose in the Accounts, stated in your answer to Q. 6?—In the Sheriff's Accounts, the causes arose partly from the necessity of procuring the new Records required by the Act passed last Session for regulating the office of Sheriff, partly from the Jurors being summoned from the Country Parishes, and partly from the increased price of bread and oatmeal for the prisoners.—In the Provincial Secretary's Office, the increase arises from the Postages being now separated from those of the Civil Secretary's Office,

Office, and from the increased public duties of the Department, for which no Fees are received, and which cause an increased consumption of Stationery.—The Contingencies of the Coroner at *Quebec* vary according to the number of Inquests: The expense of the year 1829 exceeds the vote of the House, but is less than the expense of the preceding year: A Sum of £100 was deducted from the Estimate from this Service in voting the Supply of last year.—The expense for needy Witnesses must necessarily vary according to the business before the Courts.—There being a Statute which requires the Laws to be printed, it was imperative upon the Administrator of the Government to carry the provisions of the Act into execution: the augmentation of expense originated in the number of Laws passed last Session, and the great increase in the number of Copies required, payment for which was made according to the diminished Tariff as established in 1825.—The remaining trifling excesses of expense above the votes, arise from the impossibility of fixing the exact sum to which a contingent charge will amount.

Q. 8. In Account No. 9, you state the Appropriation under authority of the Act 9th *Geo. IV*, cap. 69, at £14,509 18s 7d Currency, will you acquaint the Committee with the principles upon which this is so stated?—The principle is founded upon the Message of His Excellency the Administrator of the Government, dated 28th November 1828, which was communicated by command of His Majesty to the House of Assembly, and the Account could not be otherwise stated conformable to that principle.

THIRD REPORT

OF THE

SPECIAL COMMITTEE

To whom were referred the PUBLIC ACCOUNTS for the year One thousand eight hundred and twenty-nine, His Excellency's Message of the thirteenth February last, relating to the purchase of a New Custom House, and His Excellency's Messages of the nineteenth of the same month, accompanying the Estimate of the necessary Expenses of the Civil Government of the Province for the year one thousand eight hundred and thirty, and the Account of Monies advanced last year for certain services connected with the Civil Government,—with power to report from time to time.

YOUR COMMITTEE having considered the Estimate of the Civil Expenditure of the Government of *Lower-Canada* for the year One thousand eight hundred and thirty, and the Account of certain indispensable Expenses of the Civil Government of *Lower-Canada* incurred during the year ended the thirty-first of December one thousand eight hundred and twenty-nine, for which a Supply is required, are of opinion that the Explanations annexed to these several Documents are generally sufficient to enable a Committee of the whole House to proceed finally to determine upon the proposed appropriations.