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SPEECH

OF THE

HON. ^{Richard} HARCOURT,

TREASURER OF THE PROVINCE OF ONTARIO,

DELIVERED ON THE 11th APRIL, 1893

IN THE

LEGISLATIVE ASSEMBLY OF ONTARIO,

ON MOVING THE HOUSE INTO COMMITTEE OF SUPPLY.

TORONTO

PRINTED BY WARWICK & SONS, 68 AND 70 FRONT STREET WEST.
1893.



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FINANCIAL STATEMENT

OF

HON. R. HARCOURT.

LEGISLATIVE ASSEMBLY,

TORONTO, 11th April, 1893.

HON. R. HARCOURT spoke as follows :—

Mr. Speaker :—

The year 1892, like so many of the preceding years, reveals nothing very surprising or unusual touching the finances of the Province of Ontario.

A careful examination of the record will disclose the same zealous regard for strictest economy in every department of the public service, and the same liberal measure of assistance to every deserving public object which have always been the chief characteristics of the financial administration of the government of Sir Oliver Mowat during his long tenure of office.

The past year's record, like those before it, will further disclose the highly satisfactory condition of the finances of the Province, and the closer the scrutiny the more apparent will be the evidences of a state of affairs eminently calculated to inspire, in the highest degree, hope and confidence.

Viewed absolutely and without the slightest reference to other provinces or countries, our financial condition is singularly strong and healthy. Viewed relatively, comparing our position with that of many other countries, which, in the matter of incurring enormous obligations and heaping up serious burdens of debt, have treated prosperity as a pack-horse ever ready to be loaded, we may well regard it with great pride and thankfulness.

I expect, Mr. Speaker, in the somewhat brief explanation I am about to give of our finances, to be able to fully justify my hopeful view of their condition.

As on former occasions, avoiding the harsh tone of mere party controversy, I will attempt as best I can, fully to explain such matters as we all consider to be of first importance, and with this view I have placed in the hands of honourable members printed tabulated statements which will, I hope, tend to facilitate enquiry and discussion. I do this, remembering that however we may differ as to this or that matter of public policy, we all have a common aim in earnestly striving to preserve our present strong financial position, and a common desire as well to promote and secure, in every way possible, the highest public good.

As heretofore, I will, having first reviewed the receipts and expenditures of last year, comment briefly upon our present assets and liabilities, and in closing, furnish to the House our estimate in outline of the receipts and expenditures of the present year.

RECEIPTS, 1892.

SUBSIDY.....	\$1,116,872 80	
SPECIFIC GRANT.....	80,000 00	
	<hr/>	\$1,196,872 80
INTEREST ON CAPITAL HELD, AND DEBTS DUE BY THE DOMINION TO ONTARIO.....	300,000 00	
INTEREST ON INVESTMENTS	36,739 31	
	<hr/>	336,739 31
CROWN LANDS DEPARTMENT:—		
Crown Lands.....	32,159 38	
Railway Lands.....	1,627 92	
Clergy Lands.....	4,571 52	
Common School Lands.....	11,579 01	
Grammar School Lands.....	1,117 20	
Rent <i>re</i> Lands.....	18,700 75	
Woods and Forests.....	2,174,591 38	
Board of Surveyors.....	133 50	
Cullers' Fees.....	716 25	
Casual Fees.....	542 72	
Refunds.....	7,232 64	
	<hr/>	2,252,972 27
ALGOMA TAXES.....		4,172 55
LAW STAMPS.....		91,617 56
LICENSES.....		294,757 98
EDUCATION DEPARTMENT.....		47,949 68

PUBLIC INSTITUTIONS REVENUE:—

Toronto Lunatic Asylum.....	\$37,887 65
London “.....	16,941 87
Hamilton “.....	14,916 06
Kingston “.....	4,264 31
Orillia “.....	2,955 52
Reformatory for Females.....	2,484 99
“ Boys.....	717 50
Central Prison.....	56,033 54
Deaf and Dumb Institute.....	75 00
Institution for the Blind.....	100 00

 \$136,406 44

CASUAL REVENUE:—

Provincial Secretary's Department.....	11,207 50
Provincial Registrar's Branch.....	175 50
Registrar-General's Branch.....	135 00
Fines, etc.....	1,779 04
Surrogate Court Fees.....	3,937 10
Division “ “.....	8,666 19
Insurance Companies' Fees.....	825 00
“ “ Assessments.....	2,769 01
“ Corporations' Act.....	12,996 84
Land Titles Office.....	1,092 41
Offices of Local Masters.....	1,151 00
Official Gazette.....	7,191 30
Private Bills.....	5,755 12
Statutes.....	2,394 81
Consolidated Rules of Practice.....	4 50
Succession Act.....	758 53
Removal of Patients.....	5,260 30
Shooting Licenses.....	1,375 25
Fishing Licenses.....	484 00
Refunds.....	180 33
Incidentals.....	2,118 30

 70,257 03

TORONTO LUNATIC ASYLUM. Sale of Lands.....	2,266 20
MERGER REFORMATORY—CAPITAL ACCOUNT. Refunds <i>re</i> Expenditure.....	1,744 35
MIMICO FARM “ “.....	1,644 00
BLIND INSTITUTION..... “ “.....	694 77
DRAINAGE WORKS ASSESSMENTS.....	12,910 45
NEW PARLIAMENT BUILDINGS FUND.....	6,472 87

 \$4,457,478 27

DRAINAGE DEBENTURES.....	39,682 09
“ TILE.....	5,755 00
SALE OF ANNUITIES.....	160,006 21

 \$4,662,921 57

Our first two items of receipts, namely, the Dominion subsidy and specific grant, remain unchanged from year to year. The next item of \$300,000, representing Interest on capital held and debts due by the Dominion to Ontario, has remained unchanged since 1890. These three items we receive in half-yearly payments.

Our receipts under the head of Interest on investments is less than that of last year by \$4,800.

We received, of course, as much interest as we did other years on our drainage debentures and our Dominion bonds, viz., about \$29,000.

The decrease is due to the fact that our bank deposits from month to month were less than those of 1891.

We expect to receive this year under this head a larger sum than we have received for several years past, since our interest-bearing credit balances at the banks will, from month to month, be larger than heretofore.

TIMBER SALES.

Our total receipts from the Crown Lands Department last year amounted to \$2,252,972, the largest sum ever received in any one year by the Province from this source. The largest previous receipt was \$1,437,372, being that of the year 1873.

The largest item of this extraordinarily large receipt is, as usual, that of woods and forests, and it reached its unprecedented proportions because of our timber sale of October last.

I will be permitted, if not expected, to devote a few minutes to so important an item.

Since Confederation we have had eleven timber sales. During the term of the Sandfield-Macdonald Government there were four, one each year of the term.

The average price per mile realized at these four sales was \$380, the total mileage sold being 635, and the highest price paid per mile being \$640.

There was one sale in 1872, while Mr. Blake was Premier, the mileage sold being 5,031, the average price paid per mile being \$118, and the highest price per mile \$1,000.

During the twenty years' Premiership of the Attorney-General there have been six sales, the total mileage sold being 4,234, the average price per mile being \$1,412, and the highest price per mile \$17,500.

While all the sales of the Mowat Government have been very successful, this last one has been pre-eminently successful. Even the very high expectations of the Commissioner of Crown Lands were much more than realized.

The mileage sold was 633, the total price realized \$2,315,000, the average price per mile \$3,657 and the highest price per mile \$17,500. The best average price per mile theretofore obtained was \$2,859, and the highest price per mile ever paid before was \$6,300. The average price per mile at the last sale exceeded the best previous average by \$798. When we remember, Sir, that these immense prices were paid merely as a bonus for a yearly license to cut the timber and that the purchasers, in addition thereto, will continue for several years to pay large sums by way of dues and ground rent, the real magnitude of the transaction can be best appreciated. The Government dues per thousand feet, board measure, remained at 75c., and the ground rent at \$2 per mile from 1869 to 1885, inclusive. In 1887 the dues were increased to \$1 and the ground rent to \$3. In 1891 the dues were increased to \$1.25 and the ground rent remained at \$3. The Commissioner is to be congratulated on the unprecedented success of his last sale. The results prove conclusively that the time selected was most opportune, and its signal success fully vindicates in every way the wise policy of his department. The demand for lumber at the time was unusually brisk, the export duty had been taken off, the import duty was small, and large sums of money at low rates of interest were readily available for any promising investment.

EXTINCTION OF THE FORESTS.

It will be earnestly argued, doubtless, by some hon. gentleman opposite that the extinction of our pine forests is near at hand and a very gloomy picture of remotely possible consequences will be presented to us. Precisely similar statements have been made at intervals for many years past, and yet the dread predictions seem to be as far from fulfilment as ever. It is a somewhat singular thing that men who constantly, in season and out of season, boast of their optimism and who take a cheerful view as to most subjects, the finances of the Dominion and its rapidly increasing debt and expenditures included, should become alarmists when discussing the question of our finances or of our forest wealth. We are at once reminded that in 1866 a book written in Eng-

land by a Mr. Jevons created such a sensation as to almost startle the whole community. In his book, and he had, as usual, high scientific authority to support him, he prophesied that in a short time the whole available supply of coal in England would cease, that with it her manufacturing supremacy would depart, that capital and labor would leave the country and that all the burden of the national debt would become charged against the land. The absurd exaggeration of this gloomy picture was soon afterwards universally admitted, even by the alarmists themselves. England's commercial supremacy never solely depended upon her cheap coal, and the day of its exhaustion is yet far distant. Equally gloomy views have been advanced these many years concerning the timber areas of the United States, and while it may be true that the Michigan forests are noticeably failing, it is equally true that so far as this generation is concerned, at any rate, the timber supply of Wisconsin and Minnesota, not to speak of that of various other parts of the United States, will prove inexhaustible. Some allowance must be made for the growth of the timber, which, while it is slow, is, as all experts testify, a very important factor in any reasonable estimate of forest productiveness.

We are compelled to place timber areas under license from time to time as the settlement of this country demands, and also—and this is a very important consideration—in anticipation of railway construction.

A single forest fire in a few days would prove more destructive than all our lumber camps combined through an entire season. If portions of our timber territory had not been from time to time placed under license, in all human probability large and very valuable areas of it would have been long since wholly destroyed by fire. The Crown Lands Department is very energetic and vigilant in its precautions and measures against fire, and the limit-holders and the lumbermen having a common interest in order to guard their own property, render great assistance in securing the best means of protection. Even now two rival railways are locating their lines westward from the Ottawa through a portion of the territory placed under license last October.

MANUFACTURE OF LOGS.

Some there are who, while they rejoice in the high prices realized at the sale, complain that the Commissioner should have made it a condition that the logs should be manufactured into lumber in this

Province, and not exported. In the discussion of this question, the following, amongst other considerations, are, I think, important. Even if the logs were exported the cost of taking them out and driving them to the mouth of the streams and rivers would represent nearly, perhaps fully, 85 per cent. of the total cost of the lumber if the logs were manufactured within the Province. So that about one-half of the total cost of the lumber must in any event, with restriction as to manufacture or without it, be spent as wages for labor within the Province. Further, the fact that 551 miles out of the 633 miles sold at the last sale passed into the hands of Canadian manufacturers furnishes us with a strong guarantee that most of the timber on these berths in any event will be manufactured within the Province, and therefore renders restriction unnecessary. The great bulk of our lumber must find a market in other countries. Only the higher grades will stand the cost of ocean transportation, and this trade is very limited. The surplus of the better grades, and all the coarser grades, the relative proportion of which is increasing every year, must, outside of mere local requirements, find a market in the United States. Restriction as to manufacture would probably lead to a re-imposition of the old import duty of \$2 per thousand on lumber. This import duty would tend to prevent our manufacturers from supplying the United States market with a large quantity of coarse lumber which now finds its way there at remunerative prices. In this way a serious injury to the trade would arise, which would outweigh ten times over any good which could result from a restriction upon the manufacture of our logs. The lumber business can only prosper when the entire product, the coarser as well as the better grades, can find a ready market. To limit the market is to shut down the mills, and thus injure the thousands who under favorable conditions find ready employment in them. Other considerations might be urged, but the main consideration, I submit, Mr. Speaker, is this, that in the general interest, in the interest of the whole community, it was the plain duty and the first consideration of the Commissioner to secure as best he could keenest competition and consequently highest prices.

AMOUNT OF BONUSES.

The total amount received as bonuses from the six timber sales of the Mowat Government during the past twenty years is \$5,095,102. The same government during the same period of time has given grants in

aid of railways to the amount of \$5,433,284 ; grants for educational purposes, such as public, separate and high schools, amounting to \$10,950,000 ; grants to defray the maintenance of our public institutions, aggregating \$11,277,209, not to speak of other similar large appropriations, each of them materially lightening the burden of the municipalities. To so great an extent have we been year by year doing what may be well considered as purely municipal work. More than one of the other Provinces have so regarded it in practice. The yearly revenue from our Crown Lands, woods and forests, always large, though fluctuating not a little from time to time, responding very accurately as it does to the condition of the lumber trade, has enabled us to add liberally year by year to our large grants to education, agriculture, asylums, hospitals and charities, etc., as well as to aid railway construction, and thus afford a great measure of relief to the local municipalities of Province. It has been both prudent and necessary occasionally to draw on our timber resources, devoting the proceeds to maintain and increase the grants referred to, and at the same time avert the serious risks of forest destruction by fire incident to advancing settlement and railway construction. All our limits have been, without any exception, sold at public auction, and, as the prices we have realized testify, the competition has been invariably keen. This, we all contend, is the only justifiable mode of disposing of such valuable assets. Wherever a different practice has prevailed, the public treasury has, as a natural consequence, greatly suffered. For example, in Quebec more than one-half of the limits sold since Confederation (966 out of a total of 1,723, excluding those sold in 1892), have been disposed of by private sale. The total mileage sold in Quebec has been six times as large as that sold in Ontario. The total amount received by way of bonus in Ontario has been nearly eight times as large as that received in Quebec. A similar contrast strikingly in favor of our management is presented, whether we consider methods or results in connection with sales of land and timber by the Dominion Government. The amount received up to the close of 1892 on account of the sale of October last was \$1,229,483, and the amount outstanding at the same date was \$1,085,516.

Our receipt from Algoma taxes is, it will be noticed, somewhat larger than that of last year, and considerably larger than those of the three previous years.

From Law stamps we received \$91,617, and this is our largest receipt from this source during a period of twenty years. In the office at Osgoode Hall alone stamps were sold last year to the amount of \$3,000 more than the previous year.

LIQUOR LICENSE REVENUE.

Our receipts from liquor licenses for the financial year have fallen somewhat below my estimate. We expected to receive \$300,000; we did receive \$294,758. The license year 1889-1890 was the first year since 1882 in which all the counties were under license, the Scott Act having been previously repealed in every district where it had been given a trial. Since 1889-1890 our receipts have regularly decreased. In 1890 we received \$312,007, in 1891 we received \$298,184, and in 1892 we received \$294,758. The falling off is due, of course, to the decrease in the number of licenses issued. In 1889-1890 the number of licenses of all kinds issued was 3,560; the following year it was 3,523, and the last license year, 3,424, a reduction of 99 in a single year. We will in all probability receive still less revenue this year, and if the shrinkage in revenue is a sure indication of sound temperance principles, none of us will deplore it. Our local option law has not as yet proved a large factor in diminishing the number of licenses. In 1892 by-laws were submitted in fourteen municipalities, and carried in five of them. Up to the close of last year local option was voted upon in thirty-five municipalities, in twenty-two of which it carried. In fifteen municipalities, however, the Courts have quashed the by-laws, so that its field of operation is as yet very narrow. During the present license year it cuts off only seventeen licenses. There has been a marked reduction in the number of licenses in recent years. For example, while we had in the Province in 1882, 4,163 licenses, we had only 3,414 in 1892—a reduction of 749 licenses in ten years. We compare very favorably with other places in this regard. In the city of Montreal, for instance there are 167 more liquor licenses than in Toronto, Hamilton, Ottawa, London, Kingston, and our six other cities all combined. In our eleven cities there are 207 retail liquor shops, while in Montreal alone there are 470, or more than four times as many according to population. The Province of Quebec received from liquor licenses for their fiscal year ending June 30 last, \$583,135, and for the previous year, \$536,882. In two years their receipts from this

source exceeded ours by \$527,076. They obtained in a single year from liquor licenses in the city of Montreal alone \$5,000 more than we obtained from the whole Province.

EDUCATIONAL RECEIPTS.

The receipts of the Education Department amounted to nearly \$48,000, which is 6,000 in excess of the receipts of last year. These receipts are made up of the most part of fees paid by teachers presenting themselves for examination, and fees paid by pupils at the Normal Model, and Kindergarten Schools at Toronto and Ottawa. In these receipts is included also an item of \$1,313, representing subscriptions for the year, of our superannuated teachers. During the last six years these subscriptions have averaged \$1,461 a year. For the preceding period of six years, namely from 1881 to 1886, inclusive, they averaged nearly ten times as much, or, to be exact, \$14,272 a year. The reasons for this great reduction are briefly as follows:—Subscriptions to the fund first became compulsory in 1871, and from that year to 1880, inclusive, they averaged \$12,428 a year. The last year for compulsory payments was 1885, and the old subscribers paid up their arrears in 1886. On the other hand, our payments to superannuated teachers have been steadily increasing. We paid in 1892 \$63,750, a larger sum than was ever paid in any previous year. It is very probable that we have nearly, if not fully, reached high water mark, and that these payments will in a few years materially decrease. We have paid to our worn-out teachers—and of course I do not refer to it complainingly—since 1872 more than \$965,000.

PUBLIC INSTITUTIONS.

We received as revenue from our public institutions \$136,406, and this is the largest amount we have ever received from them. It is twice as much as we received in 1880, or any preceding year. Nearly \$77,000 came from our five asylums, \$56,000 from the Central Prison, and \$3,000 from our two reformatories. In this item of receipts, the fluctuating factor is the Central Prison. It will be noticed that our estimate of a year ago as to these receipts was singularly accurate.

CASUAL REVENUE.

We received in 1892 as casual revenue \$70,257, and under this head we group our receipts from a variety of sources. They do not seem to admit of a more convenient classification. They are constantly growing, last year's receipts being \$16,000 more than those of the previous year. Our estimate fell far short of our actual receipts. They have increased more than 100 per cent in ten years. Of two or three of the items only need I speak at any length. We received in 1892 as fees and assessments through our Insurance Department, \$16,774, being more than four times the amount ordinarily received. Our Insurance Corporations' Act of 1892 accounts for the increase. Prior to the passing of this Act only one class of insurance corporations contributed to our revenue, viz., insurance companies licensed and inspected by the Province. The contributions of this class of companies, consisting of fees and an annual assessment based on the sums they had at risk, were not affected by the Act of last session. The Insurance Corporations' Act of 1892 gave us three new classes of contributories:—

- (1) Insurance companies licensed and inspected by the Dominion Government.
- (2) Friendly societies.
- (3) Agents of life and accident insurance companies.

Our receipts under this Act of 1892, consisting of application fees, certificate fees and agents' fees, amounted to nearly \$13,000.

SUCCESSION DUTIES.

The receipt of \$758 as succession duties calls for more than ordinary notice. This is the first fruit of our legislation of last session. It is a new and interesting item, and inasmuch as it will from year attain to greater and still greater proportions, I will be allowed to repeat some of the observations I made when the Act which provides for these duties was being discussed in the House.

It will be remembered that the preamble of our Act recited that the Province expends very large sums annually for asylums for the insane and idiots, and for institutions for the blind and for deaf mutes, and towards the support of hospitals and charities, and declared it to be expedient to provide a fund for defraying part of the said expenditure by a succession duty on certain estates. Our contributions to asylums

and charities had been noticeably generous, and the demand upon the Treasury for these purposes was yearly increasing. The buildings which formerly sufficed to accommodate these afflicted classes became crowded, and it was absolutely necessary, therefore, to incur a very large capital expenditure in erecting a series of new buildings in different localities, and in otherwise providing the requisite increased accommodation. There had been no divergence of opinion in this House as to the necessity or wisdom or justification of such expenditure. This wealthy Province, it was felt, could not afford to turn a deaf ear to the cry of the distressed within its borders, or neglect in any way the afflicted in its midst. While we may regret that these expenditures have increased and are increasing, we cannot say that they ought to be diminished. We rather rejoice to know that we have been able to do so much to further a well-known, tried and proved means of benefiting mankind. At the same time we do not forget that we should always strive to mould our charitable work into as exact and intelligent and valuable a form as possible. No one in this House, no thoughtful, influential man outside of it, no newspaper in this Province, had either questioned these expenditures or called for their curtailment. As to this one subject, at any rate, party lines had been well-nigh completely effaced. To such proportions had these grants grown that to support the institutions referred to required a yearly expenditure of nearly \$900,000, a sum much in excess of our grants to civil government, legislation and administration of justice all combined. We were actually expending \$9 out of every \$11 of our Dominion subsidy for this one purpose. In fact during 1891 we spent for public institutions' maintenance, hospitals and charities and County Houses of Refuge, \$988,000, or nearly \$10 out of every \$11 of our Dominion subsidy. And we were doing this at a time when our revenue was in a sense stationary, circumscribed and inelastic, and the growth of the Province in a dozen different directions called here and there for increased expenditures. We had always been careful to economize whenever and wherever possible. There had never been either sign of waste or indication of extravagance. The subsidy we receive from the Dominion Government has remained at the same figure since Confederation. The founders of Confederation in fixing the amount, considered our population at the time, our requirements in the matter of local expenditures as well as the revenues which the Dominion at that date would

receive. The same considerations, if we were to urge them, would entitle us to a largely increased subsidy now. The population of Ontario has increased 718,230 since Confederation, and this involves a greatly increased and unavoidable local expenditure. During the same time the Dominion revenues have trebled and we get no share of the increase.

REVENUE PROBLEMS.

Ordinarily speaking, the revenues of a country do not grow in proportion to its population. We had therefore this problem to solve. We were expected to make from time to time new grants and to increase existing grants on a circumscribed and stationary revenue. There was no middle course, and we felt, therefore, fully justified in resorting to succession duties as a new and fair source of revenue. The whole subject of succession duties had received but little, I may say no attention, in this Province. It was, however, well understood in England, and in some of the most important and advanced of the United States and elsewhere. The abstract fairness of such duties had never been questioned. What is called "collateral succession," or the succession to property by indirect or remote heirs, had always been regarded as a fair subject for taxation. Indeed, learned jurists, able writers and sound political economists, in their advocacy of it, had urged more and more during recent years that it should be taken advantage of to a much greater extent than heretofore, and the reasons they urged were convincing and satisfactory. And where the scale of exaction is extremely moderate, as is the case under our law, no one would pretend that we were removing or diminishing in any appreciable degree inducements either to acquire property or to amass it. No one has ever disputed that the State has strong claims to intervene in certain cases. Through its varied machinery of government it preserves peace, enforces justice, and contributes in one hundred different ways to the production of wealth. And to the extent of these services it is a partner with every toiler in the community. The payment of these succession duties is a partial payment for these services. Our fellow-workers in the community in which we live, the country under whose care and protection we have prospered, the institutions, religious or educational, in which we have been trained and which command our respect and admiration, these surely have as

strong claims on us and on our property as collateral relations of the third or fourth degree, who may have always lived in a foreign land, with whom we have absolutely nothing in common, or whom perhaps we have never seen. The experience of other countries in the matter of succession duties encourages us to expect good results.

INHERITANCE ACTS IN ENGLAND.

In England the first Act levying these duties was passed in 1790, more than a hundred years ago, the amount of duty it imposed varying with the degree of relationship. The Act of 1790 was limited to collateral relations, but an Act passed in 1804 imposed 1 per cent. on successions to children and parents. The whole question was fully discussed in England in 1853, in which year all successions, landed property included, became liable to duty. For thirty-five years, namely, down to 1888, the scale of duties remained unchanged, the lineal issue or ancestor paying 1 per cent., the brother or sister or their descendants, 2 per cent., uncles and aunts and their descendants 3 per cent., and others still more remotely connected 10 per cent. The Act of 1888 made some slight increases in this scale of duties. It is a very noticeable and instructive fact that during the last fifty years in England the one point particularly discussed in connection with this subject, was the equitable distribution of these duties, the fairness of the scale of duties. That such duties could be reasonably and fairly imposed on successions to property in certain cases, on certain transfers of property, seems never to have been questioned or seriously argued. Although the economic conditions prevailing in England vary widely in many respects from those obtaining in a new country like ours, still the general principles underlying the whole question of succession duties remain the same and are applicable to both countries alike. The prevailing conditions in the important states of Pennsylvania and New York are in many regards precisely the same as our own, and some comment on their legislation on this subject will therefore be appropriate. In the state of Pennsylvania collateral inheritances have been subject to duties for sixty-six years, the original Act having been passed as long ago as 1826, and all estates real and personal, which exceed \$250 in value are liable to them. The rate of duty is 5 per cent., and the father or mother, husband, wife, children and lineal descendants are exempt. Brothers and

sisters are not exempt. The receipts in Pennsylvania have been very large, and they are constantly increasing. For the last six years they have been as follows :—

1886.....	\$662,085
1887.....	762,719
1888.....	713,194
1889 ..	1,377,514
1890.....	670,088
1891.....	1,230,725

or an average of \$902,721 turned into the State Treasury for general purposes. For the eleven months of the fiscal year ending October 31st 1892, the amount received was \$1,069,558.37.

The Act now in force in the State of New York amending previous Acts was passed last year, and under it all transfers of property, real or personal, of the value of \$500 or over, whether under a will or in cases of intestacy, are subject to a duty of 5 per cent. In addition to those exempt under the Pennsylvania law, brothers and sisters are also exempt under the law in New York, with this important difference, that in New York State none of the exemptions apply to the transfers of personal property of the value of \$10,000 or more, these transfers being subject to a duty of 1 per cent. In Pennsylvania the exemptions apply to personal as well as to real property. The receipts in New York have been increasing by leaps and bounds. I will give them for the past six years :—

1887.....	\$561,716
1888.....	736,062
1889.....	1,075,692
1890.....	1,117,637
1891.....	890,267
1892.....	1,786,218

Our law exempts all estates which do not exceed \$10,000, and near relatives, such as father, mother, children, husband, wife, etc., pay no duties except when the estates exceed \$100,000. All property given or bequeathed for religious, charitable or educational purposes is also exempt. Hence it is plain that thousands of estates which pay duties in England, New York and Pennsylvania are altogether exempt from

duties under our Act. Our measure is extremely moderate, only large estates being affected by it, and the scale of duties it exacts being fair and reasonable.

The State of Maryland also has an Act relating to collateral inheritances, very similar in terms to that of Pennsylvania. The scale of exaction is two and a half per cent., the same parties are exempt, and all estates over \$500 are liable. This being one of the smaller States, with a population of only 1,042,392, its receipts under this Act will be a matter of special interest. They were for the years named as follows:—

1888.....	\$57,767
1889.....	56,392
1890.....	83,656
1891.....	67,738
1892.....	114,009

Several Provinces of the Dominion have passed Acts relating to succession duties in terms similar to our own, and there are manifest indications in other directions that legislation has by no means said its last word on this important subject.

PROBABLE INCOME.

A word as to what will be our probable receipts under the Act. It will be remembered that under section 12 the duties imposed by the Act shall be due and payable at the death of the deceased or within eighteen months thereafter. Our Act came into force July 1st, 1892, so that the year 1894 will, therefore, be the first year in which there will likely be steady, continuous receipts. We may receive this year as much as \$20,000. A comparison with New York and Pennsylvania, population being taken into account, will not assist us much in estimating our receipts for several reasons. In the first place they exact duties from very many estates which we exempt, and in the second place they have several very large cities, and to a much greater extent than here, huge business enterprises, powerful corporations and vast estates. The State of New York during the fiscal year ending Sept. 30th, 1891, gave from its treasury grants in aid to its institutions for the deaf and dumb, the blind, the insane, idiots, juvenile delinquents and for its houses of refuge \$818,777. During the same year it received from succession duties

\$890,267. From this one source of revenue, therefore, it was able to meet during that year all its grants to hospitals, asylums and refuges and still have to the good \$71,490.

The State of Pennsylvania for the fiscal year ending Nov. 30th, 1891, gave by way of grants to hospitals, asylums, homes and indigent insane the large sum of \$1,134,354. For the same year it received as revenue from collateral inheritances \$1,232,766, or nearly \$100,000 more than its total expenditure for hospitals, asylums and charities.

If we will receive, even after the lapse of a few years, enough to meet our grants to hospitals and charities alone (which taken together, amount to only one-fifth of our grants to asylums), we need not be disappointed. Our grants to hospitals and charities have averaged during the last five years \$129,338. Our Act was in force during the last six months of 1892, and for that period I can give honorable members some information which will enable them to estimate approximately our probable receipts. I have had returns sent to me from the Surrogate Registrars of the Province which I have had tabulated. From these returns it appears that during the last half of 1892 there were issued in the entire Province 1,327 probates and 729 letters of administration. Of all these representing as they do 2,056 estates, only 25, or one estate out of every 82, came within the provisions of our Act. Of these 25 so liable 6 belonged to the city of Toronto, 2 to the county of York, 2 to the county of Wellington, 2 to Perth, 2 to Lambton and 1 to each of 12 other counties. We have eleven cities in the Province, and in six of these no single estate came within our Act up to the end of 1892. Of 28 of our counties the same remark may be made. The total amount of duties accruing from the 25 estates referred to, representing our revenue for the period of six months, is somewhat over \$50,000. Nearly one-half of this sum will be paid by a single estate, the owner of which left neither wife nor child. In the case of eleven estates out of twenty-five, from which duty is payable, there was neither wife nor child to inherit. When we have had a few years' experience of the Succession Duties Act, we will all, I venture to say, agree in confirming the general verdict of other countries concerning it, and say that it works fairly, that it has no vexatious characteristics, that it is a just expedient of finance, and that it is as little burdensome as any substitute which could be devised.

SALE OF ANNUITIES.

We received as the proceeds of a sale of annuities \$160,000. Altogether we have had six of these sales. This last one resulted more favorably for the Province than any previous one, the purchaser realizing less than 4 per cent. on his investment. Honorable members will notice with satisfaction that whereas on each previous occasion we sold annuities to the amount of from \$240,000 to \$270,000, the amount sold last year was only \$160,000. This is due of course to the fact that our railway aid certificates which mature from year to year, are rapidly decreasing in amount. The annuities I am speaking of replace these maturing railway aid certificates, so that in selling annuities we do not add one dollar to our liabilities, nor do we decrease our surplus to the extent of a dollar. We postpone the payment of the railway aid certificates, and replace them with these annuities. From 1872 to 1883, inclusive, we each year promptly retired these railway aid certificates, which represent the railway obligations of the Province incurred in its pioneer days, our total expenditure for this one purpose for the period named being \$3,658,096. We also retired the certificates which matured in 1888, 1889 and 1890, and paid out in doing so \$744,645. In other words, in 15 years out of 21 we paid off our maturing railway certificates the day they became due. In six years only out of 21 have we postponed payment by means of our sales of annuities. We deferred payment during the years referred to because of our large exceptional expenditures during those years, such as that in connection with the construction of these new buildings. It will not be necessary to sell annuities this year or next year, inasmuch as we will have ample funds wherewith to retire the maturing railway aid certificates and meet all our other requirements.

To sum up what I wished to say as to our receipts for the year, I will only add, as honorable members will notice, that they are greatly in excess of our estimate. We estimated that we would receive \$3,266,572. We actually received \$4,457,478, a difference on the right side of \$1,190,906. I speak, of course, of ordinary receipts, and do not include payments made to us on account of drainage debentures, or the proceeds of our sale of annuities.

EXPENDITURE, 1892.

Civil Government	\$235,760 61
Legislation	132,597 76
Administration of Justice	391,689 80
Education	653,161 46
Public Institutions Maintenance	818,435 77
Immigration	8,334 86
Agriculture	167,282 14
Hospitals and Charities, including County Houses of Refuge	151,574 67
Repairs and Maintenance	61,133 92
Public Buildings	393,969 11
Public Works	21,824 85
Colonization Roads	103,655 39
Charges on Crown Lands	131,863 80
Refunds	21,912 11
Miscellaneous	117,815 98
	<hr/>
	3,411,012 26
Drainage Debentures	33,193 64
" " (Tile)	10,400 00
Railway Aid Certificates	158,189 53
Annuity	70,200 00
New Parliament Buildings	323,212 17
Land Improvement Fund (Special)	2,049 74
University of Toronto	60,000 00
Stationery purchased	\$14,218 32
" distributed	13,554 03
	<hr/>
	694 29
	<hr/>
	<u>\$4,068,951 68</u>

I will now speak briefly of the expenditures of 1892. Our expenditure for Civil Government was under the sum voted by \$3,800. It exceeded the expenditure of 1891 owing partly to the fact that a new department had been added, viz., the Bureau of Mines, which entailed an expenditure last year of \$6,161. The usefulness of such a bureau is not questioned. Indeed we are blamed for not spending more money in connection with the development of our mineral resources. Our first expenditure for the Bureau of Mines was in 1891, the amount being \$4,680, which, however, in that year was charged not under Civil Government, but under Crown Lands expenditure.

The volume of work in the Insurance Department has greatly increased, and this involves additional expense. This last increase is more than

counterbalanced, however, by the increased revenue derived from the same department, to which I have already alluded. As is to be expected, the work of the various departments is constantly expanding. An ever increasing volume of business requires more clerks from time to time. Within a period of five years, for example, the work in the Treasury Department has almost doubled. Within that time the number of letters received by the department and the number sent has more than doubled. In 1887 we issued 10,011 checks, and in 1892 14,678. The same statement applies to the other departments, and, if the work is to be efficiently done, an increased expenditure is unavoidable.

In making comparisons between different years as to the cost of Civil Government it must not be forgotten that our expenditures for salaries and expenses in connection with Education were not charged to Civil Government until 1879, and that the transferring of Mechanics' Institutes from Agriculture to Education in 1886 also added to the cost of Civil Government.

PROVINCIAL BOARD OF HEALTH.

The business of the Province is not being conducted in a more costly manner now than heretofore. From time to time we have been compelled to make provision for new services and to undertake new functions. We spent last year on account of the Provincial Board of Health \$8,075, a sum exceeding the average of the last five years by \$701. We cannot over-estimate the importance of the work assigned to this Board, of the vast interests committed to its keeping. At this very juncture we may well consider in what way its efficiency and usefulness may best be increased. The dread visitation of cholera of last year, from which this continent so fortunately escaped, and the fear that there may be a fresh outbreak as virulent and more widespread this year, demand unremitting care and caution on the part of all those whose duty it is in any way to safeguard the public health. Not only have we to keep in view the possibility of an outbreak of cholera; we must also remember that towards the close of last year and since that time both typhoid fever and diphtheria have been alarmingly prevalent in some of the large cities, such as Philadelphia and St. Louis, and that the supposed cause of these epidemics, namely, an impure water supply, may some day lead

to similar serious trouble nearer home. The members of this House can do much, our newspapers—the very best agency we have for educating the public in sanitary matters—are doing much in the way of dispelling those prejudices which seem to interfere with the increasing usefulness of our Local Boards. It is to be hoped that our people will promptly aid the Local Boards in adopting every possible precaution so as to strengthen their defences and thus secure, comparatively speaking, at any rate, an immunity from some of the very worst forms of disease which afflict humanity.

Our Provincial Board, as we all know, has on more than one occasion during the ten years of its existence proved its usefulness. No matter how well-timed and excellent our health legislation may be, it can only produce the desired results through the active intervention of skilful experts who have specially devoted themselves to the investigation of the various conditions and circumstances which favor the diffusion or the prevention of disease. Our Board aims, as do all Health Departments, at making the sanitary experiences of every locality a guide for the local boards and authorities in every other locality. Its officers by investigating the causes of the prevalence of infectious diseases in this or that locality, by conference with the local boards, by examining the sanitary conditions, become skilful in pointing out the weak spots and determining the cause of the trouble. England furnishes the best possible illustration of the immense value of an efficient sanitary department and of the plain fact that sanitation and safety go together. That sanitary improvement in England has been marked is conclusively shown by the fact that the death-rate from cholera has rapidly diminished on the occasion of each successive outbreak. These outbreaks, occurring after intervals of several years, were equally virulent, so that the marked diminution in the death-rate could only be attributed to sanitary reform. No such diminution can be pointed to in other European countries where sanitary legislation has been less active and where efficient health departments have not been established. In the light of last year's experience we may rejoice to know that an ever-increasing attention is being paid to matters of health and quarantine, and that the gospel of pure water, efficient drainage and cleanliness generally is being vigorously preached almost thro' the whole world over.

THE PUBLISHING DEPARTMENT.

For legislation we spent nearly \$8,000 more than our estimate. We did not spend all that the House authorized as to some items such as salaries and the library. On the other hand the stationery, printing and binding accounts were unusually large. It is in the power of the House and of the Printing Committee to limit and control these items. If extensive returns and voluminous reports and large editions of them are insisted on, the responsibility in connection with the extra expense incident to printing and binding cannot fairly be charged to the Government. I do not say that the extra printing in connection with our work of last session involved a waste of money. For example, the statutes of last session contain 1,000 pages, being twice as many as the volume of the previous year. The volumes for 1888 and 1889, taken together, contain only 642 pages. The cost of printing the statutes of 1892 was \$7,394. The 1891 volume cost only \$3,580. Last year's volume is the largest we have ever published. The volume containing the Consolidated Municipal and Assessment Acts, so useful to all municipal officers and the public generally, cost over \$1,500. In 1887 we had six volumes of sessional papers, containing 4,392 pages. In 1892 we had eight volumes, containing 5,830 pages. The printing and binding of the six volumes cost \$4,704, while the cost of the eight volumes was \$6,867. The number of the reports and other official documents published for the Legislative Assembly and the Departments has been steadily increasing. There has been an increase in the number of more than 50 per cent. since 1887. The number published last year exceeds that of 1891 by 32,000. We spent for publishing these reports \$12,600 more in 1892 than we did in 1887.

ADMINISTRATION OF JUSTICE.

For administration of justice we spent \$391,639, being \$7,279 less than we spent in 1891. Of this amount, some of the largest items are: \$158,085 spent on criminal justice account; \$58,676 in the maintenance of the different Courts and payment of officials at Osgoode Hall; \$25,000 given to Surrogate Judges as commutation for fees; \$60,000 to the seven districts, Algoma, Thunder Bay, Rainy River, Muskoka, Nipissing, Haliburton and Manitoulin; \$17,100 to the Deputy Clerks of the Crown; \$10,700 to shorthand reporters; \$8,882 to Crown Coun-

sel prosecutions ; \$5,275 to Local Registrars, and \$4,899 to Sheriffs. A moment's consideration of these items reminds us that all these expenditures very directly tend to lessen the burden which would otherwise fall on the municipalities.

FOR EDUCATIONAL PURPOSES.

We spent last year for educational purposes \$653,161. This Legislature, in the matter of educational grants, has always been extremely liberal. We may in this House differ as to the relative importance of this or that branch of our system, and some may contend that we should increase our grants in this or that direction, but no one ever complains that our total appropriation is too generous. We are happily agreed as to the main consideration ; our differences concern only matters of detail. Not a few of us may think, for example, that we attempt (and I now speak of our public schools, which should be, of course, our chief concern) to do too much, that the programme of studies is too diffuse, that there is undue haste and hurry at the expense of thoroughness and utility. In a comparatively new country, where leisure and luxuries have as yet but little place, our first and constant aim should be to secure thoroughness in all the rudimentary studies, and in this way and to this extent, at any rate, to reach every child in the State. Of our total educational grant, \$4 out of every \$5 was given to our public schools. We have, as results show, fully appreciated the very prominent place they must ever fill in any sound system of education. Hon. members must have noticed that there has been, recently, considerable discussion across the lines concerning the Public School system there in vogue, its evils, its merits, its defects. Dr. J. M. Rice, whose opinion in such matters is entitled to great weight, was during last year deputed under the auspices of The Forum to visit and report upon the schools of the leading cities in the United States. He spent five months engaged constantly in this work, and visited the schools in 36 cities, observing critically and carefully the teaching and methods of more than 1,200 teachers. His comments and criticisms have, as would be expected, excited considerable discussion, and must result in great good. His report is, all things considered, very disappointing to all those who had fondly cherished the delusion that their system had almost attained to absolute perfection. He complains, for example, that chaos is the chief

characteristic of their system, and by that he means that each city and county may have a different aim, and that there is therefore no attempt at healthy uniformity. He states that the teachers themselves furnish the greatest problem, and he laments the fact that so many teachers in the schools he visited were untrained. The main remedy he suggests is the employment of professionally trained teachers, and none others, and he recommends also additions to the supervisory or inspectoral staff. We can all agree with him in attaching as a consideration of the first importance great weight to the qualifications, literary and professional, of our teachers, and we can congratulate ourselves that we have made an earnest and systematic attempt, at any rate, in the direction of securing for our every school professionally trained teachers. For example, 80 per cent. of all the teachers in the state of New York, 36 per cent. of those in Massachusetts, and 79 per cent. of those in Pennsylvania (I speak of the year 1891), had not received any professional training. Through our Normal and County Model Schools we give professional training to every one of our teachers. Our two Normal Schools at Toronto and Ottawa are each year adding largely to our army of professionally trained teachers. During the last three years these two schools issued certificates to 1,203 teachers. Of these 1,203 teachers, 873, or 72 per cent., were females. At the rate of 400 a year the ranks of the profession are being filled up with this very valuable contingent. In 1891 we had 8,336 teachers, and I am glad to say that 2,898 of them, or 35 per cent., had received professional normal school training. Of these 8,300 teachers, only 1 out of every 33 held a first-class certificate, while 3 out of every 8 held a second-class, and more than one-half of them a third-class certificate. Much remains to be done, I am free to admit, in improving the quality of the training now given. I hope the Minister, who has accomplished so much in this and other directions, may find a way to lengthen the Model School term, to broaden its curriculum, and otherwise add to its usefulness. Let us not forget that our public school teachers receive their training in our High Schools, and that the influence of the High Schools in this way reaches every school section in the Province. From a public school standpoint therefore we must maintain and increase in every way possible the efficiency of our High Schools.

I may say in passing that the average salary paid to our teachers exceeds that paid in New York, Pennsylvania or Massachusetts, three of the most progressive and important States of the Union.

A HIGH STANDARD.

To build up our public schools, and thus to accomplish the greatest good for the greatest number, we must pay marked attention to the examination of our teachers, to the frequent supervision of their work through competent inspectors, as well as to the work of our county model schools. As a proof that we have kept these main considerations well in view, I will point to our increased expenditure in these three directions. For these objects we spent in 1892 \$36,376 more than in 1882. Or, consider the expenditure in detail under these three heads :—

In 1882 we spent for inspection of public schools.	\$31,474
In 1892.....	54,893
In 1882 we spent for examination of teachers....	10,478
In 1892.....	20,745
In 1882 we spent for county model schools..	10,350
In 1892.....	13,040

For education generally we spent in 1890 \$626,142 ; in 1891, \$645,115, and in 1892 \$653,161. Our expenditure for public schools has increased by \$50,000 during the last five years.

CARE OF THE DEPENDENT.

For Public Institutions' Maintenance we spent last year \$818,435. Of all our ordinary expenditure for the year, nearly one dollar out of every four dollars went for this purpose. We have, sir, I think, just reason to be proud of our numerous public institutions, meeting, as they do, our every need ; of their excellent equipment, of their careful supervision and efficient management. I have on a previous occasion pointed out that this large expenditure is growing from year to year, and that it must continue to increase from time to time, so long as the number of our insane continues to increase.

In 1886 there were in our asylums 3,090 patients ; in 1887, 3,132 ; in 1888, 3,386 ; 1889, 3,468 ; in 1890, 3,632 ; in 1891, 3,888 ; in 1892 4,072 ; and this represents an increase of 31½ per cent. in seven years.

With our new buildings at Mimico, where we have eleven cottages, the comfortable homes of our chronic insane, and at Orillia, we have overtaken present needs. At Mimico 531 patients were cared for last year, and at Orillia 497. We will no longer hear of the detention of insane persons in our gaols, a matter which, until recently, has been the subject of more or less complaint. We promptly provided last year accommodation for all patients who were fairly entitled to asylum treatment. We have had ample accommodation in reserve, as well for the 60 or 70 patients who were out on probation, and who are always re-admitted without notice. Work has been begun on the new asylum at Brockville which, with its main building and six cottages included, when completed, will accommodate 530 patients. We have therefore well overtaken the demands so forcibly made upon us during recent years.

The per capita cost of maintenance at our asylums last year was \$135.15. In 1891 it was \$144.38. This is much lower than the per capita cost at similar institutions in the United States.

FOREIGN BORN INSANE.

We had, as I have said, in our asylums on 30th September last 4,073 patients. Those who deplore the fact that the number is so large, and that it is increasing, will be interested in learning that of this number, 1,636, or 40 per cent, were foreign-born. According to our last census returns, only 20 per cent. of the population of the Province is foreign-born. While therefore, 80 per cent. of our total population was born in Canada, only 60 per cent. of the inmates of our asylums was born in Canada. The number of the insane in the Province of Quebec, is also increasing year by year. In our asylums we care for one out of every 523 of our whole population. In Quebec the proportion is one out of every 476. In Great Britain, also, the progressive increase of insanity is very noticeable, and is regarded as an alarming evil. The number of the insane in that country has more than doubled during the present generation. In Ireland there is one pauper insane person to every 280 of the population, the proportion in England being one to every 335, and in Scotland one to 392.

LIBERAL GRANTS.

Our grants to our asylums greatly exceed the grants given by the Quebec Government. While we spent for their maintenance in 1891,

\$548,630, and in 1892 \$551,201, Quebec spent \$268,631 in 1891, and \$298,834 in 1892. In the last two years we spent in this direction \$32,366 more than the Quebec government. The number of inmates in our deaf and dumb and blind asylums, on the other hand, is, I am glad to say, not increasing. The number for last year was 386, and in 1891 it was 393. The same remark may be made of our penal institutions, the Central Prison and the two reformatories. In fact, while the number in these was 737 in 1891, it was only 636 in 1892. If we review the last six or seven years, the result is that both as to our deaf and dumb and blind asylums and our penal institutions the number of inmates is either stationary or decreasing.

We voted for Agriculture \$174,595, and of this we spent \$167,282. We spent nearly \$20,000 more for this vastly important service than we did in 1891, and \$41,000 more than we did in 1890. Nearly \$91,000 was distributed amongst the district and other societies, and \$53,000 was spent in connection with the Farm and College at Guelph. The printing of bulletins and reports in larger numbers than heretofore, and the general work, so much appreciated, of the Bureau of Industries, cost us nearly \$13,000. For the travelling dairy we spent \$6,300, and from all directions we hear highly complimentary reports of the excellent work it has accomplished. Our revenue for the year from the College was \$6,961, and from the Farm \$10,164, and these amounts considerably exceeded the expectations of the Minister. We spent for Farmers' Institutes \$8,191, nearly \$2,000 more than our vote. At the same time our total expenditure for Agriculture was, as I have stated, within the sum voted by the House.

It will be noticed that our ordinary expenditures are classified under fifteen leading heads, such as Civil Government, Legislation, etc. As to no less than thirteen of these we have kept within the estimate, and spent less than the House authorized us to spend. The House voted for these different services \$3,599,907, and of that sum \$138,785 remained unused at the end of the year.

A REVIEW.

Our estimated receipts for the year were \$3,266,572. Our actual receipts were \$4,457,478. We therefore on the one hand received \$1,190,906 more than we expected, and on the other spent \$138,785 less

than we voted. Further, our total ordinary and special expenditures for 1892 were less than those of 1891 by \$94,502. When we take into account our abnormally large capital expenditures for public buildings, and our other exceptional expenditures, this statement will, I know, be received with great satisfaction. In the last five years we have spent on public buildings alone \$2,069,237. During the preceding period of five years we spent \$983,772. We spent more than twice as much in this way during the last five years as we did during the preceding period. Nor has anyone said, nor will anyone now say, that a dollar of this vast expenditure was useless or uncalled for. On these new buildings alone we spent last year \$323,202, or more than \$1,000 a day for each working day of the year. Up to the end of 1892 we have spent upon them \$1,107,600. As to their cost, their excellence of design, their structural conveniences, their solidity of finish, their adaptability to our needs generally, we freely invite, nay, we challenge, inspection, criticism and comparison. (Applause.) They are an ornament to this city, a credit to the Province and a lasting monument to the ability and integrity of the Commissioner of Public Works. (Renewed applause.) To the Commissioner himself, and to this, the most important of the several large public buildings erected during his long and honorable term of office, I may well apply the words spoken of another on a similar occasion, and say that the whole of the money placed in his hands has been administered with a single eye to the promotion of the objects for which it was given. It has paid no toll on the way, undergone no diminution, but has been wholly applied to public purposes, nor has there been any sign of carelessness in its administration.

LARGE PUBLIC WORKS.

Those who wish fairly to review our finances will keep in mind the fact that we have spent within the last few years on three large buildings just completed over \$2,000,000. I refer to these buildings we now occupy and to the Mimico and Orillia asylum buildings. No one with any pretence to honesty can fairly discuss our finances without special allusion to these large capital expenditures, which every one in this House now approves of, and which were not undertaken one day too soon. No part of Her Majesty's Empire, no State in the Union, can, all things considered, boast of

public buildings surpassing ours in point of number, convenience, excellence of finish or equipment. To attempt to review our finances and to keep out of sight our vast outlay of money in railway aid, in public works, on public buildings and their up-keep, is misleading and dishonest.

Mention will be made of our railway obligations. Overlooking for the moment the fact that they are future and not present obligations, and also that they are rapidly diminishing in amount, and that we have paid off by far the greatest part of them, let me remind the House that we have in these three buildings alone to which I have just alluded assets more than sufficient to counterbalance all our obligations of every kind, present and future, railway and otherwise, and these three buildings form but a small fraction of our assets.

OTHER LARGE EXPENDITURES.

I have thus far been speaking of ordinary expenditures. Outside of these we have large exceptional expenditures incurred for special purposes. For example, there is \$60,000 given last year to the University. We gave \$100,000 in 1891, and this \$60,000 is in full of the amount we voted in consequence of its disastrous loss by fire. We invested \$13,593 in loans to municipalities for drainage purposes, and we paid \$158,189 to meet our railway obligations. Of this last sum we paid \$142,618 to retire maturing railway certificates and \$15,571 as a direct cash payment to the Port Arthur, Duluth and Western railway, this amount representing the subsidy we voted for its last five miles. Instead of issuing certificates and postponing payment we made a cash payment in full of the sum we voted.

We paid for railway certificates in 1891 \$252,179. The difference between this sum and the amount paid in 1892, being nearly \$100,000, is the measure of our improved position. Our railway load is that much lighter, and at the end of three years more will be again decreased. The payments to retire railway certificates for the next ten years will average \$141,605 per year less than those of the last ten years. The payments for annuities will average \$34,940 a year more for the same period. Taking both together, railway aid certificates and annuities, our burden for the next ten years will be \$106,658 a year lighter than for the past ten years.

There are several other exceptional expenditures, such as \$10,000 for the relief of the sufferers through the St. John's fire, \$14,140 for the Columbia Exposition and \$6,119 for the Imperial Institute Exhibit, these items appearing under the head of Miscellaneous Expenditure.

ASSETS OF THE PROVINCE.

1. DIRECT INVESTMENTS :—	
Dominion 6 per cent. bonds.....	\$ 200,000 00
Drainage, 5 per cent. debentures, invested 31st December, 1892.....	\$230,755 15
Tile, 5 per cent. debentures invested 31st December, 1892	98,203 96
Drainage work—Municipal amounts	167,321 37
	496,280 48
	\$696,280 48
2.—CAPITAL HELD AND DEBTS DUE BY THE DOMINION TO ONTARIO, BEARING INTER- EST :—	
U. C. Grammar School Fund (2 Vic., Cap. 10).....	312,769 04
U. C. Building Fund (18 Sect., Act 1854)	1,472,391 41
Land Improvement Fund (see Award)...	124,685 18
Ontario's Share of Library do	105,511 00
Balance of unpaid Subsidy and other credits	1,590,519 87
	3,605,906 00
<i>Common School Fund :—</i>	
Collections by Dominion	1,520,950 24
Collections by Ontario, after deducting Land Improvement Fund, and 6 per cent. for collections to 31st December, 1889	936,729 10
	2,457,679 34
Ontario's share, according to population, 1891	1,441,882 90
	5,047,788 90
Less Dominion bonds issued in 1891 in part payment of above	500,000 00
	1,547,788 90
3.—BANK BALANCES :—	
Special Accounts.....	550,000 00
Current Accounts.....	63,787 89
	613,787 89
	5,857,857 27

LIABILITIES OF THE PROVINCE AT PRESENT PAYABLE.

1.—BALANCE DUE TO MUNICIPALITIES <i>re</i> SURPLUS DISTRIBUTION.....		\$1,291 30
2.—LAND IMPROVEMENT FUND:—		
Balance due to Municipalities under 45 Vic., Cap. 3 and 49 Vic., Cap. 6.....	\$3,256 57	
Balance due to Municipalities under 54 Vic., Cap. 9	4,543 31	
	<hr/>	7,799 88
3.—QUEBEC'S SHARE OF COLLECTIONS BY ONTARIO ON ACCOUNT OF COMMON SCHOOL LANDS IN 1890-91-92:—		
Collections on lands sold between 11th June, 1853, and 6th March 1861.....	\$24,748 36	
Less 6 per cent. cost of management ...	1,481 90	
	<hr/>	23,263 46
Less one-quarter for Land Improvement Fund	5,815 86	
	<hr/>	17,447 60
Collections on lands sold since 6th March, 1861.....	7,198 20	
Less 6 per cent. cost of management....	431 89	
	<hr/>	6,766 31
	<hr/>	24,213 91
Quebec's proportion according to population, 1891		10,007 97
Total		<hr/> 19,099 15
Surplus of Assets after deducting Liabilities presently payable.....		<hr/> <u>\$5,838,758 12</u>

But little explanation is called for concerning our assets and liabilities. The amount we have invested in drainage loans to the municipalities does not vary much from year to year. We are increasing the loans on drainage debentures, while the amount due us on account of drainage works is decreasing from year to year. The Province has not been engaged in constructing drains during recent years, so that each year the amount due us on this account will be reduced.

The question of the amount of the trust and other funds which the Dominion holds for the Province will soon engage the attention of arbitrators, and I fully expect that in the financial statement of next year a recital of the progress made in the interval in adjusting and finally

settling all these matters of unsettled accounts in which the Dominion and the two Provinces are concerned will prove of unusual interest. The arbitrators held their first meeting last month in Ottawa and will meet again this month to hear counsel on an important branch of the case submitted to them. Chancellor Boyd, who has been appointed chairman, is the arbitrator for Ontario, Judge Burbidge of the Exchequer Court for the Dominion Government and Judge Cassault for Quebec.

The award which made a division of the assets of the old Provinces and the interpretation of some of the clauses of which is a matter in dispute, was made in 1870, and owing to objections on the part of Quebec it was referred to the Privy Council and by it confirmed in 1878. In the intervening years since 1870 several difficulties in the way of a settlement have been removed. All parties are, I think, now determined to hasten a settlement. I can assure the House that the Government will continue to do all in its power to facilitate the arbitration. Our case, and we all agree that it is one of momentous importance, is very safe in the hands of the Attorney-General.

We began the year with a credit bank balance of \$19,818. Our total receipts for the year were \$4,662,921, and our total expenditures \$4,068,951, so that at the close of the year we had on hand a cash balance of \$613,787. Of this amount we had \$550,000 on special deposit in our banks and \$63,787 deposited on a current account. In our statement of assets, as heretofore, we do not include, as we well might do, the value of the site of the old Parliament Buildings, which the Legislature authorized us to sell in anticipation of the construction of these new buildings. Nor do we include large sums due us as unpaid balances on Crown Lands. We do not include various other valuable assets, such as the numerous and expensive public buildings which we possess and which commercial corporations such as banks, loan and insurance companies always include in their statements of assets. This being kept in view, honorable members will, I am sure, notice with pleasure the fact that our surplus at the end of 1892 amounted to \$5,838,758.

THE COMING YEAR.

A few general words as to the anticipated operations of this present year and I will close.

As honorable members will notice, our estimated expenditure for the year is \$3,559,185. I can promise that our actual expenditure will, as in

former years, be kept well within this estimate. For agriculture, education and hospitals and charities we ask larger grants than heretofore. Increases in these services seem to be automatic and necessary.

ESTIMATED RECEIPTS, 1893.

Subsidy		\$1,196,872 80
Interest on Capital held, and Debts due by the Dominion to Ontario	\$275,000 00	
Interest on Investments	45,000 00	
		320,000 00
CROWN LANDS DEPARTMENT:—		
Crown Lands	\$50,000 00	
Clergy Lands	5,000 00	
Common School Lands	10,000 00	
Grammar School Lands	1,000 00	
Woods and Forests	1,734,000 00	
		1,800,000 00
PUBLIC INSTITUTIONS:—		
Toronto Lunatic Asylum	\$38,500 00	
London "	16,000 00	
Kingston "	4,000 00	
Hamilton "	14,000 00	
Orillia "	2,500 00	
Reformatory for Females	3,000 00	
" Boys	700 00	
Central Prison	100,000 00	
		178,700 00
Education Department	45,000 00	
Casual Revenue	70,000 00	
Licenses	300,000 00	
Law Stamps	90,000 00	
Algoma Taxes	4,000 00	
Assessments, Drainage Works	17,000 00	
" Insurance Companies	3,000 00	
" Removal of Patients	6,000 00	
		\$4,030,572 80

We estimate, on the other hand, that we will receive during this year \$4,030,572, an amount largely in excess of last year's estimate, as well as of the estimate of 1891. I am confident that actual results will prove it to be a careful and moderate estimate. We expect therefore to be able to provide, out of the ordinary receipts of the year, for all our ordinary expenditures, and in addition thereto retire the maturing railway certificates and annuities and still have a comfortable surplus on the year's transactions.

THE ATTORNEY-GENERAL.

In October, 1872, the Attorney-General took office, and from that date until now he has with untiring energy and unprecedented success devoted himself to the faithful discharge of the many and important duties of his high office. No other Premier, whether in England or in any of the colonies, has served the people as Premier so many consecutive years. Nor has the career of any other Premier been marked with more valuable or distinguished services. The past twenty years have been replete with change, progress and development, and from time to time we have been confronted with problems of such momentous importance to the Province that upon their satisfactory solution its welfare in a great degree depended. These problems have for the most part been happily solved. Contests in courts of law affecting most vitally and at different points our dearest interests have been forced upon us and verdict after verdict in these important issues must be placed to the credit of the Attorney-General. At one time he is called upon to resist an attempt to withhold from the Province one-half of its territory, at another time to repel an attack made against its legislative rights, and at all times the cause for which he pleads wins the victory. The line so difficult of demarcation, separating and distinguishing the respective spheres of jurisdiction of the Federal and Provincial Governments, has in some important particulars, at any rate, been well defined, and in this work in critical junctures of affairs his special tact and ability have been frequently displayed. The legislation of the Province these twenty years has, under his firm guidance, been prudent, opportune and progressive; the administration of its affairs has been honest, efficient and sympathetic. A Premiership of such long duration, marked with such bright characteristics, is surely deserving of special comment.

Mr. Speaker, I move that you do now leave the chair.

STATEMENT of Receipts by the Treasurer of the Province

Years.	Dominion of Canada Subsidy and Specific Grant.	Dominion of Canada, Interest on Special Funds.	Dominion of Canada, Marriage Licenses and Municipal Loan Fund, etc.	Interest on Investments.	Crown Lands Department.
	₹ c.	₹ c.	₹ c.	₹ c.	₹ c.
1867.....	40,000 00				142,889 63
1868.....	1,196,872 80	136,696 62	134,874 23	5,031 25	632,113 65
1869.....	1,185,751 18	136,696 62	283 99	80 236 43	879,542 34
1870.....	1,076,729 84	136,696 62	37,654 05	146,123 65	736,426 10
1871.....	883,303 38	136,696 62	35,466 00	148,703 60	869,585 36
1872.....	903,303 38	136,696 62	35,361 00	221,757 95	1,437,372 52
1873.....	1,030,088 09	136,696 62	41,057 00	256,914 83	1,121,264 46
1874.....	1,196,872 80	136,696 62		248,130 68	717,248 28
1875.....	1,196,872 80	136,696 62		232,101 06	619,244 34
1876.....	1,196,872 80	136,696 62		164,170 43	640,015 92
1877.....	1,196,872 80	136,696 62		222,251 18	628,712 90
1878.....	1,196,872 80	136,696 62		156,251 46	445,278 92
1879.....	1,196,872 80	136,696 62		127,645 70	457,340 27
1880.....	1,196,872 80	136,696 62		198,437 42	616,311 96
1881.....	1,196,872 80	136,696 62		82,204 41	992,504 01
1882.....	1,196,872 80	136,696 62		101,927 93	1,095,152 24
1883.....	1,196,872 80	136,696 62		76,324 28	635,447 25
1884.....	1,196,872 80	207,903 86		57,521 79	570,305 41
1885.....	1,196,872 80	279,111 10		50,284 86	736,864 95
1886.....	1,196,872 80	279,111 10		55,893 63	814,813 28
1887.....	1,196,872 80	279,111 10		66,169 32	1,113,142 77
1888.....	1,196,872 80	279,111 10		*95,987 69	1,436,336 28
1889.....	1,196,872 80	280,000 00		75,025 98	1,196,455 88
1890.....	1,196,872 80	300,000 00		63,596 94	1,103,443 09
1891.....	1,196,872 80	300,000 00	500,000 00	41,023 31	1,159,681 75
1892.....	1,196,872 80	300,000 00		36,739 31	2,252,972 27
Total	29,056,631 87	4,691,494 18	784,696 27	3,010,455 09	23,071,567 83

* Includes \$34,388.10 transferred from Drainage Works rent charges.
 " 5,971.49 " " Drainage Debentures.

of Ontario from July 1st, 1867, to December 31st, 1892.

Licenses.		Law Stamps.		Algebra Taxes.		Education Department.		Casual Revenue.		Public Institutions.	
\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
								10 00			
				95 34		24,742 06		43,011 33		8,591 90	
58,924 74		42,989 55		2,664 11		24,976 07		12,870 33		8,780 65	
60,652 26		78,477 94		2,547 56		26,649 17		20,810 91		19,457 90	
58,558 55		77,650 97		5,014 12		35,450 65		23,567 20		20,675 07	
75,355 96		87,165 38		7,685 27		53,797 58		26,776 99		25,295 66	
82,152 78		95,249 08		3,801 90		51,480 21		77,355 83		31,664 51	
115,499 17		75,161 01		5,571 43		55,307 31		28,548 80		30,700 99	
107,590 10		63,950 53		5,045 45		57,808 25		24,178 85		27,832 30	
85,257 56		66,055 26		4,993 07		57,805 65		19,457 23		24,210 75	
78,820 96		68,756 99		1,032 35		57,781 38		29,526 35		39,875 07	
75,529 85		66,291 82		585 76		51,793 61		20,293 25		67,971 26	
85,220 17		71,383 83		9,943 96		47,961 95		26,642 32		66,089 42	
91,207 68		66,984 00		1,863 92		44,284 27		29,592 91		63,982 54	
91,604 01		57,502 10		16,210 64		31,450 42		32,752 50		98,782 01	
92,360 72		52,399 89		14,099 22		30,052 86		30,578 77		79,646 00	
96,460 50		61,845 02		4,106 02		28,175 25		29,578 83		93,846 43	
211,353 71		66,599 98		2,215 85		37,969 35		33,426 45		110,211 68	
162,339 07		66,988 02		1,620 38		38,749 72		39,556 48		99,112 62	
211,162 76		62,291 65		13,143 40		38,229 56		42,572 83		89,220 09	
202,455 56		68,439 88		15,247 63		24,807 59		44,589 95		84,004 34	
233,785 59		81,044 50		2,275 73		33,173 74		46,819 02		99,320 21	
302,734 44		84,841 65		3,911 49		35,359 71		53,310 44		131,199 56	
312,007 55		90,343 93		2,093 10		36,661 61		52,015 99		105,663 43	
298,183 96		84,557 67		4,155 63		41,766 92		55,861 80		130,234 83	
294,757 98		91,617 56		4,172 55		47,949 68		70,257 03		136,406 44	
3,483,966 63		1,728,597 11		134,100 85		1,014,184 51		913,932 39		1,702,775 66	

STATEMENT of Receipts by

Years.	Public Buildings.		Refunds <i>re</i> Public Works.	Sale of Lands <i>re</i> New Parliament Buildings Fund.	Sale of Lands <i>re</i> Toronto Asylum.
	Insurance.	Refunds.			
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
1867					
1868					
1869					
1870					
1871					
1872					
1873		3,713 14			
1874		1,810 20			
1875		1,233 04			
76.		26,487 50	137 84		
1877		11,925 71	117 16		
1878	9,000 00	5,138 46	521 91		
1879	6,900 00	625 63			
1880	1,500 01	29,338 20	18 00		
1881		1,140 19			
1882	1,500 00	707 95			
1883	9,798 02	34 88			
1884	753 36	645 60			
1885	5,000 08	202 15			
1886	21,608 11	6,155 48		15,716 67	
1887		200 00		122,211 57	
1888	1,616 36	4,000 09	400 00	28,861 71	30,471 81
1889	80 10	1,089 50		315 74	119,851 20
1890	15,359 06	2,913 50		315 74	82,976 87
1891		116 63		315 74	
1892		4,083 13		6,472 87	2,266 20
Totals	73,115 10	101,560 98	1,194 31	174,210 04	235,566 08

the Treasurer.—Continued.

Municipal Loan Fund.		Drainage Works rent charges.		Drainage Debentures.		Annuities.		Totals.	
\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
									182,899 63
68,178	56								2,250,207 74
191,463	28								2,625,179 29
158,469	70								2,500,695 70
38,508	10								2,333,179 62
50,179	16								3,060,747 97
28,951	26				1,125 60				2,961,515 31
831,909	33				2,888 31				3,446,347 93
652,505	49				10,444 58				3,156,605 81
113,444	44	16,211	71	27,406	05				2,589,222 83
		570	88	29,625	69				2,502,566 04
10,288	82	11,883	40	30,780	13				2,285,178 07
1,652	36	15,289	70	37,681	66				2,287,951 39
51,735	35	19,734	97	35,609	11				2,584,169 76
		9,029	27	41,997	80				2,788,746 78
		6,547	55	41,907	85				2,880,450 40
31	66	24,975	86	45,748	00				2,439,941 42
4,476	20	26,044	19	43,611	55	250,643	67		2,820,555 45
2,647	96	18,079	29	37,100	54	271,399	69		3,005,920 71
		18,523	17	44,502	97	238,842	57		3,148,660 01
25,000	00	4,447	79	38,250	76	242,626	92		3,527,577 95
4,000	00			29,185	51				3,603,262 14
850	00	17,486	76	39,019	83				3,538,406 08
		17,726	97	41,159	41				3,423,154 99
		14,299	80	42,518	25	269,000	00		4,138,589 09
		12,910	45	45,437	09	160,006	21		4,662,921 57
2,234,291	67	233,761	76	666,000	69	1,432,519	06	74,744,652	68

STATEMENT of Expenditure by the Treasurer of the Province

Years.	Civil Government.		Legislation.		Administration of Justice.		Education.		Public Institutions Maintenance.	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
1867.....	18,219	47	14,938	95	4,812	18
1868.....	90,959	62	85,949	18	171,995	81	321,582	20	152,936	19
1869.....	81,897	03	82,941	22	172,656	33	276,146	70	146,776	73
1870.....	104,909	35	37,487	87	180,004	02	315,887	92	157,925	80
1871.....	114,613	99	94,177	28	182,621	71	351,306	40	171,423	17
1872.....	142,218	85	99,559	42	191,647	66	421,703	53	214,967	89
1873.....	156,646	82	120,400	68	204,604	84	462,963	22	234,040	76
1874.....	159,180	49	176,289	79	208,373	36	487,444	80	286,088	12
1875.....	155,526	16	66,263	43	219,462	91	503,311	77	362,710	51
1876.....	155,365	59	106,940	56	286,591	40	524,493	51	368,046	02
1877.....	159,996	43	122,321	21	277,302	47	550,984	36	427,044	74
1878.....	153,721	64	126,463	03	295,369	52	556,056	84	482,466	76
1879.....	154,276	84	114,072	98	274,013	22	527,097	24	469,190	80
1880.....	173,732	67	111,585	44	265,070	31	505,104	86	505,598	41
1881.....	174,803	12	178,954	85	251,119	10	502,824	31	551,663	61
1882.....	190,739	55	165,016	04	262,731	46	511,268	48	608,387	17
1883.....	202,898	00	133,366	83	275,244	94	513,347	65	648,995	63
1884.....	179,825	23	141,440	28	331,026	69	531,651	00	600,216	15
1885.....	184,254	70	125,762	04	354,923	35	533,564	46	613,570	89
1886.....	183,049	56	115,612	22	346,641	16	568,112	13	609,228	66
1887.....	189,289	57	123,002	46	324,495	09	570,760	42	650,744	62
1888.....	200,685	25	127,030	77	373,898	80	579,443	80	721,602	69
1889.....	211,761	68	119,938	69	366,252	24	598,238	32	728,909	61
1890.....	219,563	77	121,475	97	391,066	00	626,142	93	769,905	68
1891.....	221,126	28	123,601	03	398,968	79	645,115	23	820,516	68
1892.....	235,760	61	132,597	76	391,689	80	653,161	46	818,435	77
Totals.....	4,220,022	27	2,967,189	98	7,062,523	16	12,647,713	54	12,121,393	06

of Ontario from July 1st, 1867, to December 31st, 1892.

Immigration.		Agriculture and Arts.		Hospitals and Charities.		Repairs and Maintenance, Public Buildings.		Public Buildings.		Public Works.	
£	c.	£	c.	£	c.	£	c.	£	c.	£	c.
		4,000	00								
		69,634	00	39,000	00			125,846	29		
17,595	00	71,151	41	44,000	00			238,865	50	21,187	39
32,087	65	68,072	20	42,510	00			282,908	52	124,825	77
29,712	56	76,277	90	40,260	00			296,076	98	134,543	47
57,750	49	81,612	10	42,100	00			206,071	83	60,693	12
159,178	55	82,817	93	43,020	00			472,859	50	81,530	21
134,640	66	86,438	24	43,020	00			291,558	14	117,880	14
94,060	53	94,444	83	52,346	16			125,059	05	25,515	32
45,201	10	97,348	42	65,495	07			265,743	47	33,205	35
46,265	34	97,234	55	64,151	48			280,020	66	30,666	56
31,975	09	97,028	62	70,673	19			384,919	18	26,313	26
39,650	12	105,900	80	73,720	44			140,190	90	26,867	27
52,982	19	107,282	72	72,832	63			141,361	12	26,375	31
34,826	37	106,936	01	78,092	75			144,552	28	24,369	94
30,414	67	131,182	53	78,095	79			129,226	17	20,140	25
47,764	41	139,725	95	80,600	53			129,859	08	41,062	43
43,369	92	195,362	64	94,218	83	70,149	91	235,517	24	27,717	40
19,088	11	159,576	45	96,421	28	62,601	54	155,720	29	38,690	80
16,837	40	125,712	06	103,416	19	57,650	91	227,893	19	51,763	07
11,795	94	130,567	14	106,230	62	63,250	15	234,782	69	40,990	23
7,952	39	139,054	46	113,686	14	69,229	54	291,423	56	42,870	71
6,849	90	138,787	58	120,402	48	64,732	60	518,407	39	23,071	66
5,585	98	127,906	21	126,037	38	63,600	83	453,188	51	34,715	38
6,628	94	149,535	42	134,992	89	59,667	39	412,243	77	35,126	67
				*32,750	00						
8,334	86	167,282	14	151,574	67	61,133	92	393,969	14	21,824	85
980,548	17	2,850,872	31	2,009,648	52	572,016	79	6,578,264	45	1,111,946	56

*Houses of Refuge.

STATEMENT of Expenditure

Years.	Colonization Roads.	Charges on Crown Lands.	Refunds.	Statute Consolidation.	Miscellaneous.
	\$ c.	\$ c.	\$ c.	\$ c.	\$ s.
1867.....	2,608 77	9,674 42	2,416 18		31,045 20
1868.....	36,901 15	30,190 14	13,229 39		27,261 78
1869.....	35,589 94	46,341 69	183,341 01		21,563 08
1870.....	50,000 30	68,163 07	92,631 40		37,813 42
1871.....	55,409 04	46,306 94	186,241 25		26,029 61
1872.....	75,799 19	95,750 68	128,864 70		16,859 54
1873.....	145,950 00	110,491 66	168,848 52		17,338 20
1874.....	90,762 43	73,968 02	163,568 70		86,418 38
1875.....	103,511 89	67,249 89	107,669 78		74,270 39
1876.....	85,931 43	70,769 60	57,392 09		81,937 75
1877.....	77,300 00	78,469 56	103,428 63		78,901 33
1878.....	85,612 48	70,509 14	61,591 24		124,539 93
1879.....	114,564 13	67,776 17	53,421 26		91,293 19
1880.....	96,839 99	59,046 47	34,558 23		43,820 24
1881.....	97,289 80	67,592 98	42,207 85		66,806 61
1882.....	110,650 00	83,547 16	41,348 93		103,717 15
1883.....	123,497 47	67,131 26	40,960 29		84,754 05
1884.....	185,772 55	103,006 53	46,006 70		97,980 53
1885.....	121,435 32	96,573 08	31,023 41	2,339 65	86,326 92
1886.....	145,213 80	91,092 98	24,214 58	17,666 37	148,802 97
1887.....	122,974 78	94,538 80	24,729 21	27,759 27	80,838 65
1888.....	112,273 56	96,734 47	27,903 63	31,394 99	69,013 63
1889.....	103,666 63	101,775 68	18,024 87	781 97	151,983 39
1890.....	125,233 26	125,172 23	26,168 14		87,916 07
1891.....	98,312 31	171,666 47	30,563 74		117,815 98
1892.....	103,655 39	131,863 80	21,912 11		
Total	2,506,755 31	2,130,402 89	1,732,265 84	79,942 25	1,846,047 99

by the Treasurer.—Continued.

Aid to Railways.		Annuities.		Drainage Debentures—Municipal and Tile.		Drainage Works.		New Parliament Buildings.		Widows' Pensions.	
£	s.	£	s.	£	s.	£	s.	£	s.	£	s.
372,786	00										
426,642	00			53,949	22						
113,812	90			54,238	56						
417,334	00			81,736	30	55,660	03				
372,306	65			24,809	95	53,443	78				
343,613	74			49,243	25	11,425	96				
232,529	05			34,496	45	590	40				
479,064	02			86,602	39						
182,032	48			51,279	30			4,150	07		
205,528	37			41,926	48			112	00		
251,445	82			37,519	47			1,342	19	2,347	14
258,001	62			31,294	83			2,272	50	3,645	88
253,783	41	6,700	00	71,998	04	1,600	00			3,284	84
250,808	01	20,400	00	40,223	78			26	90		
247,982	14	33,550	00	27,926	56			8,119	44		
247,982	14	45,950	00	30,166	39			164,678	29		
247,982	14	52,200	00	58,784	92			159,203	23	11,041	15
247,982	14	52,200	00	26,627	88			143,167	35	1,764	07
248,681	74	52,200	00	85,654	56			142,102	42		
252,179	74	59,200	00	62,887	83			208,348	43		
158,189	58	70,200	00	43,593	64			323,212	17		
5,813,667	69	392,661	00	994,959	80	122,720	17	1,156,734	99	22,083	08

STATEMENT of Expenditure by the Treasurer.—Continued.

Years.	Municipal Loan Fund Dis- tribution.		Common School Fund -- on account Quebec's share.		Land Improvement Fund-- Held by the Dominion-- Paid with interest to the Municipalities.		University of Toronto.		Totals.	
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.
1867.....									56,669	97
1868.....									1,179,269	17
1869.....									1,445,751	73
1870.....									1,578,976	65
1871.....									1,816,784	11
1872.....									2,217,555	07
1873.....									2,940,803	45
1874.....	1,361,101	59							3,870,704	14
1875.....	986,243	48							3,604,524	42
1876.....	452,151	28							3,139,505	66
1877.....	317,711	04							3,119,117	73
1878.....	108,171	15							2,902,388	37
1879.....	65,765	76	25,000	00					2,941,714	27
1880.....	22,061	41	15,000	00					2,518,186	80
1881.....	8,182	22	25,000	00					2,579,802	28
1882.....	57,458	73	25,000	00	111,158	79			2,918,826	95
1883.....	9,071	70	25,000	00	9,579	58			2,887,037	73
1884.....	150	00			338	26			3,207,889	67
1885.....	154	48	35,000	00					3,040,139	07
1886.....	377	51			93,062	84			3,181,449	69
1887.....	177	12	100,000	00	704	53			3,454,372	43
1888.....									3,545,234	85
1889.....									3,653,356	37
1890.....									3,896,324	38
1891.....					47,111	87	100,000	00	4,158,459	55
1892.....					2,049	74	60,000	00	4,068,257	39
Totals.....	3,388,777	47	250,000	00	264,005	61	160,000	00	73,923,101	90

Total Receipts, 1867-1892, as per Statement..... \$74,744,652 68

Amount added to cost price of stationery supplied to
the Queen's Printer, see Auditor's Report,
Public Accounts, 1889, Fol. V.....

23,642 07

\$74,768,294 75

Total expenditure, 1867-1892, as per Statement.....	\$73,923,101 90	
Cash in banks, 31st December, 1892, current account.....	63,787 89	
Cash in banks, 31st December, 1892, special deposits.....	550,000 00	
Dominion bonds on hand, 31st December, 1892.....	200,000 00	
Stationery on hand, 31st December, 1892, see Auditor's Report, Public Accounts, 1892, fol. 20.	31,404 96	
		\$74,768,294 75

Notes :

Education Office, Salaries and Expenses transferred from Education to Civil Government.	1879
School of Science, Salaries and Expenses transferred from Public Institutions Maintenance to Education.....	1884
Mechanics' Institutes, etc., transferred from Agriculture to Education	1886
Expenses of Election transferred from Legislation to Miscellaneous.....	1875
Agricultural College and Farm transferred from Public Institutions Maintenance to Agriculture.....	1884
Repairs, etc., Public Buildings under Departmental Expenses	1867-83
Consolidation of Statutes under Miscellaneous.....	1874-85
Drainage Works transferred from Miscellaneous to Public Works	1869
Commissioner of Agriculture appointed.....	1888
Bureau of Industries' officials transferred from Agriculture to Civil Government regular staff Department Agriculture	1889
Mining Bureau under Crown Lands Expenditure	1891
do transferred to Civil Government.....	1892
Widows' Pensions transferred to Refunds—Municipalities Fund.....	1890

STATEMENT showing amounts payable annually for Certificates, issued by the Treasurer of the Province of Ontario, for "Aid to Railways" and "Annuities."

Year.	Railway Aid Certificates.	Annuities.	Year.	Railway Aid Certificates.	Annuities.
	\$ c.	\$ c.		\$ c.	\$ c.
			<i>Forward</i>	1,137,849 12	1,484,000 00
1893.	145,416 44	74,200 00	1913.	13,992 00	74,200 00
1894.	145,416 44	74,200 00	1914.	13,992 00	74,200 00
1895.	145,416 44	74,200 00	1915.	13,992 00	74,200 00
1896.	140,408 24	74,200 00	1916.	13,992 00	74,200 00
1897.	119,856 38	74,200 00	1917.	13,992 00	74,200 00
1898.	91,343 38	74,200 00	1918.	13,992 00	74,200 00
1899.	76,910 99	74,200 00	1919.	13,992 00	74,200 00
1900.	70,837 98	74,200 00	1920.	13,992 00	74,200 00
1901.	39,032 57	74,200 00	1921.	13,992 00	74,200 00
1902.	22,874 97	74,200 00	1922.	13,992 00	74,200 00
1903.	14,407 29	74,200 00	1923.	13,992 00	74,200 00
1904.	13,992 00	74,200 00	1924.	13,992 00	67,500 00
1905.	13,992 00	74,200 00	1925.	13,992 00	53,800 00
1906.	13,992 00	74,200 00	1926.	13,992 00	40,650 00
1907.	13,992 00	74,200 00	1927.	13,992 00	28,250 00
1908.	13,992 00	74,200 00	1928.	13,992 00	22,000 00
1909.	13,992 00	74,200 00	1929.	13,992 00	22,000 00
1910.	13,992 00	74,200 00	1930.	13,292 40	22,000 00
1911.	13,992 00	74,200 00	1931.	9,794 40	15,000 00
1912.	13,992 00	74,200 00	1932.	2,798 40	4,000 00
<i>Forward</i>	1,137,849 12	1,484,000 00	Totals.	1,401,598 32	2,575,400 00

Note—Present value of Railway Certificates—(interest $2\frac{1}{2}$ per cent half-yearly) \$998,784 47
 Present value of annuities—(interest $2\frac{1}{2}$ per cent. half-yearly) 1,337,323 93

C. H. SPROULE,
 Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
 TORONTO, February 16th, 1893.

