

might be asked at the hands of the House. But a variety of obstacles were met with, and unforeseen circumstances took place during the year which might retard the works in a manner which could not be anticipated when the appropriations were asked for. It was chiefly in connection with appropriations of that character that the estimates of 1873 remained unexpended to the extent of upwards of half a million of dollars. Hon. gentlemen would find by reference to statement 33 that the amount unexpended in regard to public buildings was \$224,568, while the only excess in regard to any public building was limited to \$8,686. To this should be added in respect to Public Works, \$54,464; Maintenance of Asylums, \$50,855; Crown Lands, \$65,989; miscellaneous, \$20,183; making a total unexpended thus accounted for under these different heads of \$416,061. Under those five heads they had an explanation of the appropriations that had not been expended. With regard to the expenditure of the past year, the Public Accounts which had been placed in the hands of the members exhibited in detail every item, and so every hon. gentleman could, if he desired information with regard to any item, call for the vouchers or authority on which the payment was made. The Public Accounts and estimates of last year together constituted an open source of information for every hon. gentleman, and he could gain the fullest possible light concerning each single item of expenditure during the past year. He did not suppose that in any Parliament members possessed equal facilities with those possessed in this Legislature of thoroughly understanding every item of expenditure, and every particular connected with it. He might say further that with few exceptions every item that appeared in the Public Accounts had been paid by cheque on the Treasury Department. It was only in rare instances, and when it would have been to the detriment of the public service, that the money was placed in the hands of some of the parties in advance. Every item was vouched for by a separate cheque on the department, most of which had his (Mr. Crooks') autograph appended to them. Another subject on which hon. members would require explanation was the comparative amount of estimated revenue of 1873, and the actual receipts, which he proposed now to give. If the table contained in his financial statement last year was referred to, it would be found that the estimated receipts of that year were calculated at \$3,090,391, including an amount of \$352,591 34 cash on hand. So that the actual receipts for last year, without including the amount of cash on hand at the beginning of the year, was altogether \$2,737,400. On reference to the Public Accounts of last year, hon. members would find that the actual amount received from the different sources, in respect of which he assumed to make the estimate of the expenditure for 1873, including the item of cash in hand, the actual receipts for the year ending 1st January, 1874, would be \$3,314,506 25. In other words, the amount in excess of the estimated revenue was \$224,105. It was necessary, however, that the amount of that excess should be accompanied by some explanation, so that hon. members might understand how it was that his estimate of last year was exceeded by so large an amount. That amount arose principally from an item which could not be considered in connection with the receipts when the estimates were made last year, and which it could not have been expected at that time we should receive. By an unexpected arrangement of the Dominion Government, a sum of \$155,833 33 was added to the revenue for 1873, which arose from the policy of that Government under the Act of 1873, by which the provision of the 118th section of the Confederation Act, providing that Ontario and Quebec should pay interest at the rate of five per cent. upon their excess of debt over two millions and a half was repealed. Until last year the grant from the Dominion Government to the Province had been reduced by the amount of that interest; but by the Act of last session, which came into force on the first of July, 1873, they had received on or about the first of January the amount of the last half of the year 1872, diminished by the

interest on the excess of debt for 1872; and on the first of July we would receive the amount from the first of January to the first of July, 1873, undiminished by the interest on the excess of debt. Thus he accounted for an amount of \$155,833, which could not have been reasonably anticipated last year. In January, 1874, the whole of our subsidy had been paid by the Dominion Government for the last half of the year 1873, undiminished by the interest on the Provincial debt. Some further points had to be brought under the attention of hon. members in connection with the actual receipts, attributable to or derived from the different sources, in respect of which the estimate of last year was based. The first item was the large increase from interest upon investments, which had been estimated last year at \$200,000; but which had actually amounted to \$258,000, or an excess of \$58,000. In connection with the Crown Lands Department, there had been a falling off in a number of instances, while in a few there was a slight increase. The decrease over the whole Department, as compared with the estimate, amounted to \$152,628 10, the chief falling off being in the item of woods and forests. The amount estimated for last year was \$800,000, while the receipts were only \$643,637 56, leaving a deficiency of \$156,362 44. Then coming to casual revenue, the gross amount was \$77,355 83. \$50,000 of this properly belonged to the refund account, and he had only claimed some \$5,000 over his estimate for last year. In respect of licenses, the actual receipts were \$82,152 78, exceeding his estimate by \$5,249 08. The receipts from law stamps during the year was \$95,000, while the estimate only counted upon \$40,000. This difference was accounted for by the fact that last year the legislation regarding the charges for stamps in all the Courts, especially the Division Court, had led the Government to expect that there would be a considerable decrease in the revenue from this quarter. From the Education Department he had received \$51,480 21, while that amount was \$7,163 57 in excess of his estimate of last year. From the sale of the Mimico Farm he had received \$3,713, and in interest on the Municipal Loan Fund \$28,951 26, neither of which he relied upon as sources of revenue in estimating the year's income. The amount which was payable by the Dominion as interest on special funds—namely, \$149,000—was short, paid to the extent of \$30,000. In regard to every item from which revenue was derived last year, with the exception of the Crown Lands Department, there had been a large increase, and the actual amount, including cash on hand, was \$224,000 in excess of the estimates. In reference to woods and forests, he had a statement there to which he would refer. The actual amount collected in 1873 in respect of timber duties, ground rents, and ordinary bonuses, was \$372,000. Of that amount \$233,000 properly belonged to 1873, while the rest represented accruals from sales of 1872, collected in 1873. He referred to these matters to show how the amount of cash received was made up. He had had a statement prepared having regard to the comparison of the actual receipts of 1873 with the estimated receipts, and he desired to give an explanation with regard to the item, Woods and Forests \$643,637, a branch of the Crown Lands Department. If hon. gentlemen would refer to statement No. 1 of the Public Accounts, it would appear that last year the receipts, including the balance of cash on hand, amounted to \$3,314,506, while the actual expenditure of the year in respect of the appropriations amounted to \$2,460,212, giving a difference or surplus of \$854,294. This amount was the surplus of the year. But what had been done with that amount? It had been applied to discharge the obligations to the Railway Fund to the extent of \$426,642. But that Railway Fund had nothing to do with the normal expenditure in respect of which votes of the House were required. It was simply a payment in discharge of a fund already created by Act of Parliament, and which had been decreased by payments to railways. They had invested in drainage debentures \$53,949, and cash on hand \$279,948. Therefore they had, strictly speaking, a surplus from the receipts of 1873 above the current expenditure of that year to the extent he had mentioned, and a verification of this statement would be found in statement No. 1 of the Public Accounts, page 12; statement 30, for the payment to the Railway Fund; and statement 11, for the investment in drainage debentures. In connection with this point, as to receipts and expenditure, he might call attention to a statement he had prepared from the year 1868 to 1873 inclusive, which showed the