on public buildings, \$14,232 for grants to gaols, \$27,818 for Municipalities Fund, \$16,741 for Land Improvement Fund, and \$54,750 for miscellaneous, making a total, including the expenditure on public buildings, etc., of \$298,607, not \$397,916, or a discrepancy compared with the hon.gentleman's figures of \$100,000. He was forced to the conclusion that the hon. gentleman's figures were intentionally cooked for the purpose of arriving at the conclusion come to in the resolution. (Hear, hear.) It was an old saying that figures could not lie, but the author of that statement had never examined Opposition motions. (Laughter.) But a mere comparison of figures was misleading, and he only way in whicht proper comparison could be instituted was by taking the increases that had been made in the separate items of expenditure, and enquiring whether or not they were judicious and necessary. He had pointed out that the other hon, gentleman had deducted from one year items which he had included in the other, and his comparisons were therefore totally incorrect. It might be a question whether, in a comparison of that kind, it was proper to leave out the cost of public works, and he was sure that the hon, gentleman would not have done so had the expenditure not been much larger in 1871 than in 1878. He held that a proper comparison between the two periods would exclude all expenditure which was clearly a distribution to the people of the funds in the hands of the Government, and under that head came aid to railways and surplus distribution. The total expenditure for 1868 was \$1,182,389, and for 1871 \$1,816,867, and in neither of those years was there any expenditure for railway aid or for surplus distribution. The increase in the expenditure between these years was \$634,417, which divided by four would give an annual increase between 1868 and 1871 of \$158,619.

Mr. MEREDITH-Is that a fair comparison?

Mr. ROSS thought it was; but the way in which the hon. Member for London had arranged his figures was not a fair comparison. The increase between 1868 and 1871 had been in the ratio of 54 per cent, and it a large increase of that kind were to be held as showing extravagance in the present Government, the same deductions could surely be drawn from a similar increase under the Sandfield Macdonald Government. In 1878 the total expenditure was \$2,902,000, including for railway aid \$232,-529 and surplus distribution \$108,171, which deducted from the entire expenditure left the sum of \$2,561,688, against an expenditure in 1871 of \$1,861.867, or a total increase of \$744,820, and an annual increase of \$106,403, as against an an. nual increase in Sandfield Macdonald's four years of \$158,619. The percentage of increase in seven years of Reform administration was 41 per cent, compared with an increase of 54 per cent. under their predecessors. The mover of the resolution had named an enormous sum at which the expenditure of the Province would arrive if increased in the same ratio as at present; but he (Mr. Ross) directed the attention of the House to the fact that if the expenditure had gone on increasing as it had under the Administration of Sandfield Macdonald it would now be \$2,927,200 instead of \$2,561,688. (Cheers.) But after all comparisons made in that manner were, he was free to admit, useless. The only way to make a proper comparison was, as he had pointed out, to take the expenditure in detail, and see whether the increases that have been made were justifiable or not. The item which he would first take up was that of Legislation. The expenditure in 1871 under this head was \$94,177, and in 1878 \$126,463—an increase of 34 per cent. The cause of that increase was the increased amount paid to members as indemnity in the latter year. In 1871 that sum was \$37,809, and in 1878 \$71,170, an increase of \$33,361, or a sum greater than the total increase between 1871 and 1878. He would not discuss the question as to which party attached the responsibility for that increase, but it had been concurred in by hon, members opposite as well as members on this side of the House. Yet that increase was one of the increases included in the resolution. Under the head of Administration of Justice the total expenditure in 1871 was \$182,621, and in 1878 \$295,369, or an increase of \$112,748. How was that increase made up? The increase in the amount paid to I reasurers of counties was \$60,929. Would hon, gentlemen opposite say that that was an unwise expenditure, or one for which the Government should be condemned? There was then the amount paid to Assize reporters, \$6,300 -an expenditure which had greatly reduced the expense connected with the attendance of jurors, etc. There was also an increase of \$12,865 for the administration of justice in the new districts, the figures for that purpose being, in 1871, \$10,363, and in 1878, \$23,228. The cost of the police force at Nagara was also an increase entailing an expenditure of \$4,571. The figures he had given showed that out of the entire increase under the head of Administration of Justice of \$112,748, the sum of \$84,665 was directly returned to the people. An excess was thus left of \$28,083, which was largely counterbalanced by increase in the revenue derived from Fees and Fines of \$10,873. Yet all these in. creases were condemned in the resolution, though perfectly justifiable and unavoidable. Then under the head of Education the total expenditure in 1871 was \$351,306, and in 1878 was \$556,056, an increase of \$204,000 or in the ratio of 58 per cent. The principal increases were in the amounts distributed to Schools, \$66,360; Poor Schools, \$6,003. High Schools, \$7,239; these three items representing an outlay of \$79,602, which was distributed directly to the people. For Public School Inspection the increase was \$16,534; Superannuated Teachers, \$35,175; Model Schools, \$20,815; and Normal School at Ottawa, \$11,373. These increases footed up to \$163,499, and yet he doubted whether hon, gentlemen opposite would condemn the Government for making any one of them.

Mr. CREIGHTON said that the hon. gentleman was aware that members had not the Public Accounts for 1878 yet in their possession.

Mr. ROSS said that every item he had quoted was given in the abstract of receipts and expenditure which had been brought down this session. (Hear, hear.) The increase in the expenditure upon Agriculture and Arts had been \$22,101, the amounts being in 1871 \$74,927 and in 1873 \$97,028, but he did not think that the Opposition would seriously object to that increase. Then the expenditure upon Hospitals and Charities had increased \$30,407, from \$40,260 in 1871 to \$70,673 in 1878. Was that not a proper and wise increase, and one which it was judicious to make in the present period of distress and suffering? One of the most important increases was that which had taken place in the Maintenance of Public Institutions. In 1871 the amount expended for that purpose was \$171,423, and in 1878 \$482,466—an increase of \$311,043, or in the ratio of 181 per cent. That expenditure was in a large degree not controllable by the Government, but was forced upon them by the necessity of providing for the increased; number of unfortunates seeking admission to the institutions. For the Toronto Asylum the expenditure in 1871 was \$73,261, and in 1878 \$84,953, or an increase of \$11,692. But the cost per capita had during the same period decreased from \$129 85 to \$122 71a reduction of some \$7 per patient. There was then the London Asylum, for which the cost in 1871 was \$55,712, and in 1878 \$90,768—an increase of \$35,056. There had also been a decrease in the cost per patient, though he could not give the exact figures, the information as to that not being available. The Asylums at Kingston, Hamiiton, and Orillia were not in operation in 1871, and cost in 1878 \$51,726, \$31,861, and \$19,742 respectively. At the present time there were maintain. ed in these institutions a total of 2,066 patients, as against 1,282 in 1871, a fact which alone showed that a large increase had been necessary since the latter year on account of the greatly enlarged accommodation required. The increase in cost of maintaining the Deaf and Dumb Institute at Belleville had been \$17,137, the figures being \$20,000 in 1871, and \$37,857 in 1878. The cost per capita in 1871 was \$196, and in 1878 \$161 91, a reduction of some \$35 per head, the number of patients being 84 in 1871, and 248 in 1878. Would hon, gentlemen opposite contend that that exhibit was an extravagant one. In his opinion it showed the greatest economy. The Blind Asylum at Brantford, which |