

science should be taken charge of by the Toronto University. He summed up his criticisms by saying that he wished the Government to reform in the directions of buying goods by tender, cease spending so much money in ways not justifiable, cease appointing Government commissions, and discontinue creating new offices. "To whom," said Col. Matheson, "should we look to see the finances of the Province managed properly, and who should be an example to do what's right?"

"To the Dominion Government," said Mr. Ross.

Mr. Matheson concluded by expressing his wish that the Government would come out openly and give a full statement of the financial position of the Province.

MR. DAVIS REPLIES.

Mr. E. J. Davis of North York followed, with perhaps the best of the many excellent speeches which he has contributed to the proceedings of the House. After commenting upon the importance to the Province of its annual balance-sheet, Mr. Davis opened his discussion of the Province's finances and of Col. Matheson's attack upon the Administration by asking if there were any principles which could be laid down as to the Province's expenditure. He held that such principles could be laid down; that the Province's material resources should be developed, that the education of its people should be provided for, that its commercial and business interests should be looked after so far as committed to it by the British North America act, and that the vastly important agricultural interest should be aided. It was by these standards that the Government's administration of the Province's finances should be tried, rather than by the bare question as to whether its receipts invariably equalled the amounts which it paid out. Occasions might frequently arise in the conduct of an ordinary business where there might be an apparent deficit at the end of a year, as the result of large expenditures upon capital account, which would ultimately result to the advantage of the business, and this was the case with much of the expenditure in the Province. There was such a thing as false economy, Mr. Davis observed.

After effectively dealing with Col. Matheson's attack upon the Government's method of presenting the public accounts, and remarking that by the system of bookkeeping followed capital and ordinary expenditures appear together, Mr. Davis noticed the charge that the expenditure was greater than the receipts. It was to be observed, he said, that the expenditure was kept within the estimates, which had been, with a few trifling exceptions, unanimously passed by the House, and, further, that the total expenditure had been for some four or five years steadily falling. What other Government was reducing its expenditure? Mr. Davis asked.

A GOOD RECORD.

Mr. Davis then rapidly replied to a number of Col. Matheson's criticisms of the Government's policy. He pointed out how substantially the Government has reduced taxation by relieving the municipalities of a great many sources of expense, and disposed of the complaint as to the license system by showing how the municipalities receive more from this source than they did ten years ago, and by noting that they had power to increase the licenses if they so desired. The succession duty Mr. Davis defended with ability, and he touched upon the supplies question, pointing out that nearly all the Provincial supplies are purchased by tender, only a few articles being purchased in open market. The disputed accounts arbitration he spoke upon, briefly remarking that Mr. Harcourt won by means of his ability and by being on the right side, as well as by having for leader a man who always won. (Applause.)

The Government, Mr. Davis said, in conclusion, had provided the boon of equal education for all the children of the Province; had established the Agricultural College, the Dairy Schools and the Farmers' Institutes for the farmers; it was pursuing an enlightened immigration policy for the northern districts of Ontario, and it had provided the inestimable boon of good laws and a thorough administration of justice. (Applause.)

Dr. Meacham moved the adjournment of the debate, and the House adjourned at 6.10 p.m.

HIGH SCHOOL AMENDMENTS.

Hon. Mr. Ross' bill to amend the High Schools act makes very few

amendments. The first amendment is to allow small High Schools to decide for themselves what options they shall take and in this way relieve their staff from teaching all the sciences and languages. Another amendment is to allow teachers holding second-class certificates to be appointed examiners for entrance examinations whether they reside in the district in which the examination is being held or elsewhere. Yet another amendment deals with the provisions relating to military instruction in the High Schools, which have been enacted for some twenty years in such a way as to make them operative at the option of the High School Trustees.

Mr. Reid's bill to amend the agriculture and arts act, 1895, is for the purpose of transferring the Townships of Portland and Loughboro' for the purposes of the agriculture and arts act from the list of municipalities composing the agricultural division of Addington to the division of Frontenac.

LINE FENCES LITIGATION.

Mr. Garrow's bill respecting disputes concerning boundary lines is limited in its application to townships only, and is intended to provide a means whereby disputes concerning boundary lines may be referred by a court in which any action respecting a boundary is being tried to the decision of a Provincial land surveyor. The reference is compulsory, the matter left to the discretion of the court being the nomination of the referee. A reference may also be made on application to the County Court Judge, where all the parties consent thereto without any prior proceedings having been taken.

Mr. O'Keefe's bill to amend the Ontario voters' lists act is an act to provide that notices given under the voters' lists act to any person with respect to the insertion or omission of his name from the list may be given by mail to his address.

The object of Mr. O'Keefe's bill to amend the assessment act is to give in the collector's roll further particulars with regard to the purposes for which taxes are levied. The roll is to state the total amount of taxes to be levied and is to have separate columns headed with the name and amount of each rate levied by the municipality, specifying the aggregate proceeds of each rate, and a notice given to the taxpayer is to contain similar particulars.

INSPECTING BUILDING SOCIETIES

Dr. McKay's bill respecting building societies stipulates that shareholders are to be furnished with periodical statements of the affairs of the company, forwarded to the postoffice address of every shareholder within two months after the end of each year, and a copy of the statement with proof of the due mailing of copies to the shareholders is to be filed with the Government in making the annual returns. A penalty is imposed upon officers and employees neglecting to perform the duties required by the act. The annual return to the Government in the case of societies having withdrawal stock is to show the amount of new stock subscribed in each year, the amount of stock in force at the beginning and end of each year, and further particulars with regard to the condition of the stock lists and the receipts and disbursements of the society. Penalties are imposed for making false statements or untrue entries with regard to the condition of the society. This bill differs from the one Dr. McKay presented last year by not providing for the appointment of an inspector.

REPORTS PRESENTED.

The report of the Commissioner of Public Works, which was presented today, is a brief and businesslike statement of work done during the year on the various public institutions in the Province. Nearly all of these are simply repairs; some additions to the fittings of the Parliament buildings, such as the shelving of the library annex and the draping of the Legislative chamber, are noted, and among the construction works reported are a residence for the medical superintendent in the Mimico Asylum, an infirmary for 60 patients, which has been commenced at the Hamilton Asylum, and the completion of several smaller buildings at the Brockville Asylum.

The 28th annual report upon common jails, prisons and reformatories of the Province opens with the statement that "there is a continued improvement in the diminution of crime as compared with former years." The commitments for 1894 were 9,450 and for 1895 they were 9,380, a decrease of 70. This decrease is not confined to one locality, but about evenly distributed