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REDUCED FARES TO Pacific Coast. One way second class colonist tickets...

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FOR Health. Drink McCarthy's Ale and Porter. It's the best.

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New Buckwheat Flour. Maple Syrup. Maple Sugar. Coast Sealed Oysters.

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Hon. Mr. MacKay on Provincial Finances

CLEAR-CUT AND CONVINCING SPEECH

Deficit of \$553,363.25--Vigorous Colonization Policy for Northern Ontario Advocated--Industrial Education--Scarcity of Teachers--Reforestation--Reciprocity and Other Subjects Eloquenty Dealt With.

In continuing the debate on the Budget, Hon. Mr. MacKay, Leader of the Opposition, spoke as follows: Mr. Speaker: This debate has now covered some two weeks, and has covered a wide range of subjects...

Current Receipts and Expenditures. The annual announcement by the Honorable, the Provincial Treasurer, as to the financial standing of this province at the close of any fiscal year is always important...

Just a few words as to the correctness or incorrectness of the financial statement as to current receipts and expenditures. I do not propose to hold the Honorable, the Provincial Treasurer to the position which he took while a member of the Opposition...

Now, Sir, if you take the alleged surplus of \$3,484.59 from the \$505,363.25 you arrive, according to the Honorable, the Provincial Treasurer's own statements, according to his own position, an actual cash deficit of \$498,878.66...

Now, Sir, we were thus to introduce the Honorable, the Provincial Treasurer to-day to himself as financial critic of the Opposition in years gone by, and were to hold him to his contention that what would be the result of taking up the present budget as issued by him...

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ly clear that the receipts from the sale of lands must be treated as capital and not as current receipts. This was the right position to apply to this province, and what do I find? I find, Sir, that last year from the absolute sale of lands the province received the following two items: \$432,109.47, \$10,850.82, a total capital receipt under this head of \$442,960.29...

Again, Sir, take the item of bonus on timber sales. At p. 4 the Honorable, the Provincial Treasurer's budget speech of 1905 we find the following: "Now we distinguish between receipts from pine timber sales as being a special payment of capital account; then again at p. 5 he says: 'It is, I contend, a capital asset, and such I propose to treat it.'"

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conversation of the same and for reforestation were taken there would be a timber famine.

As to the Dominion Subsidy, \$904,112. As to the T. & N. O. earnings, \$420,000. Or in all \$2,465,557.00. In other words the total increase in revenue between 1904 and 1910 is \$2,782,646.00.

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laws enacted by the old Liberal Government with but slight variation in one or two cases. We were not perfect, Sir, we did not profess to be, but we dug the channels through which flows the revenue to-day that for this Government is expanding and for which expenditures are increasing very much credit. If, Sir, you take the financial statement, you could trace back every dollar of the \$2,851,004.68, being last year's receipts, to the laws made by the old Government and which in many cases were opposed by honorable gentlemen to your right, and as to some of which laws they divided the House not only once, but twice, and in some cases three times.

The Corporation Tax. Take first the corporation tax, which was opposed so bitterly by the Conservatives in this House, and the result of which was threatened by the Premier when he sat in Opposition. The receipts from this tax of these wealthy corporations, such as telephone companies, street railway companies, banking institutions, etc., in 1904 were \$4,027,000; the receipts in 1910, with the law unchanged, were \$7,232,338, or an increase of \$3,205,338. Now, Sir, a single dollar of this \$3,205,338 would have found its way into the Provincial Treasury had honorable gentlemen opposed had their way; and yet, Sir, if we are to believe the supporters of the Government, this increase under this head of \$3,205,338 is to be attributed to the splendid financial management of the present Government!

Then again, Sir, under the head of succession duties the receipts in 1904 were \$458,699. In 1910 they amounted to \$785,446, or an increase of \$326,747. To whom, Sir, belongs the credit for these large receipts? The people of this province right well remember, Sir, that when it was proposed to tax large estates the honorable gentlemen opposite their friends spoke of "taxing the gravestones, taxing the dead," etc. They had not the courage of their convictions at the outset to move an amendment to vote against the bill; but later on when it was received by the Provincial Treasurer, he moved an amendment that would have cut the receipts at least in half. So that, Sir, it is clear to us that if honorable gentlemen on the opposite side had their way they never would have proposed such a tax, and the province last year would, therefore, not have received the said \$785,446.

Then again, Sir, take another illustration of the splendid constructive financing of the old Government: Receipts under the general head of Licenses in the year 1904 were \$362,266. In 1910 they amounted to \$680,192, an increase of \$317,926. Part of this consists, Sir, of the moneys received for brewers' and distillers' licenses, and when it was proposed to place a special tax on brewers and distillers honorable gentlemen opposite again moved an amendment that would have cut the receipts three times in a vain attempt by honorable gentlemen to save their particular friends from a fair and just taxation.

In 1904 receipts under the head of "Mining Licenses and Fees" were but \$1,594. In 1906 the receipts were \$193,623, an increase of \$192,029. But, Sir, to whom belongs the credit for such an increase? In 1904 there were practically no mining operations in our north country, for the minerals had not been discovered. When they were discovered, and it was learned that these great mining wealths in the north it became at once advisable to make revenue laws to fit the situation, and as I have already explained, the present law as it stands upon the statute book is there by the adoption of the Honorable, the Minister of Mines of the suggestion made by me when this question came up.

In 1904 the grant that this province received by way of subsidy from the Dominion Government was \$1,134,669 in 1910 it was \$1,134,669, and as a result of the action of the Liberal Government at Ottawa the subsidy was increased to \$2,128,722; or an increase as between 1904 and 1910 of \$994,053. When the Liberal Government came in power negotiations were opened with a view to obtaining such an increased subsidy. These negotiations were continued after the present Government came into power with a result that a decidedly increased subsidy was granted by the Dominion Government. The present Government in this respect simply did their duty, no especial credit is due them, and no censure is coming to them for what they did. They continued the work already begun, and the Dominion Government increased the subsidy as stated.

The Telemooring and Northern Ontario Railway was, as everybody knows, started by the old Liberal Government. In 1904 it was in its initial stage of construction, and there were no earnings received from it by the province; in 1910 the receipts were \$420,000. In other words the increased receipts of the province as between 1904 and 1910 under this particular head were \$420,000; and the House will well remember that the construction of this road was not favorably received by honorable gentlemen opposite, and many and adverse were their criticisms of it. Had the old Government not undertaken this excellent colonization work the receipts last year would have been \$420,000 less than they were.

Now, Sir, what is the result of this increase? The total receipts in 1910 were \$2,851,004.68, the total receipts in 1904 were \$6,128,358; in other words the increase in revenue between 1904 and 1910 was \$2,782,646. But, Sir, under the six heads which I have already been dealing with and for each and every one of which the Liberals claim the credit, the revenues increased between 1904 and 1910 in the following amounts, namely: As to Corporation Tax, \$3,205,338. As to Succession Duties, \$326,747.

As to Mining Licenses and Fees, \$192,029. As to the Dominion Subsidy, \$904,112. As to the T. & N. O. earnings, \$420,000. Or in all \$2,465,557.00. In other words the total increase in revenue between 1904 and 1910 is \$2,782,646.00.

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all our schools. Both our advice and our pleadings fell upon reluctant and unappreciative ears. The result is that about twenty or twenty-five per cent of the rural schools in the Province of Ontario to-day are in the hands of unqualified teachers. That, Sir, is the result of the Government's stinging advice and against repeated warnings. We pointed out over and over again that a large percentage of our normal trained teachers go west to teach in the western provinces, and taking that fact with the fact of the wiping out of the model schools there was bound to be a dearth of teachers. The education report for 1909 shows that 600 teachers left the Province of Ontario for the west. The honorable member for East Peterborough, as I have already stated, expressed the opinion that in five years there will be a sufficient number of teachers, I beg, Sir, to introduce the honorable member to his own riding, that of East Peterborough.

Richard Lees, the Public School Inspector for East Peterborough, under date of January 24th, 1911, submitted a report to the County Council, in which he says that last year out of the total rural schools that of Eiding, numbering 75, there were 27 teachers holding second-class certificates, fifteen holding third-class certificates, six holding district certificates, and not less than thirty-one who were not regularly qualified; but who merely had permits and such other like temporary certificates. In Eiding, numbering 75, there were 27 teachers holding second-class certificates, fifteen holding third-class certificates, six holding district certificates, and not less than thirty-one who were not regularly qualified; but who merely had permits and such other like temporary certificates.

Let me give another illustration of the result of the mismanagement of educational affairs in this province by the present Government, and according to the report of William E. Tilley, M.A., Ph.D., Public School Inspector for West Innes No. 1, of these counties, that in the year 1900 there were 70 rural schools in his inspectorate; in which schools there were 2 first-class, 22 second-class, and 46 third-class teachers. In the year 1910 there were 70 rural schools in his inspectorate; in which schools there were 2 first-class, 27 second-class, 22 third-class, and not less than 19 teachers with no regular qualifications whatever, except temporary permits. This, Sir, as of affairs in these two old ridings are but typical of what is to be found all over the Province of Ontario. You may talk, Sir, about the mineral wealth of the province, of its forests, its fisheries, and its agricultural wealth; but there is no asset concerning which the Government should exercise such scrupulous care as with reference to the children of the province. If this result, Sir, had been a mere accident, if the Minister of Education had not been warned over and over again, his conduct might have been excused; but, Sir, as of affairs in these two old ridings are but typical of what is to be found all over the Province of Ontario, you may talk, Sir, about the mineral wealth of the province, of its forests, its fisheries, and its agricultural wealth; but there is no asset concerning which the Government should exercise such scrupulous care as with reference to the children of the province. 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