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MINORITY REPORT OF PUBLIC ACCOUNTS COMMITTEE.

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MINORITY REPORT

OF THE

SELECT STANDING COMMITTEE ON PUBLIC ACCOUNTS.

MR. SPEAKER:

A minority of your Committee, appointed to enquire into the Public Accounts of the Province, believing that a clearer and fuller report upon the nature of, and particulars connected with, the over-expenditure of the Province for the four and a half years ending 30th June, 1878:—

2. That there was taken from the allowed debt of the Dominion to the Province, on which British Columbia was drawing 5 per cent. interest 339,000 00

3. That the total amount expended by the Province in excess of Revenue, in 4½ years, from 1874 to 30th June 1878, inclusive, has been \$1,148,948 95

4. That the excess of expenditure over income, in the respective years of that period, was-

In	1874 and 1875	\$ 499,194	00		
	1876	312,924	00		
		255,404			
	1878 (6 months)	81,426	95		
,,				\$1,148,948	95

5. That on the 1st January, 1876, there were unfinished Contracts, which had been entered into by the Lands and Works Department during 1875, amounting to \$263,034 36.

1874 (Liabilities (represented by amount actually baid in excess of Revenue) 1875 (Liabilities (represented by amount paid sub sequently, but incurred in 1875)	\$ 499,194 263,034	00 36		
Colors Weiter and Michael and Alexandratic and Alexandratic and Street			5 762,228 36	3
7. That the amount of excess for the first two years				
viz., 1874 and 1875, was And the amount of excess for the last 2½ years, viz.	. \$ 762,228	36		
1876, 1877, and half of 1878, was	386,720	59		

Making the total excess for 41 years, as before \$1,148,948 95

8. That this expenditure has reduced the annual income of the Province, as follows: 5 per cent. on 339,000 = 16,950; and caused an annual expenditure for Interest and Sinking Fund account, as per Statement of Finance Minister, of \$68,692 64.

> WM. SMITHE, J. A. MARA.

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DECISION OF MR. SPEAKER

ON A

POINT OF ORDER RAISED ON AMENDMENT PROPOSED TO BILL No. 8.

The Chairman of the Committee on Bill No. 8, intituled "An Act relating to certain Acts and Ordinances," reports the Bill complete, with amendments.

The amendments made to the Bill were proposed by a private member, the Honourable Member for Victoria City (Mr. Drummond).

These amendments, in addition to taxes imposed by the Bill before amendment, impose the following further taxes, viz.:-

"Upon any person practising as a Physician, Surgeon, or Land Surveyor, twenty-"five dollars for every six months."

A Point of Order has been raised by the Honourable Member from Comox, that the taxes proposed by the amendment were not recommended by Message from His Honour the Lieutenant-Governor, and are therefore in contravention of the provisions of the 54th section of the British North America Act, which provides that the House "shall "not adopt or pass any Vote, Resolution, Address, or Bill for the appropriation of any "part of the public revenue, or of any tax or impost to any purpose, that has not been "first recommended by Message of the Lieutenant-Governor," &c.

Neither the Bill nor Amendment propose to appropriate any portion of the public revenue, or any part of any tax or impost upon the people, and the provisions of this section do not therefore apply in the present instance.

This position is borne out by the proceedings of the House of Commons at Ottawa, and the authority hereinaíter referred to.

The objection of the Honourable gentleman from Comox is therefore untenable, and falls to the ground.

It is, however, a Bill that should, according to Rule 85 of our Rules and Orders, originate in Committee of the whole House, and should be introduced by a member of the Government.

Mr. Speaker Cockburn, in deciding upon a Point of Order raised on the second reading of a Bill to remove doubts as to the liability to stamp duties of premium notes taken or held by mutual fire insurance companies, objecting that the Bill must, under the 54th section of the British North America Act, be first recommended by Message from the Crown, and also that the Bill should originate in Committee of the Whole, gave his decision as follows:--

"There being no appropriation of money proposed, there need be no recommenda-"tion from the Crown, and the objection rests on the ground that as it involves an "additional charge upon the people the Bill should have originated in Committee of the "Whole, and should have, moreover, been proposed by a Minister."

Instances may undoubtedly be found in the Journals of the English House of Commons of Bills and Motions being introduced by private members to increase taxation, some of which have passed unchallenged, whilst in other cases the indirect assent of a Minister has been deemed sufficient.

Recently, however, (in 1869) a high authority (Sir Thomas Erskine May) stated before a Joint Committee of the two Houses of Parliament "that no private member is "permitted to propose an Imperial tax upon the people. It must proceed from a Minister "of the Crown, or be in some form declared to be necessary for the public service."— See Speakers' Decisions, by Lefeveriere.