# REPORT

OF THE

# AUDITOR-GENERAL

OF

# BRITISH COLUMBIA

# 1914-15

PURSUANT TO THE PROVISIONS OF THE "AUDIT ACT,"
CHAPTER 5, 3 GEO. V.

THE GOVERNMENT OF
THE PROVINCE OF BRITISH COLUMBIA.

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
Printed by WILLIAM H. CULLIN, Printer to the King's Most Excellent Majesty.
1915.

*To His Honour* FRANCIS STILLMAN BARNARD,

*Lieutenant-Governor of the Province of British Columbia.*

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present to Your Honour statements of the Auditor-General pursuant to the provisions of the "Audit Act," chapter 5, 3 George V.

Respectfully submitted,

PRICE ELLISON,

*Minister of Finance.*

*Treasury Department,*

*Victoria, January 21st, 1915.*

AUDIT OFFICE,

VICTORIA, January 21st, 1915.

*Hon. Price Ellison, M.P.P.,*

*Minister of Finance.*

SIR,—I have the honour to submit for the information of the Legislative Assembly, pursuant to the provisions of the "Audit Act," chapter 5, 3 George V., as follows:—

(A.) Statement of Treasury Board Overrulings (pursuant to section 33).

(B.) Statement of Special Warrants issued (pursuant to subsection (*b*) of section 26).

(C.) Statement of the Revenue and Expenditure for the First Eight Months of the Present Fiscal Year, viz., from 1st April, 1914, to 30th November, 1914 (pursuant to subsection (*a*) of section 45).

W. ALLISON,
*Auditor-General.*

# AUDITOR-GENERAL'S REPORT.

(A.)

## TREASURY BOARD OVERRULINGS.

Audit Office,
Victoria, 26th June, 1913.

Memorandum for the Accountant, Public Works Department.

I am returning herewith for amendment voucher in favour of A. Hood for $201.65, covering travelling expenses whilst engaged in the supervision of the accounts of Road Superintendents.

In said voucher the sum of $54 is charged for return fare between Victoria and Prince Rupert, but this amount cannot be allowed, as the actual fare in this connection amounts to $36.

W. Allison,
*Auditor-General.*

---

Public Works Engineer's Office
(Department of Public Works),
Victoria, 27th June, 1913.

Memorandum for the Auditor-General.

With reference to your memo. of the 26th inst. respecting Mr. Hood's expense voucher $201.65, the railway company charge an additional half-fare when a whole state-room is required by a passenger. Voucher returned herewith.

J. E. Griffith,
*Public Works Engineer.*

---

Audit Office,
Victoria, June 30th, 1913.

Memorandum for the Public Works Engineer.

I am in receipt of your memorandum of 27th inst. returning expense voucher of A. Hood, amounting to $201.65, which was previously returned by me to the Accountant of the Public Works Department for amendment in respect to overcharge for return fare between Victoria and Prince Rupert.

I now note the explanation offered in your letter to the effect that the transportation Company charge an additional half-fare when a whole state-room is required, a fact which I am already aware of, but I do not understand why a whole state-room is required in this instance.

Under these circumstances, I cannot pass Mr. Hood's full expense bill of $201.65, and am again returning the voucher herewith.

W. Allison,
*Auditor-General.*

TREASURY DEPARTMENT,
VICTORIA, April 14th, 1914.

*The Auditor-General, Victoria, B.C.*

SIR,—Referring to your memorandum of the 26th June, 1913, addressed to the Accountant of the Public Works Department, refusing to allow an item of $18 in expense voucher of that officer while travelling between Victoria and Prince Rupert and return, the said sum being the excess between that charged for a single berth and whole state-room, I have the honour to inform you that the Public Works Engineer has appealed from your decision to the Treasury Board.

At a meeting of the Board held on Wednesday, the 8th instant, it was resolved that in the opinion of the Board your objection to the certification for payment of the said $18 was insufficient, and the Minister of Finance was authorized to issue a cheque for the amount irrespective of your decision.

I have, etc.,
W. J. GOEPEL,
*Secretary, Treasury Board.*

---

AUDIT OFFICE,
VICTORIA, March 27th, 1914.

*The Deputy Minister of Finance, Victoria, B.C.*

SIR,—I am returning herewith vouchers in favour of trustees of Michel School District and trustees of North Saanich School District for $1,000 and $2,000 respectively, which I assume are intended to cover applications for advances under section 6 of the "Public Schools Act Amendment Act, 1914."

In this connection, that whilst section 6 of the "Public Schools Act Amendment Act, 1914," sets out that, upon the order of the Superintendent of Education, the Deputy Minister of Finance shall advance to the Board of School Trustees of any rural district a sum of money, not exceeding in any year 75 per cent. of the total amount voted at the last annual school meeting, to supplement the teacher's salary and for incidental expenses, I can find no authority for making such advances out of the public moneys of the Province.

I shall therefore have to refuse to pass same for payment on the ground that there is no legislative authority.

Yours obediently,
W. ALLISON,
*Auditor-General.*

---

TREASURY DEPARTMENT,
VICTORIA, April 1st, 1914.

*The Auditor-General, Victoria, B.C.*

SIR,—With reference to your letter of the 27th instant returning vouchers in favour of trustees of Michel School District and North Saanich School District for $1,000 and $2,000 respectively, refusing to pass same for payment on the ground that there is no legislative authority, I have the honour to inform you that the Honourable the Attorney-General has given a written opinion that there is such authority, and I enclose copy of same for your guidance.

At a meeting of the Treasury Board held to-day the Honourable the Minister of Finance was authorized to prepare cheques to cover the advances in question and all similar advances which may be applied for hereafter.

I have, etc,
W. J. GOEPEL,
*Secretary, Treasury Board.*

VICTORIA, B.C., March 31st, 1914.

*The Deputy Minister of Finance, Victoria, B.C.*

DEAR SIR,—With reference to your inquiry as to paragraph 6 of the Act amending the "Schools Act," passed last session, I may say that I think you would be justified in paying out of the public moneys of the Province any advance which the Deputy Minister of Finance may give to the Board of School Trustees in rural districts upon the order of the Superintendent of Education, as it would appear to me that this section is broad enough to cover the taking of this money out of the Consolidated Revenue Fund.

Yours truly,
(Signed) W. J. BOWSER,
*Attorney-General.*

---

AUDIT OFFICE,
VICTORIA, April 23rd, 1914.

MEMORANDUM FOR THE DEPUTY MINISTER OF AGRICULTURE.

I am returning herewith voucher in favour of Mrs. M. S. Davies for $40, purporting to cover salary for the month of April, 1914, as Secretary of Advisory Board of Women's Institutes, which I am unable to pass for payment for the reason that such payment would be contrary to section 20 of the "Agricultural Associations Act, 1914," which provides that such moneys shall be paid to the Association direct.

W. ALLISON,
*Auditor-General.*

---

TREASURY DEPARTMENT,
VICTORIA, May 26th, 1914.

*The Auditor-General, Victoria, B.C.*

SIR,—Referring to your memorandum of the 23rd April, 1914, addressed to the Deputy Minister of Agriculture, returning voucher in favour of Mrs. M. S. Davies, for $40, purporting to cover salary for the month of April, 1914, as Secretary of Advisory Board of Women's Institutes, which you were unable to pass for payment for the reason that such payment would be contrary to section 20 of the "Agricultural Associations Act, 1914," which provides that such moneys should be paid to the Association direct, I have the honour to inform you that the Deputy Minister of Agriculture has appealed from your decision to the Treasury Board.

At a meeting of the Board held on Friday, the 22nd instant, it was resolved that in the opinion of the Board your objection to the certification for payment of the said $40 was insufficient, and the Minister of Finance was authorized to issue a cheque for the amount and all other amounts of a similar nature connected with the Farmers' and Women's Institutes.

I have, etc.,
W. J. GOEPEL,
*Secretary, Treasury Board.*

---

AUDIT OFFICE,
VICTORIA, April 19th, 1913.

*W. F. Teetzel, Esq.,*
*Government Agent, Nelson, B.C.*

SIR,—I am returning herewith Transport Voucher No 2059, which contains an item of $163.45 for travelling expenses to Victoria and return.

Before this Voucher can be passed by the Audit Department, it will be necessary for you to furnish an itemized account showing how the amount is arrived at.

Kindly give the matter your attention, and return the voucher to this Department when amended.

Yours obediently,
W. ALLISON,
*Auditor-General.*

---

GOVERNMENT AGENT'S OFFICE,
NELSON, B.C., April 29th, 1913.

*W. Allison, Esq.,*
*Auditor-General, Victoria, B.C.*

SIR,—In reply to your letter of the 19th instant, *re* Voucher 2059, I beg to advise that no itemized account was kept of the expenses referred to. The amount was arrived at by the exact amount of expenses incurred.

I have, etc.,
W. F. TEETZEL,
*Government Agent.*

---

AUDIT OFFICE,
VICTORIA, May, 3rd 1913.

*W. F. Teetzel, Esq.,*
*Government Agent, Nelson, B.C.*

SIR,—With reference to my letter of the 19th ultimo, requesting to be furnished with details as to the item of $163.45 included in your Agency Voucher No. 2059, the said item representing your travelling expenses, to Victoria and return between the 4th and 18th March last, I am now in receipt of your communication of the 29th ultimo, in which you state that no itemized account was kept in this connection, and that the amount was arrived at by the exact amount of expenses incurred.

In the absence of the information called for, I cannot possibly pass the account, and am accordingly returning the voucher herewith.

Yours obediently,
W. ALLISON,
*Auditor-General.*

---

GOVERNMENT AGENT'S OFFICE,
NELSON, B.C., February 7th, 1914.

*W. J. Goepel, Esq.,*
*Deputy Minister of Finance, Victoria, B.C.*

SIR,—I beg to hand you herewith a copy of Voucher No. 2059, together with copies of correspondence in regard to same.

This voucher has been carried on our books as a "paid voucher in the Treasury," and as I do not see any reason why it should be a charge against this office indefinitely, I would respectfully ask for instructions as to its disposal.

I have, etc.,
J. CARTMEL,
*Government Agent.*

---

AUDIT OFFICE,
VICTORIA, February 10th, 1914.

*The Government Agent, Nelson, B.C.*

SIR,—With reference to your letter of the 7th instant, addressed to the Deputy Minister of Finance, enclosing copy of Voucher No. 2059, I beg to inform you that this voucher was not passed by me for the reason that Mr. Teetzel refused to give any details as to the item of $163.45. On the face of my correspondence in the matter, which, judging from the copies of same now sent by you to the Deputy Minister of Finance, it is evident that you must have been aware of the circumstances of the case, I fail to understand why in taking over the Nelson Agency you accepted this voucher from Mr. Teetzel as cash.

You must now take the matter up with Mr. Teetzel and obtain from him an itemized account of his expenditure of $163.45, as until some reasonable details are forthcoming, I cannot pass upon the account.

Yours obediently,
W. ALLISON,
*Auditor-General.*

---

GOVERNMENT AGENT'S OFFICE,
NELSON, B.C., 16th February, 1914.

*W. Allison, Esq.,*
*Auditor-General, Victoria, B.C.*

SIR,—In reply to your letter of the 10th inst. *re* Voucher No. 2059, I beg to point out the fact that I did not take this Agency over from Mr. Teetzel direct, as he had left Nelson over a month before my arrival; also that this voucher was not carried as cash, but as a paid voucher in the Treasury, outstanding, and consequently was not brought to my notice till after I had been here some time.

Under these circumstances I must say that I do not see any good reason why I should be the scapegoat in this matter, and respectfully ask to be relieved of this charge.

I might add that, while I quite recognize the fact that it was necessary that you should have the details of the item in question before same could be passed in the usual way, as I did not exactly see why or how I should or could force Mr. Teetzel to give this information, I considered my best course would be to refer the matter to the Deputy Minister of Finance, with the expectation that he would, in view of all the circumstances, lay it before the Honourable the Minister with a recommendation that it be dealt with in some other way.

I am again writing the Deputy Minister to this effect, and trust the justice of my contention will not be overlooked.

I have, etc.,
J. CARTMEL,
*Government Agent.*

AUDIT OFFICE,
VICTORIA, February 21st, 1914.

*J. Cartmel, Esq.,*
*Government Agent, Nelson, B.C.*

SIR,—Replying to your letter of the 16th instant, I beg to inform you that I still adhere to my refusal to pass Mr. Teetzel's expense account of $172.45, on the ground of lack of detail.

Yours obediently,
W. ALLISON,
*Auditor-General.*

---

AUDIT OFFICE,
VICTORIA, November 10th, 1914.

*The Government Agent, Nelson, B.C.*

SIR,—It is observed that you are still carrying on your books as an accountable item voucher in favour of W. F. Teetzel for $172.45, which was disallowed on 19th of April, 1913, on the ground of lack of detail.

Needless to say, the method pursued by you in carrying this expenditure on your accounts for an indefinite period is altogether irregular, and I would respectfully request that you bring the matter to a close as soon as possible.

Need I inform as to the procedure to be adopted by you? If so, you will please refer to section 35 of the "Audit Act," which provides as follows, viz:—

"Whenever a Sub-Accountant, officer, clerk, or other person charged with the expenditure of public moneys is dissatisfied with any disallowance or charge in his accounts made by the Auditor-General, such Sub-Accountant, officer, or other person may appeal to the Treasury Board, which after such further investigation as it considers equitable, whether by viva voce examination or otherwise, may make such order directing the relief of the appellant, wholly or in part, from the disallowance or charge in question as appears to it to be just and reasonable, and the Auditor-General shall govern himself accordingly."

The Deputy Minister of Finance is ex-officio Secretary of the Treasury Board, through whom you should submit your case.

Yours obediently,
W. ALLISON,
*Auditor-General.*

---

GOVERNMENT AGENT'S OFFICE,
NELSON, B.C., November 13th, 1914.

*The Auditor-General, Victoria, B.C.*

SIR,—I have the honour to acknowledge the receipt of your letter of the 10th inst. with reference to Voucher 2059 (1913).

In reply, I beg to say that I am quite familiar with section 35 of the "Audit Act," and presumed that in referring this matter to the Deputy Minister of Finance on February 7th last I was adopting the proper procedure.

I shall now make a more formal appeal to the Treasury Board, through the Deputy Minister, and trust that the matter will shortly be finally disposed of.

I have, etc.,
J. CARTMEL,
*Government Agent.*

TREASURY DEPARTMENT,
VICTORIA, December 9th, 1914.

*The Auditor-General, Victoria, B.C.*

SIR,—I have the honour to inform you that at a meeting of the Treasury Board held this day it was decided that the enclosed voucher of W. F. Teetzel, amounting to $172.45 for travelling expenses, Nelson to Victoria, refused by you for want of sufficient detail, may be taken to account without any further detail than appears on the voucher; Treasury cheque may therefore be issued and forwarded to the Government Agent, Nelson.

I have, etc.,
W. J. GOEPEL,
*Secretary, Treasury Board.*

---

(COPY.)

No. of Agent's Voucher 2059.

SERVICE—IX. TRANSPORT.

No. of Treasury Voucher.....
No. of Cash Book Folio.....
No. of Journal Folio .....

*Vote No.* 83.

GOVERNMENT OF BRITISH COLUMBIA.

W. F. TEETZEL,
*Government Agent,*
*Post Office Address—Nelson, B.C.*

Department of Finance.

Cr. for the undermentioned, on account of Requisition No..... ...

| Date of Purchase or Service rendered. | Items in Detail. | Rate of each Article. | Amount. $ | cts. |
|---|---|---|---|---|
| 1913. | OFFICERS ON DUTY. | | | |
| March 31..... | To Expenses to Victoria and return, March 4th to March 18th, on Departmental business, as per telegram from the Honourable the Premier..... | | 163 | 45 |
| " 23..... | To Fare, Nelson to Lockhart Beach..... | | 1 | 25 |
| | " State-room..... | | 2 | 00 |
| | " Meals on boat..... | | 3 | 50 |
| | " Hack..... | | 1 | 00 |
| | " Fare, Lockhart Beach to Nelson..... | | 1 | 25 |
| | Received payment. W. F. TEETZEL. ..... Cheq. No. 22160. | | | |
| | One hundred and seventy-two.....45/100 | TOTAL $ | 172 | 45 |

Certified correct. W. F. TEETZEL,
*Government Agent.*

Certified correct. .....

*Deputy*..... .....

Approved. .....
*Minister of the Department.*

# (B.)

## STATEMENT OF SPECIAL WARRANTS

### ISSUED BETWEEN THE SESSIONS OF 1914 AND 1915.

| Date of Approval. | No. of Warrant. | Service. | | Amount of Warrant. | Expended. |
|---|---|---|---|---|---|
| | | TO MEET EXPENDITURE FOR THE FISCAL YEAR ENDED 31ST MARCH, 1914. | | | |
| | | V.—PUBLIC INSTITUTIONS. | | | |
| May 19, 1914 | 70 | Mental Hospital, Essondale (maintenance) | | $ 1,800 00 | $ 1,226 54 |
| " 19, " | 71 | Colony Farm, Essondale (maintenance) | | 9,000 00 | 8,146 05 |
| " 19, " | 72 | Mental Hospital, New Westminster (maintenance) | | 6,200 00 | 5,885 79 |
| " 6, " | 74 | Printing Office, Victoria (printing) | | 1,000 00 | 991 28 |
| | | VII.—ADMINISTRATION OF JUSTICE (OTHER THAN SALARIES). | | | |
| May 19, 1914 | 78 | Prosecution and interpreters | | 3,000 00 | 2,055 74 |
| " 19, " | 78 | Keep of prisoners | | 7,500 00 | 7,190 81 |
| " 19, " | 78 | Special Constables | | 19,000 00 | 18,449 49 |
| " 19, " | 78 | Transport of constables and prisoners | | 24,000 00 | 23,120 08 |
| | | VIII.—EDUCATION. | | | |
| April 23, 1914 | 73 | Provincial Normal School | | 300 00 | 10 45 |
| " 23, " | 73 | Per capita grant to cities | $15,000 | | |
| " 23, " | 73 | " municipalities | 21,000 | | |
| | | | | 36,000 00 | 25,805 05 |
| " 23, " | 73 | Contingencies | | 200 00 | 65 65 |
| | | XII.—PUBLIC WORKS. | | | |
| | | *Works and Buildings.* | | | |
| May 19, 1914 | 80 | Court-house, Vancouver | | 14,500 00 | 7,955 03 |
| " 19, " | 80 | *Furniture for Government Offices throughout the Province* | | 1,885 32 | 1,885 32 |
| " 22, " | 81 | do " " | | 427 85 | 335 91 |
| " 19, " | 80 | Improvement of Government Reserves throughout the Province | | 203 73 | 201 51 |
| " 19, " | 80 | Industrial School for Girls | | 8,625 23 | 8,593 48 |
| " 19, " | 80 | Normal School, Vancouver | | 1,340 24 | 1,333 28 |
| " 19, " | 80 | Public Schools throughout the Province | | 164 10 | ..... |
| " 19, " | 80 | Repairs to Government Buildings throughout the Province | | 1,096 03 | 1,088 73 |
| | | *Roads, Streets, Bridges, and Wharves.* | | | |
| May 19, 1914 | 80 | Cariboo District | | 2,807 66 | 2,803 35 |
| " 19, " | 80 | Columbia " | | 907 20 | 727 96 |
| " 19, " | 80 | Kaslo " | | 180 40 | 170 67 |
| " 19, " | 80 | Ymir " | $2,744.45 | | |
| " 22, " | 81 | " " | 377.75 | | |
| | | | | 3,122 20 | 3,121 25 |
| " 19, " | 80 | Location of roads | | 2,404 45 | 897 07 |
| " 19, " | 80 | Bridges throughout the Province | $37,964.61 | | |
| " 22, " | 81 | " " | 1,087.75 | | |
| | | | | 39,052 36 | 38,839 91 |
| " 22, " | 81 | Atlin District | | 230 35 | 220 62 |
| | | *Subsidies to Steamboats, Ferries, and Bridges.* | | | |
| May 19, 1914 | 80 | West Arm, Kootenay Lake, at Nelson | | 332 44 | 332 44 |
| | | XIII.—MISCELLANEOUS. | | | |
| May 6, 1914 | 75 | Stationery | | 4,822 00 | 4,446 79 |
| " 6, " | 76 | Temporary assistance in all offices | | 6,000 00 | 3,509 73 |
| " 6, " | 77 | Fuel and light | | 4,000 00 | 3,950 62 |
| " 6, " | 79 | Inspection of nursery stock, fruit, etc., demonstration spraying, etc. | | 3,000 00 | 1,216 74 |
| | | Totals | | $203,101 56 | $174,577 34 |

## STATEMENT OF SPECIAL WARRANTS.—*Concluded.*

| Date of Approval. | No. of Warrant. | Service. | Amount of Warrant. | Expended. |
|---|---|---|---|---|
| | | TO MEET EXPENDITURE FOR THE FISCAL YEAR ENDING 31ST MARCH, 1915. | | |
| | | II.—CIVIL GOVERNMERT (SALARIES). | | |
| July 6, 1914 | 5 | Additional salary, Secretary to Bureau of Information (11½ months) | $ 575 00 | $ 300 00 |
| | | VI.—HOSPITALS AND CHARITIES. | | |
| Jan. 14, 1915 | 23 | In aid of destitute, poor, and sick | 12,000 00 | 1,794 24 |
| | | VII.—ADMINISTRATION OF JUSTICE (OTHER THAN SALARIES). | | |
| Dec. 31, 1914 | 21 | Summoning and paying jurors and witnesses | 10,000 00 | 5,261 90 |
| | | XII.—PUBLIC WORKS. | | |
| | | *Works and Buildings.* | | |
| Dec. 11, 1914 | 19 | *Improvement of Government Reserves throughout the Province* | 4,500 00 | 4,130 01 |
| Aug. 24, " | 9 | Provincial Gaol, Victoria | 29,250 00 | 27,593 66 |
| July 24, " | 7 | Court-house, Vancouver (East Wing) | 4,000 00 | 4,000 00 |
| | | XIII.—MISCELLANEOUS. | | |
| Dec. 3, 1914 | 17 | Temporary assistance in all offices | 30,000 00 | 17,569 70 |
| Jan. 15, 1915 | 24 | Forest Protection Fund | 100,000 00 | ..... |
| June 10, 1914 | 4 | Gratuity to the widow of the late E. Eylon, 3 months' salary | 180 00 | 180 00 |
| July 21, " | 6 | " sister " W. B. Charles, " | 456 00 | 456 00 |
| Sept. 25, " | 11 | " widow " F. R. Morris, " | 264 00 | 264 00 |
| " 25, " | 12 | " " " *L. P. Macrae,* " | *650 00* | *650 00* |
| Oct. 29, " | 16 | " " " John Wilson, " | 318 00 | 318 00 |
| May 29, " | 2 | Special surveys | 12,000 00 | 4,155 48 |
| June 8, " | 3 | Compensation to owners of lots *re* cancellation of the subdivision plan of the Town of Langley | 1,100 00 | 775 00 |
| Sept. 22, " | 10 | Valuation of Songhees Reserve | 1,000 00 | 1,000 00 |
| " 30, " | 13 | Purchase of Canned Salmon, presented as a gift to the Imperial Government | 100,000 00 | 100,000 00 |
| Oct. 26, " | 15 | " " " | 2,000 00 | 1,195 93 |
| May 29, " | 1 | Grant to City of Prince Rupert in lieu of local improvement taxes | 18,002 03 | 18,002 03 |
| Dec. 4, " | 18 | " " | 18,909 68 | 18,909 68 |
| Oct. 16, " | 14 | Grant in aid of Belgian Relief Fund | 5,000 00 | 5,000 00 |
| Dec. 15, " | 20 | Grant to Women's Employment League of Vancouver | 500 00 | 500 00 |
| Jan. 5, 1915 | 22 | Loan to the Corporation of the District of South Vancouver for the purpose *of establishing relief works* | *10,000 00* | *10,000 00* |
| | | Totals | $360,704 71 | $222,055 63 |

## (C.)

## STATEMENT.

SHOWING THE REVENUE AND EXPENDITURE FOR THE FIRST EIGHT MONTHS OF THE PRESENT FISCAL YEAR, VIZ., FROM 1ST APRIL TO 30TH NOVEMBER, 1914.

### *Revenue.*

| | |
|---|---|
| Dominion of Canada :— | |
| Interest | $ 14,575 53 |
| Subsidy | 90,000 00 |
| Grant per capita | 156,992 00 |
| Payment for lands | 50,000 00 |
| Special grant under section 1, "British North America Act, 1907" | 50,000 00 |
| Land sales | 690,575 84 |
| Land revenue | 95,384 27 |
| Survey fees | 13,882 44 |
| Rents (exclusive of land) | 15 00 |
| Timber leases (rentals) | 50,363 03 |
| Free miners' certificates | 54,805 25 |
| Mining receipts, general | 49,536 85 |
| Licences (trade and liquor) | 64,325 41 |
| Game licences | 83,490 25 |
| Fines and forfeitures | 31,689 48 |
| Probate fees | 19,949 16 |
| Succession duty | 128,385 17 |
| Law-stamps | 69,392 85 |
| Registry fees | 319,221 23 |
| Fees under "Joint-stock Companies Act" | 52,319 65 |
| Marriage licences | 14,260 00 |
| Revenue tax (arrears) | 24 00 |
| Real-property tax | 485,861 54 |
| Personal-property tax | 223,084 72 |
| Land-tax, wild, coal, and timber lands | 600,329 43 |
| Income-tax | 412,796 99 |
| Mineral-tax | 95,320 25 |
| Crown-granted mineral-claim tax | 38,661 41 |
| Tax-sale deeds | 690 00 |
| Registered taxes | 21 98 |
| Log-scaling fees | 21,623 18 |
| Fees under "Moving Pictures Act" | 11,775 70 |
| Boiler inspection and examination fees | 19,263 26 |
| Traffic tolls, New Westminster Bridge | 12,500 00 |
| Revenue service refunds | 787 42 |
| Water revenue, rentals | 23,210 86 |
| do records | 1,639 00 |
| Printing Office | 32,033 93 |
| Bureau of Mines | 296 00 |
| Mental Hospital | 24,695 51 |
| Provincial Home | 3,514 90 |
| Sale of Government property | 1,396 23 |
| Reimbursement in aid | 10,804 50 |
| Interest (miscellaneous) | 84,013 39 |
| Interest on investment of Sinking Fund | 43,205 55 |
| Timber royalty | 254,207 04 |
| Timber licences | 995,283 76 |
| Timber sales | 32,950 04 |
| Fishery and Cannery licences | 31,989 75 |
| Coal and coke tax | 91,983 89 |
| Licences, taxes, and fees under "Fire Insurance Act" | 63,368 08 |
| Fees under "Motor-traffic Regulation Act" | 35,279 85 |
| Miscellaneous receipts | 66,427 76 |
| Total | $5,818,204 33 |

### *Expenditure.*

| | | |
|---|---|---|
| I.—Public Debt | | $264,835 36 |
| II.—Civil Government (Salaries) | | 984,838 52 |
| III.—Administration of Justice (Salaries) | | 34,572 61 |
| IV.—Legislation | | 1,981 35 |
| V.—Public Institutions | | 243,529 53 |
| VI.—Hospitals and charities | | 339,304 79 |
| VII.—Administration of Justice (other than Salaries) | | 257,304 58 |
| VIII.—Education | | 682,599 13 |
| IX.—Transport | | 42,807 92 |
| XI.—Revenue | | 12,249 58 |
| XII.—Public Works :— | | |
| Works and Buildings | $1,065,573 35 | |
| Roads, Streets, Bridges, and Wharves | 1,854,904 59 | |
| Subsidies to Steamboats, Ferries, and Bridges | 68,994 61 | |
| | | 2,989,472 55 |
| XIII.—Miscellaneous | | 1,637,233 28 |
| Total | | $7,490,729 20 |

VICTORIA, B.C.:

Printed by WILLIAM H. CULLIN, Printer to the King's Most Excellent Majesty.

1915.