REPORT

OF THE

COMPTROLLER-GENERAL

OF THE PROVINCE OF

BRITISH COLUMBIA

1919-20

PURSUANT TO THE PROVISIONS OF THE "AUDIT ACT,"
CHAPTER 7, 7 & 8 GEO. V.

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
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1920.

To Colonel the Honourable EDWARD GAWLER PRIOR,

A Member of the King's Privy Council for Canada,

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 Comptroller-General pursuant to the provisions of the "Audit Act," chapter 7, 7 & 8 George V.

Respectfully submitted,

JOHN HART,

Minister of Finance.

Treasury Department,

Victoria, February 4th, 1920.

VICTORIA, February 4th, 1920.

Hon. John Hart,

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 7, 7 & 8 George V., as follows:—

(A.) Statement of Treasury Board Overrulings (pursuant to section 31).

(B.) Statement of Expenditures on Services which have exceeded their Appropriations (pursuant to subsection (*b*) of section 32).

(C.) Statement of Payments charged against the 1919-20 Appropriations which did not occur within the Period of the Account.

(D.) Statement of Special Warrants issued (pursuant to subsection (*b*) of section 24).

(E.) (1.) Statement showing the Revenue for the First Nine Months of the Present Fiscal Year, viz., from 1st April to 31st December, 1919.

(2.) Statement showing the Expenditure for the First Nine Months of the Present Fiscal Year, viz., from 1st April to 31st December, 1919.

(3.) Statement showing Expenditures and Advances out of Moneys raised by Loan under Authority of the Legislature for Specific Purposes, 1st April to 31st December, 1919 (pursuant to subsection (*a*) of section 42).

I have the honour to be,

Sir,

Your obedient servant,

A. N. MOUAT, C.A.,

Comptroller-General.

COMPTROLLER-GENERAL'S REPORT.

(A.)

TREASURY BOARD OVERRULINGS.

RE PAYMENT IN CONTRAVENTION OF SECTION 33 OF THE "CIVIL SERVICE ACT, 1917."

December 10th, 1918.

The Government Agent, Kamloops, B.C.

DEAR SIR,—With reference to your Voucher No. 1554 for $15 in favour of Z. Slavin, please advise if this is the same Miss Z. Slavin who has a permanent position as stenographer in your office.

Should it be one and the same person, I shall be glad to be advised of the circumstances under which Miss Slavin has been paid the amount above referred to, as, without further information, it would seem these payments are in contravention of section 33 of the "Civil Service Act, 1917," as follows:—

"33. In the absence of special authority of the Legislative Assembly, no member of the Civil Service shall receive any remuneration from the funds of the Province in addition to the regular salary of the position which he holds as provided in the annual estimates of the Province."

Kindly let me have an early reply.

Yours truly,
A. N. MOUAT,
Comptroller-General.

GOVERNMENT AGENT'S OFFICE,
KAMLOOPS, B.C., December 12th, 1918.

The Comptroller-General, Victoria, B.C.

SIR,—Replying to your letter of the 10th inst. with reference to my Voucher No. 1554 for $15 in favour of Z. Slavin, I have to state that this is the same Miss Slavin who is permanently employed in my office as stenographer. I note that this payment would appear to be in contravention of section 33 of the "Civil Service Act, 1917," and for your information I beg to state that Mr. Philip, the District Public Works Engineer, approached me with reference to obtaining the services of Miss Slavin, as he was unable to get the work done by an outside stenographer for the amount of $15 authorized to be paid by his Department for this work. Further, Mr. Philip informs me a considerable amount of the work is more or less of a confidential nature, and it was therefore advisable, if possible, to have it done by some one in the Service. I informed him that I had no objection to Miss Slavin doing the work, provided it did not interfere with her regular duties and hours of work in my office, which it has not, as the work has been done after regular hours and on Saturday afternoons.

I would point out that, although the work has apparently been done in contravention of the Act, it has effected a considerable saving and has been much more satisfactory to Mr. Philip.

I have, etc.,
E. FISHER,
Government Agent.

December 19th, 1918.

The Government Agent, Kamloops, B.C.

OUR FILE No. 17.

DEAR SIR,—I have received your letter of the 12th instant, advising that the Miss Z. Slavin whose name appears as a creditor on your Voucher No. 1554 for services as stenographer for one month in the office of the District Engineer, Kamloops, is the same Miss Z. Slavin who is permanently employed in your office as stenographer.

The explanation offered that the work was done outside regular office hours would be quite acceptable if it were not for the provisions of section 33 of the "Civil Service Act, 1917," the terms of which preclude me from passing the voucher for lack of the necessary legislative authority.

Should you desire to appeal from this decision, I would refer you to section 24 of the "Audit Act, 1917," for the procedure.

Yours truly,
A. N. MOUAT,
Comptroller-General.

TREASURY DEPARTMENT,
VICTORIA, B.C., January 28th, 1920.

The Comptroller-General, Buildings.

RE KAMLOOPS AGENCY, VOUCHERS 1259, 1554, 1786, $45, TREASURY BOARD, MISS SLAVIN.

SIR,—Referring to your correspondence with the Government Agent at Kamloops in December, 1918, in which you refused to certify to the above vouchers as the payment of same by the Government Agent was in contravention of section 33 of the "Civil Service Act, 1917," I beg to state that an appeal of the Government Agent against your decision has been made to the Treasury Board, and I am directed to inform you that at a meeting of the Treasury Board held in Victoria on the 26th instant it was resolved that the above Vouchers Nos. 1259, 1554, and 1786, each for $15 in favour of Z. Slavin, Kamloops (total $45), be paid and charged to Public Works, "Kamloops District," and that the sum of $45 be reimbursed to the Government Agent at Kamloops.

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

RE RESPONSIBILITY FOR LOSS OF CURRENCY IN MAIL.

EDUCATION OFFICE,
VICTORIA, B.C., October 9th, 1919.

A. N. Mouat, Esq.,
Comptroller-General, Victoria, B.C.

SIR,—I beg to enclose herewith letter from the Public Works Engineer, with voucher for $5 attached, and to ask your advice as to whether this Department is responsible for the payment of the $5, which it is alleged went astray in the mail when it was returned to Mr. Morris by the Public Works Department.

Kindly return the enclosed letter and voucher when they have served their purpose.

I have, etc.,
ALEXANDER ROBINSON,
Superintendent of Education.

October 14th, 1919.

The Superintendent of Education, Parliament Buildings.

DEAR SIR,—With reference to your letter of 9th instant, enclosing voucher for $5 in favour of R. O. Morris, together with letter from the Public Works Department requesting you to pay same: The voucher will not be approved by this office, and I would suggest, therefore, that it be returned to the Public Works Department with an intimation that the party who enclosed a $5 bill in a letter to the payee without registration must be held responsible for the loss.

Yours truly,
A. N. MOUAT,
Comptroller-General.

DEPARTMENT OF PUBLIC WORKS,
VICTORIA, B.C., October 20th, 1919.

The Comptroller-General, Parliament Buildings, Victoria, B.C.

SIDNEY SCHOOL.

SIR,—With reference to your letter of the 14th instant to the Superintendent of Education, declining to pass a voucher for $5 in payment of a deposit made by R. O. Morris that has been lost in the mail, the letter not being registered, would you care to express an opinion as to who the responsible party would be? The Department accepts the full responsibility in the matter, and the loss being connected with a school building we vouchered through the Education Department.

Yours obediently,
J. E. GRIFFITH,
Deputy Minister of Public Works.

October 21st, 1919.

The Deputy Minister of Public Works, Parliament Buildings.

YOUR FILE No. 2081, OUR FILE No. 57-3, SIDNEY SCHOOL.

DEAR SIR,—With reference to your letter of the 20th instant, in which you desire me to express an opinion as to the party responsible for the loss of an amount of $5 stated to have been sent in an unregistered letter to R. O. Morris: The decision of placing the responsibility for this matter rests entirely with the department concerned.

Yours truly,
A. N. MOUAT,
Comptroller-General.

December 11th, 1919.

The Deputy Minister of Public Works, Parliament Buildings.

DEAR SIR,—With reference to the enclosed vouchers in favour of R. O. Morris, $5; Thos. Carson, $10; and Tully Bros., $10, stated to be refunds of deposits on plans of various schools, with a notation on each voucher that currency was mailed in an unregistered letter and failed to reach the addressee: The voucher in favour of R. O. Morris was originally sent to this office for payment some time ago and refused, and subsequently an attempt was made to have the same paid through the Education Office, but, the matter being referred to this office before payment, the voucher was again returned to your office, with an intimation that the party responsible for enclosing currency in an unregistered letter must be held responsible for the loss, and that such voucher would not be approved as a charge against a legislative appropriation.

Apparently that voucher, together with the two others referred to, has again been presented for payment in accordance with your memorandum to Mr. Hood of the 18th ultimo. The vouchers in question cannot be approved for payment, and I would again suggest that the party responsible make good the loss.

Yours truly,
A. N. MOUAT,
Comptroller-General.

TREASURY DEPARTMENT,
VICTORIA, B.C., January 28th, 1920.

The Comptroller-General, Buildings.

RE THREE VOUCHERS—REFUND OF DEPOSITS ON PLANS OF SCHOOLS, $25, PUBLIC WORKS DEPARTMENT.

SIR,—The Deputy Minister of Public Works has appealed to the Treasury Board against your refusal of the 14th October, 1919, to approve a voucher for $5 on the grounds that the party who enclosed a $5 bill in a letter to R. O. Morris without registration must be held responsible for the loss. I understand that the other two vouchers, amounting to $20, were not presented to you for payment, but were issued under similar conditions.

I am directed to inform you that at a meeting of the Treasury Board held in Victoria on Monday, the 26th instant, it was resolved that the said vouchers, amounting to $25, be paid and charged to Vote No. 231. I enclose vouchers (3).

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

(B.)

UNPROVIDED ITEMS IN EXPENDITURE FOR THE FISCAL YEAR ENDED 31ST MARCH, 1919.

STATEMENT of Expenditures on Services which have exceeded their Appropriations from 1st April, 1918, to 31st March, 1919, and for which Overexpenditure the Sanction of Parliament is required.

No. of Vote.	Service.	Total Appropriation.	Total Expenditure.	Overexpended.
	DEPARTMENT OF THE PROVINCIAL SECRETARY.			
163	Colony Farm and Nursery	57,625 00	62,401 25	4,776 25
	DEPARTMENT OF PUBLIC WORKS.			
192	Maintenance of Government Home and Grounds	14,968 00	14,968 76	76
		$ 72,593 00	$ 77,370 01	$ 4,777 01

(C.)

STATEMENT OF PAYMENTS CHARGED AGAINST THE 1919-20 APPROPRIATIONS WHICH DID NOT OCCUR WITHIN THE PERIOD OF THE ACCOUNT.

DEPARTMENT OF AGRICULTURE.

Vote No.	Date of Service.	Name.	Particulars.	Amount.
5	June, 1918, to Mar., 1919	Fleming Bros	Developing and printing	$ 39 67
5	Dec., 1918	Macey Office Equipment Co	Paper	1 75
18	Feb., 1918	Birks, H., & Sons, Ltd.	200 badges	36 00
18	March, 1919	Cooley, H., & Son	Lunch-cupboard	6 45
18	March, 1919	Chalmers, J. S. (Mrs.)	14 days @ $5	70 00
18	March, 1919	Trask, A. L. (Mrs.)	9 days @ $5 and expenses	83 40
18	1918	Hatzic Women's Institute	Additional membership allowance	16 50
18	March, 1919	Whidden, R. (Mrs.)	Expenses of Conference at Duncan	62 40
18	Jan., 1919	Davies, Mary S	Expenses to New Westminster	3 05
18	Jan.-March, 1919	Blackwood-Wileman (Mrs.)	40 days @ $5 and expenses	416 42
31	Sept., 1918	McDonnell, A. E. C	Transportation and expenses	1 50

DEPARTMENT OF THE ATTORNEY-GENERAL.

36	March, 1919	Burroughs & Co., Ltd	Supplies	$ 14 85
36	Dec., 1918	Macey Office Equipment Co	Alterations to cabinet	11 10
54	Nov., 1918	Finlayson, M. J., & Co	Cook-stove	20 00
54	March, 1919	Bishop, James, Sr	Meals, etc., for Special Constables	2 00
54	Dec., 1918	Sutherland, E. M., Dr	Professional services	25 00
54	Jan.-Feb., 1919	Pollock, R. T	26 days as Special Constable	78 00
54	Jan., Mar., 1919	Pacific Mills, Ltd	Rent of Police Office	48 00
54	Jan., Mar., 1919	City of Enderby	Water rates	4 05
56	Aug., 1918	Shannon Bros	Service fee	25 00
57	March, 1918	Vancouver Daily Sun	Advertising	2 33
57	Nov., 1918	Bogardus Wickens, Ltd	Glass and putty	6 00
57	March, 1919	C.P.R. Co.'s Telegraph	Telegrams	1 14
57	Feb., Mar., 1919	Graham Electric Co	Lamps, etc	52 46
57	March, 1919	Gault Bros	Clothing	360 74
57	March, 1919	Bayview Meat Market	Meat	168 66
57	March, 1919	Kirk & Co	Coal	210 39
57	March, 1919	Kearney, J. T	Transportation	10 00
57	Dec., 1918, March, 1919	Brackman-Ker Milling Co	Flour and feed	919 95
57	Feb., 1919	Townley & Ward	Mouthpiece	1 50
57	March, 1919	Campbell, A. W	Drugs	19 70
57	March, 1919	McArthur, W. T	Hardware	80 61
57	March, 1919	Dixon & Murray	Lumber	19 40
57	March, 1919	Grassie, W. H	Cleaning clocks	3 75
57	March, 1919	Canadian Consolidated Rubber Co	Shoes	129 36
57	Jan., 1919	Pay-list	Salaries	888 00
58	March, 1919	Vancouver Daily Sun	Advertising	2 32
60	March, 1919	Pay-list	Witness fees, Rex *v.* O. C. Nevison	511 71
60	March, 1919	"	Witness fees, Rex *v.* F. H. Lauder	356 32
60	March, 1919	"	Witness fees, Rex *v.* A. A. Nevison	133 05
61	Jan., 1918	"	Petit Jurors	264 00
61	Dec., 1918	"	Petit Jurors	1,230 00
62	March, 1919	Wood, H. S	Counsel fee, Rex *v.* Erickson	25 00
63	Feb., 1919	Hickling, H	Coroner's fee	10 00
66	March, 1918-Feb., 1919	MacInnes, J. A	Counsel fees, *re* P.G.E. Railway	2,685 81
66	March, 1919	MacInnes, G. L	Counsel fees, *re* Van Horne Estate	11 50
66	Nov., 1918-March, 1919	MacInnes, G. L	Counsel fees, *re* "Coal and Petroleum Act" and Gillespie, Harding and Davis Appeals	76 20
66	May, 1918	Leighton, Ross & Elder	Counsel fees, Rex *v.* Chong Sue	25 00
66	Nov., 1917-March, 1918	Maitland, R. L	Solicitor's costs of the defendent, Lim Jim *v.* McRae	236 20
66	June-Nov., 1918	Wood, H. S	Plaintiff's costs, Attorney-general *v.* C. R. Gordon	75 00
66	Nov., 1918, to Jan., 1919	Ellis & Brown	Counsel fees, *re* Blue Funnel Motor Line *et al.* *v.* City of Vancouver *et al.*, etc	134 30
68	Feb., Mar., 1919	Baker, A. R., Dr	Travelling expenses	550 55
68	July, Nov., Dec., 1918	Mobley, F. H	Travelling expenses	115 15
68	Dec., 1918	Fairbanks, J. A	Bounty on 1 wolf	10 00
68	Dec., 1918	Cadwallader, H. T	Bounty on 1 wolf	10 00
68	Dec., 1918	Dick, David	Bounty on 1 cougar	15 00

STATEMENT OF PAYMENTS CHARGED AGAINST 1919-20 APPROPRIATIONS—*Continued.*

DEPARTMENT OF EDUCATION.

Vote No.	Date of Service.	Name.	Particulars.	Amount.
83	Jan.-March, 1918..	City of Vancouver	Maintenance of blind pupils	$ 420 00
83	Jan.-March, 1919..	City of Vancouver	Maintenance of blind pupils	100 00
85	March, 1919	Municipality of Chilliwack	Grant *re* teachers' salaries	1,508 00
85	March, 1919	Municipality of Burnaby	Grant *re* teachers' salaries	2,610 00
94	Jan., Feb., 1919	Sedgewick, G. G.	Travelling expenses	33 75

DEPARTMENT OF FINANCE.

99	Aug., 1918-March, 1919	McDonald, C. J.	Commission on collections	$206 46
99	Jan., 1919	Cumming, R. D.	Advertising Court of Revision	2 40
99	March, 1919	Omineca Herald	Advertising Court of Revision	2 40
99	March, 1919	Gregg, John	Commission on collections	14 00
100	Feb., 1919	McLean Publishing Co., Ltd.	Advertising	30 00
104	Jan., 1919	Cumming, R. D,	"	3 00
117	Jan., 1919	Greenwood Ledge	"	7 20
129	Dec., 1918	Van Gastel, F.	Bulbs, etc	26 25
129	Nov., 1918	Van Gastel, F.	Gardening	20 00
129	March, 1919	Steen and Longwill	Repairs to Court-house	288 00
130	Feb., 1919	Bell, A.	Postage	5 00
132	Jan.-March, 1919..	Cochrane, D.	Coal-oil, etc	8 85
138	Aug., 1918	L. McBrine Co., Ltd.	Stationery-case	7 50
138	June, 1918	G. H. Hewitt Co.	Autograph stamp	3 75
139	Jan., 1919	Kelowna Courier	Advertising	4 00
139	Feb., 1919	Okanagan Commoner	"	5 40
139	Jan., 1919	Summerland Review	"	2 50
139	Jan., 1919	Vernon News P. & Pubg. Co., Ltd	"	4 32
143	July, 1918, March, 1919	McDonald, C. J.	Postage	19 00
143	July, 1918, March, 1919	Walter, E.	Postage	17 18
149	Oct., Nov., 1918	News Ptg. & Pubg. Co., Prince Rupert.	Advertising	174 96
149	Feb., 1919	McLean Publishing Co., Ltd.	Advertising	30 00

DEPARTMENT OF LANDS.

161	Jan., 1919	Electric Blue Print & Map Co	Blue-print paper	$ 9 25
161	Feb., March, 1919.	Browne, J. W. B.	Vulcanizing	4 75
161	March, 1919	Summerland Review Publishing Co.	Advertising	2 16
161	Aug., 1918, April, 1919	N. Pacific Logging Co., Ltd	Meals	230 00
161	March, 1919	Cariboo Observer	Advertising	10 00
161	March, 1919	Mallory, E. M.	Rent	25 00
161	Jan., 1919	Imperial Munitions Board	Meals	290 50
161	Aug., 1918	C.P.R. Telegraphs	Telegram	25
161	Jan.-March, 1919..	Elder, S. O.	Commission on phone messages	10 50
161	Jan.-March, 1919..	McDonald, P. A.	Commission on phone messages	8 94
161	Feb., March, 1919.	Cariboo Observer	Advertising	21 38
161	Feb., 1918	Imperial Oil, Ltd.	Freight	1 60
163	Jan., 1919	Canadian Western Lumber Co., Ltd.	Lumber	45 46
163	Aug., 1918-Jan., 1919	Beale, L. B.	Living allowance and travelling expenses	590 00
164	Jan.-March, 1919..	Easton, W. O	Services, Guage-reader	2 00
165	Sept., Oct., 1918..	Imperial Oil, Ltd	Gasolene	38 17
166	Sept., 1919	Glanville, P. R.	Board	150 00
166	Feb., 1919	Customs of Canada	Duty	11 79
166	Feb., March, 1919.	Dominion Express Co	Expressage	4 67
166	Sept., 1918	Imperial Oil, Ltd	Gasolene, etc	18 99
166	March, 1919	E & N. Railway Co.	Freight	28 00
166	March, 1919	Fritts, H. C.	Services and expenses	327 15
166	March, 1919	Dominion Junk & Machinery Co.	Steel wire, etc	102 70
166	March, 1919	Reliable Transfer Co.	Expressage and freight	15 00
106	Sept.-Nov., 1918 ..	Aldridge, C.	Services, well-drilling	273 50
166	Sept., 1918	Stirton, R.	Services, well-drilling	20 00
166	March, 1919	McTavish Bros.	Duty and brokerage	135 17
166	Feb., March, 1919.	Star Drilling Machine Co.	Machinery parts, etc	797 13
166	March, 1919	Barry, T. P.	Bolts, etc	7 30
166	March, 1919	R. W. Hunt & Co	Inspecting plant	26 45
166	March, 1919	Luney Bros.	Teaming	40 25
166	March, 1919	Imperial Munitions Board	Black pipe, etc	137 73
166	March, 1919	Ramsay's Machine Works	Machining	126 59

DEPARTMENT OF LABOUR.

179	Feb., 1919	Brooks-Corning Co., Ltd	Office furniture	$277 00
182	Feb., 1919	Buckland, R.	Services as Carpenter, etc	67 34
184	March, 1919	Brooks-Corning Co., Ltd	Office furniture and freight	35 62

STATEMENT OF PAYMENTS CHARGED AGAINST 1919-20 APPROPRIATIONS—*Continued.*

DEPARTMENT OF MINES.

Vote No.	Date of Service.	Name.	Particulars.	Amount.
189	Sept., 1919	Merritt Herald	Subscription	$ 4 00
193	Feb., 1919	Sanderson, H. H.	Supplies	94 60
193	Feb., 1919	Compressed Gas Co	Supplies	28 00
195	Jan., 1919	Sitting Bull Mining Co	Balance of grant	677 10
196	Jan., 1919	Internatl. Diamond Drill Contracting Co	Drilling	1,065 00
196	March, 1919	Clothier, G. A.	Allowance	95 00
*	October	Nugent, H. M.	Tent-fly	23 00

* "Mineral Survey and Development Act."

DEPARTMENT OF THE PROVINCIAL SECRETARY.

199	Sept., 1918, Jan., 1919	Gomm, W. E.	Medical services	$390 00
199	Aug., Sept., 1918	Corsan, D.	Medical services	50 00
199	Nov., 1918	Bianchi, L.	Labour	80 00
199	Nov., 1918, March, 1919	James, T. A.	Fumigating mail	100 00
199	Feb., March, 1919	Nakusp Drug Store	Drugs, etc	10 45
199	Jan.-March, 1919	McLean, E. H. S.	Medical services	60 00
199	Nov., 1918, Feb., 1919	Jones, A. V.	"	35 25
199	Dec., 1918, Jan., 1919	Bonnel, Garner, & Asselstine	"	125 00
199	June, 1918	Hilton, C. T.	"	13 00
200	Jan.-Nov., 1916, Sept., 1918	H. Southeran & Co	Books	160 80
200	Sept., 1918	Stevens & Brown	"	3 79
200	Sept., 1915, Jan., 1917	Museum Book Store	"	334 08
200	March, 1919	Superintendent of Documents	Bulletin	25
200	March, 1919	Oxford University Press	Books	16 91
200	Sept., 1918	Hudson Book Co	"	6 15
200	Feb., 1919	Copeland, J. M.	"	1 60
200	Feb., 1919	Angus & Robertson	"	13 51
200	July, 1918	American Association of Law Libraries	Dues	2 00
200	March, 1919	Nijhoff, M	Subscription	4 27
200	May, 1918, March, 1919	King & Son, Ltd.	Books	57 56
200	March, 1919	American Academy of Political S. Science	Subscription, 3 years to June, 1918	15 00
200	Jan., 1919	N. China Daily News and Herald	Subscription	5 97
200	Sept., 1915, March, 1918	Stevens, Son, & Stiles	Books	1,205 36
200	Oct., 1919	Victoria News Agency	"	4 50
200	Feb., 1919	A. C. McClurg & Co	"	74 14
202	March, 1919	C.P.R. Telegraphs	Telegram	1 01
202	Feb., 1919	Cull, N. G.	Lenses and Glasses	6 00
203	Feb., 1919	Burr, W. R.	Blue-prints	96
204	March, 1919	C. P. R. Telegraphs	Telegrams	91
204	Oct., 1918	Webb & Gifford	Binding silo-rods	7 20
210	March, 1919	Walker, W. H.	Allowance	10 00
210	March, 1919	Kerr, W.	"	30 00
210	March, 1919	Fielding, W.	"	25 00
210	March, 1919	Jefferson, M.	"	25 00
210	March, 1919	de Wilde, J.	"	20 00
210	March, 1919	Rawlinson & Glaholm	Provisions	16 65
210	Feb., March, 1919	Taylor, J.	"	34 50
210	March, 1919	Trites-Wood Co	"	55 00
210	March, 1919	East Kootenay Lumber Co	"	35 00
210	March, 1919	Carosella, P.	"	25 00
210	Feb., March, 1919	Ballard & Baker	"	25 00
210	October, 1918	Hudson's Bay Co	Boots, etc	6 25
210	March, 1919	Vincent, A. C.	Provisions	10 00
210	March, 1919	Ashcroft Meat Market	Meat	10 00
210	March, 1919	Haddock, J.	Coal	10 00
210	Feb., 1919	MacDonald Bros	Provisions	20 00
210	Feb., 1919	Pitts & Hankey	Provisions	9 05
210	March, 1919	Hamilton, A. C.	Coal	6 75
210	March, 1919	Can. Pac. Rly., Co	Transportation	210 86
210	Nov., 1918	J. A. Fraser & Co., Ltd	Provisions	8 55
210	March, 1919	Carlson, A. G.	Milk	3 00
210	March, 1919	Hobson, A.	Provisions	8 40
210	March, 1919	Revelstoke Meat Market	Meat	2 60
210	March, 1919	McMahon, S.	Rent	5 00
210	Jan., 1919	Kootenay Columbia Fuel Supply Co	Wood	4 00
210	March, 1919	Star Grocery	Provisions	18 15
210	March, 1919	P. Burns & Co	Meat	1 15
210	March, 1919	Jupp, R. W	Travelling expenses	6 00
210	March, 1919	M. J. Finlayson & Co	Provisions	12 40
210	March, 1919	Wilson Grocery Co	Provisions	26 05
210	March, 1919	Owens' Market	Meat	4 55

STATEMENT OF PAYMENTS CHARGED AGAINST 1919-20 APPROPRIATIONS—*Continued.*

DEPARTMENT OF THE PROVINCIAL SECRETARY—*Continued.*

Vote No.	Date of Service.	Name.	Particulars.	Amount.
210	Feb., March, 1919.	McCall, R.	Provisions	$ 13 20
210	March, 1919	Smith & Son	Provisions	19 70
210	March, 1919	Burgess & Jacob	Wood	6 00
210	Feb., March, 1919.	Burdick Bros. & Brett, Ltd.	Rent	24 00
210	March, 1919	Ridley Home	Board	12 50
210	March, 1919	Pitts & Hankey	Provisions	6 55
210	Feb., 1919	Willis, G. E.	Meals	4 50
210	Feb., 1919	Baird, J.	Transportation	5 85
210	Feb., 1919	Campbell Bros.	Provisions	12 75
210	Dec., 1918	Hudson's Bay Co.	Provisions	4 40
213A	March, 1919	Colonist Printing & Publishing Co., Ltd.	Advertising	7 50
213A	March, 1919	Nelson News Publishing Co.	Advertising	6 12
213A	March, 1919	Macey Office Equipment Co.	Office furniture	2 70
213A	March, 1919	Vancouver Daily Sun	Advertising	6 30
213A	March, 1919	Vancouver World	"	6 90
213A	March, 1919	Vancouver Daily Province	"	16 35
213A	March, 1919	Times Printing & Publishing Co., Ltd.	"	14 70
214	March, 1919	Stewart, J.	Salary, etc.	47 08
216	Feb., 1915, March, 1919	Waterson, M. E.	Military pay	1,425 85

DEPARTMENT OF PUBLIC WORKS.

230	May, 1916-1919	Cranbrook Herald	Subscription	$ 6 00
230	March, 1919,	C.P.R. Telegraphs	Telegrams	5 74
232	Jan., Feb., March, 1919	G.T.P. Railway Co.	Telegrams	23 24
232	March, 1919	City of Prince Rupert	Electric light	6 10
232	March, 1919	Carruthers, A. L.	Travelling expenses	24 20
232	March, 1919	Pacific Cartage Co.	Freight and cartage	1 82
232	Feb., March, 1919.	McRae Bros.	Tracing-linen, etc.	18 60
232	Feb., March, 1919.	Dominion Government Telegraphs	Telegrams	7 17
232	Jan.-March, 1919	C.P. Railway Telegraphs	Telegrams	25 34
232	Jan.-March. 1919	B.C. Telephone Co., Ltd.	Tolls	23 07
232	March, 1919	Phillips, A. McE.	Office furniture	10 00
232	March, 1919	Hargreaves, W	Auto supplies and repairs	3 45
232	March, 1919	Dalgleish, N. S	Repairs	50
232	Feb., March, 1919.	Johnston, H. L.	Expenses	30 75
232	Feb., March, 1919.	Phillip, P	Travelling expenses	83 90
232	Feb., March, 1919.	Okanagan Telephone Co.	Tolls	7 50
232	Feb., March, 1919.	Gwyer, W. K	Travelling expenses	79 35
232	Feb., March, 1919.	McEachern, M.	Services as Janitor	24 50
232	Feb., 1919	Steen & Longwill	Repairs	2 50
232	March, 1919	Albert & McCaffery	Coal	15 00
232	March, 1919	Postmaster, Prince Rupert	Postage	10 00
232	Feb., 1919	Imperial Oil Co., Ltd	Gasolene	3 96
232	Feb., 1919	Maritime Motor Co.	Auto supplies and repairs	20 35
232	Jan.-March, 1919	J. Z. Hall & Co., Ltd.	Rent	22 50
232	March, 1919	Postmaster, Vancouver	Postage	10 00
232	Jan., Feb., March, 1919	B.C. Telephone Co., Ltd	Tolls	7 20
232	Feb., March, 1919.	Price, J. E	Cleaning offices	10 00
232	Feb., March, 1919.	Dominion Express Co.	Expressage	3 70
232	Jan.-March, 1919	Ramsay, W.	Travelling expenses	96 40
232	Jan.-March, 1919	Postmaster, Nelson	Postage	20 00
232	Jan.-March, 1919	Gammon, G.	Auto licence	10 00
232	Jan.-March, 1919	Parmley, R.	Expressage	6 20
232	Jan., 1919	Chislett, C. M.	Tire, etc.	51 50
232	Feb., March, 1919.	Mitchell, J. R	Rent and light	52 00
232	Jan.-March, 1919	Cummings, J. G	Travelling expenses	103 50
232	March, 1919	Postmaster, Cranbrook	Postage	8 00
232	Feb., March, 1919.	Kootenay Telephone Lines	Tolls	8 47
232	Feb., 1919	McKeen, W. A.	Repairs to tripod	2 25
232	Feb., 1919	Williams, G. B.	Gasolene	2 65
232	Feb., March, 1919.	City of Prince George	Electric light	2 05
232	Feb., March, 1919.	Yates, T	Launch-hire, etc.	100 25
232	March, 1919	Postmaster, Kamloops	Postage	10 00
232	Feb., March, 1919.	Dixon, A	Expenses	105 65
232	March, 1919	Fort George and Alberta Telephone Co.	Rent	5 40
232	March, 1919	Postmaster, South Fort George	Postage	10 00
232	Feb., March, 1919.	Cooper, E. T.	Auto repairs	159 50
232	Feb., 1919	Hargreaves, W.	Auto supplies and repairs	60 20
232	March, 1919	Nelson Studio	Developing films	50
232	March, 1919	Invermere Contracting Co., Ltd.	Transportation	4 00
232	March, 1919	Worden, W. E.	Transportation, etc.	9 00
232	March, 1919	Smedley's Garage	Auto repairs	13 90
232	March, 1919.	Cranbrook Electric Light Co.	Light	1 00
232	March, 1919	Fort George Drug Co	Photographic supplies	6 95
232	March, 1919.	Prince George Citizen	Paper	1 25
232	March, 1919	Brawn, H.	Wood	6 50
232	Jan.-March, 1919	Simonson, J	Developing films, etc.	4 40

Statement of Payments charged against 1919-20 Appropriations—*Continued.*

Department of Public Works—*Continued.*

Vote No.	Date of Service.	Name.	Particulars.	Amount.
232	March, 1919	E. Hall & Son	Auto repairs	$103 60
233	March, 1919	Clark, J.	Travelling expenses	15 55
236	Dec., 1918	Hamilton, M. R.	Portraits	708 00
236	Feb.-March, 1919	B.C. Electric Railway Co.	Light	70 22
236	Feb., 1919	Victoria Gas Co.	Breeze and coke	65 00
236	Feb., 1919	The Uplands	Wood	31 50
236	March, 1919	Grant, W.	Labour	15 00
236	Jan., 1919	Hawkins & Hayward	Lamps, etc	18 15
236	Feb., 1919	C.P.R. Telegraphs	Telegrams	2 23
236	March, 1919	Evans, Coleman, Evans, Ltd.	Lime	15 50
236	March, 1919	Victoria Chemical Co., Ltd.	Seed	32 40
236	March, 1919	Mable, W.	Iron	6 50
236	March, 1919	Mackay & Gillespie	Coal	160 54
236	Feb., 1919	Irish Linen Stores	Sheets	55 80
236	Sept., 1918-March, 1919	B.C. Land & Investment Agency, Ltd	Rent	24 25
236	March, 1919	Brackman-Ker Milling Co	Seed	19 00
237	March, 1919	City of Victoria	Removing garbage	90 40
237	Oct., 1918	Reliable Transfer Co	Cartage and freight	1 45
237	Feb., 1919	Victoria Steam Laundry	Laundry	2 86
237	March, 1919	Pacific Transfer	Haulage	243 00
237	March, 1919	Harkness & Son	Repairs	29 00
237	March, 1919	Woodward, A. J.	Seeds	10 50
238	Jan., 1919	Robertson, D.	Labour	31 50
238	Jan., 1919	Loughery, W. J.	Labour	6 50
238	July, 1917	Maple Ridge Lumber Co.	Lumber	301 63
238	July, 1918	G.T.P. Railway Co.	Freight	24 15
238	Feb., 1919	C.P.R. Railway Co.	Wire cable, etc	212 95
238	Dec. 1918	Williams, T.	Rent of barn	1 00
238	Dec., 1918	Cleasby, H. S.	Rent of barn	2 50
238	Oct., 1917	Gibson Mining Co.	Powder, caps, fuse	20 95
238	May, 1918	Islander Printers' Publishing Co.	Printing	9 80
238	Nov., 1913	Pay-list	Labour	54 00
238	March, 1919	Nelson Hardware Co.	Nails	96
238	Jan., 1919	Marine Navigation Co., Ltd	Transportation	75
238	Nov., 1918	Molyneaux, H.	Services	80 00
238	March, 1919	Stone, B.	Fares	14 50
238	March, 1919	Allcock, H.	Fares	14 50
238	May, 1917	Tyllier, S.	Labour	12 00
239	July, 1918	Hutchison, J. C.	Operating ferry	46 02
239	March, 1919	Review Publishing Co.	Advertising	11 20
239	March, 1919	Cariboo Observer	"	10 60
239	March, 1919	Kelowna Courier	"	8 88

(D.)

STATEMENT OF SPECIAL WARRANTS ISSUED BETWEEN THE SESSIONS OF 1919 AND 1920.

Date of Approval.	No. of Warrant.	Service.	Amount of Warrant.	Expenditure.
		TO MEET EXPENDITURE FOR THE FISCAL YEAR ENDING 31ST MARCH, 1920.		
		CURRENT ACCOUNT.		
		DEPARTMENT OF AGRICULTURE.		
Jan. 17, 1920	28	Inspection and fumigation of imported fruit, nursery stock, etc	$ 3,500 00	.....
Jan. 17, 1920	28	Agricultural Fairs, etc	3,000 00	.....
Jan. 17, 1920	28	Women's Institutes	3,500 00	$ 216 08
Jan. 28, 1920	36	Coast Markets Commissioner	500 00	.....
Jan. 28, 1920	36	Departmental exhibits	1,500 00	171 96
		DEPARTMENT OF THE ATTORNEY-GENERAL.		
June 24, 1919	1	Administration of "Prohibition Act"	3,000 00	603 50
Oct. 25, 1919	11	do "	2,000 00	1,214 66
Jan. 19, 1920	32	do "	1,500 00	308 25
Jan. 7, 1920	25	Land Registry Office, New Westminster	500 00	256 62
Jan. 7, 1920	25	Land Registry Office, Vancouver	500 00	.....
Jan. 7, 1920	25	Land Registry Office, Victoria	500 00	315 47
Jan. 7, 1920	25	Supreme and County Courts, Nelson	100 00	.....
Jan. 7, 1920	25	Supreme and County Courts, New Westminster	250 00	67 08
Jan. 7, 1920	25	Summoning and paying witnesses	2,500 00	1,306 67
Jan. 7, 1920	25	Paying Grand and Petit Jurors	5,250 00	5,244 67
Jan. 7, 1920	25	Special surveys	750 00	96 96
Jan. 7, 1920	25	Incidentals and contingencie	2,500 00	173 18
Jan. 17, 1920	29	Prosecutions and Interpreters	5,500 00	162 33
Oct. 3, 1919	8	Constitutional litigation and general law costs	20,000 00	16,001 83
Dec. 5, 1919	16	Motor-traffic regulation	7,000 00	6,801 30
June 28, 1919	2	Refund to daughters of John Charles Lual of moneys paid into Consolidated Revenue under the "Escheats and Forfeitures Act"	2,384 08	2,384 08
		DEPARTMENT OF EDUCATION.		
Jan. 27, 1920	35	Industrial education	6,000 00	.....
Jan. 26, 1920	33	Normal School, Victoria	2,500 00	2,433 30
July 28, 1919	5	Erection of new buildings and maintenance and repairs of school buildings.	20,000 00	.....
Oct. 30, 1919	12	Examination of teachers and High School Entrance classes	2,500 00	2,192 51
		DEPARTMENT OF FINANCE.		
Nov. 18, 1919	14	Inspector of Trust Companies, Probate and Succession Duties	3,625 00	1,947 30
July 8, 1919	4	"Riots Claims Settlement Act, 1919"	2,965 65	2,965 65
		DEPARTMENT OF LANDS.		
Dec. 23, 1919	21	General water surveys	15,000 00	4,190 35
Oct. 10, 1919	9	Well-drilling, salaries and expenses	5,000 00	5,000 00
Nov. 8, 1919	13	Well-drilling, salaries and expenses	5,000 00	3,517 58
Jan. 29, 1920	38	Land surveys	15,000 00	.....
Dec. 13, 1919	19	Gratuity to the widow of G. R. A. Ball, equivalent of 3 months' salary	270 00	270 00
		DEPARTMENT OF MINES.		
Jan. 12, 1920	26	Gratuity to the widow of John Newton, equivalent of 3 months' salary	630 00	630 00
Jan. 17, 1920	30	Grant to Vancouver Chamber of Mines *re* free lectures on mining industry.	2,500 00	2,500 00
		DEPARTMENT OF THE PROVINCIAL SECRETARY.		
Dec. 23, 1919	22	Provincial Library and Archives	300 00	167 76
Jan. 17, 1920	31	Provincial Library and Archives	1,295 00	878 79
Jan. 17, 1920	31	Gratuity to the widow of E. O. S. Scholefield, equivalent of 3 months' salary	705 00	705 00
Dec. 13, 1919	18	Colony Farm and Nursery	12,000 00	8,143 29
Jan. 28, 1920	37	Criminal Insane Hospital, Saanich	6,000 00	.....
Jan. 12, 1920	27	King's Printer	10,000 00	1,103 27
Jan. 7, 1920	24	Grant to University of British Columbia	103,000 00	.....
Jan. 7, 1920	24	Royal Commissions	5,000 00	.....
Dec. 9, 1919	17	Advances to Police Officers of the Government of the Colony of Hong Kong	1,000 00	835 00
Aug. 16, 1919	6	Expenditure under sections 4 and 7 of the "Public Libraries Act, 1919"	500 00	343 11
		DEPARTMENT OF PUBLIC WORKS.		
Dec. 23, 1919	23	General Office	2,000 00	1,357 33
Jan. 27, 1920	34	District Engineers	2,000 00	.....
Jan. 27, 1920	34	Maintenance of Parliament Buildings and Grounds	9,200 00	1,955 65
Oct. 20, 1919	10	Maintenance of Government House and Grounds	850 00	.....
		Carried forward	$301,074 73	$76,460 53

STATEMENT OF SPECIAL WARRANTS, 1919 AND 1920—*Concluded.*

Date of Approval.	No. of Warrant.	Service.	Amount of Warrant.	Expenditure.
		TO MEET EXPENDITURE FOR THE FISCAL YEAR ENDING 31ST MARCH, 1920.—*Concluded.*		
		CURRENT ACCOUNT.—*Concluded.*		
		DEPARTMENT OF PUBLIC WORKS.—*Concluded.*		
		Brought forward	$301,074 73	$76,460 53
Oct. 20, 1919	10	Refund to the Corporation of the Township of Chilliwhack of moneys advanced in April, 1919, in connection with the protection of the Vedder River	5,000 00	5,000 00
June 28, 1919	3	Claim of Laidlaw & Ritchie for additional stone-work, Court-house, Vernon, 1914	2,707 50	2,707 50
Sept. 30, 1919	7	Refund to Imperial Oil Co., Ltd., of moneys advanced in July, 1918, in connection with the construction of a wagon-road between Ioco and Port Moody	10,000 00	10,000 00
		DEPARTMENT OF RAILWAYS.		
Nov. 27, 1919	15	Fraser River Bridge, New Westminster	23,000 00	5,277 97
		CAPITAL ACCOUNT.		
Jan. 29, 1920	39	Addition to Government Buildings, Prince Rupert	1,400 00	.....
Dec. 17, 1919	20	Court-house and Police Building, Ocean Falls	1,800 00	196 70
			$344,982 23	$99,642 70

(E.)

(1.)

STATEMENT SHOWING THE REVENUE FOR THE FIRST NINE MONTHS OF THE PRESENT FISCAL YEAR, VIZ., FROM 1ST APRIL TO 31ST DECEMBER, 1919.

Estimated for 12 Months ending 31st March, 1920.	Service.	Revenue for 9 Months ended 31st December, 1919.	
	CURRENT ACCOUNT.		
	Department of Agriculture:		
$ 22,000 00	Horticultural inspection fees and licences	$ 12,094 19	
31,000 00	Miscellaneous (including "Seed-grain Act, 1918")	13,553 17	
$ 53,000 00			$ 25,647 36
	Department of the Attorney-General:		
$ 1,500 00	Dog licences	$ 1,061 00	
50,000 00	Fees for incorporation of joint-stock companies, etc	63,352 36	
75,000 00	Fees, etc., under "Insurance Acts"	73,082 68	
17,500 00	Fees under "Moving Pictures Act"	10,773 18	
250,000 00	Fees under "Motor-traffic Regulations Act"	134,390 50	
35,000 00	Fines and fees of Court	31,813 04	
80,000 00	Game licences	108,334 00	
200,000 00	Land registry fees	253,743 49	
60,000 00	Law stamps	49,277 12	
25,000 00	"Prohibition Act," profit on liquor sold, April 1st-July 31st, 1919	102,250 38	
10,000 00	Reimbursements for keep of prisoners	4,360 42	
20,000 00	Trade licences	16,182 50	
1,500 00	Miscellaneous	5,143 37	
7,500 00	Sheriffs' fees	7,027 07	
$ 833,000 00			860,791 11
	Department of Finance:		
	Dominion of Canada:		
	Annual payment of:		
$ 29,151 06	Interest	$ 14,575 53	
180,000 00	Subsidy to Government and legislature	90,000 00	
313,984 00	Grant *per capita* on $392,480	156,992 00	
100,000 00	For lands conveyed	50,000 00	
$ 623,135 06		$ 311,567 53	
220,000 00	Amusements-tickets tax	223,728 40	
200,000 00	Coal and coke tax	110,134 33	
1,600,000 00	Income-tax	1,869,094 26	
	Land taxes:		
1,000,000 00	Real-property tax	1,032,413 93	
750,000 00	Wild land, coal and timber lands	1,027,655 44	
150,000 00	Mineral-tax	117,143 03	
750,000 00	Personal-property tax	862,933 22	
250,000 00	Poll-tax	206,620 00	
60,000 00	Taxes on unworked Crown-granted mineral claims	52,091 61	
500 00	Tax-sale deeds	80 00	
75,000 00	Interest (miscellaneous)	411,576 05	
210,000 00	Interest on investment of Sinking Funds	103,630 79	
19,080 07	Interest on fixed capital, "Dyking Assessment Adjustment Act, 1905"	19,080 07	
38,000 00	Rents	11,657 70	
4,500 00	Revenue Service refunds	17,642 87	
3,000 00	Sale of Government property	423 05	
75,000 00	Probate fees	63,716 40	
300,000 00	Succession duties	282,857 42	
30,000 00	Miscellaneous	66,020 70	
.....	Rural district school tax	209,134 82	
$ 6,358,215 13			6,999,201 62
	Department of Fisheries:		
$ 36,000 00	Fishery and cannery licences	.....	35,779 46
	Department of Lands:		
$ 2,500 00	Grazing rentals	.....	
50,000 00	Land sales	$ 238,815 69	
75,000 00	Land revenue	59,355 03	
500 00	Survey fees	6,035 87	
100 00	Rents (exclusive of land)	.....	
1,150,000 00	Timber licences	990,169 05	
$ 1,278,100 00	*Carried forward*	$ 1,294,375 64	$ 7,921,419 55

STATEMENT OF REVENUE FOR THE FIRST NINE MONTHS OF THE PRESENT FISCAL YEAR—*Continued.*

Estimated for 12 Months ending 31st March, 1920.	Service.	Revenue for 9 Months ended 31st December, 1919.	
	CURRENT ACCOUNT—*Continued.*		
$ 1,278,100 00	*Brought forward*	$ 1,294,375 64	$ 7,921,419 55
	Department of Lands—*Continued.*		
65,000 00	Timber leases	48,055 42	
585,000 00	Timber royalty	623,457 90	
150,000 00	Timber sales	193,465 65	
45,000 00	Log-scaling fees	49,781 43	
50,000 00	Water rentals	22,077 72	
5,000 00	Water recording fees	2,968 62	
1,500 00	Sale of maps, etc.	615 33	
5,000 00	Miscellaneous	24,619 32	
$ 2,184,600 00			2,259,417 03
	Department of Labour:		
$ 35,000 00	Grant from Dominion Government	.....	.....
	Legislation:		
$ 2,000 00	Private Bills fees	.....	.....
	Department of Mines:		
$ 1,000 00	Bureau of Mines	$ 1,039 94	
1,000 00	Fees for coal-mine managers' and coal-miners' examinations and certificates	783 00	
57,000 00	Free miners' certificates	55,759 05	
67,000 00	Mining receipts, general	59,301 85	
.....	Miscellaneous	525 00	
$ 126,000 00			117,408 84
	Department of the Provincial Secretary:		
$ 5,000 00	Colony Farm	$ 9,317 76	
60,000 00	Mental Hospitals	68,046 20	
6,000 00	Provincial Home	7,079 19	
2,500 00	Fees for teachers' examinations and certificates	2,120 15	
1,000 00	Sale of text-books	1,069 89	
160,000 00	Printing Office	110,468 04	
14,000 00	Marriage licences	16,095 00	
3,000 00	Vital statistics	3,083 14	
.....	Copies of voters' lists	197 33	
175 00	Hospital licences	185 00	
2,000 00	Notaries Public and Commissioners' fees	3,024 40	
1,000 00	Miscellaneous	1,902 75	
$ 254,675 00			222,588 85
	Department of Public Works:		
$ 27,000 00	Boiler inspection and examination fees	$ 24,042 04	
5,000 00	Electrical energy inspection	14,754 15	
4,000 00	Sale of Government property	2,614 57	
5,000 00	Wharfage and dock dues	2,682 54	
25,000 00	Ferry tolls, etc.	5,877 85	
.....	Miscellaneous	1,586 32	
$ 66,000 00			51,557 47
	Department of Railways:		
$ 36,900 00	Traffic tolls, New Westminster Bridge, etc.	$ 33,775 85	
.....	Miscellaneous	3,286 75	
$ 36,900 00			37,062 60
$ 9,985,390 13	Total, Current Account	.....	$10,609,454 34
	CAPITAL ACCOUNT.		
$ 224,570 00	Songhees Reserve	.....	.....
$10,209,960 13	Total Revenue	.....	$10,609,454 34

(E.)

(2.)

STATEMENT SHOWING THE EXPENDITURE FOR THE FIRST NINE MONTHS OF THE PRESENT FISCAL YEAR, VIZ., FROM 1ST APRIL TO 31ST DECEMBER, 1919

Estimated for 12 Months ending 31st March, 1920.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1919.	
		CURRENT ACCOUNT.		
$ 1,412,050 62	1	Public Debt	.....	$1,260,584 68
$ 100,000 00	2	Legislation	.....	6,083 90
$ 13,430 00	3	Premier's Office	.....	8,577 33
		Department of Agriculture:		
$ 11,140 00	4	Minister's Office	$ 8,186 13	
43,144 00	5	General Office	28,478 99	
66,900 00	6-11	Horticultural Branch	41,646 83	
35,780 00	12	Live Stock Branch	25,874 82	
4,120 00	13	Statistics	429 36	
110,250 00	14-32	Miscellaneous grants, etc.	82,187 18	
.....	.....	Statutory	72 35	
$ 271,334 00				186,875 66
		Department of the Attorney-General:		
$ 11,520 00	33	Attorney-General's Office	$ 7,011 61	
29,610 00	34	General Office	22,250 49	
14,490 00	35	Joint-stock Companies and Insurance Branch	9,329 37	
6,335 00	36	Municipal Branch	4,552 89	
14,112 00	37	Censor of Moving Pictures	7,316 21	
45,950 00	38	Administration of "Prohibition Act"	12,371 02	
8,830 00	39	Sheriff's Office, Vancouver	5,498 39	
132,446 00	40-45	Land Registry Offices	95,394 09	
67,234 00	46-53	Supreme and County Courts	44,343 68	
278,220 00	54	Provincial Police	156,635 57	
72,522 00	55-56	County Gaols	36,470 13	
63,253 00	57-58	Industrial Schools	34,164 91	
14,500 00	59	"Infants' Act" and Refuge Homes	9,965 34	
158,800 00	60-75	Miscellaneous	136,241 00	
.....	.....	Statutory and Special Warrants	13,366 51	
$ 917,822 00				594,911 21
		Department of Education:		
$ 22,034 00	76	General Office	$ 14,330 63	
73,756 00	77	Free Text-book Branch	52,281 30	
44,765 00	78-79	Agricultural and Industrial Education	39,500 61	
43,440 00	80	Inspection of Schools	38,123 38	
59,045 00	81-82	Normal Schools	48,113 20	
14,000 00	83	Education of Deaf, Dumb, and Blind	11,185 96	
1,010,000 00	84-86	*Per capita* Grants to Cities, Municipalities, and Rural School Districts	733,030 45	
425,000 00	87-88	Salaries of Teachers	289,634 85	
152,500 00	89-94	Miscellaneous	73,793 66	
.....	.....	Statutory	317,553 44	
$ 1,844,540 00				1,617,547 48
		Department of Finance:		
$ 10,900 00	95	Minister's Office	$ 7,916 15	
24,000 00	96	General Office	16,335 45	
11,300 00	97	Inspector of Trust Companies, Probate and Succession Duties	11,223 14	
42,700 00	98	Controlling and Audit Branch	34,107 47	
62,140 00	99	Surveyor of Taxes	26,726 85	
7,500 00	100	Bureau of Information	6,485 99	
76,965 50	101	Agent-General's Office, London, England	48,861 63	
386,132 00	102-143	Government Agents and Assessors, etc.	229,398 25	
105,640 00	144-150	Miscellaneous	54,869 71	
.....	.....	Statutory	59,817 99	
$ 727,277 50				495,742 63
$ 5,286,454 12		*Carried forward*	.....	$4,170,322 89

STATEMENT OF EXPENDITURE FOR THE FIRST NINE MONTHS OF THE PRESENT FISCAL YEAR—*Continued.*

Estimated for 12 Months ending 31st March, 1920.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1919.	
		CURRENT ACCOUNT—*Continued.*		
$ 5,286,454 12		*Brought forward*	.....	$4,170,322 89
16,955 00	151	Department of Fisheries	.....	12,684 31
.....	Stat.	Department of Industries	.....	3,898 54
		Department of Lands:		
$ 12,555 00	153	Minister's Office	$ 9,794 20	
85,792 00	154	General Office (Salaries)	78,432 44	
7,744 00	155	Lands Branch (Salaries)	6,769 40	
135,656 00	156	Forest Branch (Salaries)	66,403 83	
39,840 00	157	Water Branch (Salaries)	25,096 04	
42,864 00	158	Survey Branch (Salaries)	40,578 98	
4.380 00	159	Grazing Commission (Salaries)	3,335 00	
6,360 00	159A	B.C. Soldier Settlement (Salaries)	3,525 00	
7,500 00	160	Temporary assistance (Salaries)	3,712 22	
135,110 00	161	Expenses (General Office and Branches)	38,351 00	
388,200 00	162–176	Miscellaneous	265,844 30	
.....	.....	Statutory and Special Warrants	15,401 65	
$ 866,001 00				557,244 06
		Department of Labour:		
$ 17,500 00	177	General Office	$ 7,845 28	
8,220 00	178	Minimum Wage Board	5,048 99	
78,160 00	179–188	Employment Bureaus	26,962 36	
$ 103,880 00				39,856 63
		Department of Mines:		
$ 9,895 00	189	Minister's Office	$ 7,502 86	
17,660 00	190	General Office	13,475 39	
38,180 00	191	Mines Inspection Branch	22,795 94	
15,494 00	192	Bureau of Mines	9,367 54	
16,970 00	193	Mine-rescue and Training Stations	9,858 74	
160,000 00	194–196	Miscellaneous	83,723 22	
72,039 89	.....	Statutory	22,619 71	
$ 330,238 89				169,343 40
		Department of the Provincial Secretary:		
9,390 00	197	Minister's Office	$ 6,944 63	
11,802 00	198	General Office	8,576 41	
46,774 00	199	Provincial Board of Health	23,974 59	
18,996 00	200	Provincial Library and Archives	18,774 25	
8,400 00	201	Provincial Museum	5,675 61	
499,148 00	202–204	Mental Hospitals	351,022 84	
31,370 00	205	Criminal Insane Hospital, Saanich	24,798 49	
37,937 00	206	Provincial Home, Kamloops	23,785 63	
565,050 00	207–212	Grants to Hospitals and Charities	263,764 02	
161,193 00	213	King's Printer	127,817 05	
17,320 00	213A	Civil Service Commission	9,161 18	
924,500 00	214–229	Miscellaneous	417,347 81	
.....	S.W. No. 6	"Public Libraries Act"	213 56	
$ 2,331,880 00				1,281,856 07
		Department of Public Works:		
$ 10,420 00	230	Minister's Office	$ 8,536 26	
43,924 00	231	General Office	36,815 06	
42,620 00	232	District Engineers	27,277 53	
52,857 00	233	Steam-boiler Inspection	27,589 98	
6,730 00	234	"Electrical Energy Inspection Act"	2,279 02	
7,433 00	235	"Factories Act"	3,716 33	
16,836 00	236	Maintenance of Government House and Grounds	13,745 49	
104,740 00	237	Maintenance of Parliament Buildings and Grounds	87,825 95	
1,613,879 00	238	Roads, Streets, Bridges, and Wharves	1,237,066 23	
193,435 00	239	Steamboats, Ferries, and Bridge-tenders	74,258 09	
.....	.....	Special Warrants	15,000 00	
$ 2,092,874 00				1,534,109 94
$ 42,830 00	240–240A	Department of Railways	.....	37,090 59
$11,071,113 01		Current expenditures chargeable to Income—*Carried forward*	.....	$7,806,406 43

STATEMENT OF EXPENDITURE FOR THE FIRST NINE MONTHS OF THE PRESENT FISCAL YEAR—*Continued.*

Estimated for 12 Months ending 31st March, 1920.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1919.	
$11,071,113 01		Current expenditures chargeable to Income—*Brought forward*...	.....	$7,806,406 43
		CAPITAL ACCOUNT.		
		(Expenditures out of Income.)		
830,790 00	241	Sinking Funds	$ 837,063 39	
907,200 00	242	Pacific Great Eastern Railway Co. (interest on Guaranteed Bonds)	441,834 81	
9,700 00	243	B.C. House, London, England	4,850 00	
50,000 00	244	Songhees Reserve	135 00	
200,000 00	245	Johnson Street Bridge, Victoria	.....	
93,300 00	246	Roads, Streets, Bridges, and Wharves	34,663 35	
75,000 00	247	Boys' Industrial School, Vancouver	.....	
3,000 00	248	Office Building and Residence, Hope	129 65	
3,000 00	249	Addition to Government Buildings, Prince Rupert	2,600 31	
7,000 00	250	Court-house and Police Building, Ocean Falls	7,196 70	
3,500 00	251	Police Station and Quarters, Bridge Crossing	.....	
2,500 00	252	Police Station and Quarters, Yahk	1,285 00	
5,000 00	253	Police Stations and Quarters at other points	4 20	
37,500 00	254	Mental Hospital, Essondale	906 44	
14,700 00	255	Colony Farm, Essondale	7,629 70	
.....	S.W. No. 3	Court-house, Vernon	2,707 50	
.....		Capital expenditures charged to Income	.....	$1,341,006 05
$13,313,303 01		Total expenditures charged to Income	.....	$9,147,412 48

(E.)

(3.)

STATEMENT SHOWING EXPENDITURES AND ADVANCES OUT OF MONEYS RAISED BY LOAN UNDER AUTHORITY OF THE LEGISLATURE FOR SPECIFIC PURPOSES, 1ST APRIL TO 31ST DECEMBER, 1919.

Nature of Expenditure.	Service.	Expenditure for 9 months ended 31st December, 1919.
	CAPITAL ACCOUNT.	
	Loan Act, 1916.	
Loan	Pacific Great Eastern Railway Co	$ 1,780,000 00
	Loan Act, 1917.	
Advances for farm loans; repayments periodically. Advances for purchase and development of lands; repayments contingent upon sales	Land Settlement Board	785,433 21
	Better Housing Act, 1919.	
Advances for housing loans to returned soldiers; repayments periodically	Cities and Municipalities	352,300 00
	Loan Act, 1919.	
Construction and material improvements	Trunk Roads and Bridges	455,916 19
Advances for purchase and development of lands; repayments contingent upon sales	"Soldiers' Land Act, 1918"	93,755 81
Permanent advance to Fund for expenditures and loans in connection with conservation of water and drainage of land; repayments to Fund periodically	Conservation Fund	100,000 00
	"*Industrial Development Act, 1919.*"	
Permanent advance to Fund for loans to aid in establishment and development of industries	Industrial Development Fund	50,000 00
	Total	$ 3,617,405 21

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1920.