REPORT

OF THE

COMPTROLLER-GENERAL

OF THE PROVINCE OF

BRITISH COLUMBIA

1922-1923

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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1922.

To the Honourable JAMES ALEXANDER MACDONALD,
Administrator 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 Geo. V.

Respectfully submitted.

JOHN HART,
Minister of Finance.

Treasury Department,
Victoria, October 30th, 1922.

VICTORIA, October 30th, 1922.

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 Geo. 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.) (1.) Statement of Payments charged against the 1922–23 Appropriations which did not occur within the Period of the Account.

(2.) Irregular Payments (pursuant to subsection (*e*) of section 32).

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

(E.) (1.) Statement showing the Revenue for the First Six Months of the Present Fiscal Year, viz., from 1st April to 30th September, 1922.

(2.) Statement showing the Expenditure for the First Six Months of the Present Fiscal Year, viz., from 1st April to 30th September, 1922.

(3.) Statement showing Expenditures and Advances out of Moneys raised by Loan under Authority of the Legislature for Specific Purposes, 1st April to 30th September, 1922 (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.

Nil.

(B.)

UNPROVIDED ITEMS IN EXPENDITURE FOR THE FISCAL YEAR ENDED 31ST MARCH, 1922.

STATEMENT of Expenditures on Services which have exceeded their Appropriations from 1st April, 1921, to 31st March, 1922, and for which Overexpenditure the Sanction of Parliament is required.

Vote No.	Service.	Total Appropriation.	Total Expenditure.	Overexpended.
	DEPARTMENT OF AGRICULTURE.			
7	Inspection of Imported and Exported Horticultural Field Products	$ 25,100 00	$ 25,190 48	$ 90 48
8	Control of Fruit Pests, Diseases, etc.	15,000 00	15,262 14	262 14
23	Farmers' Institutes, etc.	9,000 00	9,046 12	46 12
24	Women's Institutes, etc.	8,000 00	8,061 91	61 91
	DEPARTMENT OF THE ATTORNEY-GENERAL.			
47	Municipal Branch	7,290 00	7,311 17	21 17
50	Sheriff's Office, Vancouver	12,594 00	12,723 05	129 05
63	Supreme and County Courts, Nelson	2,480 00	2,774 97	294 97
67	Supreme and County Courts, Victoria	29,342 00	30,875 45	1,533 45
72	Girls' Industrial School	32,275 00	34,494 57	2,219 57
73	Administration of "Infants Act" and "Mothers' Pensions Act"	44,680 00	45,095 27	415 27
75	Summoning and Paying Witnesses	30,000 00	34,174 57	4,174 57
77	Prosecutions and Interpreters	30,000 00	30,411 55	411 55
78	Expenses of Inquests	6,500 00	6,914 84	414 84
81	Game Protection	67,500 00	84,499 12	16,999 12
	DEPARTMENT OF EDUCATION.			
104	Conveying Children to Central Schools	25,000 00	26,756 32	1,756 32
	DEPARTMENT OF FINANCE.			
109	General Office	42,796 00	43,560 23	764 23
111	Controlling and Audit Branch	53,720 00	53,815 55	95 55
122	Cranbrook Agency	14,315 00	15,644 49	1,329 49
125	Fairview Agency	6,445 00	7,611 79	1,166 79
127	Fort Fraser Agency	4,757 00	4,876 33	119 33
137	Nelson Agency	16,984 00	17,046 10	62 10
148	Smithers Agency	16,340 00	17,283 75	943 75
152	Vernon Agency	17,728 00	20,105 91	2,377 91
	DEPARTMENT OF LANDS.			
175	Expenses (including General Office and Branches)	212,200 00	218,794 27	6,594 27
	DEPARTMENT OF MINES.			
197	General Office	20,090 00	20,239 26	149 26
198	Mines Inspection Branch	40,300 00	40,318 00	18 00
	DEPARTMENT OF THE PROVINCIAL SECRETARY.			
208	General Office	15,550 00	15,815 03	265 03
210	Provincial Library and Archives	21,803 00	21,941 59	138 59
212	Provincial Museum	10,668 00	10,674 91	6 91
227	Royal Commissions	20,000 00	21,228 83	1,222 83
	DEPARTMENT OF PUBLIC WORKS.			
240	Minister's Office	12,540 00	12,812 65	272 65
243	Maintenance of Government House and Grounds	23,820 00	23,988 13	168 13
	CAPITAL ACCOUNT.			
259	Tranquille Sanatorium—Buildings, etc.	72,000 00	74,189 14	2,189 14
		$966,817 00	$1,013,531 49	$46,714 49

(C.)

(1.)

STATEMENT OF PAYMENTS CHARGED AGAINST THE 1922–23 APPROPRIATIONS WHICH DID NOT OCCUR WITHIN THE PERIOD OF THE ACCOUNT.

No. Vote	Date of Service.	Name.	Particulars.	Amount.
6	March, 1922	Corporation of Summerland	Light	$ 1 50
8	May, Aug., 1920	Pay-list	Codling-moth control	273 64
10	Jan.–March, 1922	Creston Review	Subscription	65
10	Feb.–March, 1922	The Chicago Packer	„	35
12	Feb.–March, 1922	Heslop, Thomas	Brand inspection	25 00
12	Sept., 1921	Plimley, Thomas	Repairs & supplies, car No. 8896	104 35
12	Oct., 1921	Plimley, Thomas	Repairs, car No. 8896	271 20
12	Dec., 1920	Plimley, Thomas	„ „	208 85
18	March, 1922	Corporation of Cranbrook	Light	1 00
23	Sept., 1920	Cranbrook Farmers' Inst.	Express charges on bull	11 84
24	March, 1922	Reg. Joint-stock Companies.	Incorp. fees, Boswell-Sanca W.I.	20 00
65	June–Sept., 1921	Department of Public Works	Repairs to filing-cases	7 00
65	Dec., 1921	King's Printer	Stationery	15 95
65	Dec., 1921	King's Printer	„	4 35
65	Jan., 1922	King's Printer	„	6 95
65	March, 1922	King's Printer	„	1 11
68	Oct., 1921	Tyler, C. W.	Reporting	45 00
69	March, 1922	Goucher, S.	Supplies and repairs	25 49
69	March, 1922	St. Michael's Trading Co.	Cartridges and oil	11 67
69	Jan., 1922	St. Michael's Trading Co.	Supplies	5 60
69	March, 1922	Pyke, H. C.	Auto allowance	7 16
69	March, 1922	Sparrow, Ed.	Livery	26 00
69	March, 1922	U.S. Signal Corporation	Message to Prince Rupert	2 35
69	May, 1921	Bell, Geo.	Travelling expenses	53 50
69	Sept., 1921	Greenwood, M. J.	Meals for prisoners	31 00
69	Jan., 1922	Department of Public Works	Examining car	7 20
69	Dec., 1921	Gonsalves & Dames	Gas, etc.	36 05
69	Sept., 1921	Pacific Mills, Ltd.	Repairs, launch "Clan"	177 30
69	March, 1922	Pascoe & Co., Ltd.	Wharfage and oil	10 80
69	Oct., 1921	Court, H.	Auto-hire	25 00
69	Jan. 1919, to March, 1922	City of Victoria	Services of guard	5,265 00
69	Nov., 1921	Morrison, W. H.	Repairs to motor-cycle No. 11	4 10
69	Jan., 1922	Pidcock & Willemar	Repairs to car No. 34031	23 65
69	June, 1921	Megaw-Smithers Motor Co.	Repairs to car	27 30
69	Oct., 1921	McEwen, Dr. S. C.	Examination in *re* Rex *v.* Stephens	5 00
69	Feb.–March, 1922	Neil, Cryderman & Kennedy	Coal	147 86
69	March, 1921	Watkin's Garage	Repairs to car No. 25430	117 60
69	Oct., 1921	Reed, Harper	Travelling expenses, etc.	41 28
69	March, 1922	B.C. Telephone Co.	Long-distance tolls	2 15
69	Nov., 1921	Swanson, A.	Launch-hire	60 00
75	Oct., 1921	Rex *v.* Bell & Wilson	Witness fees	6 00
75	March, 1922	Rex *v.* Mrs. W. Davis	„	25 00
77	June, 1921	Wood, H. S.	*Re* Rex *v.* Sam Irvin	50 00
77	Nov., 1921	Wood, H. S.	*Re* Rex *v.* Theo. Beauchamp	25 00
78	Feb., 1922	Garner, Dr. E. S.	Expenses *re* inquest	4 00
78	Oct., 1921	Drew, Dr. G. E.	Medical witness fee	4 00
78	May, 1921	Morris, Alfred	Witness fees	4 00
78	Nov., 1921	Griffin, James	Reporting	13 70
78	March, 1922	Nash, Dr. A. C.	Additional allowance *re* Wm. Bonaparte	11 00
78	Feb.–March, 1922	Gillis, Dr. J. J.	Inquests and expenses	67 00
78	Dec., 1921	McLean, Dr. E. H. S.	Inquiries and expenses	20 00
80	Sept., 1918	Whiteside, A. M., & Co.	Counsel fee *re* Freeman Harding *et al.*	50 00
80	Dec., 1919, to Feb., 1920	MacInnes, Geo. L.	Legal services *re* London Guarantee & Accident Co.	600 00

STATEMENT OF PAYMENTS CHARGED AGAINST 1922–23 APPROPRIATIONS—*Continued.*

No. Vote	Date of Service.	Name.	Particulars.	Amount.
80	Jan.–Feb., 1922	Russell, J. A.	Legal services, Rex *v.* Bird *et al*	$ 350 00
81	Aug.–Nov., 1921	Rush Transfer & Storage Co.	Rent and insurance on beaver-pelts	45 80
81	July, 1921, to Mar., 1922	Mercantile Mortg. Co., Ltd.	Rent	720 00
81	March, 1922	Slater, F. M.	,,	3 75
81	May–July, 1921	Barker, J. L.	Expenses *re* beaver investigation	55 50
84	March, 1922	Ellis, J. N.	Travelling expenses	22 00
85	June–July, 1921	Pathescope of Canada, Ltd.	Negatives and prints	1,821 65
86A	Dec., 1921, to Mar., 1922	Hallam, Alfred	Transcripts	39 30
86A	Feb.–March, 1922	Wilson, F. H. C.	Salary	50 00
86A	Jan., 1919, to Mar., 1922	City of Victoria	Use of City Police Court	650 00
94	March, 1922	Duff, Hugh	Salary	57 58
112	Oct., 1921, to Feb., 1922	Campbell, R. N.	Commission on collections	25 00
112	Feb.–March, 1922	Patterson, Evan	,, ,,	7 50
112	Oct., 1921	Pentecost, P.	,, ,,	1 25
112	Jan.–March, 1922	Ashton, G. E.	,, ,,	21 50
112	March, 1922	Broughton, F.	,, ,,	1 50
112	Aug., 1921, to Jan., 1922	Coldwell, H. G.	,, ,,	8 25
112	Oct., 1921	Dunseith, W. J.	,, ,,	4 25
112	March, 1922	Raper, L.	,, ,,	7 32
112	Feb., 1922	Abey, F. T.	Services, holding Court of Revision	70 00
150	March, 1922	Survey Branch	Maps	8 33
152	Jan., 1922	Seymour, S. P.	Installing and repairing radiators	118 20
154	March, 1922	King's Printer	Reports	148 91
173	March, 1922	C.P.R. Telegraph	Messages	5 28
173	Feb., 1922	Auto Repair Shop	Repairs	263 56
173	March, 1922	Powell River Co., Ltd.	Supplies, launch "Madrona"	1 41
173	July, 1918, to June, 1921	Powell River Co., Ltd.	Supplies	38 05
173	Feb., 1922	Victoria Book & Stat'y Co.	Repairs to cameras	3 50
176	March, 1922	Vicars Bros.	Wintering horses	40 00
185	March, 1922	The Colonist	Peace River maps	545 60
186	March, 1922	The Observer	Advertising	13 75
186	Jan.–March, 1922	The Grand Forks Sun	,,	35 75
186	Feb.–March, 1922	Vancouver Daily Province	,,	92 40
186	Feb.–March, 1922	The Cariboo Observer	,,	22 00
186	Feb.–March, 1922	The Creston Review	,,	22 00
186	Dec., 1921, to Mar., 1922	The United Press, Ltd.	,,	66 00
186	March, 1922	The Princeton Star	,,	11 00
203B	Dec., 1921, to Mar., 1922	Lee, R. N.	Rent	96 00
206	1920–1921	Topliff, Dr. E. E.	Professional services	218 00
206	Aug., 1921	Owl Drug Co., Ltd.	Serum	18 30
206	Sept., 1920, to Mar., 1922	Owl Drug Co., Ltd.	Drugs and sundries	135 60
206	Feb., 1922	Morgan, Dr. A. D.	Professional services	18 00
206	Feb., 1922	Donald, Dr. D.	,,	10 00
206	Feb.–March, 1922	Inglis, Dr. F.	,,	19 50
206	Sept., 1921	Dougan, M. P.	,,	10 00
206	Dec., 1921, to Feb., 1922	MacKenzie, Dr. H. H.	,,	49 00
206	Feb., 1922	Watson, Dr. H. N.	,,	10 00
206	Dec., 1921, to Mar., 1922	Stuart, Dr. A. S.	,,	146 00
206	July, 1921, to Feb., 1922	Thom, Dr. J. Bain	,,	161 00
206	Feb., 1922	Rougier Freres	Drugs	51 25
210	Aug.–Nov., 1921	Fitzgerald, E.	Travelling expenses	2 75
210	March, 1922	Breckon, E. J.	,,	10 55
210	March, 1922	Stone, Dr. W. R.	Professional services	5 00
221	March, 1922	McNaughton, A.	Excess baggage	12 30
221	March, 1922	Salt Spring Island Trading Co., Ltd.	Supplies	15 28
221	Jan.–March, 1922	Mouat Bros. Co., Ltd.	,,	6 59
221	March, 1922	Powell River Co., Ltd.	,,	20 00
238	March, 1922	Brown's Victoria Nurseries, Ltd.	Wreath	10 00
240	March, 1922	C.P.R. Telegraph	Messages	1 08
242	Oct., 1921	B.C.E.R. Co., Ltd.	Installation of hot-plate	25 93
245	Feb.–March, 1922	Royal City Laundry	Laundry-work	5 67
246	Dec., 1921	King's Printer	Stationery	15 29
247	April, 1921	Oliver, W. T.	Compensation	60 00

STATEMENT OF PAYMENTS CHARGED AGAINST 1922–23 APPROPRIATIONS—*Continued.*

No. Vote	Date of Service.	Name.	Particulars.	Amount.
247	Feb.–March, 1922	Collett, J. H.	Horse-hire	101 38
247	Aug., 1921	Fraser, D. C.	Freight	39 00
247	March, 1922	Williamson, J.	Scow-hire	12 00
247	Sept., 1921	Howe & McNulty	Spikes	19 65
247	Jan.–Feb., 1922	Tupper, Bull & Tupper	Legal services	38 50
247	Aug.–Sept., 1921	B.C.E.R. Co., Ltd.	Clearing and replacing wires	41 35
247	March, 1922	Stoddart, Robert	Lumber	7 44
247	March, 1922	Ward, Geo.	Hay and oats	22 00
247	Feb.–March, 1922	Parr, H. V.	Brush, fuse, etc.	2 45
247	March, 1922	Mussens, Ltd.	*Bucket-loader parts*	16 00
248	Oct., 1921	Westminster Marine Railway Co., Ltd.	*Re* Agassiz-Rosedale Ferry	1,077 24
248	Jan., 1922	Lean, W. W.	*Re* Westbank Ferry Wharf	7 05
248	March, 1922	Imperial Oil, Ltd.	Gasolene	241 50
250	Nov., 1921, to Jan., 1922	Canadian National Rlys	Track inspection	18 07
250	Dec., 1921	Great Northern Railway	Changing rails, etc.	218 80
Stat.	Sept.–Oct., 1921	*City of Salmon Arm*	*Refund re Old Enderby Road*	1,305 13
Stat.	Dec., 1921	Westminster Grain Co.	Hay and oats	68 55
S.W. 8	Jan.–March, 1922	Corp. of South Vancouver.	Relief-work	8,155 40

(C.)

(2.)

IRREGULAR PAYMENTS.

S. B. Green, superannuation allowance of $30 per month from April, 1918, to July, 1922, inclusive, Mr. Green having died in March, 1918.

Superannuation allowances as undernoted are irregular in so far as they exceed the maximum monthly allowance prescribed by section 34 of the "Superannuation Act, 1921":—

	Monthly Allowance Under Order in Council.	Maximum Monthly Allowance under Section 34 of the "Superannuation Act, 1921."
(1.) George Anderson	$ 15 00	$ 12 13
(2.) Dr. E. C. Arthur	15 00	11 73
(3.) J. J. Cambridge	115 00	86 01
(4.) P. J. Davies	15 00	14 40
(5.) Thomas Delbridge	15 00	7 03
(6.) J. C. Dockerill	87 70	87 70
Additional for six months	22 30	.....
(7.) Levi Moseley	15 00	13 03
(8.) M. H. McCabe	15 00	7 95
(9.) C. N. Webb	20 00	18 70
(10.) R. H. Young	15 00	7 38
	$350 00	$266 06

The item $3,181.07 appearing under Vote No. 232, page A 196, Public Accounts, 1921–22, should have been shown under "Statutory," Department of Finance.

(D.)

STATEMENT OF SPECIAL WARRANTS ISSUED BETWEEN THE SESSIONS OF 1921 (SECOND SESSION) AND 1922.

Date of Approval.	No. of Warrant.	Service.	Amount of Warrant.	Expenditure.
		TO MEET EXPENDITURE FOR THE FISCAL YEAR ENDED 31ST MARCH, 1922.		
		DEPARTMENT OF AGRICULTURE.		
Dec. 27, 1921 ...	14	Compensation to city lot-holders at Vernon, B.C., for fruit completely destroyed in the course of campaign for the control of the codling-moth..	$ 388 75	$ 388 75
Feb. 1, 1922 ...	16	Poultry Division	1,500 00	639 34
Feb. 1, 1922 ...	16	Women's Institutes, etc.	1,000 00	1,000 00
Feb. 1, 1922 ...	16	Departmental exhibits	500 00	39 16
Feb. 11, 1922 ...	18	Agricultural fairs, etc.	1,000 00	996 28
		DEPARTMENT OF THE ATTORNEY-GENERAL.		
Feb. 11, 1922 ...	19	Destruction of wolves, cougars, coyotes, owls, etc., and game protection, including salaries, travelling expenses, incidentals of office, publicity, and contingencies	17,500 00	17,500 00
		DEPARTMENT OF EDUCATION.		
Feb. 24, 1922 ...	20	General Office	2,500 00	1,260 96
April 4, 1922 ...	23	*Per capita* grants to municipalities	27,000 00	26,914 95
April 4, 1922 ...	23	*Per capita* grants to rural school districts	8,000 00	6,264 00
		DEPARTMENT OF THE PROVINCIAL SECRETARY.		
March 23, 1922.	22	Provincial Library and Archives	733 00	733 00
		DEPARTMENT OF PUBLIC WORKS.		
Jan. 18, 1922 ..	15	"Rule of the Road"	5,000 00	5,000 00
Feb. 7, 1922	17	,, ...	1,000 00	1,000 00
March 21, 1922..	21	,, ...	2,000 00	1,988 51
			$ 68,121 75	$ 63,724 95
		TO MEET EXPENDITURE FOR THE FISCAL YEAR ENDING 31ST MARCH, 1923.		
		DEPARTMENT OF AGRICULTURE.		
April 25, 1922 ..	1	Control of fruit pests, diseases, etc.	$ 20,000 00	$ 7,141 23
July 31, 1922 ..	12	Gopher-extermination competition	1,500 00	1,500 00
Oct. 30, 1922 ...	22	,, ,, ...	1,000 00	784 07
Oct. 10, 1922 ...	17	Veterinary Branch	7,500 00	.....
Oct. 10, 1922 ...	17	Tubercular cattle—Compensation, etc.	17,500 00	6,638 44
		DEPARTMENT OF THE ATTORNEY-GENERAL.		
Oct. 10, 1922 ...	21	In aid of removal of railway freight rates discriminating against British Columbia	48,645 44	48,645 44
		DEPARTMENT OF FINANCE.		
July 13, 1922 ..	5	Timber-cruising, equalization, etc.	85,000 00	85,000 00
Oct. 10, 1922 ...	16	,, ,, ...	80,000 00	8,946 33
July 12, 1922 ..	6	Princeton Sub-agency—Salaries and expenses ...	3,900 00	1,289 65
		DEPARTMENT OF LANDS.		
July 31, 1922 ..	11	Forest Protection Fund	100,000 00	100,000 00
		Carried forward	$365,045 44	$259,945 16

STATEMENT OF SPECIAL WARRANTS—*Continued.*

Date of Approval.	No. of Warrant.	Service.	Amount of Warrant.	Expenditure.
		DEPARTMENT OF THE PROVINCIAL SECRETARY.		
		Brought forward	$365,045 44	$259,945 16
July 14, 1922 ..	8	Relief of unemployment	45,000 00	41,981 81
July 18, 1922 ..	9	Relief to persons destitute as a result of forest fires	5,000 00	3,307 39
Oct. 19, 1922 ...	19	Ditto	3,000 00	3,000 00
		DEPARTMENT OF PUBLIC WORKS.		
June 6, 1922 ...	2	Parliament Buildings—Installation of automatic fire doors	5,300 00	4,439 57
July 17, 1922 ..	7	Grant to Victoria and Vancouver Island Publicity Bureau for repairs to Sidney Wharf in connection with the Sidney-Anacortes Ferry	1,500 00	1,500 00
		DEPARTMENT OF RAILWAYS.		
June 29, 1922 ..	3	Grant to the Associated Boards of Trade of British Columbia for maintenance of a Traffic Bureau to 31st March, 1923	3,000 00	3,000 00
Aug. 3, 1922 ...	10	Fraser River Bridge, New Westminster	50,000 00	22,726 45
		CAPITAL ACCOUNT.		
July 7, 1922 ...	4	Tranquille Sanatorium — Purchase of Cooney Ranch, etc.	50,000 00	44,680 00
Sept. 1, 1922 ...	13	Industrial School and Boys' Subnormal School..	15,000 00	7,390 26
Sept. 12, 1922 ..	14	School for the Deaf, Dumb, and Blind, Point Grey	3,500 00	1,544 38
Sept. 12, 1922 ..	14	Government Buildings, Williams Lake	16,000 00	8,924 67
Sept. 16, 1922 ..	15	Provincial Home Trust Account—Discharge of encumbrance	1,165 00	1,165 00
Oct. 10, 1922 ...	18	Government House—Release of rent charge ....'	1,000 00	1,000 00
Oct. 19, 1922 ...	20	Songhees Reserve	7,057 35	7,045 94
			$571,567 79	$411,650 63

(E.)

(1.)

STATEMENT SHOWING THE REVENUE FOR THE FIRST SIX MONTHS OF THE PRESENT FISCAL YEAR, VIZ., FROM 1ST APRIL TO 30TH SEPTEMBER, 1922.

Estimated for 12 Months ending 31st March, 1923.	Service.	Revenue for 6 Months ended 30th September, 1922.	
	CURRENT ACCOUNT.		
	Department of Agriculture:		
$ 22,000 00	Horticultural inspection fees and licences	$ 10,175 71	
1,000 00	Seed-grain advances refunds	199 50	
7,000 00	Miscellaneous receipts	3,129 43	
$ 30,000 00			$ 13,504 64
	Department of the Attorney-General:		
$ 75,000 00	Court fees and fines	$ 33,261 55	
1,500 00	Dog licences	873 00	
18,000 00	"Fire Marshal Act"	4,597 44	
200,000 00	"Game Act"—Fees, licences, etc.	90,031 82	
	"Government Liquort Act":		
2,500,000 00	Share of net profits	.....	
	Permits	117,489 00	
135,000 00	"Insurance Act"—Licences, taxes, fees, etc.	91,766 55	
85,000 00	Joint-stock Companies, etc.—Registration fees	47,830 15	
30,000 00	Keep of prisoners—Reimbursement	29,552 80	
410,000 00	Land Registry fees	156,596 16	
90,000 00	Law stamps	34,163 23	
	"Motor-vehicle Act":		
1,125,000 00	Annual licence fees (except motor-cycles)	208,923 79	
	Registration fees, etc.	49,806 32	
17,000 00	"Moving Pictures Act"—Fees	3,622 00	
25,000 00	Sheriffs' fees	8,823 74	
30,000 00	Trade licences	12,816 00	
20,000 00	Miscellaneous receipts	6,523 76	
$ 4,761,500 00			896,677 31
	Department of Education:		
$ 6,000 00	Examination fees	$ 8,469 30	
2,500 00	Teachers' examinations and certificates	2,631 05	
66,000 00	Technical School	12,000 00	
1,500 00	Text-books sold	1,090 56	
.....	Miscellaneous receipts	181 60	
$ 76,000 00			24,372 51
	Department of Finance:		
	Dominion of Canada:		
$ 29,151 00	Annual interest	$ 14,575 53	
180,000 00	Annual subsidy	95,000 00	
463,984 00	Annual grant *per capita*	209,832 80	
100,000 00	Annual grant for lands conveyed	50,000 00	
400,000 00	Amusements-tickets tax	140,488 25	
220,000 00	Coal and coke tax	69,488 17	
3,000,000 00	Income-tax	1,659,113 76	
	Interest:		
19,080 00	"Dyking Assessments Adjustment Act"	.....	
395,000 00	Sinking fund investments	70,877 22	
450,000 00	Miscellaneous	264,783 28	
$ 5,257,215 00	*Carried forward*	$2,574,159 01	$ 934,554 46

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

Estimated for 12 Months ending 31st March, 1923.	Service.	Revenue for 6 Months ended 30th September, 1922.	
	CURRENT ACCOUNT—*Continued.*		
$ 5,257,215 00	*Brought forward*	$2,574,159 01	$ 934,554 46
	Department of Finance—*Continued.*		
	Land-taxes:		
1,150,000 00	Real property	1,129,753 87	
1,225,000 00	Wild land, coal and timber lands	671,249 28	
120,000 00	Mineral-tax	75,988 11	
150,000 00	Personal-property tax	585,355 32	
100,000 00	Poll-tax	102,125 00	
75,000 00	Probate fees	20,778 01	
250,000 00	Races-tax	192,796 18	
	Rents:		
51,200 00	B.C. House, London, England	22,134 43	
200 00	Miscellaneous rents	393 00	
7,500 00	Revenue service refunds	1,017 25	
220,000 00	Rural district school taxes	295,880 36	
425,000 00	Succession duties	372,623 42	
50,000 00	Unworked Crown-granted mineral claims—Taxes	40,749 65	
650,000 00	Miscellaneous receipts	361,379 66	
$ 9,731,115 00			6,446,382 55
	Department of Fisheries:		
$ 25,000 00	Fishing and cannery licences, etc.	.....	25,757 50
	Department of Labour:		
$ 35,000 00	Dominion of Canada, subvention	.....	
2,500 00	Elevator inspection and examination fees, etc.	$ 376 50	
$ 37,500 00			376 50
	Department of Lands:		
$ 20,000 00	Grazing rentals, leases, and fees	$ 9,429 09	
100,000 00	Land revenues—Sundry	40,260 19	
450,000 00	Land sales	140,064 94	
11,000 00	Survey fees and sale of maps	9,306 18	
65,000 00	Timber leases	32,884 31	
1,650,000 00	Timber licences	676,942 55	
300,000 00	Timber sales	222,090 72	
950,000 00	Timber royalties	600,754 38	
60,000 00	Water rentals and recording fees	243,373 90	
10,000 00	Miscellaneous receipts	4,149 71	
$ 3,616,000 00			1,979,255 97
	Legislation:		
$ 2,000 00	Private Bills fees	.....	.....
	Department of Mines:		
$ 1,000 00	Bureau of Mines	$ 267 90	
61,000 00	Free miners' certificates	53,108 55	
1,000 00	Miners' examinations and certificates	746 50	
100,000 00	Mining receipts, general	57,906 49	
$ 163,000 00			112,029 44
	Department of the Provincial Secretary:		
$ 10,000 00	Colony Farm	$ 2,755 60	
240,000 00	King's Printer	120,305 99	
20,000 00	Marriage licences	9,590 00	
80,000 00	Mental Hospitals	42,304 82	
$ 350,000 00	*Carried forward*	$ 174,956 41	$9,498,356 42

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

Estimated for 12 Months ending 31st March, 1923.	Service.	Revenue for 6 Months ended 30th September, 1922.	
	CURRENT ACCOUNT—*Continued.*		
$ 350,000 00	*Brought forward*	$ 174,956 41	$9,498,356 42
	Department of the Provincial Secretary—*Continued.*		
3,500 00	Notaries Public and Commissioners' fees	560 00	
1,200 00	Provincial Home, Kamloops	10,178 23	
139,000 00	Tubercular Hospital and Farm, Tranquille	107,238 39	
1,500 00	Vital statistics, etc.	1,909 72	
1,000 00	Miscellaneous receipts	4,190 18	
$ 496,200 00			299,032 93
	Department of Public Works:		
$ 35,000 00	Boiler inspection and examination fees	$ 11,834 00	
3,500 00	Electrical energy inspection	1,906 25	
16,500 00	Ferry tolls	14,279 00	
2,500 00	Government property sold	7,601 05	
4,500 00	Wharfage and dock dues	3,078 28	
500 00	Miscellaneous receipts	2,571 65	
$ 62,500 00			41,270 23
	Department of Railways:		
$ 4,000 00	Inspection fees	$ 1,300 73	
40,000 00	New Westminster Bridge tolls	12,000 00	
1,000 00	Miscellaneous receipts	35 00	
$ 45,000 00			13,335 73
$19,045,815 00	Total Current Account	.....	$9,851,995 31
	CAPITAL ACCOUNT.		
	Refunds of Capital Expenditures:		
.....	Charged to Income	$ 13,760 76	
.....	Charged to Loans	40,196 34	
.....	Total Capital Account	.....	53,957 10
$19,045,815 00	Total Revenue	.....	$9,905,952 41

(E.)

(2.)

STATEMENT SHOWING THE EXPENDITURE FOR THE FIRST SIX MONTHS OF THE PRESENT FISCAL YEAR, VIZ., FROM 1ST APRIL TO 30TH SEPTEMBER, 1922.

Estimated for 12 Months ending 31st March, 1923.	No. of Vote.	Service.	Expenditure for 6 Months ended 30th September, 1922.	
		CURRENT ACCOUNT.		
$ 4,033,233 08	1	Public Debt	.....	$1,904,044 58
$ 127,800 00	2	Legislation	.....	784 51
$ 15,180 00	3	Premier's Office	.....	7,034 36
		Department of Agriculture:		
$ 13,190 00	4	Minister's Office	$ 6,821 61	
38,176 00	5	General Office	18,013 53	
104,712 00	6–11	Horticultural Branch	58,245 68	
67,472 00	12–16	Live Stock Branch	35,850 23	
4,520 00	17	Statistics	2,405 78	
16,270 00	18	District Agriculturists, etc.	6,408 37	
3,180 00	19	Workshop and Shipping Office	1,463 89	
132,150 00	20–44	Miscellaneous Grants, etc.	54,029 25	
.....	.....	Statutory	55 20	
$ 379,670 00				183,293 54
		Department of the Attorney-General:		
$ 13,800 00	45	Attorney-General's Office	$ 7,254 57	
25,610 00	45A	General Office	11,645 50	
15,610 00	46	Joint-stock Companies Branch	5,707 63	
25,530 00	47	Insurance Branch	3,468 54	
7,050 00	48	Municipal Branch	3,628 95	
15,672 00	49	Censor of Moving Pictures	5,617 44	
29,500 00	50–52	Sheriffs' Offices	11,371 81	
2,740 00	53	Official Guardian	1,149 83	
6,210 00	54	Legal Offices Branch	2,735 55	
205,644 00	55–60	Land Registry Offices	79,325 72	
81,455 00	61–68	Supreme and County Courts	32,831 43	
396,927 00	69	Provincial Police	122,969 40	
143,400 00	70–71	County Gaols	27,297 70	
31,830 00	72	Girls' Industrial School	9,104 08	
45,600 00	73	"Infants Act" and "Mothers' Pensions Act"—Administration	25,091 53	
58,654 00	74	"Motor-vehicle Act"—Administration ...	16,522 03	
168,000 00	75–86A	Miscellaneous Votes	85,184 37	
500,000 00	86B	"Mothers' Pensions Act"	215,000 00	
.....	.....	Statutory	3,282 36	
$ 1,773,232 00				669,188 44
		Department of Education:		
$ 28,032 00	87	General Office	$ 15,264 06	
107,730 00	88	Free Text-book Branch	87,234 20	
20,180 00	89	Agricultural Education	20,515 16	
102,990 00	90	Industrial Education	22,850 70	
78,220 00	91	Inspection of Schools	35,302 61	
80,730 00	92–93	Normal Schools	39,354 84	
45,700 00	94	School for the Deaf, Dumb, and Blind....	16,488 94	
1,260,000 00	95–97	*Per Capita* Grants	357,120 35	
590,000 00	98–99	Teachers' Salaries	178,438 20	
$ 2,313,582 00		*Carried forward*	$ 772,569 06	$2,764,345 43

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

Estimated for 12 Months ending 31st March, 1923.	No. of Vote.	Service.	Expenditure for 6 Months ended 30th September, 1922.	
		CURRENT ACCOUNT—*Continued.*		
$ 2,313,582 00		*Brought forward*	$ 772,569 06	$2,764,345 43
360,000 00	100	School Buildings	100,724 48	
78,000 00	101–106	Miscellaneous Votes	34,961 87	
445,000 00	107	University of British Columbia	222,499 98	
300,000 00	107A	Rural District School Taxes	156,423 51	
$ 3,496,582 00				1,287,178 90
		Department of Finance:		
$ 14,300 00	108	Minister's Office	$ 6,424 94	
41,344 00	109	General Office	18,313 28	
13,000 00	110	Inspector of Trust Companies, Probate and Succession Duties	5,720 14	
53,000 00	111	Controlling and Audit Branch	26,753 04	
120,000 00	112	Surveyor of Taxes	131,782 53	
6,320 00	113	"Amusements Tax Act"—Operation	2,223 03	
22,000 00	114	Bureau of Information	2,690 45	
81,800 00	115	Agent-General's Office and B.C. House, London, England	21,407 81	
502,040 00	116–153	Government Agents and Assessors, etc. ...	173,641 93	
61,450 00	154–159	Miscellaneous Votes	17,794 59	
.....	.....	Statutory	5,703 16	
$ 915,254 00				412,454 90
$ 18,090 00	160	Department of Fisheries	.....	6,893 40
$ 13,520 00	161	Department of Industries	.....	5,612 83
		Department of Labour:		
$ 14,720 00	162	General Office	$ 4,471 65	
8,780 00	163	Minimum Wage Board	2,853 28	
76,010 00	164	Employment Service	24,103 82	
8,920 00	165	Factories Inspection	2,789 18	
$ 108,430 00				34,217 93
		Department of Lands:		
$ 13,942 00	166	Minister's Office	$ 6,002 75	
34,280 00	167	General Office (Salaries)	17,056 65	
42,626 00	168	Lands Branch (Salaries)	19,085 83	
68,632 00	169	Survey Branch (Salaries)	33,958 12	
87,852 00	170	Water Rights Branch (Salaries)	39,211 65	
218,120 00	171	Forest Branch (Salaries)	142,059 00	
25,000 00	172	Temporary Assistance	731 38	
200,000 00	173	Expenses, General Office and Branches....	90,374 39	
671,700 00	174–192	Miscellaneous Votes	320,460 94	
.....	.....	Statutory	8,197 90	
$ 1,362,152 00				677,138 61
		Department of Mines:		
$ 12,065 00	193	Minister's Office	$ 5,345 29	
18,090 00	194	General Office	11,791 89	
40,300 00	195	Mines Inspection Branch	16,650 26	
16,530 00	196	Bureau of Mines	7,686 49	
13,645 00	197	Mine-rescue and Training Stations	7,145 06	
$ 100,630 00		*Carried forward*	$ 48,618 99	$5,187,842 00

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

Estimated for 12 Months ending 31st March, 1923.	No. of Vote.	Service.	Expenditure for 6 Months ended 30th September, 1922.	
		CURRENT ACCOUNT—*Continued.*		
$ 100,630 00		*Brought forward*	$ 48,618 99	$5,187,842 00
68,000 00	198–203	Miscellaneous Votes	18,168 70	
89,374 38	203A–203B	Mines and Mineral Development	18,166 30	
.....	.....	Statutory	1,554 70	
$ 258,004 38				86,508 69
		Department of the Provincial Secretary:		
$ 12,340 00	204	Minister's Office	$ 5,448 15	
15,880 00	205	General Office	7,107 91	
105,610 00	206	Provincial Board of Health	51,867 40	
19,480 00	207	Provincial Library and Archives	11,237 56	
9,935 00	208	"Public Libraries Act"	3,884 34	
10,668 00	209	Provincial Museum	4,965 29	
711,266 00	210–213	Mental Hospitals	237,068 61	
48,795 00	214	Provincial Home, Kamloops	13,830 20	
278,085 00	215–216	Tubercular Hospital and Farm, Tranquille	110,591 47	
100,000 00	217	Industrial and Boys' Subnormal School ...	25,202 57	
493,250 00	218–223	Grants to Hospitals and Charities	182,740 82	
14,440 00	224	Civil Service Commission	4,577 03	
64,500 00	225–226	Grants *re* Civil Service	29,088 90	
219,981 00	227	King's Printer	93,283 71	
229,000 00	228–238	Miscellaneous Votes	84,574 44	
.....	.....	Statutory and Special Warrants	86,777 46	
$ 2,333,230 00				952,245 86
		Department of Public Works:		
$ 12,540 00	240	Minister's Office	$ 6,728 92	
59,684 00	241	Administration	28,093 73	
122,674 00	242	Parliament Buildings and Grounds	58,857 51	
20,968 00	243	Government House and Grounds	9,476 65	
62,360 00	244	District Engineers	22,258 78	
59,975 00	245	Steam-boiler Inspection	20,071 69	
8,210 00	246	"Electrical Energy Inspection Act"	2,626 03	
2,301,494 00	247	Roads, Streets, Bridges, and Wharves.....	977,447 25	
222,950 00	248	Steamboats, Ferries, and Bridge-tenders...	80,315 88	
.....	.....	Special Warrant No. 7	1,500 00	
$ 2,870,855 00				1,207,376 44
		Department of Railways:		
$ 24,660 00	249	General Office	$ 10,849 33	
50,000 00	250	New Westminster Bridge	31,711 77	
.....	.....	Special Warrant No. 3	3,000 00	
$ 74,660 00				45,561 10
$17,779,892 46		Current expenditures (charged to Income)	.....	$7,479,534 09
		CAPITAL ACCOUNT.		
		(Expenditures out of Income.)		
$ 1,567,281 36	251	Sinking Funds	$ 733,579 52	
773,884 00	252	P.G.E. Rly. Co.—Interest on Guaranteed Bonds	305,062 35	
500,000 00	253	P.G.E. Rly. Co.—*Re* Deficit on Operation	240,000 00	
9,700 00	254	B.C. House, London, England—Mortgage	2,425 00	
25,000 00	255	Songhees Reserve	21,407 80	
$ 2,875,865 36		*Carried forward*	$1,302,474 67	$7,479,534 09

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

Estimated for 12 Months ending 31st March, 1923.	No. of Vote.	Service.	Expenditure for 6 Months ended 30th September, 1922.	
		CAPITAL ACCOUNT—*Continued.*		
$ 2,875,865 36		*Brought forward*	$1,302,474 67	$7,479,534 09
20,000 00	257	Industrial and Boys' Subnormal School	17,690 09	
150,000 00	258	Mental Hospitals—Acute Building, etc.	51,015 03	
28,300 00	259	Tranquille Sanatorium—Buildings, etc.	16,763 92	
8,000 00	260	Tranquille Sanatorium—Farm	6,675 00	
10,000 00	261	School for the Deaf, Dumb, and Blind	10,000 00	
215,000 00	262	Government Buildings, Prince Rupert	139,749 22	
7,000 00	264	Government Buildings, Williams Lake	7,000 00	
35,000 00	266	Government Buildings, Kamloops—Additions..	.....	
.....	.....	Statutory and Special Warrants	56,948 82	
$ 3,349,165 36		Capital Expenditures (charged to Income)	.....	1,608,316 75
$21,129,057 82		Total Expenditures (charged to Income)..	.....	$9,087,850 84

(E.)

(3.)

STATEMENT SHOWING EXPENDITURES AND ADVANCES OUT OF MONEYS RAISED BY LOAN UNDER AUTHORITY OF THE LEGISLATURE FOR SPECIFIC PURPOSES, 1ST APRIL TO 30TH SEPTEMBER, 1922.

Authority for Expenditure.	Service.	Expended for 6 Months ended 30th September, 1922.	
	CAPITAL ACCOUNT.		
"Better Housing Act, 1919"	Housing Loans	.....	$ 12,000 00
"B.C. Highway Loan Act, 1920".....	Roads and Bridges	.....	343,355 02
"B.C. Loan Act, 1920":			
Section 7 (*a*)	Land Settlement Board	.....	50,000 00
"B.C. Loan Act, 1921":			
Section 6 (*d*)	"Soldiers' Land Act, 1918"....	$ 189,722 75	
Section 6 (*e*)	Conservation Fund	365,000 00	
Section 6 (*f*)	B.C. Electric Railway Co., Ltd..	195,812 01	
			750,534 76
"B.C. Loan Act, 1921" (Second Session):			
Section 6 (*a*)	Land Settlement Board	.....	300,000 00
"P.G.E. Construction Loan Act, 1921"...	Pacific Great Eastern Rly. Co...	.....	50,000 00
	Total Capital Expenditures (Statutory).....	.....	$1,505,889 78

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