REPORT

OF THE

COMPTROLLER-GENERAL

OF THE PROVINCE OF

BRITISH COLUMBIA

1923-1924

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

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
Printed by WILLIAM H. CULLIN, Printer to the King's Most Excellent Majesty.
1923.

To His Honour WALTER CAMERON NICHOL,

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 Geo. V.

Respectfully submitted.

JOHN HART,

Minister of Finance.

Treasury Department,

Victoria, October 29th, 1923.

VICTORIA, October 29th, 1923.

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 1923–24 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, 1923.

(2.) Statement showing the Expenditure for the First Six Months of the Present Fiscal Year, viz., from April to 30th September, 1923.

(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, 1923 (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 FISCAL YEAR ENDED 31ST MARCH, 1923.

STATEMENT of Expenditures on Services which have exceeded their Appropriations from 1st April, 1922, to 31st March, 1923, and for which Overexpenditure the Sanction of Parliament is required.

Vote No.	Service.	Total Appropriation.	Total Expenditure.	Over-expended.
	DEPARTMENT OF AGRICULTURE.			
4	Minister's Office	$ 13,190 00	$ 13,363 60	$ 173 60
23	Farmers' Institutes	9,000 00	9,078 29	78 29
41	Incidentals and Contingencies	1,000 00	2,827 56	1,827 56
	DEPARTMENT OF THE ATTORNEY-GENERAL.			
62	Supreme and County Courts, Ladysmith	445 00	445 41	41
72	Girls' Industrial School	32,830 00	33,057 67	227 67
75	Summoning and Paying Witnesses	30,000 00	33,203 23	3,203 23
76	Grand and Petit Jurors	27,500 00	29,904 87	2,404 87
78	Expenses of Inquests, etc.	6,500 00	6,985 62	485 62
80	Constitutional Litigation and General Law Costs	20,000 00	20,426 33	426 33
81	Game Protection	65,000 00	70,614 98	5,614 98
	DEPARTMENT OF FINANCE.			
111	Controlling and Audit Branch	53,000 00	53,581 91	581 91
118	Ashcroft Sub-agency	3,700 00	4,149 38	449 38
122	Cranbrook Agency	15,340 00	15,752 29	412 29
123	Cumberland Agency	11,500 00	12,068 22	568 22
127	Fort George Agency	16,900 00	17,105 14	205 14
134	Merritt Sub-agency	3,800 00	4,170 63	370 63
136	Nelson Agency	18,480 00	20,896 09	2,416 09
137	New Westminster Agency	25,850 00	27,077 47	1,227 47
139	Williams Lake Agency	7,500 00	8,417 37	917 37
141	Pouce Coupe Agency	7,000 00	7,201 75	201 75
144	Queen Charlotte Islands Sub-agency	1,440 00	1,491 95	51 95
145	Revelstoke Agency	13,800 00	13,819 47	19 47
147	Smithers Agency	17,200 00	18,554 68	1,354 68
150	Vernon Agency	20,600 00	20,624 34	24 34
152	Sundry Sub-agencies	4,500 00	4,645 89	145 89
	DEPARTMENT OF INDUSTRIES.			
161	Department of Industries	13,520 00	13,564 18	44 18
	DEPARTMENT OF LANDS.			
183	Land Surveys	135,000 00	135,579 90	579 90
	DEPARTMENT OF MINES.			
203B	"Mineral Survey and Development Act, 1917"	54,424 02	54,485 69	61 67
	DEPARTMENT OF THE PROVINCIAL SECRETARY.			
207	Provincial Library and Archives	19,480 00	21,485 86	2,005 86
215	Tranquille Sanatorium	259,860 00	285,553 60	25,693 60
	DEPARTMENT OF PUBLIC WORKS.			
240	Minister's Office	12,540 00	13,112 64	572 64
243	Maintenance of Government House and Grounds	20,968 00	22,097 05	1,129 05
244	District Engineers	62,360 00	63,989 80	1,629 80
	CAPITAL ACCOUNT.			
257	Industrial School and Boys' Subnormal School	35,000 00	56,392 92	21,392 92
259	Tranquille Sanatorium	28,300 00	45,273 22	16,973 22
260	Tranquille Sanatorium Farm	48,000 00	53,315 89	5,315 89
262	Government Buildings, Prince Rupert	215,000 00	215,038 08	38 08
264	Government Buildings, Williams Lake	23,000 00	23,760 80	760 80
		$1,353,527 02	$1,453,113 77	$99,586 75

(C.)

(1.)

STATEMENT OF PAYMENTS CHARGED AGAINST THE 1923-24 APPROPRIATIONS WHICH DID NOT OCCUR WITHIN THE PERIOD OF THE ACCOUNT.

Vote No.	Date of Service.	Name.	Particulars.	Amount.
5	April, 1921	Kamloops Telegram	Advertising	$ 2 04
5	Dec., 1921	Remington Typewriter Co., Ltd.	Repairs	15 20
8	Aug., 1919, to Jan., 1920	B.C. Telephone Co.	Service	24 00
11	July, 1922, to March, 1923	Grigor, R. W.	Services	78 68
14	Jan., 1923	Plimley, T.	Repairs, etc.	187 76
50	Oct.-Dec., 1922	Knight, Higman Motors, Ltd.	Repairs, etc.	20 44
51	Feb., 1923	Law Society of B.C.	Subscription, Vol. 30	7 50
60	June, 1922	Law Society of B.C.	Subscription, Vol. 30	7 50
61	March, 1923	Chilliwack Telephone Co.	Tolls	1 00
61	Jan.-March, 1923	Elk Creek Water Works, Ltd.	Water	4 50
65	Dec., 1922, to March, 1923	B.C. Electric Railway Co., Ltd.	Electric Light	6 35
67	Sept., 1922	Clark, B.	Stenographers' fees	1 60
67	March, 1923	B.C. Telephone Co.	Tolls	2 15
67	Oct., 1922	Heckmiller, F.	Insurance premium	5 35
67	June, 1922	Barber, C. G.	Travelling expenses	6 00
67	March, 1923	Mancor, C. A.	Travelling expenses	7 35
67	July, 1922	Pay-lists	*Re* search for N. O'Brien	68 00
67	Dec., 1922	C. F. Weir's Garage	Repairs	15 60
69	March, 1923	Corfield Motors	Repairs	55 45
74	Nov., 1922	Blumberger, S.	Witness fees	7 00
75	Feb., 1923	Gillis, J. J.	Auto-hire	28 00
75	Sept., 1922	Clark, B.	Stenographers' fees, etc.	3 20
75	Jan., 1923	Hickling, H.	Inquiry and expenses	10 00
75	Feb., 1923	Leeson, L. H.	Medical evidence	4 00
81	Nov., 1922	Booth, T. B.	Travelling expenses	20 10
108	Dec., 1922	Lemon-Gonnason Co., Ltd.	Lumber	7 10
108	Feb., 1923	G.N.W. Telegraph Co.	Telegrams	10 15
110	Sept., 1922	Remington Typewriter Co., Ltd.	Repairs, etc.	18 15
110	March, 1923	G.N.W. Telegraph Co.	Telegram	1 63
135	Feb.-March, 1923	T. H. Waters & Co.	Repairs	3 99
140	March, 1923	Steen's, Ltd.	Repairs	46 20
140	Feb., 1923	McRae Bros.	Typewriter pads	3 00
140	Dec., 1922	McRae Bros.	Office furniture, freight, etc.	149 62
167	Oct., 1920-23	Omineca Herald	Subscription	6 00
174	Jan., 1923	Union Gas Engine Co.	Cylinder for engine	185 96
174	Feb., 1923	Plant, C.	Services	4 00
174	March, 1923	Corp. of City of Nanaimo	Water	6 00
174	Jan., 1923	Port Alberni Garage	Gas and oil	7 60
174	Jan.-Feb., 1923	Port Alberni Garage	Gasolene, etc.	6 20
174	March, 1923	Business Publication of B.C., Ltd.	Subscription	2 00
174	Sept., 1922, to March, 1923	Pacific Mills, Ltd.	Electric light	49 25
174	March, 1923	Cariboo Observer	Advertising	22 40
174	April, 1922-23	Society of American Foresters	Subscription	4 00
174	May, 1920, to April, 1921	Kamloops Telegram	Advertising	76 96
174	July, 1922, to March, 1923	Canadian General Elec. Co., Ltd.	Launch supplies	4 27
176	July, 1922	Kingston Road Lumber Co., Ltd.	Lumber	93 00
191	Jan.-March, 1923	Interior News	Advertising	35 75
191	March, 1923	Portland Canal News	Advertising	4 40
191	May, 1922, to Jan., 1923	Cariboo Observer	Advertising	46 75
191	March, 1923	Kamloops Telegram	Advertising	27 50
193	Nov., 1922	Chilliwack Progress	Advertising	16 00
205	July, 1922	Ind. & Educational Pub'y Co. Ltd.	Advertising	14 58
210	Oct., 1921	Wiren, K.	Burying horse	8 00
210	June, 1922, to Feb., 1923	Archibald, M. G.	Travelling expenses	98 00
219	Dec., 1921	Kelly, Douglas & Co., Ltd.	Groceries	1,554 19
224	March, 1923	Prince George Hospital Society	Hospital attendance	81 00
228	Dec., 1922, to Jan., 1923	McPherson, F. M.	*Re* burial of G. Hallan and B. Jourque	80 00
234	June, 1920	Kamloops Telegram	Advertising	22 00

PROVINCIAL LIBRARY, VICTORIA, B. C.

STATEMENT OF PAYMENTS CHARGED AGAINST 1923-24 APPROPRIATIONS—*Continued.*

Vote No.	Date of Service.	Name.	Particulars.	Amount.
247	Dec., 1922	Gilchrist, G.	Stage fare	$ 10 00
247	Jan., 1923	D. Spencer, Ltd.	Vacuum sweeper	71 50
247	Aug., 1922	Weiler Bros., Ltd.	Crockery	84 00
251	Sept., 1922	Nygaard, O. J.	Vegetables	3 50
251	Sept., 1922	Kellog, O. T.	Beef	14 05
251	Sept., 1922	McNeish, T.	Groceries, etc.	79 64
251	Sept., 1922	Wood-Vallance H'dware Co., Ltd.	Crayons	60
251	Sept., 1922	Clough, W.	Groceries	96 60
251	Feb.–Nov., 1922	Coldstream Municipality	*Re* road-work	705 89
251	July, 1922	Cummins & Agnew	*Re* road-work	82 50
251	June, 1922, to March, 1923	Trail Mercantile Co.	Hardware, etc.	53 42
251	Dec., 1922	Powell, A. E.	Lumber	43 20
251	Dec., 1922	McMahon & Mack	Nails	45
251	Oct.–Dec., 1922	Hutchison, W. H.	Hardware	16 75
251	Dec., 1922	Sparrow, E.	Haulage	75
251	Aug.–Sept., 1922	Imperial Oil, Ltd.	Oil	87 73
252	March, 1923	Imperial Oil, Ltd.	Freight and cartage	1 11
252	Jan.–March, 1923	Menzies Hardware Co., Ltd.	Cable, rope, etc.	28 39
252	Jan.–March, 1923	B.C. Electric Railway Co., Ltd.	Electric light	9 98
254	March, 1923	Canadian National Railways	Maintenance, etc., *re* Fraser River Bridge	757 95
Stat.	March, 1923	McDonald, F. O.	Haulage	16 25
Stat.	March, 1923	Shuswap Saw Mills, Ltd.	Cedar posts	93 40
Stat.	Jan., 1923	Giant Powder Co. of Can., Ltd.	Cap-crimpers	30 00
Stat.	March, 1923	J. A. Flett, Ltd.	Hardware, roofing, etc.	16 09
Stat.	March, 1923	King's Printer	Stationery	22 96
Stat.	Feb.–March, 1923	Corporation of Point Grey	Water	2 50
Stat.	Feb.–March, 1923	Gordon Brown Co., Ltd.	Hardware	2 10
Stat.	March, 1923	Barr & Anderson	Plumbing supplies	7 65
				$5,623 38

(C.)

(2.)

IRREGULAR PAYMENTS.

Joseph Walsh, superannuation allowance of $22 for month of April, 1922, Mr. Walsh having died in March, 1922. Cheques covering allowance from May, 1922, to July, 1923, inclusive, returned by request and credited back to Superannuation Fund. It is anticipated that the remaining $22 will be recovered.

Superannuation allowance as undernoted is irregular in so far as it exceeds the maximum monthly allowance prescribed by section 34 of the "Superannuation Act, 1921":—

	Monthly Allowance Under Order in Council No. 1199, approved 10th Oct., 1923.	Maximum Monthly Allowance under Section 34 of the "Superannuation Act, 1921."
F. G. Richards	$72 80	$11 81

The Honourable the Attorney-General recommended this allowance as fair and equitable, having regard to the Statute and the practice in regard to allowances to retiring Civil Servants.

(D.)

STATEMENT OF SPECIAL WARRANTS ISSUED BETWEEN THE SESSIONS OF 1922 AND 1923.

Date of Approval.	No. of Warrant.	Service.	Amount of Warrant.	Expenditure.
		TO MEET EXPENDITURE FOR THE FISCAL YEAR ENDED 31ST MARCH, 1923.		
		DEPARTMENT OF AGRICULTURE.		
Jan. 18, 1923	24	Tubercular cattle—Compensation, etc., *re*	$ 12,500 00	$ 12,440 40
Jan. 31, 1923	27	Women's Institutes, etc.	1,500 00	1,239 69
Feb. 22, 1923	28	Inspection of imported and exported horticultural and field products, etc.	8,000 00	6,647 38
Feb. 22, 1923	28	Live Stock Branch	500 00	420 31
Feb. 22, 1923	28	Agricultural fairs, etc.	2,000 00	1,573 01
		DEPARTMENT OF THE ATTORNEY-GENERAL.		
Dec. 27, 1922	23	Prosecutions and interpreters	15,000 00	13,952 31
Jan. 25, 1923	25	Sheriff's Office, Vancouver	1,000 00	753 99
Jan. 25, 1923	25	Supreme and County Court, New Westminster ...	150 00	10 07
Jan. 25, 1923	25	Game protection, etc.	20,000 00	20,000 00
		DEPARTMENT OF THE PROVINCIAL SECRETARY.		
Jan. 25, 1923	26	"Greater Victoria Water District Act"	1,000 00	925 20
April 3, 1923	30	In aid of destitute poor and sick	7,000 00	4,968 74
		DEPARTMENT OF RAILWAYS.		
Mar. 21, 1923	29	Fraser River Bridge, New Westminster	4,000 00	3,975 54
			$ 72,650 00	$ 66,906 64
		TO MEET EXPENDITURE FOR THE FISCAL YEAR ENDING 31ST MARCH, 1924.		
		DEPARTMENT OF AGRICULTURE.		
June 28, 1923	3	Tubercular cattle—Compensation, etc.	$ 30,000 00	$ 16,797 05
July 4, 1923	4	Compensation *re* foul-brood in bees	500 00	499 49
Oct. 29, 1923	7	Compensation *re* foul-brood in bees	750 00	.....
Oct. 29, 1923	7	Veterinary branch	5,500 00	.....
		DEPARTMENT OF EDUCATION.		
Oct. 1, 1923	5	Summer schools	3,000 00	2,334 11
		DEPARTMENT OF LANDS.		
Oct. 10, 1923	6	Grant in aid of sufferers in the Japanese disaster (to be expended in the purchase of lumber and shingles to be presented to the Government of Japan)	45,000 00	8,442 92
		DEPARTMENT OF PUBLIC WORKS.		
May 15, 1923	2	Retiring allowance, H. H. Hobbis, formerly clerk in the Dykes Department, fiscal year 1923–24..	420 00	245 00
		CAPITAL ACCOUNT.		
May 11, 1923	1	Songhees Reserve—Development-work	15,000 00	954 94
			$100,170 00	$ 29,273 51

(E.)

(1.)

STATEMENT SHOWING THE REVENUE FOR THE FIRST SIX MONTHS OF THE PRESENT FISCAL YEAR, VIZ., FROM 1ST APRIL TO 30TH SEPTEMBER, 1923.

Estimated for 12 Months ending 31st March, 1924.	Service.	Revenue for 6 Months ended 30th September, 1923.	
	CURRENT ACCOUNT.		
	Department of Agriculture:		
$ 21,500 00	Horticultural inspection fees and licences	$ 8,833 02	
3,500 00	Seed-grain advances refunds	383 62	
8,000 00	Miscellaneous receipts	3,569 00	
	Dominion Government grant—"Agricultural Instruction Act"	10,304 15	
.....			
$ 33,000 00			$ 23,089 79
	Department of the Attorney-General:		
$ 100,000 00	Court fees and fines	$ 25,904 84	
3,000 00	Dog licences	1,689 00	
16,000 00	"Fire Marshal Act"	4 80	
200,000 00	"Game Act"—Fees, licences, etc.	95,604 62	
	"Government Liquor Act":		
2,000,000 00	Share of net profits	.....	
	Permits	72,111 00	
135,000 00	"Insurance Act"—Licences, taxes, fees, etc.	14,500 28	
75,000 00	Joint-stock Companies, etc.—Registration fees	54,114 38	
35,000 00	Keep of prisoners—Reimbursement	17,885 00	
350,000 00	Land Registry fees	144,562 41	
80,000 00	Law stamps	35,398 25	
	"Motor-vehicle Act":		
1,120,000 00	Annual licence fees (except motor-cycles)	269,254 84	
	Registration fees, etc.	64,422 12	
20,000 00	"Moving Pictures Act"—Fees	4,550 56	
25,000 00	Sheriffs' fees	6,403 74	
35,000 00	Trade licences	13,392 88	
75,000 00	Miscellaneous receipts	28,309 02	
$ 4,269,000 00			848,107 74
	Department of Education:		
$ 8,000 00	Examination fees	$ 10,908 33	
3,500 00	Teachers' examinations and certificates	2,865 50	
66,000 00	Technical School	8,886 89	
.....	Miscellaneous receipts	151 45	
$ 77,500 00			22,812 17
	Department of Finance:		
	Dominion of Canada:		
$ 29,150 00	Annual interest	$ 14,575 53	
190,000 00	Annual subsidy	95,000 00	
419,666 00	Annual grant *per capita*	209,832 80	
100,000 00	Annual grant for lands conveyed	50,000 00	
$ 738,816 00		$ 369,408 33	
350,000 00	Amusements-tickets tax	140,232 21	
245,000 00	Coal and coke tax	76,253 13	
3,100,000 00	Income-tax and personal-property tax	2,863,181 92	
	Interest:		
19,080 00	"Dyking Assessments Adjustment Act"	.....	
475,000 00	Sinking fund investments	163,548 16	
525,000 00	Miscellaneous	319,933 20	
$ 5,452,896 00	*Carried forward*	$3,932,556 95	$ 894,009 70

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

Estimated for 12 Months ending 31st March, 1924.	Service.	Revenue for 6 Months ended 30th September, 1923.	
	CURRENT ACCOUNT—*Continued.*		
$ 5,452,896 00	*Brought forward*	$3,932,556 95	$ 894,009 70
	Department of Finance—*Continued.*		
	Land-taxes:		
1,150,000 00	Real property	1,110,038 32	
1,350,000 00	Wild land, coal and timber lands	616,698 62	
120,000 00	Mineral-tax	90,775 09	
150,000 00	Poll-tax	112,830 00	
70,000 00	Probate fees	27,974 61	
20,000 00	Races-tax	226,966 40	
	Rents:		
64,200 00	B.C. House, London, England	16,222 96	
500 00	Miscellaneous rents	388 25	
7,500 00	Revenue service refunds	15,627 69	
300,000 00	Rural district school taxes	306,392 90	
550,000 00	Succession duties	435,776 81	
80,000 00	Trust deposits reverted to the Crown—Intestate and suitors' funds	.....	
50,000 00	Unworked Crown-granted mineral claims—Taxes	41,185 56	
600,000 00	Miscellaneous receipts	16,279 86	
$ 9,965,096 00			6,949,714 02
	Department of Fisheries:		
$ 26,000 00	Fishing and cannery licences, etc.	.....	22,863 50
	Department of Labour:		
$ 32,000 00	Dominion of Canada, Subvention	$ 6,189 70	
1,500 00	Elevator inspection and examination fees, etc.	383 50	
$ 33,500 00			6,573 20
	Department of Lands:		
$ 17,000 00	Grazing rentals, leases, and fees	$ 11,912 43	
100,000 00	Land revenues—Sundry	38,376 83	
350,000 00	Land sales	126,387 31	
11,000 00	Survey fees and sale of maps	5,844 91	
100,000 00	Timber leases	33,157 34	
1,350,000 00	Timber licences	646,815 25	
400,000 00	Timber sales	231,604 34	
1,150,000 00	Timber royalties	740,153 93	
140,000 00	Water rentals and recording fees	79,543 51	
10,000 00	Miscellaneous receipts	8,021 00	
$ 3,628,000 00			1,921,816 85
	Legislation:		
$ 2,000 00	Private Bills fees	.....	.....
	Department of Mines:		
$ 1,000 00	Bureau of Mines	$ 208 25	
61,000 00	Free miners' certificates	47,606 50	
1,000 00	Miners' examinations and certificates	506 00	
100,000 00	Mining receipts, general	59,471 36	
$ 163,000 00			107,792 11
	Department of the Provincial Secretary:		
$ 15,000 00	Colony Farm	$ 1,074 83	
10,000 00	Dominion grant, venereal disease	.....	
5,000 00	King's Printer	.....	
$ 30,000 00	*Carried forward*	$ 1,074 83	$9,902,769 38

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

Estimated for 12 Months ending 31st March, 1924.	Service.	Revenue for 6 Months ended 30th September, 1923.	
	CURRENT ACCOUNT—*Continued.*		
$ 30,000 00	*Brought forward*	$ 1,074 83	$9,902,769 38
	Department of the Provincial Secretary—*Continued.*		
20,000 00	Marriage licences	10,035 00	
85,000 00	Mental hospitals	31,630 81	
1,500 00	Notaries Public and Commissioners' fees	60 00	
10,200 00	Provincial Home, Kamloops	10,210 78	
200,000 00	Tubercular Hospital and Farm, Tranquille	145,678 95	
1,800 00	Vital statistics, etc.	2,001 13	
2,000 00	Miscellaneous receipts	1,521 90	
$ 350,500 00			202,213 40
	Department of Public Works:		
$ 36,000 00	Boiler Inspection and examination fees	$ 10,523 94	
3,500 00	Electrical energy inspection	1,305 75	
16,500 00	Ferry tolls	14,924 75	
5,000 00	Government property sold	1,510 35	
4,500 00	Wharfage and dock dues	11,092 32	
1,000 00	Miscellaneous receipts	8,392 88	
$ 66,500 00			47,749 99
	Department of Railways:		
$ 4,000 00	Inspection fees	$ 1,454 95	
50,000 00	New Westminster Bridge tolls	24,519 43	
500 00	Miscellaneous receipts	173 70	
$ 54,500 00			26,148 08
$18,668,596 00	Total Current Account		$10,178,880 85
	CAPITAL ACCOUNT.		
	Refunds of Capital Expenditures:		
$ 16,000 00	Charged to Income	$ 45,127 45	
85,000 00	Charged to Loans	31,977 88	
$ 101,000 00	Total Capital Account		77,105 33
$18,769,596 00	Total Revenue		$10,255,986 18

(E.)

(2.)

STATEMENT SHOWING THE EXPENDITURE FOR THE FIRST SIX MONTHS OF THE PRESENT FISCAL YEAR, VIZ., FROM 1ST APRIL TO 30TH SEPTEMBER, 1923.

Estimated for 12 Months ending 31st March, 1924.	No. of Vote.	Service.	Expenditure for 6 Months ended 30th September, 1923.	
		CURRENT ACCOUNT.		
$ 3,793,133 08	1	Public Debt		$1,963,948 00
$ 125,500 00	2	Legislation		820 02
$ 15,180 00	3	Premier's Office		7,054 96
		Department of Agriculture:		
$ 13,190 00	4	Minister's Office	$ 6,132 79	
37,426 00	5	General Office	15,853 67	
3,180 00	6	Workshop and Shipping Office	1,511 77	
4,320 00	7	Statistics	2,244 01	
115,762 00	8–13	Horticultural Branch	74,592 09	
84,992 00	14–19	Live Stock Branch	42,159 76	
139,500 00	20–42	Miscellaneous Grants, etc.	81,121 96	
.....	.....	Statutory	55 00	
$ 398,370 00				223,671 05
		Department of the Attorney-General:		
$ 13,680 00	43	Attorney-General's Office	$ 6,702 43	
24,760 00	44	General Office	11,865 01	
14,130 00	45	Joint-stock Companies Branch	5,864 22	
8,250 00	46	Insurance Branch	4,553 52	
14,660 00	47	"Fire Marshal Act"	4,569 65	
7,050 00	48	Municipal Branch	3,142 88	
15,672 00	49	Censor of Moving Pictures	5,835 31	
26,574 00	50–52	Sheriffs' Offices	11,038 21	
2,740 00	53	Official Guardian	1,169 06	
4,950 00	54	Legal Offices Branch	2,340 82	
180,726 00	55–60	Land Registry Offices	72,698 66	
77,774 00	61–66	Supreme and County Courts	31,051 97	
409,169 00	67	Provincial Police	139,545 37	
144,300 00	68–69	County Gaols	34,889 13	
29,350 00	70	Girls' Industrial School	12,382 48	
43,386 00	71	"Motor-vehicle Act"—Administration	10,321 86	
176,000 00	72–84	Miscellaneous Votes	54,516 81	
467,380 00	85	"Mothers' Pensions Act"—Administration	223,000 00	
$ 1,660,551 00				635,487 39
		Department of Education:		
$ 29,812 00	87	General Office	$ 17,446 77	
112,760 00	88	Free Text-book Branch	92,816 65	
8,760 00	89	Agricultural Education	1,216 94	
92,700 00	90	Industrial Education	9,168 65	
82,620 00	91	Inspection of Schools	36,222 04	
85,760 00	92–93	Normal Schools	38,275 36	
34,450 00	94	School for the Deaf, Dumb, and Blind	13,345 68	
1,500,000 00	95–96	*Per Capita* Grants	375,144 27	
665,000 00	97–98	Teachers' Salaries	191,462 05	
300,000 00	99	School Buildings	81,608 40	
93,500 00	100–104	Miscellaneous Votes	57,222 17	
450,000 00	105	University of British Columbia	225,000 00	
300,000 00	106	Rural District School Taxes	202,924 48	
$ 3,755,362 00				1,341,853 46
		Carried forward		$4,172,834 88

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

Estimated for 12 Months ending 31st March, 1924.	No. of Vote.	Service.	Expenditure for 6 Months ended 30th September, 1923.	
		CURRENT ACCOUNT—*Continued.*		
		Brought forward		$4,172,834 88
		Department of Finance:		
$ 14,300 00	107	Minister's Office	$ 5,625 67	
38,800 00	108	General Office	18,565 47	
10,770 00	109	Inspector of Trust Companies, Probate and Succession Duties	6,319 46	
54,840 00	110	Controlling and Audit Branch	26,718 41	
114,560 00	111	Surveyor of Taxes	63,560 91	
5,000 00	112	"Amusements Tax Act"—Operation	3,165 39	
20,000 00	113	Bureau of Information	5,662 99	
83,900 00	114	Agent-General's Office and B.C. House, London, England	17,726 75	
503,980 00	115–153	Government Agents and Assessors, etc.	195,359 40	
49,150 00	154–159	Miscellaneous Votes	7,347 34	
.....	.....	Statutory	234 75	
$ 895,300 00			.....	350,286 54
$ 18,090 00	161	Department of Fisheries	.....	6,531 84
$ 13,520 00	162	Department of Industries	.....	6,034 24
		Department of Labour:		
$ 12,190 00	163	General Office	$ 4,435 72	
7,400 00	164	Minimum Wage Board	2,161 35	
77,644 00	165	Employment Service	29,053 72	
8,928 00	166	Factories Inspection	3,245 66	
$ 106,162 00				38,896 45
		Department of Lands:		
$ 13,942 00	167	Minister's Office	$ 7,302 41	
36,128 00	168	General Office (Salaries)	18,314 44	
39,634 00	169	Lands Branch (Salaries)	18,635 12	
67,744 00	170	Survey Branch (Salaries)	33,750 41	
80,184 00	171	Water Rights Branch (Salaries)	38,062 52	
217,415 00	172	Forest Branch (Salaries)	165,432 40	
25,000 00	173	Temporary Assistance	4,646 28	
210,000 00	174	Expenses, General Office and Branches	97,248 35	
724,200 00	175–193	Miscellaneous Votes	224,973 44	
.....	.....	Statutory	6,686 02	
$ 1,414,247 00				615,051 39
		Department of Mines:		
$ 12,065 00	194	Minister's Office	$ 6,025 01	
18,090 00	195	General Office	11,195 21	
40,300 00	196	Mines Inspection Branch	18,346 54	
15,680 00	197	Bureau of Mines	6,928 47	
13,445 00	198	Mine-rescue and Training Stations	6,619 45	
119,500 00	199–205	Miscellaneous Votes	40,881 89	
34,216 91	206–207	Mines and Mineral Development	6,675 52	
.....	.....	Statutory	2,805 60	
$ 253,296 91				99,477 69
		Department of the Provincial Secretary:		
$ 12,520 00	208	Minister's Office	$ 5,696 84	
16,000 00	209	General Office	7,514 44	
$ 28,520 00		*Carried forward*	$ 13,211 28	$5,289,113 03

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

Estimated for 12 Months ending 31st March, 1924.	No. of Vote.	Service.	Expenditure for 6 Months ended 30th September, 1923.	
		CURRENT ACCOUNT—*Continued.*		
$ 28,520 00		*Brought forward*	$ 13,211 28	$5,289,113 03
		Department of the Provincial Secretary—*Cont'd.*		
105,510 00	210	Provincial Board of Health	43,533 04	
20,480 00	211	Provincial Library and Archives	11,043 74	
10,140 00	212	"Public Libraries Act"	4,506 46	
10,868 00	213	Provincial Museum	4,361 16	
690,456 00	214–217	Mental Hospitals	226,099 96	
46,385 00	218	Provincial Home, Kamloops	13,553 51	
319,320 00	219–220	Tubercular Hospital and Farm, Tranquille	126,483 57	
83,700 00	221	Industrial and Subnormal Boys' School	32,738 62	
29,900 00	222	"Infants Act"—Administration	7,872 75	
511,750 00	223–228	Grants to Hospitals and Charities	203,185 16	
13,110 00	229	Civil Service Commission	4,712 76	
55,250 00	230–232	Grants *re* Civil Service	25,603 32	
10 00	233	King's Printer	.....	
199,500 00	234–243	Miscellaneous Votes	101,162 92	
.....	.....	Statutory	159,281 26	
$ 2,124,899 00				977,349 51
		Department of Public Works:		
$ 13,040 00	244	Minister's Office	$ 5,661 50	
58,312 00	245	Administration	29,837 05	
124,621 00	246	Parliament Buildings and Grounds	52,724 13	
20,445 00	247	Government House and Grounds	9,402 43	
60,580 00	248	District Engineers	17,557 71	
78,245 00	249	Steam-boiler Inspection	23,779 77	
8,060 00	250	"Electrical Energy Inspection Act"	1,559 41	
2,184,000 00	251	Roads, Streets, Bridges, and Wharves	869,046 95	
191,879 00	252	Steamboats, Ferries, and Bridge-tenders	54,606 50	
$ 2,739,182 00				1,064,175 45
		Department of Railways:		
$ 24,660 00	253	General Office	$ 11,279 31	
50,000 00	254	New Westminster Bridge	16,222 34	
4,000 00	255	Freight Rates Traffic Bureau, Vancouver	.....	
$ 78,660 00				27,501 65
$17,391,452 99		Current Expenditures		$7,358,139 64
		CAPITAL ACCOUNT.		
		(Expenditures out of Income.)		
$ 1,587,281 36	256	Sinking Funds	$ 825,844 98	
591,366 10	257	P.G.E. Rly. Co.—Interest on Guaranteed Bonds	314,920 08	
500,000 00	258	P.G.E. Rly. Co.—*Re* Deficit on Operation, etc.	140,000 00	
9,700 00	259	B.C. House, London, England—Mortgage	2,425 00	
15,000 00	260	Lock-ups	2,605 50	
2,500 00	261	Girls' Industrial School	2,365 00	
.....	.....	Statutory and Special Warrant	424 00	
$ 2,705,847 46		Capital Expenditures (charged to Income)		1,288,584 56
$20,097,300 45		Total Expenditures (charged to Income)		$8,646,724 20

(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, 1923.

Authority for Expenditure.	Service.	Expended for 6 Months ended 30th September, 1923.	
	CAPITAL ACCOUNT.		
"B.C. Loan Act, 1921":			
Section 6 (*d*)	"Soldiers' Land Act, 1918"	$ 2,756 90	
Section 6 (*e*)	"Conservation Fund	165,000 00	
Section 6 (*f*)	B.C. Electric Railway Co., Ltd.	50,830 87	
			$ 218,587 77
"B.C. Loan Act, 1922":			
Section 6 (*a*)	Public Buildings	$ 338,874 40	
Section 6 (*b*)	Land Settlement Board	585,000 00	
Section 6 (*c*)	"Soldiers' Land Act, 1918"	193,461 09	
Section 6 (*d*)	Conservation Fund	50,000 00	
			1,167,335 49
"B.C. Highway Loan Act, 1920"	Roads and Bridges		867,630 83
B.C. University Loan Act, 1920":			
Section 7 (1) (*b*)	University Buildings	$ 130,664 61	
Section 7 (2) (*a* and *b*)	Townsite property at Point Grey	55,919 59	
			186,584 20
	Total Capital Expenditures (Statutory)		$2,440,138 29

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1923.