REPORT

OF THE

COMPTROLLER-GENERAL

OF THE PROVINCE OF

BRITISH COLUMBIA

1926-1927

PURSUANT TO THE PROVISIONS OF THE "AUDIT ACT,"
CHAPTER 19, R.S.B.C. 1924

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
Printed by CHARLES F. BANFIELD, Printer to the King's Most Excellent Majesty.
1927.

To His Honour ROBERT RANDOLPH BRUCE,

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 19, R.S.B.C. 1924.

Respectfully submitted.

J. D. MACLEAN,

Minister of Finance.

Treasury Department,

Victoria, January 10th, 1927.

VICTORIA, January 10th, 1927.

Hon. J. D. MacLean,

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 19, R.S.B.C. 1924, as follows:—

(A.) Statement of Treasury Board Overrulings (section 35).

(B.) Statement of Expenditures on Services which have exceeded their Appropriations (clause (*b*) of section 36).

(C.) Statement of Payments charged against the 1926–27 Appropriations which did not occur within the Period of the Account (clause (*e*) of section 36).

(D.) Statement of Special Warrants issued (subsection (4) of section 24).

(E.) Statements showing the Revenue and Expenditure for the First Nine Months of the Present Fiscal Year, viz., from 1st April to 31st December, 1926 (clause (*a*) of section 42):—

(1.) Revenue.

(2.) Expenditure (charged to Income).

(3.) Expenditure (charged to Loans).

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, 1926.

STATEMENT of Expenditures on Services which have exceeded their Appropriations from 1st April, 1925, to 31st March, 1926, and for which Overexpenditure the Sanction of Parliament is required.

Vote No.	Service.	Total Appropriation.	Total Expenditure.	Over-expended.
	CURRENT ACCOUNT.			
	LEGISLATION.			
2	Legislation	$ 127,500 00	$ 130,043 00	$ 2,543 00
	DEPARTMENT OF AGRICULTURE.			
4	Minister's Office	13,410 00	13,596 66	186 66
20	Tubercular Cattle—Compensation, etc.	35,000 00	37,400 65	2,400 65
42	Services hitherto paid from Dominion Government Grant under "Agricultural Instruction Act"	24,500 00	26,287 83	1,787 83
	DEPARTMENT OF THE ATTORNEY-GENERAL.			
46	Insurance Branch	11,350 00	11,966 36	616 36
48	Municipal Branch	7,260 00	7,330 46	70 46
54	Legal Offices Branch	4,920 00	4,924 30	4 30
56	Land Registry Office, Nelson	14,580 00	15,008 98	428 98
59	Land Registry Office, Vancouver	50,072 00	50,522 37	450 37
61	Supreme and County Courts, New Westminster	4,050 00	4,215 02	165 02
63	Supreme and County Courts, Vancouver	29,880 00	30,584 93	704 93
64	Supreme and County Courts, Victoria	24,950 00	25,044 96	94 96
71	Administration of "Motor-vehicle Act"	38,820 00	43,471 18	4,651 18
72	Summoning and Paying Witnesses	38,500 00	42,326 82	3,826 82
73	Grand and Petit Jurors	36,000 00	38,566 35	2,566 35
74	Prosecutions and Interpreters	51,000 00	54,981 66	3,981 66
75	Coroners' Inquests and Inquiries	11,000 00	11,527 49	527 49
77	Constitutional Litigation and General Law Costs	11,000 00	11,733 62	733 62
78	Bounties on Noxious Animals	71,500 00	76,507 42	5,007 42
82	Incidentals and Contingencies	11,750 00	13,595 66	1,845 66
	DEPARTMENT OF EDUCATION.			
100	Grants to Libraries	2,750 00	2,878 33	128 33
102	Conveying Children to Central Schools	34,000 00	35,395 53	1,395 53
	DEPARTMENT OF FINANCE.			
108	General Office	38,980 00	42,247 08	3,267 08
109	Inspector of Trust Companies, Probate and Succession Duties	11,520 00	11,608 14	88 14
110	Controlling and Audit Branch	50,580 00	51,306 61	726 61
111	Surveyor of Taxes	127,758 00	144,281 59	16,523 59
114	Agent-General's Office and B.C. House, London, Eng.	17,600 00	23,917 89	6,317 89
115	Alberni Agency	7,600 00	9,160 01	1,560 01
117	Ashcroft Sub-agency	3,900 00	4,788 98	888 98
122	Cumberland Agency	14,100 00	16,084 00	1,984 00
124	Fernie Agency	5,780 00	6,055 17	275 17
130	Kaslo Agency	10,270 00	10,965 08	695 08
131	Lillooet Sub-agency	6,155 00	6,744 77	589 77
133	Nanaimo Agency	15,800 00	16,473 22	673 22
134	Nelson Agency	18,590 00	20,259 58	1,669 58
135	New Westminster Agency	25,158 00	27,303 09	2,145 09
137	Penticton Agency	18,200 00	18,907 23	707 23
138	Pouce Coupe Agency	7,000 00	7,024 12	24 12
139	Prince George Agency	23,850 00	24,258 60	408 60
140	Prince Rupert Agency	23,640 00	26,016 21	2,376 21
	Carried forward	$1,080,273 00	$1,155,310 95	$ 75,037 95

UNPROVIDED ITEMS IN EXPENDITURE FOR FISCAL YEAR—*Continued.*

Vote No.	Service.	Total Appropriation.	Total Expenditure.	Over-expended.
	CURRENT ACCOUNT—*Continued.*			
	DEPARTMENT OF FINANCE—*Continued.*			
	Brought forward	$1,080,273 00	$1,155,310 95	$ 75,037 95
141	Princeton Sub-agency	2,870 00	3,354 82	484 82
144	Revelstoke Agency	12,900 00	13,334 79	434 79
146	Smithers Agency	16,600 00	17,554 73	954 73
147	Stewart Sub-agency	2,730 00	2,968 54	238 54
148	Telegraph Creek Agency	2,820 00	3,155 16	335 16
150	Vernon Agency	15,900 00	17,254 99	1,354 99
151	Victoria Assessor	20,300 00	22,186 05	1,886 05
153	Wilmer Sub-agency	2,350 00	2,441 17	91 17
154	Sundry Sub-agencies	5,100 00	5,379 66	279 66
155	Printing Public Accounts, Estimates, etc.	3,000 00	3,250 00	250 00
160	Bureau of Information and Department of Industries	20,000 00	20,636 34	636 34
	DEPARTMENT OF LANDS.			
182	Water Surveys	15,000 00	15,037 99	37 99
	DEPARTMENT OF MINES.			
203	"Mineral Survey and Development Act," Supplementary	40,000 00	43,190 91	3,190 91
	DEPARTMENT OF THE PROVINCIAL SECRETARY.			
209	General Office	15,710 00	16,158 02	448 02
210	Provincial Board of Health	108,000 00	109,626 55	1,626 55
211	Provincial Library and Archives	21,650 00	21,781 34	131 34
212	"Public Libraries Act"	11,350 00	11,630 95	280 95
215	Mental Hospital, Essondale	340,204 00	382,318 37	42,114 37
223	Administration of "Infants Act"	30,550 00	30,615 46	65 46
224	Provincial Home for Incurables	19,060 00	24,879 14	5,819 14
227	In Aid of Destitute Poor and Sick	77,000 00	78,200 54	1,200 54
229	Burial of Indigent Persons	3,000 00	3,191 89	191 89
234	Registration of Voters	10,000 00	10,292 36	292 36
240	Contingencies and Incidentals	25,000 00	25,140 36	140 36
	DEPARTMENT OF PUBLIC WORKS.			
245	Administration	56,670 00	57,259 41	589 41
247	Maintenance of Government House and Grounds	23,475 00	25,602 06	2,127 06
	DEPARTMENT OF RAILWAYS.			
254	Fraser River Bridge, New Westminster	46,600 00	47,231 29	631 29
		$2,028,112 00	$2,168,983 84	$140,871 84

(C.)

STATEMENT OF PAYMENTS CHARGED AGAINST THE 1926–27 APPROPRIATIONS WHICH DID NOT OCCUR WITHIN THE PERIOD OF THE ACCOUNT.

Vote No.	Date of Service.	Name.	Particulars.	Amount.
5	Dec., 1925	Columbian Co., Ltd.	Ad., "Pound District Act"	$ 33 92
5	March, 1926	Fleming, Edgar	Developing and printing	2 75
8	Jan., 1925–Jan., 1926	Fraser Valley Record	Subscription	1 50
9	March, 1926	Watkins Garage, Ltd.	Gas and repairs	65 18
9	Jan.–March, 1926	Page and Offord	Repairs	5 75
14	Feb.–March, 1926	Fairbairn, Geo.	Inspection of cattle	10 00
15	March, 1926	Can. Nat. Telegraphs	Telegrams	2 94
17	Feb.–March, 1926	Peebles Motors, Ltd.	Storage	10 00
20	March, 1926	Bird, J.	Salary and M.O. fee	50 14
21	Feb.–March, 1926	Shillam's Garage	Supplies, etc.	56 10
25	June, 1925	Holberg, Anna	Expenses	4 20
42A	March, 1926	Isbister, John	Expenses	3 00
42A	Jan., 1926	Rose, Wm.	Expenses	5 80
46	March, 1926	B.C. Telephone Co.	Tolls	1 20
50	Sept., 1925	B.C. Telephone Co.	Tolls	1 16
59	March, 1926	B.C. Telephone Co.	Tolls	80
61	Jan., 1926	Hewitt, G. H., Co.	Numbering-machine, etc.	27 25
63	Oct., 1925	Scott, Joseph	Salary	50 00
65	Feb., 1926	Petersen, Capt. K.	Launch-hire	87 00
65	April, 1925–March, 1926	Crow's Nest Pass Coal Co., Ltd.	Ground-rent	24 00
65	Oct., 1925	Ewing, G. L.	Flash-light	3 90
65	Sept.–Oct., 1925	Duncan Garage, Ltd.	Gasolene, etc.	18 11
65	Oct., 1925	I.X.L. Motors	Gasolene, etc.	4 70
65	March, 1926	Scott's Service Station	Gasolene, etc.	23 81
65	Oct., 1925	Pitt, Thos., Ltd.	Gasolene and repairs	91 55
65	Sept., 1925	Crofton, A. G.	Board	18 00
66	Feb., 1926	King's Printer	Stationery	4 80
66	Jan.–Feb., 1926	Burgoyne, R. A.	Allowance	100 00
69	March, 1926	Spencer, D., Ltd.	Supplies	177 62
70	Nov., 1925	Wilson, Allan	Witness fees and expenses	12 00
70	Jan., 1926	City Cartage & Transfer	Transportation of witnesses	27 00
70	Nov., 1925	Weaver, Wm.	Witness fees and expenses	10 20
70	Nov., 1925	Pay-list	Rex. *v.* F. Phillips *et al.*	24 05
70	Nov., 1925	Muirhead, C. D.	Canoe-hire	25 00
70	March, 1925–Jan., 1926	Ritchie, J. A.	Counsel fees	1,250 00
70	March, 1926	British Consul-General	*Re* Milo Eggers	7 57
70	April, 1925–March, 1926	Jay, Geo.	Fees earned	98 50
70	Sept., 1925–March, 1926	Conway, John	Allowance as S.M.	125 00
71	Oct., 1925	Stone, A. W.	Meals	8 75
71	March, 1926	Stuart, A. J.	Fees and expenses	11 90
73	March, 1926	Rivers, H.	Bounty	10 00
75	Jan., 1926	Smith, O.	Stenographic services	25 00
99	April–Sept., 1925	Engeman, F. W.	Clerk of Works	160 00
108	Feb., 1926	B.C. Telephone Co.	Tolls	2 40
109	Dec., 1925	P.G.E. Rly. Co.	Furniture	265 00
111	Dec., 1925–March, 1926	Mellor, F.	Services at Arena	17 00
111	May, 1925–March, 1926	Williams, Geo.	Commission	12 00
111	Aug., 1925–March, 1926	Duncan, W. A. S.	Commission	31 50
111	Sept., 1925	Hansen, K.	Commission	1 00
111	Feb.–March, 1926	Wood, H. N.	Commission	11 25
111	Oct., 1925	Stevens, F. W.	Commission	4 75
111	March, 1926	Smith, J. A.	Commission	2 00
111	Sept.–Dec., 1925	McColl, G. P.	Commission	16 75
118	June–Dec., 1925	Engeman, F. W.	Janitors' supplies	3 50
135	Feb., 1926	Penticton Herald	Advertising	4 32
140	Jan., 1926	Cariboo Observer	Advertising	3 35
175	March, 1926	Arrow Lakes News	Advertising	4 16
175	Jan.–Feb., 1926	Grand Forks Sun	Advertising	6 72
175	Feb., 1926	Multigraph Sales Co., Ltd.	Ribbons	5 55
185	Nov., 1925	Simpson, R.	Salary	150 00

STATEMENT OF PAYMENTS CHARGED AGAINST 1926-27 APPROPRIATIONS—*Continued.*

Vote No.	Date of Service.	Name.	Particulars.	Amount.
191	Feb.–March, 1926	Observer Printshop	Advertising	$ 20 00
191	Feb.–March, 1926	Creston Review	Advertising	22 50
191	Jan.–March, 1926	Grand Forks Sun	Advertising	32 50
191	March, 1926	Canada Skandinaven	Advertising	20 00
191	Jan.–March, 1926	Maple Ridge Gazette	Advertising	30 00
202	March, 1926	Hudson's Bay Co.	Board	10 00
203	Oct., 1925–March, 1926	Capital Motors	Storage on car	21 00
208	March, 1926	Wrigley Directories, Ltd.	1925 B.C. Directory	15 00
208	June, 1925	Macdougall, J. W. B.	Travelling expenses	61 75
210	July, 1925–March, 1926	Thom, Dr. J. B	Fees	246 00
210	July, 1925–Feb., 1926	Menzies, Dr. A. M.	Fees	61 00
210	Oct., 1925–March, 1926	Large, Dr. R. G.	Fees	76 00
210	Nov., 1925–March, 1926	Hoops, Dr. S. E. Mostyn	Fees	23 00
210	Oct., 1925–March, 1926	Bryant and Lundahl, Drs.	Grant *re* dental clinic	107 35
210	Jan.–March, 1926	Palmer, Dr. G.	Fees	125 00
210	Feb.–March, 1926	Stuart, Dr. A. J.	Fees	21 00
210	March, 1926	Hudson, Dr. I. B.	Fees	73 00
210	Sept., 1925–March, 1926	Nash, Dr. A. C.	Fees	50 00
210	June, 1925–March, 1926	MacKenzie, Dr. H. H.	Fees	324 00
210	Feb., 1926	Watson, Dr. W. A.	Fees	52 50
210	Oct., 1925–Jan., 1926	Briggs, Dr. Tillman A.	Fees	247 00
210	Oct., 1925–Feb., 1926	Sandilands, Dr. J.	Fees	209 00
210	Oct., 1925–March, 1926	Vancouver General Hospital	Gas	90 00
210	Oct., 1924	Mills, Estate of Wm.	Room and board	84 00
210	Dec., 1925–March, 1926	Fisher & Burpe, Ltd.	Supplies	170 36
215	March, 1926	Truax, Dr. W.	Fee	5 00
222	March, 1926	Roll, Ernest	Honour-money	5 00
224	Dec., 1925–March, 1926	Zander, E.	Relief attendant	55 00
227	Feb., 1926	Traynor, Dr. S.	Fees	50 00
227	Jan.–March, 1926	Thompson & Cowie	Provisions	21 00
227	Nov., 1925–March, 1926	Cheeseman, Dr. G. A.	Fees	175 00
246	Jan., 1926	Hawkins & Hayward	Flash-light bulbs	2 16
246	March, 1926	Pendray & Sons, W. J., Ltd.	Soft soap	7 00
246	Sept.–Oct., 1925	B.C. Electric Rly. Co., Ltd.	Light	1 70
246	Dec., 1925–March, 1926	Sheret, Andrew, Ltd.	Supplies	9 44
248	May, Oct., 1925	Chandler, F. W.	Developing and printing	1 75
251	March, 1926	A. L. Supply Co.	Nails	10 14
251	Jan., 1924–Dec., 1925	Beitush, R.	Rental of shed	30 00
251	Dec., 1925–March, 1926	Buchanan, G. O.	Lumber	1,917 71
251	March, 1926	Burnaby Corporation	Maintenance of roads	506 85
251	March, 1926	Clough, Wm.	Grease, etc.	48
251	Nov., 1925	Cranbrook Foundry	Ironwork	38 00
251	Nov., 1925	Cranbrook Sash & Door	Lumber	9 05
251	Dec., 1925	C.N.P. Lumber Co., Ltd.	Nails, etc.	53 64
251	Dec., 1921	Elk Creek Water Works Co., Ltd.	Wood pipe	6 00
251	Nov., 1925	Foster, J. E.	Collision claim	40 00
251	Oct., 1925	Gillett, J.	Boat-hire	25 00
251	Feb.–March, 1926	Haney Garage, Ltd.	Supplies	101 30
251	Nov., 1925	Howe & McNulty	Lanterns, etc.	5 50
251	Oct.–Nov., 1925	Kimberley Hardware Co.	Supplies	35 05
251	March, 1926	Lowe, R.	Travelling expenses	156 35
251	1925	McGeachy, E. C.	Balance camp board bill	170 39
251	April, 1925	McMeekin's Grocery	Supplies	4 50
251	March, 1926	National Machinery Co.	Freight	127 82
251	April, 1925–March, 1926	North Cowichan Municipality	Refund a/c secondary roads	1,524 35
251	Dec., 1925	Otis-Staples Lumber Co.	Lumber	62 36
251	Nov.–Dec., 1925	Parkin & Ward Electric Co.	Lights on wharf	163 40
251	Nov., 1925	Philpott, Evitt & Co., Ltd.	Coal	89 60
251	Jan.–Feb., 1926	Silverdale Machine Shops	Machine-work	15 00
251	Dec., 1925	Taylor Bros.	Gasolene, etc.	25 10
251	March, 1926	White Pine Lumber Co.	Lumber	86 83
251	May–Sept., 1925	Wilkerson, F. R.	Canoe Crossing Road No. 8	400 00
251	April, 1925	Witt, A. H.	Labour, Sayward Road	5 25
251	April, 1925	Pay-list	Fitzgerald Bridge	841 00

STATEMENT OF PAYMENTS CHARGED AGAINST 1926–27 APPROPRIATIONS—*Continued.*

Vote No.	Date of Service.	Name.	Particulars.	Amount.
251	Dec., 1925	Dallas, J. N.	Truck-driver	$ 9 00
252	March, 1926	C.P. Rly. Co.	Freight	1 93
252	Feb., 1926	Daily News	Advertising	5 60
253	April–Dec., 1925	Engeman, F. W.	Repairs	2 75
253	Nov., 1925	Spencer, C.	Water-pipe	5 50
261	Jan.–March, 1926	City of Victoria	Construction	2,699 54
Stat.	March, 1926	MacInnes Garage	Supplies	62 36
Stat.	Dec., 1925	Penticton Tire Hospital	Supplies	20 29
Stat.	July, 1925	C.P. Express Co.	Express charges	1 10
Stat.	July, 1925	C.N. Express Co.	Express charges	3 33
Stat.	Nov., 1925	C.N. Railways	Installing crossing	107 89
Stat.	March, 1926	Cranbrook Meat Market	Meat	11 00
Stat.	March, 1926	Palmer, A. B., & Co., Ltd.	Moving material	2,525 80
Stat.	March, 1926	Cartmell, H.	Freight, etc.	16 85
Stat.	Jan.–March, 1926	C.N. Railways	Watchmen	533 18
Stat.	March, 1926	Canadian Ingersoll-Rand Co., Ltd.	Air-filters	93 25
Stat.	Feb., 1926	Canadian Giant, Ltd.	Freight	72 27
Stat.	March, 1926	McLennan, McFeely & Co., Ltd.	Range, etc.	92 15
Stat.	Sept., 1921	Hopp, John	Balance due on agreement	121 09
				$18,580 96

(D.)

STATEMENT OF SPECIAL WARRANTS ISSUED BETWEEN THE SESSIONS OF 1925 AND 1926.

Date of Approval.	No. of Warrant.	Service.	Amount of Warrant.	Expenditure.
		TO MEET EXPENDITURE FOR THE FISCAL YEAR ENDED 31ST MARCH, 1926.		
		DEPARTMENT OF AGRICULTURE.		
Feb. 22, 1926	12	Minister's Office	$ 500 00	$ 500 00
March 1, 1926	14	Grants to settlers in aid of purchase of stumping-powder	3,500 00	3,500 00
March 16, 1926	18	Inspection of imported and exported horticultural and field products	1,000 00	152 91
March 31, 1926	20	Grants to settlers in aid of purchase of stumping-powder	1,500 00	1,490 00
		DEPARTMENT OF THE ATTORNEY-GENERAL.		
March 31, 1926	21	Insurance Branch	2,600 00	2,600 00
March 31, 1926	21	Summoning and paying witnesses	13,500 00	13,500 00
March 31, 1926	21	Grand and Petit Jurors	16,000 00	16,000 00
March 31, 1926	21	Prosecutions and Interpreters	16,000 00	16,000 00
March 31, 1926	21	Coroners' inquests and inquiries	2,000 00	2,000 00
March 31, 1926	21	Constitutional litigation and general law costs	1,000 00	1,000 00
March 31, 1926	21	Bounties on noxious animals, salaries and expenses of Game Conservation Board and game propagation, etc.	19,000 00	19,000 00
March 31, 1926	21	Incidentals and contingencies	1,750 00	1,750 00
		DEPARTMENT OF FINANCE.		
March 5, 1926	17	Operation of the "Amusements Tax Act"	2,000 00	1,830 05
March 5, 1926	17	Sundry Sub-agencies	600 00	600 00
		DEPARTMENT OF THE PROVINCIAL SECRETARY.		
Jan.. 28, 1926	11	Mental Hygiene Commission	5,000 00	.....
March 5, 1926	16	Contingencies and incidentals	5,000 00	5,000 00
March 31, 1926	23	Mental Home (Saanich), Colquitz	2,000 00	.....
March 31, 1926	23	In aid of destitute poor and sick, etc.	4,000 00	4,000 00
		DEPARTMENT OF PUBLIC WORKS.		
March 2, 1926	15	Grant to the Municipality of Saanich	2,906 80	2,906 80
March 31, 1926	22	Maintenance of Government House and Grounds	2,800 00	2,800 00
		CAPITAL ACCOUNT.		
Feb. 27, 1926	13	United Church of Canada Act"—Advance to Secretary of Commission for expenses	500 00	500 00
March 16, 1926	19	"Soldiers' Land Act, 1918"—Southern Okanagan Project	22,000 00	19,559 00
			$125,156 80	$114,688 76

STATEMENT OF SPECIAL WARRANTS, 1925 AND 1926—*Continued.*

Date of Approval.	No. of Warrant.	Service.	Amount of Warrant.	Expenditure.
		TO MEET EXPENDITURE FOR THE FISCAL YEAR ENDING 31ST MARCH, 1927.		
		DEPARTMENT OF AGRICULTURE.		
July 19, 1926	5	Grasshopper extermination, etc.	$ 10,000 00	$ 7,177 72
Aug. 16, 1926	6	Tubercular cattle—Compensation, etc.	10,000 00	10,000 00
		DEPARTMENT OF LANDS.		
April 29, 1926	4	Katharine Sterling—Reimbursement of amount paid for encroachment on Lot 15, Bk. 4, D.L. 140, New Westminster District	700 00	700 00
Oct. 4, 1926	7	Bella Coola—Purchase of 44.8 acres for purposes of a new townsite	2,240 00	2,240 00
		DEPARTMENT OF THE PROVINCIAL SECRETARY.		
April 7, 1926	1	Mental Hygiene Commission	5,000 00	4,047 74
		DEPARTMENT OF PUBLIC WORKS.		
April 29, 1926	2	Grant to B.C. Spruce Mills, Ltd., *re* work on Wattsburg–Weaver Creek Road	5,000 00	5,000 00
April 27, 1926	3	Gratuity to Mr. H. J. S. Muskett on retirement	600 00	600 00
		CAPITAL ACCOUNT.		
Nov. 4, 1926	8	"United Church of Canada Act"—Advance to Secretary of Commission for expenses	300 00	300 00
			$ 33,840 00	$ 30,065 46

(E.)

(1.)

STATEMENT SHOWING THE REVENUE FOR THE FIRST NINE MONTHS OF THE PRESENT FISCAL YEAR, VIZ., FROM 1ST APRIL TO 31ST DECEMBER, 1926.

Estimated for 12 Months ending 31st March, 1927.	Service.	Revenue for 9 Months ended 31st December, 1926.	
	CURRENT ACCOUNT.		
	Department of Agriculture:		
$ 22,500 00	Horticultural inspection fees and licences	$ 17,109 18	
500 00	Seed-grain advances refunds	623 25	
10,000 00	Miscellaneous receipts	8,714 63	
$ 33,000 00			$ 26,447 06
	Department of the Attorney-General:		
$ 50,000 00	Court fees and fines	$ 78,970 49	
3,000 00	Dog licences	.....	
186,000 00	"Game Act"—Fees, licences, etc.	174,890 63	
	"Government Liquor Act:		
1,500,000 00	Sec. 11—Permits	76,445 00	
	Sec. 117 (2)—*Re* mothers' pensions	280,048 71	
	Sec. 118 (1) (*a*)—Share of profits	598,849 85	
	Sec. 118 (1) (*b*)—*Re* hospitals and institutions	179,654 96	
50,000 00	"Insurance Act"—Licences taxes, fees, etc.	31,602 13	
90,000 00	Companies Branch—Registration fees	59,708 62	
325,000 00	Land Registry fees	279,870 78	
80,000 00	Law stamps	65,993 65	
	"Motor-vehicle Act":		
730,000 00	Annual licences (except motor-cycles)	662,534 83	
170,000 00	Registration fees, etc.	161,927 13	
21,000 00	"Moving Pictures Act"—Fees	11,954 17	
15,000 00	Sheriffs' fees	10,079 17	
30,000 00	Trade licences	15,445 00	
40,000 00	Miscellaneous receipts	10,038 44	
$ 3,290,000 00			2,698,013 56
	Department of Education:		
$ 3,200 00	Teachers' examinations and certificates	$ 2,305 00	
12,000 00	Technical School—Rent	12,000 00	
350 00	Miscellaneous receipts	188 50	
$ 15,550 00			14,493 50
	Department of Finance:		
	Dominion of Canada:		
$ 29,151 06	Annual interest	$ 14,575 53	
190,000 00	Annual subsidy	95,000 00	
419,665 60	Annual grant *per capita*	209,832 80	
100,000 00	Annual grant for lands conveyed	50,000 00	
$ 738,816 66		$ 369,408 33	
275,000 00	Amusements-tickets tax	193,722 26	
225,000 00	Coal and coke tax	142,200 12	
600,000 00	Fuel-oil tax	1,794 25	
	Gasolene-tax	558,955 69	
3,750,000 00	Income-tax and personal-property tax	3,918,422 12	
	Interest:		
19,080 00	"Dyking Assessments Adjustment Act"	19,083 82	
670,000 00	Miscellaneous	241,509 22	
$ 6,277,896 66	*Carried forward*	$5,445,095 81	$ 2,738,954 12

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

Estimated for 12 Months ending 31st March, 1927.	Service.	Revenue for 9 Months ended 31st December, 1926.	
	CURRENT ACCOUNT—*Continued.*		
$ 6,277,896 66	*Brought forward*	$5,445,095 81	$ 2,738,954 12
	Department of Finance—*Continued.*		
	Land-taxes:		
1,150,000 00	Real property	1,664,335 08	
990,000 00	Wild land coal and timber lands	755,851 81	
300,000 00	Mineral-tax	394,670 17	
170,000 00	Poll-tax	105,415 00	
65,000 00	Probate fees	42,812 79	
5,000 00	Races-tax—Administration fees	2,684 78	
1,000 00	Rents, miscellaneous	741 98	
12,000 00	Revenue Service refunds, etc.	8,337 22	
.....	Rural district school taxes†	472,054 58	
760,000 00	Succession duties	439,682 66	
35,000 00	Trust deposits reverted to the Crown—Intestate and suitors' funds	.....	
60,000 00	Unworked Crown-granted mineral claims—Taxes	44,259 74	
350,000 00	Miscellaneous receipts	4,259 18	
$10,175,896 66			9,380,200 80
	Department of Fisheries:		
$ 35,000 00	Fishing and cannery licences	.....	42,183 50
	Department of Labour:		
$ 1,000 00	Elevator inspection and examination fees	.....	542 50
	Department of Lands:		
$ 19,000 00	Grazing rentals, leases, and fees	$ 15,147 43	
115,000 00	Land revenue—sundry	82,528 82	
250,000 00	Land sales	196,252 27	
12,000 00	Survey fees and sale of maps	8,489 94	
100,000 00	Timber leases	53,534 55	
1,250,000 00	Timber licences	860,977 39	
1,700,000 00	Timber royalties	1,379,400 52	
550,000 00	Timber sales	467,482 16	
100,000 00	Water rentals and recording fees	80,292 66	
11,000 00	Miscellaneous receipts	5,053 36	
$ 4,107,000 00			3,149,159 10
	Legislation:		
$ 2,000 00	Private Bills fees	.....	3,010 50
	Department of Mines:		
$ 1,000 00	Bureau of Mines	$ 556 93	
60,000 00	Free miners' certificates	58,743 05	
1,000 00	Miners' examinations and certificates	385 00	
110,000 00	Mining receipts, general	97,500 10	
$ 172,000 00			157,185 08
	Department of the Provincial Secretary:		
$ 70,000 00	King's Printer (net profits)	.....	
20,000 00	Marriage licences	$ 16,751 00	
5,500 00	Vital statistics, etc.	5,107 37	
4,000 00	Miscellaneous receipts	1,228 00	
$ 99,500 00			23,086 37
	Carried forward	.....	$15,494,321 97

† To be transferred at the close of the fiscal year to credit of Vote 106.

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

Estimated for 12 Months ending 31st March, 1927.	Service.	Revenue for 9 Months ended 31st December, 1926.	
	CURRENT ACCOUNT—*Continued.*		
	Brought forward		$15,494,321 97
	Department of Public Works:		
$ 25,000 00	Ferry tolls	$ 21,832 55	
3,000 00	Government property sold	1,782 38	
10,000 00	Wharfage and dock dues	5,764 80	
15,000 00	Miscellaneous receipts	1,174 15	
$ 53,000 00			30,553 88
	Department of Railways:		
$ 4,000 00	Inspection fees	$ 2,872 95	
76,000 00	New Westminster Bridge tolls	50,752 25	
400 00	Miscellaneous receipts		
$ 80,400 00			53,625 20
$18,064,346 66	Total, Current Account		$15,578,501 05
	CAPITAL ACCOUNT.		
	Refunds of Capital Expenditures:		
$ 400,000 00	Charged to Income	$ 4,408 19	
95,000 00	Charged to Loans	62,255 97	
$ 495,000 00	Total, Capital Account		66,664 16
$18,559,346 66	Total Revenue		$15,645,165 21

(E.)

(2.)

STATEMENT SHOWING THE EXPENDITURE FOR THE FIRST NINE MONTHS OF THE PRESENT FISCAL YEAR, VIZ., 1ST APRIL TO 31ST DECEMBER, 1926.

Estimated for 12 Months ending 31st March, 1927.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1926.	
		CURRENT ACCOUNT.		
$ 3,526,293 42	1	Public Debt		$ 2,772,776 50
$ 127,500 00	2	Legislation		1,557 14
$ 14,680 00	3	Premier's Office		10,391 91
		Department of Agriculture:		
$ 12,910 00	4	Minister's Office	$ 10,117 04	
35,030 00	5	General Office	23,812 62	
2,880 00	6	Workshop and Shipping Office	2,135 79	
3,770 00	7	Statistics	1,899 22	
103,850 00	8–13	Horticultural Branch	69,039 41	
100,820 00	14–19	Live Stock Branch	70,511 98	
14,810 00	20	Land Settlement Board	8,794 72	
166,250 00	21–42E	Miscellaneous Votes	179,923 65	
.....	.....	Statutory	2,150 47	
$ 440,320 00				368,384 90
		Department of the Attorney-General:		
$ 13,120 00	43	Attorney-General's Office	$ 8,736 73	
25,510 00	44	General Office	17,413 16	
11,980 00	45	Companies Branch	9,460 42	
8,980 00	46	Insurance Branch	8,382 37	
10 00	47	"Fire Marshal Act"	10 00	
7,140 00	48	Municipal Branch	5,555 73	
12,920 00	49	Censor of Moving Pictures	8,983 45	
26,000 00	50–52	Sheriffs' Offices	17,075 81	
2,830 00	53	Official Guardian	1,859 78	
147,432 00	54–59	Land Registry Offices	100,137 10	
70,032 00	60–64	Supreme and County Courts	45,685 80	
501,839 00	65	Provincial Police	290,557 34	
37,840 00	66	"Motor-vehicle Act"—Administration	31,869 15	
88,326 00	67–68	County Gaols	39,274 30	
27,630 00	69	Girls' Industrial School	14,165 16	
165,760 00	70–76	Miscellaneous Votes	531,749 76	
$ 1,147,349 00				1,130,916 06
		Department of Education:		
$ 31,282 00	80	General Office	$ 18,607 71	
95,180 00	81	Free Text-book Branch	61,188 55	
15,760 00	82	Agricultural Education	6,782 29	
47,450 00	83	Industrial Education	25,975 26	
84,320 00	84	Inspection of Schools	59,363 42	
70,510 00	85–86	Normal Schools	51,342 76	
32,900 00	87	School for the Deaf and the Blind	18,463 80	
1,530,000 00	88–89	*Per Capita* Grants	1,063,316 54	
660,000 00	90–91	Teachers' Salaries	326,555 70	
175,000 00	99	School Buildings	151,922 64	
77,700 00	100–104	Miscellaneous Votes	56,282 37	
530,000 00	105	University of British Columbia	397,499 98	
10 00	106	Rural District School Taxes*	372,087 17	
$ 3,350,112 00				2,609,388 19
		Carried forward		$ 6,893,414 70

* To be credited with collections of Rural School Taxes at close of fiscal year.

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

Estimated for 12 Months ending 31st March, 1927.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1926.	
		CURRENT ACCOUNT—*Continued.*		
		Brought forward		$ 6,893,414 70
		Department of Finance:		
$ 11,100 00	107	Minister's Office	$ 9,885 81	
32,140 00	108	General Office	29,764 30	
	109	Inspector of Trust Companies, Probate and Succession Duties	7,050 32	
10,510 00				
50,640 00	110	Controlling and Audit Branch	39,005 80	
81,180 00	111	Surveyor of Taxes	66,498 97	
	112	Agent-General's Office and B.C. House, London, England	8,993 13	
14,000 00				
466,252 00	113–153	Government Agents and Assessors	307,735 37	
64,495 00	154–160B	Miscellaneous Votes	29,169 52	
.....	.....	Statutory	32,751 87	
$ 730,317 00				530,855 09
$ 17,890 00	161	Department of Fisheries	.....	10,980 21
		Department of Labour:		
$ 420 00	162	Minister's Office	$ 1,125 00	
15,790 00	163	General Office	11,944 13	
5,880 00	164	Minimum Wage Board	3,849 32	
41,380 00	165	Employment Service	34,299 84	
8,648 00	166	Factories Inspection	5,301 45	
$ 72,118 00				56,519 74
		Department of Lands:		
$ 13,750 00	167	Minister's Office	$ 9,329 20	
34,332 00	168	General Office (Salaries)	24,899 00	
32,504 00	169	Lands Branch (Salaries)	23,242 42	
65,080 00	170	Surveys Branch (Salaries)	48,799 88	
74,970 00	171	Water Rights Branch (Salaries)	50,067 69	
238,569 00	172	Forest Branch (Salaries)	189,526 72	
17,500 00	173	Temporary Assistance	5,597 35	
600 00	174	Retiring Allowance, R. A. Renwick	400 00	
200,000 00	175	Expenses, General Office and Branches	145,214 79	
610,000 00	176–193A	Miscellaneous Votes	355,106 87	
.....	.....	Statutory and Special Warrants	3,113 60	
$ 1,287,305 00				855,297 52
		Department of Mines:		
$ 12,065 00	194	Minister's Office	$ 8,833 61	
16,890 00	195	General Office	14,369 95	
40,810 00	196	Mines Inspection Branch	25,477 31	
17,060 00	197	Bureau of Mines	12,179 49	
13,420 00	198	Mine-rescue and Training Stations	8,051 18	
175,500 00	199–205	Miscellaneous Votes	147,470 97	
.....	.....	Statutory	2,000 00	
$ 275,745 00				218,382 51
		Department of the Provincial Secretary:		
$ 12,700 00	208	Minister's Office	$ 1,270 53	
15,860 00	209	General Office	11,640 03	
105,290 00	210	Provincial Board of Health	75,206 86	
21,510 00	211	Provincial Library and Archives	14,973 06	
$ 155,360 00		*Carried forward*	$ 103,090 48	$ 8,565,449 77

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

Estimated for 12 Months ending 31st March, 1927.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1926.	
		CURRENT ACCOUNT—*Continued.*		
$ 155,360 00		*Brought forward*	$ 103,090 48	$ 8,565,449 77
		Department of the Provincial Secretary—*Continued.*		
11,710 00	212	"Public Libraries Act"	8,984 31	
10,590 00	213	Provincial Museum	6,848 11	
614,356 00	214–218	Mental Hospitals	422,551 20	
33,460 00	219	Provincial Home, Kamloops	18,405 15	
205,760 00	220–221	Tranquille Sanatorium and Farm	128,736 91	
85,680 00	222	Boys' Industrial School	46,043 22	
32,180 00	223	"Infants Act"—Administration	18,301 58	
5,478 00	224	Provincial Home for Incurables	4,472 30	
327,450 00	225–229	Grants to Hospitals and Charities	382,989 43	
8,860 00	230	Civil Service Commission	6,490 52	
41,000 00	231–232	Grants *re* Civil Service	34,161 03	
10 00	233	King's Printer	.....	
95,000 00	234–240	Miscellaneous Votes	85,644 85	
.....	.....	Statutory and Special Warrants	385,064 61	
$ 1,626,894 00				1,651,783 70
		Department of Public Works:		
$ 11,930 00	244	Minister's Office	$ 8,672 30	
59,580 00	245	Administration	45,377 46	
117,415 00	246	Parliament Buildings and Grounds	77,522 23	
24,625 00	247	Government House and Grounds	24,007 73	
57,330 00	248	District Engineers	37,460 67	
15,000 00	249	Steam-boiler Inspection; "Electrical Energy Inspection Act"	40,884 89	
420 00	250	Retiring Allowance, H. H. Hobbis	315 00	
2,087,500 00	251	Roads, Bridges, Wharves, etc.	1,625,700 07	
272,543 00	252	Steamboats, Ferries, and Bridge-tenders	158,020 65	
134,500 00	253	Repairs, etc., Government Buildings throughout the Province	48,497 93	
.....	.....	Special Warrant	5,000 00	
$ 2,780,843 00				2,071,458 93
		Department of Railways:		
$ 22,310 00	254	General Office	$ 15,419 90	
38,040 00	255	New Westminster Bridge	35,740 08	
$ 60,350 00				51,159 98
$15,457,716 42		Current Expenditures	.....	$12,339,852 38
		CAPITAL ACCOUNT.		
		(Expenditures out of Income.)		
$ 1,472,435 61	256	Sinking Funds	$1,327,305 61	
907,200 00	257	P.G.E. Rly. Co.—Interest on Guaranteed Bonds	453,651 25	
350,000 00	258	P.G.E. Rly. Co.—*Re* Deficit on Operation, etc.	340,000 00	
59,700 00	259–262	Miscellaneous Votes	47,546 75	
.....	.....	Statutory and Special Warrants	43,372 20	
$ 2,789,335 61		Capital Expenditures (charged to Income)	.....	2,211,875 81
$18,247,052 03		Total Expenditures (charged to Income)	.....	$14,551,728 19

(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, 1926.

Authority for Expenditure.	Service.	Expended for 9 Months ended 31st December, 1926.	
	Capital Account.		
"B.C. Loan Act, 1920":			
Section 7 (*a*)	Land Settlement Board		$ 25,000 00
"B.C. Loan Act, 1921":			
Section 6 (*d*)	"Soldiers' Land Act, 1918"		10,000 00
"B.C. Loan Act, 1922":			
Section 6 (*a*)	Public Buildings		34,094 19
"B.C. Loan Act, 1923":			
Section 6 (*c*)	Public Buildings	$ 87,024 12	
Section 6 (*d*)	"Soldiers' Land Act, 1918"	11,866 85	
			98,890 97
"B.C. Loan Act, 1924":			
Section 6 (*a*)	Land Settlement Board	$ 20,000 00	
Section 6 (*b*)	Highways and Bridges	11,166 47	
			31,166 47
"B.C. Loan Act, 1925":			
Section 6 (*a*)	Highways and Bridges	$1,601,569 05	
Section 6 (*b*)	Land Settlement Board	50,000 00	
Section 6 (*c*)	"Soldiers' Land Act, 1918"	17,107 58	
			1,668,676 63
"B.C. University Loan Act, 1920":			
Section 7 (1) (*a*)	University Endowment Lands Administration Account	$ 280,000 00	
Section 7 (1) (*b*)	University Buildings	130,058 94	
			410,058 94
			$2,277,887 20

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