

REPORT
OF THE
COMPTROLLER-GENERAL
OF THE PROVINCE OF
BRITISH COLUMBIA
1927-1928

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.
1928.

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 24th, 1928.

VICTORIA, January 24th, 1928.

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 1927-28 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, 1927 (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, 1927.
STATEMENT of Expenditures on Services which have exceeded their Appropriations from
1st April, 1926, to 31st March, 1927, 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	\$139,385.77	\$11,885.77
DEPARTMENT OF AGRICULTURE.				
4	Minister's Office	13,410.00	13,532.00	122.00
6	Workshop and Shipping Office	2,880.00	2,886.69	6.69
15	District Agriculturists	22,930.00	23,625.27	695.27
22	Automobiles and Accessories	6,000.00	6,096.75	96.75
24	Farmers' Institutes, etc.	10,500.00	10,941.97	441.97
35	Departmental Exhibits	2,500.00	2,522.60	22.60
DEPARTMENT OF THE ATTORNEY-GENERAL.				
46	Insurance Branch	11,780.00	11,817.81	37.81
55	Land Registry Office, Nelson	14,670.00	15,108.26	438.26
56	Land Registry Office, New Westminster	28,140.00	28,377.74	237.74
63	Sundry Supreme and County Courts	4,500.00	5,293.47	793.47
66	Administration of "Motor-vehicle Act"	62,340.00	69,566.44	7,226.44
72	Constitutional Litigation and General Law Costs.....	50,000.00	57,425.76	7,425.76
73	Game Protection	53,750.00	76,414.12	22,664.12
DEPARTMENT OF EDUCATION.				
89	<i>Per Capita</i> Grants to Rural School Districts	180,000.00	181,039.50	1,039.50
90	Salaries of Teachers in Assisted Schools	540,000.00	543,398.65	3,398.65
100	Grants to Libraries	3,200.00	3,329.89	129.89
101	Examination of Teachers and High School Entrance Classes	13,500.00	13,668.06	168.06
102	Conveying Children to Central Schools	36,500.00	38,841.40	2,341.40
DEPARTMENT OF FINANCE.				
108	General Office	37,140.00	37,449.39	309.39
110	Controlling and Audit Branch	52,890.00	53,032.78	142.78
111	Surveyor of Taxes	111,180.00	115,293.58	4,113.58
112	Agent-General's Office and B.C. House, London, Eng.	14,000.00	15,722.55	1,722.55
115	Ashcroft Sub-agency	5,690.00	6,673.26	983.26
119	Cranbrook Agency	16,430.00	17,590.04	1,160.04
120	Cumberland Agency	14,900.00	15,973.77	1,073.77
121	Duncan Agency	7,390.00	7,780.47	390.47
123	Fort Fraser Agency	2,800.00	2,811.26	11.26
126	Greenwood Sub-agency.....	3,040.00	3,337.02	297.02
128	Kaslo Agency	10,240.00	11,618.41	1,378.41
129	Lillooet Sub-agency	6,640.00	7,765.66	1,125.66
133	New Westminster Agency	26,150.00	26,549.36	399.36
135	Penticton Agency	16,860.00	17,922.18	1,062.18
136	Pouce Coupe Agency	7,020.00	7,118.40	98.40
138	Prince Rupert Agency	26,510.00	27,377.78	867.78
139	Princeton Sub-agency	3,300.00	3,410.82	110.82
142	Revelstoke Agency	14,360.00	14,512.77	152.77
145	Stewart Sub-agency	2,800.00	2,897.18	97.18
147	Vancouver Agency	92,920.00	95,196.76	2,276.76
148	Vernon Agency	19,300.00	19,604.41	304.41
149	Victoria Assessor	20,800.00	22,131.25	1,331.25
151	Wilmer Sub-agency	2,350.00	2,531.27	181.27
152	Sundry Sub-agencies	5,750.00	6,432.07	682.07
154	Printing Public Accounts, etc.	6,000.00	6,898.30	898.30
	<i>Carried forward</i>	\$1,710,560.00	\$1,790,902.89	\$80,342.89

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

Vote No.	Service.	Total Appropriation.	Total Expenditure.	Over-expended.
	CURRENT ACCOUNT— <i>Continued.</i>			
	<i>Brought forward</i>	\$1,710,560.00	\$1,790,902.89	\$80,342.89
	DEPARTMENT OF LABOUR.			
163	General Office	15,790.00	15,928.84	138.84
	DEPARTMENT OF MINES.			
198	Mine-rescue and Training Stations	13,420.00	13,534.20	114.20
	DEPARTMENT OF THE PROVINCIAL SECRETARY.			
209	General Office	15,860.00	16,155.98	295.98
210	Provincial Board of Health	105,290.00	106,126.80	836.80
212	" Public Libraries Act "	12,010.00	12,289.48	279.48
218	Mental Home (Saanich), Colquitz	50,836.00	51,876.55	1,040.55
220	Tranquille Sanatorium	194,960.00	216,978.14	22,018.14
223	Administration of " Infants Act "	32,180.00	32,184.52	4.52
227	In Aid of Destitute Poor and Sick	95,000.00	98,741.10	3,741.10
230	Civil Service Commission	8,860.00	9,169.65	309.65
234	Registration of Voters	10,000.00	10,145.43	145.43
	DEPARTMENT OF PUBLIC WORKS.			
245	Administration	60,580.00	61,099.00	519.00
247	Maintenance of Government House and Grounds	25,225.00	32,229.16	7,004.16
		\$2,350,571.00	\$2,467,361.74	\$116,790.74

(C.)

**STATEMENT OF PAYMENTS CHARGED AGAINST THE 1927-28 APPROPRIATIONS
WHICH DID NOT OCCUR WITHIN THE PERIOD OF THE ACCOUNT.**

Vote No.	Date of Service.	Name.	Particulars.	Amount.
5	June, 1926.....	Vernon News.....	Subscription	\$2.50
15	March, 1927.....	Postmaster, Smithers.....	Box-rent	2.50
19	Jan., 1927.....	National Drug and Chemical Co.....	Supplies	1.30
50(a)	Dec., 1925.....	Pacific Auto-top.....	Repairs	8.00
50(a)	March, 1927.....	Begg Motor Co., Ltd.....	Repairs	1.90
50(a)	Feb., 1926.....	B.C. Auto & Truck Wreckers.....	Battery	15.00
53(d)	Feb., 1927.....	B.C. Telephone Co.....	Rental	5.00
54	Jan., 1927.....	St. Eugene Hospital.....	Ambulance and private room	68.00
54	July, 1926.....	Seebach and Hubble.....	Portaging canoe, etc.	10.00
54	July, 1926-March, 1927.....	Hudson's Bay Company.....	Rent, supplies, etc.	867.70
54	Dec., 1926-Jan., 1927.....	Barber, C. G., and party.....	Travelling expenses, etc.	446.35
54	Nov., 1926.....	Hermanson, Mrs.....	Meals	1.00
58(c)	Jan.-Feb., 1927.....	Ritchie, J. A.....	Counsel fees	550.00
58(c)	March, 1927.....	Patterson, W. H.....	Counsel fees	66.00
59	Nov., 1926.....	McLaughlin, Jas.....	Witness fee	7.00
59	Nov., 1926.....	Merritt Transfer.....	Car-hire	20.00
61	March, 1927.....	C.P. Express Co.....	Expressage	1.55
71	March, 1927.....	Dept. of the Provincial Secretary.....	Postage	419.61
91	March, 1927.....	Dept. of Lands.....	Stencils	3.75
94	March, 1927.....	Dept. of Lands.....	Mimeographing, etc.	51.60
94	March, 1927.....	Henley, W. R.....	Commission	14.50
94	March, 1927.....	Clark, Wm.....	Commission	1.00
94	March, 1927.....	Gammon, E.....	Commission	2.50
94	March, 1927.....	Gibbs, E. C.....	Commission	1.00
94	Jan., 1927.....	News Publishing Co., Ltd.....	Advertising	4.00
96	March, 1927.....	Canadian Bank of Commerce.....	Insurance and taxes	901.05
96	March, 1927.....	The Observer.....	Advertising	5.00
123	April-June, 1926.....	Kamloops Sentinel, Ltd.....	Advertising	19.84
123	Feb.-March, 1927.....	King's Printer.....	Advertising and supplies	1,887.39
123	Nov., 1925.....	Lemon, Gonnason Co., Ltd.....	Draughting-table, etc.	43.25
123	Sept.-Oct., 1926.....	Hodgson, T. J.....	Freight	28.30
128	Feb., 1927.....	Casella, C. F., and Co., Ltd.....	Thermometers	10.10
128	Aug., 1926.....	Gregson Bros.....	Freight	7.24
141	Jan.-March, 1927.....	Kitsilano Times.....	Advertising	65.00
141	March, 1927.....	Point Grey News.....	Advertising	10.00
141	Feb.-March, 1927.....	Creston Review.....	Advertising	22.50
141	Jan.-March, 1927.....	Grand Forks Sun.....	Advertising	30.00
141	March, 1927.....	Interior News.....	Advertising	12.50
157	Oct., 1926-March, 1927.....	Langley, A. G.....	Sundry expenses	4.89
162	March, 1927.....	O'Rourke, R.....	Nursing	138.00
162	Feb., 1927.....	Corsan, Dr. D.....	Professional services	15.00
162	Nov., 1926.....	Sutherland, Dr. E. M.....	Professional services	148.00
162	Jan.-March, 1927.....	Thom, Dr. J. Bain.....	Professional services	14.00
162	July, 1926; March, 1927.....	Hilton, Dr. C. T.....	Professional services	51.00
162	July, 1926-March, 1927.....	Maclean, Dr. C. G. G.....	Professional services	31.00
162	March, 1927.....	Kamloops Clinic.....	Telephone calls	3.85
172(c)	March, 1927.....	Scott & Peden.....	Supplies	13.81
172(c)	March, 1927.....	Fraser, J. A., & Co.....	Supplies	40.15
172(c)	March, 1927.....	Boothe, R.....	Supplies	48.00
172(e)	April, July, 1926.....	Bowell, S., & Son.....	Burial expenses	92.00
188	March, 1927.....	Spencer, D., Ltd.....	Furnishings	60.27
192	March, 1927.....	Reliance Motor and Machine Wks.....	Machining	73.09
192	Jan., 1927.....	Elliot, S. T.....	Travelling expenses	11.60
192	March, 1927.....	Moore, J. D.....	Travelling expenses	43.80
192	Feb., 1927.....	B.C. Equipment Co., Ltd.....	Parts	16.50
192	March, 1927.....	National Machinery Co., Ltd.....	Parts	17.37
192	March, 1927.....	Bodie-Weeks Co., Ltd.....	Tools	22.50
192	March, 1927.....	Frost, T. M.....	Gasolene	7.36
192	Nov., 1926; Jan., 1927.....	Sturdy Hardware Co.....	Supplies	8.75
192	March, 1927.....	McLennan, McFeely & Co., Ltd.....	Steel cable	18.86
192	Feb.-Nov., 1926.....	Craig, A. T.....	Lumber	75.30

STATEMENT OF PAYMENTS CHARGED AGAINST 1927-28 APPROPRIATIONS—*Continued.*

Vote No.	Date of Service.	Name.	Particulars.	Amount.
193	Feb., 1927.....	Daily News.....	Advertising	\$2.85
195	Dec., 1926.....	Granby Cons. M.S. & P. Co., Ltd....	Surveyor's charges	30.00
195	March, 1927.....	Bucholtz, F.....	Expenses removing steel cells	40.00
195	June-Sept., 1926.....	Sheret, Andrew, Ltd.....	Supplies	140.15
Stat.	Dec., 1925-Aug., 1926.....	Can. Nat. Telegraphs.....	Protecting circuits	1,201.83
Stat.	March, 1927.....	Menzies Hardware Co., Ltd.....	Supplies	31.42
Stat.	March, 1927.....	Abbotsford L.M. & D. Co., Ltd.....	Lumber	185.38
Stat.	March, 1927.....	Chilliwack Lumber Yards, Ltd.....	Lumber	5.34
Stat.	Feb.-March, 1927.....	McAlpine, T. J.....	Travelling expenses	33.00
				\$8,239.00

(D.)

STATEMENT OF SPECIAL WARRANTS ISSUED BETWEEN THE SESSIONS OF
1926-27 AND 1928.

Date of Approval.	No. of Warrant.	Service.	Amount of Warrant.	Expenditure.
		TO MEET EXPENDITURE FOR THE FISCAL YEAR ENDED 31st MARCH, 1928.		
		DEPARTMENT OF AGRICULTURE.		
June 2, 1927	2	In aid of tobacco industry	\$5,000.00	\$4,754.38
		DEPARTMENT OF THE ATTORNEY-GENERAL.		
Oct. 31, 1927	5	Constitutional litigation and general law costs.....	50,000.00	3,553.64
		DEPARTMENT OF THE PROVINCIAL SECRETARY.		
April 29, 1927	1	Mental Hygiene Commission	4,000.00	2,141.90
Sept. 9, 1927.....	3	General Office—expenses (postage-meter)	1,532.50	1,532.50
		DEPARTMENT OF PUBLIC WORKS.		
Sept. 16, 1927	4	Purchase of lots in Coquitlam Dyking District	548.00	540.00
		DEPARTMENT OF RAILWAYS.		
Dec. 15, 1927	6	Fraser River Bridge, New Westminster	4,000.00	2,672.86
			\$65,080.50	\$15,195.28

(E.)

(1.)

STATEMENT SHOWING THE REVENUE FOR THE FIRST NINE MONTHS OF THE
PRESENT FISCAL YEAR, VIZ., FROM 1st APRIL TO 31st DECEMBER, 1927.

Estimated for 12 Months ending 31st March, 1928.	Service.	Revenue for 9 Months ended 31st December, 1927.	
	CURRENT ACCOUNT.		
	Department of Agriculture:		
\$23,000.00	Horticultural inspection fees and licences.....	\$19,844.20	
500.00	Seed-grain advances refunds.....	11.60	
9,500.00	Miscellaneous receipts	6,444.41	
\$33,000.00			\$26,300.21
	Department of the Attorney-General:		
\$95,000.00	Court fees and fines.....	\$53,846.38	
5,000.00	Dog licences.....		
200,000.00	"Game Act"—Fees, licences, etc.....	190,256.94	
	"Government Liquor Act:		
	Sec. 11—Permits	81,632.00	
	Sec. 117 (2)— <i>Re</i> mothers' pensions.....	307,861.94	
1,500,000.00	Sec. 118 (1) (a)—Share of profits.....	703,318.99	
	Sec. 118 (1) (b)— <i>Re</i> hospitals and institutions.....	210,995.69	
50,000.00	"Insurance Act"—Licences, taxes, fees, etc.....	14,377.91	
100,000.00	Companies Branch—Registration fees.....	68,787.77	
370,000.00	Land Registry fees.....	298,277.74	
95,000.00	Law stamps	68,785.70	
	"Motor-vehicle Act":		
325,000.00	Registration fees, etc.....	169,612.59	
900,000.00	Annual licences (except motor-cycles).....	711,952.27	
21,000.00	"Moving Pictures Act"—Fees	13,338.10	
15,000.00	Sheriffs' fees	10,169.00	
30,000.00	Trade licences	16,690.00	
7,000.00	"Real-estate Agents' Licensing Act"	5,472.75	
20,000.00	Miscellaneous receipts	8,395.99	
\$3,733,000.00			2,933,771.76
	Department of Education:		
\$2,700.00	Teachers' examinations and certificates.....	\$1,665.00	
12,000.00	Technical School—Rent		
300.00	Miscellaneous receipts	180.30	
\$15,000.00			1,845.30
	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 <i>per capita</i>	209,832.80	
100,000.00	Annual grant for lands conveyed.....	50,000.00	
\$738,816.66		\$369,408.33	
250,000.00	Amusements-tickets tax.....	145,484.59	
220,000.00	Coal and coke tax.....	147,045.40	
650,000.00	Gasolene-tax	629,915.40	
4,250,000.00	Income and personal-property tax	4,228,762.88	
	Interest:		
19,080.00	"Dyking Assessments Adjustment Act".....	19,083.82	
750,000.00	Miscellaneous	205,118.45	
\$6,877,896.66	Carried forward	\$5,744,818.87	\$2,961,917.27

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

Estimated for 12 Months ending 31st March, 1928.	Service.	Revenue for 9 Months ended 31st December, 1927.	
	CURRENT ACCOUNT—Continued.		
\$6,877,896.66	Brought forward	\$5,744,818.87	\$2,961,917.27
	Department of Finance—Continued.		
	Land-taxes:		
1,500,000.00	Real property.....	1,364,162.81	
900,000.00	Wild land, coal and timber lands.....	738,125.23	
500,000.00	Mineral-tax	293,272.29	
150,000.00	Poll-tax	99,210.00	
120,000.00	Probate fees.....	79,901.67	
3,000.00	Races-tax—Administration fees.....	4,108.67	
1,400.00	Rents, miscellaneous.....	534.10	
10,000.00	Revenue Service refunds, etc.....	6,455.59	
	Rural district school taxes	494,888.09†	
250,000.00	Succession duties	579,109.59	
	Trust deposits reverted to the Crown—Intestate and suitsors' funds.....		
20,000.00	Unworked Crown-granted mineral claims—Taxes.....	39,705.00	
60,000.00	Miscellaneous receipts	7,062.09	
350,000.00			
\$10,742,296.66			9,451,354.00
	Department of Fisheries:		
\$38,000.00	Fishing and cannery licences.....		47,698.09
	Department of Labour:		
\$1,000.00	Elevator inspection and examination fees.....		533.50
	Department of Lands:		
\$19,000.00	Grazing rentals, leases, and fees.....	\$17,520.45	
115,000.00	Land revenue—sundry.....	90,828.22	
250,000.00	Land sales	210,246.06	
12,000.00	Survey fees and sale of maps.....	9,034.48	
100,000.00	Timber leases.....	46,940.17	
1,250,000.00	Timber licences.....	791,428.67	
1,725,000.00	Timber royalties.....	1,465,396.61	
650,000.00	Timber sales.....	507,578.41	
100,000.00	Water rentals and recording fees.....	136,719.82	
11,000.00	Miscellaneous receipts	5,304.38	
\$4,232,000.00			3,280,997.27
	Legislation:		
\$2,000.00	Private Bills fees		
	Department of Mines:		
\$1,000.00	Bureau of Mines.....	\$524.90	
65,000.00	Free miners' certificates.....	57,215.00	
1,000.00	Miners' examinations and certificates.....	557.00	
115,000.00	Mining receipts, general.....	97,051.51	
\$182,000.00			155,348.41
	Department of the Provincial Secretary:		
\$35,000.00	King's Printer (net profits).....		
25,000.00	Marriage licences.....	\$17,940.00	
7,000.00	Vital statistics, etc.....	5,816.27	
2,000.00	Miscellaneous receipts	724.40	
\$69,000.00			24,480.67
	Carried forward		\$15,922,329.21

† To be transferred at the close of the fiscal year to credit of Vote 86.

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

Estimated for 12 Months ending 31st March, 1928.	Service.	Revenue for 9 Months ended 31st December, 1927.
	CURRENT ACCOUNT—<i>Continued.</i>	
	<i>Brought forward</i>	\$15,922,329.21
	Department of Public Works:	
	Ferry tolls.....	\$28,865.93
\$3,000.00	Government property sold.....	749.42
10,000.00	Wharfage and dock dues.....	5,559.90
3,000.00	Miscellaneous receipts	1,544.75
<u>\$16,000.00</u>		<u>36,720.00</u>
	Department of Railways:	
\$4,000.00	Inspection fees.....	\$3,185.80
70,000.00	New Westminster Bridge tolls.....	46,477.17
<u>\$74,000.00</u>		<u>49,662.97</u>
<u>\$19,137,296.66</u>	Total, Current Account.....	<u>\$16,008,712.18</u>
	CAPITAL ACCOUNT.	
	Refunds of Capital Expenditures:	
\$450,000.00	Charged to Income.....	\$2,626.92
170,000.00	Charged to Loans.....	50,859.91
<u>\$620,000.00</u>	Total, Capital Account.....	<u>53,486.83</u>
<u>\$19,757,296.66</u>	Total Revenue	<u>\$16,062,199.01</u>

(E.)

(2.)

STATEMENT SHOWING THE EXPENDITURE FOR THE FIRST NINE MONTHS OF THE
PRESENT FISCAL YEAR, VIZ., 1ST APRIL TO 31ST DECEMBER, 1927.

Estimated for 12 Months ending 31st March, 1928.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1927.
CURRENT ACCOUNT.			
\$3,644,815.88	1	Public Debt	\$2,811,384.78
\$127,500.00	2	Legislation	2,412.00
\$14,672.00	3	Premier's Office	10,893.95
Department of Agriculture:			
\$12,970.00	4	Minister's Office	\$10,170.64
38,120.00	5	General Office	27,338.49
3,060.00	6	Workshop and Shipping Office	2,215.29
3,870.00	7	Statistics	1,719.20
100,940.00	8-13	Horticultural Branch	73,968.03
111,810.00	14-19	Live Stock Branch	73,941.99
13,920.00	20	Land Settlement Board	9,129.12
198,500.00	21-41	Miscellaneous Votes	159,963.70
		Special Warrant	4,754.38
\$483,190.00			363,200.84
Department of the Attorney-General:			
\$13,300.00	43	Attorney-General's Office	\$9,971.60
25,540.00	44	General Office	16,076.35
13,990.00	45	Companies Branch	9,427.15
12,460.00	46	Insurance Branch	8,156.26
10.00	47	"Fire Marshal Act"	
6,940.00	48	Municipal Branch	5,752.36
13,365.00	49	Censor of Moving Pictures	7,334.26
25,946.00	50	Sheriffs' Offices	17,436.12
2,890.00	51	Official Guardian	1,900.50
161,040.00	52	Land Registry Offices	104,980.13
79,500.00	53	Supreme and County Courts	50,890.31
587,607.00	54	Provincial Police	394,066.96
61,823.00	55	"Motor-vehicle Act"—Administration	47,693.77
89,569.00	56	County Gaols	56,843.80
26,930.00	57	Girls' Industrial School	17,970.74
193,876.00	58-64	Miscellaneous Votes	605,750.04
		Statutory	126,000.00
\$1,314,786.00			1,480,250.35
Department of Education:			
\$31,882.00	70	General Office	\$18,644.52
81,200.00	71	Free Text-book Branch	53,142.54
13,980.00	72	Agricultural Education	6,766.80
103,510.00	73	Industrial Education	28,613.99
90,460.00	74	Inspection of Schools	60,651.94
73,085.00	75	Normal Schools	54,188.62
33,750.00	76	School for the Deaf and the Blind	18,885.64
1,549,000.00	77	Per Capita Grants	1,092,569.00
672,000.00	78	Teachers' Salaries	337,274.40
175,000.00	79	School Buildings	155,929.92
85,600.00	80-84	Miscellaneous Votes	63,064.18
537,500.00	85	University of British Columbia	403,125.02
10.00	86	Rural District School Taxes	386,186.76†
\$3,446,977.00			2,679,043.33
		Carried forward	\$7,347,185.25

† To be credited with collections of Rural District 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, 1928.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1927.
CURRENT ACCOUNT— <i>Continued.</i>			
		<i>Brought forward</i>	\$7,347,185.25
		Department of Finance:	
\$12,000.00	90	Minister's Office	\$5,796.51
33,852.00	91	General Office	25,638.32
	92	Inspector of Trust Companies, Probate and Succession Duties	10,210.72
10,910.00		Controlling and Audit Branch	42,651.61
55,112.00	93	Surveyor of Taxes	94,253.49
119,844.00	94	Agent-General's Office and B.C. House, London, England	11,071.72
8,250.00		Government Agents and Assessors	355,256.50
500,871.83	96	Miscellaneous Votes	43,438.91
79,795.00	97-105	Statutory	109,845.91
\$820,634.83			698,163.69
\$18,030.00	110	Department of Fisheries	13,844.17
		Department of Labour:	
\$480.00	111	Minister's Office	\$645.00
17,510.00	112	General Office	11,712.32
7,040.00	113	Minimum Wage Board	4,524.45
39,211.00	114	Employment Service	29,568.71
8,948.00	115	Factories Inspection	5,446.93
\$73,189.00			51,897.41
		Department of Lands:	
\$13,870.00	120	Minister's Office	\$9,659.54
456,261.00	121	Salaries, General Office and Branches	344,203.52
15,000.00	122	Temporary Assistance	5,845.15
200,000.00	123	Expenses, General Office and Branches	135,037.63
653,000.00	124-144	Miscellaneous Votes	405,398.18
		Statutory	1,437.50
\$1,338,131.00			901,581.52
		Department of Mines:	
\$12,065.00	150	Minister's Office	\$7,872.24
19,380.00	151	General Office	16,091.58
41,770.00	152	Mines Inspection Branch	27,081.84
16,552.00	153	Bureau of Mines	12,611.72
13,780.00	154	Mine-rescue and Training Stations	9,290.65
12,500.00	155	Grants	11,500.00
174,000.00	156-159	Miscellaneous Votes	122,324.81
		Statutory	2,201.95
\$290,047.00			208,974.79
		Department of the Provincial Secretary:	
\$12,620.00	160	Minister's Office	\$942.19
18,364.00	161	General Office	15,352.58
107,002.00	162	Provincial Board of Health	78,337.90
26,880.00	163	Provincial Library and Archives	18,067.57
12,980.00	164	"Public Libraries Act"	10,712.01
11,050.00	165	Provincial Museum	7,641.76
659,575.00	166	Mental Hospitals	443,323.72
32,025.00	167	Provincial Home, Kamloops	17,879.03
\$880,496.00		<i>Carried forward</i>	\$592,256.76 \$9,221,646.83

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

Estimated for 12 Months ending 31st March, 1928.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1927.	
CURRENT ACCOUNT—Continued.				
\$880,496.00		<i>Brought forward</i>	\$592,256.76	\$9,221,646.83
Department of the Provincial Secretary—Continued.				
239,020.00	168	Tranquille Sanatorium and Farm	149,641.21	
85,140.00	169	Boys' Industrial School	51,398.97	
32,480.00	170	" Infants Act "—Administration	26,270.91	
16,076.00	171	Provincial Home for Incurables	6,689.33	
360,450.00	172	Grants to Hospitals and Charities	325,813.95	
10,100.00	173	Civil Service Commission	7,670.34	
50,740.00	174	Grants <i>re</i> Civil Service	34,295.97	
10.00	175	King's Printer		
127,750.00	176-184	Miscellaneous Votes	119,526.34	
		Statutory and Special Warrant	358,631.84	
\$1,802,262.00				1,672,195.62
Department of Public Works:				
\$12,050.00	185	Minister's Office	\$8,427.44	
60,400.00	186	Administration	53,541.63	
107,080.00	187	Parliament Buildings and Grounds	89,429.28	
30,270.00	188	Government House and Grounds	29,238.72	
58,770.00	189	District Engineers	34,067.26	
7,770.00	190	Steam-boiler Inspection	33,969.08	
6,300.00	191	" Electrical Energy Inspection Act "	7,200.00	
2,341,718.00	192	Roads, Bridges, Wharves, etc.	1,694,634.45	
154,258.00	193	Steamboats, Ferries, and Bridge-tenders	110,692.41	
700.00	194	Cariboo Highway (Toll Section)	30,760.33	
144,448.00	195	Repairs, etc., Government Buildings through- out the Province	64,964.75	
		Special Warrant	540.00	
\$2,923,764.00				2,157,465.35
Department of Railways:				
\$23,620.00	196	General Office	\$16,737.84	
38,140.00	197	New Westminster Bridge	38,605.25	
\$61,760.00				55,343.09
\$16,359,758.71		Current Expenditures		\$13,106,650.89
CAPITAL ACCOUNT.				
(Expenditures out of Income.)				
\$1,525,648.11	200	Sinking Funds	\$1,268,882.11	
210,000.00	201	Redemption of Debentures.....	210,000.00	
1,307,200.00	202-203	Pacific Great Eastern Railway Co.....	853,765.03	
100,200.00	204-213	Miscellaneous Votes	41,050.48	
		Statutory	35,642.70	
\$3,143,048.11		Capital Expenditures (charged to Income).....		2,409,340.32
\$19,502,806.82		Total Expenditures (charged to Income)		\$15,515,991.21

(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, 1927.

Authority for Expenditure.	Service.	Expended for 9 Months ended 31st December, 1927.
" B.C. Loan Act, 1921 " : Sec. 6 (d)	" Soldiers' Land Act, 1918 "	\$750.00
" B.C. Loan Act, 1922 " : Sec. 6 (a)	Public Buildings	36,741.41
" B.C. Loan Act, 1923 " : Sec. 6 (c)	Public Buildings	\$39,960.85
Sec. 6 (d)	" Soldiers' Land Act, 1918 "	250.00
		40,210.85
" B.C. Loan Act, 1924 " : Sec. 6 (b)	Highways and Bridges	2.06
" B.C. Loan Act, 1925 " : Sec. 6 (a)	Highways and Bridges	\$23,140.85
Sec. 6 (b)	Land Settlement Board	36,786.50
Sec. 6 (c)	" Soldiers' Land Act, 1918 "	50,051.40
		109,978.75
" B.C. Loan Act, 1927 " : Sec. 6 (a)	Highways and Bridges	\$2,531,815.79
Sec. 6 (b)	Public Buildings	162,907.78
Sec. 6 (c)	Pacific Great Eastern Railway	45,000.00
Sec. 6 (d)	" Soldiers' Land Act, 1918 "	12,625.03
Sec. 6 (e)	University Endowment Lands Adminis- tration Account	50,000.00
		2,802,348.60
" B.C. University Loan Act, 1920 " : Sec. 7 (1) (a)	University Endowment Lands Adminis- tration Account	\$199,575.00
Sec. 7 (1) (b)	University Buildings	33,333.00
		232,908.00
" Pacific Great Eastern Construction Loan Act, 1921 "	Pacific Great Eastern Railway	1,688.00
		\$3,224,627.67

VICTORIA, B.C. :

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1928.