REPORT

OF THE

COMPTROLLER-GENERAL

OF THE PROVINCE OF

BRITISH COLUMBIA

1937-1938

PURSUANT TO THE PROVISIONS OF THE "AUDIT ACT,"
CHAPTER 19, R.S.B.C. 1936

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
Printed by CHARLES F. BANFIELD, Printer to the King's Most Excellent Majesty.
1937.

To His Honour ERIC WERGE HAMBER,
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. 1936.

Respectfully submitted.

JOHN HART,
Minister of Finance.

Department of Finance,
Victoria, 26th October, 1937.

VICTORIA, 26th October, 1937.

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 19, R.S.B.C. 1936, 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 1936–37 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.) Statement showing the Revenue and Expenditure for the First Six Months of the Present Fiscal Year, viz., from 1st April to 30th September, 1937 (clause (*a*) of section 42):—

(1.) Revenue.
(2.) Expenditure (charged to Income).
(3.) Expenditure (charged to Loans).
(4.) Unemployment Relief Fund—Appropriations.
(5.) Unemployment Relief Fund—Expenditure.

I have the honour to be,
Sir,
Your obedient servant,

J. A. CRAIG, C.A.,
Comptroller-General.

COMPTROLLER-GENERAL'S REPORT.

(A.)

TREASURY BOARD OVERRULINGS.

Nil.

(B.)

UNPROVIDED ITEMS IN EXPENDITURE FOR FISCAL YEAR ENDED 31ST MARCH, 1937.

STATEMENT of Expenditures on Services which have exceeded their Appropriations from 1st April, 1936, to 31st March, 1937, and for which Overexpenditure the Sanction of Parliament is required.

Vote No.	Service.	Total Appropriation.	Total Expenditure.	Over-expended.
2	Legislation	$103,305.00	$108,043.82	$4,738.82
3	Premier's Office	22,902.50	24,347.07	1,444.57
	DEPARTMENT OF AGRICULTURE.			
4	Minister's Office	11,064.96	11,147.88	82.92
5	General Office	31,926.70	32,643.85	717.15
13	Soil Survey Branch	4,220.84	4,232.77	11.93
	DEPARTMENT OF THE ATTORNEY-GENERAL.			
26	General Office	26,431.08	26,468.95	37.87
31	Official Administrator, Vancouver	8,587.50	8,790.44	202.94
32	Official Guardian	3,355.00	3,367.91	12.91
33	Land Registry Offices	111,359.82	111,577.29	217.47
37	Game Branch	197,418.34	201,049.02	3,630.68
38	Administration of Justice	84,400.00	97,864.59	13,464.59
40	Constitutional Litigation and General Law Costs	20,000.00	36,176.56	16,176.56
41	Destruction of Predatory Animals and Birds	20,000.00	29,666.04	9,666.04
	DEPARTMENT OF EDUCATION.			
52	Normal Schools	32,915.70	40,886.33	7,970.63
54	Salary Grants	2,215,000.00	2,219,182.58	4,182.58
	DEPARTMENT OF FINANCE.			
68	Minister's Office	12,064.92	13,031.14	966.22
75	Postal Branch	45,492.50	47,382.06	1,889.56
	DEPARTMENT OF LANDS.			
102	Water Surveys	10,000.00	10,027.09	27.09
	DEPARTMENT OF MINES.			
112	General Office	17,244.96	17,621.27	376.31
	DEPARTMENT OF MUNICIPAL AFFAIRS.			
124	General Office	14,426.86	14,541.98	115.12
	DEPARTMENT OF THE PROVINCIAL SECRETARY.			
125	Minister's Office	7,270.00	7,467.47	197.47
127A	Provincial Library and Archives	29,094.32	29,094.40	.08
129	Provincial Museum	9,466.92	9,524.56	57.64
130	Civil Service Commission	6,102.50	6,239.22	136.72
134	Statutory Grants to Hospitals	950,000.00	1,018,020.15	68,020.15
146	Welfare Branch	18,482.07	18,530.09	48.02
147	In Aid of Destitute Poor and Sick	132,500.00	167,331.15	34,831.15
148	Burial of Indigent Persons	9,000.00	9,722.90	722.90
150	Provincial Board of Health	259,363.06	265,693.81	6,330.75
152	Home for the Aged	29,288.00	30,547.12	1,259.12
153	Provincial Home, Kamloops	24,197.14	24,363.93	166.79
157	Provincial Home for Incurables	31,316.50	32,004.36	687.86
	DEPARTMENT OF PUBLIC WORKS.			
160	Minister's Office	10,965.96	11,990.31	1,024.35
161	Administration	171,666.40	173,354.38	1,687.98
162	Maintenance of Parliament Buildings and Grounds	151,309.76	153,697.30	2,387.54
		$4,832,139.31	$5,015,629.79	$183,490.48

(C.)

STATEMENT OF PAYMENTS CHARGED AGAINST 1937–38 APPROPRIATIONS WHICH DID NOT OCCUR WITHIN THE PERIOD OF THE ACCOUNT.

Vote No.	Date of Service.	Name.	Particulars.	Amount.
9	Feb., 1937	Northwestern Creamery, Ltd.	Material	$1.96
9	Feb.–March, 1937	B.C. Drugs, Ltd.	Drugs	6.14
9	March, 1937	Newtclare Garage	Storage	5.00
10	March, 1937	W. O. Harper	Seed-cleaning Machine	153.00
25	March, 1937	B.C. Telephone Co.	Tolls	.53
35	Sept., 1936	General Auto Sales, Ltd.	Repair	35.90
35	Sept., 1936	Const. R. J. Meek	Travelling expense	152.00
35	Sept., 1936	F. C. Callison	Services	24.50
35	Oct., 1936–April, 1937	Hudson's Bay Co.	Packing and express	90.28
35	Sept., 1936–Feb., 1937	London Canada Insurance Co.	Insurance	18.04
35	Oct., 1936	Eastman Kodak Stores, Ltd.	Films	23.65
35	Dec., 1936	Imperial Oil, Ltd.	Gasoline	13.62
35	Jan., 1937	B.C. Telephone Co.	Exchange and long-distance	3.34
35	Jan., 1937	Canadian National Rlys.	Transportation	8.60
35	Jan., 1937	W. F. Bailey	Travelling expenses	5.00
37	July, 1936	Barrington Transportation Co.	Freight	3.85
38	Sept., 1936	L. H. Jackson	Services	9.50
38	Sept., 1936	Hotel Georgia	Maintenance of jurors	921.40
38	Feb., 1937	Dr. J. H. Moore	Services	6.00
38	March, 1937	H. G. Hinton, Marjorie Hughes, A. D. Macfarlane, and J. H. D. Benson	Services	18.00
38	March, 1937	Gurdit Singh	Services	6.00
38	March, 1937	D. F. Saunders	Services	23.40
38	March, 1937	Meehan Singh	Services	8.25
39	Aug., 1936	E. Fitzpatrick	Services	9.00
39	Aug., 1936	Oscar L. Anderson	Services	3.00
39	Aug., 1936	W. D. MacNarma	Services	3.00
39	Aug., 1936	Casey Ford	Services	1.50
39	Aug., 1936	Sambo Liard	Services	1.50
39	Aug., 1936	Beal Carlick	Services	1.50
40	Aug., 1936	King's Printer	Stationery	149.50
41	Feb., 1937	Fritz Anderson	Cougar bounty	20.00
50	March, 1937	J. E. Brown	Travelling expenses	3.00
62 (*b*)	Oct., 1936	Board of School Trustees, Victoria	Rental of gymnasium	122.50
62 (*b*)	March, 1937	Hyde Transfer	Cartage	14.75
62 (*b*)	March, 1937	Alberta Lumber Co., Ltd.	Lumber for equipment	22.10
62 (*b*)	March, 1937	Board of School Trustees, West Vancouver	Rental of gymnasium	42.00
62 (*b*)	March, 1937	Gordon Martin	Services	6.00
62 (*b*)	March, 1937	Jones Tent & Awning, Ltd.	Material	25.99
62 (*b*)	March, 1937	Canadian Bakeries, Ltd.	Bread	5.85
62 (*b*)	March, 1937	Board of School Trustees, Vancouver	Rental of gymnasium	150.00
62 (*b*)	March, 1937	Seaforth Highlanders of Canada	Services	95.45
62 (*b*)	March, 1937	Receiver-General of Canada	Services	46.06
73	Feb., 1937	John Dybhavn	Services	45.00
93	April, 1936	Salmon Arm Observer	Advertising	4.56
93	Feb., 1937	Corporation of City of Kamloops	Thawing charge	4.00
93	Feb., 1937	T. H. Waters Co., Ltd.	Labour and materials	57.90
93	March, 1937	Victoria Book & Stationery Co., Ltd.	Albums	1.25
93	March, 1937	King's Printer	Stationery	18.25
142	Feb., 1937	Commissioner of B.C. Police	Transportation	19 30
143	Dec., 1936	Dr. R. J. Wride	Services	10.00
143	Jan., 1937	Gault Bros., Ltd.	Wool blankets	12.45

STATEMENT OF PAYMENTS CHARGED AGAINST THE 1937–38 APPROPRIATIONS—*Continued.*

Vote No.	Date of Service.	Name.	Particulars.	Amount.
143	Jan.–June, 1937	Dr. F. P. McNamee	Services	$103.00
143	Feb.–March, 1937	Salmo-Ymir Meat Market, Ltd.	Supplies	39.05
146 (*a*)	Jan.–March, 1937	City Clerk, Kelowna	Expenses *re* Kelowna Health Unit	74.54
146 (*a*)	Jan.–March, 1937	Dr. G. A. Ootmar	Services	125.00
146 (*a*)	March, 1937	Dr. W. A. Drummond	Services	95.50
146 (*c*)	Jan.–March, 1937	J. T. Marshall	Travelling expenses	9.49
146 (*d*)	Dec., 1936–March, 1937	Exclusive Ambulance Service	Ambulance-hire	52.00
146 (*e*)	Oct., 1936–March, 1937	A. W. Evans	Transportation	8.28
146 (*e*)	Nov.–Dec., 1936	Cecil Hankinson, M.D.	Services	28.00
146 (*e*)	Feb., 1937	Vancouver General Hospital	Supplies	2.92
146 (*e*)	March, 1937	Miss E. Tyre	Transportation	3.75
146 (*e*)	March, 1937	American Medical Association	Pamphlets	231.00
157	Feb., 1937	Home Oil Distributors, Ltd.	Gasoline	57.59
158	Jan., 1937	Northern Electric Co., Ltd.	Heater	9.06
160	Sept.–Dec., 1936	Corporation Dist. of Maple Ridge	Labour and materials	2,322.51
160	March, 1937	Corporation Dist. of Maple Ridge	Ditto	70.50
160	Oct., 1936	Jeffree & Jeffree, Ltd.	„	17.33
160	Nov., 1936	C.P. Rly. Co.	Right-of-way	5.73
160	Nov., 1936–March, 1937	Appledale General Store	Gasoline and oil	25.10
160	Dec., 1936–March, 1937	Buerge's Garage	Supplies and commission	191.12
160	Dec., 1936–Feb., 1937	Local Treasurer, C.P. Rly. Co.	Labour and materials	106.89
160	Jan., 1937	Home Oil Distributors, Ltd.	Gasoline	156.74
160	Jan.–March, 1937	Imperial Oil, Ltd.	Gasoline and grease	260.35
160	Jan.–March, 1937	Slocan Garage	Supplies and labour	196.66
160	Jan.–March, 1937	E. H. Chase	Commission and supplies	22.45
160	Jan.–March, 1937	Frank Rushton	Supplies	6.10
160	Jan.–March, 1937	W. Williams	Commission	11.73
160	Feb., 1937	General Motors Products, Ltd.	Oil-pump	57.61
160	March, 1937	King's Printer	Stationery	2.74
160	March, 1937	Nelson Daily News	Advertising	53.76
160	March, 1937	Wilsons, Ltd.	Supplies	9.15
160	March, 1937	City Transfer & Warehouse Co.	Hauling	65.00
160	March, 1937	Wm. Clough	Powder	10.30
160	March, 1937	Forslund's Garage	Commission and supplies	3.71
160	March, 1937	J. R. Humphries	Welding	1.25
162	Sept., 1936	Johnson Temperature Regulating Co. of Canada, Ltd.	Parts	2.25
162	Feb., 1937	Chas. E. Markle	Extras on contract	51.50
Statutory	Nov., 1936	General Steel Wares, Ltd.	Supplies	134.00
Statutory	Nov., 1936	General Steel Wares, Ltd.	Supplies	600.00
Statutory	Dec., 1936–March, 1937	J. Pitcairn Hogg	Services	1,063.05
Statutory	March, 1937	George Touche & Co.	Services	826.93
Statutory	Jan.–March, 1937	H. I. Bird	Services	899.10
Statutory	Aug., 1936–Jan., 1937	Corporation of City of Ladysmith	Direct relief	38.93
Statutory	Aug., 1936–March, 1937	Corporation of City of Vancouver	Direct relief	1,395.07
Statutory	Nov., 1936–Feb., 1937	James E. Dawson	Direct relief	35.50
Statutory	Jan., 1937	Chong Wah	Direct relief	.40
Statutory	Nov., 1936	P.G.E. Rly. Co.	Transportation	3.28
Statutory	Feb.–March, 1937	Union Estates, Ltd.	Nails	3.22
Statutory	June, 1934	Estate of Dr. H. P. Millard	Services	33.00
Statutory	Feb.–March, 1937	Dr. J. P. Ellis	Services	62.00
Statutory	Feb., 1937	North Vancouver General Hospital	Medical services	1.50
Statutory	March, 1937	Drs. Mackenzie and Auld	Services	51.00
Statutory	March, 1937	St. Joseph's Hospital	Medical services	5.25
Statutory	March, 1937	Drs. Gunn, Hackney, Shore, and Hobbins	Services	50.00
Statutory	March, 1937	Corporation of City of New Westminster	Medical services	125.00
Statutory	March, 1937	Dr. G. G. McKenzie	Services	23.00

STATEMENT OF PAYMENTS CHARGED AGAINST THE 1937–38 APPROPRIATIONS—*Continued.*

Vote No.	Date of Service.	Name.	Particulars.	Amount.
Statutory	March, 1937	Dr. McCaffrey	Services	$5.00
Statutory	March, 1937	Dr. H. C. McKenzie	Services	5.00
Statutory	March, 1937	Commissioner of B.C. Police	Transportation	10.20
Statutory	March, 1937	H. W. Hunter, M.D.	Services	50.00
Statutory	March, 1937	J. C. Urquhart	Prescriptions	.65
Statutory	Dec., 1936	C.P. Rly. Co.	Transportation	2.40
Statutory	Dec., 1936–Feb., 1937	C.P. Rly. Co.	Transportation and freight	84.93
Statutory	Dec., 1936–Jan., 1937	Imperial Oil, Ltd.	Supplies	56.00
Statutory	Jan., 1937	Super Service Garage	Transportation	5.00
Statutory	Feb., 1937	Gainer's, Ltd.	Supplies	636.29
Statutory	Feb., 1937	Cowichan Creamery Traders, Ltd.	Supplies	22.18
Statutory	Feb.–March, 1937	C.P. Telegraphs	Telegrams	10.27
Statutory	Feb.–March, 1937	Vancouver Sun	Subscription	1.20
Statutory	March, 1937	Swift Canadian, Ltd.	Supplies	331.36
Statutory	March, 1937	Gault Bros., Ltd.	Clothing	6.66
Statutory	Jan., 1937	C.P. Rly. Co.	Freight and transportation	166.97
Statutory	Feb., 1937	Wonder Lunch	Meals	.75
Statutory	Feb., 1937	Consolidated Truck Lines	Freight	1.00
				$13,669.12

(D.)

STATEMENT OF SPECIAL WARRANTS ISSUED BETWEEN THE SESSIONS OF 1936 AND 1937.

Date of Approval.	No. of Warrant.	Service.	Amount of Warrant.	Expenditure.
		TO MEET EXPENDITURE FOR THE FISCAL YEAR ENDING 31ST MARCH, 1938.		
		DEPARTMENT OF AGRICULTURE.		
Sept. 29, 1937	4	Grants to Vancouver Exhibition Association and B.C. Agricultural Association	$26,245.77	$26,245.77
		DEPARTMENT OF FINANCE.		
April 14, 1937	1	Grant to City of Victoria towards 75th Anniversary expenses	25,000.00	25,000.00
		DEPARTMENT OF LANDS.		
June 25, 1937	3	Expenses incidental to the visit of the Governor-General of Canada	20,000.00	20,000.00
Oct. 19, 1937	5	Expenses incidental to the visit of the Governor-General of Canada	20,000.00	10,165.56
		DEPARTMENT OF AGRICULTURE.		
June 11, 1937	2	Construction, operation, and maintenance of a public sampling-works	17,500.00	14,028.98
			$108,745.77	$95,440.31

(E.)

(1.)

STATEMENT SHOWING THE REVENUE FOR THE FIRST SIX MONTHS OF THE PRESENT FISCAL YEAR, VIZ., 1ST APRIL TO 30TH SEPTEMBER, 1937.

Estimated for 12 Months ending 31st March, 1938.	Service.	Revenue for 6 Months ended 30th September, 1937.	
	CURRENT ACCOUNT.		
	Department of Agriculture:		
$12,000.00	Miscellaneous receipts		$8,691.36
$12,000.00			
	Department of the Attorney-General:		
$12,000.00	"Administration Act"—fees, etc.	$7,751.94	
95,000.00	Companies Branch	46,939.50	
50,000.00	Court Fees and Fines	25,990.15	
5,000.00	Dog licences		
212,000.00	"Game Act"—fees and licences	122,813.28	
3,410,000.00	"Government Liquor Act"	1,772,502.67	
55,000.00	"Insurance Act"	9,233.16	
210,000.00	Land Registry fees	130,010.91	
90,000.00	Law-stamps	56,892.20	
	"Motor-vehicle Act":		
314,300.00	Registration fees	195,282.63	
2,000,000.00	Annual licences, motor-vehicle (except motor-cycles)	585,300.54	
35,700.00	Annual licences, chauffeurs	15,877.50	
31,000.00	"Moving Pictures Act"	11,190.43	
5,000.00	"Real-estate Agents' Licensing Act"	3,744.75	
10,700.00	"Securities Act"	7,372.65	
7,000.00	Sheriffs' fees	3,873.55	
35,000.00	Trade licences	17,868.50	
2,500.00	Miscellaneous receipts	3,394.12	
$6,580,200.00			3,016,038.48
	Department of Education:		
$2,000.00	Teachers' examinations and certificates	$895.00	
2,500.00	Text-book Branch (net profits)		
300.00	Miscellaneous receipts	7.80	
$4,800.00			902.80
	Department of Finance:		
	Dominion of Canada:		
$29,151.06	Annual interest	$14,575.53	
190,000.00	Annual subsidy	95,000.00	
555,410.40	Annual grant *per capita*	277,705.20	
100,000.00	Annual grant for lands conveyed	50,000.00	
750,000.00	Interim payment on account of annual subsidy	375,000.00	
$1,624,561.46		$812,280.73	
205,000.00	Amusement-tickets tax	113,748.16	
100,000.00	Coal and coke tax	49,071.66	
490,000.00	Fuel-oil tax	239,365.95	
2,700,000.00	Gasoline tax	1,730,943.28	
6,200,000.00	Income and personal property tax	4,703,170.84	
	Interest:		
19,080.00	"Dyking Assessments Adjustment Act"		
375,000.00	Miscellaneous	177,930.60	
$11,713,641.46	*Carried forward*	$7,826,511.22	$3,025,632.64

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

Estimated for 12 Months ending 31st March, 1938.	Service.	Revenue for 6 Months ended 30th September, 1937.	
	CURRENT ACCOUNT—*Continued.*		
$11,713,641.46	*Brought forward*	$7,826,511.22	$3,025,632.64
	Department of Finance—*Continued.*		
	Land taxes:		
1,450,000.00	Real property	1,301,702.73	
400,000.00	Wild land, coal and timber lands	355,139.05	
500,000.00	Mineral tax	445,924.13	
50,000.00	Poll tax	51,470.00	
140,000.00	Probate fees	105,927.19	
140,000.00	Races tax	169,219.30	
11,000.00	Rents, miscellaneous	5,160.88	
610,000.00	Rural district school taxes	525,689.85	
750,000.00	Succession duties	466,740.96	
20,000.00	Trust deposits reverted to Crown	----------	
50,000.00	Unworked Crown-granted mineral claims	40,566.62	
5,000.00	Miscellaneous receipts	1,874.06	
$15,839,641.46			11,295,925.99
	Department of Fisheries:		
$110,000.00	Fishing and canning licences	----------	97,475.00
	Department of Labour:		
$500.00	Elevator inspection and examination fees	$563.50	
----------	Trades-schools registration fees	179.00	
$500.00			742.50
	Department of Lands:		
$14,000.00	Grazing permits and fees	$7,722.53	
145,000.00	Land revenue, sundry	56,769.74	
90,000.00	Land sales	49,800.85	
8,000.00	Survey fees and sale of maps	6,173.68	
70,000.00	Timber leases	30,445.46	
550,000.00	Timber licences	302,430.07	
1,900,000.00	Timber royalties	1,031,900.99	
400,000.00	Timber sales	316,598.92	
250,000.00	Water rentals and recording fees	81,920.38	
6,000.00	Miscellaneous receipts	4,327.26	
$3,433,000.00			1,888,089.88
	Legislation:		
$500.00	Private Bills fees	----------	----------
	Department of Mines:		
$400.00	Bureau of Mines	$184.00	
70,000.00	Free miners' certificates	62,792.75	
200.00	Miners' examinations and certificates	207.50	
140,000.00	Mining receipts, general	78,872.98	
$210,600.00			142,057.23
	Department of Municipal Affairs:		
$600.00	Miscellaneous receipts	----------	100.00
	Carried forward	----------	$16,450,023.24

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

Estimated for 12 Months ending 31st March, 1938.	Service.	Revenue for 6 Months ended 30th September, 1937.	
	CURRENT ACCOUNT—*Continued.*		
	Brought forward		$16,450,023.24
	Department of the Provincial Secretary:		
$20,000.00	King's Printer (net profits)		
24,000.00	Marriage licences	$15,008.00	
10,000.00	Vital statistics	6,315.21	
500.00	Miscellaneous receipts	177.00	
$54,500.00			21,500.21
	Department of Public Works:		
$55,000.00	Traffic control	$53,366.81	
5,000.00	Miscellaneous receipts	498.85	
$60,000.00			53,865.66
	Department of Railways:		
$2,000.00	Inspection fees	$1,099.25	
60,000.00	New Westminster Bridge tolls	32,878.78	
$62,000.00			33,978.03
$26,368,341.46			$16,559,367.14
	Refunds of Expenditure:		
$1,000.00	Charged to Income	$598.34	
100,000.00	Charged to Loans	58,398.16	
$101,000.00			58,996.50
$26,469,341.46	Total Revenue		$16,618,363.64

(E.)
(2.)

* STATEMENT SHOWING THE EXPENDITURE FOR THE FIRST SIX MONTHS OF THE PRESENT FISCAL YEAR, VIZ., FROM 1ST APRIL TO 30TH SEPTEMBER, 1937.

Estimated for 12 Months ending 31st March, 1938.	No. of Vote.	Service.	Expenditure for 6 Months ended 30th September, 1937.	
		CURRENT ACCOUNT.		
	1	Public Debt:		
$7,193,195.58		Interest, Premium, and Exchange	$3,978,478.46	
907,200.00		Pacific Great Eastern Railway—Interest on Guaranteed Bonds	458,072.54	
224,052.00		Sinking Funds	271,292.21	
524,700.00		Redemption of Debt	578,543.41	
$8,849,147.58				$5,286,386.62
$104,650.00	2	Legislation		674.34
$16,340.00	3	Premier's Office		7,736.40
		Department of Agriculture:		
$11,720.00	4	Minister's Office	$5,282.48	
33,460.00	5	General Office	14,431.22	
6,700.00	6	Markets Branch	2,323.74	
51,704.00	7	Horticultural Branch	26,351.86	
18,960.00	8	Plant Pathology, etc.	9,645.23	
108,930.00	9	Live Stock Branch	47,942.50	
21,370.00	10	Field Crop and Seed Improvement	7,781.07	
7,612.00	11	Women's Institutes	2,133.75	
	12	International, National, and Provincial Exhibits	1,313.41	
4,280.00				
4,780.00	13	Soil Survey Branch	2,394.60	
8,000.00	14	Automobiles and Accessories	1,289.50	
6,000.00	15	Agricultural Associations and Fairs	3,445.00	
	16	Vancouver Exhibition Association (Buildings)		
4,500.00				
4,532.50	17	Corporation of City of Victoria (Buildings)		
1,500.00	18	Interior Provincial Fair Association	1,500.00	
1,500.00	19	Chilliwack Agricultural Association	1,500.00	
1,000.00	20	In Aid of Kamloops Bull Sale		
6,500.00	21	Farmers' Institutes	1,842.35	
12,000.00	22	Rebates on Stumping-powder	5,038.00	
2,500.00	23	Rodent and Insect Pest Extermination	840.06	
1,000.00	24	Incidentals and Contingencies	190.00	
500.00	Stat.	"Pound District Act"—Expenses	103.05	
	Stat.	"Natural Products Marketing (B.C.) Act"	68.80	
	Stat.	"Codling-moth Control Act, 1922," Sec. 3	911.19	
	Stat.	"Grasshopper-control Act, 1930," Sec. 9	19,500.00	
$319,048.50				155,827.81
		Department of the Attorney-General:		
$11,320.00	25	Attorney-General's Office	$3,835.84	
28,440.00	26	General Office	14,166.12	
35,284.00	27	Companies Branch	23,035.64	
10.00	28	"Fire Marshal Act"		
12,193.00	29	Censor of Moving Pictures	3,719.00	
25,511.00	30	Sheriffs' Offices	9,893.25	
$112,758.00		*Carried forward*	$54,649.85	$5,450,625.17

* This statement covers only such vouchers as have been received and entered in the books of the Controlling and Audit Branch at 30th September, 1937.

STATEMENT OF EXPENDITURE FOR THE FIRST SIX MONTHS OF PRESENT FISCAL YEAR—*Cont'd.*

Estimated for 12 Months ending 31st March, 1938.	No. of Vote.	Service.	Expenditure for 6 Months ended 30th September, 1937.	
		CURRENT ACCOUNT—*Continued.*		
$112,758.00		*Brought forward*	$54,649.85	$5,450,625.17
		Department of the Attorney-General—*Contd.*		
9,800.00	31	Official Administrator, Vancouver	3,308.07	
3,350.00	32	Official Guardian	592.54	
116,058.00	33	Land Registry Offices	37,536.10	
65,050.00	34	Supreme and County Courts	20,658.66	
810,983.25	35	Provincial Police	409,114.85	
174,495.50	36	County Gaols	69,067.16	
206,723.50	37	Game Branch	75,041.48	
84,400.00	38	Administration of Justice	47,913.36	
17,000.00	39	Coroners' Inquests and Inquiries	6,768.03	
15,000.00	40	Constitutional Litigation and General Law Costs	4,140.62	
25,000.00	41	Destruction of Predatory Animals and Birds (Bounties, Salaries, and Expenses)	7,415.31	
500.00	42	Promotion of Uniformity of Legislation in Canada	369.90	
2,500.00	43	Incidentals and Contingencies	132.53	
----------	Stat.	"Official Guardian Act Amendment Act, 1936" (2nd Session), Sec. 3	2,109.22	
----------	Stat.	"Securities Act," R.S.B.C. 1936	1,050.00	
$1,643,618.25				739,867.68
		Department of Education:		
$5,820.00	44	Minister's Office	$4,361.21	
28,450.00	45	General Office	12,870.16	
10.00	46	Text-book Branch	10.00	
62,000.00	47	Free Text-books, Maps, etc.	34,196.09	
50,250.00	48	Correspondence Schools	17,413.44	
50,240.00	49	Industrial Education	13,221.24	
126,695.00	50	Inspection of Schools	53,879.19	
40,005.00	51	Normal Schools	31,037.99	
42,409.00	52	School for the Deaf and the Blind	18,828.02	
2,280,000.00	53	Salary Grants	675,636.73	
125,000.00	54	School Buildings, etc.	82,755.77	
13,000.00	55	Education of Soldiers' Dependent Children and Expenses	6,896.75	
8,000.00	56	Examination of Teachers and High School Entrance Classes	3,855.56	
74,000.00	57	Conveying Children to Central Schools	23,049.70	
5,500.00	58	School Libraries	5,385.13	
1,500.00	59	Summer Schools and Teacher-training for Special Certificates	6,580.40*	
1,600.00	60	Official Trustee, Community School Districts	919.04	
800.00	61	Board of Reference—Remuneration, fees, and expenses	266.17	
75,000.00	62	Adult Education	39,058.10	
10,000.00	63	Curriculum Revision	6,783.55	
5,000.00	64	Incidentals and Contingencies	2,751.78	
400,000.00	65	University of British Columbia	166,666.69	
5,000.00	66	Special Grant to Victoria College	----------	
680,000.00	Stat.	"Public Schools Act," Chap. 253, Sec. 124, R.S.B.C. 1936—Advances *re* rural district school taxes	352.636.81	
----------	Stat.	"Abbotsford School District Act" as amended 1936, Sec. 4 (3)	1,572.68	
$4,090,279.00				1,547,471.40
		Carried forward	----------	$7,737,964.25

* Excess of credits over charges to vote.

STATEMENT OF EXPENDITURE FOR THE FIRST SIX MONTHS OF PRESENT FISCAL YEAR—*Cont'd.*

Estimated for 12 Months ending 31st March, 1938.	No. of Vote.	Service.	Expenditure for 6 Months ended 30th September, 1937.	
		CURRENT ACCOUNT—*Continued.*		
		Brought forward		$7,737,964.25
		Department of Finance:		
$11,870.00	67	Minister's Office	$5,625.53	
38,966.00	68	General Office	17,662.99	
24,245.00	69	Probate and Succession Duties Branch	11,226.12	
70,436.00	70	Controlling and Audit Branch	34,273.21	
130,866.00	71	Taxation Branch	56,956.05	
	72	Agent-General's Office and B.C. House, London, England		
12,015.00			3,220.69	
646,892.00	73	Government Agents and Assessors, etc.	252,589.00	
48,650.00	74	Postal Branch	26,383.34	
	75	Printing Public Accounts, Revenue Receipts, Bonds, Cheques, Estimates, etc.		
9,500.00			2,107.85	
6,500.00	76	Interest on Suitors' Funds Deposits	1,506.14	
25,000.00	77	Delinquent Extra-municipal School Taxes		
5,000.00	78	Incidentals and Contingencies	3,278.98	
	79	Bureau of Information and General Publicity (*including Grants*)		
75,000.00			38,761.80	
800.00	80	Grant to City of Greenwood	800.00	
9,600.00	81	Grant to City of Rossland	9,600.00	
	Stat.	"Municipalities Aid Act," R.S.B.C. 1936, Sec. 2—Share of motor-vehicle and chauffeurs' licences		
570,000.00				
	Stat.	Interest on Superannuation and Teachers' Pensions Funds		
219,000.00				
	Stat.	"Public Libraries Act," Chap. 154, Sec. 41 (4), R.S.B.C. 1936	3,496.00	
	Stat.	"Unclaimed Money Deposits Act"	1,419.85	
	S.W.No.1	Grant to City of Victoria *re* 75th Anniversary	25,000.00	
$1,904,340.00				493,907.55
$24,140.00	82	Department of Fisheries		7,512.49
$6,284.00	83	Department of Industries		3,116.95
		Department of Labour:		
$3,290.00	84	Minister's Office	$1,458.23	
78,515.00	85	General Office	35,389.17	
7,910.00	86	Factories Inspection	2,696.06	
9,800.00	87	Inspector of Apprenticeship	4,140.21	
16,000.00	88	Economic Council	5,634.81	
38,413.00	89	Employment Service	20,760.27	
663,615.07	Stat.	"Old-age Pension Act"	317,458.48*	
	Stat.	"Trade-Schools Regulation Act"	817.30	
$817,543.07				388,354.53
		Department of Lands:		
$10,965.00	90	Minister's Office	$4,783.15	
471,252.68	91	Salaries	273,350.90	
1,500.00	92	Temporary Assistance	129.43	
	93	Expenses (including Administration, Maintenance of Buildings, Launches, Autos, and other Equipment, etc.)		
140,000.00			94,478.86	
400,000.00	94	Forest Protection Fund	200,000.00	
$1,023,717.68		*Carried forward*	$572,742.34	$8,630,855.77

* Dominion contribution for quarter ended 30th September, 1937, deducted from expenditure although not actually received at that date.

STATEMENT OF EXPENDITURE FOR THE FIRST SIX MONTHS OF PRESENT FISCAL YEAR—*Cont'd.*

Estimated for 12 Months ending 31st March, 1938.	No. of Vote.	Service.	Expenditure for 6 Months ended 30th September, 1937.	
		CURRENT ACCOUNT—*Continued.*		
$1,023,717.68		*Brought forward*	$572,742.34	$8,630,855.77
		Department of Lands—*Continued.*		
	95	Lumber Trade Extension (including Grants		
50,000.00		in Aid thereof)	25,000.00	
4,000.00	96	Grant to Canadian Forestry Association	4,000.00	
5,000.00	97	Reconnaissance and Cruising	1,199.78	
14,000.00	98	Forest Research	2,156.00	
13,000.00	99	Reforestation and Forest Nursery	4,225.55	
20,000.00	100	Water Surveys	18,803.82	
5,000.00	101	B.C. Hydrometric Service	3,991.58	
36,000.00	102	"Soldiers' Land Act," Chap. 80, 1918	17,230.46	
37,500.00	103	Surveys and Maps	3,640.11	
	104	Refund of Stumpage deposited with Domin-		
500.00		ion Government by Homesteaders, etc.		
	105	Refunds under "Land Act" and "Revenue		
1,000.00		Act"	22.50	
1,000.00	106	Publicity	306.85	
1,500.00	107	Incidentals and Contingencies		
3,000.00	108	Provincial Parks		
	Stat.	"Forest Act," Sec. 30A (2)—Forest Reserve		
66,000.00		Account		
	Stat.	"Grazing Act," Sec. 11—Grazing: Range		
4,666.00		Improvement Fund	4,811.28	
	Stat.	"Agricultural Act, 1915," Sec. 23 (5)	16,416.58	
	Stat.	"Water Act," R.S.B.C. 1936, Sec. 237 and		
		Schedule E	1,102.49	
	Stat.	"Special Survey Act," R.S.B.C. 1936, Sec.		
		4 (2)	1,323.75	
	S.W. No. 3	Expenses *re* Governor-General's visit	10,792.95	
$1,285,883.68				687,766.04
		Department of Mines:		
$10,480.00	109	Minister's Office	$5,140.96	
22,370.00	110	General Office	9,085.49	
39,390.00	111	Mines Inspection Branch	14,525.79	
20,175.00	112	Mineralogical Branch	8,716.26	
7,785.00	113	Assay Branch	3,682.10	
45,515.00	114	"Mineral Survey and Development Act"	13,106.92	
11,780.00	115	Mine-rescue and Training Stations	6,275.54	
5,500.00	116	Grants	5,100.00	
	117	Grants in Aid of Mining Roads and Trails,		
55,000.00		etc.	7,983.17	
	118	Lectures on Practical Geology and Miner-		
2,000.00		alogy	42.22	
	119	Subsidy *re* Explosives to assist *bona-fide*		
1,400.00		Mineral Prospectors	212.73	
	120	Advertising, Miscellaneous Bulletins, Inci-		
6,000.00		dentals, and Contingencies	2,683.78	
500.00	121	Silicosis Investigation	20.86	
2,000.00	Stat.	"Complex Ore Process Aid Act, 1916"	1,000.00	
	Stat.	"Coal-mines Regulation Act," R.S.B.C. 1936	50.00	
	S.W. No. 2	Public Sampling-works	13,959.16	
$229,895.00				91,584.98
$18,120.00	122	Department of Municipal Affairs		8,437.89
		Carried forward		$9,418,644.68

STATEMENT OF EXPENDITURE FOR THE FIRST SIX MONTHS OF PRESENT FISCAL YEAR—*Cont'd.*

Estimated for 12 Months ending 31st March, 1938.	No. of Vote.	Service.	Expenditure for 6 Months ended 30th September, 1937.	
		CURRENT ACCOUNT—*Continued.*		
		Brought forward		$9,418,644.68
		Department of the Provincial Secretary:		
$7,040.00	123	Minister's Office	$2,127.26	
16,512.00	124	General Office	8,099.54	
41,658.00	125	Libraries	17,975.04	
10,460.00	126	Provincial Museum	5,946.50	
6,200.00	127	Civil Service Commission	3,176.89	
36,380.00	128	Administration of "Superannuation Act" and "Teachers' Pensions Act"	17,861.44	
10.00	129	King's Printer	10.00	
8,370.00	130	Government House	5,332.66	
775,000.00	131	Statutory Grants to Hospitals	380,913.06	
75,000.00	132	Special Grants to Hospitals	30,250.00	
18,000.00	133	In Aid of Resident Physicians	4,516.60	
41,220.00	134	Grants to Charitable Associations, etc.	34,720.00	
85,000.00	135	Assessment on Class 13 (The Crown), "Workmen's Compensation Act"	60,000.00	
6,000.00	136	Civil Service Schedule Bond	5,700.93	
10,000.00	137	Grant to Canteen Fund Trustees	5,000.00	
8,000.00	138	Contingencies, Incidentals, Entertainments, Grants, etc.	7,084.11	
25,000.00	139	Grant to Teachers' Pensions Fund	25,000.00	
375,000.00	140	"Superannuation Act"—Government contributions to Superannuation Fund	67,356.37	
		Health and Welfare Services:		
66,950.00	141	Administration	28,368.93	
21,397.04	142	Welfare Branch (including Administration of "Mothers' Pensions Act")	9,476.06	
130,000.00	143	In Aid of Destitute Poor and Sick	74,885.53	
9,000.00	144	Burial of Indigent Persons	3,871.05	
86,920.00	145	Child Welfare Branch (including Administration of "Infants Act")	35,144.53	
446,688.89	146	Provincial Board of Health	251,017.58	
944,173.00	147	Mental Hospitals	44,115.18	
36,536.00	148	Home for the Aged	6,315.05	
26,105.00	149	Provincial Home, Kamloops	8,608.18	
268,629.52	150	Tubercular Hospital and Farm	58,594.85	
48,405.00	151	Industrial School for Boys	15,343.69	
25,075.00	152	Industrial School for Girls	5,752.45	
37,279.00	153	Provincial Home for Incurables	2,853.13	
25,000.00	154	Special Health and Welfare Services	7,461.99	
35,000.00	155	"Health Insurance Act"		
675,000.00	Stat.	Mothers' Pensions	269,160.04	
4,200.00	Stat.	Chap. 49, 1931, "An Act to provide for the Payment of an Allowance to F. A. Pauline"	2,100.00	
1,000.00	Stat.	"Public Inquiries Act," Chap. 131, R.S.B.C. 1936	16,945.47	
	Stat.	"Provincial Elections Act"	150,094.34	
$4,432,208.45				1,671,178.45
		Department of Public Works:		
$11,010.00	156	Minister's Office	$5,130.15	
185,102.00	157	Administration	85,863.19	
164,570.00	158	Maintenance of Parliament Buildings and Grounds	78,713.17	
27,452.00	159	Government House (Maintenance)	10,975.97	
$388,134.00		*Carried forward*	$180,682.48	$11,089,823.13

STATEMENT OF EXPENDITURE FOR THE FIRST SIX MONTHS OF PRESENT FISCAL YEAR—*Cont'd.*

Estimated for 12 Months ending 31st March, 1938.	No. of Vote.	Service.	Expenditure for 6 Months ended 30th September, 1937.	
		CURRENT ACCOUNT—*Continued.*		
$388,134.00		*Brought forward*	$180,682.48	$11,089,823.13
		Department of Public Works—*Continued.*		
1,815,000.00	160	Roads, Bridges, Ferries, Wharves, etc.	663,674.01	
2,500.00	161	Local Highways within Municipal Limits	2,459.51	
331,835.00	162	Maintenance and Repairs to Government Buildings and Rental of Offices	69,107.75	
15,000.00	163	Coronation Celebrations	4,760.12	
2,773,12	164	Steam-boiler Inspection	11,897.20	
17,122.00	165	Electrical Energy Inspection	7,500.00	
$2,572,364.12				940,081.07
		Department of Railways:		
$17,358.00	166	General Offices	$7,976.14	
58,625.00	167	Fraser River Bridge	21,458.60	
$75,983.00				29,434.74
$26,389,844.65				
		Recoverable Expenditure:		
$750.00	168	"Soldiers' Land Act, 1918"—Houses, South Vancouver		420.16
$26,390,594.65		Total Expenditure		$12,059,759.10

(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, 1937.

Authority for Expenditure.	Service.	Expended for 6 Months ended 30th September, 1937.
"B.C. Loan Act, 1931": Sec. 6 (*d*)	Public Buildings	$45,050.00
"B.C. Loan Act, 1936": Sec. 6	Public Buildings	45,665.88
"B.C. Loan Act, 1936": Sec. 6	Roads, Bridges, Ferries, etc.	666,839.54
"B.C. Loan Act, 1936": Sec. 6	Roads to National Parks	169,108.44
"Unemployment Relief Act, 1933"	Unemployment Relief Fund (Dominion-Provincial Works Agreement, 9th July, 1936)	138,881.59
"Fraser River (New Westminster) Bridge Act, 1935"	Fraser River Bridge	974,218.05
"Pacific Great Eastern Construction Loan Act, 1928"	Pacific Great Eastern Railway	55,000.00
		$2,094,763.50

RECAPITULATION.

Fraser River Bridge	$974,218.05
Public Buildings	90,715.88
Pacific Great Eastern Railway	55,000.00
Roads, Bridges, Ferries, etc.	835,947.98
Unemployment Relief Fund (Dominion-Provincial Works Agreement, 9th July, 1936)	138,881.59
	$2,094,763.50

* This statement covers only such vouchers as have been received and entered in the books of the Controlling and Audit Branch at 30th September, 1937.

(E.)

(4.)

UNEMPLOYMENT RELIEF FUND—APPROPRIATIONS.

Unemployment Relief Act, 1933:			
Works Relief			$138,881.59
Advances by Minister of Finance:			
Direct Relief		$1,000,000.00	
Works		1,385,000.00	
			2,385,000.00
			$2,523,881.59
Deduct Repayment of Advances:			
Outstanding Advance of 1936–37 (Works)			200,000.00
			$2,323,881.59
Deduct Cash and Advances to Agencies at 30th September, 1937:			
Direct Relief		$210,527.21	
Works		1,643,402.94	
		$1,853,930.15	
Less Cash and Advances to Agencies at 31st March, 1937:			
Direct Relief	$366,502.14		
Works	941,651.51		
		1,308,153.65	
			545,776.50
Provincial Government Expenditure per Statement of Unemployment Relief Expenditure			$1,778,105.09

(E.)

(5.)

UNEMPLOYMENT RELIEF FUND—EXPENDITURE.*

Municipal:			
Direct Relief		$993,539.59	
Advances:			
Direct Relief	$4,693.16		
Works	9,071.90		
		13,765.06	
			$1,007,304.65
Provincial:			
Direct Relief	$352,963.97		
Physically Unfit and Homeless Persons	209,639.52		
Non-Contributory	99,412.73		
Supervision	88,104.67		
Public Health	83,134.86		
		$833,255.75	
Works Relief:			
P.C. 2013	$146.82		
Highways, Bridges, etc. ("B.C. Loan Act, 1933")	4,256.06		
Dominion-Provincial Agreement of 16th November, 1936:			
Forest Development and Highway Construction	296,928.37		
Dominion-Provincial Agreement of 11th June, 1937:			
Roads	268,327.36		
Dominion-Provincial Agreement of 15th June, 1937:			
Mining Roads and Trails	51,756.25		
Dominion-Provincial Agreement of 11th August, 1937:			
Young Men's Training Camps	5,118.18		
		626,533.04	
			1,459,788.79
Farm Employment Plan			1,011.65
Gross Expenditure			$2,468,105.09
Deduct Contributions received from Dominion Government for Direct Relief			690,000.00
Total Expenditure by Province			$1,778,105.09

* This statement covers only such vouchers as have been received and entered in the books of the Controlling and Audit Branch at 30th September, 1937.

VICTORIA, B.C.:
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1937.

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