

REPORT
OF THE
COMPTROLLER-GENERAL
OF THE PROVINCE OF
BRITISH COLUMBIA
1928-1929

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.
1929.

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.

W. C. SHELLY,
Minister of Finance.

Treasury Department,
Victoria, January 22nd, 1929.

VICTORIA, January 22nd, 1929.

Hon. W. C. Shelly,
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.) (1.) Statement of Payments charged against the 1928-29 Appropriations which did not occur within the Period of the Account.

(2.) Irregular Payments (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 Nine Months of the Present Fiscal Year, viz., from 1st April to 31st December, 1928 (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, 1928.

STATEMENT of Expenditures on Services which have exceeded their Appropriations from 1st April, 1927, to 31st March, 1928, and for which Overexpenditure the Sanction of Parliament is required.

Vote No.	Service.	Total Appropriation.	Total Expenditure.	Over-expend.
CURRENT ACCOUNT.				
LEGISLATION.				
2	Legislation	\$127,500.00	\$128,858.36	\$1,358.36
PREMIER'S OFFICE.				
3	Premier's Office	14,672.00	14,837.91	165.91
DEPARTMENT OF AGRICULTURE.				
4	Minister's Office	13,320.00	13,644.79	324.79
11	Inspection of Imported and Exported Horticultural and Field Products	26,150.00	26,424.35	274.35
18	Field Crop Branch	20,080.00	20,302.56	222.56
23	Agricultural Fairs, etc.	44,750.00	44,776.65	26.65
24	Farmers' Institutes	11,500.00	11,546.40	46.40
33	Services hitherto paid from Dominion Government Grant under "Agricultural Instruction Act"	27,000.00	27,355.91	355.91
36	Demonstration Train—Agricultural Exhibits, etc.....	18,000.00	18,056.61	56.61
DEPARTMENT OF THE ATTORNEY-GENERAL.				
46	Insurance Branch	12,460.00	12,693.56	233.56
50	Sheriffs' Offices	25,946.00	26,112.13	166.13
51	Official Guardian	2,890.00	2,923.35	33.35
52	Land Registry Offices	161,040.00	161,124.96	84.96
57	Girls' Industrial School	27,680.00	27,925.24	245.24
59	Coroners' Inquests and Inquiries	10,000.00	10,168.21	168.21
61	Game Protection	64,116.00	73,380.63	9,264.63
63	Incidentals and contingencies	2,000.00	2,479.33	479.33
DEPARTMENT OF EDUCATION.				
77	Per Capita Grants	1,567,000.00	1,588,075.75	21,075.75
78	Teachers' Salaries	672,000.00	678,710.00	6,710.00
79	School Buildings	200,000.00	200,535.85	535.85
82	Conveying Children to Central Schools	40,000.00	44,398.09	4,398.09
DEPARTMENT OF FINANCE.				
91	General Office	33,852.00	34,792.66	940.66
92	Inspector of Trust Companies, Probate and Succession Duties	13,910.00	14,078.00	168.00
93	Controlling and Audit Branch	57,612.00	57,613.79	1.79
95	Agent-General's Office and B.C. House, London, Eng.	8,250.00	10,108.27	1,858.27
98	Printing Public Accounts, Revenue Receipts, Bonds, Cheques, Estimates, etc.	10,000.00	10,012.05	12.05
DEPARTMENT OF MINES.				
153	Bureau of Mines	16,552.00	16,819.71	267.71
DEPARTMENT OF THE PROVINCIAL SECRETARY.				
161	General Office	21,096.50	21,564.57	468.07
162	Provincial Board of Health	107,002.00	114,312.17	7,310.17
168	Tubercular Hospital and Farm	239,020.00	252,040.86	13,020.86
171	Provincial Home for Incurables	16,076.00	19,311.09	3,235.09
	Carried forward	\$3,611,474.50	\$3,684,983.81	\$73,509.31

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>	\$3,611,474.50	\$3,684,983.81	\$73,509.31
	DEPARTMENT OF PUBLIC WORKS.			
186	Administration	60,400.00	67,088.63	6,688.63
188	Maintenance of Government House and Grounds.....	35,270.00	37,007.56	1,737.56
191	"Electrical Energy Inspection Act"	6,300.00	8,868.54	2,568.54
194	Cariboo Highway (Toll Section)	20,700.00	22,257.60	1,557.60
	CAPITAL ACCOUNT.			
	(EXPENDITURES OUT OF INCOME.)			
210	Girls' Industrial School	8,000.00	8,807.14	807.14
		\$3,742,144.50	\$3,829,013.28	\$86,868.78

(C.)

(1.)

STATEMENT OF PAYMENTS CHARGED AGAINST THE 1928-29 APPROPRIATIONS
WHICH DID NOT OCCUR WITHIN THE PERIOD OF THE ACCOUNT.

Vote No.	Date of Service.	Name.	Particulars.	Amount.
2	Oct., 1927	King's Printer	Supplies	\$38.00
2	March, 1928	King's Printer	Supplies	60.00
2	April-May, 1927	Gilbert, J.	Professional fees	323.50
2	March, 1928	Fyvie Bros.	Dry-cleaning	18.75
5	March, 1928	Penticton Garage	Rent	75.00
15	March, 1928	Lee, R. H.	Rent	33.00
20	Dec, 1927-March, 1928...	United Typewriter Co.	Inspection	21.00
54	Dec., 1927	Kardex International, Ltd.	Files	70.00
63F	Jan., 1928	Chilliwack Telephone Co.	Tolls	1.00
63F	Jan.-March, 1928	Chilliwack Telephone Co.	Rental	15.75
64	Dec., 1927	E. B. Marvin Co., Ltd.	Supplies	56.03
64	Aug., 1926	Smythe, C. W. A.	Travelling expenses	55.20
64	Dec., 1926	Purjue, E.	Travelling expenses	24.00
64	Jan., 1928	E. B. Marvin Co., Ltd.	Supplies	35.35
64	March, 1928	Imperial Oil, Ltd.	Gasoline	13.06
67	March, 1927	Kidd, G. E.	Medical fees	97.00
67	June, 1927	Hunter, A. W.	Medical fees	307.90
67	June, 1927	Baker, G. R.	Medical fees	162.50
67	March, 1928	Hunter, A. W.	Medical fees	72.00
67	March, 1928	Nordstrom, B.	Witness fees	23.90
75	Dec., 1927	World Book Co.	Books	71.02
78	March-Nov., 1926	World Book Co.	Expressage and books	110.74
95	April, 1926-Oct., 1927	Monteith, F.	Commissions	20.10
95	Jan., 1928	Observer Printshop	Advertising	4.32
95	March, 1928	Dybhavn, J.	Fees	30.00
95	1927	City of Fernie	Registration fees	16.30
97	Jan., 1926	King's Printer	Supplies	4.80
97	Feb., 1927	Rankin, P. C.	Commissions	12.75
97	Feb., 1927	Grimmett, A. M.	Commissions	24.58
97	Jan., 1928	Barge, J. L.	Salary	80.00
97	Feb., 1928	Barge, J. L.	Salary	80.00
97	March, 1928	Barge, J. L.	Salary	80.00
97	Jan., 1928	Revelstoke Review Publishing Co.	Advertising	4.16
97	Feb., 1928	Northern Electric Co., Ltd.	Supplies	1.38
97	May-Nov., 1927	City Transfer	Cartage	14.00
117	Feb., 1928	Youdall, H. A.	Travelling expenses	95.05
117	March, 1928	The Observer	Advertising	12.92
117	Feb., 1928	Survey Branch	Prints	11.00
117	March, 1928	Penticton Herald	Advertising	14.08
117	March, 1928	Penticton Herald	Advertising	10.36
135	Jan., 1928	Kitsilano Times	Advertising	20.00
135	Feb., 1928	Kitsilano Times	Advertising	20.00
135	March, 1928	Kitsilano Times	Advertising	25.00
135	Feb.-March, 1928	Fernie Free Press	Advertising	12.50
135	March, 1928	Almadene-Dunbar News	Advertising	12.50
136	1926-28	Gillespie, Hart & Todd, Ltd.	Fees and expenses	4,929.34
148	March, 1928	Canada Newspaper Co., Ltd.	Advertising	31.05
149	Feb., 1928	King's Printer	Supplies	28.25
150	Feb.-April, 1926	King's Printer	Supplies	38.50
151	Jan.-March, 1928	Marshall, J. T.	Duty and expressage	2.74
151	Sept., 1927	Canadian Public Health Assn.	Supplies	100.00
151	March, 1928	Hazelton Hospital	Salaries and expenses	100.00
151	Nov., 1927-March, 1928...	Kamloops Clinic	Professional services	211.00
151	Jan.-March, 1928	Symmes, C. R.	Professional services	150.00
151	Feb., 1928	Donald, D.	Professional services	15.00
151	March, 1928	Vancouver General Hospital	Fees and supplies	179.57
151	Jan.-Feb., 1928	Hudson, Dr. I. B.	Professional service	137.00
151	Oct., 1927-March, 1928...	Ootmar, Dr. G. A.	Professional services	203.00
151	Jan.-Feb., 1928	Thom, Dr. J. B.	Professional services	49.00
151	Feb.-March, 1928	Ootmar, Dr. G. A.	Professional services	33.00

STATEMENT OF PAYMENTS CHARGED AGAINST THE 1928-29 APPROPRIATIONS—Continued.

Vote No.	Date of Service.	Name.	Particulars.	Amount.
151	March, 1928	Sutherland, Dr. E. M.	Professional services	\$16.50
151	Oct., 1927–March, 1928....	Sutherland, Dr. E. M.	Professional services	110.25
151	Feb.–March, 1928	Kelman, G.	Garbage	1.00
151	July, 1927–Jan., 1928	Menzies, Dr. A. M.	Professional services	33.75
158	March, 1928	Free Text-book Branch	Maps	76.00
158	March, 1928	Bowers, O.	Honour money	16.18
161 (c)	Aug., 1927	City Transfer	Fuel	2.85
161 (c)	Jan., 1926–May, 1927	Jessop Pharmacy	Supplies	5.05
161 (c)	Feb.–March, 1928	Stuart, Dr. J. C.	Professional services	20.75
161 (d)	Jan.–March, 1928	Jackson, Dr. J. M.	Subsidy	75.00
161 (e)	Jan., 1928	Clark, A. M.	Burial expenses, H. McGregor	52.50
162	Jan., 1928	King's Printer	Supplies	3.00
165	March, 1928	Roome, G. A.	Registrations	36.05
173	Feb., 1928	Howe, G. H.	Cartage	5.50
175	Feb., 1925–March, 1928....	King's Printer	Supplies	287.70
178	April, 1927–Jan., 1928	Cope, J. S.	Travelling expenses	211.80
178	Dec., 1927	Morrison Tractor & Equip. Co., Ltd.	Supplies	32.15
178	March, 1928	General Auto Sales, Ltd.	Supplies	87.72
178	1920	Smith, T. J.	Supplies	36.55
178	Oct., 1927–March, 1928....	Corporation of Dist. of Burnaby	Surveys	498.12
178	April–Aug., 1927	Imperial Oil, Ltd.	Supplies	8.00
178	Oct.–Nov., 1927	Blair, J. W.	Supplies	6.15
178	March, 1928	C.P. Rly. Co.	Services	93.12
178	Jan., 1927–March, 1928....	Terminal Service Garage, Ltd.	Supplies	6.00
178	Jan., 1928	Corporation of Dist. of Burnaby	Services	1.60
178	April, 1927–March, 1928....	McCorkell, R.	Salary	250.00
178	Feb., 1928	Atkinson, H. G.	Supplies	50.00
178	Jan., 1928	Blue Electric Machinery Co.	Supplies	40.28
178	April, 1926	King's Printer	Supplies	4.00
179	March, 1928	Lytton Garage	Supplies	37.55
179	March, 1928	Lytton Garage	Repairs	2.00
180	March, 1928	Northern Electric Co., Ltd.	Supplies	8.50
180	Aug., 1926	James and McClughan, Ltd.	Supplies	139.00
Stat.	Nov., 1927–March, 1928....	Sumas Dyking Commissioner	Wages and supplies	2,334.74
Stat.	March 1928	McLennan, McFeely & Co., Ltd.	Supplies	101.85
Stat.	March, 1926	Chisholm, R. J.	Supplies	40.20
Stat.	March 1928	J. Coughlan & Sons, Ltd.	Repairs	49.77
Stat.	March 1928	Central Transfer	Cartage	4.00
Stat.	Sept.–Nov., 1927	Blair, W.	Supplies	7.33
Stat.	March 1928	C.P. Rly. Co.	Services	15.00
Stat.	March 1928	Corporation of Dist. of Burnaby	Services	292.90
Stat.	March 1928	Lytton Garage	Supplies	18.40
				\$13,616.76

(C.)

(2.)

IRREGULAR PAYMENTS.

Vote No.	Fiscal Year.	Name.	Particulars.	Amount.
195	1927-28.....	Anderson and Lusby	Mental Hospital voucher, 2,285	\$13.72
195	1927-28.....	T. J. Trapp & Co.	Mental Hospital voucher, 2,377	80.41
195	1927-28.....	Belyea & Co.	Mental Hospital voucher, 2,549	40.00
195	1927-28.....	Timberland Lumber Co.	Mental Hospital voucher, 2,552	85.44
195	1927-28.....	Labour	Mental Hospital voucher, 2,566	258.87
195	1927-28.....	Timberland Lumber Co.	Mental Hospital voucher, 2,691	61.62
195	1927-28.....	A. M. Campbell	Mental Hospital voucher, 2,731	12.60
195	1927-28.....	Gilley Bros.	Mental Hospital voucher, 2,894	340.00
195	1927-28.....	H. Gifford	Mental Hospital voucher, 2,893	168.89
195	1927-28.....	H. Gifford	Mental Hospital voucher, 3,173	240.30
				\$1,301.85

The above payments are irregular in so far as they purport to be a proper charge against Vote 195, fiscal year 1927-28, on account of work performed and material supplied to the Mental Hospital, New Westminster, whereas the work was performed and the material supplied in respect of lands appurtenant to and forming the approach to New Westminster Bridge, as set out in the "New Westminster Reserves Act, 1923," and to which the name of "Oliver Park" has apparently been given. Further commitments on this account have been taken care of by the issuance of a Special Warrant (No. 4) covering "Improvements to Oliver Park" during the current fiscal year (1928-29).

(D.)

STATEMENT OF SPECIAL WARRANTS ISSUED BETWEEN THE SESSIONS OF
1928 AND 1929.

Date of Approval.	No. of Warrant.	Service.	Amount of Warrant.	Expenditure.
		TO MEET EXPENDITURE FOR THE FISCAL YEAR ENDED 31st MARCH, 1928.		
		DEPARTMENT OF THE PROVINCIAL SECRETARY.		
March 27, 1928.....	7	Funeral expenses of the late Hon. Wm. Sloan.....	\$1,515.10	\$1,497.10
		TO MEET EXPENDITURE FOR THE FISCAL YEAR ENDING 31st MARCH, 1929.		
		DEPARTMENT OF AGRICULTURE.		
Aug. 23, 1928	1	Milk Production and Supply Commission	\$5,000.00	\$5,000.00
Sept. 12, 1928	6	Milk Production and Supply Commission	20,000.00	14,414.85
Aug. 30, 1928	3	Grant to Royal Agricultural and Industrial Society, New Westminster	10,000.00	10,000.00
Oct. 12, 1928	9	Relief for settlers in West Nicomen Dyking District	1,000.00	1,000.00
Oct. 24, 1928	11	Grants towards fruit exhibits	2,000.00	1,000.00
Nov. 28, 1928	14	Grant to Vancouver Exhibition Association	10,000.00	10,000.00
		DEPARTMENT OF THE ATTORNEY-GENERAL.		
Oct. 20, 1928	10	Refund to the Dominion Government of one-half of the fines imposed in the case of <i>Rex v. Simington et al.</i>	100,000.00	89,363.87
		DEPARTMENT OF FINANCE.		
Oct. 12, 1928	8	Special audit	10,000.00	10,000.00
		DEPARTMENT OF LANDS.		
Oct. 2, 1928	7	Compensation to Wm. Haslam and Mrs. David Williams on adjustment of conflicts of title.....	1,866.70	.....
		DEPARTMENT OF THE PROVINCIAL SECRETARY.		
Sept. 10, 1928	5	Registration of voters	7,000.00	6,344.95
Dec. 3, 1928	15	Registration of voters	5,000.00	.....
Nov. 9, 1928	13	Grant to the Public Library Commission	850.00	850.00
Dec. 19, 1928	18	Purchase of stamps	10,000.00	2,720.00
Dec. 19, 1928	18	Contingencies and incidentals	4,000.00	1,185.95
		DEPARTMENT OF PUBLIC WORKS.		
Aug. 31, 1928	2	Expenditures arising out of flood conditions	100,000.00	.....
Nov. 10, 1928	12	Expenditures arising out of flood conditions	75,000.00	.....
Dec. 10, 1928	16	Bridges	35,000.00	.....
Dec. 10, 1928	16	Snow-removal equipment	60,000.00	1,174.53
Dec. 10, 1928	16	River-bank protection	25,000.00	.....
Dec. 19, 1928	17	Reconstruction of Ashnola Bridge, No. 3	27,200.00	.....
		DEPARTMENT OF RAILWAYS.		
Sept. 1, 1928	4	Improvement of Oliver Park	4,000.00	980.37
			\$512,916.70	\$154,034.52

(E.)

(1.)

STATEMENT SHOWING THE REVENUE FOR THE FIRST NINE MONTHS OF THE
PRESENT FISCAL YEAR, VIZ., FROM 1st APRIL TO 31st DECEMBER, 1928.

Estimated for 12 Months ending 31st March, 1929.	Service.	Revenue for 9 Months ended 31st December, 1928.
	CURRENT ACCOUNT.	
	Department of Agriculture:	
\$24,000.00	Horticultural inspection fees and licences.....	\$18,333.24
600.00	Seed-grain advances refunds.....	
10,400.00	Miscellaneous receipts	7,068.56
<u>\$35,000.00</u>		<u>\$25,401.80</u>
	Department of the Attorney-General:	
\$95,000.00	Court fees and fines.....	\$61,332.25
5,000.00	Dog licences	5,876.25
227,000.00	"Game Act"—Fees, licences, etc.....	179,389.15
	"Government Liquor Act":	
	Sec. 11—Permits	73,758.00
1,695,000.00	Sec. 117 (a)— <i>Re</i> mothers' pensions.....	340,122.06
	Sec. 118 (1) (a)—Share of profits.....	773,018.30
	Sec. 118 (1) (b)— <i>Re</i> hospitals and institutions.....	231,905.49
60,000.00	"Insurance Act"—Licences, taxes, fees, etc.....	14,107.91
95,000.00	Companies Branch—Registration fees.....	114,912.58
400,000.00	Land Registry fees.....	306,935.06
95,000.00	Law stamps	71,099.55
	"Motor-vehicle Act":	
	Registration fees, etc.....	174,605.47
1,325,000.00	Annual licences—Motor-vehicles (except motor-cycles)	708,870.79
	Annual licences—Chauffeurs	8,129.00
22,000.00	"Moving Pictures Act"—Fees.....	11,833.15
6,000.00	"Real-estate Agents' Licensing Act".....	5,721.25
15,000.00	Sheriffs' fees	11,803.19
30,000.00	Trade licences	17,062.50
15,000.00	Miscellaneous receipts	7,016.32
<u>\$4,085,000.00</u>		<u>3,117,498.27</u>
	Department of Education:	
\$2,700.00	Teachers' examinations and certificates.....	\$2,200.00
12,000.00	Technical School—Rent	7,000.00
300.00	Miscellaneous receipts	122.15
<u>\$15,000.00</u>		<u>9,322.15</u>
	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
260,000.00	Amusements-tickets tax	155,081.06
210,000.00	Coal and coke tax.....	147,507.63
750,000.00	Gasoline-tax	738,304.06
4,400,000.00	Income and personal-property tax.....	3,715,789.96
	Interest:	
19,080.00	"Dyking Assessments Adjustment Act".....	19,083.82
450,000.00	Miscellaneous	162,143.17
<u>\$6,827,896.66</u>	<i>Carried forward</i>	<u>\$5,307,318.03</u> <u>\$3,152,222.22</u>

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

Estimated for 12 Months ending 31st March, 1929.	Service.	Revenue for 9 Months ended 31st December, 1928.	
CURRENT ACCOUNT—Continued.			
\$6,827,896.66	Brought forward.....	\$5,307,318.03	\$3,152,222.22
Department of Finance—Continued.			
	Land taxes:		
1,700,000.00	Real property	1,375,235.48	
850,000.00	Wild land, coal and timber lands.....	652,937.51	
500,000.00	Mineral-tax	287,286.17	
150,000.00	Poll-tax	93,985.00	
125,000.00	Probate fees	69,365.92	
4,000.00	Races-tax—Administration fees	3,904.19	
1,400.00	Rents, miscellaneous	525.00	
10,000.00	Revenue Service refunds, etc.....	5,468.24	
.....	Rural District School Taxes *	470,436.52	
750,000.00	Succession duties	622,779.71	
25,000.00	Trust deposits reverted to the Crown—Intestate and suitsors' funds .....	.....
50,000.00	Unworked Crown-granted mineral claims—Taxes.....	43,222.40	
250,000.00	Miscellaneous receipts	3,901.13	
<u>\$11,243,296.66</u>			8,936,365.30
Department of Fisheries:			
\$38,000.00	Fishing and cannery licences.....	.....	40,522.81
Department of Labour:			
\$1,000.00	Elevator inspection and examination fees.....	.....	525.00
Department of Lands:			
\$19,000.00	Grazing rentals, leases, and fees.....	\$16,458.91	
115,000.00	Land revenue—sundry	91,819.25	
300,000.00	Land sales	148,563.87	
12,000.00	Survey fees and sale of maps.....	13,489.12	
100,000.00	Timber leases	43,407.81	
1,250,000.00	Timber licences	805,292.52	
1,975,000.00	Timber royalties	1,407,116.67	
650,000.00	Timber sales	508,655.07	
125,000.00	Water rentals and recording fees.....	94,099.84	
11,000.00	Miscellaneous receipts	5,375.13	
<u>\$4,557,000.00</u>			3,134,278.19
Legislation:			
\$2,000.00	Private Bills fees .....	.....	.....
Department of Mines:			
\$1,000.00	Bureau of Mines.....	\$600.25	
62,500.00	Free miners' certificates	68,426.40	
1,000.00	Miners' examinations and certificates.....	546.50	
116,000.00	Mining receipts, general	112,354.66	
<u>\$180,500.00</u>			181,927.81
Department of the Provincial Secretary:			
\$50,000.00	King's Printer (net profits) .....	.....
22,000.00	Marriage licences	\$18,840.00	
7,500.00	Vital statistics, etc.	6,398.73	
1,500.00	Miscellaneous receipts	964.95	
<u>\$81,000.00</u>			26,203.68
	Carried forward.....	.....	\$15,472,045.01

* To be transferred to credit of Vote 90 at close of fiscal year.

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

Estimated for 12 Months ending 31st March, 1929.	Service.	Revenue for 9 Months ended 31st December, 1928.
CURRENT ACCOUNT—Continued.		
	<i>Brought forward</i>	\$15,472,045.01
	Department of Public Works:	
\$1,000.00	Government property sold.....	\$84.80
7,500.00	Wharfage and dock dues.....	7,021.79
5,000.00	Miscellaneous receipts	1,331.40
<u>\$13,500.00</u>		<u>8,437.99</u>
	Department of Railways:	
\$4,000.00	Inspection fees	\$2,674.60
75,000.00	New Westminster Bridge tolls.....	61,753.75
<u>\$79,000.00</u>		<u>64,428.35</u>
<u>\$20,330,296.66</u>	Total, Current Account.....	<u>\$15,544,911.35</u>
CAPITAL ACCOUNT.		
	Refunds of Capital Expenditures:	
\$300,000.00	Charged to Income.....	\$3,380.15
200,000.00	Charged to Loans.....	70,481.64
<u>\$500,000.00</u>	Total, Capital Account.....	<u>73,861.79</u>
<u>\$20,830,296.66</u>	Total Revenue	<u>\$15,618,773.14</u>

(E.)

(2.)

STATEMENT SHOWING THE EXPENDITURE FOR THE FIRST NINE MONTHS OF THE PRESENT FISCAL YEAR, VIZ., 1st APRIL TO 31st DECEMBER, 1928.

Estimated for 12 Months ending 31st March, 1929.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1928.
CURRENT ACCOUNT.			
\$3,710,078.94	1	Public Debt	\$2,808,314.77
\$128,420.00	2	Legislation	1,858.80
\$15,232.00	3	Premier's Office	12,306.10
	Stat.	The Executive (Ministers without portfolio)	1,521.73
Department of Agriculture:			
\$13,920.00	4	Minister's Office	\$9,909.42
40,096.00	5	General Office	23,666.60
3,180.00	6	Workshop and Shipping Office	2,351.05
3,970.00	7	Statistics	2,124.57
11,190.00	8	Markets Commissioner	8,694.68
47,590.00	9	Horticultural Branch	36,455.57
12,500.00	10	Control of Fruit Pests, Diseases, etc.	8,508.07
27,170.00	11	Inspection of Imported and Exported Horticultural and Field Products	19,707.73
4,160.00	12	Plant Pathology	2,578.66
4,830.00	13	Entomological Branch	3,446.13
12,600.00	14	Live Stock Branch	9,480.52
28,410.00	15	District Agriculturists	20,083.98
20,100.00	16	Veterinary Branch	14,328.50
14,700.00	17	Poultry Branch	10,282.17
19,000.00	18	Field Crop Branch	13,514.47
16,120.00	19	Dairy Branch	9,220.62
14,160.00	20	Land Settlement Board	8,681.17
	21	Tubercular Cattle—Compensation, Supplies, Temporary Assistance, etc.	11,971.50
15,000.00	22	Automobiles and Assessories, etc.	10,584.73
11,000.00	23	Agricultural Fairs, etc.	43,326.56
45,000.00	24	Farmers' Institutes, etc.	11,945.60
12,000.00	25	Women's Institutes, etc.	9,623.50
11,000.00	26	Seed Improvement, etc. (\$2,500 to be refunded by Dominion Government)	2,704.81
6,000.00	27	Departmental Exhibits, etc.	2,846.15
4,000.00	28	Compensation <i>re</i> Foul-brood in Bees	786.00
1,000.00	29	Control of Noxious Weeds, etc.	440.84
1,000.00	30	Western Canada Live Stock Union	250.00
250.00	31	Grants to Settlers in Aid of Purchase of Stumping-powder	12,221.25
20,000.00	32	Gopher Extermination, etc.	335.19
750.00	33	Services hitherto paid by Dominion Government under "Agricultural Instruction Act"	16,993.14
27,000.00	34	Grasshopper Extermination, etc.	787.44
11,000.00	35	"Pound District Act Amendment Act, 1918," Sec. 2	73.97
1,500.00	36	Exhibits to Toronto Winter Fair, etc.	8,747.05
9,000.00	37	In aid of Ploughing-matches, etc.	425.00
600.00	38	Bonus to Winning Exhibitors at Chicago International Exposition	
250.00	39	British Columbia Bee-keepers' Associations.....	500.00
500.00	40	B.C. Dairymen's Association	2,500.00
2,500.00	41	B.C. Entomological Society	250.00
250.00			
\$473,296.00		Carried forward	\$340,346.64 \$2,824,001.40

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

Estimated for 12 Months ending 31st March, 1929.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1928.
CURRENT ACCOUNT—Continued.			
\$473,296.00		<i>Brought forward</i>	\$340,346.64 \$2,824,001.40
Department of Agriculture—Continued.			
3,500.00	42	B.C. Fruit-growers' Association	3,500.00
1,000.00	43	B.C. Goat-breeders' Association	1,000.00
2,500.00	44	B.C. Poultry Association	2,500.00
3,000.00	45	B.C. Stock-breeders' Association	3,000.00
1,250.00	46	B.C. Certified Seed-potato Growers' Association	1,250.00
1,750.00	47	B.C. Wool-growers' Associations	1,750.00
6,000.00	48	Promotion of Sheep Industry	1,721.80
500.00	49	Promotion of Swine Industry	553.79
7,500.00	50	In Aid of Tobacco Industry	2,516.20
1,200.00	51	In Aid of Horse-breeding	
3,000.00	52	Incidentals and Contingencies	151.50
.....	Stat.	"Agricultural Act, 1915," Sec. 31 (2)	90,049.99
.....	S.W. No. 1	Milk Production and Supply Commission	5,000.00
.....	S.W. No. 3	Grant to Royal Agricultural and Industrial So- ciety, New Westminster	10,000.00
.....	S.W. No. 6	Milk Production and Supply Commission	14,312.53
.....	S.W. No. 9	West Nicomen Relief	1,000.00
.....	S.W. No. 11	Fruit Exhibits	1,000.00
.....	S.W. No. 14	Grant to Vancouver Exhibition Association	10,000.00
\$504,496.00			489,652.45
Department of the Attorney-General:			
\$13,330.00	53	Attorney-General's Office	\$9,592.83
25,890.00	54	General Office	15,944.27
13,740.00	55	Companies Branch	10,717.72
12,050.00	56	Insurance Branch	8,274.20
10.00	57	"Fire Marshal Act"	
7,240.00	58	Municipal Branch	5,896.87
13,917.00	59	Censor of Moving Pictures	5,862.90
27,627.00	60	Sheriffs' Offices	17,605.75
3,150.00	61	Official Guardian	1,809.10
170,354.00	62	Land Registry Offices	110,150.14
79,019.00	63	Supreme and County Courts	50,453.00
693,681.00	64	Provincial Police	442,495.39
83,573.00	65	County Gaols	57,135.70
28,550.00	66	Girls' Industrial School	19,142.60
101,350.00	67	Administration of Justice	72,438.88
10,000.00	68	Coroners' Inquests and Inquiries	6,992.59
	69	Constitutional Litigation and General Law Costs	6,238.95
10,000.00		Game Protection	53,974.98
62,846.00	70	Promotion of Uniformity of Legislation in Canada	645.75
1,500.00		Incidentals and Contingencies	1,829.18
2,500.00	72	Administration of "Mothers' Pensions Act"	515,000.00
10.00	73	Refund to Dominion Government of one-half of fines imposed in <i>Rex v. Simington et al.</i>	89,363.87
.....	S.W. No. 10		
\$1,360,337.00			1,501,564.67
Department of Education:			
.....	Stat.	Minister's Office	\$3,748.85
\$31,874.00	74	General Office	21,159.09
86,880.00	75	Free Text-Book Branch	53,520.53
\$118,754.00		<i>Carried forward</i>	\$78,428.47 \$4,815,218.52

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

Estimated for 12 Months ending 31st March, 1929.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1928.	
		CURRENT ACCOUNT— <i>Continued.</i>		
\$118,754.00		<i>Brought forward</i>	\$78,428.47	\$4,815,218.52
		Department of Education— <i>Continued.</i>		
13,940.00	76	Agricultural Education	7,325.00	
115,230.00	77	Industrial Education	62,853.91	
102,210.00	78	Inspection of Schools	62,843.07	
86,205.00	79	Normal Schools	55,644.13	
33,650.00	80	School for the Deaf and the Blind	19,236.80	
1,584,100.00	81	<i>Per Capita</i> Grants	1,144,151.40	
685,000.00	82	Teachers' Salaries	340,482.40	
200,000.00	83	School Buildings	114,195.78	
4,300.00	84	Grants to Libraries	2,113.22	
	85	Examination of Teachers and High School En- trance Classes	15,891.62	
16,300.00		Conveying Children to Central Schools	28,052.50	
44,000.00	86	Summer Schools	18,303.97	
22,000.00	87	Incidentals and Contingencies	1,099.85	
6,000.00	88	University of British Columbia	424,875.02	
566,000.00	89	Rural District School Taxes—Advances under Sec. 123, "Public Schools Act"	405,702.94†	
10.00	90			
\$3,597,699.00				2,781,200.08
		Department of Finance:		
11,800.00	91	Minister's Office	\$8,768.43	
35,258.00	92	General Office	26,319.90	
	93	Inspector of Trust Companies, Probate and Suc- cession Duties	8,691.03	
10,490.00		Controlling and Audit Branch	43,764.14	
58,376.00	94	Surveyor of Taxes	87,827.62	
115,994.00	95	Agent-General's Office and B.C. House, London, England	4,461.94	
5,220.00		Government Agents and Assessors, etc.	360,950.99	
575,453.85	97	Exchange	154.68	
500.00	98	Printing Public Accounts, Revenue Receipts, Bonds, Cheques, Estimates, etc.	3,864.48	
10,000.00		Interest on Suitsors' Fund Deposits, etc.	1,663.13	
2,000.00	100	Delinquent Extra-municipal School Taxes	1,121.75	
21,000.00	101	Premium on Insurance, Fairview Works	633.00	
775.00	102	Incidentals and Contingencies	4,624.20	
8,000.00	103	Bureau of Information and Department of In- dustries	14,202.45	
21,300.00		General Publicity	51,133.81	
63,500.00	104A	"Municipalities Aid Act, Sec. 2— <i>Re</i> Motor- vehicle and Chauffeurs' Licences		
10.00	105	"Municipalities Aid Act, Sec. 3— <i>Re</i> Pari- mutuel Taxes	10.00	
10.00	106	"Superannuation Act," Sec. 11—Interest on Superannuation Fund	36,629.21	
75,000.00	Stat.	"Revenue Act," Sec. 24—Refund, Fuel-oil Tax "Unclaimed Money Deposits Act"	42,818.64	
	Stat.	Special Audit	939.85	
	S.W. No. 8			
\$1,014,686.85				698,579.25
\$19,620.00	107	Department of Fisheries		13,148.88
		<i>Carried forward</i>		\$8,308,146.73

† 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, 1929.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1928.
<i>CURRENT ACCOUNT—Continued.</i>			
		<i>Brought forward</i>	\$8,308,146.73
		Department of Labour :	
\$540.00	108	Minister's Office	\$281.61
17,820.00	109	General Office	9,446.82
7,100.00	110	Minimum Wage Board	3,401.11
41,751.00	111	Employment Service	35,633.95
9,248.00	112	Factories Inspection	5,245.25
217,050.00	113	Administration of "Old-Age Pension Act"	420,868.74
<u>\$293,509.00</u>			<u>474,877.48</u>
		Department of Lands :	
\$13,870.00	114	Minister's Office	\$9,962.66
474,434.00	115	Salaries, General Office and Branches	337,684.95
12,500.00	116	Temporary Assistance	5,226.98
198,000.00	117	Expenses, General Office and Branches	184,272.29
300,000.00	118	Forest Protection Fund	200,000.00
20,000.00	119	Lumber Trade Extension	8,493.63
15,000.00	120	Reconnaissance and Cruising	8,396.22
5,000.00	121	Insect Damage: Investigation and Control	2,274.09
18,000.00	122	Forest Research	17,385.86
5,000.00	123	Land Classification	4,141.05
5,000.00	124	Grazing: Range Improvement	4,904.08
35,000.00	125	Water Surveys	29,546.91
7,500.00	126	B.C. Hydrometric Survey	6,471.32
7,500.00	127	"Soldiers' Land Act," Chap. 80, 1918	3,593.08
120,000.00	128	Land Surveys	64,794.39
30,000.00	129	Photo-topographical Surveys	23,243.16
15,000.00	130	Lithograph Maps	4,026.81
	131	Refunds under "Land Act": Refunds under "Revenue Act Amendment Act, 1920"	641.40
2,000.00	132	Adjustment of Rebate on Purchase Price of South Okanagan Lands	35.50
5,000.00	133	Foreshore Investigations	
5,000.00	134	Parks Administration	1,165.00
10,000.00	135	Publicity	4,335.75
10,000.00	136	General Investigations	7,452.25
7,500.00	137	Immigration	3,000.00
10,000.00	138	Contingencies	5,216.79
	Stat.	"Municipal Act," Sec. 246	1,774.55
	S.W. No. 7	Compensation to Wm. Haslam and Mrs. David Williams	
<u>\$1,336,304.00</u>			<u>938,038.72</u>
		Department of Mines :	
\$12,185.00	139	Minister's Office	\$6,432.79
19,972.00	140	General Office	16,201.10
42,210.00	141	Mines Inspection Branch	28,203.57
17,124.00	142	Bureau of Mines	12,629.04
14,080.00	143	Mine-rescue and Training Stations	8,193.64
12,500.00	144	Grants	7,350.00
120,000.00	145	"Mines Development Act"—Supplementary	82,878.99
42,000.00	146	"Mineral Survey and Development Act"—Sup- plementary	29,022.65
4,000.00	147	Subsidy <i>re</i> Explosives to assist <i>Bona-fide</i> Min- eral Prospectors	1,417.68
<u>\$284,071.00</u>		<i>Carried forward</i>	<u>\$192,329.46</u>
			<u>\$9,721,062.93</u>

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

Estimated for 12 Months ending 31st March, 1929.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1928.	
CURRENT ACCOUNT—Continued.				
\$284,071.00		<i>Brought forward</i>	\$192,329.46	\$9,721,062.93
Department of Mines—Continued.				
8,000.00	148	Advertising, Incidentals and Contingencies.....	4,407.80	
2,000.00	Stat.	"Complex Ore Process Aid Act, 1916"	2,000.00	
.....	Stat.	"Coal-mines Regulation Act," Sec. 127	175.00	
.....	Stat.	"Iron-ore Supply Act "	5.50	
\$294,071.00				198,917.76
Department of the Provincial Secretary :				
\$12,680.00	149	Minister's Office	\$6,814.83	
42,078.00	150	General Office	35,528.56	
82,154.00	151	Provincial Board of Health	83,811.31	
30,094.00	152	Provincial Library and Archives	18,983.70	
17,252.00	153	"Public Libraries Act "	12,461.49	
11,580.00	154	Provincial Museum	6,153.72	
698,863.00	155	Mental Hospitals	488,513.34	
32,897.00	156	Provincial Home, Kamloops	3,395.78	
282,920.00	157	Tubercular Hospital and Farm	145,295.82	
87,630.00	158	Boys' Industrial School	58,227.75	
42,610.00	159	"Infants Act"—Administration	29,125.19	
18,169.00	160	Provincial Home for Incurables	1,654.53	
627,850.00	161	Grants to Hospitals and Charities	429,200.37	
15,270.00	162	Civil Service Commission	10,226.88	
50,500.00	163	Grants <i>re</i> Civil Service	31,573.23	
10.00	164	King's Printer		
15,000.00	165	Registration of Voters	15,000.00	
1,000.00	166	Grant to City of Greenwood	1,000.00	
12,000.00	167	Grant to City of Rossland	12,000.00	
17,500.00	168	Industries for Blind Adults	17,500.00	
25,000.00	169	Assessment on Class 13 (The Crown), " Work- men's Compensation Act "	25,000.00	
16,500.00	170	Salaries of Members, Workmen's Compensation Board	12,375.00	
750.00	171	" Historic Objects Preservation Act "		
20,000.00	173	Contingencies and Incidentals	20,000.00	
.....	Stat.	" Government Liquor Act," Sec. 118 (1) (b) ..	101,488.16	
.....	Stat.	" Superannuation Act, 1921," Sec. 23	1,851.75	
160,000.00	Stat.	" Superannuation Act, 1921," Secs. 7 and 13 ..	87,874.80	
.....	Stat.	" Provincial Elections Act "	172,770.72	
.....	S.W. No. 5	Registration of Voters	4,777.77	
.....	S.W.No.12	Grant to Public Library Commission	850.00	
.....	S.W.No.15	Registration of Voters		
.....	S.W.No.18	Purchase of Stamps	1,255.60	
.....	S.W.No.18	Contingencies and Incidentals	517.30	
\$2,320,307.00				1,835,227.60
Department of Public Works :				
\$12,170.00	174	Minister's Office	\$9,121.46	
246,430.00	175	Administration	170,700.58	
119,240.00	176	Parliament Buildings and Grounds	94,290.04	
38,260.00	177	Government House and Grounds	30,266.18	
2,397,455.00	178	Roads, Bridges, Ferries, Wharves, etc.	1,950,786.41	
20,000.00	179	Cariboo Highway (Toll Section)	16,768.01	
150,000.00	180	Repairs, etc., Government Buildings throughout the Province	53,683.24	
\$2,983,555.00		<i>Carried forward</i>	\$2,325,615.92	\$11,755,208.29

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

Estimated for 12 Months ending 31st March, 1929.	No. of Vote.	Service.	Expenditure for 9 Months ended 31st December, 1928.
		CURRENT ACCOUNT— <i>Continued.</i>	
\$2,983,555.00		<i>Brought forward</i>	\$2,325,615.92 \$11,755,208.29
		Department of Public Works— <i>Continued.</i>	
13,750.00	181	Steam-boller Inspection	31,906.32
7,414.00	182	Electrical Energy Inspection	8,100.00
	S.W. No. 2	Roads, Bridges, Ferries, Wharves, etc.	
	S.W. No. 12	Roads, Bridges, Ferries, Wharves, etc.	
	S.W. No. 16	Roads, Bridges, Ferries, Wharves, etc.	
	S.W. No. 17	Roads, Bridges, Ferries, Wharves, etc.	
\$3,004,719.00			2,365,622.24
		Department of Railways:	
\$25,110.00	183	General Office	\$18,816.17
45,990.00	184	Fraser River Bridge, New Westminster	35,700.43
	S.W. No. 4	Improvements to Oliver Park	980.37
\$71,100.00			55,496.97
\$17,670,579.79		Total, Current Account	\$14,176,327.50
		CAPITAL ACCOUNT.	
		(Charged to Income.)	
\$1,618,881.11	185	Sinking Funds	\$1,362,115.11
210,000.00	186	Redemption of Debentures	210,000.00
	187	P.G.E. Railway Company—Interest on Guar- anteed Bonds	454,142.24
907,200.00	188	P.G.E. Railway Company— <i>Re</i> Deficit on Oper- ation and Maintenance Account	305,000.00
375,000.00	189	British Columbia House, London, Eng.—Instal- ment on Mortgage	4,850.00
9,700.00	190	Songhees Reserve (Improvements)	10,002.14
10,000.00	191	Buildings generally	614.70
20,000.00	Stat.	"Soldiers' Land Act, 1918," Sec. 5 (<i>c</i>)	
	Stat.	"Revenue Act," R.S.B.C. 1924—Redemption of Treasury Bill	250,000.00
\$3,150,781.11		Total, Capital Account (charged to Income)	2,596,724.19
\$20,821,360.90		Total Expenditure (charged to Income)	\$16,773,051.69

(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, 1928.

Authority for Expenditure.	Service.	Expended for 9 Months ended 31st December, 1928.
" B.C. Loan Act, 1922 " :		
Sec. 6 (a)	Public Buildings	\$3,779.46
" B.C. Loan Act, 1923 " :		
Sec. 6 (c)	Public Buildings	32,692.22
" B.C. Loan Act, 1925 " :		
Sec. 6 (a)	Highways and Bridges	500.00
" B.C. Loan Act, 1927 " :		
Sec. 6 (a)	Highways and Bridges	\$394,623.42
Sec. 6 (b)	Public Buildings	307,706.20
Sec. 6 (d)	" Soldiers' Land Act, 1918 "	23,169.78
Sec. 6 (e)	University Endowment Lands Adminis- tration Account	225,000.00
		950,499.40
" B.C. Loan Act, 1928 " :		
Sec. 6 (a)	Highways, Bridges, Ferries, etc.....	\$2,894,844.86
Sec. 6 (b)	Public Buildings	140,672.96
Sec. 6 (c)	University Endowment Lands Adminis- tration Account	50,000.00
		3,085,517.82
		\$4,072,988.90

VICTORIA, B.C. :

Printed by CHARLES F. BANFIELD, Printer to the King's Most Excellent Majesty.
1929.