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CANADA  
DOMINION BUREAU OF STATISTICS  
FINANCE STATISTICS BRANCH

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FINANCIAL STATISTICS  
OF  
PROVINCIAL GOVERNMENTS  
IN CANADA

1923-1924

Published by Authority of the Honourable J. A. Robb, M.P.,  
Acting Minister of Trade and Commerce



OTTAWA  
F. A. CLAND  
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY  
1926

Price, 25 cents.



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CANADA  
BUREAU FÉDÉRAL DE LA STATISTIQUE  
SECTION DES FINANCES

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STATISTIQUE FINANCIÈRE  
DES  
GOUVERNEMENTS PROVINCIAUX  
DU CANADA

1923-1924

Publié par ordre de l'honorable J. A. Robb, M.P.,  
Ministre Intérimaire du Commerce



OTTAWA  
F. A. ACLAND  
IMPRIMEUR DE SA TRÈS EXCELLENTE MAJESTÉ LE ROI  
1920

## STATISTICS OF PROVINCIAL FINANCE

### PREFACE

The Dominion Bureau of Statistics presents herewith its third résumé and analysis of provincial government finance. The data are under four main headings: Receipts, Expenditures, Assets and Liabilities. A special effort has been made to present the latest possible figures, the present report embodying the financial statements for 1923 and also 1924.

While the Bureau in co-ordinating statistics of receipts and expenditures, has followed the same principles of classifying accounts as heretofore, a change in the tables has been made. In previous reports under receipts, Court Fines, Legal Fees, Taxation and Duties and Licenses and Permits were all embodied in one table. In this report these subjects are classified into two tables, one dealing with Court Fines and Legal Fees, the other showing Taxation, including duties, licenses and permits. The table for "Miscellaneous Receipts" included the revenues paid in to the treasuries by the operation of Public Utilities. Such revenues are shown as a separate table this year. In expenditures, the table on "Public Buildings, Public Works and Enterprises" previously included expenditures on (1) Public Buildings (2) Public Roads and Highways and (3) Public Works, Utilities and Other Services. In the arrangement of this report, however, each of these items forms a separate table.

In order to meet a growing demand for statements showing the Bonded Debt of the Provinces, apart from all other liabilities, a special table is included in which this debt is classified so as to show the amounts payable in Canada or elsewhere.

Another new feature of the report is Table 3, Part III, which shows by Provinces for the years 1923 and 1924, (a) Estimated Population, (b) Ordinary Revenue, (c) Ordinary Expenditure, (d) Principal Assets, (e) Direct Liabilities, divided into Bonded Debt, Other Liabilities and Total Direct Liabilities, showing in each case the total amounts and amounts per capita. At the close of the table similar information is given for all provinces combined.

Considerable difficulty arises in fitting provincial accounts to a uniform classification; should any analysis of items appear capable of improvement the Bureau would welcome constructive criticism. The thanks of the Bureau are again extended to Provincial Treasurers and their staffs for their cordial assistance.

The report has been compiled under the direction of Colonel J. R. Munro, Chief of Finance Statistics Branch.

R. H. COATS,  
*Dominion Statistician.*

DOMINION BUREAU OF STATISTICS,  
OTTAWA, November 15, 1925.

## FINANCES PROVINCIALES

### PRÉFACE

Le Bureau Fédéral de la Statistique présente aujourd’hui son troisième résumé analytique des finances provinciales, lequel se rapporte aux années 1923 et 1924. Ce travail est divisé en quatre parties principales: recettes, dépenses, actif et passif. On s'est efforcé d'y faire figurer les données les plus récentes.

La coordination des statistiques repose sur les mêmes principes qui ont gouverné les rapports antérieurs; toutefois, la disposition des tableaux comporte certains changements. Dans les rapports précédents, au chapitre des recettes, les amendes judiciaires, émoluments, taxes et redevances, licences et permis étaient groupés en un seul tableau, tandis que dans le présent rapport, ces sujets font l’objet de deux tableaux, dont l’un consacré aux amendes judiciaires et aux émoluments, tandis que l’autre traite des taxes et redevances, licences et permis. Précédemment, le tableau intitulé: recettes diverses, embrassait les recettes encaissées par la trésorerie, au titre des utilités publiques; dorénavant, un tableau spécial est consacré à ces recettes. Au chapitre des dépenses, le tableau intitulé: édifices publics, travaux publics et entreprises comprenait, autrefois, les dépenses relatives (1) aux édifices publics; (2) à la voirie et (3) aux travaux publics, utilités et autres services; mais dans le présent rapport, chacun de ces sujets est traité dans un tableau séparé.

Pour satisfaire un désir souvent exprimé, la dette consolidée des provinces est classifiée de telle sorte que l'on peut voir d'un seul coup d'œil si les emprunts ont été émis au Canada ou bien à l'étranger et dans quels pays ils sont remboursables.

Une autre innovation est constituée par le tableau 3, de la III<sup>e</sup> partie, lequel indique pour chaque province et pour les années 1923 et 1924 (a) leur population estimative; (b) leurs revenus ordinaires; (c) leurs dépenses ordinaires; (d) leur actif principal; (e) leur passif direct divisé en dette consolidée, autres passifs et total du passif direct avec totaux récapitulatifs et montant per capita. Au bas du même tableau, les mêmes informations sont répétées pour l'ensemble des provinces.

Les difficultés considérables que l'on rencontre dans la classification et le groupement des opérations financières, c'est-à-dire la tentative de les ramener vers une parfaite uniformité, n'ont pas encore été résolues d'une manière entièrement satisfaisante; aussi le Bureau accueillera très volontiers toute suggestion utile à cet égard. Le Bureau offre ses remerciements aux ministres des finances provinciaux et à leur personnel pour leur bienveillante coopération.

Le présent rapport a été dressé sous la direction du colonel J. R. Munro, chef de la section de la statistique financière.

R. H. COATS,

*Statisticien du Dominion.*

BUREAU FÉDÉRAL DE LA STATISTIQUE,  
OTTAWA, 15 novembre 1925.

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## FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS IN CANADA, 1923-1924

### INTRODUCTION

In making comparisons as between provinces it should be noted that the fiscal years of the various provinces end as follows: Prince Edward Island and Alberta, December 31st; Nova Scotia, September 30th; New Brunswick and Ontario, October 31st; Quebec, June 30th; Manitoba, August 31st; Saskatchewan, April 30th and British Columbia, March 31st.

In 1906, Public Accounts reports were published for the first time covering the financial activities of all the nine provinces now constituting the Dominion of Canada. In that year the total ordinary receipts for all provinces were \$23,027,122; in 1923 they amounted to \$117,738,244 and in 1924 to \$127,896,-047, being an increase of \$94,711,122 and \$104,868,925 respectively. The total ordinary expenditures for 1906 were \$21,169,868; in 1923 they were \$132,671,-095 and in 1924 they amounted to \$135,159,185, being an increase of \$111,501,-227 and \$113,989,317 respectively.

A study of the summary statement of receipts and expenditures of all provinces combined for the five year period 1920-1924 shows as follows: Receipts increased for 1924 over 1920 in Fines and Penalties by \$466,700; Succession Duties by \$2,029,787; Taxation of Corporations, etc. by \$4,598,315 and Licenses and Permits by \$15,439,045. Expenditures increased for 1924 over 1920 in Civil Government salaries and expenses by \$1,581,982; Legal Administration by \$715,802; Public Buildings, Roads, Works and Utilities by \$5,895,990; Education by \$9,525,294; Hospitals by \$1,634,574; Pensions by \$3,393,266 while Interest Payments which amounted to \$14,591,458 in 1920 were \$35,115,364 in 1924 being an increase of \$20,523,906.

The grand total of Principal Assets of all provinces combined, as classified in the table on page 104 shows a valuation of \$619,421,531 for 1923 and \$678,-509,658 for 1924, an increase of \$59,088,127. The total liabilities of all provinces combined, amounted to \$739,680,608 in 1923 and \$832,013,500 in 1924, an increase of \$92,332,892.

Each table of receipts and expenditures is preceded by press matter explanatory not only of the tables themselves but also making brief comparisons of the principal increases or decreases. Such notes, it is felt, will assist the reader to a more intelligent study of this report.

## STATISTIQUE FINANCIÈRE DES GOUVERNEMENTS PROVINCIAUX DU CANADA, 1923-24

### INTRODUCTION

En faisant des comparaisons entre les provinces, il ne faut pas perdre de vue que leurs exercices budgétaires respectifs se terminent aux dates suivantes: Ile du Prince-Edouard et Alberta, 31 décembre; Nouvelle-Ecosse, 30 septembre; Nouveau-Brunswick et Ontario, 31 octobre; Québec, 30 juin; Manitoba, 31 août; Saskatchewan, 30 avril et Colombie Britannique, 31 mars.

C'est en 1906 qu'ont été publiés pour la première fois, les comptes financiers de toutes les provinces constituant la Puissance du Canada. Cette année-là, les recettes ordinaires de toutes les provinces se totalisaient par \$23,027,122; en 1923, elles s'élevaient à \$117,738,244 et en 1924 à \$127,896,047, soit une augmentation de \$94,711,122 et \$104,868,925 respectivement. Quant aux dépenses ordinaires de 1906, elles formaient un total de \$21,169,968, tandis qu'en 1923 elles s'élevaient à \$132,671,095 et en 1924 à \$135,159,185, soit un accroissement de \$111,501,227 et \$113,989,317 respectivement.

Un regard jeté sur l'état des recettes et des dépenses de toutes les provinces pour la période quinquennale 1920-1924 permet les constatations suivantes: les recettes provenant des amendes et pénalités ont, en 1924, donné \$466,700 de plus qu'en 1920; les droits de succession se sont accrûs de \$2,029,787; les taxes sur les compagnies, etc., de \$4,598,315 et les licences et permis de \$15,439,-045. Dans la colonne des dépenses on constate que de 1920 à 1924 les dépenses d'administration et traitements des fonctionnaires ont augmenté de \$1,581,982; le coût des cours et tribunaux, commissions d'enquête, etc., a grossi de \$715,802; les édifices publics, travaux publics et entreprises de \$5,895,990; l'instruction publique de \$9,525,294; les hôpitaux de \$1,634,574; les pensions de \$3,393,266; enfin, les sommes versées à titre d'intérêt de la dette, qui, en 1920, s'élevaient à \$14,591,458, atteignaient en 1924 \$35,115,364, soit une augmentation de \$20,523,906.

Le total général de l'actif principal de toutes les provinces réunies, dont les éléments sont énumérés au tableau de la page 104, indique une évaluation de \$619,421,531 en 1923 et de \$678,509,658 en 1924, soit une augmentation de \$59,088,127. D'autre part, en mettant en parallèle le passif de chacune de ces deux années, on constate qu'il est passé de \$739,680,608 en 1923, à \$832,013,500 en 1924, soit une progression de \$92,332,892.

Chacun des tableaux relatifs soit aux recettes, soit aux dépenses, est précédé de commentaires explicatifs, accompagnés de brèves comparaisons, permettant de se rendre compte du mouvement suivi, soit ascendant, soit descendant. Il est à présumer que ces commentaires faciliteront au lecteur l'étude de ce rapport.

## PART I

## ORDINARY RECEIPTS, 1923-1924

## 1. DOMINION GOVERNMENT SUBSIDIES

Under the terms of the British North America Act the provinces, entering the federation of Canada in 1867, were granted stipulated subsidies and allowances. Since that time, there have been from time to time amendments to the Act, providing somewhat similar terms to provinces entering federation at a later date; also there have been additional allowances granted for various reasons.

Allowances for government, allowances for interest on debt account, and other allowances as revised from time to time are all shown in the table.

For the first year of Confederation ending June 30th, 1868 the Dominion Government paid as subsidies to the provinces comprising the Dominion (Ontario, Quebec, New Brunswick and Nova Scotia) the sum of \$2,227,942. With the entry of Manitoba in 1870, British Columbia in 1871 and Prince Edward Island in 1873, the provinces received a total amount for the fiscal year 1873-74 of \$3,752,757. On the creation of the provinces of Alberta and Saskatchewan in 1905 the Dominion subsidies were increased, and for the fiscal year ended June 30th, 1906, the Dominion Government paid out \$6,726,373. The combined provinces received for their fiscal years ended in 1923, the sum of \$14,164,-575, as Dominion subsidy, and in 1924 they received \$14,494,591, an increase of \$7,438,202 and \$7,768,218 over 1906 respectively and of \$330,016 for 1924 over 1923.

TABLE 1—Subsidies from Dominion Government

No.	Sources of Receipts	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Annual Subsidies—</b>						
1	B.N.A. Act, 1907— On Population.....	1923	—	419,069 60	310,300 80	1,888,959 20
2		1924	—	419,069 60	310,300 80	1,888,959 20
3	Special Grant.....	1923	—	—	—	240,000 00
4		1924	—	—	—	240,000 00
5	Allowances for Government.....	1923	—	100,000 00	180,000 00	—
6		1924	—	100,000 00	180,000 00	—
7	Increased Subsidies (47 Vic., cap. 4). On Population.....	1923	—	52,796 46	—	127,460 68
8		1924	—	52,796 46	—	127,460 68
9	Allowance for Export Duty.....	1923	—	—	150,000 00	—
10		1924	—	—	150,000 00	—
11	Allowance in lieu of Lands.....	1923	—	—	—	—
12		1924	—	—	—	—
13	Allowance for Debt.....	1923	—	—	—	—
14		1924	—	—	—	—
<b>Interest—</b>						
15	On Common Schools— Collections paid to Dominion Gov- ernment.....	1923	—	—	—	73,578 81
16		1924	—	—	—	73,585 99
17	On School Lands.....	1923	—	—	—	—
18		1924	—	—	—	—
19	On School Lands Fund— Revenue other than principal moneys.....	1923	—	—	—	—
20		1924	—	—	—	—
21	Interest on principal moneys.....	1923	—	—	—	—
22		1924	—	—	—	—
23	On deposit at 5%.....	1923	—	—	26,464 96	—
24		1924	—	—	26,464 96	—
25	On Trust Fund.....	1923	—	—	—	59,666 61
26		1924	—	—	—	59,223 48
<b>Total Dominion Government Subsidies</b>						
	1923	1,372,181 88	661,866 06	666,765 76	2,316,086 49	2,716,190 49
	1924	1,372,181 88	661,866 06	666,765 76	2,315,643 36	2,716,197 67

<sup>1</sup> Total only given. <sup>2</sup> Including Total for Prince Edward Island which is not shown in detail.

## PREMIÈRE PARTIE

## RECETTES ORDINAIRES, 1923-1924

## 1. SUBSIDES DU GOUVERNEMENT FÉDÉRAL

Aux termes de l'Acte de l'Amérique Britannique du Nord, de 1867, les provinces qui se fédéraient pour constituer la Puissance du Canada ont droit à certains subsides et allocations. Depuis lors, plusieurs amendements ont été apportés à l'Acte constitutionnel, accordant aux nouvelles provinces entrant dans la Confédération les mêmes droits et priviléges; en outre, des subventions additionnelles ont été allouées pour différentes raisons.

Toutes les allocations versées par le gouvernement fédéral figurent dans ce tableau, quelle que soit leur forme: pour l'administration, pour l'intérêt sur la dette, etc.

Pendant la première année de la Confédération, qui se termina le 30 juin 1868, le gouvernement fédéral versa aux provinces constituant la Puissance (Ontario, Québec, Nouveau-Brunswick et Nouvelle-Ecosse) la somme de \$2,227,942. Après l'entrée du Manitoba en 1870, de la Colombie Britannique en 1871 et de l'île du Prince-Edouard en 1873, les provinces reçurent, pendant l'exercice financier 1873-1874, une somme de \$3,752,757. En 1905, lors de la création des provinces de l'Alberta et de la Saskatchewan, les subsides fédéraux s'accrurent, si bien qu'au cours de l'exercice clos le 30 juin 1906, le gouvernement fédéral versa aux provinces \$6,726,373. En 1923, les versements pour les mêmes causes s'élevèrent à \$14,164,575 et en 1924 à \$14,494,591, soit un accroissement de \$7,438,202 et \$7,768,218 sur 1906. Entre 1923 et 1924, cet accroissement s'est traduit par \$330,016.

TABLEAU 1—Subsides du gouvernement fédéral

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes		N°					
					\$ cts.	\$ cts.						
Subsides annuels,—												
Loi de l'Am. Brit. du Nord de 1907—												
488,094 40	618,818 00	470,763 20	419,665 60	6,873,866 00	1923	Sur la population.....	1					
520,960 00	634,444 00	516,560 00	419,665 60	6,970,156 40	1924	Allocation spéciale.....	3					
—	—	—	100,000 00	580,000 00	1923	Allocation pour l'administration....	5					
190,000 00	190,000 00	190,000 00	190,000 00	1,130,000 00	1923	Allocation pour droits d'exportation....	9					
190,000 00	205,000 00	190,000 00	190,000 00	1,145,000 00	1924	Allocation pour l'administration....	10					
—	—	—	—	322,671 62	1923	Subsides supplémentaires (47 Vict., Chap. 4).	7					
—	—	—	—	322,671 62	1924	Allocation pour la dette.....	12					
—	—	—	—	150,000 00	1923	Allocation tenant lieu des terres....	11					
—	—	—	—	150,000 00	1924	Allocation pour l'administration....	13					
409,007 17	562,500 00	562,500 00	—	1,534,007 17	1923	Contributions payées au gouvernement fédéral.....	15					
409,007 18	656,250 00	562,500 00	—	1,627,757 18	1924	Terres des écoles.....	16					
—	405,375 00	405,375 00	—	810,750 00	1923	Intérêt sur le principal.....	21					
—	405,375 00	405,375 00	—	810,750 00	1924	Fonds des terres scolaires—	22					
—	—	—	—	73,578 81	1923	Revenus autres que ceux du principal.....	19					
—	—	—	—	73,585 99	1924	Intérêt sur le principal.....	20					
307,479 83	—	520,028 38	—	827,508 21	1923	Dépôt à 5%.....	23					
297,327 36	—	588,691 73	—	886,019 09	1924	Fonds en fidéicommiss .....	24					
—	391,794 66	—	—	391,794 66	1923	—	25					
—	413,337 50	—	—	413,337 50	1924	—	26					
—	601,350 00	—	—	601,350 00	1923	—	—					
—	646,707 41	—	—	646,707 41	1924	—	—					
381,584 10	—	—	29,151 06	437,200 21	1923	—	—					
381,584 18	—	—	29,151 06	437,200 20	1924	—	—					
—	—	—	—	59,666 61	1923	—	—					
—	—	—	—	59,223 48	1924	—	—					
1,776,165 59	2,767,835 66	2,118,666 58	738,816 66	14,164,575 17	1923	Total des subsides du gouvernement fédéral.						
1,798,878 72	2,961,113 91	2,263,128 73	738,816 66	14,494,590,75	1924							

¹ On ne connaît que le total.

² Y compris le total pour l'Île du Prince-Edouard non donné séparément.

## ORDINARY RECEIPTS, 1923-1924

## 2. AGRICULTURE

The provincial governments spend considerable money in maintaining the demonstration farms, exhibits and dairy factories for the assistance of the farming population, and the following table shows the revenues derived from sales of their products. Fees from enrolment of pure-bred stock or other registration are also shown.

TABLE 2—Agriculture

No.	Sources of Receipts	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Fees—					
1	Live Stock.....	1923 849 00	90 50	-	-	3,202 85
2		1924 1,267 48	62 00	-	-	3,135 08
3	Other.....	1923 208 15	-	-	-	22,890 84
4		1924 244 10	-	-	-	46,248 65
	Sales—					
5	Farm Production.....	1923 1,149 60	10,218 12	-	-	7,173 64
6		1924 -	9,703 02	-	-	14,893 05
7	Horticulture.....	1923 -	3,298 95	-	-	2,286 54
8		1924 -	2,914 97	-	-	11,733 30
9	Dairy.....	1923 -	-	-	-	60,359 48
10		1924 -	-	-	-	75,388 26
11	Live Stock Encouragement Act.....	1923 -	-	-	-	-
12		1924 -	-	-	-	-
13	Dairy Factories, Government Charges.....	1923 -	-	-	25,975 00	-
14	for Inspection and grading.....	1924 -	-	-	46 25	-
15	Subvention, Dominion Government, 1923	-	-	-	-	12,200 00
16	re Field Crop Competitions.....	1924 -	-	-	-	25,478 73
17	Other Receipts.....	1923 2,160 88	68 00	1,078 29	-	9,733 79
18		1924 4,475 38	5 00	3,197 27	-	8,047 07
	Total Agriculture.....	1923 4,367 63	13,675 57	1,078 29	25,975 00	123,847 14
		1924 5,956 96	12,684 09	3,197 27	46,25	184,925 64

## 3. LANDS

Crown Lands, which, except in the three Prairie Provinces, are controlled by provincial Governments, produce certain revenues from the sales or leases, as shown in this table.

TABLE 3—Lands

No.	Sources of Receipts	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Agricultural Lands.....	1923 -	-	-	-	84,936 07
2		1924 -	-	-	-	97,930 19
3	Townsites.....	1923 -	-	-	-	22,964 19
4		1924 -	-	-	-	21,860 32
5	Clergy Lands.....	1923 -	-	-	3,005 93	134 00
6		1924 -	-	-	5,833 53	968 55
7	School Lands.....	1923 -	-	-	-	3,421 78
8		1924 -	-	-	-	2,959 99
9	Land Grants and Leases.....	1923 -	20,480 80	1,185 00	13,055 00	83,279 11
10		1924 -	21,896 32	394 00	12,703 00	82,921 92
11	Land Sales.....	1923 -	-	-	84,439 49	-
12		1924 -	-	-	84,545 78	-
13	Land Revenue.....	1923 -	-	-	-	-
14		1924 -	-	-	-	-
15	Survey Fees.....	1923 -	-	-	-	-
16		1924 -	-	-	-	-
17	Grazing Rentals.....	1923 -	-	-	-	-
18		1924 -	-	-	-	-
19	Other Receipts.....	1923 -	-	1,570 12	11,458 24	-
20		1924 -	-	1,675 25	2,881 50	-
	Total Lands.....	1923 <sup>1</sup> 254 67	20,480 80	2,755 12	112,948 66	194,735 15
		1924 743 69	21,896 32	2,060 25	105,363 90	206,640 97

<sup>1</sup> Total only given. \* Including totals for Prince Edward Island and Manitoba which are not shown in details.

## RECETTES ORDINAIRES, 1923-1924

## 2. AGRICULTURE

Les gouvernements provinciaux consacrent des sommes considérables à la création et à l'exploitation de fermes expérimentales, de beurries et de fromageries modèles, pour le bénéfice des populations rurales. Le tableau qui suit relate les revenus dérivant de la vente de leurs produits; on y voit aussi les émoluments résultant de l'inscription des animaux de pure race sur les livres ad hoc.

TABLEAU 2—Agriculture

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
2,017 00	11,421 18	56,704 06	-	74,284 59	1923 Bétail.....	1
1,877 00	9,743 50	63,998 11	-	80,803 77	1924	2
1,051 00	-	7,530 53	22,300 26	53,980 77	1923 Autres.....	3
1,045 46	704 99	7,426 57	21,951 92	77,621 09	1924	4
					Emoluments—	
		87,152 87	-	105,604 23	1923 Produits des fermes.....	5
		31,967 35	-	56,564 32	1924	5
		-	-	5,585 49	1923 Horticulture.....	7
		-	-	14,648 27	1924	8
		-	-	66,359 48	1923 Produits laitiers.....	9
		-	-	75,388 26	1924	10
		9,230 47	-	9,230 47	1923 Loi d'encouragement à l'élevage.....	11
		4,687 20	-	4,687 20	1924	12
		85,653 04	-	111,628 04	1923 Industrie laitière, droits perçus pour	13
		42,994 50	-	43,040 75	1924 l'inspection et l'analyse.....	14
		-	-	12,200 00	1923 Subvention du gouvernement fédéral	15
		-	-	25,478 73	1924 pour les concours de cultures.....	16
2,227 76	7,160 18	1,865 02	8,449 62	32,743 54	1923 Autres recettes.....	17
218 91	4,599 09	1,520 06	8,049 15	30,111 93	1924	18
5,295 76	18,581 36	248,135 99	30,749 87	471,706 61	1923 Total, agriculture.	
3,141 37	15,047 58	152,593 79	30 001 07	467,624 92	1924	

## 3. TERRES

Sauf dans les trois provinces des prairies, les terres domaniales appartiennent aux provinces, qui les exploitent; elles produisent certains revenus provenant de ventes ou d'affermages, soit de terres, soit de coupes de bois, etc., lesquels sont groupés dans le tableau suivant:

TABLEAU 3—Terres

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	-	-	-	84,936 07	1923 Terres cultivables.....	1
-	-	-	-	97,930 19	1924	2
-	-	-	-	22,964 19	1923 Sites des villes.....	3
-	-	-	-	21,860 32	1924	4
-	-	-	-	3,229 03	1923 Terres du clergé.....	5
-	-	-	-	6,802 08	1924	6
-	-	-	-	3,421 78	1923 Terres des écoles.....	7
-	-	-	-	2,959 09	1924	8
-	-	-	-	18,899 91	1923 Concessions et locations de terres.....	9
-	-	-	-	117,915 24	1924	10
-	-	299,386 71	383,826 20	683,212 91	1923 Ventes de terres.....	11
-	-	235,842 57	320,388 35	555,230 92	1924	12
-	-	86,563 03	86,563 03	172,563 06	1923 Revenus de terres.....	13
-	-	78,345 93	78,345 93	156,690 86	1924	14
-	-	16,101 81	16,101 81	32,202 62	1923 Honoraires d'arpentage.....	15
-	-	10,708 83	10,708 83	21,416 66	1924	16
-	-	15,149 96	15,149 96	30,298 92	1923 Loyers de pâturages.....	17
-	-	21,176 18	21,176 18	42,352 36	1924	18
-	-	10,705 14	23,733 50	34,438 64	1923 Autres recettes.....	19
-	-	12,609 21	17,166 05	31,775 26	1924	20
1 58,072 80	-	-	427,906 65	2 889,153 85	1923 Total, terres.	
1 43,956 19	-	-	358,682 72	2 739,953 04	1924	

<sup>1</sup> On ne connaît que le total.<sup>2</sup> Y compris totaux pour l'Île du Prince-Édouard et le Manitoba non donnés séparément.

## ORDINARY RECEIPTS, 1923-1924

## 4. MINES AND MINING

Considerable revenue is derived from Mines and Mining, particularly in Nova Scotia, Ontario and British Columbia. These revenues are largely obtained from licenses, mining concessions, royalties and taxes.

TABLE 4—Mines and Mining

No.	Sources of Receipts	Prince Edward Island		Nova Scotia		New Brunswick		Quebec		Ontario	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1	Licenses.....	1923	-	15,388	50	6,671	80	27,151	20	45,970	60
2		1924	-	17,094	50	5,370	25	64,580	07	50,830	34
3	Permits.....	1923	-	4	00	-	-	-	-	3,550	00
4		1924	-	3	00	-	-	-	-	4,293	25
5	Fees.....	1923	-	669	85	-	-	1,680	00	81,706	05
6		1924	-	1,388	45	-	-	4,480	00	85,098	34
7	Certificates.....	1923	-	113	00	-	-	19,730	00	-	-
8		1924	-	58	00	-	-	19,280	00	-	-
9	Sales.....	1923	-	-	-	-	-	-	-	30,043	07
10		1924	-	-	-	-	-	-	-	83,822	62
11	Rentals.....	1923	-	39,502	50	-	-	-	-	15,573	38
12		1924	-	39,440	50	-	-	-	-	17,360	82
13	Mining Concessions.....	1923	-	-	-	-	-	3,882	00	-	-
14		1924	-	-	-	-	-	6,391	20	-	-
15	Royalties.....	1923	-	672,129	72	52,010	93	202,211	50	82,488	52
16		1924	-	688,364	01	35,268	28	108,019	45	107,185	09
17	Taxes.....	1923	-	-	-	-	-	-	-	300,212	99
18		1924	-	-	-	-	-	-	-	244,568	33
19	Other Receipts.....	1923	-	1,661	00	-	-	-	-	2,594	33
20		1924	-	1,248	16	-	-	-	-	3	01
	Total Mines and Mining.....	1923	-	729,468	52	58,692	73	254,654	70	562,208	84
		1924	-	747,597	22	46,638	53	202,750	72	593,161	80

## 5. FORESTS, TIMBER AND WOODS

The total receipts from this source increased \$2,892,746.70 from 1923 to 1924. The outstanding increases occurred in bonuses in Ontario (\$421,473.90); timber dues in Quebec (\$626,090.45) and in Ontario (\$1,122,937.42), while timber royalty and licenses in British Columbia showed an increase of \$272,998.06 in 1924 over 1923.

TABLE 5—Forests, Timber and Woods

No.	Sources of Receipts	Prince Edward Island		Nova Scotia		New Brunswick		Quebec		Ontario	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1	Bonus.....	1923	-	-	-	-	-	307,894	47	931,013	87
2		1924	-	-	-	-	-	605,896	87	1,352,487	77
3	Timber Dues.....	1923	-	-	-	-	-	1,907,556	70	1,152,068	90
4		1924	-	-	-	-	-	2,533,647	21	2,275,006	32
5	Ground Rent.....	1923	-	-	-	-	-	508,786	01	97,545	08
6		1924	-	-	-	-	-	426,815	71	103,558	62
7	Transfer Fees.....	1923	-	-	-	-	-	338,501	00	7,915	15
8		1924	-	-	-	-	-	84,370	00	6,290	00
9	Cullers' and Casual Fees.....	1923	-	-	-	-	-	1,888	00	1,721	41
10		1924	-	-	-	-	-	3,257	10	2,181	51
11	Fire Protection.....	1923	-	-	-	30,823	90	-	-	106,888	44
12		1924	-	-	-	33,074	20	-	-	398,283	71
13	Parks and Reserves.....	1923	-	-	-	-	-	1,281	50	14,800	70
14		1924	-	-	-	-	-	-	-	90,750	71
15	Stumpage.....	1923	-	-	-	765,116	56	-	-	-	-
16		1924	-	-	-	992,339	66	-	-	-	-
17	Interest Accrued.....	1923	-	-	-	-	-	85,402	96	-	-
18		1924	-	-	-	-	-	127,489	05	-	-
19	Timber Licenses, inc. Mileage, sales of, 1923	-	-	-	-	95,571	00	-	-	-	-
20	and transfer.	1924	-	-	-	96,499	50	-	-	-	-
21	Timber Leases.....	1923	-	-	-	-	-	-	-	-	-
22		1924	-	-	-	-	-	-	-	-	-
23	Timber Royalty and Licenses.....	1923	-	-	-	-	-	-	-	-	-
24		1924	-	-	-	-	-	-	-	-	-
25	Timber Sales.....	1923	-	-	-	-	-	-	-	-	-
26		1924	-	-	-	-	-	-	-	-	-
27	Other receipts.....	1923	-	-	-	-	-	4,816	06	134	00
28		1924	-	-	-	-	-	-	-	825	25
	Total Forests, Timber and Woods.....	1923	-	-	-	891,511	46	3,151,311	60	2,402,090	55
		1924	-	-	-	1,121,913	36	3,786,292	00	4,229,383	89

## RECETTES ORDINAIRES, 1923-1924

## 4. MINES ET TRAVAUX MINIERS

Les recettes provenant de cette source, dérivant principalement de licences de concessions minières, de droits régaliens et de taxes, fournissent des revenus considérables à certaines provinces, notamment la Nouvelle-Ecosse, Ontario et la Colombie Britannique.

TABLEAU 4—Mines et travaux miniers

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	-	445 00	-	95,636 10	1923 Licences.....	1
-	-	575 00	-	138,450 16	1924	2
-	-	-	-	3,554 00	1923 Permis.....	3
-	-	-	-	4,296 25	1924	4
-	-	-	-	84,116 80	1923 Emoluments.....	5
-	-	-	-	90,966 79	1924	6
-	-	2,389 00	58,371 30	80,603 30	1923 Certificats.....	7
-	-	2,196 00	52,627 25	74,161 25	1924	8
-	-	-	-	30,043 07	1923 Ventes.....	9
-	-	-	-	83,822 62	1924	10
-	-	-	-	55,075 88	1923 Locations.....	11
-	-	-	-	56,801 32	1924	12
-	-	-	-	3,882 00	1923 Concessions minières.....	13
-	-	-	-	6,391 20	1924	14
-	-	2,784 75	-	1,011,625 42	1923 Droits régaliens.....	15
-	-	2,567 26	-	941,404 69	1924	16
-	-	247,161 14	431,530 20	978,904 33	1923 Taxes.....	17
-	-	193,691 23	441,874 11	882,133 67	1924	18
-	-	715 14	92,292 87	97,263 34	1923 Autres recettes.....	19
-	-	1,178 02	97,478 16	99,907 35	1924	20
-	-	253,495 03	382,194 37	2,410,704 24	1923 Total, mines et travaux miniers.	
-	-	200,207 51	593,379 52	2,378,335 30	1924	

## 5. TERRES BOISÉES ET BOIS

L'ensemble des recettes forestières en 1924 a donné \$2,892,746.70 de plus qu'en 1923. Les gains les plus remarquables ont porté sur les bonis encaissés par la province d'Ontario (\$421,473.90), sur les droits de coupe, dans Québec (\$626,090.45) et dans Ontario (\$1,122,937.42) enfin, sur les droits régaliens et licences perçus par la Colombie Britannique, lesquels en 1924 ont dépassé de \$272,998.06 les recettes de 1923.

TABLEAU 5—Terres boisées et bois

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	-	-	-	1,238,908 34	1923 Boni.....	1
-	-	-	-	1,958,384 04	1924	2
-	-	-	-	3,059,625 66	1923 Droits de coupe.....	3
-	-	-	-	4,808,653 53	1924	4
-	-	-	-	406,331 99	1923 Location du sol.....	5
-	-	-	-	530,374 33	1924	6
-	-	-	-	346,416 15	1923 Emoluments sur transferts.....	7
-	-	-	-	90,660 00	1924	8
-	-	-	-	3,612 41	1923 Honoraires des mesureurs de bois et dépenses.....	9
-	-	-	-	5,438 61	1924	10
-	-	-	-	227,712 34	1923 Protection contre l'incendie.....	11
-	-	-	-	431,357 91	1924	12
-	-	-	-	16,082 20	1923 Parcs et réserves.....	13
-	-	-	-	90,750 71	1924	14
-	-	-	-	765,116 36	1923 Essouffrage.....	15
-	-	-	-	902,339 66	1924	16
-	-	-	-	85,402 96	1923 Intérêt couru.....	17
-	-	-	-	127,489 05	1924	18
-	-	-	-	1,481,930 11	1923 Licences de coupe de bois, y compris ventes et transferts.....	19
-	-	1,296,084 54	-	1,393,184 04	1924	20
-	-	-	80,743 00	80,743 00	1923 Locations de terres boisées.....	21
-	-	-	91,280 50	91,280 50	1924	22
-	-	1,266,139 14	1,266,139 14	1,266,139 14	1923 Droits régaliens sur bois coupé et licences.....	23
-	-	1,539,137 20	-	1,539,137 20	1924	24
-	-	-	402,048 08	402,048 08	1923 Vente de bois.....	25
-	-	-	503,838 15	503,838 15	1924	26
-	-	-	-	131 00	1923 Autres recettes.....	27
-	-	-	-	5,631 31	1924	28
-	-	-	-	3,230,869 33	1923 Total, terres boisées et bois.	
-	-	-	-	3,430,910 39	1924	

## ORDINARY RECEIPTS, 1923-1924

## 6. GAME AND FISHERIES

In order to conserve game and fish successfully, considerable sums of money have been spent annually by the provinces, and substantial revenues are derived from licenses, permits, leases and rentals.

There is a slight increase in the revenue from fisheries in 1924 over 1923, due largely to the increase for fishing and angling licenses in Ontario. Game receipts show only a small increase for 1924 over 1923.

TABLE 6—Game and Fisheries

No.	Sources of Receipts	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Fisheries—</b>						
1	Fishing and Angling Licences.....	1923	—	32,435 52	39,719 72	183,786 75
2		1924	—	33,836 67	33,799 09	229,756 00
3	Leases of Lakes and Rivers.....	1923	—	—	97,520 50	—
4		1924	—	—	97,134 60	—
5	Royalties on Fish.....	1923	—	—	—	29,878 51
6		1924	—	—	—	45,663 64
7	Other Receipts.....	1923	—	152 75	1,050 60	8,950 90
8		1924	—	97 50	1,398 57	12,362 97
9	Total Fisheries.....	1923	—	32,588 27	138,290 82	232,616 16
10		1924	—	33,934 17	132,332 26	287,782 61
<b>Game—</b>						
11	Game Licenses.....	1923	—	12,592 75	26,340 00	—
12		1924	15 00	11,305 65	27,236 00	—
13	Trappers' Licenses.....	1923	—	3 00	25 00	51,227 05
14		1924	—	—	—	47,876 41
15	Non-resident Licenses.....	1923	—	4,900 00	—	31,175 00
16		1924	—	5,950 00	—	43,425 00
17	Non-resident small game licenses.....	1923	—	345 00	—	—
18		1924	—	525 75	—	—
19	Resident Deer Licenses.....	1923	—	—	—	53,633 50
20		1924	—	—	—	58,680 00
21	Resident Big Game Permits.....	1923	—	—	—	—
22		1924	—	—	—	—
23	Resident Moose Permits.....	1923	—	—	—	5,490 00
24		1924	—	—	—	6,903 50
25	Resident Game Bird Licenses.....	1923	—	—	—	—
26		1924	—	—	—	—
27	Game and Fur Dealers Licenses.....	1923	—	2,800 00	22,815 00	53,108 80
28		1924	—	2,490 00	18,190 00	51,406 00
29	Guides' Licenses.....	1923	—	802 00	202 00	2,068 00
30		1924	—	798 00	174 00	2,888 00
31	Leases of Territories.....	1923	—	—	44,213 50	—
32		1924	—	—	45,615 08	—
33	Royalty on Furs.....	1923	—	5,991 55	3,224 44	152,410 94
34		1924	—	6,009 65	5,530 70	113,059 78
35	Royalty Coupons (Beaver and Other). . . . .	1923	—	—	—	140,704 89
36		1924	—	—	—	87,559 00
37	Special Beaver Licenses.....	1923	—	—	—	—
38		1924	—	—	—	—
39	Other Receipts.....	1923	—	590 97	8,054 16	548 00
40		1924	—	615 15	3,051 37	1,312 00
41	Total Game.....	1923	—	26,574 96	56,252 92	360,122 77
42		1924	15 00	26,373 89	63,970 17	352,975 80
<b>Total Game and Fisheries.....</b>						
		1923	—	36,574 96	88,841 19	592,738 93
		1924	15 00	26,373 89	97,913 31	630,758 41

\* These items include the amounts of \$1,540.31 in 1923 and \$1,320.31 in 1924 which are deducted from the totals.

## RECETTES ORDINAIRES, 1923-1924

## 6. PÊCHE ET CHASSE

Les provinces dépensent annuellement des sommes fort élevées en vue de la conservation du gibier et du poisson, mais par contre elles encaissent des revenus substantiels dérivant des licences, permis, baux et locations en matière de chasse et de pêche.

En 1924, ces revenus ont été légèrement supérieurs à ceux de 1923, cette augmentation étant principalement attribuable aux licences de pêche émises par la province d'Ontario. Les recettes découlant de la chasse, elles aussi, ont quelque peu dépassé, en 1924, les recettes de 1923.

TABLEAU 6—Pêche et chasse

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes	N°
\$ ets.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
Pêche—						
—	—	—	32,804 95	298,746 94	1923 Licences de pêche .....	1
—	—	—	31,813 50	329,205 20	1924 .....	2
—	—	—	—	97,520 50	1923 Location de lacs et rivières .....	3
—	—	—	—	97,134 80	1924 .....	4
—	—	—	—	29,878 51	1923 Droits régaliens sur le poisson .....	5
—	—	—	—	45,663 64	1924 .....	6
—	—	—	—	10,154 25	1923 Autres recettes .....	7
—	—	—	—	13,859 04	1924 .....	8
—	—	—	32,804 95	430,300 20	1923 Total, pêche .....	
—	—	—	31,813 50	485,862 54	1924 .....	
Chasse—						
—	23,957 65	51,499 21	183,458 38	1 348,685 47	1923 Permis de chasse .....	11
—	23,200 45	54,706 13	181,406 11	1 354,252 81	1924 .....	12
7,101 05	16,744 56	—	—	1 75,100 60	1923 Licences de trappeurs .....	13
10,350 95	19,210 32	—	—	1 77,357 68	1924 .....	14
465 00	—	—	—	1 36,630 09	1923 Licences aux étrangers à la province .....	15
830 00	—	—	—	1 50,205 00	1924 .....	16
—	—	—	—	1 345 00	1923 Permis de chasse aux étrangers .....	17
—	—	—	—	1 525 75	1924 (menu gibier). .....	18
—	—	—	—	1 53,633 54	1923 Permis de chasse au chevreuil .....	19
—	—	—	—	1 58,680 00	1924 (résidents). .....	20
7,160 50	—	—	—	1 7,160 50	1923 Permis de chasse au gros gibier .....	21
5,517 00	—	—	—	1 5,517 00	1924 (résidents). .....	22
—	—	—	—	1 5,490 00	1923 Permis de chasse à l'osignal (rési- .....	23
—	—	—	—	1 6,903 50	1924 (dents). .....	24
10,378 00	—	—	—	1 16,378 00	1923 Permis de chasse au gibier à plumes .....	25
16,700 00	—	—	—	1 16,700 00	1924 (résidents). .....	26
5,925 00	10,606 37	890 00	—	1 98,109 17	1923 Licences de marchands de fourrure .....	27
6,245 00	9,717 82	777 25	—	1 90,747 07	1924 .....	28
—	—	—	—	1 3,072 00	1923 Licences de guides .....	29
—	—	—	—	1 3,840 00	1924 .....	30
—	—	—	—	1 44,213 50	1923 Location de territoires de chasse .....	31
—	—	—	—	1 45,615 00	1924 .....	32
60,801 20	59,758 59	41,067 36	—	1 398,657 50	1923 Droits régaliens sur fourrures .....	33
58,080 00	85,535 15	72,787 06	—	1 481,687 23	1924 .....	34
—	—	—	—	1 87,550 00	1923 Droits régaliens, castor et loutre .....	35
—	—	—	—	—	1924 .....	36
307 00	—	—	—	1 307 00	1923 Permis spéciaux (castor). .....	37
280 00	—	—	—	1 280 00	1924 .....	38
825 97	—	4,018 22	—	1 14,037 32	1923 Autres recettes .....	39
1,800 58	—	2,562 24	—	1 9,341 34	1924 .....	40
93,053 72	111,067 17	97,474 79	183,458 38	1,181,838 31	1923 Total, chasse .....	41
90,803 53	137,663 74	130,902 68	181,466 11	1,200,332 55	1924 .....	42
93,853 72	111,067 17	97,474 79	216,263 33	1,618,138 51	1923 Total, pêche et chasse.	
90,803 53	137,663 74	130,902 68	213,279 61	1,686,194 69	1924 .....	

<sup>1</sup> Sont comprises dans ces item les sommes de \$1,540.31 en 1923 et \$1,320.31 en 1924 qui sont déduites du total.

## ORDINARY RECEIPTS, 1923-1924

## 7. COURT FINES AND LEGAL FEES

The first sub-division, "court fines" is self explanatory, showing moneys received by provincial governments for the violation of provincial laws.

The second sub-division "legal fees", may be said to represent charges for registration of documents and corporations. The total receipts from this source showed a slight decrease for 1923 as compared with 1922, particularly in land titles where there was a falling off of revenue in three of the Western Provinces. In 1924 the total legal fees for all provinces increased by \$297,-614.82 over 1923.

TABLE 7—Court Fines and Legal Fees

No.	Sources of Receipts	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Fines, Penalties and Forfeitures— Fish and Game Laws.....	1923	—	1,593 18	3,551 97	5,606 33
2		1924	—	1,877 56	2,767 30	4,873 75
3	Motor Vehicles Act.....	1923	—	584 35	—	63,100 36
4		1924	—	481 65	—	61,044 32
5	Police and other Magistrates' Courts 1923	—	1,832 12	43,033 74	6,500 00	359,345 80
6	inc. offences against Liquor Laws. 1924	—	8,006 97	48,844 84	3,250 00	420,665 80
7	Other Fines and Forfeitures.....	1923	53 15	624 80	—	291 16
8		1924	127 06	71 15	—	—
9	Total Fines, Penalties and For- feitures.....	1923	53 15	4,644 45	46,585 71	75,497 85
10		1924	127 06	11,337 33	51,612 14	69,168 07
11	Legal Fees— Law Fees.....	1923	—	—	—	27,442 47
12		1924	—	—	—	182,280 02
13	Court Fees.....	1923	685 36	—	424 17	10,995 02
14		1924	775 70	—	365 22	18,283 25
15	Sheriffs.....	1923	—	—	—	—
16		1924	—	—	—	—
17	Magistrates' and Police Fees.....	1923	—	—	—	1,012 10
18		1924	—	—	—	2,409 47
19	Private Detective's License Fees.....	1923	—	—	—	2,076 00
20		1924	—	—	—	2,026 00
21	Municipalities maintenance of Pri- soners.....	1923	—	—	—	13,637 95
22		1924	—	—	—	12,968 81
23	Law Stamps.....	1923	—	—	28,978 91	872,587 74
24		1924	—	—	29,635 45	929,577 85
25	Letters Patent Licenses, etc.....	1923	265 00	16,741 30	7,815 00	89,704 35
26		1924	130 00	14,779 65	7,585 00	77,825 10
27	Companies' Returns.....	1923	—	—	—	—
28		1924	—	—	—	96,363 20
29	Companies Annual Registration Fees.....	1923	—	135,874 33	—	—
30		1924	—	188,574 38	—	—
31	Extra Provincial Corporations.....	1923	—	—	22,800 00	—
32		1924	—	—	22,050 00	—
33	Commissions and Certificates.....	1923	11 00	—	941 11	2,357 50
34		1924	50 00	—	555 00	2,445 15
35	Tax Certificates.....	1923	—	—	—	—
36		1924	—	—	—	—
37	Searches, By-Laws, etc.....	1923	—	—	—	16,426 10
38		1924	—	—	—	15,828 67
39	Registry Fees.....	1923	—	9,587 00	—	—
40		1924	—	9,164 15	—	—

## RECETTES ORDINAIRES. 1923-1924

## 7. AMENDES JUDICIAIRES ET ÉMOLUMENTS

La première subdivision " amendes judiciaires " ne nécessite aucun commentaire; il s'agit ici des sommes encaissées par les gouvernements provinciaux à titre d'amendes infligées aux violateurs de leurs propres lois.

La seconde subdivision " émoluments " embrasse les sommes encaissées à raison de l'enregistrement des contrats et autres documents publics ainsi que pour l'émission de chartes aux corporations. Les recettes provenant de cette source en 1923 sont légèrement inférieures à celles de 1922, particulièrement au regard de l'enregistrement des titres de propriété où une décroissance se manifeste dans trois des provinces de l'ouest, mais en 1924, l'ensemble de ces émoluments pour toutes les provinces s'est accru de \$297,614.82 sur 1923.

TABLEAU 7—Amendes judiciaires et émoluments

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
—	—	—	—	39,160 63	Amendes, pénalités et confiscations— Délits de pêche et de chasse.....	1
—	—	—	—	35,988 16	1923	2
—	—	—	—	63,694 71	Automobilistes.....	3
—	—	—	—	61,525 97	1924	4
213,701 87	—	—	—	621,413 53	Pénalités infligées par les cours de	5
139,562 80	—	—	—	627,230 41	police et des magistrats, y compris celles pour violation de la loi sur les	6
—	130,631 88	201,199 17	55,162 47	424,061 16	boissons.	7
—	161,728 43	138,906 20	49,147 33	426,382 87	Autres amendes et confiscations.....	8
213,701 87	130,631 88	201,199 17	55,162 47	1,151,330 03	1923	9
139,562 80	161,728 43	138,906 20	49,147 33	1,151,127 41	1924	10
					Total, amendes, pénalités et con- fiscations.	
					Emoluments—	
45,262 50	—	—	—	72,704 97	Honoraires judiciaires.....	11
39,762 25	—	—	—	232,052 27	1923	12
27,356 82	29,928 18	196,693 96	1 57,504 27	363,230 97	Emoluments des greffiers.....	13
21,945 45	28,317 08	176,013 31	1 82,338 99	373,107 79	1924	14
—	78,162 14	69,334 33	17,632 69	179,393 33	Shérifs.....	15
—	48,866 06	76,098 58	12,891 15	153,698 32	1924	16
—	45,509 13	10,153 00	—	75,638 13	Emoluments des magistrats et de la	17
—	44,138 60	7,847 05	—	83,474 22	police.	18
—	200 00	—	—	4,676 00	Licences des détectives privés.....	19
—	400 00	—	—	4,520 00	1924	20
—	—	—	—	13,637 05	Municipalités, nourriture des prison- niers.	21
—	—	—	—	12,968 81	1924	22
—	126,834 06	—	69,751 18	1,393,206 14	Timbres de loi.....	23
—	115,064 50	—	71,799 35	1,460,854 40	1924	24
38,290 00	27,090 25	18,277 25	—	432,428 70	Lettres patentes, licences, etc.....	25
23,708 15	23,544 12	17,232 50	—	566,701 63	1924	26
7,494 00	—	—	—	103,857 20	Rapports des compagnies.....	27
7,764 00	—	—	—	7,764 00	1924	28
—	11,948 00	3,774 00	4 84,478 39	236,072 72	Enregistrement annuel des com- pagnies.	29
—	11,725 00	—	4 100,213 15	300,512 53	1924	30
11,735 00	—	3,183 35	—	37,718 35	Corporations extra-provinciales.....	31
4,260 00	—	3,123 31	—	29,433 31	1924	32
2,151 80	4,284 25	4,205 00	—	15,852 01	Commissions et certificats.....	33
1,196 10	4,406 25	5,271 14	—	13,923 64	1924	34
—	—	2,012 80	—	2,012 80	Certificats de taxe.....	35
—	—	1,462 02	—	1,462 02	1924	36
—	—	463 85	—	21,191 42	Recherches, règlements, etc.....	37
—	—	306 45	—	16,135 12	1924	38
—	—	—	—	9,587 00	Droits d'enregistrement.....	39
—	—	—	—	9,164 15	1924	40

## ORDINARY RECEIPTS, 1923-1924

TABLE 7—Court Fines and Legal Fees—concluded

No.	Sources of Receipts	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Legal Fees—concluded					
41	Private Bills.....	130 00	1,803 90	2,320 00	19,781 27	18,340 66
42	1924	250 00	1,273 80	1,420 00	21,645 60	21,560 14
43	Jury Fees.....	—	—	—	—	7 50
44	1924	—	—	—	—	102 00
45	Building and Jury Fund.....	—	—	—	48,961 17	—
46	1924	—	—	—	166,585 45	—
47	Estreated Bail.....	—	—	—	—	6,300 80
48	1924	—	—	—	—	7,949 01
49	Escheated Estates.....	—	—	—	—	70 00
50	1924	—	—	—	—	—
51	Unclaimed money in Divisional Courts, etc.	—	—	—	—	1,220 59
52	1924	—	—	—	—	559 83
53	Court Officials Fees.....	10,036 67	—	—	—	206,146 12
54	1924	9,139 38	—	—	—	182,195 56
55	Public Officers' Fees.....	—	44,500 11	—	61,999 84	—
56	1924	—	47,233 21	—	57,193 25	—
57	Legal Fees for Inspection of Boilers, Factories, Hotels, etc.	—	—	1,317 32	1,965 90	16,722 75
58	1924	—	—	2,887 16	3,915 00	13,041 77
59	Stationary Engineers.....	—	—	—	8,538 04	22,476 69
60	1924	—	—	—	7,628 50	24,634 40
	Registration—					
61	Birth, Death and Marriage Certificates.....	—	1,807 89	—	—	9,062 34
62	1924	—	5,030 40	—	—	18,207 61
63	Marriage License Fees.....	1,069 25	10,352 03	8,193 50	—	81,253 15
64	1924	900 25	10,385 69	8,586 00	—	—
65	Medical Practitioners.....	—	—	—	32,638 58	—
66	1924	—	—	—	30,765 17	—
67	Statistical Fees (Federal Government).	—	—	—	—	5,051 40
68	1924	—	—	—	—	5,765 28
69	Miscellaneous Registration.....	47 25	—	—	—	3,933 15
70	1924	175 25	—	—	—	3,467 77
71	Land Titles.....	—	—	—	—	—
72	1924	—	—	—	—	—
73	Miscellaneous Fees.....	—	6,029 30	445 00	39,141 63	325 00
74	1924	—	6,075 00	390 00	46,282 67	14,989 93
75	Total Legal Fees.....	12,244 53	226,695 85	73,235 01	1,240,265 66	1,087,088 13
76	1924	11,420 58	282,516 28	73,473 83	1,585,609 90	1,103,538 08
	<b>Total, Court Fines and Legal Fees.</b>	<b>12,297 68</b>	<b>231,340 36</b>	<b>119,820 72</b>	<b>1,315,763 51</b>	<b>1,510,941 61</b>
		<b>1924</b>	<b>11,547 63</b>	<b>293,553 61</b>	<b>125,085 97</b>	<b>1,654,838 03</b>
						<b>1,633,076 14</b>

<sup>1</sup> This amount represents "Probate Fees". <sup>2</sup> This item includes Companies' Returns, Marriage Licenses, Commissions, Searches, By-Laws, etc. <sup>3</sup> Included with Letters Patent, Licenses, etc. <sup>4</sup> Joint Stock Companies Registration Fees. <sup>5</sup> Including Fees on Protection of Buildings against Fire, \$19,773.23 in 1923 and \$21,782.62 in 1924.

## RECETTES ORDINAIRES, 1923-1924

TABLEAU 7—Amendes judiciaires et émoluments—fin

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes		N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.			
1,957 20	469 80	2,278 00	635 00	47,715 83	1923	Emoluments—fin	
930 70	909 10	1,053 00	1,555 00	51,197 34	1924	Bills privés.....	41
-	-	-	-	7 50	1923	Indemnité du jury.....	42
-	-	-	-	102 00	1924	-	43
-	-	-	-	48,901 17	1923	Fonds des bâties et des jurés.....	45
-	-	-	-	166,585 45	1924	-	46
-	4,944 42	5,879 00	-	17,124 22	1923	Copies de cautionnements.....	47
-	3,339 85	2,269 33	-	13,558 19	1924	-	48
-	-	651 03	-	721 03	1923	Successions en déshérence.....	49
-	-	-	-	-	1924	-	50
219 97	-	16,222 11	-	17,862 67	1923	Argent non réclamé dans les tribunaux	51
-	-	5,840 31	-	6,400 14	1924	de district, etc.	52
-	6,127 10	45,620 20	-	267,930 09	1923	Honoraires des officiers ministériels	53
-	6,851 30	67,047 82	-	265,234 06	1924	-	54
-	-	-	820 00	107,319 95	1923	Honoraires des fonctionnaires publics	55
-	-	-	1,346 00	105,771 46	1924	-	56
17,900 90	25,711 00	24,917 94	51,147 91	139,683 72	1923	Honoraires d'inspection des chaudières, de manufactures, d'hôtels, etc.	57
24,831 08	25,465 00	22,799 13	50,095 46	143,034 60	1924	-	58
2,629 00	12,734 83	6,070 00	-	52,448 56	1923	Mécaniciens.....	59
2,562 50	12,704 00	4,981 00	-	52,510 40	1924	-	60
Enregistrement—							
-	-	-	4,039 00	14,909 23	1923	Actes d'état civil.....	61
-	-	-	4,203 93	27,531 94	1924	-	62
7,278 00	8,969 00	19,806 50	17,840 00	154,761 42	1923	Emoluments de licences de mariage.....	63
13,952 15	8,908 00	19,889 25	18,025 00	81,246 34	1924	-	64
-	-	-	-	32,638 58	1923	Autorisations de pratiquer la médecine.....	65
-	-	-	-	30,765 17	1924	-	66
-	-	-	-	5,051 40	1923	Droits de statistique (gouvernement fédéral).	67
2,484 93	-	-	-	6,465 33	1923	Enregistrements divers.....	69
3,700 21	-	-	-	7,433 23	1924	-	70
295,580 23	573,135 17	363,602 86	318,568 64	1,550,886 90	1923	Titres de propriétés.....	71
255,173 25	548,282 89	311,808 07	299,900 43	1,445,164 64	1924	-	72
1,289 00	11,647 86	16,279 73	18,761 28	93,918 80	1923	Emoluments divers.....	73
2,489 00	14,729 47	23,396 03	40,669 26	149,051 36	1924	-	74
461,629 35	967,693 13	809,484 91	641,178 36	5,519,514 99	1923	Total, émoluments.....	75
402,304 84	896,751 22	777,638 30	683,756 72	5,817,129 81	1924	-	76
675,331 22	1,098,325 07	1,010,684 08	696,340 83	6,670,845 02	1923	Total, amendes judiciaires et	
541,927 64	1,058,479 65	916,544 50	732,904 05	6,968,257 22	1924	émoluments.	

<sup>1</sup> Cette somme représente les honoraires de vérification des testaments. <sup>2</sup> Cet item comprend les rapports des compagnies, licences de mariage, commissions, recherches, règlements, etc. <sup>3</sup> Confondu avec lettres patentes, licences, etc.

<sup>4</sup> Emoluments d'enregistrement des sociétés par actions.

<sup>5</sup> Y compris frais encourus pour la protection des édifices publics contre l'incendie \$19,773.23 en 1923 et \$21,782.62 en 1924.

## ORDINARY RECEIPTS, 1923-1924

## 8. TAXATION

Taking the total ordinary receipts of all provinces, about one-half are to be found classified under this table. Owing to the varied methods of, and reasons for licensing and taxing, as between provinces, difficulty is encountered in making any uniform classification, but an effort has been made to bring the diversified receipts from such sources into as close a comparison as seems possible. The total net increase for 1924 over 1923 amounted to \$4,937,473.51.

The first sub-division, " taxation ", classifies the charges imposed upon financial and various other commercial corporations doing business throughout the provinces, and it also details the annual receipts from succession duties. Considerable sums of money are also obtained through taxation of lands, personal property, income, transfer of shares, bonds, etc.

The taxes paid by insurance corporations were \$44,975.52 more in 1923 than in 1922, and again increased by \$87,012.27 in 1924 over 1923; commercial corporations increased their payments to the treasury by \$203,559.02 in 1923 over 1922 and by \$109,540.15 in 1924 over 1923; railways showed a slight decrease for 1923 as compared with 1922 but increased their taxation payments by \$724,730.80 in 1924 over 1923; wild lands taxes increased in 1923 by \$265,-070.76 over 1922 but showed a decrease in 1924 as compared with the previous year.

The second sub-division, dealing with licenses and permits, shows the revenues accruing from recreation and amusements (such as race track meetings, moving pictures and theatre licenses, etc.), motor vehicle charges, liquor traffic control and numerous other commercial permits.

Licenses and permits are next to taxation in the production of revenue and showed increases of \$1,884,736.69 and \$2,405,387.89 for 1923 and 1924 over their respective previous years and of these amounts motor vehicle licenses showed increases respectively of \$1,551,624.83 and \$1,101,716.46. With regard to liquor traffic control the receipts as shown in the table do not represent total sales, but only the amounts paid into provincial treasuries by the various Liquor Commissions, Prohibition Commissions and Boards of Control. The total increase for 1924 over 1923 amounted to \$866,468.73.

Attention may be drawn to the fact that other receipts from specific licenses and fees, with regard to Agriculture, Lands, Mines and Mining, Forests, Timber and Woods, and Game and Fisheries, will be found in the tables dealing with each of these subjects, as these charges are directly concerned with the administration of natural resources of the provinces. Likewise tuition, laboratory and examination fees in connection with administration of education will be found in the table dealing with this subject.

TABLE 8—Taxation

No.	Sources of Receipts	Prince Edward Island \$ cts.	Nova Scotia \$ cts.	New Brunswick \$ cts.	Quebec \$ cts.	Ontario \$ cts.
<b>Taxation of Corporations—</b>						
Financial—						
1	Banks.....	12,689 22	60,443 91	30,843 49	—	566,502 93
2		12,472 36	72,734 48	29,671 12	—	523,594 79
3	Loan Companies.....	600 00	5,623 94	1,950 00	—	54,387 23
4		600 00	5,900 04	2,200 00	—	56,031 78
5	Trust Companies.....	1923	8,477 91		4,978 80	42,327 24
6		1924	7,086 56		7,386 15	46,576 23
7	Land Companies.....	1923	—	—	—	—
8		1924	—	—	—	—
9	Loan Companies Register.....	1923	—	—	—	5,415 00
10		1924	—	—	—	5,240 00

## RECETTES ORDINAIRES, 1923-1924

## 8. TAXATION

Dans ce tableau figure environ la moitié de l'ensemble des recettes ordinaires de toutes les provinces. En égard à la diversité des méthodes de taxation et des causes qui y donnent lieu dans les différentes provinces, il est difficile d'arriver à une classification uniforme, mais l'on s'est efforcé de grouper les multiples recettes dérivant de la taxation, de telle façon qu'il soit possible d'établir une comparaison entre les provinces. En 1924, la masse de ces recettes a dépassé de \$4,937,473.51 les chiffres de 1923.

La première subdivision "taxation" classifie les taxes et redevances imposées sur les corporations financières ou autres faisant affaires dans les provinces; elle comprend aussi le détail des sommes annuelles perçues à titre de droits de succession. En outre, des sommes considérables proviennent des taxes sur les biens meubles et immeubles, sur les revenus, sur les transferts d'actions et obligations, etc.

Les impôts payés par les compagnies d'assurances qui, en 1923, dépassaient de \$44,975.52 les chiffres de 1922 subissaient une nouvelle augmentation de \$87,012.27 en 1924 sur 1923; les compagnies commerciales dont les taxes en 1923 dépassaient de \$203,559.02 les chiffres de 1922, virent en 1924 une nouvelle augmentation de \$109,540.15 sur 1923. En 1923, les impositions frappant les chemins de fer avaient été moindres qu'en 1922, mais on constate en 1924 une augmentation de \$724,730.80 sur 1923. Les taxes foncières de 1923 étaient supérieures de \$265,070.76 à celle de 1922, mais elles ont décliné en 1924.

La seconde subdivision, traitant des licences et permis s'occupe des recettes découlant des récréations et amusements (comme les courses, de chevaux le théâtre, le cinématographe, etc.), les licences d'automobiles, le contrôle du trafic des liqueurs et nombre d'autres permis d'une nature commerciale.

Au regard des recettes produites, les licences et permis se placent immédiatement après la taxation; ces recettes se sont successivement accrues de \$1,884,736.69 en 1923 et \$2,405,387.89 en 1924; dans ces chiffres figure un énorme accroissement des licences d'automobiles s'élevant en chacune de ces années à \$1,551,624.83 et \$1,101,716.46 respectivement. En ce qui concerne le contrôle du tarif des liqueurs, les recettes figurant au tableau ne représentent pas le chiffre des ventes, mais seulement les sommes versées au trésor des provinces par les différentes commissions des liqueurs, commissions de prohibition et bureaux de contrôle. En 1924, ces recettes ont dépassé de \$866,468.73 celles de 1923.

Faisons observer ici que d'autres recettes découlant de certaines licences et permis d'une nature spéciale figurent dans des tableaux consacrés à l'agriculture, aux terres dominiales, aux mines, aux forêts, à la pêche et à la chasse, ces recettes découlant directement de l'exploitation des ressources naturelles des provinces. De même, nous trouverons sous la rubrique "instruction publique" des encaissements provenant des contributions versées par les élèves à titre d'expériences de laboratoire, de droits d'examen, etc.

TABLEAU 8—Taxation

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes	N°
\$ ets.	\$ ots.	\$ cts.	\$ cts.	\$ cts.		
80,050 00	-	86,400 00	-	836,929 55	Taxes des compagnies— Corporations financières— Banques.....	1
68,916 67	-	76,400 00	-	783,789 42	1924	2
31,157 25	-	12,432 73	-	188,927 65	1923	3
31,345 51	-	12,369 84	-	193,967 00	1924	4
21,693 07	-	5,318 58	-	-	1923	5
17,916 91	-	6,553 90	-	-	1924	6
13,902 82	-	7,869 55	-	21,772 37	1923	7
13,352 61	-	6,092 52	-	19,445 13	1924	8
-	-	-	-	5,415 00	1923	9
-	-	-	-	5,240 00	1924	10

## ORDINARY RECEIPTS, 1923-1924

TABLE 8—Taxation—*continued*

No.	Sources of Receipts	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario										
							\$	cts.	\$	cts.						
<b>Taxation of Corporations—Con.</b>																
Financial— <i>Concl.</i>																
11	Loaning Land Companies Register.....	1923	—	—	—	—	—	—	500 00							
12		1924	—	—	—	—	—	—	550 00							
13	Trust Companies Register.....	1923	—	—	—	—	—	—	5,475 00							
14		1924	—	—	—	—	—	—	5,800 00							
15	Miscellaneous.....	1923	—	—	—	—	—	—	580 65							
16		1924	—	—	—	—	—	—	1,657 20							
Insurance—																
17	Life Insurance Companies.....	1923	2,775 00	84,389 24	46,922 88	—	—	—	457,420 71							
18		1924	3,966 10	92,435 02	47,620 01	—	—	—	495,848 14							
19	Fire Insurance Companies.....	1923	8,800 00	—	18,994 01	—	—	—	255,936 02							
20		1924	11,100 00	—	46,802 99	—	—	—	284,731 86							
21	Guarantee and Accident Insurance	1923	700 00	65,743 88	7,338 56	—	—	—	—							
22	Companies.....	1924	875 00	66,749 36	8,413 60	—	—	—	—							
23	Sundry Miscellaneous Insurance	1923	—	—	—	—	—	—	44,768 50							
24	Companies.....	1924	—	—	—	—	—	—	32,680 72							
Insurance Act—																
25	Insurance Co. Register.....	1923	—	—	—	—	—	—	67,245 01							
26		1924	—	—	—	—	—	—	67,710 00							
27	Friendly Societies Register.....	1923	—	—	—	—	—	75,841 62	2,885 00							
28		1924	—	—	—	—	—	94,671 65	3,020 00							
29	Miscellaneous Insurance Act.....	1923	—	—	—	—	—	—	49,070 12							
30		1924	—	—	—	—	—	—	47,273 95							
Other Corporations—																
31	Railways.....	1923	—	28,380 02	58,220 00	—	—	—	359,954 81							
32		1924	—	78,928 57	58,220 00	—	—	—	1,085,815 04							
33	Street Railways.....	1923	—	—	4,184 73	—	—	—	10,418 71							
34		1924	—	—	2,338 15	—	—	—	10,848 86							
35	Elevator Companies.....	1923	—	—	—	—	—	—	—							
36		1924	—	—	—	—	—	—	—							
37	Gas and Electric Companies.....	1923	—	50,352 00	—	—	—	—	64,764 95							
38		1924	—	81,528 26	—	—	—	—	71,139 34							
39	Light and Power Companies.....	1923	978 80	—	—	—	—	—	—							
40		1924	1,031 18	—	—	—	—	—	—							
41	Car Companies.....	1923	—	—	—	—	—	—	8,983 35							
42		1924	—	—	—	—	—	—	11,360 60							
43	Telephone Companies.....	1923	1,115 30	64,233 55	22,560 50	—	—	—	55,023 32							
44		1924	1,155 17	65,269 78	23,481 85	—	—	—	68,853 26							
45	Telegraph Companies.....	1923	800 00	8,420 77	2,020 23	—	—	—	1,931 00							
46		1924	800 00	8,468 19	2,112 60	—	—	—	1,930 99							
47	Express Companies.....	1923	500 00	25,000 00	2,065 00	—	—	—	103,094 79							
48		1924	—	20,070 00	560 00	—	—	—	38,400 00							
49	Steamship Companies.....	1923	150 00	—	—	—	—	—	—							
50		1924	150 00	—	—	—	—	—	—							
51	Miscellaneous Companies.....	1923	—	148,025 11	—	—	—	—	—							
52		1924	—	195,552 03	—	—	—	—	—							
53	Succession Duties.....	1923	9,165 58	222,679 12	152,608 61	2,620,336 82	—	—	3,858,260 58							
54		1924	6,088 03	135,845 85	163,123 73	2,977,850 51	—	—	4,175,197 75							
Other Taxations—																
55	Stamp Tax, Transfer of Securities.....	1923	—	—	—	—	—	—	75,808 24							
56		1924	—	—	—	—	—	—	62,881 20							
57	Transfer of Shares, Bonds, etc.....	1923	—	—	—	—	—	108,752 28	—							
58		1924	—	—	—	—	—	104,046 82	—							
59	Fire Marshall Tax.....	1923	—	—	—	—	—	—	74,717 55							
60		1924	—	—	—	—	—	—	78,199 22							
61	Chinese Capitation Act.....	1923	—	—	—	—	—	3,960 89	9,908 74							
62		1924	—	—	—	—	—	—	—							
63	Land Tax.....	1923	1 92,140 66	65,528 03	—	—	—	—	—							
64		1924	1 93,328 92	83,227 65	—	—	—	—	—							
65	Land Tax—Supplementary Revenue	1923	—	—	—	—	—	—	—							
66	Tax.....	1924	—	—	—	—	—	—	—							
67	Income Tax.....	1923	1 29,803 54	—	—	—	—	—	—							
68		1924	1 35,560 67	—	—	—	—	—	—							
69	Real Property Tax.....	1923	—	—	—	—	—	—	—							
70		1924	—	—	—	—	—	—	—							
71	Personal Property Tax.....	1923	1 19,409 71	—	—	—	—	—	—							
72		1924	1 17,307 32	—	—	—	—	—	—							
73	Leased Land Educational Tax.....	1923	—	—	—	—	—	—	—							
74		1924	—	—	—	—	—	—	—							
75	Education Tax, Trust Account "D"	1923	—	—	—	—	—	—	—							
76		1924	—	—	—	—	—	—	—							
77	Wild Lands Tax.....	1923	—	—	57,643 74	—	—	—	—							
78		1924	—	—	55,857 80	—	—	—	—							
79	Timber Area Tax.....	1923	—	—	—	—	—	—	—							
80		1924	—	—	—	—	—	—	—							
81	Redemption Fees.....	1923	—	—	—	—	—	—	—							
82		1924	—	—	—	—	—	—	—							
83	Commercial Corporations, etc.....	1923	—	—	—	—	—	2,213,232 34	—							
84		1924	—	—	—	—	—	2,322,772 49	—							
85	Liquor Exporters' Taxation Act.....	1923	—	—	136,807 95	—	—	—	7,700 00							
86		1924	—	—	3,157 46	—	—	—	—							

## RECETTES ORDINAIRES, 1923-1924

TABLEAU 8—Taxation—suite

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes	N°	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.			
Taxation—suite							
Corporations financières—fin							
-	-	-	-	500 00	Enregistrement des compagnies de prêts sur les terres.	11	
-	-	-	-	550 00	Enregistrement des Cies d'administration.	12	
-	-	-	-	5,475 00	Recettes diverses.	13	
-	-	-	-	5,800 00		14	
-	-	-	-	580 65		15	
-	-	-	-	1,057 30		16	
Compagnies d'assurance—							
Cies d'ass. sur la vie.							
155,450 45	218,202 06	-	-	-	1923	17	
156,516 28	230,649 19	-	-	-	1924	18	
98,424 89	71,168 88	-	-	1,567,097 49	Cies d'ass. contre l'incendie.	19	
102,242 92	73,430 57	-	-	1,654,109 76		20	
-	-	-	-	-	1923	21	
-	-	-	-	-	1924	22	
-	-	-	-	-	1923	23	
-	-	-	-	-	1924	24	
Loi sur les assurances—							
Enregistrement des comp. d'assurance.							
66,300 28	96,376 37	114,365 38	472,083 78	1923		25	
65,224 36	57,454 43	50,180 45	375,534 84	1924		26	
-	-	-	-	-	1923	27	
-	-	-	-	-	1924	28	
-	-	-	-	-	1923	29	
-	-	-	-	-	1924	30	
Autres corporations—							
Chemins de fer.							
327,957 52	270,824 00	249,715 00	-	1,295,051 35	1923	31	
327,660 59	200,412 00	268,745 95	-	2,019,782 15	1924	32	
9,075 69	-	-	-	23,679 13	1923	33	
9,150 51	-	-	-	22,337 52	1924	34	
-	-	29,190 00	-	29,190 00	1923	35	
-	-	54,700 00	-	54,700 00	1924	36	
800 00	-	-	-	115,916 95	1923	37	
800 00	-	-	-	153,467 60	1924	38	
900 00	-	8,667 58	-	10,546 38	1923	39	
900 00	-	8,244 21	-	10,175 39	1924	40	
-	-	-	-	8,983 35	1923	41	
77 79	-	-	-	11,380 60	1924	42	
3 38	-	-	-	143,010 46	1923	43	
5,715 81	-	5,706 76	-	24,594 57	1923	44	
5,373 54	-	4,960 48	-	23,645 80	1924	45	
5,655 00	-	8,180 00	-	145,394 79	1923	46	
3,015 00	-	4,330 00	-	66,975 00	1924	47	
-	-	-	-	150 00	1923	48	
-	-	-	-	150 00	1924	49	
16,165 11	507,452 86	93,581 20	-	765,224 28	1923	50	
16,654 89	465,261 70	97,852 10	-	775,320 72	1924	51	
200,850 25	280,084 92	164,086 67	682,918 66	8,281,891 21	1923 Droits sur les successions.	52	
455,808 10	429,081 90	189,807 84	772,711 75	9,365,515 46	1924	53	
Autres taxes—							
Timbres sur les transferts de valeurs.							
-	-	-	-	75,808 24	1923	55	
-	-	-	-	62,881 20	1924	56	
-	-	-	-	108,752 28	1923	57	
-	-	-	-	104,016 82	1924	58	
-	-	-	-	16,996 62	91,714 17	1923 Taxe de prévention des incendies.	59
-	-	-	-	16,038 03	94,237 25	1924	60
-	-	-	-	-	13,869 63	1923 Immigration chinoise.	61
-	-	-	-	-	-	1924	62
-	-	-	-	-	157,669 59	1923 Taxe sur les terres.	63
-	-	-	-	-	3,063,433 24	1923 Taxe supplémentaire sur les revenus immobiliers.	64
1,434,672 96	67,780 89	1,560,979 39	-	2,913,704 94	1924	65	
1,345,312 68	46,784 86	1,521,627 40	-	-	Impôt sur le revenu.	66	
430,727 11	-	-	2,526,628 80	1,255,432 14	1923	67	
-	-	3,661,293 85	1,412,581 63	1924	68		
-	-	1,333,238 91	1,333,238 91	1923	69		
-	-	1,296,131 90	1,296,131 90	1924	70		
-	-	862,895 09	882,304 80	1923	71		
-	-	-	17,307 32	1924	72		
-	-	26,325 25	-	26,325 25	1923	73	
-	-	33,515 03	-	33,515 03	1924	74	
-	-	214,592 64	-	214,592 64	1923	75	
-	-	198,054 80	-	198,954 80	1924	76	
211,114 24	728,162 02	546,503 86	763,417 68	2,296,931 54	1923	77	
140,375 14	710,177 12	469,531 51	744,657 05	2,120,508 62	1924	78	
-	-	7,441 29	-	7,441 29	1923	79	
-	-	10,931 07	-	10,931 07	1924	80	
-	-	34,009 68	-	34,609 68	1923	81	
-	-	4 00	-	4 00	1924	82	
-	-	-	-	2,213,282 31	1923	83	
-	-	-	-	2,322,772 49	1924	84	
-	-	5,000 00	-	140,507 05	1923	85	
-	-	-	-	3,157 46	1924	86	

## ORDINARY RECEIPTS, 1923-1924

TABLE 8—Taxation—concluded

No.	Sources of Receipts	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
<b>Taxation of Corporations—concluded</b>							
<b>Other Taxations—concluded</b>							
87	Public Revenues Act.....	1923	—	—	—	—	
88		1924	—	—	—	—	
89	Poll Tax.....	1923	15,081 00	—	—	—	
90		1924	—	—	—	—	
91	Timber Berth Taxation Act.....	1923	—	—	—	—	
92		1924	—	—	—	—	
93	Rural District School Taxes.....	1923	—	—	—	—	
94		1924	—	—	—	—	
95	Brokers' Tax.....	1923	500 00	—	—	—	
96		1924	800 00	—	—	—	
97	Land Transfer Tax.....	1923	—	—	—	474,804 65	
98		1924	—	—	—	495,972 57	
99	Gasoline Tax.....	1923	—	—	—	—	
100		1924	4,640 81	—	66,398 35	—	
101	Grain Futures Tax.....	1923	—	—	—	—	
102		1924	—	—	—	—	
103	Fuel-Oil Tax.....	1923	—	—	—	—	
104		1924	—	—	—	—	
105	Unenumerated taxes including arrears.....	1923	31,242 08	—	6,678 27	—	
106		1923	60,302 95	—	9,503 74	—	
107	Total Taxation.....	1923	186,025 65	837,298 38	573,060 30	5,033,781 02	
108		1924	232,249 98	913,785 79	443,568 31	5,572,718 71	
<b>Licenses and Permits—</b>							
<b>Recreation and Amusement—</b>							
109	Race Track Meetings.....	1923	—	—	—	2,492,738 25	
110		1924	—	—	—	2,642,547 55	
111	Moving Pictures.....	1923	—	8,425 27	7,656 58	17,797 00	
112		1924	—	8,110 79	8,019 82	17,885 00	
113	Amusement Tax.....	1923	4,428 62	122,673 26	57,369 40	—	
114		1924	5,441 64	116,731 00	58,659 01	1,269,306 20	
115	Theatre Licenses.....	1923	—	3,952 55	—	1,477,135 12	
116		1924	—	3,488 83	—	—	
117	Travelling Show Licenses.....	1923	—	2,797 20	120 00	—	
118		1924	—	5,528 14	470 00	—	
119	Pool and Billiard Rooms.....	1923	—	—	—	—	
120		1924	—	—	—	—	
121	Motor Vehicles.....	1923	48,332 90	480,055 18	374,278 88	2,154,478 39	
122		1924	51,646 60	534,966 81	450,571 08	2,092,020 71	
123	Liquor Traffic Control.....	1923	14,000 00	506,688 57	403,431 13	—	
124		1924	44,000 00	366,879 63	437,310 82	889,817 89	
125	Hotel and Shop Licenses.....	1923	—	—	—	1,037,701 62	
126		1924	—	—	—	—	
127	Government Commission Account.....	1923	—	—	—	3,000,000 00	
128		1924	—	—	—	3,000,000 00	
129	Peddlers' Licenses.....	1923	400 00	—	—	—	
130		1924	400 00	—	—	—	
131	Auctioneers' Licenses.....	1923	—	—	—	—	
132		1924	—	—	—	—	
133	Licenses, Hotels, Shops, etc.....	1923	—	—	235,978 84	—	
134		1924	—	—	226,184 93	—	
135	Dog Licenses.....	1923	—	—	—	—	
136		1924	—	—	—	—	
137	Kings' Counsel Licenses.....	1923	—	—	—	—	
138		1924	—	—	—	—	
139	Other Trade or Business Licenses.....	1923	204 00	—	—	1,031 00	
140		1924	197 00	—	—	1,003 00	
141	Total Licenses and Permits.....	1923	67,425 52	1,124,592 03	842,855 99	6,753,327 56	
142		1924	101,745 24	1,035,705 20	855,030 43	6,415,535 18	
<b>Total Taxation, Licenses and Permits.</b>							
		1923	254,751 17	1,961,890 41	1,415,916 29	11,787,108 58	
		1924	333,995 22	1,949,500 99	1,398,598 74	11,988,254 86	
						15,794,908 25	
						17,866,148 06	

<sup>1</sup> These items include Discounts, Collectors' Commissions, Postage, etc. of \$40,125.24 in 1923 and \$17,928.53 in 1924 which have been deducted from the totals. <sup>2</sup> Included with Income Tax, not separable. <sup>3</sup> This item includes Personal Property Tax.

## RECETTES ORDINAIRES, 1923-1924

TABLEAU 8—Taxation—fin

Munichana	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
Taxes des compagnies—fin						
-	2,101,349 76	-	-	2,101,349 76	Autres taxes—fin	87
-	2,241,964 38	-	-	2,211,964 38	Loi sur les revenus publics.....	88
-	-	-	152,415 00	168,096 00	Taxe de capitation.....	89
-	-	-	165,500 00	165,500 00	Taxe sur les chantiers de bois.....	90
-	5,607 16	-	-	5,607 16	Taxe sur les chantiers de bois.....	91
-	2,058 53	-	-	2,058 53	Taxe sur les chantiers de bois.....	92
-	-	-	357,512 52	357,512 52	Taxes scolaires des districts ruraux.....	93
-	-	-	379,051 41	379,051 41	Taxes sur les courtiers.....	94
697 76	-	-	-	1,197 76	Taxes sur les courtiers.....	95
826 44	-	-	-	1,626 44	Taxes sur les mutations immobilières.....	96
-	-	-	-	474,804 65	Taxes sur la gazoline.....	97
-	-	-	-	495,072 57	Taxe sur le grain, (à terme).....	98
39,156 41	-	241,247 77	-	280,404 18	Taxe sur le pétrole.....	99
142,877 07	-	294,166 15	51,461 38	559,543 70	Taxe sur la gazoline.....	100
37,772 16	-	-	-	37,772 16	Taxe sur la gazoline.....	101
30,890 28	-	-	-	30,890 28	Taxe sur la gazoline.....	102
-	-	-	-	-	Taxe sur la gazoline.....	103
3,107 63	-	43,510 47	-	84,547 45	Taxes non énumérées, y compris arrêtrages.....	104
-	-	30,433 11	-	100,329 80	Taxes non énumérées, y compris arrêtrages.....	105
2,850,687 99	4,038,330 50	3,661,096 75	6,800,388 46	30,639,444 05	Total, taxation.....	107
3,366,520 01	4,229,151 06	3,577,323 59	7,165,478 72	33,171,529 67		108
Licences et permis—						
Récréation et amusements—						
-	-	-	102,796 18	2,685,534 43	Courses de chevaux.....	109
-	-	-	226,966 40	2,869,513 95	Cinématographe.....	110
10,515 80	28,490 70	9,754 00	18,699,900	285,600 82	Taxe d'amusement.....	111
10,118 35	29,298 65	11,352 50	19,704 11	352,664 86	Licences de théâtre.....	112
253,725 60	-	203,992 40	290,114 74	2,201,610 31	Licences de cirques et d'exhibitions foraines.....	113
267,034 88	-	192,607 32	273,923 96	2,382,432 93	Salles de billard.....	114
7,610 00	-	12,317 50	-	23,880 05	Automobiles.....	115
4,010 00	-	12,100 00	-	19,598 83	Permis d'hôtel et de boutique.....	116
-	1,972 00	-	-	8,768 22	Permis d'encanteurs.....	117
-	2,418 00	-	-	12,043 61	Compte de la Commission du gouvernement.....	118
-	-	18,311 00	-	18,311 00	Licences de colporteurs.....	119
-	-	16,784 50	-	16,784 50	Licences d'hôtels, ateliers, etc.....	120
768,731 15	1,002,807 20	742,573 50	975,250 13	10,842,525 65	Licences d'entrepreneurs.....	121
791,041 98	1,342,246 35	818,673 50	1,017,839 95	11,041,242 31	Licences d'ateliers, etc.....	122
245,686 56	39,494 56	1,054,318 50	1,800,014 37	4,753,481 59	Licences pour autres commerces ou professions.....	123
679,171 32	49,915 92	1,224,272 13	2,046,327 99	5,885,579 13	Total, licences et permis.....	124
-	-	-	-	1,345,073 33		125
-	-	-	-	1,079,444 51		126
-	-	-	-	3,009,000 00		127
-	-	-	-	3,000,000 00		128
609 25	26,635 00	3,747 50	-	31,451 75	Licences de chiens.....	129
-	36,897 00	4,700 00	-	42,057 00	Permis de chiens.....	130
-	7,314 00	6,366 90	-	13,677 90	Licences de Conseils du Roi.....	131
-	7,380 00	6,275 00	-	13,655 00	Licences pour autres commerces ou professions.....	132
2,515 00	-	18,513 00	-	257,006 84	Total, taxes, licences et permis	133
2,150 00	-	15,057 50	-	243,392 43		134
-	-	-	1,686 00	4,686 00		135
-	-	-	3,330 00	3,330 00		136
-	-	25 00	-	25 00		137
2,625 00	-	-	27,943 50	31,803 50		138
1,632 50	-	-	28,252 88	31,085 38		139
1,292,018 36	1,106,710 46	2,060,919 39	3,106,543 82	25,500,436 38	Total, licences et permis.....	141
1,756,050 03	1,468,155 92	2,331,822 45	3,646,315 29	27,905,824 27		142
5,142,716 35	5,155,610 96	5,731,016 11	9,306,932 28	56,139,880 43		
5,122,579 04	5,697,306 98	5,909,146 01	10,811,824 01	61,077,353 98		

<sup>1</sup> Y compris \$40,125.24 en 1923 et \$17,928.53 en 1924 d'escomptes, frais de recouvrement et de poste, laquelle somme est déduite du total. <sup>2</sup> Compris avec l'impôt sur le revenu non détaillé. <sup>3</sup> Comprend la taxe sur la propriété personnelle.

## ORDINARY RECEIPTS, 1923-1924

## 9. EDUCATION

The greater portion of revenue shown under this heading is derived from fees paid by students in the various educational institutions directly maintained by the provincial governments. The receipts for 1923 for all provinces showed an increase of \$201,785.10 over 1922 and a further \$195,105.41 for 1924. Subventions from the Dominion Government showed an increase for both years over the previous year.

TABLE 9—Education

No.	Sources of Receipts	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Agricultural Colleges and Schools.....	1923	-	20 80	-	158,280 72
2		1924	-	278 42	-	185,857 28
3	Veterinary Colleges Fees.....	1923	-	-	-	7,095 52
4		1924	-	-	-	6,621 82
5	Normal and Model Schools Tuition and Examination Fees.....	1923	-	-	-	18,535 00
6		1924	-	-	-	18,340 00
7	Foreign Training School Fees.....	1923	-	-	-	-
8		1924	-	-	-	-
9	Schools for Blind, Fees and Sales,....	1923	-	-	-	20,395 63
10		1924	-	-	-	20,450 74
11	Schools for Deaf, Fees and Sales.....	1923	-	-	-	14,034 56
12		1924	-	-	-	15,807 29
13	Technical Colleges.....	1923	-	25,117 99	-	-
14		1924	-	24,404 37	-	-
15	Institutes Fees.....	1923	-	-	-	20,034 75
16		1924	-	-	-	24,403 47
17	School Books, Libraries and Supplies..	1923	-	110,687 82	48,445 90	-
18		1924	-	81,634 36	48,590 78	-
19	Examination Fees and Appeals.....	1923	-	2,369 34	3,594 25	-
20		1924	-	2,409 11	3,594 45	-
21	Teachers Examinations and Certifi- cates.	1923	-	-	-	-
22		1924	-	-	-	-
23	Vocational Education Grant from Dominion Government.	1923	-	-	24,838 54	-
24		1924	-	-	19,838 01	-
25	Subvention from Dominion Govern- ment for promoting and assisting Technical Education.	1923	-	-	-	300,643 14
26		1924	-	34,140 88	-	340,329 28
27	Other Receipts.....	1923	-	-	-	16,888 83
28		1924	-	507 12	20 50	- <sup>1</sup> 63,157 36
<b>Total Education.....</b>		<b>1923</b>	-	<b>144,195 85</b>	<b>76,878 69</b>	<b>648,762 17</b>
		<b>1924</b>	-	<b>143,374 26</b>	<b>72,643 74</b>	<b>766,132 93</b>

<sup>1</sup> Including School Arts, Manuals, Waste Paper, etc.<sup>2</sup> Including Interest on Loans to School Districts, \$31,621.07.

## RECETTES ORDINAIRES, 1923-1924

## 9. INSTRUCTION PUBLIQUE

La presque totalité des recettes figurant dans ce tableau provient des contributions payées par les étudiants des différentes institutions enseignantes appartenant aux gouvernements provinciaux. En 1923, les recettes de toutes les provinces ont été supérieures de \$201,785.10 à celles de 1922, puis en 1924, elles présentent un nouvel accroissement de \$195,105.41 sur 1923. Les subventions du gouvernement fédéral présentent une augmentation en chacune des deux années qui nous occupent.

TABLEAU 9—Instruction publique

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
115,758 15	-	-	-	274,059 67	1923 Ecoles et collèges agricoles.	1
51,937 37	-	3,632 59	-	241,705 66	1924	2
-	-	-	-	7,095 52	1923 Emoluments des collèges vétérinaires.	3
-	-	-	-	6,621 82	1924	4
96,101 02	10,286 66	21,704 51	-	144,827 19	1923 Ecoles normales et modèles, contri-	5
100,889 93	10,221 76	29,653 27	24,281 07	183,386 03	1924 butions et droits d'examen.	6
-	-	912 89	-	912 89	1923 Ecole à l'usage des instituteurs étran-	7
-	-	211 50	-	211 50	gers.	8
-	-	-	-	20,395 63	1923 Ecoles pour aveugles, contributions et	9
-	-	-	-	20,450 74	1924 ventes.	10
53,810 03	-	-	-	68,744 59	1923 Ecoles pour sourds, contributions et	11
85,074 12	-	-	-	100,881 41	1924 ventes.	12
-	-	5,641 96	-	30,759 95	1923 Collèges techniques.....	13
-	-	5,460 00	-	29,864 37	1924	14
-	-	-	-	20,034 75	1923 Emoluments dérivés des institut....	15
-	-	-	-	24,403 47	1924	16
-	-	-	2,829 64	167,963 36	1923 Livres et fournitures scolaires.....	17
-	-	-	-	130,225 14	1924	18
-	31,611 89	21,580 91	8,464 30	161,574 71	1923 Droits d'examen et d'appel .....	19
-	41,627 16	59,954 00	10,899 33	209,649 74	1924	20
-	3,972 07	2,911 00	3,701 61	10,584 68	1923 Examens des instituteurs et diplômés	21
-	3,980 72	2,743 00	3,625 50	10,340 22	1924 d'enseignement.	22
23,088 20	-	-	-	48,826 74	1923 Subvention du gouvernement fédéral	23
409 44	-	-	-	20,247 45	1924 pour l'enseignement des travaux ma-	24
-	-	43,654 43	34,932 38	379,220 95	1923 Subvention du gouvernement fédéral	25
-	-	54,589 80	53,555 26	482,395 22	1924 en faveur de l'enseignement techni-	26
-	9,263 93	6,866 60	834 10	33,853 46	1923 Autres recettes.....	27
-	719 42	38,344 78	427 55	103,176 73	1924	28
239,657 40	65,134 55	103,272 30	50,762 03	1,385,663 95	1923 Total, instruction publique.	
238,310 86	56,549 06	104,588 94	52,768 71	1,563,768 50	1924	

<sup>1</sup> Y compris écoles des arts, d'apprentissage, papier de rebut, etc.    <sup>2</sup> Y compris intérêt sur prêts aux écoles de district, \$31,621.07.

## ORDINARY RECEIPTS, 1923-1924

## 10. CHARITIES, HOSPITALS AND CORRECTIONS

This table shows the receipts from paying patients and also from municipalities as their share in the care of patients sent to the provincial hospitals for the insane. It also gives the fees paid by tubercular patients in governmental institutions, likewise the revenues derived from the sale of products of farms or workshops of reformatories and other places of correction. There is an increase for all provinces for 1924 over 1923 of \$582,024.60 of which amount municipal charges and paying patients in hospitals for insane and feeble-minded showed an increase of \$293,930.75.

TABLE 10—Charities, Hospitals and Corrections

No.	Sources of Receipts	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
<b>Hospitals—</b>							
<b>Insane and feeble-minded—</b>							
1	Municipal Charges and Paying Patients.	9,167 64	181,004 47	—	586,981 08	529,811 70	
2	1923			—	660,552 01	680,567 42	
3	1924	10,384 41	193,872 21	—	—	—	
4	Industries.....	—	—	—	—	43,568 53	
5	1923	—	—	—	—	—	
6	1924	—	—	—	—	—	
7	Farms.....	—	—	—	—	—	
8	1923	—	—	—	—	31,981 27	
9	1924	—	—	—	—	39,586 75	
10	General.....	—	147,721 01	87,770 23	—	—	
11	1923	—	166,351 30	15,174 62	—	—	
12	1924	—	159,993 93	46,222 69	—	—	
13	Reformatories.....	—	—	—	182,616 25	27,022 55	
14	1923	—	—	—	192,826 05	31,251 85	
15	Reformatories Industries.....	—	—	—	—	24,253 78	
16	1924	—	—	—	—	134,679 55	
17	Industrial Training Schools.....	—	—	8,936 97	—	—	
18	1923	—	—	10,228 72	—	—	
19	1924	—	—	—	—	—	
20	Industrial Training Schools Farms.....	—	—	—	—	37,006 74	
21	1923	—	—	—	—	53,034 15	
22	1924	—	—	—	—	—	
23	Homes for Incurables.....	—	—	—	—	—	
24	1923	—	—	—	—	13,189 86	
25	1924	—	—	—	—	19,551 79	
26	From counties for removal of Prisoners and Insane.	—	—	—	—	12,245 70	
27	1923	—	—	—	—	19,218 62	
28	1924	—	—	—	—	—	
	Total Charities, Hospitals and Corrections.	9,167 64	496,451 85	111,881 82	769,597 33	719,519 64	
	1924	10,384 41	518,325 47	158,425 63	853,378 06	1,032,630 65	

## RECETTES ORDINAIRES, 1923-1924

## 10. BIENFAISANCE, HÔPITAUX ET MAISONS DE CORRECTION

On a groupé dans ce tableau les encaissements provenant des malades payants ou bien des contributions imposées aux municipalités à titre de remboursement, pour l'hospitalisation de leurs déments. On y trouve aussi les sommes payées par les tuberculeux traités dans les institutions gouvernementales; enfin, les revenus découlant de la vente des produits des fermes ou ateliers annexés aux maisons de correction. En 1924, une augmentation de \$582,024.60 sur 1923 s'est manifestée; sur cette somme \$293,930.75 représentent l'accroissement des recettes des asiles d'aliénés.

TABLEAU 10—Bienfaisance, hôpitaux et maisons de correction

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes		N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.			
Hôpitaux— Asiles d'aliénés— Payé par les municipalités et par les internés.							
69,522 77	93,056 10	16,416 72	88,285 53	1,617,824 54	1923		1
72,371 34	101,327 43	56,092 99	82,395 62	1,911,755 29	1924		2
—	—	—	—	—	1923	Industries.....	3
—	—	—	—	—	1924		4
45,975 22	6,006 57	—	6,719 22	58,701 01	1923	Fermes.....	5
43,188 40	7,717 15	—	4,362 63	55,268 18	1924		6
—	—	—	—	31,981 27	1923	Pour épileptiques.....	7
—	—	—	—	39,586 75	1924		8
—	—	—	—	235,401 24	1923	Hôpitaux ordinaires.....	9
—	—	—	—	265,049 17	1924		10
—	—	—	209,751 31	391,277 23	1923	Sanatoria pour tuberculeux.....	11
—	—	—	209,769 80	415,986 42	1924		12
—	—	—	—	209,638 80	1923	Maisons de correction.....	13
—	—	—	—	224,077 90	1924		14
—	—	—	—	24,253 78	1923	Industries des maisons de correction.....	15
—	—	—	—	134,679 55	1924		16
23,758 87	—	—	—	32,695 84	1923	Ecoles d'apprentissage.....	17
18,719 91	—	16,958 40	—	45,007 03	1924		18
8,362 79	—	—	—	45,369 53	1923	Fermes des écoles d'apprentissage.....	19
10,537 10	—	—	—	63,571 25	1924		20
37,765 08	—	—	—	37,765 08	1923	Asiles d'incurables.....	21
46,552 86	—	—	32,737 80	79,310 68	1924		22
—	—	—	—	13,189 86	1923	Inscription d'infirmières.....	23
—	—	—	—	19,551 79	1924		24
—	—	—	—	12,245 70	1923	Déplacement des prisonniers et des déments d'un comté à l'autre.	25
—	—	—	—	19,218 62	1924		26
—	9,194 91	27,282 31	11,102 66	49,394 46	1923	Autres institutions, y compris prisons.	27
—	9,797 09	45,428 22	10,721 98	67,890 33	1924		28
185,384 73	108,257 58	43,699 03	315,868 72	2,759,828 34	1923	Total, bienfaisance, hôpitaux et maisons de correction.	
191,369 61	118,841 67	118,479 61	340,007 83	3,341,532 94	1924		

## ORDINARY RECEIPTS, 1923-1924

## 11. INTEREST

This table shows principally the earnings from governmental investments and bank deposits, or from revenues accruing from loans and advances to corporations operating public utilities, such as grain elevators and railways. The revenue from this source increased \$429,742.63 for 1923 over 1922 and \$772,-310.49 for 1924 over 1923.

TABLE 11—Interest

No.	Sources of Receipts	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Interest on—</b>						
1	Banks— Special Deposits . . . . .	1923	—	—	—	375,260 57
2		1924	—	—	—	563,545 87
3	Balances . . . . .	1923	—	—	—	—
4		1924	—	—	—	—
5	Capital . . . . .	1923	—	—	—	—
6		1924	—	—	—	—
7	Debentures— Provincial and Municipal . . . . .	1923	—	744 80	—	22,743 30
8		1924	—	1,087 10	—	126,009 66
9	Drainage . . . . .	1923	—	—	—	53,236 78
10		1924	—	—	—	56,973 08
11	Judicial . . . . .	1923	—	—	—	—
12		1924	—	—	—	—
13	Dyking Assessment Adjustment . . . . .	1923	—	—	—	—
14	Act. . . . .	1924	—	—	—	—
15	Farm Loan Board . . . . .	1923	—	—	—	—
16		1924	—	—	—	—
17	Grain Elevators, Advances to . . . . .	1923	—	—	—	—
18		1924	—	—	—	—
19	Housing Act . . . . .	1923	—	—	—	366,876 21
20		1924	—	—	—	365,600 58
21	Investments and Deposits . . . . .	1923	—	—	277,956 96	—
22		1924	—	—	391,546 81	—
23	Loans . . . . .	1923	—	139,377 26	—	131,177 82
24		1924	—	204,773 41	—	179,275 33
25	Railways, Mortgages and Adjust- ments . . . . .	1923	—	155,645 00	—	—
26		1924	—	155,645 00	—	—
27	Sinking Funds Account . . . . .	1923	—	—	38,511 93	—
28		1924	—	—	37,958 72	—
29	Miscellaneous or General . . . . .	1923	—	698 40	15,359 42	—
30		1924	—	1,863 00	11,540 38	516 55
	<b>Total Interest . . . . .</b>	1923	—	296,465 46	15,359 42	316,468 89
		1924	—	363,368 51	11,540 38	429,585 53
						1,294,346 01

<sup>1</sup> Nova Scotia Power Commission Loan.    <sup>2</sup> Including Interest on Sinking Fund.

## RECETTES ORDINAIRES, 1923-1924

## 11. INTÉRÊT

Dans ce tableau sont relevés les intérêts provenant des placements effectués par les gouvernements ou bien de leurs dépôts en banque, ainsi que les revenus découlant des prêts et avances consentis aux corporations exploitant des utilités publiques, telles que: élévateurs à grain et chemins de fer. Les revenus dérivant de cette source se sont accrus en 1923 de \$429,742.63 et en 1924 de \$772,310.49.

TABLEAU 11—Intérêt

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes		N°					
					\$ cts.	\$ cts.						
Intérêt sur—												
Banques—												
-	-	-	-	375,260 57	1923	Dépôts spéciaux .....	1					
-	-	-	-	563,545 87	1924		2					
-	1,056 09	-	-	-	1,056 09	1923	Reliquats .....	3				
-	1,275 18	93,642 47	-	-	94,917 63	1924		4				
411,831 28	-	-	-	-	411,831 28	1923	Capital .....	5				
416,635 86	-	-	-	-	416,635 86	1924		6				
Valeurs émises—												
Provinciales et municipales .....												
-	-	85,397 05	-	108,885 15	1923		7					
-	-	35,814 56	-	162,911 32	1924		8					
200,175 18	-	-	-	-	253,411 96	1923	Pour drainage .....	9				
226,294 72	-	-	-	-	283,267 80	1924		10				
91,248 01	-	-	-	-	91,248 01	1923	Pour palais de justice .....	11				
89,804 41	-	-	-	-	80,804 41	1924		12				
-	-	-	10,080 07	10,080 07	1923	Nouvelle répartition des taxes pour	13					
-	-	-	19,080 07	19,080 07	1924	digues .....	14					
-	415,452 17	-	-	-	415,452 17	1923	Commission de prêts à l'agriculture .....	15				
-	533,271 55	-	-	-	533,271 55	1924		16				
-	163,893 90	49,574 41	-	-	213,468 31	1923	Avances aux élévateurs à grain .....	17				
-	193,039 36	47,152 73	-	-	240,192 09	1924		18				
-	-	-	-	-	366,876 21	1923	Loi du logement .....	19				
-	-	-	-	-	365,600 58	1924		20				
-	40,117 07	13,862 23	413,925 46	745,881 75	1923	Placements et dépôts .....	21					
-	29,274 63	39,580 22	480,747 92	947,149 58	1924		22					
-	11,341 42	14,249 90	-	-	296,146 40	1923	Emprunts .....	23				
-	-	35,461 82	-	-	410,510 56	1924		24				
-	-	-	-	-	155,645 00	1923	Chemins de fer, hypothèques et	25				
-	-	3,272 57	-	-	158,917 57	1924	ajustements .....	26				
-	-	-	-	-	38,511 93	1923	Fonds d'amortissement .....	27				
-	-	-	-	-	37,958 72	1924		28				
709,123 54	32,620 02	140,430 51	667,012 07	1,565,760 51	1923	Divers autres fonds .....	29					
712,073 87	18,964 71	92,278 83	658,380 01	1,498,042 29	1924		30					
1,412,378 01	664,486 67	303,514 10	1,100,417 63	5,058,485 41	1923	Total, intérêt .....						
1,444,868 86	775,825 41	347,203 20	1,164,288 00	5,830,865 90	1924							

<sup>1</sup> Prêts à la Commission hydraulique de la Nouvelle-Ecosse.    <sup>2</sup> Y compris intérêts sur fonds d'amortissement.

## ORDINARY RECEIPTS, 1923-1924

## 12. REFUNDS AND REPAYMENTS

The following table shows the various sources from which refunds are made to the provincial governments.

TABLE 12—Refunds and Repayments

No.	Sources of Receipts	Prince Edward Island	Nova Scotian	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
I	Agriculture.....	1923 2 14	—	—	500 00	49,860 81
2		1924 92 50	26 98	—	—	10,245 01
3	Forest Protection and Ranging.....	1923 —	—	—	—	96,595 44
4		1924 —	—	—	—	155,218 60
5	Education.....	1923 —	—	160 00	—	—
6		1924 —	56 00	—	—	—
7	Railways.....	1923 —	—	—	8,904 54	—
8		1924 —	—	—	16,292 66	—
9	Department Refunds to Treasury.....	1923 —	—	—	—	82,065 33
10		1924 —	—	—	—	221,830 90
11	Seed Grain.....	1923 —	—	—	—	—
12		1924 —	—	—	—	—
13	Roads, Highways and Bridges.....	1923 —	—	—	65,854 61	—
14		1924 —	—	—	89,223 61	—
15	Miscellaneous.....	1923 66 00	5,649 68	—	118 65	663 41
16		1924 —	6,421 15	—	7,125 34	86,444 82
<b>Total Refunds and Repayments—</b>		<b>68 14</b>	<b>5,649 68</b>	<b>160 00</b>	<b>75,377 80</b>	<b>229,184 99</b>
		<b>1924 92 50</b>	<b>6,563 13</b>	<b>—</b>	<b>112,641 61</b>	<b>473,739 42</b>

<sup>1</sup> Including \$446,681.65 as reimbursements by Rural Municipalities in 1923 and \$351,205.05 in 1924.

## 13. PUBLIC UTILITIES AND ENTERPRISES

In this table will be found the classification of revenues which are paid into the provincial treasuries through the operation of public utilities such as power systems, telephones, highways, etc. As explained in the preface, these items were shown in previous reports under the table dealing with "Miscellaneous Items."

TABLE 13—Public Utilities and Enterprises

No.	Sources of Receipts	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Bridges, including tolls and rent.....	1923 —	—	8,000 00	—	—
2		1924 —	—	4,000 00	—	—
3	Docks and Wharves.....	1923 —	—	—	—	—
4		1924 —	—	—	—	—
5	Ferry Tolls.....	1923 —	—	—	—	—
6		1924 —	—	—	—	—
7	Highways—					
8	Contributions, Interest and Road	1923 —	505,802 42	—	482,308 92	—
9	Tax from Municipalities.	1924 —	462,531 80	—	703,050 78	—
10	Debenture proceeds for construction.	1923 —	200,740 00	—	—	—
11		1924 —	200,740 00	—	—	—
12	Highway Commission Warehouse	1923 —	—	—	—	—
13	Advance.	1924 —	—	—	—	229,918 82
14	Other Road or Highway receipts....	1923 —	—	—	—	712,683 62
15		1924 —	—	—	—	—
16	Power Systems—					
17	Hydro Electric.....	1923 —	—	—	—	8,548,135 06
18		1924 —	—	—	—	7,584,349 17
19	Water Storage, Water Leases and	1923 —	—	—	464,749 89	—
20	Rentals.	1924 —	—	—	464,840 44	—
21	Railways, Interest on Advances to	1923 —	—	1,613 90	—	750,000 00
22		1924 —	—	1,764 40	—	750,000 00
	Telephone Interest.....	1923 —	—	—	—	—
		1924 —	—	—	—	—
<b>Total Public Utilities and Enterprises—</b>		<b>—</b>	<b>705,542 42</b>	<b>9,613 90</b>	<b>947,655 81</b>	<b>7,528,653 88</b>
		<b>1924</b>	<b>663,271 80</b>	<b>5,761 10</b>	<b>1,167,891 22</b>	<b>3,047,632 79</b>

## RECETTES ORDINAIRES, 1923-1924

## 12. REMBOURSEMENTS

Les remboursements que reçoivent les gouvernements provinciaux de différentes sources sont classifiés dans le tableau suivant:

TABLEAU 12—Remboursements

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	38,519 21	-	-	88,882 16	1923 Agriculture.....	1
-	-	-	-	10,363 49	1924	2
-	-	-	-	96,595 44	1923 Protection et surveillance des forêts..	3
-	-	-	-	155,218 69	1924	4
40 00	19,111 48	869 44	-	20,180 92	1923 Instruction publique.....	5
-	24,621 43	-	-	24,677 43	1924	6
-	-	-	-	8,904 54	1923 Chemins de fer.....	7
-	-	-	-	16,292 06	1924	8
-	-	-	-	82,065 33	1923 Remboursements au trésor émanant	9
-	-	-	-	221,830 99	1924 des départements.	10
-	-	-	-	1,128 23	1923 Grain de semence.....	11
-	-	-	-	1,490 02	1924	12
-	458,346 85	-	-	524,201 46	1923 Voirie et ports.....	13
-	361,007 55	-	-	450,231 16	1924	14
4,100 94	92,591 02	237,439 15	51,060 85	391,690 60	1923 Divers.....	15
3,349 58	78,611 09	39,004 23	51,754 19	272,710 40	1924	16
4,140 94	608,569 16	238,308 59	52,189 87	1,213,648 67	1923 Total, remboursements.	
3,349 58	461,216 07	39,004 23	53,244 21	1,152,814 73	1924	

<sup>1</sup> Dont \$446,081.56 remboursés par les municipalités rurales en 1923 et \$351,205.05 en 1924.

## 13. UTILITÉS PUBLIQUES ET ENTREPRISES

On a classifié dans ce tableau les revenus provenant de l'exploitation des utilités publiques, telles que: force hydraulique, usines électriques, téléphones, chemins à péage, etc. Ainsi qu'on l'a dit dans la préface, dans les précédents rapports, ces recettes figuraient sous la rubrique recettes diverses.

TABLEAU 13—Utilités publiques et entreprises

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	-	-	49,177 54	57,177 54	1923 Ponts, péages et location.....	1
-	-	-	51,937 96	55,937 96	1924	2
-	-	-	6,541 45	6,511 45	Docks et quais.....	3
-	-	-	17,387 29	17,387 29	1924	4
-	-	-	22,267 70	22,267 70	1923 Recettes des bacs et bateaux passeurs.	5
-	-	-	24,568 80	24,568 80	1924	6
-	-	-	-	-	Voirie—	
-	-	-	-	901,111 31	1923 Contributions, intérêts et taxe de	7
-	-	-	-	1,165,582 58	voirie des municipalités.	8
-	-	-	-	200,710 00	1923 Produit d'un emprunt pour construc-	9
-	-	-	-	200,710 00	tion.	10
-	296,984 94	-	-	296,984 94	1923 Commission de la voirie, avance	11
-	237,199 67	-	-	237,199 67	pour entrepôts.	12
-	2,086 14	-	-	232,601 96	1923 Autres recettes dérivant de la voirie.	13
-	1,413 70	-	-	714,097 32	1924	14
-	-	-	-	6,548,135 06	Forces hydrauliques—	15
-	-	-	-	7,584,348 17	Hydroélectrique.....	16
-	-	-	351,114 87	815,864 76	1923 Réservoirs, affermages et loyers....	17
-	-	-	139,479 40	604,319 99	1924	18
-	-	-	-	751,613 90	1923 Intérêt sur avances aux chemins de fer.	19
-	-	-	-	751,764 40	1924	20
1,058,864 86	547,548 10	-	-	1,606,412 96	1923 Intérêt sur avances aux téléphones....	21
1,067,224 73	518,955 31	-	-	1,586,180 04	1924	22
1,058,864 86	547,219 18	-	429,101 56	11,529,451 61	1923 Total, utilités publiques et	
1,067,224 73	518,568 68	-	233,373 51	12,942,127 13	1924 entreprises.	

## ORDINARY RECEIPTS, 1923-1924

## 14. MISCELLANEOUS

Considerable revenue is derived from certain charges which are more or less local to individual provinces, and cannot be classified under any of the main headings comprising this report.

As mentioned in the preface a change has been made in the arrangement of tables in this report. Receipts for Miscellaneous Items in our former reports included amounts paid in to provincial treasuries for the operation of public utilities. Such receipts now form Table 13 in this report.

TABLE 14—Miscellaneous

No.	Sources of Receipts	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Civil Service Pensions Contributions... 1923	-	-	-	38,118 05	-
2	1924	-	-	-	39,565 58	-
3	Employment Service of Canada, Fed- 1923	-	-	-	-	84,147 70
4	eral Department of Labour. 1924	-	5,750 38	-	-	61,782 26
5	Grain Elevator Rentals..... 1923	-	-	-	-	-
6	1924	-	-	-	-	-
7	King's Printer's Advance..... 1923	-	-	-	-	-
8	1924	-	-	-	-	-
9	King's Printer Sales..... 1923	-	-	798 51	4,332 82	24,955 19
10	1924	-	2,343 15	890 65	311 71	44,098 43
11	Lignite Utilization Board..... 1923	-	-	-	-	-
12	1924	-	-	-	-	-
13	Miscellaneous Grants, Subventions and 1923	-	-	-	-	-
14	Donations. 1924	-	-	-	-	-
15	Mothers' Allowance Acts—Municipal 1923	-	-	-	-	634,304 22
16	charges. 1924	-	-	-	-	806,539 50
17	Official Gazette..... 1923	-	1,689 90	4,852 11	58,773 24	-
18	1924	-	6,510 08	4,394 26	74,652 45	-
19	Premium, Discount and Exchange..... 1923	-	-	2,226 82	55,146 02	12,200 00
20	1924	-	-	6,193 04	86,523 25	19,828 65
21	Provincial Board of Health..... 1923	-	905 18	11,203 60	-	57,473 68
22	1924	-	14,415 92	9,690 57	-	60,171 83
23	Surveys Townsites..... 1923	-	-	-	-	-
24	1924	-	-	-	-	-
25	Unenumerated Departmental Receipts 1923	-	-	-	-	-
26	1924	-	-	-	-	-
27	General, Casual or Other Receipts... 1923	1,613 72	17,138 16	1,296 25	13,795 60	32,655 82
28	1924	3,483 81	23,747 43	142 10	12,990 09	45,366 12
<b>Total Miscellaneous</b>		<b>1,613 72</b>	<b>17,138 24</b>	<b>1,296 25</b>	<b>13,795 60</b>	<b>32,655 82</b>
		<b>3,483 81</b>	<b>52,765 96</b>	<b>21,319 62</b>	<b>21,043 08</b>	<b>845,736 61</b>
<b>Grand Total Ordinary Re- ceipts.</b>		<b>654,302 53</b>	<b>5,317,335 27</b>	<b>3,479,732 58</b>	<b>21,634,641 52</b>	<b>34,818,729 48</b>
		<b>1924</b>	<b>738,431 10</b>	<b>5,461,383 21</b>	<b>3,725,285 99</b>	<b>23,170,733 11</b>
						<b>41,721,961 17</b>

<sup>1</sup> This item includes "Capital Receipts" from Lands and Forests Department of \$708,516.86 in 1923 and \$1,181,037.52 in 1924 which cannot be separated from "Ordinary Receipts".

## RECETTES ORDINAIRES, 1923-1924

## 14. RECETTES DIVERSES

Les provinces encaissent des revenus considérables dérivant de sources ayant un caractère plus ou moins local et qui ne peuvent trouver place sous l'une ou l'autre des rubriques précédentes.

On a expliqué dans la préface que les recettes provenant de l'exploitation des utilités publiques, qui autrefois figuraient dans ce tableau, en ont été détachées et se trouvent aujourd'hui au tableau 13 qui précède.

TABLEAU 14—Recettes diverses

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Sources des recettes	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	-	-	-	38,118 05	1923 Contributions au fonds des pensions du	1
-	-	-	-	39,565 58	Service Civil.	2
-	-	-	32,903 83	117,051 53	1923 Service de placement du Canada, Mi-	3
-	-	-	28,101 74	95,634 38	1924 nistère fédéral du Travail.	4
79,521 62	-	-	-	79,521 62	1923 Loyers des élévateurs à grain	5
74,857 61	-	-	-	74,857 61	1924	6
-	281,404 07	-	-	281,404 07	1923 Avances à l'imprimeur officiel	7
-	278,045 74	-	-	278,045 74	1924	8
1,223 58	3,734 08	11,080 85	219,758 08	265,883 11	1923 Ventes par l'imprimeur officiel	9
1,285 70	4,946 27	3,244 04	54,255 20	111,375 15	1924	10
-	205,000 00	-	-	205,000 00	1923 Commission d'utilisation du lignite	11
-	-	-	-	-	1924	12
-	-	29,406 87	-	29,406 87	1923 Allocutions diverses, subventions et	13
-	-	11,905 95	-	11,905 95	1924 dons.	14
221,065 50	-	125,786 25	-	981,155 97	1923 Commission des allocations aux mères	15
223,352 70	-	107,444 12	-	1,137,336 32	1924	16
12,879 50	32,042 26	19,857 80	-	130,094 81	1923 Gazette officielle	17
13,275 93	21,218 77	12,760 88	-	132,812 37	1924	18
-	10,275 02	660 93	-	80,514 79	1923 Primes, escompte et change	19
-	5,625 84	68 50	-	118,239 28	1924	20
-	9,826 44	15,035 67	14,628 19	109,162 66	1923 Conseil d'hygiène provincial	21
-	9,111 85	15,628 82	10,759 61	119,787 60	1924	22
-	-	2,217 50	-	2,217 50	1923 Arpentage des sites de villes	23
-	-	725 50	-	725 50	1924	24
-	22,185 97	-	628,140 35	650,326 32	1923 Recettes des départements non énu-	25
-	24,691 39	-	154,194 02	178,885 41	1924 mérées.	26
70,978 17	587,783 10	36,827 76	85,421 20	847,509 78	1923 Recettes casuelles et autres	27
58,511 85	134,134 64	83,052 09	83,239 17	444,667 30	1924	28
385,668 37	1,152,256 91	210,879 63	980,851 65	3,817,367 08	1923 Total, recettes diverses	
371,293 79	477,774 50	234,829 90	330,549 74	2,743,838 19	1924	
10,678,729 75	12,576,762 60	10,419,146 26	18,758,863 94	117,738,243 97	1923 Grand total des recettes ordi-	
10,926,633 92	12,520,411 25	10,506,627 13	19,124,580 03	127,896,046 91	1924 naires.	

<sup>1</sup> Y compris \$708,516,86 en 1913 et \$1,181,037,52 en 1924 de recettes portées au compte capital de Terres et Forêts, et qui ne peuvent être séparées des recettes ordinaires.

## PART II.

## ORDINARY EXPENDITURE, 1923-1924

## 1. CIVIL GOVERNMENT AND LEGISLATION

(a) Civil Government includes all salaries, contingencies and expenses of the various administrative offices of departments, which are commonly known as "inside service". Salaries and expenses of outside service are embodied in schedules which deal with the service performed rather than the department. For example—the Public Highways Branch entails considerable expense for the administration of the branch which is included under Civil Government charge. There is also a very heavy expenditure in the matter of surveys and road construction, entailing salaries and expenses of large staffs of surveyors and other employees whose work usually ends on the completion of the particular highway construction on which they are engaged. This latter expense is embodied in the table dealing with "Public Roads and Highways". Throughout the classification of Civil Government charges a similar method has been adopted, showing the departmental administration expenditures as apart from the cost of services which are outlined in tables 2 to 22. "Civil Government" showed an increase of \$90,524.40 for 1923 over 1922 while in 1924 there was a decrease of \$54,645.62 as compared with 1923.

TABLE 1—Civil Government and Legislation

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario			
							\$	cts.	
"A" CIVIL GOVERNMENT									
1	Agriculture and Allied Branches— Agriculture Department— Salaries.....	1923	—	17,062 77	5,797 83	55,258 06	10,460 18		
2		1924	5,017 08	16,902 60	5,600 00	84,257 35	10,191 66		
3	Contingencies and expenses.....	1923	3,106 63	3,433 94	4,567 15	6,000 00	4,878 04		
4		1924	3,476 49	3,680 51	4,833 38	6,000 00	3,562 49		
5	Agriculture and Horticulture Societies Branch— Salaries.....	1923	—	—	—	—	9,650 00		
6		1924	—	—	—	—	10,225 00		
7	Contingencies and expenses.....	1923	—	—	—	—	2,747 50		
8		1924	—	—	—	—	2,291 38		
9	Dairy Branch— Salaries.....	1923	—	—	—	—	872 21		
10		1924	—	—	—	—	—		
11	Contingencies and expenses.....	1923	—	—	—	—	1,414 67		
12		1924	—	—	—	—	1,296 60		
13	Fruit or Horticulture Branch— Salaries.....	1923	—	—	—	—	5,866 66		
14		1924	—	—	—	—	6,400 00		
15	Contingencies and expenses.....	1923	—	—	—	—	4,661 49		
16		1924	—	—	—	—	1,291 88		
17	Live Stock Branch— Salaries.....	1923	—	—	—	—	11,550 00		
18		1924	—	—	—	—	9,733 32		
19	Contingencies and expenses.....	1923	—	—	—	—	4,908 47		
20		1924	—	—	—	—	4,323 32		
21	Attorney-General's Office— Salaries.....	1923	—	9,502 26	2,100 00	49,881 72	41,436 66		
22		1924	—	10,483 00	2,100 00	51,033 33	40,063 84		
23	Contingencies and expenses.....	1923	—	4,358 22	1,380 23	6,000 00	5,097 37		
24		1924	—	3,453 05	1,005 20	6,000 00	4,191 40		
25	Boiler Inspection Branch— Salaries.....	1923	—	—	—	—	17,229 16		
26		1924	—	—	—	—	17,700 00		
27	Contingencies and expenses.....	1923	—	—	—	—	9,007 47		
28		1924	—	—	—	—	8,038 01		
29	Children's Aid Services— Salaries.....	1923	—	7,710 00	—	—	16,708 89		
30		1924	—	8,627 50	—	—	20,350 00		
31	Contingencies and expenses.....	1923	—	27,957 36	—	—	13,500 67		
32		1924	—	24,355 61	—	—	14,378 63		

## IIème PARTIE

## DÉPENSES ORDINAIRES, 1923-1924

## 1. ADMINISTRATION ET LÉGISLATION

(a) L'administration embrasse tous les traitements et appointements, plus les dépenses prévues et imprévues des différentes branches des ministères communément désignées sous le nom de «service intérieur». Les appointements et les dépenses afférentes au service extérieur figurent sous d'autres rubriques, selon leur nature. Par exemple, les dépenses considérables des services de la voirie figurent sous la rubrique «administration»; d'autre part, la construction des routes entraîne des dépenses élevées pour défrayer les équipes d'arpenteurs dont le travail prend fin ordinairement, lors de l'achèvement d'une route; ces dépenses se trouvent dans le tableau consacré à la «voirie». La même méthode a été adoptée pour la classification de toutes les dépenses ressortissant de l'administration, ainsi qu'on peut le voir par les tableaux 2 à 22. En 1923, les dépenses d'administration présentaient une augmentation de \$90,524.40 sur 1922, mais en 1924 elles furent inférieures de \$54,645.62 aux chiffres de 1923.

TABLEAU 1—Administration et législation

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, Division ou service	N°								
"A" ADMINISTRATION														
Agriculture et divisions connexes—														
Ministère de l'Agriculture—														
10,200 00	44,486 43	35,996 36	23,006 24	202,276 87	1923 Traitements.....	1								
9,575 00	40,747 55	23,324 48	23,672 38	219,288 10	1924 Traitements.....	2								
1,647 94	13,065 16	18,203 33	24,148 33	70,050 52	1923 Dépenses casuelles.....	3								
1,578 18	12,906 76	17,036 47	21,889 23	74,963 51	1924 Dépenses casuelles.....	4								
11 11,086 50	-	-	-	20,736 50	Division des Sociétés d'agriculture et d'horticulture—									
8,450 83	-	-	-	18,675 83	1923 Traitements.....	5								
9,456 94	-	-	-	12,204 44	1923 Dépenses casuelles.....	6								
1 -	-	-	-	2,291 38	1924 Dépenses casuelles.....	7								
9,750 00	17,262 80	-	0,460 00	34,345 10	Division de la laiterie—									
10,052 00	20,201 88	-	7,420 96	39,274 84	1923 Traitements.....	9								
2,009 14	12,326 51	-	4,019 18	18,798 50	1923 Dépenses casuelles.....	10								
1,813 60	12,387 31	-	3,745 48	19,242 09	1924 Dépenses casuelles.....	11								
-	-	-	51,766 52	57,633 18	Division de l'horticulture—									
11 14,727 31	21,325 04	-	36,390 10	83,992 51	1923 Traitements.....	13								
14,837 60	21,200 73	-	37,469 17	83,240 82	1924 Traitements.....	14								
10,991 06	39,423 17	-	24,404 49	79,727 19	1923 Dépenses casuelles.....	15								
1 -	17,205 35	-	25,599 17	47,127 86	1924 Dépenses casuelles.....	16								
21,888 46	58,739 21	55,949 32	23,752 43	203,250 36	Procureur général—									
17,785 28	54,820 29	60,587 39	24,070 51	201,843 61	1923 Traitements.....	21								
3,657 94	17,130 48	13,727 74	6,886 53	59,036 51	1924 Traitements.....	22								
6,120 26	17,851 65	14,492 56	6,344 26	59,158 38	1923 Dépenses casuelles.....	23								
-	26,591 61	26,986 70	41,042 74	111,850 30	1924 Dépenses casuelles.....	24								
-	20,487 95	25,548 99	42,062 58	111,799 52	1923 Traitements.....	25								
-	13,358 09	14,158 75	12,023 87	48,548 18	1924 Dépenses casuelles.....	26								
-	10,910 52	12,779 78	28,745 01	60,503 32	1924 Dépenses casuelles.....	27								
-	24,962 43	-	-	49,381 32	1923 Traitements.....	28								
-	25,643 06	-	-	54,621 40	1924 Traitements.....	29								
-	24,299 65	-	-	65,817 68	1923 Dépenses casuelles.....	30								
-	26,533 14	-	-	65,269 38	1924 Dépenses casuelles.....	31								

## ORDINARY EXPENDITURE, 1923-1924

TABLE 1—Civil Government and Legislation—continued

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>"A" CIVIL GOVERNMENT—continued</b>						
33	Civil Service Commissioners' Office— Salaries	1923	—	—	—	8,402 09
34		1924	—	—	—	9,015 58
35	Contingencies and expenses	1923	—	—	—	2,770 66
36		1924	—	—	—	1,214 48
Colonization and Immigration—						
37	Salaries	1923	—	11,785 00	—	8,198 51
38		1924	—	11,657 74	—	8,562 50
39	Contingencies and expenses	1923	—	8,481 85	—	4,113 77
40		1924	—	8,998 32	—	5,736 49
Comptroller General's Office—						
41	Salaries	1923	—	6,400 00	—	—
42		1924	—	6,400 00	—	—
43	Contingencies and expenses	1923	—	376 01	—	—
44		1924	—	432 28	—	—
Education Department—						
45	Salaries	1923	4,075 00	9,583 33	10,324 94	58,913 51
46		1924	3,800 00	10,710 76	10,596 94	62,407 76
47	Contingencies and expenses	1923	2,408 75	6,275 16	2,401 86	22,000 00
48		1924	2,127 87	5,451 53	1,753 21	20,000 00
Estate of Insane—						
49	Salaries	1923	—	—	—	—
50		1924	—	—	—	—
51	Contingencies and expenses	1923	—	—	—	—
52		1924	—	—	—	—
Executive Council—						
53	Salaries	1923	1,300 00	2,355 00	4,402 50	4,875 00
54		1924	1,300 00	2,145 00	4,220 00	5,275 00
55	Contingencies and expenses	1923	365 57	902 95	3,116 97	5,558 96
56		1924	221 33	768 04	1,602 27	8,000 00
Factory Inspection Branch—						
57	Salaries	1923	—	1,900 00	3,033 22	44,072 93
58		1924	—	1,900 00	3,362 37	44,568 65
59	Contingencies and expenses	1923	—	772 74	1,083 03	14,713 69
60		1924	—	797 57	943 60	18,316 23
Forestry Branch—						
61	Salaries	1923	—	—	—	—
62		1924	—	—	—	—
63	Contingencies and expenses	1923	—	—	—	—
64		1924	—	—	—	—
Game and Fisheries—						
65	Salaries	1923	—	9,804 70	—	25,977 12
66		1924	—	9,660 00	—	26,807 40
67	Contingencies and expenses	1923	—	6,617 63	—	25,813 22
68		1924	—	7,149 84	—	11,805 92
Government Agencies—						
69	Salaries and expenses	1923	—	—	—	—
70		1924	—	—	—	—
Government Employment Bureaus—						
71	Salaries	1923	— <sup>11</sup>	8,797 00	—	99,391 02
72		1924	—	8,583 33	—	92,932 39
73	Contingencies and expenses	1923	— <sup>1</sup>	—	—	64,860 04
74		1924	—	5,667 59	—	72,645 63
Insurance Branch—						
75	Salaries	1923	—	—	10,400 00	24,840 39
76		1924	—	—	8,141 65	25,501 39
77	Contingencies and expenses	1923	—	—	7,560 00	21,596 92
78		1924	—	—	10,047 36	14,626 75
King's Printer's Office—						
79	Salaries	1923	—	6,516 00	—	19,235 42
80		1924	—	5,572 66	—	20,362 76
81	Contingencies and expenses	1923	—	2,227 75	—	4,622 42
82		1924	—	1,703 58	—	4,812 54
Labour, Trades and Industrial Branches—						
83	Salaries	1923	—	—	—	19,233 33
84		1924	—	—	—	17,687 50
85	Contingencies and expenses	1923	—	—	—	7,912 51
86		1924	—	—	—	11,194 90
Lands Branch—						
87	Salaries	1923	350 00	5,115 00	17,370 00	—
88		1924	350 00	5,700 00	16,954 15	—
89	Contingencies and expenses	1923	52 33	1,101 55	6,216 76	—
90		1924	7 00	1,314 24	8,962 88	—
Lands and Forests Branch—						
91	Salaries	1923	—	—	101,033 33	132,644 92
92		1924	—	—	92,974 99	136,277 18
93	Contingencies and expenses	1923	—	—	24,000 00	58,814 78
94		1924	—	—	24,000 00	60,646 20

## DÉPENSES ORDINAIRES, 1923-1924

TABLEAU 1—Administration et législation—suite

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, Division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
"A" ADMINISTRATION—suite						
6,851 52	5,586 39	7,705 38	6,966 29	35,511 67	Traitements..... 1923 Commissaires du Service Civil—	33
6,236 77	5,354 28	7,534 16	6,647 64	34,788 43	..... Traitements..... 1924	34
367 01	402 34	819 90	1,619 38	5,979 29	1923 Dépenses casuelles.....	35
329 17	788 25	797 85	1,903 45	5,033 20	1924	36
Colonisation et immigration—						
-	-	-	-	19,983 51	1923 Traitements.....	37
-	-	-	-	20,220 24	1924	38
-	-	-	-	12,505 62	1923 Dépenses casuelles.....	39
-	-	-	-	14,734 81	1924	40
Bureau du Contrôleur général—						
52,202 85	-	-	47,579 25	106,182 10	1923 Traitements.....	41
51,638 30	-	-	48,681 02	106,719 32	1924	42
3,251 52	-	-	6,002 66	9,630 19	1923 Dépenses casuelles.....	43
3,340 84	-	-	5,372 87	9,145 99	1924	44
Ministère de l'instruction publique—						
27,301 60	77,166 28	54,868 48	18,427 10	324,889 78	1923 Traitements.....	45
38,106 33	75,531 26	34,529 38	18,931 58	309,764 01	1924	46
3,004 42	15,534 82	29,547 69	8,975 61	106,208 07	1923 Dépenses casuelles.....	47
3,457 83	12,281 11	25,304 02	10,196 53	93,824 53	1924	48
Successions des aliénés—						
11,057 50	-	-	-	11,057 50	1923 Traitements.....	49
11,201 84	-	-	-	11,201 84	1924	50
1,136 67	-	-	-	1,136 67	1923 Dépenses casuelles.....	51
851 15	-	-	-	851 15	1924	52
Conseil Exécutif—						
14,041 67	16,344 99	9,822 99	-	67,073 54	1923 Traitements.....	53
8,638 00	16,005 32	9,850 00	-	63,733 32	1924	54
1,976 58	11,767 01	6,971 78	-	30,659 82	1923 Dépenses casuelles.....	55
1,881 41	10,602 15	7,505 81	-	38,581 01	1924	56
Service de l'inspection des manufactures—						
43,641 13	-	5,807 15	6,309 36	104,853 79	1923 Traitements.....	57
43,333 21	-	4,842 06	6,309 35	104,313 04	1924	58
8,691 46	-	1,546 63	2,388 86	29,195 92	1923 Dépenses casuelles.....	59
12,208 97	-	1,809 90	2,349 40	36,425 67	1924	60
Division forestière—						
-	-	-	204,326 89	204,326 89	1923 Traitements.....	61
-	-	-	207,681 69	207,681 69	1924	62
-	-	-	-	-	1923 Dépenses casuelles.....	63
-	-	-	-	-	1924	64
Chasse et pêche—						
-	-	-	6,136 78	41,918 60	1923 Traitements.....	65
-	-	-	7,337 41	43,804 81	1924	66
-	-	-	3,819 86	36,250 71	1923 Dépenses casuelles.....	67
-	-	-	3,965 56	22,921 32	1924	68
Agences du gouvernement—						
-	-	-	501,575 69	501,575 69	1923 Traitements et dépenses.....	69
-	-	-	495,393 83	495,393 83	1924	70
Service de placement—						
-	-	31,280 71	-	139,488 73	1923 Traitements.....	71
-	-	30,254 05	-	131,769 77	1924	72
-	-	21,598 61	-	86,458 65	1923 Dépenses casuelles.....	73
-	-	14,705 97	-	93,019 19	1924	74
Service des assurances—						
12,704 56	9,605 81	5,154 00	14,533 58	77,238 43	1923 Traitements.....	75
10,274 61	9,258 49	4,619 85	15,191 51	72,987 50	1924	76
2,022 17	1,626 59	2,631 84	6,130 31	41,467 83	1923 Dépenses casuelles.....	77
2,049 73	1,557 08	3,253 40	8,743 36	40,277 68	1924	78
Bureau de l'imprimeur officiel—						
-	10,004 00	7,770 61	102,350 86	153,126 89	1923 Traitements.....	79
-	11,504 00	7,781 69	88,861 17	140,582 28	1924	80
-	2,251 91	1,778 09	94,830 98	121,578 65	1923 Dépenses casuelles.....	81
-	1,799 96	886 81	100,344 10	123,246 63	1924	82
Division du travail et des industries—						
-	52,457 80	-	55,695 74	127,086 87	1923 Traitements.....	83
-	53,986 29	-	56,580 52	128,254 31	1924	84
-	43,778 67	-	23,934 09	75,625 27	1923 Dépenses casuelles.....	85
-	37,431 89	-	23,082 78	72,609 57	1924	86
Division des terres—						
9,042 75	-	-	38,872 97	70,750 72	1923 Traitements.....	87
8,735 00	-	-	36,518 86	68,258 01	1924	88
1,061 83	-	-	-	8,432 47	1923 Dépenses casuelles.....	89
1,288 73	-	-	-	11,572 85	1924	90
Division des terres et forêts—						
-	-	-	36,932 69	270,610 94	1923 Traitements.....	91
-	-	-	39,491 52	268,743 69	1924	92
-	-	-	179,160 37	261,975 15	1923 Dépenses casuelles.....	93
-	-	-	238,562 86	323,209 06	1924	94

## ORDINARY EXPENDITURE, 1923-1924

TABLE 1—Civil Government and Legislation—*continued*

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>"A" CIVIL GOVERNMENT—continued</b>						
95	Lieut. Governor's Office— Salaries.....	1923	—	1,500 00	—	6,450 00
96		1924	—	1,500 00	—	6,500 00
97	Contingencies and expenses.....	1923	—	—	1,599 87	8,000 00
98		1924	—	—	1,930 23	12,000 00
99	Mines Branch— Salaries.....	1923	—	22,295 52	—	88,624 26
100		1924	—	25,070 00	—	90,480 91
101	Contingencies and expenses.....	1923	—	5,824 23	—	45,711 53
102		1924	—	5,839 73	—	78,300 99
103	Mines, Fisheries and Colonization— Salaries.....	1923	—	—	120,666 13	—
104		1924	—	—	124,644 67	—
105	Contingencies and expenses.....	1923	—	—	16,000 00	—
106		1924	—	—	16,000 00	—
107	Motor Vehicles Branch— Salaries.....	1923	—	—	—	29,116 94
108		1924	—	—	—	33,091 46
109	Contingencies and expenses.....	1923	—	—	—	30,193 59
110		1924	—	—	—	39,847 35
111	Municipal Affairs Department— Salaries.....	1923	—	—	—	—
112		1924	—	—	—	—
113	Contingencies and expenses.....	1923	—	—	—	—
114		1924	—	—	—	—
115	Municipal Auditor or Department— Salaries.....	1923	—	—	8,908 00	14,066 66
116		1924	—	—	9,400 00	14,500 00
117	Contingencies and expenses.....	1923	—	—	5,000 00	1,816 94
118		1924	—	—	4,200 00	2,294 28
119	Provincial Auditor's Office— Salaries.....	1923	1,800 00	13,794 13	—	18,058 06
120		1924	1,800 00	14,475 00	—	18,550 00
121	Contingencies and expenses.....	1923	679 56	1,495 02	—	5,500 00
122		1924	789 76	904 69	—	5,500 00
123	Provincial Board of Health— Salaries.....	1923	—	16,550 00	24,088 07	19,885 80
124		1924	—	20,705 34	26,786 85	19,885 50
125	Contingencies and expenses.....	1923	—	—	15,898 73	31,360 76
126		1924	—	11,809 35	18,842 46	36,422 34
127	Provincial Secretary's Office— Salaries.....	1923	6,750 00	15,181 34	2,800 00	71,841 39
128		1924	6,750 00	16,691 58	2,800 00	71,616 66
129	Contingencies and expenses.....	1923	2,975 68	5,006 01	1,183 62	58,000 00
130		1924	2,378 26	4,948 14	917 86	60,000 00
131	Provincial Treasurer's Department— Salaries.....	1923	—	12,000 00	5,450 32	25,258 06
132		1924	—	11,920 29	5,438 30	25,641 66
133	Contingencies and expenses.....	1923	—	2,283 75	3,565 94	8,750 00
134		1924	—	1,548 44	3,211 10	7,158 15
135	Public Highways' Branch— Salaries.....	1923	—	—	—	200,415 03
136		1924	—	—	—	185,972 81
137	Contingencies and expenses.....	1923	—	—	—	5,000 00
138		1924	—	—	—	5,000 00
139	Public Works— Salaries.....	1923	5,641 66	—	20,071 68	90,808 46
140		1924	4,200 00	—	20,804 99	98,522 47
141	Contingencies and expenses.....	1923	1,965 36	—	13,865 92	20,000 00
142		1924	2,960 73	—	11,433 75	21,801 03
143	Railways Dept. or Board— Salaries.....	1923	—	—	—	37,400 00
144		1924	—	—	—	37,700 00
145	Contingencies and expenses.....	1923	—	—	—	6,320 58
146		1924	—	—	—	7,244 34
147	Registrar General's Office— Salaries.....	1923	—	9,060 00	—	39,402 60
148		1924	—	10,533 32	—	41,109 79
149	Contingencies and expenses.....	1923	—	934 47	—	22,349 86
150		1924	—	1,844 36	—	18,287 59
151	Revenue Branch, Treasury— Salaries.....	1923	—	—	—	52,550 00
152		1924	—	—	—	53,400 00
153	Contingencies and expenses.....	1923	—	—	—	8,639 60
154		1924	—	—	—	12,600 00

## DÉPENSES ORDINAIRES, 1923-1924

TABLEAU 1—Administration et législation—suite

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
"A" ADMINISTRATION—suite						
Bureau du lieutenant-gouverneur—						
1,800 00	2,162 50	1,883 30	3,649 88	20,795 68	Traitements.....	95
1,800 00	2,163 00	2,000 00	3,600 00	20,919 00	1924	96
7,449 77	6,204 83	1,642 89	—	26,047 36	Dépenses casuelles.....	97
6,107 65	5,494 25	1,983 62	—	29,565 75	1924	98
Division des mines—						
—	—	29,472 20	48,973 60	189,365 58	Traitements.....	99
—	—	30,159 94	48,061 97	193,772 82	1924	100
—	—	41,267 15	25,821 30	118,624 30	1923	101
—	—	30,692 99	25,849 05	140,682 76	1924	102
Ministère des Mines, des Pêcheries et de la Colonisation—						
—	—	—	—	120,666 13	Traitements.....	103
—	—	—	—	124,644 67	1924	104
—	—	—	—	16,000 00	1923	105
—	—	—	—	16,000 00	1924	106
Division des automobilés—						
—	24,629 05	14,990 01	18,971 29	87,707 29	Traitements.....	107
—	26,191 71	14,533 02	17,103 23	90,919 42	1924	108
—	28,268 10	16,584 93	1,896 89	76,923 51	1923	109
—	28,018 04	14,352 49	19,165 15	101,383 03	1924	110
Ministère des Affaires Municipales—						
—	—	—	5,500 00	5,500 00	Traitements.....	111
—	—	—	5,650 00	5,650 00	1924	112
—	—	—	1,536 23	1,536 23	1923	113
—	—	—	1,569 73	1,569 73	1924	114
Affaires municipales—						
44,940 44	31,148 51	107,719 12	—	206,782 70	Traitements.....	115
61,749 42	27,638 74	98,168 44	—	211,456 60	1924	116
20,556 02	11,518 28	19,235 67	—	58,186 91	1923	117
29,165 09	11,852 25	23,170 20	—	70,681 82	1924	118
Bureau de l'Auditeur provincial—						
—	24,494 62	30,649 17	—	140,887 65	1923	119
—	20,884 82	53,103 71	—	150,507 95	1924	120
—	1,440 87	2,495 86	—	20,406 15	1923	121
—	3,371 72	3,490 10	—	36,315 88	1924	122
Conseil d'Hygiène Provincial—						
—	59,116 26	8,164 26	14,413 25	246,837 26	Traitements.....	123
—	61,556 69	8,970 29	16,188 48	256,183 29	1924	124
—	59,071 88	—	14,960 14	187,148 15	1923	125
—	70,776 99	797 36	11,900 79	225,157 63	1924	126
Bureau du Secrétaire Provincial—						
14,044 44	10,910 00	8,738 94	13,180 49	175,701 06	Traitements.....	127
16,991 04	11,030 00	8,835 37	14,013 75	179,595 93	1924	128
1,748 23	1,892 76	2,703 58	9,122 02	100,905 48	1923	129
2,010 85	1,876 79	1,908 04	7,141 28	98,250 90	1924	130
Trésorerie—						
16,974 92	68,663 46	32,266 45	26,060 53	249,675 89	Traitements.....	131
19,355 25	66,363 51	31,397 27	28,294 18	243,880 17	1924	132
3,099 36	17,068 85	10,755 37	15,021 12	94,903 97	1923	133
4,047 73	15,339 23	8,920 42	14,936 33	97,550 47	1924	134
Division de la voirie—						
—	78,198 43	—	—	398,248 13	Traitements.....	135
—	78,070 56	—	—	378,921 95	1924	136
—	21,016 33	—	—	143,685 81	1923	137
—	23,735 72	—	—	122,828 62	1924	138
Ministère des travaux publics—						
20,555 50	12,800 88	43,410 65	49,851 06	299,239 89	Traitements.....	139
13,616 00	15,304 67	34,863 78	50,838 38	294,084 54	1924	140
3,097 09	5,108 72	12,018 27	14,187 51	92,043 90	1923	141
1,612 86	4,481 77	6,340 10	12,499 05	70,674 83	1924	142
Commission des chemins de fer—						
—	1,000 00	—	17,420 17	56,720 17	Traitements.....	143
—	1,000 00	—	16,880 34	55,580 34	1924	144
—	22 40	—	4,062 33	11,005 29	1923	145
—	10 80	—	5,612 46	12,867 60	1924	146
Registraire général—						
—	—	—	—	49,062 60	1923	147
—	—	—	—	51,733 11	1924	148
—	—	—	—	23,284 33	1923	149
—	—	—	—	20,131 95	1924	150
Trésorerie—Division de la perception—						
—	—	—	44,949 61	97,499 61	Traitements.....	151
—	—	—	51,145 11	104,515 11	1924	152
—	—	—	13,070 14	21,709 74	1923	153
—	—	—	12,220 57	24,829 57	1924	154

## ORDINARY EXPENDITURE, 1923-1924

TABLE 1—Civil Government and Legislation—*continued*

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
	"A" CIVIL GOVERNMENT—concluded	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Succession Duties' Branch—					
155	Salaries.....	1923	-	-	-	24,062 50
156		1924	-	-	-	23,928 13
157	Contingencies and expenses.....	1923	-	-	-	5,916 56
158		1924	-	-	-	7,275 29
	Surveyor-General's Branch—					
159	Salaries.....	1923	-	-	-	-
160		1924	-	-	-	-
161	Contingencies and expenses.....	1923	-	-	-	-
162		1924	-	-	-	-
	Telephone Department—					
163	Salaries.....	1923	-	1,200 00	-	-
164		1924	-	1,200 00	-	-
165	Contingencies and expenses.....	1923	-	971 40	-	-
166		1924	-	1,273 03	-	-
	Water Rights Branch—					
167	Salaries.....	1923	-	-	-	-
168		1924	-	-	-	-
169	Contingencies and expenses.....	1923	-	-	-	-
170		1924	-	-	-	-
	Other Miscellaneous Branches or Services—					
171	Salaries.....	1923	-	5,049 76	2,355 00	211,603 80
172		1924	-	8,657 39	-	237,378 13
173	Contingencies and expenses.....	1923	-	2,375 57	1,883 42	88,849 41
174		1924	-	5,641 77	-	124,494 41
	Total Civil Government.....	1923	31,470 54	268,669 41	161,333 97	1,149,766 76
		1924	35,078 52	299,844 90	160,929 82	1,177,182 48
						2,270,680 68

<sup>1</sup> Included with Salaries not separable.<sup>2</sup> Included with Contingencies and expenses of Lands and Forests Branch.<sup>3</sup> Including Joint Stock Companies Branch. <sup>4</sup> In Manitoba "Salaries and expenses of King's Printer's Office", included with Salaries and expenses of Provincial Secretary's Office. <sup>5</sup> Including Contingencies and expenses of Lands Branch, Forestry Branch, Water Rights Branch and part of Surveyor-General's Branch. <sup>6</sup> Included with Lands Branch. <sup>7</sup> In Alberta "Railway Branch is included with Telephone Department salaries and contingencies. <sup>8</sup> Including in part Contingencies and expenses—see note 1. <sup>9</sup> See Comptroller-General's Office. <sup>10</sup> Off setting these amounts \$189,195.27 parliamentary vote was transferred to "King's Printer Operating Account," British Columbia, which has been deducted from the total. <sup>11</sup> Including Contingencies and expenses.

(b) Legislation includes expenses of elections, referendum charges, salaries and expenses of the Ministers of the Crown, salaries, indemnity and mileage of Members of the Legislative Council and of the Legislative Assembly, also cost of printing, binding and stationery of the Legislatures. The salaries and expenses of the various legislative libraries are also included.

The increase for 1923 over 1922 and the corresponding decrease for 1924 compared with 1923 for legislation expenditure is due principally to the plebiscite under Liquor Traffic Control in Alberta and the general provincial elections in Ontario and Quebec.

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
	"B" LEGISLATION	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Elections—					
1	Expenses and Appeals.....	1923	6,059 58	1,625 69	172 40	111,343 36
2		1924	-	76 25	-	95,606 29
3	Voter's Lists preparation and revision of.....	1923	-	-	4,681 70	12,058 11
4		1924	-	-	4,886 11	4,855 00
	Legislative Assembly—					
5	Salaries.....	1923	3,085 00	3,700 00	4,650 00	121,155 35
6		1924	3,155 00	3,700 00	4,908 75	129,884 12
7	Contingencies.....	1923	639 34	11,275 12	7,208 73	16,768 47
8		1924	728 49	10,788 04	9,327 20	27,940 05
9	Printing, Binding and Stationery.....	1923	1,160 44	2,847 93	6,935 64	189,515 53
10		1924	2,420 10	2,027 09	7,765 24	123,007 00
11	Indemnity to Members.....	1923	15,200 00	43,000 00	48,000 00	152,000 00
12		1924	12,200 00	43,000 00	48,000 00	168,000 00
13	Mileage to Members.....	1923	350 00	267 40	1,202 60	1,120 05
14		1924	350 00	257 70	1,202 60	1,203 75

## DÉPENSES ORDINAIRES, 1923-1924

TABLEAU 1—Administration et législation—suite

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
"A" ADMINISTRATION—fin						
Division des droits de succession—						
4,092 00	—	—	4,426 28	32,580 78	1923 Traitements	155
4,092 00	—	—	4,620 00	32,040 13	1924	156
218 63	—	—	5,837 99	11,973 18	1923 Dépenses casuelles	157
246 80	—	—	7,180 73	14,702 82	1924	158
Division de l'arpentage—						
—	—	—	67,962 04	67,962 04	1923 Traitements	159
—	—	—	66,394 32	66,394 32	1924	160
—	—	—	36,257 23	36,257 23	1923 Dépenses casuelles	161
—	—	—	41,126 67	41,126 67	1924	162
Administration des téléphones—						
—	15,126 61	18,550 65	—	34,877 26	1923 Traitements	163
—	13,105 32	7,500 00	—	21,805 32	1924	164
—	1,331 58	4,580 53	—	6,883 51	1923 Dépenses casuelles	165
—	1,362 69	4,576 33	—	7,212 05	1924	166
Service des eaux—						
—	—	—	82,008 04	82,008 04	1923 Traitements	167
—	—	—	78,606 30	78,606 30	1924	168
—	—	—	—	—	1923 Dépenses casuelles	169
—	—	—	—	—	1924	170
Autres services ou divisions—						
46,798 22	23,868 00	60,419 55	20,302 50	371,346 83	1923 Traitements	171
42,267 72	13,218 85	61,855 80	20,525 09	384,852 98	1924	172
20,399 24	6,478 69	45,480 49	14,344 31	189,811 13	1923 Dépenses casuelles	173
26,946 22	5,527 27	50,329 86	14,790 88	233,730 41	1924	174
<b>509,543 39</b>	<b>1,072,271 89</b>	<b>865,325 30</b>	<b>2,219,614 90</b>	<b>8,170,560 98</b>	<b>1923</b>	
<b>504,394 17</b>	<b>1,031,404 58</b>	<b>811,405 75</b>	<b>2,121,994 46</b>	<b>8,145,915 36</b>	<b>1924</b>	
<b>Total, administration.</b>						

<sup>1</sup> Confondu avec traitements et appointements.<sup>2</sup> Y compris la section des compagnies en commandite par actions.<sup>3</sup> A Manitoba, les dépenses du Bureau de l'imprimeur officiel et les appointements y afférant se confondent avec ceux du Bureau du Secrétaire provincial.<sup>4</sup> Y compris les dépenses des services suivants: terres, forêts, forces hydrauliques et arpenteage. <sup>5</sup> Se confond avec section des terres.<sup>6</sup> Dans l'Alberta, la section chemins de fer figure ici sous la rubrique "Administration des téléphones". <sup>7</sup> Y compris dépenses casuelles (voir note 1).<sup>8</sup> Voir Bureau du Contrôleur général. <sup>9</sup> Pour combler cette somme \$180,195.27 billet du parlement, a été placé au compte de l'Imprimeur du roi de la Colombie Britannique, lequel a été déduit du total.<sup>11</sup> Y compris dépenses casuelles.

(b) Les dépenses de législation comprennent le coût des élections et des plébiscites, le traitement et les frais de voyages des ministres provinciaux, l'indemnité et les frais de voyages des membres du Conseil Législatif, de reliure et de papeterie se rapportant aux législatures. On y a fait figurer également le coût de l'entretien des bibliothèques parlementaires et les appointements de leur personnel.

L'accroissement des dépenses de cette nature que l'on remarque en 1923, puis la diminution de ces dépenses en 1924 doit être attribuée principalement, d'abord au référendum sur la question des boissons spiritueuses qui eut lieu dans l'Alberta, puis aux élections générales qui eurent lieu dans les provinces d'Ontario et de Québec.

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
"B" LÉGISLATION						
Elections—						
42,356 53	6,812 71	138,596 11	—	746,882 21	1923 Appel à l'électorat	1
2,308 18	1,508 57	16,323 30	—	150,412 64	1924	2
6,570 00	—	—	5,982 37	—	1923 Préparation et révision de la liste des électeurs	3
—	1,380 00	—	17,395 98	—	1924 Assemblée législative—	4
15,722 25	19,999 89	18,054 32	7,971 63	278,204 05	1923 Traitements	5
12,002 95	19,667 50	11,985 30	8,814 29	248,208 25	1924	6
6,298 52	4,643 80	15,904 01	4,679 47	120,066 88	1923 Dépenses casuelles	7
4,247 70	2,929 96	17,675 64	3,665 73	97,488 76	1924	8
18,264 38	15,610 23	46,575 71	11,297 43	426,045 40	1923 Impression, reliure et papeterie	9
14,405 26	11,958 71	21,023 33	12,574 37	249,678 56	1924	10
82,500 00	128,650 00	122,653 20	94,000 00	858,484 05	1923 Indemnité aux membres	11
81,000 00	111,570 00	119,026 80	94,000 00	846,863 25	1924	12
—	2,057 50	—	5,633 50	—	Frais de voyage des membres	13
—	1,146 60	—	5,599 50	—	1924	14

## ORDINARY EXPENDITURE, 1923-1924

TABLE 1—Civil Government and Legislation—concluded

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>"B" LEGISLATION—concluded</b>						
15	Legislative Council—Salaries	1923	—	3,200 00	—	21,581 00
16		1924	—	2,800 00	—	24,686 00
17	Contingencies	1923	—	3,732 38	—	4,130 34
18		1924	—	3,487 17	—	5,749 09
19	Printing, Binding and Stationery	1923	—	7,366 89	—	—
20		1924	—	25,880 88	—	—
21	Indemnity to Members	1923	—	16,000 00	— <sup>5</sup>	47,979 66
22		1924	—	14,000 00	— <sup>5</sup>	45,264 91
23	Mileage to Members	1923	—	100 50	— <sup>5</sup>	—
24		1924	—	69 45	— <sup>5</sup>	—
Library of Legislature—						
25	Salaries	1923	1,674 99	1,400 00	575 00	11,800 00
26		1924	1,675 00	1,400 00	575 00	11,858 40
27	Contingencies and expenses	1923	197 53	1,274 81	288 48	9,500 00
28		1924	217 59	450 94	627 62	9,741 60
Ministers of Crown—						
29	Salaries	1923	8,000 00	24,500 00	21,900 00	59,262 10
30		1924	7,500 00	25,000 00	20,150 00	60,000 00
31	Contingencies and expenses	1923	—	—	—	6,000 00
32		1924	—	—	—	4,625 00
Referendum—						
33	Salaries and expenses	1923	—	—	—	—
34		1924	—	—	—	—
35	Uniformity of Legislation	1923	—	—	1,946 69	—
36		1924	—	—	466 88	—
<b>Total Legislation</b>		1923	<b>36,366 88</b>	<b>120,290 72</b>	<b>97,559 24</b>	<b>765,123 57</b>
		1924	<b>28,246 18</b>	<b>132,937 52</b>	<b>97,969 40</b>	<b>639,126 85</b>
						<b>470,496 68</b>

<sup>1</sup> Including expenditure on "Account of Liquor Question Plebiscite" of \$129,050.51. <sup>2</sup> Included with Expenses and Appeals. <sup>3</sup> Included with Indemnity to Members. <sup>4</sup> Included with Contingencies Legislative Council. <sup>5</sup> Including "Voter's Lists preparation and revision of." <sup>6</sup> Including "Mileage to Members". <sup>7</sup> Including "Printing, Binding and Stationery".

## 2. AGRICULTURE

The encouragement of agricultural societies and other associations which are of peculiar interest to the farming communities of each province is responsible for the annual expenditure of considerable sums of money, while the horticulture, dairy, live stock and poultry industries, together with demonstration farms and exhibitions, involve fairly large expenditures in each province. The total decrease in 1923 as compared with the expenditure in 1922 amounted to \$278,224.20, while the return for 1924 shows an increase over 1923 of \$350,714.86.

TABLE 2—Agriculture

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Grants to Various Organizations—</b>						
1	Agricultural Societies	1923	—	19,374 43	23,719 11	<sup>1</sup> 75,684 99
2		1924	—	17,543 36	25,725 67	<sup>1</sup> 90,622 33
3	Weather Insurance	1923	—	—	—	9,996 00
4		1924	—	—	—	9,994 00
5	Apiaries Inspection	1923	—	—	—	27,639 00
6		1924	—	—	2,173 83	34,846 00
7	Corn Growers' Assoc	1923	—	—	—	—
8		1924	—	—	—	350 00
9	Experimental Union	1923	—	—	—	—
10		1924	—	—	—	1,500 00
11	Farmers' and Women's Institutes	1923	1,554 54	—	816 44	—
12		1924	3,627 72	—	3,812 61	— <sup>1</sup> 49,399 52
13	Farmers' Clubs, encouragement to	1923	—	—	— <sup>1</sup> 465,010 86	54,913 98
14	Agriculture in general inc. salaries, expenses, prizes, aids for Water courses, etc.	1924	—	—	— <sup>1</sup> 532,299 59	—
15	Farmers' Clubs Grants	1923	—	—	— <sup>1</sup> 25,186 62	—
16		1924	—	—	— <sup>1</sup> 24,211 92	—

## DÉPENSES ORDINAIRES, 1923-1924

TABLEAU 1—Administration et législation—fin

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°						
<b>"B" LÉGISLATION—fin</b>												
<b>Conseil Légitif—</b>												
5,512 90	—	8,227 60	—	33,008 60	1923 Traitements.....	15						
—	—	7,148 72	—	40,147 62	1924	16						
7 9,165 15	—	—	—	7,871 72	1923 Dépenses casuelles.....	17						
4	—	—	—	7 44,282 29	1924	18						
—	—	—	—	7,366 89	1923 Impression, reliure et fournitures de bureau.....	19						
—	—	—	—	6 64,080 16	1923 Indemnités aux membres.....	20						
—	—	—	—	5 59,334 36	1924	21						
—	—	—	—	5 —	1923 Frais de voyage des membres.....	22						
—	—	—	—	5 —	1924	23						
10,208 00	9,100 00	7,936 35	—	53,394 34	Bibliothèque de la Législature—	24						
9,448 00	9,100 00	8,118 76	—	53,675 20	1923 Traitements.....	25						
4,502 65	6,309 37	4,715 74	—	39,701 15	1923 Dépenses casuelles.....	26						
2,845 75	3,722 39	4,523 47	—	33,741 63	1924	27						
34,600 00	43,500 00	44,500 00	61,500 00	362,012 10	1923 Traitements.....	28						
38,620 97	43,500 00	44,500 00	61,500 00	360,770 97	1924	29						
—	—	—	—	6,000 00	1923 Dépenses casuelles.....	30						
—	—	—	—	4,625 00	1924	31						
—	—	—	2,903 46	2,903 46	Referendum—	32						
—	—	—	—	—	1923 Traitements et dépenses.....	33						
631 50	—	514 10	135 58	3,257 87	1923 Uniformité de législation.....	34						
927 35	—	200 00	670 90	2,265 13	1924	35						
<b>215,083 83</b>	<b>243,253 50</b>	<b>107,787 14</b>	<b>191,183 44</b>	<b>3,089,278 97</b>	1923 Total, législation....	<b>36</b>						
<b>180,687 21</b>	<b>206,483 73</b>	<b>250,525 32</b>	<b>204,020 77</b>	<b>2,191,493 66</b>	1924							

<sup>1</sup> Y compris les dépenses entraînées par le plébiscite sur la prohibition s'élevant à \$129,050.51. <sup>2</sup> Compris avec dépenses et appels à l'électeurat. <sup>3</sup> Se confond avec l'indemnité aux députés. <sup>4</sup> Figurent avec les dépenses casuelles du Conseil Légitif. <sup>5</sup> Y compris "Préparation et révision des listes des voteurs". <sup>6</sup> Y compris frais de voyage des membres. <sup>7</sup> Y compris impression, reliure et fournitures de bureau.

## 2. AGRICULTURE

Les différents gouvernements provinciaux dépensent des sommes considérables à titre d'encouragement aux sociétés d'agriculture et autres associations utiles aux intérêts de la population rurale. Des sommes importantes sont également attribuées annuellement à l'horticulture, ainsi qu'aux fermes expérimentales et aux expositions locales. En l'année 1923, ces dépenses étaient inférieures de \$278,224.20 aux chiffres de 1922, mais en 1924 elles dépassaient de \$350,714.86 les chiffres de 1923.

TABLEAU 2—Agriculture

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°						
<b>Allocations à différentes organisations—</b>												
<b>Sociétés d'agriculture.....</b>												
76,815 30	114,866 24	96,801 37	—	1 498,477 44	1923	1						
77,083 01	107,524 95	65,865 03	—	1 475,052 35	1924	2						
—	—	—	—	9,996 00	1923 Assurance contre les intempéries.....	3						
—	—	—	—	9,904 00	1924	4						
—	—	—	—	36,568 24	1923 Inspection des ruchers.....	5						
—	—	—	—	37,019 83	1924	6						
—	—	—	—	1,200 00	1923 Association des producteurs de blé.....	7						
—	—	—	—	350 00	1924	8						
—	—	—	—	1,500 00	1923 Union expérimentale.....	9						
—	—	—	—	2,750 00	1924	10						
1,459 80	—	13,707 71	17,317 98	84,255 99	1923 Instituts de fermiers et instituts féminins.....	11						
1,210 35	—	9,980 74	16,270 51	89,795 89	1924	12						
—	—	—	—	1 465,010 96	1923 Clubs de fermiers.—encouragement à l'agriculture, y compris traitements, dépenses, prix, etc.	13						
—	—	—	—	1 532,299 59	1924	14						
—	—	—	—	1 25,186 62	1923 Allocations aux clubs de fermiers....	15						
—	—	—	—	1 24,211 92	1924	16						

## ORDINARY EXPENDITURE, 1923-1924

TABLE 2—Agriculture—continued

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
Grants to Various Organizations—con.							
Field Crop Competition—							
17	Judges' Services.....	1923 179 90	—	2,882 20	8,201 61	9,216 33	
18		1924 130 63	—	1,710 00	10,237 84	8,750 64	
19	Prizes and Expenses.....	1923 1,046 38	439 80	—	7,195 00	30,658 55	
20		1924 1,570 06	489 07	—	8,251 00	24,805 93	
21	Judges Services and expenses.....	1923 —	840 45	—	—	28,315 83	
22		1924 —	697 45	—	—	26,569 93	
23	Plowman's Assoc.....	1923 —	—	—	—	2,494 63	
24		1924 —	—	—	—	2,773 52	
25	Pure Seed Fairs.....	1923 —	191 63	—	12,198 79	336 55	
26		1924 —	122 00	—	11,575 96	305 20	
27	School Fairs.....	1923 1,562 00	—	—	—	—	
28		1924 2,429 28	—	—	—	—	
29	Seed Growers Assoc.....	1923 —	—	—	—	—	
30		1924 —	—	—	—	—	
31	Vegetable Growers Assoc.....	1923 —	—	—	—	900 00	
32		1924 —	—	—	—	900 00	
33	Bee-Keeper's Association.....	1923 —	—	—	861 00	1,000 00	
34		1924 —	—	—	3,154 00	1,000 00	
35	Dairymen's Associations.....	1923 —	—	—	2,000 00	4,500 00	
36		1924 —	—	—	2,000 00	4,500 00	
37	Entomological Branch.....	1923 —	3,116 01	—	—	1,000 00	
38		1924 —	4,810 83	—	—	1,000 00	
Exhibitions—							
39	Exhibitions.....	1923 10,579 90	7,983 65	18,452 88	40,000 00	5,000 00	
40		1924 9,030 00	7,463 47	14,000 00	41,000 00	5,000 00	
41	Grants for Prize lists.....	1923 —	—	—	—	430 00	
42		1924 —	—	—	—	400 00	
43	Horticulture Exhibition Assoc.....	1923 —	—	—	—	2,000 00	
44		1924 —	—	—	—	2,000 00	
45	Live Stock and Poultry Shows....	1923 —	—	—	—	12,000 00	
46		1924 —	—	—	—	17,000 00	
47	Winter Fairs.....	1923 —	—	—	—	42,000 00	
48		1924 1,000 00	—	—	—	48,500 00	
49	Miscellaneous Exhibition expenses	1923 —	356 33	—	—	8,170 13	
50		1924 —	333 46	—	—	7,860 61	
51	Fruit Growers' Assoc.....	1923 —	975 00	—	500 00	2,000 00	
52		1924 —	1,600 00	—	500 00	2,000 00	
53	Horticultural Societies, under H.S. Act.	1923 —	—	—	4,466 25	19,774 00	
54		1924 —	—	—	5,429 00	20,045 00	
55	Irrigation Assoc. Grant.....	1923 —	—	—	—	—	
56		1924 —	—	—	—	—	
Live Stock and Poultry—							
57	Cattle Breeders' Assoc.....	1923 —	—	—	—	1,000 00	
58		1924 —	—	—	—	1,000 00	
59	Encouragement of Poultry Raising.....	1923 —	1,407 48	2,150 90	21,000 00	—	
60		1924 —	1,550 00	3,045 36	22,000 00	—	
61	Goat Breeders' Assoc.....	1923 —	—	—	—	—	
62		1924 —	—	—	—	—	
63	Horse Breeders' Assoc.....	1923 —	—	—	—	500 00	
64		1924 —	—	—	—	500 00	
65	Horse Shows.....	1923 620 00	—	—	—	1,874 50	
66		1924 545 00	—	100 00	—	1,250 00	
67	Live Stock Union.....	1923 —	—	—	—	3,500 00	
68		1924 —	—	—	—	3,500 00	
69	Loans to Agri. Soc. for Live Stock.....	1923 —	—	—	17,257 41	—	
70		1924 —	—	—	18,482 48	—	
71	Local Poultry Assoc.....	1923 229 51	1,016 31	—	—	5,077 22	
72		1924 303 62	1,366 88	—	—	6,368 15	
73	Premiums for Pure Bred Stock.....	1923 —	—	—	47,136 50	—	
74		1924 —	—	—	39,563 00	—	
75	Premiums for Stallions.....	1923 —	—	—	15,487 50	6,000 00	
76		1924 —	—	—	17,920 00	5,996 00	
77	Pure Bred Stock Sales Assoc.....	1923 —	—	1,000 00	12,746 76	2,979 00	
78		1924 —	—	1,200 00	—	2,329 50	
79	Sheep Breeders' Assoc.....	1923 —	—	—	—	—	
80		1924 —	100 00	—	—	—	
81	Spring Stock Shows.....	1923 —	—	—	—	597 53	
82		1924 —	—	—	—	655 60	
83	Stock Breeders' Assoc.....	1923 —	1,500 00	—	—	—	
84		1924 —	1,500 00	—	—	—	
85	Swine Breeders' Assoc.....	1923 —	—	—	—	—	
86		1924 —	—	—	—	—	
87	Ontario Milk and Cream Producers Assn.....	1923 —	—	—	—	1,500 00	
88		1924 —	—	—	—	1,500 00	
89	Co-operative Marketing.....	1923 —	—	—	—	9,937 93	
90		1924 —	—	—	—	259 55	
Dairy Industry—							
91	Butter for grading purposes, etc.—	1923 —	4,055 17	3,698 24	11,323 34	52,129 46	
92	inc. transportation and all other expenses and general encouragement of Daily Industry.	1924 —	1,310 64	7,063 61	18,309 00	64,908 48	

## DÉPENSES ORDINAIRES, 1923-1924

TABLEAU 2—Agriculture—suite

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
					Allocations à différentes organisations—	
					— suite	
				4 60,719 77	Concours de culture—	17
				4 55,945 17	Rémunération des juges.....	18
				2 —	Prix et dépenses.....	19
				2 —	Rémunération et dépenses des juges..	20
		6,294 78	6,018 00	39,469 06	Expositions scolaires.....	21
		6,114 25	5,546 49	38,928 12	Associations de laboureurs.....	22
		—	—	2,494 63	Expos. de graines de semence pures..	23
		—	—	2,773 52	Expositions.....	24
		3,474 42	—	16,201 39	Associations de productions de	25
		3,494 71	—	15,497 87	graines.....	26
		7,095 82	—	8,657 82	Expositions.....	27
		7,283 21	—	9,712 49	Associations de maraîchers.....	28
		—	2,500 00	2,500 00	Association d'apiculteurs.....	29
		—	2,500 00	2,500 00	Expositions—	30
		—	—	900 00	Expositions.....	31
		—	500 00	2,361 00	Expositions.....	32
		—	500 00	4,654 00	Expositions.....	33
500 00	538 18	500 00	2,500 00	10,538 18	Association de laitiers.....	34
500 00	500 00	500 00	2,500 00	10,500 00	Section d'entomologie.....	35
		—	250 00	4,366 01	Expositions.....	36
		—	250 00	6,060 83	Expositions.....	37
		11,000 00	—	93,016 43	Expositions—	38
2,000 00	—	10,500 00	—	88,993 47	Expositions.....	39
		—	35,017 70	35,447 70	Allocations pour prix.....	40
		—	25,855 50	26,255 50	Allocations pour prix.....	41
		—	—	2,000 00	Société d'horticulture.....	42
		—	—	2,000 00	Société d'horticulture.....	43
2,450 00	—	—	2,500 00	14,500 00	Expositions de bétail et de volailles.....	44
5,500 00	10,000 00	—	3,000 00	22,450 00	Expositions de bétail et de volailles.....	45
8,500 00	10,000 00	—	—	57,500 00	Foires d'hiver.....	46
		—	—	68,000 00	Expositions.....	47
		—	37 31	8,563 77	Dépenses diverses causées par les expositions.....	48
		—	473 76	8,667 83	Expositions.....	49
		—	5,000 00	8,475 00	Association de producteurs de fruits..	50
		—	3,000 00	7,100 00	Expositions.....	51
		—	—	24,240 25	Sociétés d'horticulture.....	52
146 80	—	—	—	25,620 50	Expositions.....	53
		500 00	500 00	1,500 00	Allocations aux sociétés d'irrigation..	54
		200 00	250 00	950 00	Expositions.....	55
		100 00	1,000 00	—	Bétail et volailles—	56
		100 00	1,200 00	—	Association des éleveurs de bêtes à cornes.....	57
192 35	—	21,871 08	1,500 00	47,929 46	Encouragement à l'élevage des volailles.....	58
		—	27,087 94	55,375 65	Association des éleveurs de chèvres.....	59
		—	—	1,000 00	Association des éleveurs de chevaux.....	60
		500 00	1,000 00	1,000 00	Concours hippique.....	61
600 00	300 00	1,000 00	—	1,000 00	Union des éleveurs.....	62
		—	—	2,000 00	Prêts aux sociétés d'élevage.....	63
		—	—	2,400 00	Association des éleveurs de chevaux.....	64
		—	—	2,494 50	Concours hippique.....	65
250 00	—	200 00	250 00	4,200 00	Union des éleveurs.....	66
250 00	250 00	200 00	250 00	4,450 00	Prêts aux sociétés d'élevage.....	67
		—	—	17,257 41	Association d'aviculture.....	68
		300 00	100 00	18,482 48	Primes aux animaux de pure race.....	69
		300 00	100 00	6,723 04	Primes aux étalons.....	70
		—	—	8,438 63	Association pour la vente des pur sang.....	71
		—	—	47,136 50	Associations des éleveurs de moutons.....	72
		—	—	39,563 00	Expositions d'animaux du printemps.....	73
		—	—	21,487 50	Association des éleveurs de bétail..	74
		800 00	—	23,916 00	Primes aux étalons.....	75
2,100 00	—	2,500 00	2,500 00	20,025 76	Association pour la vente des pur sang.....	76
		400 00	350 00	8,129 50	Associations des éleveurs de moutons.....	77
400 00	900 00	350 00	1,250 00	2,000 00	Expositions d'animaux du printemps.....	78
		—	6,000 00	6,597 53	Association des éleveurs de porcs..	79
		—	6,000 00	6,655 60	Ass. des prod. de lait et de crème d'Ontario.....	80
		—	—	1,500 00	Ventes coopératives.....	81
		200 00	350 00	1,500 00	Industrie laitière—	82
400 00	700 00	350 00	—	550 00	Beurre, pour classification, achats, transports et toutes autres dépenses en faveur de l'industrie laitière.	83
		—	—	1,450 00	Industrie laitière—	84
		—	—	1,500 00	Ass. des prod. de lait et de crème d'Ontario.....	85
		19,151 69	628 21	1,500 00	Ventes coopératives.....	86
		17,195 30	1,573 43	29,717 83	Industrie laitière—	87
		—	—	19,028 28	Beurre, pour classification, achats, transports et toutes autres dépenses en faveur de l'industrie laitière.	88
		—	—	89,591 73	Industrie laitière—	89
		—	—	89,591 73	Beurre, pour classification, achats, transports et toutes autres dépenses en faveur de l'industrie laitière.	90

## ORDINARY EXPENDITURE, 1923-1924

TABLE 2—Agriculture—concluded

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Dairy Industry—concluded</b>						
93	Dairy Schools— Salaries.....	1923	—	—	1 12,958 43	8,880 90
94		1924	—	—	1 11,741 38	11,571 68
95	Expenses.....	1923	—	—	1 48,353 04	9,604 61
96		1924	—	—	1 45,569 38	10,150 12
<b>Instruction and Inspection—</b>						
97	Salaries.....	1923	—	—	1 44,846 92	60,191 95
98		1924	—	—	1 47,731 14	45,790 58
99	Contingencies.....	1923	—	—	1 79,105 99	40,050 88
100		1924	—	—	1 91,959 86	43,894 77
101	Miscellaneous Dairy Expenditure.....	1923	497 00	708 45	—	9,718 22
102		1924	965 91	5,171 05	—	6,303 20
<b>Demonstration Farms—</b>						
103	Administration and Operation of.....	1923	—	—	5,497 56	9,161 50
104		1924	—	—	30,984 63	25,178 45
105	Distribution of hay, mill-feed and seed, special grants for.....	1923	—	—	—	—
106		1924	—	—	41,603 48	—
<b>District Representatives—</b>						
107	Salaries, Wages and Office expenses.....	1923	—	—	—	220,390 10
108		1924	—	2,346 25	5,608 98	331,348 82
<b>Horticulture—</b>						
109	Fruit work, including Fruit Pests 1923	—	—	—	—	30,933 71
110	Act.....	1924	—	—	—	25,966 80
111	General encouragement of, including 1923	—	407 25	1,304 35	1 48,238 87	—
112	demonstration, packing, tree cul- ture, etc.....	1924	172 39	3,778 41	1 66,841 80	—
113	Horticultural Experimental Station 1923	—	—	—	75,908 22	47,735 89
114	—Salaries, services and expenses. 1924	—	—	—	100,550 11	45,227 36
<b>Live Stock—</b>						
115	Brands.....	1923	—	—	—	—
116		1924	—	—	—	—
117	Compensation for slaughtered tuber- cular cattle.....	1923	—	—	—	—
118		1924	—	—	—	—
119	Encouragement of Live Stock raising. 1923	723 44	—	10,705 52	—	12,530 35
120		1,432 76	—	8,286 04	—	12,920 20
121	Horse Breeding, encouragement of.....	1923	—	—	—	—
122		1924	—	—	—	—
123	Live Stock Shipments.....	1923	—	—	—	2,308 79
124		1924	—	—	—	1,305 51
125	Printing Brand Books.....	1923	—	—	—	—
126		1924	—	—	—	—
127	Purchase of Registered Animals.....	1923	—	—	5,000 00	—
128		1924	—	—	—	—
129	Sheep Breeding and Feeding Experi- ments.....	1923	—	—	1,600 00	2,940 66
130		1924	—	—	1,350 00	2,736 89
131	Stallion Enrolment Act.....	1923	—	11 50	—	13,328 27
132		1924	—	6 00	—	12,917 44
133	Stock Inspection.....	1923	—	—	5,987 48	—
134		1924	—	—	7,768 64	—
<b>Ontario Farm Loans and Agriculture Development Act—</b>						
135	General Ordinary Expenditure.....	1923	—	—	—	46,103 62
136		1924	—	—	—	79,217 51
137	Sal. and Cont. of Bank Branches 1923 for financing.....	1924	—	—	—	114,500 46
138		—	—	—	—	123,927 58
139	Publicity and Statistics, Salaries and 1923 Expenses.....	1924	—	—	—	—
140		—	—	—	—	—
141	Special Warrants.....	1923	—	—	—	—
142		1924	—	—	—	—
143	Weed Control.....	1923	—	—	—	—
144		1924	—	—	—	—
145	Miscellaneous Agriculture Expenditure. 1923	7,707 08	4,237 90	4,504 11	1 189,160 75	112,888 74
146		1924	8,415 21	8,086 98	3,718 91	1 291,827 96
<b>Total Agriculture</b>		1923	25,598 75	46,621 38	69,323 75	1,162,500 00
		1924	29,450 19	54,669 83	80,283 42	1,496,573 54
						1,287,993 22

<sup>1</sup> These items include Reimbursements of Loans, Sales of Horses, Federal Gov't Grants, etc. (\$148,052.89 in 1923 and \$119,756.96 in 1924) not separable but the whole deducted from the total. <sup>2</sup> Included with Judges expenses under Field Crop Competitions. <sup>3</sup> Includes salaries and expenses in connection with Agricultural Schools which are not separable or 1923 in Alberta. <sup>4</sup> Including "Prizes and Expenses".

## DÉPENSES ORDINAIRES, 1923-1924

TABLEAU 2—Agriculture—fin

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
					Industrie laitière—fin	
					Ecoles de laiterie—	
					Traitements.....	93
					1923 21,839 33	
					1924 23,313 06	94
					1923 57,957 65	95
					1924 55,719 50	96
					Instruction et inspection—	
					Traitements.....	97
					1923 102,563 81	
					1924 132,161 94	98
					1923 130,999 85	99
					1924 145,438 84	100
				810 75	1923 11,734 42	101
					1924 12,440 16	102
					1923 11 Dépenses diverses pour l'industrie	
					1924 laitière.	
					Fermes de démonstration—	
					1923 Administration et exploitation.....	103
4,584 89					1924 126,189 42	
					1924 128,420 95	104
					1923 Allocations spéciales pour distribution	
					1924 de foin, issues de meunerie et semences.	
					1923 Représentants de districts—	
					1923 Traitements, salaires et dépenses de	107
10,141 65					1924 bureau.	108
					Horticulture—	
					1923 Protection des fruits contre les insectes	109
					1924 et parasites.	110
					1923 Encouragement à la production fruitière,	111
					démonstrations, culture, emballage, etc.	112
					1923 Station expérimentale d'horticulture—	113
					1924 Traitements, services et dépenses.	114
					Bétail—	
					1923 Marques du bétail.....	115
					1924 5,908 20	
					1924 7,248 38	116
					1923 49,440 40	
					1924 53,496 17	117
					1923 20,485 83	
					1924 3,602 38	118
					1923 18,878 91	
					1924 2,949 00	119
					1923 2,632 94	
					1924 2,207 27	120
					1923 2,632 94	
					1924 2,207 27	121
					1923 2,306 79	
					1924 1,305 51	122
					1923 Impression du recueil des marques.	123
1,200 00					1924 1,200 00	124
					1923 5,000 00	
					1924 Achat d'animaux de pur sang.....	125
					1924 4,510 66	
					1924 4,086 89	126
					1923 Expériences sur l'élevage et l'alimentation du mouton.	127
					1924 14,683 32	128
					1923 14,385 90	
					1924 36,172 90	129
					1923 35,435 34	
					1924 Loi du Développement agricole et des prêts aux fermiers—	
					1923 Dépenses ordinaires générales.....	135
					1924 46,103 02	
					1923 79,217 51	136
					1923 114,560 46	
					1924 Traitements et dépenses casuelles	
					1924 des succursales des banques.	137
					1923 123,927 58	
					1924 28,396 62	138
					1923 Publicité et statistiques, traitements	
					1924 21,314 03	139
					1924 et dépenses.	
					1923 20,752 30	140
					1924 20,752 30	
					1923 64,133 48	141
					1924 1,529 29	
					1923 104 97	142
					1924 65,827 74	
					1923 14,424 15	143
					1924 22,719 72	
					1923 295 45	144
					1924 37,439 32	
5,807 41					1923 31,030 35	
6,363 02					1924 20,857 72	145
					1923 38,221 55	
					1924 22,596 19	
					1923 470,825 46	
105,059 05	251,320 86	470,825 46	206,283 13	3,493,994 43	1923 Total, agriculture.	
100,095 23	188,602 06	401,527 35	285,514 43	3,844,709 29	1924	

<sup>1</sup> Dans ces sommes figurent: remboursements de prêts, vente de maisons, allocation du gouvernement fédéral, etc. (\$148,052.89 en 1923 et \$119,751.96 en 1924) qui ne se peuvent distinguer mais ont été déduits du total. <sup>1</sup> Compris avec les dépenses des juges des concours de culture. <sup>2</sup> Comprend les dépenses des écoles d'agriculture, traitements, etc., non distingués en 1923. <sup>4</sup> Y compris "Récompenses et dépenses".

## ORDINARY EXPENDITURE, 1923-1924

## 3. LANDS

The principal charges in connection with the administration of provincial Crown lands are detailed in the following table. There was a decrease in the total expenditure on Crown lands of \$33,667.70 for 1923 as compared with 1922 and of \$29,811.64 for 1924 as compared with 1923.

TABLE 3—Lands

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Cadastre expenses	1923	-	-	28,000 00	-
2	Crown Lands—	1924	-	-	35,000 00	-
3	Agents salaries and disbursements	1923	-	-	78,651 19	98,577 90
4		1924	-	-	76,496 25	101,286 24
5	Surveys	1923	252 85	5,006 91	272,000 00	-
6		1924	328 76	5,827 98	250,000 00	-
7	Suspense Account—					
8	Deposits on Land Account	1923	-	-	1,540 49	-
9		1924	-	-	799 22	-
10	Taxation and expenses of collection on forfeited unoccupied and wild lands.	1923	-	311 21	-	-
		1924	-	34 10	-	-
11	Water Rights Branch, inc. Surveys	1923	-	-	-	-
12	Irrigation and Power Investigations	1924	-	-	-	-
13	Other Expenditure on Lands	1923	-	-	73,295 23	3,121 74
14		1924	-	-	61,432 52	8,870 94
	<b>Total Lands</b>	<b>1923</b>	<b>252 85</b>	<b>5,318 12</b>	<b>453,486 91</b>	<b>101,699 64</b>
		<b>1924</b>	<b>328 76</b>	<b>5,862 08</b>	<b>423,727 99</b>	<b>110,157 18</b>

<sup>1</sup> Included with Civil Government Charges.

## 4. MINES AND MINING

Expenditures in connection with mining rights under provincial control, are detailed in the following table. The total expenditure for all provinces combined showed an increase of \$117,378.70 for 1923 over 1922 but a decrease of \$21,955.56 in 1924 as compared with 1923.

TABLE 4—Mines and Mining

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Examination and expenses for Miner's	1923	-	2,354 45	-	-
2	Certificates	1924	-	2,396 42	-	-
3	Explorations, Investigations and Ins-	1923	-	21,793 98	885 97	58,809 97
4	pections	1924	-	21,922 25	536 85	59,060 83
5	Government Drills	1923	-	4,949 68	1,226 68	-
6		1924	-	8,605 47	869 83	-
7	Grants to Mining Societies	1923	-	750 00	-	-
8		1924	-	750 00	-	-
9	Mineral Survey and Mines Develop-	1923	-	-	-	-
10	ment Act.	1924	-	-	-	-
11	Miner's Relief	1923	-	12,264 77	-	-
12		1924	-	15,599 28	-	-
13	Mines Rescue Work, salaries and ex-	1923	-	-	-	-
14	penses	1924	-	-	-	-
15	Mining Recorders—					
16	Salaries and expenses	1923	-	-	-	28,616 68
17		1924	-	-	-	28,592 93
18	Testing Laboratories	1923	-	-	-	31,630 59
19		1924	-	-	-	22,728 22
20	Other Expenditures on Mines and	1923	-	924 35	-	16,500 00
	Mining	1924	-	749 20	-	53,309 55
	<b>Total Mines and Mining</b>	<b>1923</b>	<b>43,037 23</b>	<b>2,112 65</b>	<b>16,500 00</b>	<b>172,366 69</b>
		<b>1924</b>	<b>50,022 62</b>	<b>1,106 68</b>	<b>32,000 00</b>	<b>147,558 74</b>

<sup>1</sup> Oil Investigations.

<sup>2</sup> Included with Civil Government Charges.

## DÉPENSES ORDINAIRES, 1923-1924

## 3. TERRES

Les principales dépenses relatives à la gestion des terres domaniales des provinces sont détaillées dans le tableau suivant; elles présentent une décroissance de \$33,667.70 en 1923 sur 1922, suivie d'une nouvelle diminution de \$29,811.64 en 1924 sur 1923.

TABLEAU 3—Terres

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	-	-	-	28,000 00	1923 Dépenses du cadastre.....	1
-	-	-	-	35,000 00	1924	2
-	-	-	1	177,229 09	1923 Terres domaniales—Agents, traitements et déboursés.....	3
-	-	-	1	177,782 49	1924	4
-	-	-	135,579 90	412,839 66	1923 Arpentage.....	5
-	-	-	147,416 01	403,572 75	1924	6
-	-	-	-	1,540 49	1923 Compte temporaire—Sommes déposées pour achats de terres.....	7
-	-	-	-	799 22	1924	8
59,463 98	39,996 65	-	-	99,771 84	1923 Taxation et dépenses de recouvrement, à raison de terres rétrocédées, inoccupées ou en friche.....	9
50,503 84	42,856 10	-	-	93,394 04	1924	10
-	-	-	35,842 12	35,842 12	1923 Service des eaux y compris étude des problèmes d'irrigation et d'utilisation des forces hydrauliques.....	11
-	-	-	25,236 76	25,236 76	1924	12
-	-	-	19,761 62	96,178 59	1923 Dépenses diverses.....	13
-	-	-	15,501 43	85,804 89	1924	14
59,463 98	39,996 65	191,183 64	851,401 79	1923	Total, terres.	
50,503 84	42,856 10	188,154 20	821,590 15	1924		

<sup>1</sup> Compris avec le coût de l'administration.

## 4. MINES ET TERRAINS MINIERS

On trouvera ci-dessous l'énumération des dépenses relatives au contrôle de la gestion des mines exploitées dans les provinces. Pour l'ensemble des provinces, ces dépenses présentent en 1923 une augmentation de \$117,378.70 sur 1922, mais par contre une diminution de \$21,955.56 en 1924 sur 1923.

TABLEAU 4—Mines et travaux miniers

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	-	-	-	2,354 45	1923 Certificats aux mineurs, frais et taxes.....	1
-	-	-	-	2,396 42	1924 mens.	2
-	-	1	28,528 90	110,018 82	1923 Explorations, investigations et inspections.....	3
-	-	-	-	81,519 93	1924	4
-	-	-	-	6,176 36	1923 Appareils fourrés du gouvernement.....	5
-	-	-	-	9,475 36	1924	6
-	-	-	-	4,850 00	1923 Allocations aux sociétés minières.....	7
-	-	-	-	4,750 00	1924	8
-	-	-	-	128,663 94	1923 Recherches et fouilles.....	9
-	-	-	-	137,429 15	1924	10
-	-	-	-	12,264 77	1923 Secours aux mineurs.....	11
-	-	-	-	15,599 28	1924	12
-	-	-	12,014 12	12,014 12	1923 Service de sauvetage, traitements et déboursés.....	13
-	-	-	12,284 66	12,284 66	1924	14
-	-	-	-	29,016 58	1923 Traitements et déboursés des contrôles.....	15
-	-	-	-	28,592 93	1924 leurs des mines.	16
-	-	-	-	31,639 59	1923 Laboratoires d'essai.....	17
-	-	-	-	22,729 22	1924	18
-	-	-	7,262 01	77,995 91	1923 Dépenses diverses.....	19
-	-	-	7,628 13	77,854 09	1924	20
-	-	-	-	181,318 97	1923 Total, mines et travaux miniers	
-	-	-	-	162,091 91	1924	

<sup>1</sup> Recherches de pétrole.

<sup>1</sup> Compris avec coût de l'administration.

## ORDINARY EXPENDITURE, 1923-1924

## 5. FOREST, TIMBER AND WOODS

The cost of fire ranging, surveying and other miscellaneous expenditures is shown in detail in this table for all the provinces with the exception of Prince Edward Island, Manitoba and Alberta, which show no expenditure on timber resources.

The increase in expenditure for all provinces for 1923 over 1922 was \$625,-815.02 and in 1924 over 1923 \$635,928.30, due largely to the increase in the expenditure on the prevention of fires and fire ranging in the provinces of Quebec and British Columbia.

TABLE 5—Forests, Timber and Woods

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Fires and Fire Ranging.....1923	-	-	72,995 17	270,000 00	960,482 00
2	1924	-	-	7,849 53	830,000 00	777,857 38
3	Forest Service, Ranging and Measure-1923	-	2,987 50	76,741 09	220,000 00	131,232 01
4	ment of Timber.1924	-	3,050 00	104,453 91	260,000 00	121,211 43
5	Nursery Work, Investigations, Cru-1923	-	-	-	12,000 00	-
6	sing and Re-planting.1924	-	-	-	17,000 00	-
7	Parks and Reservations, including sup-1923	-	-	-	10,000 00	33,473 14
8	pplies and wages.1924	-	-	-	10,000 00	27,234 49
9	Trade Extension Expenses.....1923	-	-	-	-	-
10	1924	-	-	-	-	-
11	Other Expenditure on Forests, Timber1923	-	-	25,926 57	1,746 08	13,580 92
12	and Woods.1924	-	-	28,699 57	2,071 23	8,260 87
	Total, Forests, Timber and Woods.1923	-	2,987 50	175,662 83	513,746 08	1,138,768 07
	1924	-	3,050 00	141,063 01	1,119,071 23	934,564 17

## 6. GAME AND FISHERIES

Throughout Canada, in recent years, the conservation of game has become a subject of public interest, and as this is a matter of provincial control, protective measures and enactments have been put in force, entailing considerable expenditure to maintain the services of overseers and wardens, the upkeep of hatcheries, patrol boats and other requirements.

TABLE 6—Game and Fisheries

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Boats, purchase, machinery and re-1923	-	-	-	-	47,408 57
2	pairs to.1924	-	-	-	-	19,346 43
3	Bounties—Wolf, Wild Cat, Porcupine, 1923	-	-	153 00	-	55,217 00
4	Hawks and Owls.1924	-	-	3,474 00	-	55,950 95
5	Game Protection Grants.....1923	-	-	-	-	1,100 00
6	1924	-	-	-	-	600 00
7	Hatcheries—					
8	Including maintenance, wages and expenses.1923	-	-	-	25,363 52	57,723 72
9	1924	-	-	-	20,819 52	63,648 35
10	Overshers, Wardens, Special Patrol 1923	-	3,581 82	34,292 69	83,129 89	145,173 45
11	Officers and Patrol Boats including salaries, wages and expenses.1924	-	5,877 20	38,067 05	88,782 93	163,282 27
12	Other Expenditure on Game and Fisheries.1923	-	-	-	37,506 59	31,860 03
	1924	-	-	-	47,567 95	30,234 01
	Total Game and Fisheries....1923	-	3,581 82	34,445 69	146,000 00	336,482 77
	1924	-	5,877 20	41,511 05	163,170 40	333,062 01

## DÉPENSES ORDINAIRES, 1923-1924

## 5. TERRES BOISÉES ET BOIS

Les dépenses résultant de la prévention des feux de forêts, de l'arpentage des terres boisées et autres causes analogues, sont indiquées en détail dans ce tableau, pour chaque province, à l'exception de l'Ile du Prince-Edouard, du Manitoba et de l'Alberta, qui ne dépensent rien pour cet objet.

En 1923, ces dépenses se sont accrues de \$625,815.02 sur les chiffres de 1922, puis en 1924, elles ont de nouveau dépassé de \$635,928.30 les chiffres de 1923; cette situation est principalement attribuable aux dépenses élevées encourues tant par la province de Québec que par la Colombie Britannique pour la prévention des feux de forêts.

TABLEAU 5—Terres boisées et bois

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
-	-	-	413,697 16	1,717,174 33	1923 Protection contre l'incendie.....	1
-	-	-	642,315 46	2,258,022 37	1924	2
-	-	-	-	430,960 60	1923 Service forestier et meurage du bois..	3
-	-	-	-	488,715 31	1924	4
-	-	-	43,514 77	55,514 77	1923 Pépinières, investigations et rembour-	5
-	-	-	73,497 49	90,497 49	1924 ment.	6
-	-	-	-	43,473 14	1923 Parcs et réserves, y compris fourni-	7
-	-	-	-	37,234 49	1924 tures et salaires.	8
-	-	-	19,757 91	19,757 91	1923 Dépenses de propagande commerciale	9
-	-	-	30,561 26	30,561 26	1924	10
-	1,000 00	-	-	42,253 57	1923 Dépenses diverses.....	11
-	1,000 00	-	-	40,034 67	1924	12
-	1,000 00	-	476,369 84	2,309,134 32	1923 Total, terres boisées et bois.	
-	1,000 00	-	746,374 21	2,945,062 67	1924	

## 6. CHASSE ET PÊCHE

Depuis quelques années, la conservation du gibier a suscité beaucoup d'intérêt dans toutes les parties du Canada; ceci entrant dans les attributions des provinces, les gouvernements provinciaux ont dû prendre des mesures protectrices qui ont entraîné d'assez importantes dépenses, telles que: salaires des gardes-chasse et gardes-pêche, pisciculture, bateaux patrouilleurs, etc.

TABLEAU 6—Chasse et pêche

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
-	-	-	-	47,408 57	1923 Embarcations, achat et réparations ...	1
-	-	-	-	19,346 43	1924	2
12,153 50	1,274 00	-	50,630 40	117,427 90	1923 Primes—Loup, chat sauvage, porc-	3
13,708 50	1,345 50	-	16,810 37	91,289 32	1924 épic, faucon et hibou.	4
-	-	-	-	1,100 00	1923 Allocations pour la protection du gi-	5
-	-	-	-	600 00	1924 bier.	6
-	-	-	648 59	83,735 83	Etablissement de pisciculture—	7
-	-	-	654 34	91,122 21	1923 Dépenses y afférentes et traitements	8
9,606 27	39,357 17	32,147 57	19,984 58	367,273 44	1923 du personnel.	9
20,159 10	36,019 21	26,727 68	22,320 80	401,236 24	1923 Inspecteurs, gardes, veilleurs spéciaux,	10
-	-	-	3,663 74	73,030 36	châlopes de patrouille, traitements,	
-	5,976 24	-	3,607 67	87,385 87	salaires et dépenses.	
21,759 77	40,631 17	32,147 57	71,927 31	689,976 10	1923 Dépenses diverses.....	11
33,867 60	43,340 95	26,727 68	43,393 18	690,980 07	1924 Total, chasse et pêche.	12

## ORDINARY EXPENDITURE, 1923-1924

## 7. LEGAL ADMINISTRATION

In addition to the expenditures made by the Dominion Government for its judicial and legal control, the various provinces also expend certain sums for the administration of justice and legal administration which are detailed in the following table.

Due mainly to the investigation of the Hydro electric in the Province of Ontario the expenditure under Legal Administration was increased in 1923 over 1922 by \$884,054.04, and the completion of the investigation was mainly responsible for a decrease of \$968,397.06 for 1924 as compared with 1923.

TABLE 7—Legal Administration

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Clerks of the Crown and Peace.....	1923 550 00	—	—	90,337 37	—
2		1924 550 00	—	—	133,100 95	—
3	Commercial Corporations Tax.....	1923 —	—	—	4,447 49	192,952 16
4		1924 —	—	—	4,216 26	—
5	Coroners' Inquests.....	1923 311 90	—	—	—	—
6		1924 316 55	—	—	—	—
7	Coroners' salaries, fees and disburse- ments.....	1923 —	—	—	45,863 78	—
8		1924 —	—	—	58,654 30	—
9	County Law Libraries.....	1923 —	—	—	—	4,000 00
10		1924 —	—	—	—	4,000 00
	Courts—					
11	Clerks of the Court (including Su- preme, District, County, Circuit, Police and Appeals), salaries, allowances and expenses.....	1923 5,347 17	—	3,124 74	114,251 77	—
12		1924 4,836 62	—	3,064 03	115,157 12	—
13	County and Law Courts, salaries and expenses.....	1923 5,837 78	—	—	—	—
14		1924 3,414 71	—	—	—	—
15	Juvenile Court, salaries and expenses.....	1923 —	—	—	—	—
16		1924 —	—	—	—	—
17	Probate Court Expenses.....	1923 —	279 67	—	—	—
18		1924 —	107 46	—	—	—
19	Process Issuers.....	1923 —	—	—	—	—
20		1924 —	—	—	—	—
21	Prosecutions, Crown Council and Criminal.....	1923 1,064 48	17,079 90	4,200 88	50,102 98	14,422 91
22		1924 923 91	20,813 94	1,842 86	58,105 24	21,848 89
23	Witnesses, Jurors and Interpreters.....	1923 —	—	8,418 30	54,084 69	—
24		1924 —	—	3,751 40	14,947 49	—
25	Other Court expenses, including Bailiffs' contingencies, etc.....	1923 —	—	3,950 00	23,672 16	—
26		1924 —	—	4,350 00	23,868 15	9,542 62
27	Fidelity Bonds.....	1923 —	—	—	—	11,059 98
28		1924 —	—	—	—	279,925 97
29	General Administration of Justice in Counties.....	1923 —	—	—	—	377,118 11
30		1924 —	—	—	—	—
31	Grants to Legal Associations.....	1923 —	—	—	3,000 00	—
32		1924 —	—	—	3,000 00	—
33	Insane, including medical examination of patients, miscellaneous expenses.....	1923 —	—	—	—	—
34		1924 —	—	—	—	—
35	Jails and Lockups—including salaries, wages, maintenance and expenses.....	1923 9,563 74	—	—	—	—
36		1924 11,215 17	—	—	—	—
	Judges—					
	Allowances, Fees or Salaries—					
37	County Judges.....	1923 —	—	—	—	58,490 00
38		1924 —	—	—	—	59,607 12
39	Districts.....	1923 —	—	—	—	1,583 33
40		1924 —	—	—	—	2,000 00
41	Sessions of the Peace and Juvenile Courts.....	1923 —	—	—	58,407 19	—
42		1924 —	—	—	48,730 00	—
43	Supreme Court.....	1923 —	—	—	—	21,232 53
44		1924 —	—	—	—	21,045 54
45	Surrogate Court.....	1923 —	—	—	—	4,246 00
46		1924 —	—	—	—	4,098 60
	Judicial Districts—					
47	Administration of Justice.....	1923 —	—	—	—	102,034 65
48		1924 —	—	—	—	103,701 75
49	Prisoners maintenance, fuel, light and water.....	1923 —	—	—	—	47,349 01
50		1924 —	—	—	—	40,653 74
51	Salaries, Legal Officers.....	1923 —	—	—	—	56,273 08
52		1924 —	—	—	—	55,577 69
53	Miscellaneous expenditure.....	1923 —	—	—	—	—
54		1924 —	—	—	—	—
55	Land Titles or Registry Offices—sal- ries and contingencies.....	1923 —	—	—	—	29,823 04
56		1924 —	—	—	—	30,702 81
57	Law Stamps.....	1923 —	—	—	—	16,017 18
		1924 —	—	—	—	14,673 61

## DÉPENSES ORDINAIRES, 1923-1924

## 7. ADMINISTRATION DE LA JUSTICE

Outre les dépenses affectées par le gouvernement fédéral pour subvenir à l'administration de la justice, les provinces doivent supporter le coût de maints tribunaux placés sous leur dépendance immédiate; on en trouvera ci-après l'énumération.

L'augmentation de \$884,054.04 que l'on constate en 1923 sur 1922, fut causée par l'enquête sur l'hydroélectricité dans la province d'Ontario; l'achèvement de cette investigation fit tomber, en 1924, ces dépenses à \$968,397.06 au-dessous des chiffres de l'année précédente.

TABLEAU 7—Administration de la justice

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	-	-	-	90,887 37	Greffiers de la couronne et de la paix.	1
-	-	-	-	133,650 95	1924	2
-	-	-	-	197,399 65	Taxe sur les compagnies commerciales	3
-	-	-	-	4,216 26	1924	4
9,812 16	13,387 10	13,368 84	6,985 62	43,865 62	Enquêtes des coroners.....	5
6,897 91	14,399 31	12,205 27	8,182 59	42,001 63	1924	6
-	-	-	-	45,863 78	Coroners, traitements, émoluments et déboursés.	7
-	-	-	-	58,654 30	1924	8
-	-	-	-	4,000 00	Bibliothèques des cours de comté....	9
-	-	-	-	4,000 00	1924	10
Cours—						
30,108 11	11,580 00	80,405 19	-	244,816 98	Greffiers de la cour suprême, de district, de comté, de circuit, de police et d'appel—Traitements, allocations et dépenses.	11
29,159 53	11,367 00	83,062 60	-	247,146 90	1924	12
75,079 03	-	-	-	80,916 81	Cours de comté, traitements et dépenses.	13
83,632 22	-	-	-	57,046 06	1924	14
26,551 06	-	-	-	26,551 06	1923	15
29,409 30	-	-	-	29,409 30	1924	16
-	-	-	-	279 67	1923	17
-	-	-	-	107 46	1924	18
-	-	3,045 81	-	3,045 81	1923	19
-	-	3,187 64	-	3,187 64	Frais de procédure.....	20
17,637 45	40,486 03	-	43,952 31	189,846 94	Poursuites, avocat de la Couronne et criminelles.	21
10,420 86	39,360 04	-	30,849 48	184,265 22	1924	22
77,728 01	70,123 35	30,725 70	63,108 10	304,186 15	Témoins, jurés et interprètes.....	23
44,580 80	69,700 55	31,047 69	43,220 08	211,248 01	1924	24
-	-	24,292 04	-	51,914 20	Autres dépenses de cour, y compris huissier, dépenses casuelles, etc.	25
-	-	28,102 89	-	56,321 04	1924	26
-	-	-	-	9,542 62	Cautionnements des fonctionnaires.....	27
-	-	-	-	11,069 98	1924	28
-	-	-	-	279,925 97	1923	29
-	-	-	-	377,118 11	1924	30
-	-	-	-	3,000 00	1923	31
-	-	-	-	3,000 00	1924	32
2,186 65	16,563 12	10,797 65	-	29,547 42	Aliénés, y compris examens médicaux, constables, déplacement des patients, dépenses diverses.	33
2,554 42	15,326 19	9,500 99	-	27,581 60	1924	34
87,425 10	-	-	101,832 93	198,821 77	Prisons et violons, y compris traitements, salaires, entretien et dépenses.	35
82,375 74	-	-	97,538 46	191,129 37	1924	36
Juges—						
-	-	-	-	58,490 00	Allocations, émoluments ou traitements—	37
-	-	-	-	59,697 12	Juges de comté.....	38
-	-	14,000 00	-	15,583 33	1923	39
-	-	14,000 00	-	16,000 00	Do district.....	40
-	-	-	-	58,407 19	Sessions de la paix et jeunes délinquants.	41
-	-	-	-	48,730 00	1924	42
-	-	-	-	21,232 53	1923	43
-	-	-	-	21,015 54	Cour suprême.....	44
-	-	-	-	43,473 82	1923	45
12,562 50	26,665 32	-	-	31,086 60	Cour des tutelles.....	46
-	27,000 00	-	-	-	Districts judiciaires—	
-	-	-	-	102,034 65	Cours et tribunaux.....	47
-	-	-	-	103,701 75	1924	48
-	-	-	-	47,349 01	1923	49
-	-	-	-	40,653 74	Prisonniers, entretien, chauffage, éclairage et eau.	50
-	-	-	-	56,273 08	1923	51
-	-	-	-	55,577 69	Traitements.....	52
-	8,138 15	-	-	8,138 15	1923	53
-	7,986 77	-	-	7,986 77	Dépenses diverses.....	54
185,801 19	343,838 10	164,453 09	184,054 32	908,059 74	Bureau d'enregistrement — Traitements, salaires et dépenses casuelles.	55
180,283 97	321,286 40	155,692 33	167,523 29	855,488 80	1924	56
-	-	-	-	16,017 18	Tribunaux judiciaires.....	57
-	-	-	-	14,673 61	1924	58

## ORDINARY EXPENDITURE, 1923-1924

TABLE 7—Legal Administration—concluded

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario				
							\$	cts.	\$	cts.
<b>License Branch—</b>										
59	Salaries and expenses of Inspectors, 1923	—	—	—	—	—	—	—	—	—
60	Commissioners and Prosecutors, 1924	—	—	—	—	—	—	—	—	—
61	Licenses, collection of.....	1923	—	—	—	114,807 68	—	—	—	—
62		1924	—	—	—	111,902 22	—	—	—	—
63	Litigation.....	1923	—	—	—	—	—	30,829 63	—	—
64		1924	—	—	—	—	—	24,294 46	—	—
65	Magistrates, Stipendiary Court, Dis-1923	—	—	—	—	70,250 37	81,829 52	—	—	—
66	trict and Police, including salaries, 1924	—	—	—	—	81,707 61	94,245 46	—	—	—
<b>Masters in Chambers, in Ordinary and Local—</b>										
67	Salaries, allowances and expenses.....	1923	—	—	—	—	—	19,908 31	—	—
68		1924	—	—	—	—	—	23,383 33	—	—
69	Miscellaneous Revenue Collection ex-1923	—	—	—	—	9,206 32	—	—	—	—
70	penses.....	1924	—	—	—	5,099 90	—	—	—	—
71	Other Court Offices including Central, 1923	—	—	—	—	—	—	44,864 78	—	—
72	Taxing, Process, Assize, Drainage 1924	—	—	—	—	—	—	44,591 19	—	—
<b>Police—</b>										
73	Provincial—									
74	Salaries.....	1923	—	—	—	61,868 72	—	—	—	—
74		1924	—	1,304 17	—	74,340 07	—	—	—	—
75	Expenses.....	1923	—	—	—	36,913 04	—	—	—	—
76		1924	—	1,345 23	—	37,489 42	—	—	—	—
77	Commission.....	1923	—	55,986 59	—	—	—	—	—	—
78		1924	—	—	—	—	—	—	—	—
79	Prisoners, transportation, maintenance 1923	—	466 33	—	—	—	—	—	—	—
80	and subsistence, 1924	—	544 19	—	—	—	—	—	—	—
81	Probate Fee Fund, salaries, etc.....	1923	—	—	14,284 17	—	—	—	—	—
82		1924	—	—	16,103 90	—	—	—	—	—
83	Probation Officers, salaries and ex-1923	—	—	—	—	—	—	14,098 04	—	—
84	penses.....	1924	—	—	—	—	—	15,003 96	—	—
85	Prothonotaries.....	1923	2,325 00	1,165 06	—	245,537 58	—	—	—	—
86		1924	2,325 00	1,164 29	—	277,075 82	—	—	—	—
87	Registers for Registry Office.....	1923	—	—	—	23,285 19	—	—	—	—
88		1924	—	—	—	18,304 83	—	—	—	—
89	Registrars, salaries and contingencies 1923	—	—	—	—	132,000 00	—	—	—	—
90		1924	—	—	—	148,214 20	—	—	—	—
91	Registrars, Supreme and County 1923	7,578 51	2,589 45	6,050 00	—	—	—	93,345 19	—	—
92	Court, Deeds, Local—salaries and 1924	7,031 27	2,361 04	6,050 00	—	—	—	93,473 07	—	—
93	Sheriffs' salaries, fees, expenses and 1923	1,500 00	3,629 21	—	—	791,397 94	4,364 85	—	—	—
94	contingencies, including salaries of 1924	1,500 00	4,380 34	—	—	837,285 39	7,513 84	—	—	—
<b>Shorthand Reporters—</b>										
95	Salaries, allowances and contingencies 1923	239 65	9,982 91	8,625 00	5,711 32	26,111 19	—	—	—	—
96		1924	800 00	9,615 33	9,150 00	4,995 50	26,643 71	—	—	—
97	Special Investigations, Commissions 1923	—	2,100 00	—	—	—	779,290 59	—	—	—
98		1924	—	—	—	10,016 76	37,431 59	—	—	—
99	Stamps, Licenses, etc.....	1923	—	—	—	13,739 05	312 50	—	—	—
100		1924	—	—	—	16,003 35	—	—	—	—
101	Succession Duty.....	1923	—	2,837 00	—	18,198 05	2,395 50	—	—	—
102		1924	—	2,723 84	—	12,930 67	2,693 21	—	—	—
103	General Miscellaneous Expenditure 1923	—	—	6,278 92	112,056 59	7,822 14	—	—	—	—
104		1924	—	—	3,515 55	88,710 98	1,213 42	—	—	—
<b>Total, Legal Administration.....</b>		1923	34,318 23	97,016 12	54,926 01	2,086,139 28	1,943,061 72	—	—	—
		1924	32,913 23	44,359 83	47,827 74	2,187,956 23	1,116,662 99	—	—	—

<sup>1</sup> Including Investigations, etc., of Hydro Electric Commission (\$715,356.70) and Re-searching titles of Central Ontario Systems (\$31,193.08).

## DÉPENSES ORDINAIRES, 1923-1924

TABLEAU 7—Administration de la justice—fin

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
Divisions de licences—						
-	-	5,979 71	-	59,799 71	1923 Traitements et dépenses des inspecteurs, des commissaires et des agents.	59
-	-	-	-	-	1924 Licences, perception des.	60
-	-	-	-	114,807 68	1923 Littige.	61
-	-	-	-	111,902 22	1924	62
956 58	2,383 49	-	20,426 33	54,506 03	1923 Magistrats, cour stipendiaire, de district, et de police, y compris traitements et dépenses consulaires.	63
6,687 08	12,388 55	-	37,907 34	81,277 43	1924	64
-	-	48,062 35	2,408 14	211,550 35	1923	65
-	12,711 48	46,685 70	2,403 89	237,754 14	1924	66
Conseillers auditores—						
-	4,500 00	9,000 00	-	33,408 31	1923 Traitements, allocations et dépenses.	67
-	4,500 00	9,000 00	-	36,883 33	1924	68
-	-	-	-	9,206 32	1923 Dépenses diverses de la perception des	69
-	-	-	-	5,099 90	1924 renentes.	70
-	-	-	4,747 32	49,612 10	1923 Autres greffes, y compris bureau central, des taxes, de procédure, d'assises, de drainage, procès, etc., traitements, allocations et dépenses.	71
-	-	-	4,902 50	49,493 60	1924	72
Police—						
Provinciale—						
-	-	-	-	-	Traitements.	73
107,601 57	239,846 16	320,413 98	234,939 87	964,670 30	1923	74
73,460 57	232,518 01	316,300 81	241,936 50	939,860 13	1924	75
93,571 88	221,164 84	119,663 13	158,682 71	629,995 60	1923	76
50,823 94	227,203 61	151,830 08	172,670 05	641,362 33	1924	77
-	-	-	-	55,986 59	1923 Commission de la police provinciale.	78
-	-	-	-	-	1924 Déplacements des prisonniers, entretenir et subsistance.	79
-	73,841 50	-	-	70,302 68	1924	80
-	69,758 49	-	-	14,284 17	1923 Vérification des testaments.	81
-	-	-	-	16,103 90	1924	82
-	-	-	-	14,098 04	1923 Surveillants: émoluments et dépenses.	83
-	-	-	-	15,003 96	1924	84
-	-	-	-	249,027 64	1923 Protonotaires.	85
-	-	-	-	280,565 11	1924	86
-	-	-	-	23,285 19	1923 Registres pour les bureaux d'enregistrement.	87
-	-	-	-	18,304 83	1924	88
-	-	-	-	132,000 00	1923 Registraires, traitements et dépenses	89
-	-	-	-	148,214 20	1924 casuelles.	90
-	51,898 72	-	78,153 55	239,615 42	1923 Registraires, cour suprême et de	91
-	46,605 34	-	75,780 22	231,306 94	1924 comté, actes, traitements et dépenses locales.	92
12,749 89	-	76,295 54	27,546 43	917,483 86	1923 Traitements, émoluments et dépenses	93
12,041 55	-	77,660 17	24,735 80	965,117 09	1924 casuelles des shérifs, y compris traitements du personnel, etc.	94
Sténographes officiels—						
-	11,564 00	25,833 45	-	88,067 52	1923 Traitements, allocations et dépenses	95
-	11,564 00	28,778 89	-	91,547 43	1924 casuelles.	96
-	-	72,923 98	-	854,314 57	1923 Commissions de recherches spéciales.	97
-	-	94,894 54	24,139 06	166,481 95	1924 Timbres, licences, etc.	98
-	-	-	-	14,051 55	1923	99
-	-	-	-	16,003 35	1924	100
-	-	-	-	21,430 55	1923 Droits de succession.	101
-	-	-	-	18,347 72	1924	102
41,148 39	32,736 11	41,311 08	66,217 09	307,570 32	1923 Dépenses diverses.	103
15,822 71	43,008 48	28,104 74	57,138 68	237,514 56	1924	104
781,009 57	1,163,715 99	1,114,391 51	933,054 72	8,272,640 18	1923 Total, administration de la	
628,150 68	1,167,384 22	1,090,054 34	988,933 91	7,304,243 12	1924 justice.	

<sup>1</sup> Y compris enquêtes, etc., sur la Commission Hydro électrique (\$715,356.79) et sur la recherche des titres de l'Ontario Central \$31,193.08).

## ORDINARY EXPENDITURE, 1923-1924

## 8. HEALTH AND SANITATION

The provincial expenditure shown in this table relates to sewage and water investigations and inspections, tuberculosis and other public health exhibits and campaigns, costs of outbreaks of communicable diseases, expenditures on laboratories, resident physicians, local officers of health and other miscellaneous grants and expenditures. The total increase in 1923 over 1922 amounted to \$126,440.68, due mainly to the purchase of radium in Quebec and the manufacture of insulin in Ontario.

TABLE 8—Health and Sanitation

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Boards of Health or Public Health 1923	-	4,763 07	5,134 13	126,142 24	156,881 18
2	Acts, salaries, grants and expenses 1924 for inspection of schools, sanitary investigation, etc.	-	4,518 38	5,788 36	131,079 98	164,120 08
3	Child Welfare.....	1923	-	-	-	58,671 16
4		1924	-	-	-	61,306 50
5	Epidemics and Outbreaks of Commu- nicable diseases.....	1923	-	-	-	77,665 49
6		1924	-	-	-	106,607 61
7	Insulin, manufacture of.....	1923	-	-	-	25,000 00
8		1924	-	-	-	-
9	Laboratories, maintenance of.....	1923	-	5,506 86	-	33,943 18
10		1924	-	6,567 20	-	34,726 57
11	Radium, purchase of.....	1923	-	-	96,750 76	-
12		1924	-	-	-	-
13	Tuberculosis—Exhibits, campaigns.....	1923	-	-	14,977 50	-
14	and grants for prevention.....	1924	-	-	115,000 00	-
15	Miscellaneous including Grants.....	1923	688 67	-	308 09	10,418 53
16		1924	492 62	-	2,898 60	3,500 00
	<b>Total, Health and Sanitation</b>	<b>1923</b>	<b>688 67</b>	<b>4,763 07</b>	<b>11,039 08</b>	<b>241,379 56</b>
		<b>1924</b>	<b>492 62</b>	<b>4,518 38</b>	<b>15,244 16</b>	<b>249,579 96</b>
						<b>372,173 96</b>

## 9. PUBLIC BUILDINGS

The construction, maintenance and repairs of provincial public buildings demands considerable expenditure from year to year. A rather minute classification has been made, showing the various kinds of buildings adapted for educational purposes, those used for legislative and departmental purposes, and also hospitals, homes and public institutions which are to a very great extent maintained by provincial public funds. It will be seen that there is a decrease of \$486,445.94 for 1924 as compared with 1923. Previous reports embodied this information under Public Works.

TABLE 9—Public Buildings

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<b>Educational Buildings—</b>					
1	Agricultural Colleges.....	1923	-	2,054 65	-	14,579 27
2		1924	-	4,357 09	-	8,352 06
3	Normal and Model Schools.....	1923	-	1,256 69	8,599 34	25,324 88
4		1924	-	791 49	9,027 29	14,395 74
5	Public Schools.....	1923	-	-	-	197,850 29
6		1924	-	-	-	65,000 00
7	Schools for Blind.....	1923	-	-	-	173,543 91
8		1924	-	-	-	4,343 30
9	Schools for Deaf.....	1923	-	-	-	6,208 50
10		1924	-	-	-	12,408 45
11	Technical Colleges.....	1923	-	3,328 34	-	3,295 90
12		1924	-	2,700 59	-	-
13	Universities.....	1923	-	-	-	-
14		1924	-	-	-	-
15	Other Educational Buildings.....	1923	-	-	-	29,428 53
16		1924	-	-	-	2,477 87

## DÉPENSES ORDINAIRES, 1923-1924

## S. HYGIÈNE ET SALUBRITÉ

Sous cette rubrique nous faisons figurer les dépenses d'inspection et d'investigations relatives aux adductions d'eau et aux égouts, à la prévention de la tuberculose et autres dépenses de prophylaxie, les sommes employées à combattre les épidémies de maladies contagieuses, les dépenses des laboratoires, les traitements des médecins et officiers de santé et enfin, diverses autres subventions. On remarquera que les dépenses de 1923 ont dépassé de \$126,440.68 celles de 1922, cette augmentation ayant pour cause l'achat de radium dans Québec et la fabrication de l'insuline dans Ontario.

TABLEAU 8—Hygiène et salubrité

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
25,400 00	17,220 86	111,317 77	87,552 18	544,021 43	1923 Commissions d'hygiène ou Loi de	1
25,000 00	18,635 28	86,473 78	92,852 80	525,468 64	1924 l'hygiène publique, traitements, allocations et dépenses pour l'inspection des écoles, recherches sanitaires, etc.	2
—	—	—	—	58,671 16	1923 Bien-être de l'enfance .....	3
—	—	—	—	61,306 50	1924 .....	4
—	—	—	—	77,665 49	1923 Irruption d'épidémies et de maladies .....	5
—	—	—	—	106,607 61	1924 contagieuses .....	6
—	—	—	—	25,000 00	1923 Fabrication de l'insuline .....	7
—	—	—	—	—	1924 .....	8
20,283 31	—	—	—	59,733 35	1923 Laboratoires, entretien des .....	9
16,099 68	—	—	—	57,393 45	1924 .....	10
—	—	—	—	96,750 76	1923 Achat de radium .....	11
—	—	—	—	—	1924 .....	12
51,828 16	102,948 26	—	—	169,753 92	1923 Tuberculose—Campagnes de démonstrations et allocations .....	13
—	62,778 29	—	—	177,778 29	1924 .....	14
7,902 00	—	—	—	22,997 29	1923 Dépenses diverses, y compris allocations .....	15
11,057 00	—	—	—	23,951 36	1924 Gions .....	16
31,360 00	97,334 33	211,266 03	87,552 18	1,054,583 40	1923 Total, hygiène et salubrité.	
33,980 00	43,321 96	149,352 07	92,852 80	852,505 85	1924 .....	

## 9. ÉDIFICES PUBLICS

La construction, les réparations et l'entretien des édifices publics appartenant aux provinces nécessitent chaque année des dépenses considérables; on a donc décidé d'en faire l'objet d'un tableau spécial relatant les dépenses de cette nature en 1923 et 1924. On a procédé à une classification aussi détaillée que possible, de la nature de ces édifices publics, groupant ensemble d'une part, toutes les écoles et autres institutions enseignantes; d'autre part, les édifices législatifs, les ministères, etc., et enfin les hôpitaux, asiles, refuges, etc., car la presque totalité de ces édifices sont bâtis et entretenus aux frais des provinces. On remarquera qu'en 1924, les dépenses pour cette cause ont diminué de \$486,445.94 sur 1923.

TABLEAU 9—Édifices publics

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
18,176 85	—	26,299 35	—	61,110 12	1923 Maisons d'éducation—	
13,675 27	—	18,055 66	—	44,743 08	1924 Collèges agricoles .....	1
—	23,883 79	58,087 05	—	127,504 44	1923 Ecoles normales et modèles .....	2
—	21,739 33	53,865 56	—	107,901 36	1924 Ecoles publiques .....	3
—	—	240,501 80	—	508,142 00	1923 Ecoles des aveugles .....	4
—	—	197,442 66	—	435,986 57	1924 Ecoles des sourds .....	5
—	—	—	—	4,343 39	1923 Collèges techniques .....	6
—	—	—	—	6,208 50	1924 Universités .....	7
—	—	—	—	12,408 45	1923 Autres maisons d'éducation .....	8
—	—	—	—	3,295 90	1924 .....	9
—	—	—	—	3,328 34	1923 .....	10
—	—	—	—	2,709 59	1924 .....	11
—	—	—	—	2,855 00	1924 .....	12
—	—	—	—	—	1924 .....	13
—	—	—	—	—	1924 .....	14
—	—	5,309 28	34,737 81	1923	Autres maisons d'éducation .....	15
—	—	5,716 87	8,194 74	1924	..	16

## ORDINARY EXPENDITURE, 1923-1924

TABLE 9—Public Buildings—concluded

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Parliament and Departmental Buildings—						
17	Salaries of Officials, attendants, etc.	1923 900 00	—	—	122,651 70	157,708 40
18		1924 500 00	—	—	91,569 50	155,521 40
19	Maintenance.....	1923 7,328 87	70,538 02	33,277 57	399,326 00	436,853 85
20		1924 4,575 80	60,579 05	28,124 46	331,490 97	429,384 85
21	Insurance.....	1923 —	—	542 00	—	—
22		1924 —	—	818 30	—	—
23	Rent.....	1923 —	—	—	—	—
24		1924 —	—	—	—	—
25	Taxes.....	1923 —	—	—	—	—
26		1924 —	—	—	—	—
Public Institutions—						
27	Homes for Incurables, Aged and Infirm.	1923 —	—	—	—	—
28		1924 —	—	—	—	—
29	Hospitals, Insane and Feeble-Minded.	1923 —	24,650 18	—	—	359,425 91
30	ed.	1924 —	29,153 12	—	—	265,504 13
31	Hospitals, Other.....	1923 —	3,142 79	—	—	4,406 00
32		1924 —	8,520 50	—	—	16,425 15
33	Industrial Training Schools.....	1923 —	—	—	—	357 74
34		1924 —	—	—	—	—
35	Sanatoria.....	1923 —	6,604 38	—	2,505 11	—
36		1924 —	5,423 97	—	—	—
Other Public Buildings—						
37	Court Houses and Jails.....	1923 —	—	—	90,500 00	—
38		1924 —	—	—	90,000 00	—
39	District Public Buildings including Court Houses, Jails, Lockups, Registry Offices, Land Titles Offices.	1923 —	—	—	—	25,460 70
40	Re-1924	—	—	—	—	30,116 35
41	Insurance.....	1923 —	—	—	5,351 17	7,207 88
42		1924 —	—	—	1,000 00	8,554 73
43	Land Titles Offices.....	1923 —	—	—	—	—
44		1924 —	—	—	—	—
45	Power Houses.....	1923 —	—	—	—	—
46		1924 —	—	—	—	—
47	Protection of Public Buildings	1923 —	—	—	14,569 57	—
48	against Fire.	1924 —	—	—	18,000 00	—
49	Special Guards.....	1923 —	—	—	—	—
50		1924 —	—	—	—	—
51	Water Rates.....	1923 —	—	—	10,487 00	—
52		1924 —	—	—	11,455 25	—
53	Other Expenditure.....	1923 —	—	—	12,000 00	10,388 00
54		1924 —	—	—	—	2,858 44
<b>Total, Public Buildings.....</b>		<b>1923 8,228 87</b>	<b>111,575 05</b>	<b>42,418 91</b>	<b>737,743 21</b>	<b>1,245,742 98</b>
		<b>1924 5,075 80</b>	<b>111,534 81</b>	<b>37,970 05</b>	<b>616,597 67</b>	<b>1,116,611 87</b>

## 10. PUBLIC ROADS AND HIGHWAYS

In our previous reports, provincial expenditures on public roads and highways was shown under the more general heading of Public Works, but, owing to the growing interest which is taken by the public in matters pertaining to highways, it was decided to make a special table in this report showing exclusively the expenditures in this connection.

There was an increase for all provinces combined of \$397,952.57 in 1924 as compared with 1923.

TABLE 10—Public Roads and Highways

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Colonization Roads.....						
1		1923 —	—	6,436 44	452,697 69	331,142 40
2		1924 —	—	5,979 16	454,000 00	326,399 95
Grants—						
3	to Municipalities.....	1923 —	—	—	—	—
4		1924 —	—	—	—	—
5	to Road Associations.....	1923 —	600 00	500 00	—	6,761 13
6		1924 —	600 00	1,000 00	—	3,400 00
7	Highways Commissioners' Warehouse	1923 —	—	—	—	—
8	Advances.....	1924 —	—	—	—	—
Motor Vehicles—						
9	Auto markers, supplies and enforcement of M.V. Acts.	1923 —	21,929 91	23,688 07	327,773 42	128,762 45
10		1924 —	28,151 35	22,282 96	388,457 83	103,261 03
11	Roads—including construction, salaries, surveys, bridges, repairs, maintenance and improvements.	1923 48,621 86	843,279 80	574,232 90	3,100,000 00	3,597,538 49
12	ways.	1924 25,032 14	1,154,704 71	576,837 65	3,179,865 15	3,577,303 33
<b>Total Public Roads and Highways—</b>		<b>1923 48,621 86</b>	<b>865,809 71</b>	<b>604,857 41</b>	<b>3,880,470 81</b>	<b>4,061,204 20</b>
		<b>1924 25,032 14</b>	<b>1,181,436 06</b>	<b>606,099 77</b>	<b>4,022,322 98</b>	<b>4,010,414 87</b>

<sup>1</sup> Including Flood Damage and Salaries of Patrolmen.

## DÉPENSES ORDINAIRES, 1923-1924

TABLEAU 9—Édifices publics—fin

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
Édifices parlementaires et bureaux du gouvernement—						
57,177 28	37,051 53	26,028 28	53,625 04	455,142 16	Traitements des fonctionnaires, du personnel, etc.	17
47,903 50	27,284 96	43,076 77	53,854 04	419,713 17	1924	18
22,608 65	95,132 57	165,885 44	86,864 33	1,317,815 00	Entretien.....	19
21,340 70	69,474 89	159,703 85	83,018 68	1,187,693 03	1924	20
11,427 22	—	—	—	11,969 22	1923 Assurances.....	21
10,358 21	—	—	—	11,176 51	1924	22
—	64,135 63	2,116 00	—	66,251 63	1923 Location.....	23
—	80,549 74	1,975 50	—	82,525 24	1924	24
5,681 34	—	—	—	5,681 34	1923 Taxes.....	25
2,736 60	—	—	—	2,736 60	1924	26
Institutions publiques—						
30,649 55	—	—	—	30,649 55	1923 Asiles pour les incurables, les vieillards et les infirmes.	27
27,966 92	—	—	—	27,966 92	1924	28
153,279 80	—	5,436 21	—	154,792 10	1923 Asiles d'aliénés.....	29
157,632 45	—	—	—	152,289 76	1924	30
—	—	—	—	7,548 79	1923 Hôpitaux, autres.....	31
—	—	—	—	24,945 65	1924	32
20,871 23	—	—	—	21,228 97	1923 Ecoles d'apprentissage.....	33
20,955 57	—	—	—	20,955 57	1921	34
—	—	—	—	9,109 49	1923 Sanatoria.....	35
—	—	—	—	5,423 97	1924	36
Autres édifices publics—						
51,061 58	203,885 38	161,364 61	—	506,811 57	1923 Palais de justice et prisons.....	37
44,148 47	186,279 02	149,028 73	—	469,456 22	1921	38
—	—	—	—	25,460 76	1923	39
—	—	—	—	30,116 35	1924	40
—	—	—	—	12,559 05	1923 Assurance.....	41
—	—	—	—	9,554 73	1924	42
14,383 32	21,027 65	11,100 06	—	49,511 03	1923 Bureaux des terres.....	43
14,281 42	24,024 97	10,761 06	—	49,067 45	1924	44
211,189 34	53,008 99	—	—	264,198 33	1923 Usines centrales de force motrice.....	45
169,939 07	48,147 52	—	—	218,086 59	1924	46
—	—	—	—	14,569 57	1923 Protection des édifices contre l'inondation.	47
—	—	—	—	18,000 00	1924	48
2,448 00	—	—	—	2,448 00	1921 Gardiens spéciaux.....	49
—	—	—	—	—	1924	50
—	—	—	—	10,487 00	1923 Taxes d'eau.....	51
59,418 15	—	3,426 87	—	11,455 25	1924	52
52,364 36	—	2,324 73	—	57,547 53	1924 Autres dépenses.....	53
661,227 31	501,125 54	458,743 97	286,390 45	4,194,196 22	1923 Total, édifices publics.	
593,605 54	457,500 43	434,791 86	340,032 25	3,707,750 28	1924	

## 10. CHEMINS PUBLICS ET GRANDES ROUTES

Dans nos rapports antérieurs, les dépenses faites par les provinces pour la voirie figuraient sous la rubrique générale des travaux publics, mais en raison de l'intérêt considérable qu'apporte l'opinion publique aux choses de la voirie, on a cru devoir les distinguer afin d'éviter toute confusion.

En 1924, les provinces ont dépensé \$397,952.57 de plus qu'en 1923, pour leurs chemins et routes.

TABLEAU 10—Chemins publics et grandes routes

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
Chemin de colonisation.....						
—	—	—	—	790,276 53	1923	1
—	—	—	—	786,379 12	1924	2
62,912 44	148,102 50	—	—	211,014 94	1923 Subvention—Aux municipalités.....	3
62,395 05	—	—	—	62,395 05	1924	4
—	—	—	—	7,861 13	1923 L'Association des routes.....	5
—	—	—	—	5,000 00	1924	6
—	298,042 19	—	—	298,042 19	1923 Commissaires de la voirie, avance aux entrepôts.....	7
—	237,290 64	—	—	237,290 64	1921 Automobiles.....	8
—	—	—	13,828 15	515,981 43	1923 Numéros de licence, et application de la loi.	9
—	—	—	—	540,153 17	1924	10
207,027 19	778,900 35	312,383 80	2,147,837 68	11,609,822 07	1923 Routes—c'est-à-dire construction, sa	11
217,511 03	775,185 59	623,721 11	2,069,521 62	12,199,732 88	1924 baines, arpentages, ponts, réparations, entretien et améliorations.	12
269,939 63	1,225,045 04	312,383 80	2,161,665 83	13,432,998 29	1923 Total, Chemins publics et	
278,906 08	1,012,476 23	623,721 11	2,069,521 62	13,830,950 86	1924 grandes routes.	

\* Y compris dommages par inondations et salaire des patrouilleurs.

## ORDINARY EXPENDITURE, 1923-1924

## 11. PUBLIC WORKS, UTILITIES AND OTHER SERVICES

Public utilities, such as ferries, grain elevators, hydro, telephone and telegraph systems, are maintained in some of the provinces, but most frequently under the direct control of a commission or other governing board. In financial transactions there is, of course, a chain of responsibility from the controlling offices to the Provincial Treasurers. While there are frequently large expenditures on capital account in connection with the construction and maintenance of the utilities mentioned, only the ordinary expenditures, with which alone this report deals, are shown. This also applies to Public Works and other services.

TABLE 11—Public Works, Utilities and Other Services

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Public Utilities—</b>						
1	Ferries, service, subsidies and ex-1923 pences.	31,984 15	11,762 00	21,004 47	-	-
2		1924	27,444 24	12,142 00	25,692 21	-
3	Government Grain Elevators, inc.	1923	-	-	-	-
4	salaries and expenses.	1924	-	-	-	-
5	Hydro-Electric Commission	1923	-	5,061 51	-	530,156 00
6		1924	-	1,553 91	-	966,035 51
7	Packets, subsidies and expenses	1923	6,966 67	2,540 00	-	-
8		1924	5,790 00	2,340 00	-	-
9	Public Utilities Commission	1923	-	-	32,064 35	-
10		1924	-	-	33,075 06	-
11	Railway, aids to, by annuities	1923	-	-	-	102,448 19
12		1924	-	-	-	101,753 15
13	Railway subsidy (Stat.)	1923	-	-	-	139,112 54
14		1924	-	-	-	139,112 54
<b>Rural Telephone Systems—</b>						
15	SALARIES AND EXPENSES ONLY	1923	387 50	-	-	-
16		1924	312 50	-	-	-
17	Steamers, subsidies and expenses	1923	-	86,150 00	18,173 34	-
18		1924	-	87,815 96	15,850 00	-
19	Telegraph and Telephone, cost of rentals and telegrams.	1923	-	-	-	-
20		1924	-	-	-	-
<b>Public Works—</b>						
21	Breakwaters, docks and wharves	1923	2,326 60	-	16,346 69	-
22		1924	4,783 59	-	8,336 98	-
23	Bridges, including salaries of em-1923 ployees and maintenance.	1923	31,285 94	-	1 347,097 06	413,993 25
24		1924	29,735 62	-	1 374,119 19	414,136 00
25	Drainage Works	1923	-	-	-	29,712 59
26		1924	-	-	-	21,717 00
27	Inspections and Explorations	1923	-	-	14,651 47	-
28		1924	-	-	15,000 00	-
29	Irrigation Administration	1923	-	-	-	-
30		1924	-	-	-	-
<b>Other Public Services—</b>						
31	Mechanical Services Branch	1923	-	-	-	-
32		1924	-	-	-	-
33	Purchasing Department	1923	-	-	-	-
34		1924	-	-	-	-
35	Streams Commission	1923	-	-	111,412 84	-
36		1924	-	-	104,075 86	-
37	Water Supply	1923	-	-	-	-
38		1924	-	-	-	-
39	Miscellaneous Public Services Ex-1923 penditure.	1923	17,824 94	-	8,472 49	522 75
40		1924	4,980 31	-	8,580 57	47 30
<b>Total Public Works, Utilities and Other Services.</b>		1923	90,775 80	105,513 51	411,094 94	572,121 91
		1924	73,046 26	103,851 87	432,578 98	566,286 92
						1,307,836 06

<sup>1</sup> Including Flood Damage to Bridges.

## DÉPENSES ORDINAIRES, 1923-1924

## II. TRAVAUX PUBLICS ET UTILITÉS PUBLIQUES

Certaines utilités publiques, tels que les bateaux passeurs, les élévateurs à grain, les réseaux téléphoniques et télégraphiques, l'hydroélectricité, etc., sont exploités directement par les provinces, mais le plus fréquemment, elles sont placées sous le contrôle direct d'une commission. Même dans ce cas, les provinces sont financièrement responsables de la gestion des commissions. Ce rapport ne s'occupe que des dépenses ordinaires de gestion et d'entretien; il laisse de côté les mises de fonds considérables qu'entraînent la construction et l'aménagement des usines, etc., lesquelles appartiennent au compte capital.

Il en est ainsi pour les travaux publics et autres services, lesquels n'embrassent que les dépenses ordinaires relatives aux brise-lames, docks, quais, ponts, etc.

TABLEAU 11—Travaux publics, utilités et autres services

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
Utilités publiques—						
-	114,349 34	56,347 91	196,103 77	431,551 64	Passage, services, subsides et dépenses.	1
-	131,676 83	56,287 98	163,254 32	416,497 56	1923	2
26,448 23	-	-	-	26,448 23	Elévateurs à grain du gouvernement	3
24,704 75	-	-	-	24,704 75	y compris traitements et dépenses.	4
20,000 00	-	-	-	535,217 51	Commission Hydro-électrique.	5
-	-	-	-	987,580 42	1924	6
-	-	-	-	9,506 67	Paquebots, subsides et dépenses.	7
-	-	-	-	8,130 00	1924	8
3,357 04	-	22,747 93	-	58,169 32	Commission des utilités publiques.	9
-	-	21,174 86	-	54,249 92	1923	10
-	-	-	-	102,448 19	Subsides aux chemins de fer par annuités.	11
-	-	-	-	101,753 15	1924	12
-	-	-	-	139,112 54	Subsides aux chemins de fer (statutaires).	13
-	-	-	-	139,112 54	1924	14
Réseaux téléphoniques ruraux—						
-	10,021 36	-	-	10,408 86	Traitements et dépenses.	15
-	7,241 96	-	-	7,554 46	1924	16
-	-	-	7,900 00	112,223 34	Steamers, subsides et dépenses.	17
-	-	-	7,900 00	111,565 96	1924	18
17,252 86	-	-	-	17,252 86	Télégraphe et téléphone, coût de location et télégrammes.	19
14,900 99	-	-	-	14,900 99	1924	20
Travaux publics—						
-	-	-	9,640 80	28,314 08	Entretien des digues, des bassins et des quais.	21
-	-	-	10,821 83	32,942 41	1923	22
-	76,220 41	43,604 87	605,156 06	1,760,496 88	Ponts, y compris traitements et entretien.	23
-	161,398 32	58,220 61	793,811 15	1,910,591 45	1924	24
3,463 61	2,868 07	6,982 70	-	43,026 97	Drainage.	25
6,319 83	3,586 27	6,276 47	-	37,890 57	1924	26
-	-	-	-	14,651 47	Inspections et exploitations.	27
-	-	-	-	15,000 00	1924	28
-	-	9,117 87	-	9,117 87	Irrigation.	29
-	-	7,102 27	-	7,102 27	1924	30
Autres services publics—						
18,407 84	-	-	-	18,407 84	Division des services mécaniques.	31
20,134 04	-	-	-	20,134 04	1924	32
12,318 63	-	-	-	12,318 63	Division des achats.	33
11,923 22	-	-	-	11,923 22	1924	34
-	-	-	-	111,412 84	Commission des eaux courantes.	35
-	4,557 59	-	-	104,075 86	1924	36
-	3,621 88	-	-	4,557 59	1923	37
2,400 60	2,004 87	12,002 90	-	3,621 88	Service d'aqueduc.	38
285 15	103 72	11,958 24	-	43,228 55	1923	39
-	-	-	-	25,955 29	Divers services publics, dépenses.	40
83,618 81	210,021 64	150,804 18	908,866 63	3,487,871 88	Total, travaux publics, et autres services.	
98,267 98	307,628 98	161,020 44	984,787 39	4,633,304 77	1924	

<sup>1</sup> Y compris dommages aux ponts par les inondations.

## ORDINARY EXPENDITURE, 1923-1924

## 12. EDUCATION

With regard to education, while the Dominion Government may from time to time render assistance in some special way, as in technical education, the responsibility of education control is distinctly a provincial matter. An effort has been made in the last 20 or 25 years to elevate the educational status of the people and in consequence increasing expenditures from year to year have been made by all provincial governments, with the result, that today of the combined total ordinary expenditure of all provinces, that on education is the second largest, following close upon the first, which is for interest charges on public debt.

The following table has been classified, so as to give as complete an analysis in detail as would appear reasonable in a report of this character. The total expenditures on education amounted to \$25,716,518.73 in 1923, and \$25,427,-469.48 in 1924. A study of the table shows the following to have been the outstanding features of expenditure during the years 1923 and 1924 respectively; Public and Separate Schools \$10,538,684.73 in 1923 and \$10,687,108.29 in 1924; Universities \$4,727,561.13 and \$3,961,981.18; Inspection of Schools \$1,092,-273.21 and \$1,057,243.43; Agricultural Colleges \$933,387.06 and \$966,383.16 and Superannuation Fund \$824,481.08 and \$840,017.43.

TABLE 12.—Education, including Endowments, Grants, Allowances, Salaries and other Expenses

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Administration—</b>						
1	Advisory Board.....	1923	-	632 80	-	8,000 00
2		1924	-	580 30	-	8,000 00
3	Delinquent School Taxes.....	1923	-	-	-	-
4		1924	-	-	-	-
5	Departmental Examinations, includ- ing salaries of Registrar, Examin- ers, etc., and contingencies and expenses.....	1923	196 15	18,371 09	5,235 07	-
6		1924	103 55	17,393 51	5,332 28	257,508 33
						250,465 29
<b>Departmental Libraries and Museums—</b>						
7	Salaries and other expenses includ- ing Books and Stationery.....	1923	-	4,363 13	-	600 00
8		1924	-	4,154 46	-	1,000 00
						33,987 13
						9,497 77
<b>Educational Institutions' Grants—</b>						
9	Historical Societies.....	1923	-	-	-	5,000 00
10		1924	-	-	-	4,800 00
11	Literary and Scientific Societies.....	1923	-	-	-	12,300 00
12		1924	-	-	-	16,100 00
13	Teachers Associations.....	1923	100 00	-	-	11,995 44
14		1924	100 00	-	-	6,945 24
15	Other Educational Institutions.....	1923	-	100 00	36,299 33	-
16		1924	-	-	44,845 34	16,900 00
						67,000 00
<b>Inspection of Schools, including Public, Separate, High Schools, Collegiates, etc.—</b>						
17	Salaries.....	1923	6,000 00	34,375 00	20,000 00	145,200 00
18		1924	7,200 00	34,550 00	20,000 00	148,000 00
19	Expenses.....	1923	220 60	5,537 87	50 00	700 00
20		1924	101 75	6,104 74	50 00	700 00
21						55,427 57
22						52,070 97
<b>Printing and Distribution of Publications—</b>						
23	Public Libraries—Grants to.....	1923	-	-	-	53,963 81
24		1924	-	605 00	-	54,437 01
25	Library Institutes.....	1923	-	-	-	543 25
26		1924	-	-	-	-
27	Library Schools.....	1923	-	-	-	3,350 41
28		1924	-	-	-	3,320 07
29	Rural School Libraries.....	1923	-	-	-	8,343 14
30		1924	-	-	-	8,278 32
31	Salaries and expenses of Supt. and Staff Agents of Public Libraries.....	1923	-	-	-	13,056 53
32		1924	-	-	-	13,962 24
33	Travelling Libraries.....	1923	-	-	-	4,262 20
34		1924	-	-	-	4,753 32
35	Rural Schools, advances in lieu of taxes.....	1923	-	-	-	-
36		1924	-	-	-	-

## DÉPENSES ORDINAIRES, 1923-1924

## 12. INSTRUCTION PUBLIQUE

Le gouvernement fédéral peut, de temps à autre, s'intéresser à l'instruction publique et y consacrer des sommes assez élevées, par exemple, pour l'enseignement technique; néanmoins, l'instruction publique a essentiellement un caractère provincial. Des efforts soutenus ont été accomplis depuis vingt ou vingt-cinq ans pour éléver le niveau de l'instruction et la mettre à la portée de tous; ceci explique que dans toutes les provinces les sommes affectées à cet usage ont été considérablement augmentées. A l'heure actuelle, dans toutes les provinces, les dépenses de l'instruction publique se placent au second rang, immédiatement après et non loin des charges de la dette publique.

Le tableau qui suit offre une classification permettant l'analyse détaillée des dépenses afférentes à tel ou tel objet. On y voit que les dépenses relatives à l'instruction publique en 1923, ont atteint un total de \$25,716,518.73 et en 1924 s'élevaient à \$25,427,469.48. Les principales dépenses encourues figurent sous les rubriques suivantes; écoles publiques et séparées \$10,538,684.73 en 1923 et \$10,687,108.29 en 1924; universités \$4,727,561.13 et \$3,961,981.18; inspection scolaire \$1,092,273.21 et \$1,057,243.43; collèges d'agriculture \$933,387.06 et \$966,383.16 et fonds de retraite des instituteurs \$824,481.08 et \$840,017.43.

TABLEAU 12—Instruction publique, y compris fonds de retraite, gratifications, allocations, appointements et autres dépenses

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
Administration—						
1,586 31	—	—	—	10,219 11	Commission consultative .....	1
1,719 12	—	—	—	10,299 42	1924	2
—	—	—	27,880 29	27,880 29	1923 Taxes pour infraction aux lois scolaires .....	3
—	—	—	26,085 12	26,085 12	1924	4
41,529 23	56,790 68	46,736 13	23,999 01	450,365 69	1923 Examens officiels embrassant émoluments des examinateurs, régistraires, etc., et dépenses accessoires .....	5
42,543 70	53,575 85	73,448 50	25,373 32	468,236 00	1924	6
Bibliothèques et musées miniéraux—						
1,706 94	2,640 35	—	31,535 92	74,833 47	1923 Appointements et autres dépenses, y compris livres et papeterie .....	7
1,676 28	2,784 54	—	31,243 33	50,356 38	1924 Subventions aux institutions d'enseignement—	8
—	—	—	—	5,000 00	1923 Sociétés historiques .....	9
—	—	—	—	4,800 00	1924	10
—	—	—	—	12,300 00	1923 Sociétés littéraires et scientifiques .....	11
—	—	—	—	16,100 00	1924	12
—	—	—	—	12,095 41	1923 Associations des instituteurs .....	13
—	—	—	—	7,045 24	1924	14
—	850 00	600 00	—	51,748 33	1923 Autres associations d'enseignement .....	15
—	600 00	700 00	—	114,015 34	1924	16
Inspection des écoles, publiques, séparées, High Schools, Collégiate, etc.—						
79,103 60	140,974 99	90,151 39	50,404 50	884,820 73	1923 Traitements .....	17
72,400 00	138,968 19	80,766 92	52,153 44	870,097 29	1924 Dépenses .....	18
24,023 23	51,178 71	46,613 11	23,701 39	207,452 48	1923	19
21,441 62	46,392 85	34,519 48	24,864 73	187,146 14	1924	20
6,203 45	16,697 14	—	—	22,900 59	1923 Impression et distribution des publications .....	21
3,904 87	16,958 81	—	—	20,863 68	1924	22
—	2,171 46	2,620 00	1,305 06	60,060 96	1923 Bibliothèques publiques—Allocations aux .....	23
—	2,495 01	3,548 17	1,781 57	62,866 79	1924	24
—	4,604 49	—	—	5,237 74	1923 Institutions bibliothécaires .....	25
—	7,658 51	—	—	7,658 51	1924	26
—	—	—	—	3,350 41	1923 Ecoles bibliothécaires .....	27
—	—	—	—	3,330 07	1924	28
—	—	—	—	8,343 14	1923 Bibliothèques d'écoles rurales .....	29
—	—	—	—	8,276 32	1924	30
—	—	—	8,922 28	21,978 81	1923 Traitements et dépenses du surveillant et personnel des bibliothèques publiques .....	31
—	—	—	9,595 35	23,557 59	1924	32
3,563 73	19,592 29	—	—	27,418 22	1923 Bibliothèques circulantes .....	33
1,999 36	25,694 43	—	—	32,447 11	1924	34
—	—	—	302,010 83	382,010 83	1923 Avances aux écoles rurales .....	35
—	—	—	420,685 35	420,685 35	1924	36

## ORDINARY EXPENDITURE, 1923-1924

TABLE 12—Education, including Endowments, Grants, Allowances, Salaries and other Expenses—continued

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	School Book Bureau and Free Text Books—					
37	Salaries, expenses and supplies 1923	940 00	115,218 66	48,395 73	—	179,661 42
38	1924	950 00	100,158 29	49,049 95	—	165,028 22
39	School Health Supervision 1923	—	—	—	—	—
40	1924	—	—	—	—	—
	School Organization and Official Trustees—					
41	Salaries and expenses 1923	—	—	—	—	—
42	1924	—	—	—	—	—
43	Superannuation Fund for Teachers 1923	1,926 25	15,202 64	2,104 79	57,000 00	748,247 40
44	and Inspectors 1924	2,307 00	17,336 38	1,083 15	57,000 00	701,300 90
	General and Cultural Education—					
45	Auxiliary Classes 1923	—	—	—	—	19,920 26
46	1924	—	—	—	—	17,839 51
47	Chair of Surveying 1923	—	—	—	5,000 00	—
48	1924	—	—	—	5,000 00	—
49	College of Art, Art Schools and Departments including Music 1923	—	—	—	31,200 00	25,500 00
50	1924	—	—	—	30,000 00	25,500 00
51	Consolidated Schools 1923	—	—	10,844 69	—	150,189 26
52	1924	—	—	10,906 38	—	131,326 30
53	Continuation Schools 1923	—	—	—	—	166,857 45
54	1924	—	—	—	—	175,232 67
55	Conveying Children to Central Schools 1923	—	—	—	—	—
56	1924	—	—	—	—	—
57	County Academies, grants 1923	—	10,000 00	—	—	—
58	1924	—	9,722 22	—	—	—
59	Fifth Classes 1923	—	—	—	—	38,804 00
60	1924	—	—	—	—	26,889 60
61	Gratuities or Bonuses to Teachers 1923	—	—	—	18,500 00	—
62	1924	—	—	—	19,000 00	—
63	High Schools and Collegiate Institutes 1923	—	—	—	2,470 00	287,584 01
64	1924	—	—	—	2,470 00	338,173 06
65	Intermediate Dept.'s Grants 1923	—	—	—	—	—
66	1924	—	—	—	—	—
67	Kindergartens 1923	—	—	—	—	14,375 28
68	1924	—	—	—	—	11,977 27
	Military Instruction—					
69	High Schools and Collegiate 1923	—	—	—	—	4,800 00
70	Institutes 1924	—	—	—	—	2,550 00
71	Public and Separate Schools 1923	—	—	—	—	21,805 83
72	1924	—	—	—	—	11,461 48
73	Night High Schools and Other 1923	—	86 00	—	29,980 01	13,577 05
74	1924	—	30 00	—	28,405 99	12,517 75
	Northern Academy—					
75	Salaries and expenses 1923	—	—	—	—	75,326 53
76	1924	—	—	—	—	52,596 87
77	Other Colleges 1923	—	—	—	57,500 00	15,000 00
78	1924	—	—	—	32,500 00	7,500 00
79	Protestant Education Special Aid 1923	—	—	—	16,000 00	—
80	1924	—	—	—	16,000 00	—
81	Protestant Institutions (Art. 2937, R.S.Q., 1909) 1923	—	—	—	56,852 40	—
82	1924	—	—	—	56,852 40	—
	Public and Separate Schools—					
83	Drawing in Primary Schools 1923	—	—	—	5,000 00	—
84	1924	—	—	—	5,000 00	—
85	Elementary School Fund (Art. 2947, R.S.Q., 1909) 1923	—	—	—	250,000 00	—
86	1924	—	—	—	2,000 00	—
87	Journal of Education 1923	—	—	—	15,200 00	—
88	1924	—	—	—	15,800 00	—
89	Pedagogical Lectures 1923	—	—	—	10,500 00	—
90	1924	—	—	—	11,000 00	—
91	Provincial Aid to Teachers 1923	—	322,957 20	280,471 27	38,000 00	—
92	1924	—	328,146 79	292,098 85	40,000 00	—
93	Public Schools, grants and assistance to, inc. Urban, Rural and Separate 1923	—	—	—	561,500 00	3,012,350 96
94	1924	—	—	—	687,500 00	3,129,144 49
95	Salaries of Public School Teachers 1923	257,723 18	—	—	—	—
96	in P.E.I. only 1924	241,920 63	—	—	—	—
97	School Attendance and Truancy 1923	—	—	—	—	3,500 00
98	Act Enforcement 1924	—	—	—	—	3,500 00
99	Roman Catholic Institutes (art. 2937, R.S.Q., 1909) 1923	—	—	—	261,000 00	—
100	1924	—	—	—	261,000 00	—
	Scholarships—					
101	For Post-Graduate work and other 1923	480 00	—	—	22,800 00	11,125 00
102	1924	380 00	—	—	38,400 00	9,875 00
103	Schools for Deaf and Blind, including salaries, expenses and grants 1923	2,516 95	32,334 39	13,568 30	39,800 00	301,736 07
104	1924	2,982 15	32,963 94	16,531 95	56,200 00	270,504 32
105	Special Grants to School Districts 1923	—	—	—	—	—
106	and Teachers 1924	—	—	—	—	—
107	Universities including all grants or allowance to 1923	—	1,700 00	25,160 00	83,000 00	2,704,205 04
108	1924	—	500 00	29,036 11	75,000 00	2,036,625 87

## DÉPENSES ORDINAIRES, 1923-1924

TABLEAU 12—Instruction publique, y compris fonds de retraite, gratifications, allocations, appointements et autres dépenses—suite

Munitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
					Bureau des livres scolaires et livres de classe gratuits—	
51,057 92	52,593 73	42,550 76	106,614 97	597,033 19	Traitements, dépenses et fournitures scolaires.	37
41,224 98	67,301 32	38,464 22	112,879 07	574,858 05	1923	38
—	29,234 49	—	—	29,234 49	1923	39
—	30,223 85	—	—	30,223 85	1924	40
					Inspection sanitaire des écoles.....	
					Organisation scolaire et commissaires officiels—	
4,635 65	—	7,963 25	—	12,598 90	Traitements et dépenses.....	41
—	—	6,349 34	—	6,349 31	1924	42
—	—	—	—	824,481 08	Fonds de retraite des instituteurs et inspecteurs.	43
—	—	—	—	840,017 43	1924	44
					Enseignement académique—	
—	—	—	—	19,920 26	Classeaux auxiliaires.....	45
—	—	—	—	17,830 51	1923	46
—	—	—	—	5,000 00	1923	47
—	—	—	—	5,000 00	1924	48
—	—	—	—	56,700 00	Collège des arts, écoles des arts et départs, y compris musique.	49
—	—	—	—	55,500 00	1924	50
—	—	—	—	163,298 56	Ecoles centralisées.....	51
—	—	—	—	142,232 08	1924	52
—	—	—	—	166,887 45	Ecole de continuation.....	53
—	—	—	—	175,232 67	1924	54
—	—	—	—	27,891 51	Transport des écoliers aux écoles centralisées.....	55
—	—	—	—	29,509 00	1923	56
—	—	—	—	10,000 00	Allocations aux académies de comté.....	57
—	—	—	—	9,722 22	1924	58
—	—	—	—	38,801 00	Cinquièmes classes.....	59
—	—	—	—	26,689 60	1924	60
—	—	—	—	18,500 00	Allocations aux instituteurs.....	61
—	—	—	—	19,000 00	1924	62
219,302 10	198,774 44	—	—	708,110 53	High schools et instituts collégiaux.....	63
213,400 10	185,082 50	—	—	739,125 66	1924	64
60,950 00	—	—	—	66,950 00	Allocations aux écoles intérieures.....	65
71,939 34	—	—	—	71,039 34	1924	66
—	—	—	—	14,375 28	Ecole enfantine.....	67
—	—	—	—	11,977 27	1924	68
					Instruction militaire—	
—	—	—	—	4,800 00	Hauts écoles et instituts collégiaux.....	69
—	—	—	—	2,570 00	1924	70
—	—	—	—	21,805 83	Ecole publique et séparée.....	71
—	—	—	—	11,461 48	1924	72
—	—	—	—	43,643 01	Cours du soir dans les hautes écoles et autres.....	73
—	—	—	—	41,013 74	1924	74
					Académie du nord—	
—	—	—	—	75,326 53	Traitements et dépenses.....	75
—	—	—	—	52,536 87	1924	76
—	250 00	—	1,000 00	73,750 00	Autres collèges.....	77
—	250 00	—	—	40,250 00	1924	78
—	—	—	—	16,000 00	Aide spéciale aux écoles protestantes.....	79
—	—	—	—	16,000 00	1924	80
—	—	—	—	56,852 40	Institutions protestantes (art. 2937, S.R.Q., 1909).....	81
—	—	—	—	56,852 40	1924	82
					Ecole publique et séparée—	
—	—	—	—	5,000 00	Dessin dans les écoles primaires.....	83
—	—	—	—	5,000 00	1924	84
—	—	—	—	250,000 00	Fonds des écoles primaires (art. 2947, S.R.Q., 1909).....	85
—	—	—	—	220,000 00	1924	86
—	—	—	—	15,200 00	Journal de l'instruction publique.....	87
—	—	—	—	15,800 00	1924	88
—	—	—	—	10,500 00	Conférences pédagogiques.....	89
—	—	—	—	11,0 0 00	1924	90
—	—	—	—	641,428 47	Aide provinciale aux instituteurs.....	91
—	—	—	—	660,245 04	1924	92
814,711 52	1,818,112 14	1,161,719 82	1,927,003 47	9,295,457 91	Ecole publique, allocations et aide, y compris écoles urbaines, rurales et séparées.....	93
844,463 86	1,732,010 67	1,090,873 50	2,005,580 37	9,480,572 89	1924	94
—	—	—	—	257,723 16	Traitements des instituteurs des écoles publiques, dans l'Île du Prince-Edouard seulement.....	95
—	—	—	—	241,920 63	1924	96
7,816 78	44,216 91	7,841 50	—	63,375 19	Fréquentation scolaire et loi de l'école buissonnière.....	97
7,489 60	22,650 45	9,929 08	—	43,569 13	1924	98
—	—	—	—	261,000 00	Institutions catholiques romaines (art. 2937, S.R.Q., 1909).....	99
—	—	—	—	261,000 00	1924	100
—	2,400 00	—	—	36,805 00	Bourses—	
—	2,400 00	—	—	51,035 00	D'agrégation et autres.....	101
89,580 71	10,000 00	42,993 85	42,456 36	575,016 63	1923	102
83,738 79	10,000 00	47,985 09	50,505 93	571,412 17	Ecole des sourds et des aveugles, y compris traitements, dépenses et allocations.....	103
10,204 92	—	—	—	10,204 92	1923	104
315,000 00	506,222 10	647,273 99	445,000 00	4,727,561 13	Allocations spéciales aux écoles de district et aux instituteurs.....	105
433,000 00	517,326 20	414,868 00	455,625 00	3,961,981 18	Universités, y compris toutes subventions ou allocations.....	106
						108

## ORDINARY EXPENDITURE, 1923-1924

TABLE 12—Education, including Endowments, Grants, Allowances, Salaries and other Expenses—*continued*

No.	Department, Branch or Service	Prince Edward Island \$ cts.	Nova Scotia \$ cts.	New Brunswick \$ cts.	Quebec \$ cts.	Ontario \$ cts.
109	Vocational Education—Agricultural and Industrial Education—1923	-	-	-	-	-
110	including bonus to teacher's 1924 night Schools, grants, school garning and allowances for summer courses.	-	-	9,065 87	-	-
111	Agricultural Colleges including training for Agriculture and allied subjects—Salaries, including administrative 1923	-	37,944 98	-	-	285,873 52
112	staff, professors, etc. 1924	-	36,119 73	-	-	339,417 88
113	Expenses, including subsistence, 1923	-	31,762 46	-	45,000 00	266,418 20
114	supplies, repairs, contingencies 1924	-	29,587 04	-	90,000 00	270,067 58
115	Agricultural Training in High Schools and Collegiates. 1923	-	-	-	-	14,701 52
116	1924	-	-	-	-	19,525 62
117	Agriculture and Horticulture, grants to Public and Separate School Boards, teachers and inspectors. 1923	-	-	-	-	95,198 14
118	1924	-	-	-	-	104,980 23
119	Arts and Manufactures, Schools of, 1923	-	-	-	93,000 00	-
120	including salaries, supplies and expenses. 1924	-	-	-	220,132 36	-
121	Boys and Girls Clubs 1923	-	-	-	-	-
122	1924	-	-	-	-	-
123	Coal Mining Schools 1923	-	16,190 79	-	-	-
124	1924	-	15,792 39	-	-	-
125	English and French Training Schools 1923	-	-	-	-	84,742 75
126	1924	-	-	-	-	101,522 84
127	Forestry and Paper-making Instruction Schools. 1923	-	-	-	-	-
128	1924	-	-	-	49,417 90	-
129	Higher Commercial Schools. 1923	-	-	-	65,000 00	-
130	1924	-	-	-	65,000 00	-
131	Industrial Classes in High Schools 1923 and Collegiates. 1924	-	-	-	-	724,926 82
132	1924	-	-	-	-	723,925 33
133	Institutes for Women—Salaries including administrative 1923	-	-	-	-	29,404 20
134	staff, professors, lecturers, and employees. 1924	-	-	-	-	26,822 43
135	Expenses, including subsistence, 1923	-	-	-	-	28,319 11
136	supplies, repairs and contingencies. 1924	-	-	-	-	27,377 34
137	Mining Education in High Schools 1923	-	-	-	-	14,000 00
138	1924	-	-	-	-	14,000 00
139	Normal and Model Schools—Salaries 1923	-	16,266 66	27,433 75	193,000 00	360,716 26
140	1924	-	15,173 33	26,905 38	265,800 00	404,759 04
141	Contingencies 1923	-	345 15	500 20	-	44,370 22
142	1924	-	400 01	528 71	-	28,391 71
143	Maintenance 1923	-	3,016 27	-	-	66,097 96
144	1924	-	1,937 26	-	-	53,787 08
145	Miscellaneous 1923	-	9,729 50	2,184 01	-	62,562 81
146	1924	-	10,396 69	3,022 53	-	90,297 00
147	Other Training Colleges and Schools—Salaries and expenses 1923	23,006 58	-	-	-	-
148	1924	20,802 02	-	-	-	-
149	Spring and Summer Schools 1923	-	-	-	-	29,276 34
150	1924	-	-	-	-	32,504 37
151	Technical Education—Administrative Staff, salaries and expenses. 1923	-	21,884 85	-	-	22,349 96
152	1924	-	21,594 79	-	-	20,000 00
153	Manual and Technical Training, 1923	-	10,137 57	8,971 39	69,985 00	59,187 40
154	household science departments, 1924	-	9,550 13	10,238 43	87,962 63	60,182 87
155	dressmaking, etc., including grants, equipment, books, etc. Polytechnic Schools. 1923	-	-	-	112,000 00	-
156	1924	-	-	-	80,000 00	-
157	Technical Colleges—Salaries and wages. 1923	-	39,281 38	-	-	-
158	1924	-	38,203 50	-	-	-
159	Expenses, including scholarships, 1923	-	23,628 86	-	-	-
160	equipment, repairs, etc. 1924	-	18,133 42	-	-	-
161	Technical Institutes 1923	-	-	-	5,000 00	-
162	1924	-	-	-	5,000 00	-
163	Technical Schools 1923	7,034 80	46,422 77	-	100,000 00	-
164	1924	4,842 12	40,881 77	-	101,213 75	-

## DÉPENSES ORDINAIRES, 1923-1924

TABLEAU 12—Instruction publique, y compris fonds de retraite, gratifications, allocations, appointements et autres dépenses—suite

Manitoba	Saskatchewan	Alberta	British Columbia	Total		Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.			
						Enseignement des travaux manuels—	
			16,789 44	16,789 44	1923	Enseignement agricole et industriel, y compris bonus aux instituteurs, écoles du soir, gratifications, jardins scolaires et allocations pour cours d'été.	109
	11,407 37		7,447 84	27,921 08	1924	Collèges agricoles, y compris enseignement de l'agriculture et sujets connexes—	110
191,323 46		1	—	515,141 96	1923	Traitements, y compris personnel administratif, professeurs, etc.	111
94,267 40		1	43,098 33	512,903 34	1924	Dépenses, y compris subsistance, matériau de réparation, casuelles et allocations aux élèves qui les fréquentent.	112
75,064 44		1	—	418,215 10	1923	Enseignement de l'agriculture dans les hautes écoles et les collèges.	113
48,778 71		1	15,016 49	453,479 82	1924	Agriculture et horticulture, gratifications aux commissions scolaires publiques et séparées, aux instituteurs et aux inspecteurs.	114
				14,701 52	1923	Ecole des Arts et Manufactures, y compris traitements, fournitures scolaires et dépenses.	115
				19,525 62	1924	Clubs de garçons et de filles . . . . .	116
				95,198 14	1923	Ecole des mines . . . . .	117
				104,930 23	1924	Ecole où l'on enseigne l'anglais et le français.	118
				93,000 00	1923	Ecole forestière et de fabrication du papier.	119
				220,132 36	1924	Ecole des hautes études commerciales.	120
13,860 22				13,860 22	1923	Classes industrielles dans les hautes écoles et les collèges.	121
13,000 75				13,000 75	1924	Institutions féminines—	
				16,190 79	1923	Traitements, y compris personnel administratif, professeurs, conférenciers et employés.	122
				15,792 39	1924	Dépenses, y compris subsistance, matériau de réparation et casuelles.	123
				84,742 75	1923	Enseignement minier dans les hautes écoles.	124
				101,522 84	1924	Ecoles modèles et normales—	
				29,404 20	1923	Traitements . . . . .	125
				26,822 43	1924	Casuelles . . . . .	126
				28,319 11	1923	Entretien . . . . .	127
				27,377 34	1924	Dépenses diverses . . . . .	128
				14,000 00	1923	Autres collèges et écoles—	
				14,000 00	1924	Traitements et dépenses . . . . .	129
59,368 00	53,382 68	82,390 05	53,233 33	845,791 63	1923	Ecole de printemps et d'été . . . . .	130
44,495 65	53,318 24	65,853 97	55,563 64	931,869 25	1924		131
17,505 58	14,352 74	7,970 07	4,018 43	89,331 39	1923		132
18,406 28	15,140 77	5,318 53	4,988 88	73,261 62	1924		133
				17,576 09	1923		134
				12,499 08	68,224 02		135
				8,586 55	83,062 87		136
				16,121 69	120,137 91		137
							138
6,882 69				29,389 27	1923		
				20,802 02	1924		
				29,276 34	1923		
130 97		3,414 04	23,996 41	60,046 69	1924		
						Enseignement technique—	
43,474 81		812 44		88,522 06	1923	Personnel administratif—	
17,458 37		6,352 35		65,405 51	1924	Traitements et dépenses . . . . .	139
	16,200 67		70,604 49	235,092 52	1923	Enseignement technique et professionnel, science inénierie, couture, etc., embrassant subventions, aménagement, livres, etc.	140
	6,986 63		61,706 15	236,606 84	1924	Ecole polytechnique . . . . .	141
				112,000 00	1923	Collèges techniques—	
				80,000 00	1924	Traitements et salaires . . . . .	142
				39,281 38	1923	Dépenses de mobilier, de réparations, d'impressions et autres casuelles.	143
				38,203 50	1924	Instituts techniques . . . . .	144
				23,628 86	1923	Ecole techniques . . . . .	145
				19,133 42	1924		146
			52,053 08	57,053 08	1923		147
			54,527 59	59,527 59	1924		148
				153,457 57	1923		149
				146,937 64	1924		150

## ORDINARY EXPENDITURE, 1923-1924

TABLE 12—Education, including Endowments, Grants, Allowances, Salaries and other Expenses—concluded

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ ets.	\$ ets.	\$ ets.	\$ ets.	\$ ets.
	Vocational Education—concluded					
	Veterinary Colleges and Instruction—					
165	Salaries and expenses ..... 1923	-	-	-	9,500 00	37,831 04
166	1924	-	-	-	9,500 00	36,510 27
167	Vocational Training Branch for Re-turned Soldiers. 1923	-	-	-	-	20,488 30
168	1924	-	-	-	-	20,151 97
169	General Miscellaneous Education ex-peuses inc. small special grants, 1923	870 58	416 00	3,892 09	20,400 00	136,642 26
170	reports, books, printing, supplies and grants to schools for observation purposes. 1924	125 56	85 00	5,684 69	25,571 47	132,287 53
	<b>Total Education</b>	<b>1923</b>	<b>391,015 07</b>	<b>780,823 43</b>	<b>385,129 62</b>	<b>2,428,687 41</b>
		<b>1924</b>	<b>281,791 78</b>	<b>791,290 69</b>	<b>325,279 62</b>	<b>2,814,516 50</b>
						<b>10,972,931 41</b>

<sup>1</sup> Included with Demonstration Farms, Table 2. Agriculture, not separable for 1923.<sup>2</sup> These items include \$37,282 59 "Extraordinary Revenue" which is deducted from the total.<sup>2</sup> Included with Salaries.<sup>3</sup> Including in part Contingencies, Maintenance and Miscellaneous.

## 13. HOSPITALS

The care of the feeble-minded and insane is a matter of provincial responsibility, and fairly large expenditures are made annually in this connection. The provinces also expend considerable sums of money in connection with public hospitals and sanatoria, principally in grants to institutions under municipal control.

The total provincial expenditures increased in 1923 over 1922 by \$1,246,-243.16 but in 1924 there was a decrease of \$421,125.64, principally due to reduction in the subsistence charges connected with hospitals for insane and feeble-minded in the Province of Ontario.

TABLE 13—Hospitals

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ ets.	\$ ets.	\$ ets.	\$ ets.	\$ ets.
	Administration of Municipal Hospital Act—					
1	Salaries ..... 1923	-	-	-	-	-
2	1924	-	-	-	-	-
3	Expenses ..... 1923	-	-	-	-	-
4	1924	-	-	-	-	-
5	Grants and Assistance to Hospitals ..... 1923	1,700 00	41,023 70	11,450 00	<sup>2</sup>	552,556 80
6	1924	1,700 00	43,067 70	11,450 00	<sup>2</sup>	573,068 30
	Hospitals for—					
7	Epileptics, inc. salaries, expenses 1923	-	-	-	-	84,131 24
8	furnishings, livestock and farm 1924	-	-	-	-	73,530 89
	implements.					
	Insane and Feeble-minded—					
9	Salaries, inc. administrative and 1923	26,711 64	92,130 52	-	<sup>2</sup> 1,195,140 00	1,114,400 52
10	professional staff, also instruc-tors, attendants and employees. 1924	27,706 99	94,160 74	-	<sup>2</sup> 1,108,673 64	1,143,660 08
11	Expenses, inc. subsistence of in-1923	101,769 04	174,007 09	-	<sup>1</sup>	1,820,123 15
12	mates, clothing and furnishings 1924	79,089 35	159,847 66	-	<sup>1</sup>	1,404,388 40
	and all other contingencies.					
13	Farm—Wages ..... 1923	-	-	-	<sup>1</sup>	-
14	1924	-	-	-	<sup>1</sup>	-
15	Expenses ..... 1923	-	-	-	<sup>1</sup>	77,877 25
16	1924	-	-	-	<sup>1</sup>	79,020 60
	Returned Soldiers—					
17	Salaries ..... 1923	-	-	-	-	-
18	1924	-	-	-	-	-
19	Expenses ..... 1923	-	-	-	-	-
20	1924	-	-	-	-	-
21	Provincial Government General Hos-pitals. 1923	-	252,797 51	179,893 61	-	-
22	1924	-	249,628 32	180,564 97	-	-
23	Sanatoria for Consumptives inc. grants 1923	-	263,582 46	36,081 02	-	299,384 50
24	in aid of. 1924	-	232,814 62	98,533 17	-	323,277 00
	<b>Total Hospitals</b>	<b>1923</b>	<b>130,180 68</b>	<b>823,541 28</b>	<b>227,424 63</b>	<b>1,195,140 00</b>
		<b>1924</b>	<b>108,586 34</b>	<b>780,319 04</b>	<b>296,548 14</b>	<b>1,108,673 64</b>
						<b>3,948,473 16</b>
						<b>3,597,549 27</b>

<sup>1</sup> Included with Salaries. <sup>2</sup> Included with "Grants to Hospitals, Homes for Aged, etc." (on Table 15—Charities) not separable. <sup>3</sup> Including in part "Expenses, Farm—wages and expenses for Quebec".

## DÉPENSES ORDINAIRES, 1923-1924

TABLEAU 12—Instruction publique, y compris fonds de retraite, gratifications, allocations, appontements et autres dépenses—fin

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
—	—	—	—	47,331 04	Enseignement des travaux manuels-fin	
—	—	—	—	46,010 27	Collèges et instruction vétérinaires—	105
—	—	—	—	20,488 30	Traitements et dépenses	106
—	—	—	—	20,151 97	Division de l'enseignement des travaux manuels, pour les soldats démobilisés	107
5,571 38	24,313 90	5,919 45	3,106 17	201,131 92	Dépenses générales diverses, y compris petites allocations spéciales, rapports, livres, imprimerie, mobilier et allocations aux écoles pour fins d'observation	109
15,076 04	27,879 28	12,128 18	3,506 64	222,344 39	170	
<b>2,150,026 67</b>	<b>3,065,658 00</b>	<b>2,241,474 49</b>	<b>3,283,700 72</b>	<b>25,716,518 73</b>	<b>1923</b>	
<b>2,092,535 79</b>	<b>2,977,185 50</b>	<b>2,007,192 69</b>	<b>3,432,412 51</b>	<b>25,427,469 48</b>	<b>1924</b>	
<b>Total, Instruction publique.</b>						

<sup>1</sup> Se confond avec termes de démonstration figurant au tableau 2, consacrée à l'agriculture, sans distinction en 1923.<sup>2</sup> Compris avec appontements. <sup>3</sup> Dans ces sommes figurent \$37,282.59 de revenus extraordinaires, lesquels sont déduits du total. <sup>4</sup> Partiellement inclus avec "Dépenses casuelles, entretien et divers".

## 13. HÔPITAUX

Les gouvernements provinciaux assument les dépenses considérables qu'entraînent les asiles d'aliénés. A ces charges s'ajoutent les subventions et allocations provinciales en faveur des hôpitaux publics, des sanatoria et autres institutions placées sous le contrôle des municipalités et dont on trouvera ci-dessous le détail.

Il ressort de ce tableau qu'en 1923, les provinces ont dépensé pour cet objet \$1,246,243.16 de plus qu'en 1922, mais qu'en 1924 ces dépenses étaient inférieures de \$421,125.64 à celles de l'année précédente; cette réduction est principalement attribuable à la diminution des charges de la province d'Ontario, au regard de ses asiles d'aliénés.

TABLEAU 13—Hôpitaux

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.			
—	—	5,109 29	—	5,109 29	Hôpitaux municipaux—		
—	—	5,211 63	—	5,211 63	Traitements	1	
—	—	4,724 19	—	4,724 19	Dépenses	3	
—	—	3,953 46	—	3,953 46	1923	4	
181,857 00	263,788 00	267,874 78	440,873 93	1,761,124 21	Subvention et aide aux hôpitaux	5	
230,358 50	301,933 50	276,883 30	487,972 89	1,927,032 19	1924	6	
Hôpitaux—							
—	—	—	—	84,131 23	Pour les épileptiques, y compris traitements, dépenses, changements, mobilier, animaux de ferme et outilage agricole	7	
—	—	—	—	73,530 89	1924	8	
224,584 28	260,555 43	156,925 48	231,529 88	3,301,977 75	Pour les aliénés et détraqués—		
233,049 72	203,265 35	182,822 98	238,420 41	3,220,849 91	Traitements, y compris personnel administratif et professeurs, instituteurs, serviteurs et employés	9	
266,859 89	467,660 72	243,634 42	274,945 53	3,348,999 84	1923	10	
269,697 44	363,006 06	246,273 21	309,661 23	2,831,953 35	Dépenses, y compris subsistance des pensionnaires, vêtements, mobilier et toutes autres dépenses casuelles	11	
18,963 87	11,875 06	—	28,757 25	59,596 18	1923	12	
19,632 90	10,090 00	—	30,027 27	59,750 17	1924	13	
25,560 13	10,252 20	—	64,352 31	178,041 92	1923	14	
24,800 51	6,826 41	—	65,137 85	176,391 37	1924	15	
—	—	21,044 97	—	21,044 97	Dépenses	16	
—	—	24,085 52	—	24,085 52	1923	17	
—	—	—	—	—	1924	18	
—	—	—	—	—	1924	19	
—	—	—	—	432,691 12	Gouvernement provincial, hôpitaux généraux	20	
—	—	—	—	436,193 29	1924	21	
—	—	—	—	935,691 24	Sanatoria pour tuberculeux, y compris subventions aux	22	
—	—	—	—	331,643 26	1923	23	
—	—	—	—	335,600 78	990,225 57	1924	24
<b>717,825 17</b>	<b>1,014,131 41</b>	<b>723,398 65</b>	<b>1,375,103 19</b>	<b>10,155,317 17</b>	<b>1923</b>		
<b>777,529 07</b>	<b>885,121 32</b>	<b>713,141 58</b>	<b>1,164,920 43</b>	<b>9,731,091 83</b>	<b>1924</b>		
<b>Total, hôpitaux.</b>							

<sup>1</sup> Figure avec traitements. <sup>2</sup> Figure avec subventions aux hôpitaux, aux hospices, etc. (Tableau 15, Bienfaisance).<sup>3</sup> Partiellement inclus avec "Dépenses, main-d'œuvre agricole et dépenses", pour Québec.

## ORDINARY EXPENDITURE, 1923-1924

## 14. CORRECTIONAL INSTITUTIONS

In addition to the penitentiaries, which are maintained and directed by the Dominion Government, the provinces, other than the three Maritime provinces in which only the gaol system prevails, show an annual expenditure in correctional institutions such as reformatories, detention homes, industrial schools and prison farms.

The total provincial expenditures showed a decrease of \$216,012.31 for 1924 as compared with 1923, principally as a result of the reduction in the expenditure for Reformatory Industries in the province of Ontario.

TABLE 14—Correctional Institutions

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Boys' Detention Homes— Salaries.....	1923	-	-	-	-
2		1924	-	-	-	-
3	Expenses inc. Maintenance, etc.....	1923	-	-	-	-
4		1924	-	-	-	-
5	Industrial Farms— Salaries.....	1923	-	-	-	87,987 72
6		1924	-	-	-	95,317 95
7	Expenses.....	19 3	-	-	-	178,343 09
8		1924	-	-	-	157,791 74
9	Industrial Training Schools including Farms— Salaries and Expenses.....	1923	-	-	1	103,646 50
10		1924	-	-	1	84,606 75
11	Reformatories, inc. salaries, expenses, 1923 alterations, furnishings, live-stock 1924 and farm implements, etc.		-	-	2 368,052 84	381,011 93
12			-	-	2 386,371 47	458,456 62
13	Reformatory Industries— Salaries.....	1923	-	-	-	73,020 19
14		1924	-	-	-	44,133 90
15	Expenses.....	1923	-	-	-	268,035 39
16		1924	-	-	-	14,545 95
17	Miscellaneous expenses in connection 1923 with prisoners, inc. travelling ex-1924 penses for bailiffs and prisoners from reformatories.		-	-	-	27,009 44
18			-	-	-	24,159 91
	Total Correctional Institutions.	1923	-	-	368,052 84	1,119,054 26
		1924	-	-	386,371 47	879,012 82

<sup>1</sup> Included with Reformatories. <sup>2</sup> Including Industrial Training Schools. <sup>3</sup> Including "Children's Protection" not separable.

## DÉPENSES ORDINAIRES, 1923-1924

## 14. MAISONS DE CORRECTION

Si les pénitenciers sont à la charge du gouvernement fédéral, les provinces—autres que les trois provinces maritimes qui n'ont que des prisons—affectent des sommes relativement considérables à leurs institutions correctionnelles, telles que maisons de réforme et de correction, écoles et fermes d'apprentissage.

En 1924, ces dépenses étaient inférieures de \$216,012.31 à celles de 1923, cette réduction étant attribuable à une diminution des dépenses dans la province d'Ontario, en faveur de ses écoles d'apprentissage.

TABLEAU 14—Maisons de détention

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
Maisons de détention, pour garçons—						
2,456 66	12,351 00	—	—	14,807 66	1923 Traitements.....	1
2,500 00	11,700 51	—	—	14,290 51	1924	2
560 45	20,832 07	—	—	21,392 52	1923 Dépenses, y compris entretien, etc.	3
973 23	21,696 59	—	—	22,669 82	1924	4
Fermes industrielles—						
16,800 00	—	—	—	104,787 72	1923 Traitements.....	5
14,311 02	—	—	—	109,628 97	1924	6
14,835 76	—	—	—	193,178 85	1923 Dépenses.....	7
14,855 55	—	—	—	172,647 29	1924	8
Ecoles d'apprentissage y compris fermes—						
54,274 66	—	—	109,771 81	267,692 97	1923 Traitements et dépenses.....	9
56,195 49	—	—	116,876 69	257,678 93	1924	10
—	—	—	82,019 80	831,084 57	1923 Maisons de correction, y compris traitements, dépenses, changements, mobilier, animaux de ferme et outillage agricole, etc.	11
—	—	—	80,413 63	925,241 72	1924	12
Industries des maisons de correction—						
—	—	—	—	73,020 19	1923 Traitements.....	13
—	—	—	—	44,133 90	1924	14
—	—	—	—	268,035 39	1923 Dépenses.....	15
—	—	—	—	14,545 95	1924	16
—	—	—	—	27,009 44	1923 Dépenses diverses en rapport avec les détenus, y compris frais de voyage des huissiers et des détenus des maisons de correction.	17
—	—	—	—	24,159 91	1924	18
88,927 53	33,183 07	\$2,019 40	109,771 81	1,801,069 31	1923 Total, maisons de détention.	
88,835 29	33,487 10	\$0,413 63	116,876 69	1,581,997 00	1924	

<sup>1</sup> Confondue avec maisons de correction. <sup>2</sup> Y compris écoles d'apprentissage. <sup>3</sup> Embrassant "Protection de l'Enfance" dont les dépenses ne se peuvent distinguer.

## ORDINARY EXPENDITURE, 1923-1924

## 15. CHARITIES

The care of delinquents, refugees, the maintenance of orphanages, homes for the aged, incurables and benevolent institutions of one kind or another entail more or less expenditure in each province, and the assistance rendered by local governments is detailed in the following table. The total expenditure has shown a slight annual increase each year from 1916 to 1922, but in 1923 there was a reduction of over \$200,000 in grants to hospitals, homes and other similar refuges; in 1924 these grants were increased, with the result that the total expenditure in 1924 for charities increased by \$169,095.79 as compared with 1923.

TABLE 15—Charities

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Aid to Destitute Poor and Sick . . . . .	1923	—	—	—	—
2		1924	—	—	—	—
3	Boys' Industrial Homes . . . . .	1923	—	—	17,894 04	—
4		1924	—	—	20,830 26	—
5	Children's Aid Societies . . . . .	1923	500 00	—	—	56,480 27
6		1924	567 41	—	—	62,899 79
7	Children's Protection Act . . . . .	1923	—	—	3,404 72	—
8		1924	—	—	3,728 00	—
9	Grants to Hospitals, Homes for Aged . . . . .	1923	—	—	—	42,820 00
10	Refuges, Shelters, Orphanages and other Benevolent Institutions . . . . .	1924	—	—	—	35,035 00
	Homes for Incurables, Aged and Infirm—					
11	Salaries . . . . .	1923	—	—	—	4 88,189 50
12		1924	—	—	—	4 70,345 00
13	Expenses . . . . .	1923	—	—	—	1 —
14		1924	—	—	—	1 —
	Farm—					
15	Wages . . . . .	1923	—	—	—	—
16		1924	—	—	—	—
17	Expenses . . . . .	1923	—	—	—	—
18		1924	—	—	—	—
19	Indigents, care of, etc . . . . .	1923	—	—	—	—
20		1924	—	—	—	—
21	Industrial Schools . . . . .	1923	—	3,416 30	—	—
22		1924	—	4,472 24	—	—
23	Maintenance, outside Institutions, inc. incurables, blind children, refugee homes, etc.	1923	—	—	—	—
24		1924	—	—	—	—
25	Orphanages inc. Boys' and Girls' Homes, Children's Shelters . . . . .	1923	1,000 00	4,668 40	—	42,771 30
26		1924	1,000 00	7,946 60	—	42,289 90
27	Paupers' Grants and Expenses . . . . .	1923	4,503 08	—	—	—
28		1924	3,229 23	—	—	—
29	Refuges, inc. Homes for the friendless, aged and incurables, Houses of Providence and Rescue Homes.	1923	—	—	—	115,360 35
30		1924	—	—	—	172,007 75
31	Transient Poor . . . . .	1923	—	20,640 45	—	—
32		1924	—	18,390 06	—	—
33	Miscellaneous Grants and Expenses for Charities and Public Institutions . . . . .	1923	—	—	500 00	54,073 98
34		1924	—	—	—	50,343 90
	Total Charities . . . . .	1923	6,093 08	28,725 21	21,798 76	12,820 00
		1924	4,796 64	30,808 90	24,558 26	33,635 00
						336,875 38
						397,886 24

<sup>1</sup> Included with salaries. <sup>2</sup> Included with Miscellaneous Grants and Expenses for Charities and Public Institutions.  
<sup>3</sup> Including "Maintenance of Incurables" which is not separable. <sup>4</sup> Including "Expenses".

## DÉPENSES ORDINAIRES, 1923-1924

## 15. BIENFAISANCE

Les différentes œuvres sociales et institutions de bienfaisance, telles que: orphelinats, asiles, refuges, entraînent dans chaque province des dépenses assez élevées, dont on trouvera le détail, dans le tableau ci-dessous. Entre 1916 et 1922, on constate que ces dépenses se sont légèrement accrues d'année en année; en 1923, on remarque une réduction de plus de \$200,000 dans les subventions et allocations relatives à la bienfaisance, mais en 1924 les dépenses de cette nature ont été supérieures de \$169,095.79 à celles de 1923.

TABLEAU 15—Bienfaisance

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	-	-	49,968 74	49,968 74	1923 Aide aux nécessiteux et aux malades	1
-	-	-	59,068 51	59,068 51	1924	2
-	-	-	-	17,894 04	1923 Maisons de correction pour garçons	3
-	-	-	-	20,830 26	1924	4
-	22,382 04	-	-	79,362 31	1923 Sociétés d'aide à l'enfance	5
-	21,826 91	-	-	85,294 11	1924	6
-	-	-	-	3,404 72	1923 Loi de protection de l'enfance	7
-	-	-	-	3,728 00	1924	8
46,111 75	-	2,500 00	-	91,431 75	1923 Subventions aux hôpitaux, aux hospices, refuges, asile, orphelinats et autres institutions de bienfaisance	9
85,039 25	-	2,750 00	-	123,424 25	1924	10
Maisons des incurables, des vieillards et des infirmes—						
42,151 29	13,306 52	-	11,501 26	4 237,564 00	1923 Traitements	11
39,520 17	13,711 84	-	25,372 44	4 268,149 45	1924	12
49,353 24	22,078 05	-	30,384 14	1 -	1923 Dépenses	13
48,802 08	22,955 03	-	47,442 89	1 -	1924	14
Ferme—Salaires						
5,227 75	-	-	-	5,227 75	1923	15
4,765 70	-	-	-	4,765 70	1924	16
2,300 10	-	-	-	2,300 10	1923	17
1,865 24	-	-	-	1,865 24	1924	18
-	29,378 81	-	2,041 58	31,420 39	1923 Indigents, soin des, etc.	19
-	28,698 93	-	2,371 47	31,070 40	1924	20
-	-	-	-	3,416 36	1923 Enfance coupable	21
-	-	-	-	4,472 24	1924	22
11,851 38	36,813 30	2	-	48,667 68	1923 Entretien des institutions du dehors	23
13,175 70	49,423 72	2	-	62,599 42	1924 y compris incurables, enfants aveugles, refuges, asiles, etc.	24
-	-	-	25,909 89	48,439 70	1923 Orphelinats pour garçons et filles	25
-	-	-	-	77,146 39	1924 foyers, asiles pour les enfants	26
-	-	-	-	4,593 08	1923 Secours aux pauvres et dépenses	27
-	-	-	-	3,229 23	1924	28
-	-	-	6,000 00	121,360 35	1923 Refuges pour les abandonnés, les vieillards, les incurables, maisons de la Providence, asiles	29
-	-	-	5,700 00	177,707 75	1924	30
-	-	-	-	20,640 45	1923 Pauvres, de passage	31
-	-	-	-	18,390 06	1924	32
8,724 96	-	3 40,616 36	-	103,915 28	1923 Diverses allocations et dépenses pour	33
10,233 73	-	3 36,383 85	-	96,981 48	1924 Bienfaisance et Institutions publiques	34
165,723 47	124,558 72	43,116 36	99,885 72	869,606 76	1923 Total, bienfaisance.	
203,401 87	136,616 43	39,133 85	165,863 20	1,038,702 49	1924	

<sup>1</sup> Compris avec traitements. <sup>2</sup> Compris avec subventions diverses, institutions publiques et dépenses pour bienfaisance. <sup>3</sup> Y compris entretien des incurables. <sup>4</sup> Y compris dépenses.

## ORDINARY EXPENDITURE, 1923-1924

## 16. PENSIONS, GRATUITIES AND RELIEFS

The great bulk of expenditure shown in this table is made in connection with the operation of Mothers' Pensions or Allowance Acts in the provinces of Ontario, Manitoba, Saskatchewan, Alberta and British Columbia, while in the province of New Brunswick in 1924 is shown for the first time a small expenditure in connection with a commission dealing with Mothers' Pensions. The increase in expenditure for all provinces for 1922 over 1921 was \$1,567,-319.41; for 1923 over 1922 it was \$329,950.56 and for 1924 over 1923 it amounted to \$95,453.97. Comparing 1924 with 1923, it will be seen that Ontario, Saskatchewan, and Alberta increased their expenditures for Mothers' Pensions while British Columbia and Manitoba showed a decrease.

The expenditure for pensions for public officers, as well as provincial contributions for relief of sufferers from miscellaneous disasters, are also detailed in this table.

TABLE 16—Pensions, Gratuities and Reliefs

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
1	Civil Service Pensions, inc. Admin-1923	\$ ets.	\$ cts.	\$ ets.	\$ cts.	\$ cts.
2	istration, etc. 1924	-	16,426 63	-	97,809 60	420,901 88
3	Deserted Wives Allowances including 1923	-	19,183 11	-	99,100 39	451,908 51
4	administration. 1924	-	-	-	-	-
5	Gratuities, principally grants to relatives of former Government employees. 1923	700 00	-	3,925 00	200 00	6,700 00
6	1924	350 00	-	4,903 34	200 00	4,750 00
7	Magistrates' Pensions..... 1923	-	-	-	40,375 00	-
8	1924	-	-	-	38,750 00	-
9	Pensions or Gratuities, Mothers' Allowance Acts, inc. Administration. 1923	-	-	-	-	1,681,971 13
10	1924	-	-	1,495 88	-	1,780,463 28
11	Relief for Fire, Flood or Other Disaster. 1923	-	-	6,500 00	25,000 00	497,481 41
12	1924	-	-	37,761 25	-	72,568 29
13	Miscellaneous Pensions..... 1923	-	-	-	500 00	2,200 00
14	1924	-	-	-	500 00	2,274 92
<b>Total Pensions, etc....</b>		<b>1923</b>	<b>700 00</b>	<b>16,426 63</b>	<b>10,425 00</b>	<b>163,884 60</b>
			<b>1924</b>	<b>350 00</b>	<b>19,183 11</b>	<b>44,160 47</b>
					<b>138,550 39</b>	<b>2,311,965 00</b>

## 17. RECREATIONS AND AMUSEMENTS

The expenses connected with the administration of regulations concerning amusements, such as theatres, etc., are outlined in this table.

TABLE 17—Recreations and Amusements

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
1	Amusement Tax Act Expenses..... 1923	\$ ets.	\$ cts.	\$ ets.	\$ cts.	\$ ets.
2	1924	-	-	8,861 41	-	2,490 00
3	Moving Picture Bureau, inc. salaries 1923	-	-	7,643 17	-	-
4	and expenses..... 1924	-	-	-	-	82,884 57
5	Moving Pictures—Board of Censors—Salaries..... 1923	-	-	3,100 00	9,748 80	19,325 00
6	1924	-	-	3,400 00	9,745 75	20,850 00
7	Contingencies..... 1923	-	-	-	2,186 68	3,075 33
8	1924	-	-	11 75	1,751 07	2,387 53
9	Inspection of Theatres—Salaries..... 1923	-	7,427 00	-	-	5,925 00
10	1924	-	7,560 00	-	-	4,071 09
11	Contingencies..... 1923	-	5,132 11	-	-	3,941 34
12	1924	-	3,988 71	-	-	8,148 83
<b>Total Recreation and Amusement.</b>		<b>1923</b>	<b>12,559 11</b>	<b>11,961 41</b>	<b>11,935 48</b>	<b>117,641 24</b>
		<b>1924</b>	<b>11,548 71</b>	<b>11,054 92</b>	<b>11,496 82</b>	<b>108,574 69</b>

\* Included with "Salaries".    \* Including "Contingencies".

## DÉPENSES ORDINAIRES, 1923-1924

## 16. PENSIONS, ALLOCATIONS ET SECOURS

La plus grande partie des dépenses figurant sous cette rubrique ont pour cause les allocations, permettant aux mères de famille veuves ou nécessiteuses d'élever leurs enfants, que distribuent les provinces d'Ontario, du Manitoba, de la Saskatchewan, de l'Alberta et de la Colombie Britannique; pour la première fois, en 1924, la province du Nouveau-Brunswick a dépensé une certaine somme pour le même objet. Ces dépenses, qui n'ont cessé de s'accroître, dépassaient en 1922 de \$1,567,319.41 les chiffres de 1921, en 1923, de \$329,950.56 les chiffres de 1922 et en 1924 de \$95,453.97 les chiffres de 1923. Comparant les chiffres de 1924 à ceux de 1923, on remarque qu'Ontario, la Saskatchewan et l'Alberta ont accru le quantum des pensions aux mères, tandis que la Colombie Britannique et le Manitoba ont réduit leurs dépenses de même nature.

On trouve également dans ce tableau l'énumération des pensions aux ex-fonctionnaires et employés et des secours versés par les provinces aux victimes d'incendies, d'inondations, etc.

TABLEAU 16—Pensions, allocations et secours

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
33,196 36	—	71,017 14	—	639,351 61	1923 Pensions du Service civil.....	1
38,444 27	—	85,365 97	—	694,002 25	1924	2
23,981 67	—	—	—	23,981 67	1923 Allocations aux femmes abandonnées..	3
19,095 10	—	—	—	19,995 10	1924	4
—	16,950 00	1,500 00	3,065 00	33,040 00	1923 Indemnités, principalement aux pa-	5
—	7,716 66	—	3,180 00	21,100 00	1921 rents des anciens employés du gou-	6
—	—	—	—	40,375 00	vernement.	7
—	—	—	—	38,750 00	1923 Pensions des magistrats .....	8
441,645 56	194,480 00	247,962 68	455,987 17	3,023,046 54	1923 Pensions ou allocations, Lois des allo-	9
421,254 26	219,480 00	258,544 20	437,262 89	3,118,500 51	1924 cations aux mères et application.	10
—	—	20,473 99	7,419 56	556,874 96	1923 Secours pour incendie, inondations ou	11
—	—	—	43,998 04	154,328 48	1924 désastres.	12
—	—	—	192,790 14	195,490 14	1923 Pensions diverses.....	13
—	—	—	185,084 43	187,859 35	1924	14
498,823 59	211,130 00	340,953 81	660,261 87	4,512,159 92	1923 Total, pensions, etc.	
479,693 63	227,196 66	343,910 17	669,526 26	4,234,535 69	1924	

## 17. RÉCRÉATION ET AMUSEMENTS

On a fait figurer dans ce tableau les dépenses se rapportant à l'application des lois et règlements sur les taxes frappant les théâtres, cinémas, etc.

TABLEAU 17—Récréation et amusements

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
—	—	—	5,043 35	16,394 76	1923 Taxe d'amusement—dépenses.....	1
—	—	—	5,839 96	13,483 13	1924	2
—	—	7,117 67	2,515 97	92,518 21	1923 Bureau du cinématographe, traite-	3
—	—	6,862 69	3,298 34	83,278 27	1924 ment et dépenses.	4
2 9,342 98	12,796 44	—	12,626 57	2 78,638 43	1923 Cinématographes—Bureau de la censure—	5
2 2,040 08	11,160 00	—	12,126 80	2 70,144 96	Traitements.....	6
1 —	4,273 01	—	2,163 02	1 —	1923 Dépenses casuelles.....	7
1 —	5,048 77	—	1,623 21	1 —	1924 Inspection des théâtres—	8
—	—	2,100 00	—	15,452 00	Traitements .....	9
—	—	1,516 70	—	13,147 79	1924	10
—	—	478 15	—	9,551 60	Dépenses casuelles.....	11
—	—	614 07	—	12,751 61	1924	12
9,312 98	17,070 65	9,695 82	22,348 91	212,355 00	1923 Total récréation et amusements	
2,040 08	16,208 77	8,993 46	22,888 31	192,805 76	1924	

<sup>1</sup> Figure avec "traitements". <sup>2</sup> Y compris dépenses casuelles.  
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## ORDINARY EXPENDITURE, 1923-1924

## 18. COLONIZATION, IMMIGRATION AND PUBLICITY

The Dominion Government assumes control of immigration into the country, maintaining a large department to supervise its policies. The various provincial governments, however, with the exception of Prince Edward Island and Saskatchewan, expend money to encourage the settlement of their unoccupied lands, the details of which expenditures are shown in the following table.

TABLE 18—Colonization, Immigration and Publicity

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Assistance to Settlers and Settlement	1923	-	-	75,000 00	13,668 85
2		1924	-	-	95,000 00	18,608 79
3	Deportation of Undesirable Immigrants	1923	-	-	-	550 87
4	grants	1924	-	-	-	-
5	Emigration Work in Belgium	1923	-	-	13,800 00	-
6		1924	-	-	13,000 00	-
7	Emigration Work in Great Britain	1923	-	20,081 23	23,000 00	66,420 90
8		1924	-	22,121 11	23,000 00	94,222 87
9	Immigration Expenditure	1923	-	-	4,932 66	30,000 00
10		1924	-	-	3,350 08	30,000 00
11	Pamphlets, advertising, maps, etc.	1923	-	-	-	5,000 00
12	penses	1924	-	-	-	21,404 32
13	Miscellaneous	1923	-	-	-	95,062 09
14		1924	-	-	-	33,277 38
<b>Total Colonization, etc.</b>		<b>1923</b>	<b>-</b>	<b>20,081 23</b>	<b>1,932 66</b>	<b>116,800 00</b>
		<b>1924</b>	<b>-</b>	<b>22,121 11</b>	<b>3,350 08</b>	<b>166,000 00</b>
						<b>204,536 16</b>
						<b>167,513 36</b>

<sup>1</sup> Land Settlement Board (Grant to cover deficit).

## 19. REFUNDS

This table briefly gives the classification of expenditures on repayments.

TABLE 19—Refunds

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Agriculture	1923	-	574 78	-	-
2		1924	-	1,649 94	-	-
3	Amusements	1923	-	-	-	11,707 12
4		1924	-	-	-	12,300 58
5	Attorney General Refund of Fees	1923	-	1,844 80	-	95,591 15
6		1924	-	450 40	-	85,023 63
7	Colonization and Immigration	1923	-	-	-	5,380 48
8		1924	-	-	-	27,333 74
9	Education Examination and Tuition	1923	-	-	-	2,368 18
10	Fees, etc.	1924	-	75 90	-	1,747 16
11	Fines	1923	-	-	-	16,036 35
12		1924	-	-	-	67,814 39
13	Game and Fisheries	1923	-	-	11,550 60	23,705 85
14		1924	-	-	10,000 00	8,282 41
15	Lands, Forests and Mines	1923	-	5,141 50	6,311 50	21,379 26
16		1924	-	1,314 30	2,511 01	12,642 07
17	Motor Vehicles Act	1923	-	-	-	-
18		1924	-	210 00	-	-
19	Succession Duty overpaid and interest	1923	-	-	10,129 45	51,477 51
20	on Deposits	1924	-	-	20,342 67	50,549 02
21	Miscellaneous Refunds	1923	-	4,631 50	1,396 70	54,772 93
22		1924	-	-	1,869 51	49,136 71
<b>Total Refunds</b>		<b>1923</b>	<b>-</b>	<b>12,192 58</b>	<b>29,388 34</b>	<b>282,487 83</b>
		<b>1924</b>	<b>-</b>	<b>3,700 59</b>	<b>34,723 19</b>	<b>314,917 71</b>

## DÉPENSES ORDINAIRES, 1923-1924

## 18. COLONISATION, IMMIGRATION ET PUBLICITÉ

Quoique le gouvernement fédéral supporte les dépenses qu'entraîne l'immigration, les différents gouvernements provinciaux, hormis l'Île du Prince-Edouard et la Saskatchewan, se livrent également à certaines dépenses, en vue d'encourager l'occupation de leurs terres en friche, dont on trouvera ci-dessous le détail.

TABLEAU 18—Colonisation, immigration et publicité

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	-	-	40,097 58	128,766 43	1923 Aide aux colons et aux colonies	1
-	-	-	506,039 69	610,648 48	1924	2
-	-	-	-	550 87	1923 Déportation des immigrants indésirables	3
-	-	-	-	-	1924 tables	4
-	-	-	-	13,800 00	1923 Propagande en Belgique	5
-	-	-	-	13,000 00	1924	6
-	-	-	81,501 77	191,003 90	1923 Propagande en Brande-Bretagne	7
-	-	-	90,559 82	229,903 80	1924	8
37,156 51	-	2,638 42	-	74,727 59	1923 Dépenses d'immigration	9
41,463 38	-	10,053 32	9,492 86	94,350 64	1924	10
10,586 05	-	-	-	53,419 50	1923 Brochures, annonces, cartes géographiques	11
4,765 80	-	-	-	31,170 22	1923 Dépenses diverses	12
-	-	-	-	95,062 09	1923 Diverses	13
-	-	-	-	33,277 38	1924	14
56,742 56	-	2,638 42	121,599 35	557,330 38	1923 Total, Colonisation, etc.	
16,229 28	-	10,053 32	606,092 37	1,021,359 52	1924	

<sup>1</sup> Commission de colonisation (subvention pour couvrir son déficit).

## 19. REMBOURSEMENTS

Ce tableau est un relevé des remboursements effectués par les provinces, à différents titres.

TABLEAU 19—Remboursements

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	18,290 34	-	-	18,865 12	1923 Agriculture	1
-	414 85	70 24	-	2,135 03	1924	2
310 41	-	-	-	12,077 53	1923 Amusements	3
173 62	-	-	-	12,564 20	1924	4
-	-	-	-	97,435 95	1923 Procureur général, remboursements d'émoluments	5
-	-	-	-	85,472 03	1924	6
-	-	-	-	5,339 48	1923 Colonisation et immigration	7
-	-	-	-	27,333 74	1924	8
173 47	46 05	-	-	2,587 70	1923 Instruction publique, examens et contributions, etc.	9
461 50	6 00	20 00	-	2,313 55	1924	10
47,677 50	1,794 12	-	-	65,507 97	1923 Amendes	11
50,627 55	544 54	-	-	118,986 48	1924	12
-	11 45	62 50	-	35,330 40	1923 Chasse et pêche	13
98 40	113 53	-	-	18,494 34	1924	14
-	-	-	3,966 81	36,799 26	1923 Terres, forêts et mines	15
-	-	-	1,573 45	18,010 83	1924	16
-	576 50	-	-	576 50	1923 Loi de l'automobilisme	17
-	750 70	-	-	966 70	1924	18
3,874 67	2,870 90	-	-	68,358 53	1923 Droits de succession surpayés et intérêt sur dépôts	19
2,403 59	4,699 34	-	-	77,994 62	1924	20
825 84	6,426 52	14,119 59	-	82,173 05	1923 Remboursements divers	21
706 15	10,258 39	50,649 04	20,852 43	133,562 23	1924	
52,961 89	30,021 88	14,182 09	3,966 91	425,101 52	1923 Total, remboursements	
54,563 81	16,793 35	56,739 28	22,325 88	497,843 76	1924	

## ORDINARY EXPENDITURE, 1923-1924

## 20. INTEREST

The payments made annually on their public indebtedness by all provinces combined represents the greatest of all provincial ordinary expenditures.

Owing to the large provincial borrowings in recent years and also to higher rates of interest, the expenditure as classified in this table has shown a steady increase each year since 1916 when the total of such expenditure for all provinces was only \$6,196,933; in 1921 the total amounted to \$19,818,266.76 which increased in 1922 to \$26,496,794.15, in 1923 to \$31,503,315.50 and in 1924 to \$35,115,363.75.

TABLE 20—Interest

No.	Department Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Dyking Debentures	1923	-	-	-	-
2		1923	-	-	-	-
3	Funded Debt on Loans	1923	-	-	2,534,781.41	-
4		1923	-	-	2,784,671.41	-
5	On Debentures	1923	29,660.00	1,042,399.65	-	-
6		1923	29,720.00	1,037,506.19	-	-
7	On Deposits, Government Savings	1923	-	-	-	120,781.38
8	Banks	1923	-	-	-	720,860.30
9	On Loans	1923	18,406.43	-	-	12,784,062.60
10		1923	22,994.53	-	-	14,595,183.97
11	On Provincial Debentures	1923	-	-	-	-
12		1923	-	-	-	-
13	On Registered Stock	1923	-	-	-	-
14		1923	-	-	-	-
15	On Road Debentures	1923	-	236,000.00	151,630.00	-
16		1923	-	289,912.00	165,910.00	-
17	On Saving Certificates	1923	-	-	-	-
18		1923	-	-	-	-
19	On Trust and Other Funds	1923	-	-	-	-
20		1923	-	-	-	-
21	Suitors' Fund Deposits	1923	-	-	-	-
22		1923	-	-	-	-
23	To Banks	1923	15,893.79	48,922.07	-	-
24		1923	16,525.29	56,197.83	-	-
25	Treasury Bills	1923	-	-	-	914,226.87
26		1923	-	-	-	707,935.40
27	Unfunded Debt	1923	-	-	360,121.58	-
28		1923	-	-	461,794.73	-
29	Miscellaneous Interest	1923	-	802,388.72	-	2,750.00
30		1923	-	845,951.99	-	2,750.00
<b>Total Interest Payments</b>		<b>1923</b>	<b>64,050.22</b>	<b>1,227,321.72</b>	<b>954,018.72</b>	<b>13,821,820.85</b>
		<b>1924</b>	<b>63,339.81</b>	<b>1,383,616.02</b>	<b>1,011,861.99</b>	<b>16,026,729.67</b>

## 21. SINKING FUNDS

Owing to a change in the classification of sinking funds in British Columbia from capital account to ordinary expenditure, the returns for 1923 and 1924 show a considerable increase over our previous annual reports. The expenditures on the different classes of sinking funds are outlined in this table.

TABLE 21—Sinking Funds

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Farm Settlement Board	1923	-	7,500.00	-	-
2		1923	-	7,500.00	-	-
3	On Account of Loans	1923	-	20,000.00	-	16,064.10
4		1923	81,126.07	-	-	29,607.14
5	Permanent Bridges	1923	-	20,000.00	-	-
6		1923	-	17,500.00	-	-
7	Permanent Roads	1923	-	17,500.00	-	-
8		1923	-	59,788.00	-	-
9	Registered or Inscribed Stock	1923	-	59,788.00	-	-
10		1923	-	8,713.00	-	32,530.25
11	Miscellaneous	1923	-	8,713.00	-	5.62
12		1923	-	23,535.00	529,271.27	-
<b>Total Sinking Funds</b>		<b>1923</b>	<b>10,470.00</b>	<b>495,768.07</b>	<b>132,036.00</b>	<b>48,591.25</b>
		<b>1924</b>	<b>10,470.00</b>	<b>437,820.27</b>	<b>141,086.00</b>	<b>30,082.69</b>

<sup>1</sup> Taken from "Capital Account (Expenditures out of Income)".

## DÉPENSES ORDINAIRES, 1923-1924

## 20. INTÉRÊT

Les versements annuels opérés par les provinces à titre d'intérêt sur la dette publique, constituent les charges les plus considérables de leur budget.

Les nombreux emprunts effectués par les provinces en ces dernières années et l'élévation du taux de l'intérêt ont sensiblement accru ces charges depuis l'année 1916, date à laquelle ces versements se limitaient à \$6,196,933; en 1921, ils avaient atteint \$19,818,266.76; en 1922, \$26,496,794.15; en 1923, \$31,503,-315.50 et en 1924 \$35,115,363.75.

TABLEAU 20—Intérêt

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	-	-	15,575 00	15,575 00	1923 Endiguement, obligation d'	1
-	-	-	15,575 00	15,575 00	1924	2
-	-	-	-	2,534,761 41	1923 Dette consolidée sur emprunts	3
-	-	-	-	2,784,671 41	1924	4
-	1,661,884 16	-	-	2,733,943 81	1923 Sur obligations	5
-	1,802,953 01	-	-	2,870,179 29	1924	6
-	-	-	-	120,781 38	1923 Sur dépôts dans les banques d'épargne du gouvernement	7
-	487,115 59	2,731,795 48	3,231,213 16	19,252,683 26	1923 Sur emprunts	8
-	389,642 42	3,171,397 55	3,365,137 40	21,544,355 87	1924	9
3,523,746 41	-	-	-	3,523,746 41	1923 Sur obligations provinciales	10
3,760,151 89	-	-	-	3,760,151 89	1924	11
-	18,938 36	-	-	18,938 36	1923 Sur valeurs nominatives	12
-	-	-	-	-	1924	13
-	-	-	-	387,630 00	1923 Sur obligations de voirie	14
-	-	-	-	455,822 00	1924	15
-	-	186,216 49	-	186,216 49	1923 Sur certificats d'épargne	16
-	-	255,472 05	-	255,472 05	1924	17
488,223 18	-	-	-	488,223 18	1923 Sur fonds en fiducie et autres	18
392,689 31	-	-	-	392,689 31	1924	19
-	-	-	17,627 46	17,627 46	1923 Dépôts des plaideurs	20
-	-	-	7,181 76	7,181 76	1924	21
-	-	-	-	64,815 96	1923 Aux banques	22
-	-	-	-	72,723 11	1924	23
-	-	-	57,123 78	57,123 78	1923 Bons du Trésor	24
-	-	-	167,462 05	167,462 05	1924	25
-	-	-	-	875,397 45	1924	26
-	-	-	-	360,121 58	1923 Dette flottante	27
-	-	-	-	461,794 73	1924	28
-	17,946 80	3,815 13	-	826,900 65	1923 Intérêt divers	29
-	24 86	21,229 77	28,530 05	898,489 67	1924	30
4,011,968 59	2,185,884 91	2,921,827 10	3,321,539 40	31,583,315 50	1923 Total, intérêt payé.	
4,152,841 20	2,192,620 29	3,448,009 37	3,583,886 20	35,115,363 75	1924	

## 21. FONDS D'AMORTISSEMENT

Ce tableau est consacré aux différents fonds d'amortissements des provinces. La modification opérée par la Colombie Britannique, qui récemment effectua un virement de compte capital aux dépenses ordinaires, explique l'inflation de ces dépenses entre 1923 et 1924.

TABLEAU 21—Fonds d'amortissement

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	-	-	-	7,500 00	1923 Commission d'établissement des soldats	1
-	-	-	-	7,500 00	1924	2
-	63,335 26	210,931 58	1,008,612 33	1,998,069 34	1923 Acompte sur emprunts	3
-	84,670 02	274,747 20	1,678,182 42	2,166,026 05	1924	4
-	-	-	-	17,500 00	1923 Ponts permanents	5
-	-	-	-	17,500 00	1924	6
-	-	-	-	384,430 00	1923 Routes permanentes	7
-	-	-	-	418,789 00	1924	8
-	-	-	-	41,243 26	1923 Valeurs nominatives ou inscrites	9
-	-	-	-	8,718 62	1924	10
-	-	-	-	552,806 27	1923 Divers	11
12,500 00	-	-	-	608,504 23	1924	12
-	63,335 26	210,931 58	1,606,612 33	3,001,548 86	1923 Total, fonds d'amortissement	
12,500 00	84,670 02	274,747 20	1,678,182 42	3,227,037 93	1924	

<sup>1</sup> Virement du "compte capital" (dépenses de perception de revenu).

## ORDINARY EXPENDITURE, 1923-1924

## 22. MISCELLANEOUS

This table classifies expenditures in the various provinces which are not common to them all. They are due to local conditions and cannot, therefore, be grouped for comparative purposes into a set classification. Such expenditures are shown in detail, as representing the balance of ordinary expenditures not shown in the previous tables of this report. A comparison of this report with that for 1922 shows the following outstanding features; a reduction of grants for labour to unemployed from \$442,537 in 1922 to \$120,407 in 1923 and \$55,104 in 1924; an increase of expenditure on liquor traffic enforcement from \$911,129 in 1922 to \$983,767 in 1923 and \$1,142,336 in 1924; an increase of charges on government loans in Saskatchewan from \$73,187 in 1922 to \$94,688 in 1923 and \$154,487 in 1924. Civil Servants' bonuses in 1922 amounted to \$115,633 and decreased to \$52,533 in 1923, while nothing is shown for 1924. Taking all miscellaneous items for all provinces, which in 1922 amounted to \$4,936,467, there was a decrease to \$4,234,749.78 in 1923 and to \$3,951,071.60 in 1924.

TABLE 22—Miscellaneous Payments

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Fire Protection including Fire Marshal 1923	1,400 00	—	—	60,000 00	85,607 88
2	Act. Commissions, Guards and 1924 Grants.	1,400 00	—	—	60,000 00	76,087 66
	Governmental Finance and Adminis- tration—					
3	Administration of Farm Loans Act. 1923	—	—	—	—	—
4	1924	—	—	—	—	—
5	Charges on Loans .....	1923	—	—	—	—
6	1924	—	—	—	—	—
7	Civil Servants Bonuses.....	1923	—	—	—	—
8	1924	—	—	—	—	—
9	Group Insurance for Civil Servants. 1923	—	—	—	11,631 39	—
10	1924	—	—	—	24,898 96	—
11	Postage, Government Expenditure 1923	—	—	—	—	—
12	on.	1924	—	—	—	—
13	Premium, Discount, Exchange and 1923	—	31,143 60	—	20,730 46	—
14	Commission. 1924	—	—	—	26,427 06	—
15	Public Debt Account Expense.....	1923	—	—	—	—
16	1924	—	—	—	—	—
17	Public Printing, stationery, adver- 1923	—	59,170 96	6,262 22	86,627 58	—
18	tising, binding, including Official 1924 Gazette and Government doc- uments, also King's Printer's Ad- vance in Saskatchewan.	—	43,579 82	8,318 82	69,168 53	—
19	Revenue Services, Expenses of Col- 1923	—	—	—	—	—
20	lections. 1924	—	—	—	—	—
21	Saving Certificates, inc. salaries and 1923	—	—	—	—	—
22	expenses. 1924	—	—	—	—	—
23	Grants to Cities.....	1923	—	—	—	—
24	1924	—	—	—	—	—
25	Grants to Miscellaneous Societies.....	1923	—	1,800 00	4,722 74	6,800 00
26	1924	3,500 00	3,300 00	4,125 00	7,000 00	154,710 86
27	Indians, annuities, bonuses and Im- 1923	—	—	—	—	14,216 00
28	provements to Reserves. 1924	—	—	—	—	13,798 00

## DÉPENSES ORDINAIRES, 1923-1924

## 22. DÉPENSES DIVERSES.

Des sommes relativement élevées sont dépensées annuellement par chacune des provinces pour des causes d'un caractère local, qu'il est par conséquent impossible de classifier, pour obtenir une comparaison. Ces dépenses particulières sont indiquées ci-dessous en détail; elles embrassent tout ce qui n'est pas compris dans les tableaux précédents. Entre autres changements dignes de remarque, on constate que les indemnités aux sans-travail sont tombées de \$432,437 en 1922 à \$120,407 en 1923 et \$55,104 en 1924; l'observance des lois sur les ventes et le trafic des boissons alcooliques a entraîné des dépenses qui se sont élevées à \$911,129 en 1922, \$983,767 en 1923 et \$1,142,336 en 1924; les prêts consentis par la province de la Saskatchewan ont entraîné pour le trésor de cette province des pertes de \$73,187 en 1922, \$94,688 en 1923 et \$154,-487 en 1924. Les indemnités de vie chère accordées aux fonctionnaires et employés des gouvernements provinciaux, qui s'élevaient en 1922 à \$115,633, ont tombées à \$52,533 en 1923 et ont disparu complètement en 1924. Dans l'ensemble, ces dépenses, qui pour toutes les provinces, s'élevaient en 1922 à \$4,936,-467, sont descendues en 1923 à \$4,234,749.78 en 1924 à \$3,951,071.60.

TABLEAU 22—Dépenses diverses

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	3,388 20	2,637 30	10,669 92	163,703 30	1923 Protection contre l'incendie, y compris prévention, commissions, gardiens et allocations.	1
-	3,373 70	1,007 76	21,212 98	163,082 10	1924	2
					Finances provinciales et administration—	
-	480,162 05	-	-	480,162 05	1923 Loi des prêts aux fermiers .....	3
-	476,178 21	-	-	476,178 21	1924	4
-	94,688 24	-	-	94,688 24	1923 Frais d'emprunts .....	5
-	154,487 16	-	-	154,487 16	1924	6
-	-	52,533 49	-	52,533 49	1923 Bonus aux fonctionnaires civils .....	7
-	-	-	-	-	1924	8
29,987 05	-	-	-	41,818 44	1923 Assurance pour les fonctionnaires civils .....	9
-	-	-	-	24,898 96	1924	10
19,276 31	-	-	-	19,276 31	1923 Dépenses du gouvernement, affranchissement postal.	11
17,774 77	-	-	-	17,774 77	1924	12
-	29,827 97	9,202 02	134,284 86	225,188 91	1923 Primes, escomptes, échange et commission.	13
-	55,458 51	78,648 66	205,794 06	366,328 29	1924	14
-	-	69,593 09	-	69,593 09	1923 Compte de la dette publique, dépenses.	15
-	-	18,629 68	-	18,629 68	1924	16
11,135 78	321,297 84	20,772 11	3,491 91	508,758 43	1923 Imprimerie, papeterie, annonces, reliure, y compris Gazette officielle, documents provinciaux, avances à l'imprimeur officiel en Saskatchewan.	17
8,625 94	317,294 49	16,393 17	4,172 23	467,553 00	1924	18
-	109,857 37	-	261,585 09	371,443 36	1923 Dépenses des services de perception..	19
-	123,432 61	-	71,615 04	195,047 65	1924	20
-	-	10,359 49	-	10,359 49	1923 Certificats d'épargnes, y compris traitements et dépenses.	21
-	-	-	-	-	1924	22
-	-	-	13,000 00	13,000 00	1923 Subventions aux cités .....	23
-	-	-	13,000 00	13,000 00	1924	24
7,867 55	9,499 66	15,873 41	50,948 82	266,810 18	1923 Allocations à diverses sociétés .....	25
3,088 45	6,750 00	8,325 00	12,590 03	203,379 34	1924	26
-	-	-	-	14,216 00	1923 Indiens, rentes viagères, bonus et améliorations des réserves.	27
-	-	-	-	13,796 00	1924	28

## ORDINARY EXPENDITURE, 1923-1924

TABLE 22—Miscellaneous Payments—concluded

No.	Department, Branch or Service	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Labour Interests—</b>						
29	Administration of Minimum Wage Act.	—	—	—	—	15,906 74
30	1923 1924	—	—	—	—	15,723 98
31	Compensation for injuries received while on Government Works.	—	—	—	—	17,643 67
32	1924	—	—	—	—	20,157 66
33	Grants for Labour to unemployed...	1923	—	3,222 32	10,000 00	1,615 95
34	1924	—	—	—	—	—
35	Public Buildings, Industrial Establish- ment and Conditions Act, 1924	—	—	—	35,488 09	—
36	inc. salaries and expenses.	—	—	—	40,000 00	—
37	Stationery Engineers' Act .....	1923	—	—	7,500 00	—
38	1924	—	—	—	9,500 00	—
39	Trade Disputes Acts.....	1923	—	—	600 00	—
40	1924	—	—	—	600 00	—
41	Workmen's Compensation Act inc. salaries, expenses and claims.	1923 1924	8,458 32 —	10,830 09 11,574 70	— —	129,972 09 30,582 67
43	Workmen's Employment Bureaus...	1923	—	6,637 44	23,316 08	—
44	1924	—	—	5,572 79	25,000 00	—
45	Liquor Traffic, Enforcement of Acts, 1923 inc. salaries and expenses of adminis- tration.	—	5,922 22	81,129 99	—	692,674 29
46	1924	—	8,336 47	72,722 94	—	701,483 88
47	Public Receptions, Entertainments and Celebrations.	1923	5,000 00	—	—	3,265 93
48	1924	—	1,795 10	—	1,857 58	4,000 00
49	Statistics, Vital or Other.....	1923	772 55	—	—	—
50	1924	673 65	—	—	—	—
51	Surety Bonds, Government Officials...	1923	—	781 20	—	—
52	1924	—	—	810 00	—	—
53	General Miscellaneous Payments .....	1923	9,733 72	20,124 79	11,813 64	74,953 63
54	1924	5,735 59	49,853 28	5,779 51	128,332 11	31,920 85
<b>Total Miscellaneous Payments—1923</b>		<b>11,906 27</b>	<b>131,619 89</b>	<b>125,399 64</b>	<b>394,448 82</b>	<b>1,204,934 18</b>
<b>1924</b>		<b>11,309 24</b>	<b>106,864 67</b>	<b>108,903 82</b>	<b>392,784 24</b>	<b>1,048,473 56</b>
<b>Grand Total Ordinary Payments—1923</b>		<b>290,845 92</b>	<b>5,229,172 58</b>	<b>3,648,273 04</b>	<b>19,930,275 41</b>	<b>49,365,439 15</b>
<b>1924</b>		<b>715,881 75</b>	<b>5,579,524 84</b>	<b>3,835,522 44</b>	<b>21,567,292 94</b>	<b>48,568,568 88</b>

<sup>1</sup> This item includes \$20,966.97 in 1923 and \$1,652.27 in 1924 transferred from "Dominion Aid to Agriculture" which is not separable. <sup>2</sup> This item includes "Sinking Funds" taken from "Capital Account (Expenditures out of Income)".

## DÉPENSES ORDINAIRES, 1923-1924

TABLEAU 22—Dépenses diverses—fin

Manitoba	Saskatchewan	Alberta	British Columbia	Total	Ministère, division ou service	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
Travail—						
-	-	-	-	15,906 74	Loi du salaire minimum.....	29
-	-	-	-	15,723 98	1923	30
-	-	-	-	17,643 67	1923 Indemnités pour blessures reçues au service du gouvernement.	31
-	-	-	-	20,157 66	1924	
63,542 80	-	-	42,025 48	120,406 55	Indemnités aux sans-travail.....	33
55,104 39	-	-	-	55,104 39	1924	34
7,588 94	-	-	-	43,088 03	Edifices publics, établissements industriels et loi des conditions, y compris traitements et dépenses.	35
44 25	-	-	-	40,044 25	1923	36
-	-	-	-	7,500 00	Chauffeurs de machines à vapeur....	37
-	-	-	-	9,500 00	1924	38
-	-	-	-	600 00	Loi sur les différends industriels....	39
-	-	-	-	600 00	1924	40
5,178 02	-	22,441 75	41,500 00	218,380 27	Loi sur les accidents du travail	41
5,000 00	-	17,000 00	41,500 00	105,657 43	1923 compris traitements et dépenses.	42
-	-	-	-	29,953 50	1923 Bureaux de placement.....	43
-	-	-	-	30,572 79	1924	44
17,532 31	111,736 40	74,772 25	-	983,767 46	1923 Trafic des liqueurs, application des lois, y compris traitements, dépenses, etc.	45
14,850 33	115,006 16	16,260 00	213,666 46	1,142,336 24	1924	46
-	1,002 24	-	-	9,268 17	1923 Réceptions publiques, fêtes, banquets, etc.	47
-	218 30	-	-	7,870 98	1924	48
-	36,173 46	29,048 52	-	65,994 53	1923 Statistiques vitales ou autres.....	49
-	34,291 35	27,899 63	-	62,864 63	1924	50
3,026 89	6,935 05	2,839 40	-	13,582 54	1923 Cautionnement des fonctionnaires....	51
2,284 84	7,288 99	1,241 21	-	11,625 04	1924	52
18,916 86	66,526 35	15,927 60	29,771 20	377,507 03	1923 Divers paiements.....	53
4,250 00	75,833 64	14,975 68	18,178 39	334,859 05	1924	54
182,052 51	1,271,094 83	326,000 43	587,278 21	4,734,749 78	1923 Total, dépenses diverses.	
111,022 97	1,369,613 12	200,380 79	601,719 19	3,951,071 60	1924	
10,616,567 32	12,886,544 07	10,390,830 00	19,223,942 46	132,671,995 27	1923 Grand total, dépenses ordinaires.	
10,455,187 49	17,449,149 56	11,174,680 36	20,515,366 62	135,159,184 79	1924	

<sup>1</sup> Cette somme comprend \$20,986.92 en 1923 et \$1,652.27 en 1924, virement de "Aide fédérale à l'Agriculture" qu'on ne peut distinguer. <sup>2</sup> Cette somme comprend "fonds d'amortissement et virement de compte-capital" (dépenses de perception du revenu).

## PART III.

## SUMMARY STATEMENTS OF RECEIPTS AND EXPENDITURES, 1920-1924

TABLE 1—Combined Summary of all Provincial Governments showing Classified Ordinary Receipts and Expenditures for their respective fiscal years 1920-1924

## RECEIPTS—RECETTES

Receipts	Totals—Totaux					Source des recettes
	1920	1921	1922	1923	1924	
	\$	\$	\$	\$	\$	
Subsidies and other Receipts from Dominion Government.	13,738,396	13,940,101	14,418,933	14,164,575	14,494,591	Subsides et autres allocations du gouvernement fédéral.
Agriculture.....	315,828	332,213	369,829	471,707	407,625	Agriculture.
Lands.....	1,190,814	1,108,478	981,027	809,154	739,453	Terres.
Mines and Mining.....	3,053,365	2,646,394	2,367,149	2,440,704	2,373,335	Mines et travaux miniers.
Forests, Timber and Woods.....	9,182,293	11,077,069	11,386,978	9,675,783	12,568,530	Terres boisées et bois.
Game and Fisheries.....	1,444,873	1,592,073	1,599,598	1,618,139	1,686,195	Chasse et pêche.
Court Fines and Legal Fees—						Amendes judiciaires et émoluments—
Fines.....	684,428	926,118	1,147,100	1,151,330	1,151,128	Amendes.
Fees.....	5,847,838	5,805,538	5,703,503	5,510,515	5,817,130	Emoluments.
Taxation—						Taxes—
Succession Duties.....	7,335,728	8,516,023	11,081,679	8,281,891	8,365,515	Droits de succession.
Corporations, etc.....	19,207,699	18,360,120	21,906,378	22,357,553	23,806,014	Compagnies, etc.
Licenses and Permits.....	12,460,779	14,271,483	23,615,700	25,500,436	27,195,821	Patentes et permis.
Education.....	963,584	1,361,568	1,186,877	1,368,663	1,563,768	Instruction publique.
Charities, Hospitals and Corrections.....	2,782,201	2,730,997	3,017,210	2,759,828	3,341,853	Bienfaisance, hôpitaux et maisons de détention.
Interest.....	2,995,791	4,193,476	4,628,753	5,058,495	5,830,806	Intérêt.
Refunds and Repayments.....	593,711	797,922	1,112,003	1,213,649	1,152,815	Remboursements.
Public Utilities and Miscellaneous.....	10,849,695	14,339,985	11,613,982	15,346,822	15,685,965	Utilités publiques et recettes diverses.
<b>Total Ordinary Receipts</b> .....	<b>92,633,023</b>	<b>102,030,458</b>	<b>116,156,693</b>	<b>117,738,244</b>	<b>127,896,847</b>	<b>Total, recettes ordinaires.</b>

<sup>1</sup> These totals include Capital revenue in Ontario to the amount of \$903,422 in 1920, \$1,149,919 in 1921, \$1,218,059 in 1922, \$708,517 in 1923 and \$1,181,038 in 1924 received from the Department of Lands and Forests, and not separable into its items.

<sup>1</sup> Ces sommes comprennent des revenus du compte capital dans Ontario s'éllevant à \$903,422 en 1920, \$1,149,919 en 1921, \$1,218,059 en 1922, \$708,517 en 1923 et \$1,181,038 en 1924 reçus du Ministère des Terres et Forêts et non exprimés en détail.

TABLE 2—Per capita Statement of each classification of Ordinary Receipts and Expenditures for all Provincial Governments, for their respective fiscal years 1920-1924

## RECEIPTS—RECETTES

Receipts	Totals—Totaux					Sources des recettes
	1920	1921	1922	1923	1924	
	\$	\$	\$	\$	\$	
Subsidies and other Receipts from Dominion Government.	1.59	1.59	1.61	1.56	1.57	Subsides et autres allocations du gouvernement fédéral.
Agriculture.....	.04	.04	.04	.05	.04	Agriculture.
Lands.....	.14	.13	.11	.09	.09	Terres.
Mines and Mining.....	.35	.30	.26	.27	.26	Mines et travaux miniers.
Forests, Timber and Woods.....	1.07	1.26	1.27	1.07	1.36	Terres boisées et bois.
Game and Fisheries.....	.17	.18	.18	.18	.18	Chasse et pêche.
Court Fines and Legal Fees—						Amendes judiciaires et émoluments—
Fines.....	.08	.11	.13	.13	.12	Amendes.
Fees.....	.68	.66	.64	.61	.63	Emoluments.
Taxation—						Taxes—
Succession Duties.....	.85	.97	1.24	.91	1.02	Droits de succession.
Corporations, etc.....	2.23	2.09	2.46	2.46	2.58	Compagnies, etc.
Licenses and Permits.....	1.45	1.63	2.64	2.81	3.03	Patentes et permis.
Education.....	.11	.16	.13	.15	.17	Instruction publique.
Charities, Hospitals and Corrections.....	.32	.30	.34	.30	.36	Bienfaisance, hôpitaux et maisons de détention.
Interest.....	.35	.48	.54	.56	.63	Intérêt.
Refunds and Repayments.....	.07	.10	.12	.13	.13	Remboursements.
Public Utilities and Miscellaneous.....	1.26	1.63	1.30	1.69	1.70	Utilités publiques et recettes diverses.
<b>Total, Ordinary Receipts</b> .....	<b>10.75</b>	<b>11.63</b>	<b>12.96</b>	<b>12.98</b>	<b>13.88</b>	<b>Total, recettes ordinaires.</b>

## III PARTIE.

## ÉTATS SOMMAIRES DES RECETTES ET DÉPENSES, 1920-1924

TABLEAU 1—Résumé des budgets provinciaux, par recettes et dépenses, pour leurs exercices financiers respectifs, de 1920 à 1924

## EXPENDITURES—DÉPENSES

Service	Totals—Totaux					Causes des dépenses
	1920	1921	1922	1923	1924	
	\$	\$	\$	\$	\$	
Civil Government.....	6,833,933	7,028,897	8,380,035	8,470,563	8,415,915	Administration.
Legislation.....	2,177,944	2,658,339	2,512,503	3,009,279	2,191,491	Législation.
Agriculture.....	2,755,713	3,371,937	3,772,219	3,493,994	3,844,709	Agriculture.
Lands.....	770,821	978,247	885,070	851,402	821,590	Terres.
Mines and mining.....	406,872	359,580	297,958	415,336	393,380	Mines et travaux miniers.
Forests, Timber and Woods.....	1,521,098	1,431,103	1,683,320	2,309,134	2,945,063	Terres boisées et bois.
Game and Fisheries.....	663,189	627,080	557,031	680,976	690,980	Chasse et pêche.
Legal Administration.....	6,598,441	7,890,601	7,388,586	8,272,640	7,301,233	Administration de la justice.
Health and Sanitation.....	575,971	734,283	928,151	1,054,593	952,506	Hygiène et salubrité.
Public Buildings, Roads, Works, and Utilities.....	15,678,016	16,387,111	14,781,082	21,115,066	21,574,006	Edifices publics, voirie et utilités.
Education.....	15,902,175	20,474,528	22,830,227	25,716,519	25,427,469	Instruction publique.
Hospitals.....	8,090,518	8,864,862	8,908,974	10,155,217	9,734,092	Hôpitaux.
Correctional Institutions.....	1,182,856	1,502,564	1,781,465	1,801,009	1,584,997	Maisons de détention.
Charities.....	961,200	967,909	1,107,670	860,607	1,038,702	Bienfaisance.
Pensions, Gratuities and Reliefs.....	841,270	1,377,429	3,159,082	4,512,160	4,234,536	Pensions, allocations et secours.
Recreations and Amusements.....	267,779	200,992	149,056	212,555	192,806	Récréation et amusement.
Colonization, Immigration and Publicity.....	344,110	600,115	800,437	557,330	1,021,359	Colonisation, immigration et publicité.
Refunds.....	373,777	455,389	322,387	425,102	407,864	Remboursements.
Interest Payments.....	14,591,458	19,818,266	20,496,795	31,503,316	35,115,364	Intérêt.
Sinking Funds.....	670,767	943,416	1,187,439	3,001,549	3,227,038	Fonds d'amortissement.
Miscellaneous Payments.....	7,023,767	4,996,289	4,936,467	4,234,750	3,951,072	Dépenses diverses.
<b>Total Ordinary Expenditure.</b>	<b>88,250,675</b>	<b>102,569,515</b>	<b>112,874,954</b>	<b>132,671,095</b>	<b>135,159,185</b>	<b>Total, dépenses ordinaires.</b>

<sup>1</sup> This item includes Capital Expenditure in Ontario to the amount of \$15,409 which is not separable.<sup>2</sup> Dans cette somme figurent \$15,409, constituant une charge du compte capital d'Ontario.

TABLEAU 2—Péréquation per capita des recettes et dépenses classifiées des gouvernements provinciaux pour leurs exercices respectifs 1920-1924

## EXPENDITURE—DÉPENSES

Service	Totals—Totaux					Causes des dépenses
	1920	1921	1922	1923	1924	
	\$	\$	\$	\$	\$	
Civil Government.....	.79	.90	.93	.93	.91	Administration.
Legislation.....	.25	.30	.28	.33	.24	Législation.
Agriculture.....	.32	.38	.42	.38	.42	Agriculture.
Lands.....	.09	.11	.10	.09	.09	Terres.
Mines and Mining.....	.05	.04	.03	.05	.04	Mines et travaux miniers.
Forests, Timber and Woods.....	.18	.16	.19	.25	.32	Terres boisées et bois.
Game and Fisheries.....	.08	.07	.06	.08	.07	Chasse et pêche.
Legal Administration.....	.76	.90	.83	.91	.79	Administration de la justice.
Health and Sanitation.....	.07	.08	.10	.12	.10	Hygiène et salubrité.
Public Buildings, Roads, Works and Utilities.....	1.82	1.87	1.65	2.33	2.31	Edifices publics, voirie et utilités.
Education.....	1.85	2.33	2.55	2.83	2.76	Instruction publique.
Hospitals.....	.94	1.01	.99	1.12	1.06	Hôpitaux.
Correctional Institutions.....	.14	.17	.20	.20	.17	Maisons de détention.
Charities.....	.11	.11	.12	.10	.11	Bienfaisance.
Pensions, Gratuities and Reliefs.....	.10	.16	.35	.50	.46	Pensions, allocations et secours.
Recreations and Amusements.....	.03	.02	.02	.02	.02	Récréation et amusement.
Colonization, Immigration and Publicity.....	.04	.07	.09	.06	.11	Colonisation, immigration et publicité.
Refunds.....	.04	.05	.03	.05	.05	Remboursements.
Interest Payments.....	1.69	2.26	2.96	3.47	3.81	Intérêt.
Sinking Funds.....	.08	.11	.13	.33	.35	Fonds d'amortissement.
Miscellaneous Payments.....	.81	.57	.55	.47	.43	Dépenses diverses.
<b>Total Ordinary Expenditure.</b>	<b>10.24</b>	<b>11.69</b>	<b>12.60</b>	<b>14.03</b>	<b>14.67</b>	<b>Total, dépenses ordinaires.</b>

TABLE 3—Statistical Survey of Total and Per Capita Provincial Ordinary Receipts, Ordinary Expenditures, Principal Assets, Bonded Debt and other Direct Liabilities  
1923-1924

No.	Province	Year Année	Estimated Population Population approximative	Ordinary Receipts Recettes ordinaires		Ordinary Expenditure Dépenses ordinaires	
				Total Amount Somme totale	Amount per capita	Total Amount Somme totale	Amount per capita
				\$ cts.	\$	\$ cts.	\$
1	Alberta.....	1923	621,000	10,410,146 26	16.78	10,990,830 00	17.70
2		1924	637,000	10,508,627 13	16.49	11,174,690 36	17.54
3	British Columbia .....	1923	544,000	18,758,863 98	34.8	19,273,942 46	35.43
4		1924	553,000	19,124,580 03	34.58	20,515,366 62	37.10
5	Manitoba.....	1923	637,400	10,078,729 75	15.81	10,616,567 32	16.65
6		1924	647,000	10,926,633 92	16.89	10,455,187 40	16.16
7	New Brunswick.....	1923	395,500	3,479,732 58	8.80	3,648,273 04	9.22
8		1924	399,400	3,725,285 99	9.33	3,835,522 44	9.60
9	Nova Scotia.....	1923	530,000	5,317,335 27	10.03	5,229,177 50	9.87
10		1924	533,600	5,461,383 21	10.23	5,579,524 84	10.46
11	Ontario.....	1923	3,019,000	1 34,818,729 48	11.53	49,305,439 15	10.33
12		1924	3,062,000	1 41,721,961 17	13.63	48,866,568 88	15.96
13	Prince Edward Island.....	1923	88,020	654,302 53	7.43	790,045 92	8.98
14		1924	87,700	738,431 10	8.42	715,881 75	8.16
15	Quebec.....	1923	2,439,000	21,634,641 52	8.87	19,930,275 81	8.17
16		1924	2,480,000	23,170,733 11	9.34	21,567,292 94	8.69
17	Saskatchewan.....	1923	797,000	12,576,762 60	15.78	12,886,544 07	16.17
18		1924	815,000	12,520,411 25	15.36	12,449,149 56	15.27
<b>Total.....</b>		1923	<b>9,070,920</b>	<b>117,738,243 92</b>	<b>12.98</b>	<b>132,671,095 27</b>	<b>14.63</b>
		1924	<b>9,214,700</b>	<b>127,896,046 91</b>	<b>13.88</b>	<b>135,159,184 79</b>	<b>14.67</b>

<sup>1</sup> This item includes "Capital Receipts" from Lands and Forests Department which is not separable. <sup>2</sup> This item includes "Sinking Funds" taken from "Capital Account (Expenditure out of Income)". <sup>3</sup> This item includes amounts transferred from "Dominion Aid to Agriculture" which is not separable.

TABLEAU 3—Relevé statistique des recettes ordinaires provinciales, des dépenses ordinaires, de l'actif principal de la dette consolidée et autre passif direct, au total et per capita.  
1923-1924

Principal Assets		Direct Liabilities						N°
		Passif direct						
Actif principal		Bonded Debt		Other		Total Direct Liabilities		
Actif principal		Dette consolidée		Autre		Total, passif direct		
Total Amount	Amount per capita	Total Amount	Amount per capita	Total Amount	Amount per capita	Total Amount	Amount per capita	
Somme totale		\$ cts.	\$	\$ cts.	\$	\$ cts.	\$	
96,278,328 76	155.04	78,522,279 41	126.44	5,487,986 89	8.84	84,010,266 30	135.28	1
98,429,944 52	154.52	78,504,759 95	123.38	12,306,511 25	19.32	90,901,271 20	142.70	2
77,002,121 12	141.55	65,851,436 00	121.05	13,415,500 14	24.66	79,266,936 14	145.71	3
80,242,564 25	145.10	68,851,436 00	124.51	16,243,223 60	29.37	85,034,659 60	153.88	4
68,224,174 78	103.90	71,619,254 56	112.36	10,580,244 21	16.00	82,199,499 80	128.96	5
68,788,741 86	106.32	73,260,302 56	113.23	11,739,435 81	18.14	84,998,738 37	131.37	6
16,792,211 11	42.48	28,583,932 29	72.27	6,210,396 37	15.70	34,794,328 66	87.97	7
17,179,576 20	43.01	30,737,909 32	76.96	6,225,354 97	15.59	36,963,264 29	92.55	8
25,443,242 29	48.01	27,134,506 66	51.20	1,986,645 60	3.75	29,121,152 26	51.95	9
26,825,292 65	50.27	31,159,640 00	58.39	1,765,401 29	3.31	32,925,041 29	61.70	10
250,501,888 51	84.96	257,887,757 21	85.42	45,503,534 45	15.07	303,391,291 66	100.49	11
284,601,994 52	92.95	292,845,257 21	95.64	55,877,690 95	18.25	348,722,948 16	113.89	12
1,255,522 08	14.26	1,183,000 00	13.44	894,046 36	10.16	2,077,046 36	23.60	13
1,292,442 91	14.74	1,683,000 00	19.19	591,408 52	6.74	2,274,408 52	25.93	14
15,745,725 27	6.45	60,605,226 27	24.85	9,056,406 48	3.71	69,661,632 75	28.58	15
36,615,233 61	14.76	75,605,226 27	30.49	17,217,366 74	6.94	92,822,593 01	37.43	16
64,178,316 88	80.52	52,807,875 62	66.26	2,350,579 04	2.95	55,158,451 60	69.21	17
64,533,867 63	79.18	52,492,955 62	64.41	4,818,619 59	5.91	57,309,575 21	70.32	18
<b>619,421,530 80</b>	<b>68.29</b>	<b>644,195,268 03</b>	<b>71.02</b>	<b>95,485,339 57</b>	<b>10.52</b>	<b>739,680,607 59</b>	<b>81.54</b>	
<b>678,505,638 15</b>	<b>73.63</b>	<b>705,230,486 03</b>	<b>76.53</b>	<b>126,783,012 72</b>	<b>13.76</b>	<b>832,613,199 65</b>	<b>90.29</b>	

<sup>1</sup> Cette somme comprend "Recettes du capital du Département des terres et forêts, lesquelles ne sont pas distinguées.

<sup>2</sup> Cette somme comprend "fonds d'amortissement et virement de compte-capital" (dépenses de perception du revenu).

<sup>3</sup> Cet item comprend les sommes transférées de l'Aide à l'Agriculture, lesquelles ne sont pas distinguées.

## PART IV

## ASSETS AND LIABILITIES

It is very difficult to compile co-ordinated statements of provincial assets and liabilities, owing to the varied methods of accounting as between provinces, and also, to the definition of items which may be included in the accounts of one province and are not so recognized in another. In order to overcome this difficulty as far as possible, consultation was had with the different provincial treasury offices and the following statements covering the years 1923 and 1924 have been approved of by the provincial officers in charge of public accounting.

*Assets.*—In dealing with assets the Bureau adopted the classification dividing assets into, (1) Principal and (2) Other Miscellaneous Assets including natural resources, as it was found that in some provinces natural resources such as timber, mining, unsold agricultural and school lands, also, provincial government buildings with lands connected therewith, roads, bridges and public improvements are shown as assets, while in others no account is taken of them.

Principal assets, it will be seen therefore, comprise items which are more or less common to all provinces and to a great extent, have a negotiable value, while other miscellaneous assets, which are not accounted for in all provinces, deal with valuations such as natural resources, buildings and sites, roads and bridges and other public improvements.

*Liabilities.*—With regard to liabilities there is also a wide divergence in terminology, but the Bureau has grouped the various items under headings which make comparisons fairly reasonable. Direct liabilities are shown separately from indirect liabilities. The latter include provincial guarantees of bonds and loans to railways or municipal institutions. The growth of the direct liabilities from \$739,680,607.59 in 1923 to \$832,013,499.65 in 1924 is a rather disturbing phenomenon, paralleled by the increase shown in table 20 in the interest payments, which were \$35,115,363.75 in 1924 as compared with \$31,503,315.50 in 1923.

TABLE 1—Principal Assets, 1923-1924

No.	Items	Prince Edward Island	\$ cts.	Nova Scotia	\$ cts.	New Brunswick	\$ cts.	Quebec	\$ cts.	Ontario
<i>Dominion Government—</i>										
1	Provincial Debt Account	1923	775,791 83	1,055,929 12	529,299 39				1,471,578 20	
2		1924	775,791 83	1,055,929 12	529,299 39					
3	Annual Subsidy	1923	-	18,381,392 00					12,848,289 60	
4		1924	-	18,381,392 00					12,848,289 60	
5	Grant per Capita	1923	-	-					145,203,944 00	
6		1924	-	-					145,203,944 00	
7	Grant for Government, B.N.A. Act	1923	-	13,800,000 00					14,800,000 00	
8		1924	-	13,800,000 00					14,800,000 00	
9	Land Account	1923	117,597 67	-					-	
10		1924	117,597 67	-					-	
11	Common School Fund	1923	-	-			1,184,482 08	1,471,528 34		
12		1924	-	-			1,184,795 18	1,472,402 66		
13	School Land Trust Fund	1923	-	-			-	-		
14		1924	-	-			-	-		
<i>Housing Act—</i>										
15	Advances to Municipalities	1923	15,000 00	1,398,420 50	1,357,967 28	4,301,616 66	7,368,838 19			
16		1924	25,000 00	1,480,028 00	1,305,672 45	7,359,580 62	7,241,805 96			
17	Cash in Banks and Bonds	1923	55,000 00	-	107,032 72	-	-			
18		1924	25,000 00	-	219,327 55	-	-			

## IV PARTIE

## ACTIF ET PASSIF

Il est très difficile de coordonner les états provinciaux établissant leur actif et leur passif, en raison, d'une part, de leurs méthodes de comptabilité diverses et, d'autre part, de leur conception individuelle des éléments qui constituent leur actif ou leur passif. Au moyen de consultations avec les fonctionnaires des ministères des finances de chaque province, on s'est efforcé de surmonter cette difficulté dans la mesure du possible et les tableaux qui suivent, couvrant les années 1923 et 1924, ont reçu l'approbation des fonctionnaires chargés de la comptabilité dans les provinces.

*Actif.*—La classification adoptée divise l'actif en deux masses distinctes: (1) actif principal et (2) autres actifs divers, embrassant les ressources naturelles. Cette classification se justifie par le fait que, dans certaines provinces, les ressources naturelles, telles que le bois sur pied, les gisements miniers, les terres cultivables du domaine public et les terrains scolaires ainsi que les édifices publics provinciaux et leurs emplacements, les routes, les ponts et autres travaux publics sont considérés comme actif, tandis que les autres provinces ne les font pas figurer dans leurs comptes.

En d'autres termes, l'actif principal embrasse les éléments qui sont plus ou moins communs à toutes les provinces et qui ont généralement une valeur négociable, tandis que les autres actifs divers, qui n'existent pas dans toutes les provinces, sont constitués par certaines ressources naturelles, les édifices publics et leurs emplacements, les routes, les ponts et autres travaux publics.

*Passif.*—En ce qui concerne le passif on constate également de sensibles différences dans le mode de présentation adopté par chaque province, mais le Bureau en a groupé les différents éléments sous des rubriques qui permettent assez facilement la comparaison. Le passif direct et le passif indirect sont séparés. Le passif indirect est constitué par les garanties données par les provinces aux obligations des chemins de fer ou aux emprunts contractés par les institutions municipales. L'accroissement du passif direct monté, de \$739,-680,607.59 en 1923, à \$832,013,499.65 en 1924, est un phénomène plutôt inquiétant; il a son corollaire dans le tableau 20, nous indiquant que l'intérêt sur la dette publique s'est élevé en 1924 à \$35,115,363.75 au lieu de \$31,503,315.50 en 1923.

TABLEAU 1—Actif principal, 1923-1924

Manitoba	Saskatchewan	Alberta	British Columbia	Total		N°	
\$ ets.	\$ ets.	\$ ets.	\$ ets.	\$ ets.			
7,631,683 85	8,107,500 00	8,107,500 00	1 583,021 40	28,202,301 79	Gouvernement fédéral—		
7,631,683 85	8,107,500 00	8,107,509 00	1 583,021 40	26,790,725 59	Compte de la dette provinciale.....	1	
-	-	3,800,000 00	1 3,800,000 00	18,829,681 60	Subsides annuels.....	2	
-	-	3,800,000 00	1 3,800,000 00	18,829,681 60	1923	3	
-	-	9,415,264 00	1 8,393,312 00	63,012,520 00	Allocation per capita.....	4	
-	-	9,415,264 00	1 8,393,312 00	63,012,520 00	1923	5	
-	-	-	-	8,600,000 00	Subsides du Gouvernement, loi de	6	
-	-	-	-	8,600,000 00	de l'A.B. du N.....	7	
-	-	11,250,000 00	1 2,000,000 00	13,367,597 67	1923	8	
-	-	11,250,000 00	1 2,000,000 00	13,367,597 67	Compte des terres.....	9	
-	-	-	-	2,058,010 42	1923	10	
-	-	-	-	2,058,010 42	Fonds scolaires.....	11	
5,710,810 68	26,684,297 08	12,927,040 42	-	-	2,657,197 83	1924	12
5,746,866 23	26,684,297 08	12,054,549 85	-	-	45,022,148 18	1923	13
			-	-	44,485,713 16	1924	14
3,581,388 74	-	-	-	-	Loi du logement—		
3,582,773 55	-	-	-	-	18,113,231 37	1923	15
-	-	-	-	-	20,994,869 58	1924	16
-	-	-	-	-	202,036 72	1923	17
			-	-	244,327 55	1924	18

## **ASSETS AND LIABILITIES**

TABLE 1—Principal Assets, 1923-1924—continued

No	Items	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Dominion Government—Concluded.					
	Provincial Aid—					
19	Highways	1923	—	117,317 54	—	—
20		1924	—	56,817 08	—	—
21	Technical Education maintenance	1923	—	—	14,050 91	—
22		1924	—	—	—	—
	Investments—					
23	Sinking Funds	1923	312,132 58	—	1,386,620 21	—
24		1924	349,053 41	—	1,727,186 09	—
25	Inscribed Stock	1923	—	—	1,093,063 33	—
26		1924	—	—	1,171,510 09	—
27	Victory Bonds	1923	—	—	421,028 35	—
28		1924	—	—	423,364 86	—
29	Railway	1923	—	4,447,000 00	8,090,643 20	—
30		1924	—	4,447,000 00	8,092,432 23	—
31	Debentures	1923	—	—	—	976,921 02
32		1924	—	—	—	1,316,771 71
33	Registered Stock	1923	—	—	—	633,624 79
34		1924	—	—	—	728,260 86
35	War Loan Dominion	1923	—	—	—	9,600 00
36		1924	—	—	—	9,600 00
37	Farm Loan Board	1923	—	—	—	—
38		1924	—	—	—	—
39	Land Titles Assurance Fund	1923	—	—	—	—
40		1924	—	—	—	—
41	Rural Credits Loan	1923	—	—	—	—
42		1924	—	—	—	—
43	Treasury Bills	1923	—	—	—	—
44		1924	—	—	—	—
45	Miscellaneous	1923	—	—	—	6,000,000 00
46		1924	—	—	—	—
	Deposits—					
47	Sinking Funds	1923	—	2,164,472 84	—	259,351 65
48		1924	—	2,713,171 67	—	257,015 14
49	Bank Balances	1923	—	—	—	—
50		1924	—	—	—	—
51	Special Deposits, Trust Accounts	1923	—	—	—	—
52		1924	—	—	—	—
53	Special Deposits, Bank Liquidation	1923	—	—	—	—
54		1924	—	—	—	—
55	Cash	1923	—	—	15,356 46	—
56		1924	—	—	59,902 24	—
57	Cash, Balances or in Banks	1923	—	—	2,699,571 35	19,026,335 62
58		1924	—	391,220 13	—	2,435,044 78
	Utilities Provincial Ownership—					
59	Telephones	1923	—	—	—	—
60		1924	—	57,585 37	—	—
61	Grain Elevators	1923	—	—	—	—
62		1924	—	—	—	—
63	Hydro Electric Power	1923	—	3,312,932 79	2,3754,621 38	126,800,194 63
64		1924	—	3,541,573 62	2,6,381,941 84	140,325,216 24
65	Machinery for Highway Construc-	1923	400,000 00	—	—	—
66	tion (Inventory).	1924	400,000 00	—	—	—
	Lands—					
67	Crown Lands amounts outstanding	1923	—	—	—	750,000 00
68	and Interest.	1924	—	—	—	791,897 72
69	Lands Former Indian Reservations	1923	—	—	—	—
70		1924	—	—	—	—
71	Other Lands including Soldiers'	1923	—	—	—	—
72	Land Act, Railway Subsidy Land	1924	—	—	—	—
	repurchased, and Fairview Works,	—	—	—	—	—
	Fairview, B.C.	—	—	—	—	—
73	Timber Dues, Bonus, etc., amounts	1923	—	—	—	2,700,500 00
74	outstanding.	1924	—	—	—	2,558,759 83
75	Farm Settlement Board Land	1923	—	150,000 00	—	—
76		1924	—	150,000 00	—	—
	Loans and Advances—					
77	Co-operative Creameries	1923	—	—	—	—
78		1924	—	—	—	—
79	Co-operative Elevator Companies	1923	—	—	—	—
80		1924	—	—	—	—
81	Railways	1923	—	—	—	—
82		1924	—	—	—	—

## ACTIF ET PASSIF

TABLEAU 1—Actif principal, 1923-1924—suite

Manitoba	Saskatchewan	Alberta	British Columbia	Total			N°					
					\$	cts.						
Gouvernement fédéral—fin.												
Aide provinciale—												
—	—	—	—	117,317 53	1923	Voirie.....	19					
—	—	—	—	56,817 08	1924	—	20					
—	—	—	—	14,050 91	1923	Cout de l'enseignement technique.....	21					
—	—	—	—	—	1924	—	22					
Placements—												
4,703,737 19	3,613,445 44	—	9,930,251 84	27,432,709 96	1923	Fonds d'amortissement.....	23					
5,517,657 53	3,258,664 32	—	11,608,041 05	30,395,070 52	1924	—	24					
—	—	—	—	1,093,063 33	1923	Valeurs inscrites.....	25					
—	—	—	—	1,171,510 09	1924	—	26					
—	—	—	—	421,028 35	1923	Emprunts de la Victoire.....	27					
—	—	—	—	1,464,702 36	1924	—	28					
—	—	—	—	40,612,470 02	1923	Chemins de fer.....	29					
—	—	—	—	42,747,367 15	1924	—	30					
—	—	501,751 85	—	7,439,067 73	1923	Actions.....	31					
—	—	225,355 47	—	10,674,732 91	1924	—	32					
—	—	—	—	633,624 79	1923	Actions nominatives.....	33					
—	—	—	—	728,286 86	1924	—	34					
—	—	—	—	9,600 00	1923	Emprunt de guerre du Canada.....	35					
—	—	—	—	9,600 00	1924	—	36					
6,550,000 00	9,245,020 29	—	—	15,795,020 29	1923	Commission des prêts à l'agriculture.....	37					
6,395,000 00	10,505,191 90	—	—	16,900,191 90	1924	—	38					
—	75,000 00	—	—	75,000 00	1923	Fonds des assurances sur la validité des titres.....	39					
—	75,000 00	—	—	75,000 00	1924	Prêt aux Crédits ruraux.....	40					
2,744,651 65	—	—	—	2,744,651 65	1923	—	41					
2,587,885 49	—	—	—	2,587,885 49	1924	—	42					
—	—	—	—	—	1923	Bons du trésor.....	43					
935,000 00	—	—	—	6,000,000 00	1924	—	44					
935,000 00	—	—	—	935,000 00	1923	Divers.....	45					
935,000 00	—	—	—	935,000 00	1924	—	46					
Dépôts—												
—	—	—	—	2,423,824 49	1923	Fonds d'amortissement.....	47					
—	—	—	—	2,970,186 81	1924	—	48					
—	1,107,008 36	—	—	1,107,008 36	1923	Soldes créditeurs en banque.....	49					
—	1,544,030 33	—	—	1,544,030 33	1924	—	50					
—	—	—	1,725,900 21	1,725,900 21	1923	Dépôts spéciaux, en fiducie.....	51					
—	—	—	838,283 23	838,283 23	1924	—	52					
—	—	—	100,086 37	100,086 37	1923	Dépôts spéciaux, banques en liquidation.....	53					
—	—	—	100,086 37	100,086 37	1924	En caisse.....	54					
—	—	—	—	15,356 46	1923	—	55					
—	—	—	—	59,902 24	1924	—	56					
652,079 79	—	672,381 83	1,774,022 13	24,824,390 72	1923	En caisse ou en banque.....	57					
937,362 81	—	1,617,283 87	1,642,071 97	29,570,593 36	1924	—	58					
Utilités publiques provincialisées—												
18,422,473 32	10,135,963 70	23,210,146 90	—	51,768,583 92	1923	Téléphones.....	59					
18,422,473 32	9,856,425 58	23,132,639 07	—	51,469,123 31	1924	—	60					
1,303,794 64	—	—	—	1,303,794 64	1923	Elévateurs à grain.....	61					
1,320,131 32	—	—	—	1,320,131 32	1924	—	62					
1,808,499 81	—	—	—	135,736,248 61	1923	Force motrice hydroélectrique.....	63					
1,930,740 12	—	—	—	152,179,477 82	1924	—	64					
—	—	—	—	400,000 00	1923	Machinerie pour la construction des routes (Inventaire).....	65					
—	—	—	—	400,000 00	1924	—	66					
Terres—												
—	—	—	—	750,000 00	1923	Terres domaniales, sommes restant dues et intérêt.....	67					
—	—	—	—	791,897 72	1924	—	68					
—	—	1,056,488 99	—	1,056,488 99	1923	Anciennes réserves indiennes.....	69					
—	—	1,052,015 23	—	1,052,015 23	1924	—	70					
—	—	4,212,453 28	—	4,212,453 28	1923	Autres terres, y compris Loi de la terre au soldat, rachat des terres octroyées aux chemins de fer et usines de Fairview, à Fairview, C.B.....	71					
—	—	4,706,559 16	—	4,706,559 16	1924	—	72					
—	—	—	—	2,700,500 00	1923	Créances sur coupes de bois, bonus, etc., sommes restant dues.....	73					
—	—	—	—	2,554,759 83	1924	—	74					
—	—	—	—	150,000 00	1923	Terres du Bureau de Colonisation.....	75					
—	—	—	—	150,000 00	1924	—	76					
Prêts et avances—												
—	770,875 49	—	—	770,875 49	1923	Beurseries coopératives.....	77					
—	762,703 73	—	—	762,703 73	1924	—	78					
—	3,166,385 47	—	—	3,166,385 47	1923	Compagnies coopératives d'élevage.....	79					
—	2,464,069 24	—	—	2,464,069 24	1924	—	80					
—	—	12,748,723 45	27,606,815 70	40,355,539 15	1923	Chemins de fer.....	81					
—	—	—	—	14,031,892 93	29,758,241 01	43,790,133 94	1924					

## ASSETS AND LIABILITIES

TABLE 1—Principal Assets, 1923-1924—*concluded*

No.	—	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	\$   cts.	\$   cts.	\$   cts.	\$   cts.	\$   cts.
							\$   cts.	\$   cts.	\$   cts.	\$   cts.	\$   cts.
<b>Loans and Advances—concluded</b>											
83	Advances, Trust Accounts, etc....	1923	-	-	-	-	107,437 29				
84		1924	-	-	-	-	107,437 29				
85	Other Advances.....	1923	-	-	-	-					
86		1924	-	-	-	-					
87	Education County Loan.....	1923	-	20,790 00	-	-					
88		1924	-	17,790 00	-	-					
89	Public Utilities.....	1923	-	3,000 00	-	-					
90		1924	-	-	-	-					
91	Due from Capital to Current being	1923	-	-	776,458 60	-					
92	amount advanced.....	1924	-	-	504,998 94	-					
93	Loans to Banks.....	1923	-	-	-	-					
94		1924	-	-	-	-	15,000,000 00				
95	Power Commission Temporary	1923	-	2,950,000 00	-	-					
96	Loan.....	1924	-	3,500,000 00	-	-					
97	Seed Grain Advances.....	1923	-	-	-	-					
98		1924	-	-	-	-					
99	Relief Aid to Municipalities.....	1923	-	-	-	-					
100		1924	-	-	-	-					
101	Aids to Agriculture, Live-stock and	1923	-	-	-	-					
102	Dairying.....	1924	-	-	-	-					
103	Advances Educational Purposes.....	1923	-	-	-	-					
104		1924	-	-	-	-					
105	Other Loans.....	1923	-	14,000 00	-	-	180,000 00	-			
106		1924	-	14,000 00	-	-	180,000 00	-			
107	Deferred Charges.....	1923	-	-	116,176 70	-					
108		1924	-	29,854 00	97,490 70	-					
109	Royalties, Mining.....	1923	-	280,705 64	-	-					
110		1924	-	150,872 06	-	-					
111	Trust Funds—cash for railway bond	1923	-	-	267,765 97	-					
112	holders.....	1924	-	-	265,976 94	-					
113	Drainage Irrigation and Judicial	1923	-	-	-	-					
114	Districts.....	1924	-	-	-	-					
115	Dyking Assessments Adjustment Act.	1923	-	-	-	-					
116		1924	-	-	-	-					
117	Secured Accounts.....	1923	-	-	-	-					
118		1924	-	-	-	-					
119	Education School Book Inventory.....	1923	-	43,405 36	-	-					
120		1924	-	40,446 83	-	-					
121	Taxes uncollected (Provincial High-	1923	-	16,749 71	-	-					
122	way Board.....	1924	-	40,525 04	-	-					
123	Accounts Receivable and Inventories.....	1923	-	157,540 99	587,314 25	-			2,538,615 60		
124		1924	-	65,158 29	666,323 05	-			2,379,714 68		
125	Hospitals accounts receivable, etc....	1923	-	122,941 00	-	-					
126		1924	-	109,552 15	-	-					
127	Outstanding Revenue.....	1923	-	-	-	-					
128		1924	-	-	-	-					
129	Patriotic Purposes, expenditures for.....	1923	-	-	-	-					
130		1924	-	-	-	-					
131	Miscellaneous.....	1923	-	60,576 69	50,000 00	-	5,000 00	-	3,324 35		
132		1924	-	76,941 31	79,295 24	-	-	-	110,016 76		
<b>Total Principal Assets.....</b>		1923	1,255,522 08	25,443,242 29	16,792,211 11	15,745,725 27	256,501,888 51				
		1924	1,292,442 91	26,825,292 65	17,179,576 20	36,615,233 61	284,601,994 52				

<sup>1</sup> Capitalized at 5%.   <sup>2</sup> River Water Storage.   <sup>3</sup> No inventories included.   <sup>4</sup> Drainage Districts only.

## ACTIF ET PASSIF

TABLEAU 1—Actif principal, 1923-1924—fin

Manitoba	Saskatchewan	Alberta	British Columbia	Total			N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.			
635,219 45	-	-	-	742,656 74	1923	Aide provinciale—fin	
635,219 45	-	-	-	742,656 73	1924	Avances, fidéicommis, etc.....	83
-	-	10,330,670 29	10,330,670 29	10,330,670 29	1923	Autres avances.....	84
-	-	10,801,363 71	10,801,363 71	10,801,363 71	1924	Prêt au comté pour l'instruction	85
-	-	-	-	20,790 00	1923	publique,	86
-	-	-	-	17,790 00	1924	Utilités publiques.....	88
-	-	-	-	3,000 00	1923	- 1924	90
-	-	-	-	778,458 00	1923	Virements du compte capital au	91
-	-	-	-	501,994 94	1924	compte courant.	92
-	-	-	-	-	1923	Prêts aux banques.....	93
-	-	-	-	15,000,000 00	1923	Secours aux municipalités.....	94
-	-	-	-	2,950,000 00	1923	Prêt temporaire à la Commission de	95
-	-	-	-	3,500,000 00	1924	force motrice.	96
-	-	-	-	3,448,698 62	1923	Avances pour grain de semence.....	97
-	-	-	-	3,509,159 14	1921	-	98
-	-	-	-	703,565 60	1923	Secours aux municipalités.....	99
-	-	-	-	703,324 08	1924	-	100
-	-	-	-	1,447,876 32	1923	Aide à l'agriculture, au bétail et à	101
-	1,399,870 20	-	-	1,399,870 20	1924	l'industrie laitière.	102
-	813,486 49	-	-	813,486 49	1923	Avances pour frais d'éducation.....	103
-	681,759 55	-	-	681,759 55	1924	-	104
-	31,849 17	-	-	225,849 17	1923	Autres prêts.....	105
-	25,004 99	-	-	219,004 99	1924	-	106
-	620,118 24	-	-	736,294 94	1923	Charges non acquittées.....	107
-	687,451 49	-	-	814,790 19	1924	-	108
-	-	-	-	280,705 04	1923	Droits régaliens (mines).....	109
-	-	-	-	150,872 06	1924	-	110
-	-	-	-	267,765 07	1923	Fonds en fiducie—garantissant les	111
-	-	-	-	265,976 01	1924	obligations des chemins de fer.	112
6,027,962 32	136,587 00	127,904 45	-	6,802,453 77	1923	Districts de drainage d'irrigation ou	113
6,907,962 32	100,974 25	573,737 45	-	7,582,674 02	1924	judiciaire.	114
-	-	-	753,260 97	-	1923	Loi de réparation du coût des travaux	115
-	-	-	760,075 43	-	1924	d'endiguement.	116
850,027 84	-	-	-	850,027 81	1923	Créances hypothécaires.....	117
859,161 46	-	-	-	859,161 46	1924	-	118
-	-	-	-	43,405 36	1923	Inventaire des livres scolaires.....	119
-	-	-	-	40,446 83	1924	-	120
-	-	-	-	16,749 71	1923	Taxes non encaissées (Commission de	121
-	-	-	-	40,525 61	1924	la Voirie provinciale).	122
1,268,137 64	-	5,375,537 62	4,725,782 78	14,650,928 88	1923	Comptes à recevoir et inventaires....	123
2,805,645 38	-	6,399,078 49	4,017,254 37	16,333,174 26	1924	-	124
-	-	-	-	122,941 90	1923	Hôpitaux, comptes à recevoir, etc....	125
-	-	-	-	106,552 15	1924	-	126
974,963 54	-	-	-	974,963 51	1923	Revenus à percevoir.....	127
633,515 60	-	-	-	633,515 60	1924	-	128
1,545,344 32	-	-	-	1,545,344 32	1923	Dépenses fins patriotiques.....	129
1,647,032 35	-	-	-	1,647,032 35	1924	-	130
220,400 00	516,115 81	1,993,609 04	9,905 16	2,867,991 05	1923	Divers.....	131
292,625 08	487,553 71	1,603,525 43	182,229 32	2,732,186 85	1924	-	132
66,224,174 78	64,178,316 88	98,278,328 76	77,002,121 12	619,421,530 80	1923	Total, actif principal.	
68,788,711 86	64,533,867 63	98,129,944 52	80,212,564 25	678,589,658 13	1924	-	

<sup>1</sup> Capitalisés à 5%. <sup>2</sup> Captation de cours d'eau. <sup>3</sup> Sans compter les inventaires. <sup>4</sup> Districts de drainage seulement.

## ASSETS AND LIABILITIES

TABLE 2—Miscellaneous Assets and Resources, 1923-1924

No.	Items	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Provincial Government Buildings and 1923	-	4,900,736 27	-	5,691,919 18	30,010,735 91
2	Sites, 1924	-	4,900,736 27	-	6,653,289 37	31,071,640 51
3	Public Institutions, (Plant, Live, 1923	-	-	-	-	2,071,619 71
4	Stock, Stores and Equipment, 1924	-	-	-	-	2,252,631 99
5	Roads and Bridges, 1923	-	11,843,952 04	12,567,091 63	553,184 71	67,141,801 81
6	1924	-	14,241,005 65	14,038,985 03	688,893 51	72,034,557 86
7	Demonstration Farms, 1923	-	11,000 00	-	-	-
8	1924	-	11,000 00	-	-	-
9	Public Improvements, 1923	-	-	-	-	-
10	1924	-	-	-	-	-
11	Other Expenditure, 1923	-	-	14,923,012 69	-	-
12	1924	-	-	5,156,844 02	-	-
13	Other Miscellaneous Assets, 1923	-	133,937 58	-	-	27,061 10
14	1924	-	208,301 52	-	-	27,061 10
15	Total, 1923	-	16,889,625 89	17,199,104 32	6,245,163 58	99,251,218 53
16	1924	-	19,361,043 44	19,196,829 05	7,342,182 88	105,385,891 46
Resources—						
17	Timber, Log, Pine, Spruce and 1923	-	-	-	-	242,550,000 00
18	Poplar, 1924	-	-	-	-	242,550,000 00
19	Pulpwood, Timber Ties, Poles, 1923	-	-	-	-	237,200,000 00
20	Hardwood, etc., 1924	-	-	-	-	237,200,000 00
21	Mining Lands and Profits, 1923	-	1,073,096,800 00	-	-	15,000,000 00
22	1924	-	1,073,096,800 00	-	-	15,000,000 00
23	Water Powers, 1923	-	3,000,000 00	-	-	55,000,000 00
24	1924	-	3,000,000 00	-	-	55,000,000 00
25	Unsold School Lands, 1923	-	-	-	-	-
26	1924	-	-	-	-	-
27	Fish, Game and Fur, 1923	-	600,000 00	-	-	15,000,000 00
28	1924	-	600,000 00	-	-	15,000,000 00
29	Crown Lands, 1923	-	2,250,000 00	-	-	23,000,000 00
30	1924	-	2,250,000 00	-	-	23,000,000 00
31	Total, 1923	-	1,078,946,800 00	-	-	587,750,000 00
32	1924	-	1,078,946,800 00	-	-	587,750,000 00

<sup>1</sup> This amount includes valuation of Coal Mines and Undeveloped Coal Reserves (9,718,908,000 tons capitalized at 10 cents per ton) and \$100,000,000 as value of all other undeveloped minerals. <sup>2</sup> Balance of expenditures from Proceed of Bonds issued.

TABLE 3—Liabilities of Provincial Governments, 1923-1924

No.	Items	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Dominion Government.—					
2	Agricultural Aid, unexpended bal, 1923	-	23,777 55	235 90	-	-
3	1924	-	-	1,999 32	-	-
4	Housing Act Loan, 1923	50,000 00	1,537,000 00	1,525,000 00	4,391,816 68	9,350,000 00
5	1924	50,000 00	1,537,000 00	1,525,000 00	7,359,589 62	9,350,000 00
6	Dominion Subsidy paid in Advance, 1923	-	-	106,716 80	-	-
7	1924	-	-	106,716 80	-	-
8	Balance of Account, 1902, 1923	-	-	-	1,473,609 63	-
9	1924	-	-	-	1,473,609 63	-
10	Purchase of Property Q.M.O. Rail-way, 1923	-	-	-	25,000 00	-
11	1924	-	-	-	25,000 00	-
12	Public Health Aid, unexpended balance, 1923	-	15,818 08	-	-	-
13	1924	-	18,895 45	-	-	-
14	Debentures—					
15	Provincial, 1923	1,183,000 00	26,965,506 66	18,679,352 40	-	-
16	1924	1,683,000 00	30,725,640 00	18,592,089 42	-	-
17	Administration Farm Loans Act, 1923	-	-	-	-	279,630 01
18	1924	-	-	-	-	-
19	Agricultural Development Board, 1923	-	-	-	-	4,188,000 00
20	1924	-	-	-	-	36,000 00
21	Bonds—					
22	Provincial, 1923	-	-	10,161,977 40	-	232,417,500 00
23	1924	-	-	10,411,977 40	-	267,375,000 00
24	Court House, 1923	-	-	-	60,000 00	-
25	1924	-	-	-	60,000 00	-
26	Government Bonds and Stocks, 1923	-	-	-	-	11,673,600 00
27	1924	-	-	-	-	11,673,600 00

## ACTIF ET PASSIF

TABLEAU 2—Actifs divers et ressources, 1923-1924

Manitoba	Saskatchewan	Alberta	British Columbia	Total		N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
22,662,588 46	16,998,441 88	14,148,393 09	12,729,186 78	107,142,001 57	1923 Edifices du gouvernement provincial et leurs emplacements.	1
23,020,952 87	17,900,011 16	16,901,603 27	12,621,313 91	113,069,547 36	1924 Institutions publiques (établissement, bétail, magasin et outillage).	2
-	-	-	-	2,071,619 71	1923 Routes et ponts.	3
5,641,882 23	-	9,245,263 06	14,594,551 49	2,252,631 99	1924 Fermes de démonstration.	4
6,261,057 25	-	10,589,911 13	16,647,577 32	121,587,728 97	1923 Améliorations et embellissements.	5
35,119 29	-	-	-	134,501,987 75	1924 Autres dépenses.	6
35,119 29	-	-	-	46,119 29	1924	7
-	9,855,077 70	-	-	9,855,077 70	1923 Terres minières et profits.	8
47,056 07	10,465,709 11	-	-	10,465,709 11	1924	9
47,977 62	-	-	-	4,970,068 76	1923	10
285,024 92	-	8,855,148 24	1,556,195 44	5,204,821 64	1924	11
283,967 66	-	7,933,657 90	1,518,314 41	10,857,365 28	1923	12
				9,971,302 59	1924	13
28,671,678 97	26,853,519 58	22,248,882 29	28,879,933 71	256,529,979 28	1923 Total.	15
29,649,374 63	28,365,729 27	33,425,172 30	30,787,205 64	275,512,119 73	1924	16
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Ressources—						
-	-	-	-	242,550,000 00	1923 Bois de construction, billots, pin,	17
-	-	-	-	242,550,000 00	1924 Épinette et peuplier.	18
-	-	-	-	237,200,000 00	1923 Bois à pulpe, bois de sciage, tra-	19
-	-	-	-	237,200,000 00	1924 verses, potaux, bois dur, etc.	20
-	-	-	-	1,088,098,800 00	1923 Terres minières et profits.	21
-	-	-	-	1,088,098,800 00	1924	22
-	-	-	-	58,000,000 00	1923 Forces hydrauliques.	23
-	-	-	-	58,000,000 00	1924	24
-	-	-	-	88,900,998 82	1923 Terres scolaires invendues.	25
-	-	-	-	89,610,601 57	1924	26
-	-	-	-	15,600,000 00	1923 Poisson, gibier et fourrure.	27
-	-	-	-	15,600,000 00	1924	28
-	-	-	-	25,250,000 00	1923 Terres domaniales.	29
-	-	-	-	25,250,000 00	1924	30
14,363,533 12	40,000,000 00	34,537,463 70		1,755,597,736 82	1923 Total.	31
14,866,301 57	40,000,000 00	34,744,300 00		1,756,307,401 57	1924	32

1 Dans cette somme on a fait entrer l'évaluation des gisements de houille (9,718,968,000 tonnes à 10 cents par tonne) plus \$100,000,000 représentant la valeur de tous les autres gisements de minéraux.      2 Reliquat des dépenses d'une émission d'obligations.

TABLEAU 3—Passif, 1923-1924

Manitoba	Saskatowowan	Alberta	British Columbia	Total		N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
-	-	-	-	24,013 45	1923 Aide à l'agriculture, reliquat non dépensé.	1
-	-	-	-	1,999 32	1924	2
-	-	-	1,701,500 00	18,555,116 66	1923 Loi des prêts pour la construction des habitations.	3
-	-	-	1,701,500 00	21,523,089 62	1924 Subsidié fédéral payé en avance.	4
-	-	-	177,116 40	284,133 20	1923 Reliquat du compte de 1902.	5
-	-	-	-	106,716 80	1924	6
-	-	-	-	1,473,609 63	1923 Achat du chemin de fer, Q.M.O.	7
-	-	-	-	1,473,609 63	1924	8
-	-	-	-	25,000 00	1923	9
-	-	-	-	25,000 00	1924	10
-	-	-	-	15,818 08	1923 Aide à la salubrité publique, reliquat non dépensé.	11
-	-	-	-	18,895 45	1924	12
<hr/>						
Actions—						
1,676,160 00	37,407,486 66	71,772,582 33	35,125,000 00	190,809,083 05	1923 Emissions provinciales.	13
-	35,776,326 66	76,911,914 73	38,125,000 00	201,814,000 81	1924	14
-	8,725,706 00	-	-	9,005,345 01	1923 Loi des prêts ruraux.	15
-	10,041,916 00	-	-	10,041,916 00	1924	16
-	-	-	-	4,188,000 00	1923 Commission du développement agricole.	17
-	-	-	-	36,000 00	1924	18
-	-	-	-	242,579,477 40	1923 Emissions provinciales.	19
-	-	-	-	277,786,977 40	1924	20
-	-	-	-	60,000 00	1923 Cautions judiciaires.	21
-	-	-	-	60,000 00	1924	22
67,914,004 56	-	-	-	79,587,604 56	1923 Obligations et actions du gouvernement.	23
69,637,094 56	-	-	-	81,310,694 56	1924	24

## ASSETS AND LIABILITIES

TABLE 3—Liabilities of Provincial Governments, 1923-1924—concluded

No.	Items	Prince Edward Island	Nova Scotia		New Brunswick		Quebec		Ontario	
			\$	cts.	\$	cts.	\$	cts.	\$	cts.
<b>Stocks—</b>										
25	Stocks inscribed.....	1923	—		169,000	00	1,742,602	49	—	4,446,657 21
26		1924	—		434,000	00	1,733,842	50	—	4,446,657 21
27	Registered.....	1923	—		—		—		—	—
28		1924	—		—		—		—	—
29	Treasury Bills.....	1923	—		—		—		24,000,000	00
30		1924	—		—		—		22,000,000	00
<b>Loans—</b>										
31	Short Term Special.....	1923	42,268	41	—		—		—	—
32		1924	—		—		—		—	—
33	Loan Account.....	1923	479,077	41	—		—		—	—
34		1924	349,033	98	—		—		—	—
35	Due Bank.....	1923	322,700	54	—		—		—	—
36		1924	192,374	54	—		—		—	—
37	Temporary Loans.....	1923	—		—		—		—	—
38		1924	—		—		—	5,000,000	00	—
39	Loans (Funded Debt).....	1923	—		—		—	60,605,226	27	—
40		1924	—		—		—	75,605,226	27	—
41	Railways.....	1923	—		—		—	—	—	—
42		1924	—		—		—	—	—	—
43	Bank Overdraft and Debit Balances.....	1923	398,424	46	774,803	82	—	—	—	—
44		1924	184,976	72	620,287	53	—	—	—	—
<b>Sinking Funds—</b>										
45	Replacement Reserves.....	1923	—		—		—	—	—	—
46		1924	—		—		—	—	—	—
47	Municipal.....	1923	—		—		—	—	831,212	22
48		1924	—		—		—	—	958,980	68
49	Invested.....	1923	—		1,380,020	21	—	—	—	—
50		1924	—		1,727,186	09	—	—	—	—
51	Hydro Electric Commission, etc.....	1923	—		—		—	—	2,891,196	36
52		1924	—		60,270	03	—	—	3,118,704	22
53	Certificates (Railway and Annuity).....	1923	—		—		—	—	2,977,821	90
54		1924	—		—		—	—	2,739,159	36
55	Trust Funds and Deposits.....	1923	—		329,298	23	1,538,043	00	—	—
56		1924	—		321,911	44	1,611,324	04	—	—
57	Mortgages (B.C. Building, London, Eng.).....	1923	—		—		—	—	—	—
58		1924	—		—		—	—	—	—
<b>Interest—</b>										
59	On Securities.....	1923	—		551,728	31	—	—	—	—
60		1924	—		583,571	12	—	—	222,662	70
61	Accrued (not due).....	1923	—		—		—	—	—	—
62		1924	—		—		—	—	—	—
63	School Grants.....	1923	—		—		—	—	—	—
64		1924	—		—		—	—	—	—
65	Accounts Payable.....	1923	—		186,748	57	—	—	3,668,932	69
66		1924	—		129,587	31	—	—	3,930,455	71
67	Licenses paid in advance.....	1923	—		3,964	81	—	—	—	—
68		1924	—		2,765	46	—	—	—	—
69	Liabilities for Capital Expenditure (inc. Railways, Bridges, Roads, etc.).....	1923	—		1,256,813	38	—	—	—	—
70		1924	—		1,037,201	91	—	—	—	—
71	Outstanding Warrants.....	1923	—		—		954,451	47	—	—
72		1924	—		—		1,146,918	46	—	—
73	Provincial Savings Office Deposits.....	1923	—		—		—	—	5,317,360	99
74	(not invested).....	1924	—		—		—	—	421,285,000	00
75	Superannuation Fund.....	1923	—		—		—	—	878,670	17
76		1924	—		—		—	—	1,146,719	28
77	Miscellaneous.....	1923	—		11,625	51	88,466	51	613,685	72
78		1924	—		24,529	12	117,877	96	540,924	99
<b>Total Direct Liabilities.....</b>		1923	2,077,046	36	29,121,152	26	34,794,328	66	69,661,632	75
		1924	2,374,408	52	32,925,041	29	36,961,264	29	92,822,593	01
<b>Indirect Liabilities.....</b>		1923	—		—		1,167,000	00	3,259,500	00
		1924	—		—		1,167,000	00	3,331,500	00
									746,814,226	61
									749,992,658	21

<sup>1</sup> Capital Liability Funded Debt. <sup>2</sup> Interest on Sundry Loans to P.G.E. Railway Company. <sup>3</sup> Including Treasury Bills and Provincial Debentures. <sup>4</sup> Deposited with Treasury. <sup>5</sup> Bonds guaranteed by Province. <sup>6</sup> Debentures and Loans for Railways, Institutions, Schools, etc. <sup>7</sup> Guarantees of Debentures for Toronto University, Niagara Falls Park, Toronto and Hamilton Highway Commission, Towns of Bruce Mines, Cochrane and Matheson, Township of Tisdale, Separate School Board, Town of Timmins and Hydro Electric Power Commission, Ont. <sup>8</sup> Principal and Interest guaranteed for C.N.R. securities, Municipal Debentures, and Manitoba Farm Loans Association Securities. (In addition interest only has been guaranteed on Municipal Debentures par value \$89,500 also rentals payable to N.P. Railway Co. for certain Railways leased). <sup>9</sup> Provincial Railway guarantees and guarantees given in advancement of Agricultural Interests. <sup>10</sup> Railway Bonds guaranteed by Province and other guarantees inc. Irrigation and Drainage Districts, University of Alberta and others. <sup>11</sup> Guarantees of Principal and Interest on Securities, Railways, Sewerage and Drainage Board, Dyking Districts, Ore Reduction Co. and Agricultural Credits Commission.

## ACTIF ET PASSIF

TABLEAU 3—Passif, 1923-1924—fin

Manitoba	Saskatchewan	Alberta	British Columbia	Total		N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
Autres valeurs—						
-	-	-	17,196,936 00	23,555,105 70	1923 Valeurs inscrites.....	25
-	-	-	17,196,934 00	23,811,435 71	1924 Valeurs nominatives.....	26
-	6,674,682 06	-	-	6,671,682 06	1923 Valeurs nominatives.....	27
-	6,674,682 06	-	-	6,674,682 06	1924 Valeurs nominatives.....	28
2,929,000 00	1,852,918 11	-	-	28,781,918 11	1923 Bons du trésor.....	29
-	4,294,546 55	-	-	26,294,546 55	1924	30
Emprunts—						
-	-	-	-	42,268 41	1923 Spécial à court terme.....	31
-	-	-	-	-	1924	32
-	-	-	-	479,077 41	1923 Compte d'emprunt.....	33
-	-	-	-	349,033 98	1924	34
-	-	-	-	322,700 54	1923 A la banque.....	35
-	-	-	-	192,374 54	1924	36
484,378 08	-	-	3,103,000 00	3,587,378 98	1923 Emprunts temporaires.....	37
55,638 41	-	750,000 00	4,479,141 01	10,284,777 42	1924	38
-	-	-	-	60,605,226 27	1923 Emprunts (dette consolidée).....	39
-	-	-	-	75,605,226 27	1924	40
-	-	-	11,828,000 00	11,828,000 00	1923 Chemins de fer.....	41
-	-	-	11,828,000 00	11,828,000 00	1924	42
-	207,426 17	-	-	4,470,654 25	1923 Découverts en banque et soldes débiteurs.....	43
-	282,144 19	-	-	1,087,408 44	1924	44
Fonds d'amortissement—						
4,703,737 19	-	-	-	4,703,737 19	1923 Réserves de dépréciation.....	45
5,517,657 53	-	-	-	5,517,657 53	1924	46
-	-	-	-	831,212 29	1923 Municipaux.....	47
-	-	-	-	958,989 68	1924	48
-	-	-	-	1,386,620 21	1923 Placés.....	49
-	-	-	-	1,727,186 09	1924	50
-	-	-	-	2,891,195 36	1923 Commission Hydro-électrique, etc.....	51
-	-	-	-	3,178,974 25	1924	52
-	-	-	-	2,977,821 90	1923 Certificats (chemins de fer et rentes viagères),	53
-	-	-	-	2,730,159 36	1924	54
-	-	-	2,828,154 16	4,695,495 39	1923 Fonds en fiducie et dépôts.....	55
-	-	-	2,728,658 74	4,661,594 22	1924	56
668,451 74	-	1,086,710 40	-	215,825 00	1923 Hypothèques (Edifice C.B., Londres, Angleterre).	57
675,349 37	-	1,061,583 66	-	206,125 00	1924	58
328,500 00	-	-	-	-		
325,176 33	-	360,546 41	3,388,322 44	-		
717,792 50	-	335,433 68	3,929,775 02	-		
-	-	-	-	3,207,713 97	1923 Sur gages.....	59
-	-	-	2,855,114 45	4,661,368 27	1924	60
-	-	-	972,931 32	2,728,123 46	1923 Courus mais non échus.....	61
-	-	-	976,030 04	2,712,963 67	1924	62
-	-	-	-	328,500 00	1923 Subventions scolaires.....	63
-	-	-	-	258,000 00	1924	64
-	-	-	3,386,322 44	7,959,726 41	1923 Sommes payables mais non échues.....	65
-	-	-	3,929,775 02	9,034,024 22	1924	66
-	-	-	-	3,964 81	1923 Licences payées à l'avance.....	67
-	-	-	-	2,765 46	1924	68
-	-	-	-	1,256,813 38	1923 Passif, compte capital, comprenant chemins de fer, ponts, routes, etc.....	69
-	-	-	-	1,037,291 91	1924	70
-	-	-	-	954,451 47	1923 Mandats non exécutés.....	71
-	-	-	-	1,146,918 46	1924	72
2,800,000 00	-	4,631,713 97	-	12,749,074 96	1923 Dépôts des banques d'épargne provinciales (non investis).	73
* 7,798,208 00	-	5,526,306 07	-	34,609,514 07	1924	74
-	-	182,165 07	-	1,060,835 24	1923 Fonds de retraite.....	75
-	-	316,043 68	-	1,492,782 96	1924	76
340,000 00	200,234 76	5,976,518 12	73,865,11	7,775,077 92	1923 Divers.....	77
340,000 00	239,928 85	5,999,959 38	68,358 74	7,771,579 03	1924	78
82,199,498 80	55,158,151 66	84,010,266 30	29,266,936 14	239,680,697 59	1923 Total, passif direct.	
84,999,738 32	57,309,575 21	90,901,271 20	85,094,659 60	832,013,199 65	1924	
831,193,163 01	38,621,755 67	31,608,836 65	161,677,556 90	211,345,398 80	1923 Passif indirect.	
831,133,458 57	38,611,497 94	32,934,934 58	161,677,836 98	211,691,906 28	1924	

<sup>1</sup> Dette consolidée, compte capital. <sup>2</sup> Intérêt sur prêts divers à P.G.E. Railway. <sup>3</sup> Y compris bons du trésor et obligations provinciales. <sup>4</sup> En dépôt avec le trésor. <sup>5</sup> Obligations garanties par la province. <sup>6</sup> Actions et emprunts pour les chemins de fer, les institutions, les écoles, etc. <sup>7</sup> Garanties des actions de l'université de Toronto, du parc Niagara Falls, de la Commission de la Voie de Toronto et Hamilton, des villes de Bruce Mines, Cochrane et Matheson, de la Commission des écoles séparées des cantons de Tisdale, de la ville de Timmins et de la Commission Hydro-électrique d'Ontario. <sup>8</sup> Valeurs pour garantir le principal et l'intérêt du C.N.R., des actions municipales et l'Association de prêts aux fermiers du Manitoba. (En outre, l'intérêt seulement a été garanti sur les obligations municipales pour une valeur aux pair de \$60,511, aussi des loyers payables à la C.N.R. Co. pour la location de certaines voies ferrées.) <sup>9</sup> Obligations de chemins de fer garanties par la province et autres primes pour l'avancement agricole. <sup>10</sup> Obligations de chemins de fer garanties par la province et autres primes, y compris districts d'irrigation et de drainage, l'Université de l'Alberta et autres garanties du principal et de l'intérêt des valeurs des chemins de fer, des canaux d'égout, de la Commission de drainage et districts d'endiguage, de la compagnie d'Affinage du minerai et de la Commission des Crédits Agricoles.

## ASSETS AND LIABILITIES

TABLE 4—Combined Summary of All Provincial Governments showing Classified Assets and Liabilities for their respective fiscal years, 1923-1924

## ASSETS—ACTIF

Items	Totals—Totaux		Item
	1923	1924	
	\$	\$	Actif principal—
Principal Assets—			(1) Gouvernement fédéral.
(1) Dominion Government.....	198,196,892	199,030,450	(2) Placements.
(2) Investments.....	97,191,237	113,689,321	(3) Dépôts.
(3) Deposits.....	5,372,266	5,512,475	(4) En caisse ou en banque.
(4) Cash Balances or in Banks.....	21,821,391	29,576,593	(5) Utilisés publiquement provincialisées.
(6) Utilities, Provincial Ownership.....	180,208,027	205,368,733	(6) Terres.
(6) Lands.....	8,869,442	9,259,382	(7) Prêts et avances.
(7) Loans and Advances.....	65,755,842	84,096,834	(8) Divers.
(8) Miscellaneous.....	30,002,834	31,966,990	(9) Total, actif principal.
1 Total Principal Assets.....	619,421,531	678,509,658	
(9) Other Miscellaneous Assets.....	258,520,979	275,512,120	(10) Autres actifs divers.
(10) Natural Resources.....	1,755,597,797	1,750,307,402	(10) Ressources naturelles.

<sup>1</sup> For details of each group see preceding tables of Assets and Liabilities on pages 94 to 103.

TABLE 5—Bonded Debt by Provinces showing where payable as published in various Public Accounts Reports for their respective fiscal years ending in 1923 and 1924

No.	Province	Proportion of Debt payable in—			
		Proportion de la dette payable en—			
		(1)		(3)	
		Canada — Canada	U.S.A. — Etats-Unis	England — Angleterre	(4) Canada and U.S.A. — Canada et Etats-Unis
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
1	Alberta.....	1923 13,680,564 02		— 3,767,515 30	43,894,000 00
2		1924 18,430,564 02		— 3,438,095 93	45,894,000 00
3	British Columbia.....	1923 10,246,500 00		— 17,196,936 00	38,408,000 00
4		1924 10,246,500 00		— 17,196,936 00	41,408,000 00
5	Manitoba.....	1923 9,490,247 00	2,498,000 00	9,254,127 57	40,243,000 00
6		1924 11,056,295 00	2,498,000 00	9,254,127 57	40,318,000 00
7	New Brunswick.....	1923 12,950,852 40		— 4,470,579 89	11,162,500 00
8		1924 13,152,589 42		— 4,461,819 90	13,123,500 00
9	Nova Scotia.....	1923 3,449,000 00		— 10,341,006 66	13,344,500 00
10		1924 7,479,000 00		— 10,330,140 00	13,344,500 00
11	Ontario.....	1923 123,542,500 00	525,000 00	4,446,657 21	117,023,600 00
12		1924 141,500,000 00	525,000 00	4,446,657 21	114,023,600 00
13	Prince Edward Island.....	1923 683,000 00		—	—
14		1924 1,183,000 00		—	—
15	Quebec.....	1923 21,978,400 00		— 15,177,370 88	10,940,000 00
16		1924 21,978,400 00		— 15,177,370 88	10,940,000 00
17	Saskatchewan.....	1923 12,009,706 00	1,317,000 00	—	24,192,000 00
18		1924 13,325,946 00	1,317,000 00	—	27,227,000 00
Total all Provinces.....		1923 298,036,769 42	4,340,000 00	64,651,193 60	299,287,600 00
		1924 238,338,234 44	4,319,000 00	64,312,047 49	296,278,600 00

## ACTIF ET PASSIF

TABLEAU 4—État sommaire de l'actif et du passif de tous les gouvernements provinciaux en chacun de leurs exercices financiers, 1923-1924

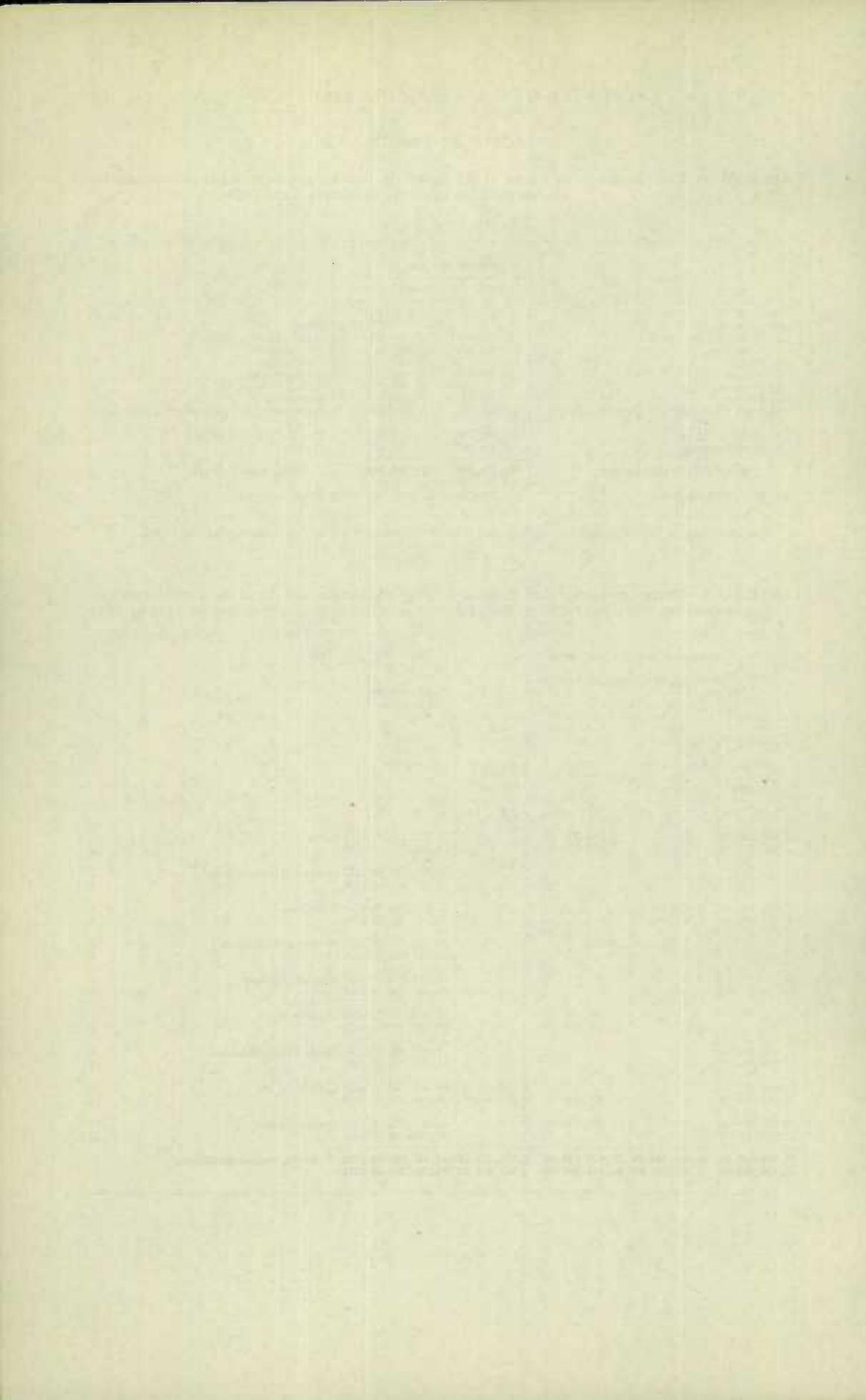
## LIABILITIES—PASSIF

Items	Totals—Totaux		Item
	1923	1924	
	\$	\$	
Direct Liabilities—			Passif direct—
(1) Dominion Government.....	20,377,691	23,149,311	(1) Gouvernement fédéral..
(2) Debentures.....	204,002,433	211,891,947	(2) Débentures.
(3) Bonds.....	322,227,172	359,157,672	(3) Obligations.
(4) Stocks.....	30,229,879	30,486,119	(4) Autres valeurs.
(5) Treasury Bills.....	28,781,918	26,294,546	(5) Bons du trésor.
(6) Loans.....	76,864,652	98,250,412	(6) Emprunts.
(7) Bank Overdraft and Debit Balances.....	1,470,654	1,087,408	(7) Découvert en banque et soldes débiteurs.
(8) Sinking Funds.....	9,812,765	11,382,808	(8) Fonds d'amortissement.
(9) Miscellaneous.....	45,913,444	70,304,277	(9) Divers.
<b>1 Total Direct Liabilities.....</b>	<b>739,638,608</b>	<b>832,913,500</b>	<b>1 Total, passif direct.</b>
(10) Indirect Liabilities.....	211,345,399	211,691,906	(10) Passif indirect.

<sup>1</sup> Pour les détails de chaque groupe voir les tableaux précédents consacrés à l'actif et au passif, pages 94 to 103.

TABLEAU 5—Dette consolidée des provinces, avec indication des lieux de remboursement publié dans les différents rapports budgétaires, pour les exercices terminés en 1923 et 1924

(5) Canada and England	Proportion of Debt payable in— Proportion de la dette payable en—				(9) Total amount of Bonded Debt — Total de la dette consolidée	Province	N°
	(6) U.S.A. and England	(7) Canada, U.S.A. and England	(8) England and France				
	\$ cts.	\$ cts.	\$ cts.	\$ ets.	\$ ots.		
4,000,200 00	—	13,174,000 00	—	—	78,522,279 41	1923 Alberta.....	1
4,000,200 00	—	6,825,000 00	—	—	78,594,759 93	1924	2
—	—	—	—	—	65,851,436 00	1923 Colombie Britannique.....	3
—	—	—	—	—	68,851,436 00	1924	4
7,482,879 99	2,651,000 00	—	—	—	71,619,254 56	1923 Manitoba.....	5
7,482,879 99	2,651,000 00	—	—	—	73,260,302 56	1924	6
—	—	—	—	—	28,583,932 29	1923 Nouveau-Brunswick.....	7
—	—	—	—	—	30,737,909 32	1924	8
—	—	—	—	—	27,134,506 66	1923 Nouvelle-Ecosse.....	9
—	—	—	—	—	31,159,640 00	1924	10
—	—	12,350,000 00	—	—	257,887,757 21	1923 Ontario.....	11
—	—	32,350,000 00	—	—	292,845,257 21	1924	12
500,000 00	—	—	—	—	1,183,000 00	1923 Ile du Prince-Edouard.....	13
500,000 00	—	—	—	—	1,683,000 00	1924	14
4,164,012 73	—	—	8,345,442 66	60,605,226 27	1923 Québec.....	15	
4,164,012 73	—	15,000,000 00	8,345,442 66	75,605,226 27	1924	16	
10,623,009 62	—	4,666,160 00	—	—	52,807,875 62	1923 Saskatchewan.....	17
10,623,009 62	—	—	—	—	52,492,955 62	1924	18
26,770,102 34	2,651,000 00	30,199,160 00	8,345,442 66	641,185,268 02	1923	Total, toutes provinces.	
26,770,102 34	2,651,000 00	54,175,000 00	8,345,442 66	705,239,486 93	1924		



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Ministre Intérimaire du Commerce



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