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PUBLISHERS

NEW YORK

THE INSTITUTE FOR GOVERNMENT RESEARCH  
STUDIES IN ADMINISTRATION

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# THE CANADIAN BUDGETARY SYSTEM

BY

HAROLD G. VILLARD

AND

W. W. WILLOUGHBY

D. APPLETON AND COMPANY  
NEW YORK                      LONDON

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Printed in the United States of America

# The Institute for Government Research

WASHINGTON, D. C.

The Institute for Government Research is an association of citizens for cooperating with public officials in the scientific study of government with a view to promoting efficiency and economy in its operations and advancing the science of administration. It aims to bring into existence such information and materials as will aid in the formation of public opinion and will assist officials, particularly those of the national government, in their efforts to put the public administration upon a more efficient basis.

To this end, it seeks by the thoroughgoing study and examination of the best administrative practice, public and private, American and foreign, to formulate those principles which lie at the basis of all sound administration, and to determine their proper adaptation to the specific needs of our public administration.

The accomplishment of specific reforms the Institute recognizes to be the task of those who are charged with the responsibility of legislation and administration; but it seeks to assist, by scientific study and research, in laying a solid foundation of information and experience upon which such reforms may be successfully built.

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## EDITORIAL PREFACE

In the first published report of the Institute for Government Research, entitled "The System of Financial Administration of Great Britain," a detailed discussion was given of a system of financial administration which, if account be taken not only of actual efficiency but of conformity to the requirements of popular government, may be deemed the most successful in existence.

A comparison of the essential features of that system with the methods of financial administration pursued in the United States tends strongly to show that the British system is, in almost all important respects, a far better one than that which we possess. Before, however, one is warranted in urging that the British system, or certain features of it, be copied by ourselves, it is necessary to determine whether the characteristic features of that system are in conformity with the constitutional structure of our own government and with those principles of public policy which we have accepted as fundamental. And even where no such opposition or disharmony is found, it is further necessary to determine in how far the efficient or inefficient operation of the system is due to its formal organization and in how far to special circumstances and, especially, to traditions or conventions which, though without legal force or definite formulation, are none the less effective. If, therefore, it be possible to trace the practical working of the system under diverse conditions of time, place, and political traditions, and to make comparison of the different results reached, an opportunity will be given for determining, more confidently than would otherwise be the case, the extent to which the good and bad results reached have been due to excellencies and defects which are inherent in the sys-

## INTRODUCTORY NOTE

tem itself, and which, therefore, may with profit be copied or avoided.

Fortunately, this opportunity may be found in the study of the financial system of the great oversea Dominion of Canada, which embodies many of the chief features of the British system. To this study the present volume is devoted.

In order that the comparison of actual operation in the two countries might be most effectively made, this Canadian report has been made to follow as nearly as possible the order and mode of treatment that was adopted in the report on the British system. It is to be observed, however, that in the present report the opinions of Canadian public officials and publicists have been quoted more liberally than were the observations of British officials with reference to the workings of their own institutions. It is believed that the policy of reproducing these judgments and explanations is justified even though their correctness may not in some cases be admitted. In order also that the method of presentation followed in the British system might be understood, it was deemed advisable to summarize the general analysis of the problem of financial administration given in the first chapter of the British report. It has been necessary to speak also of the constitutional system of Canada in so far as it has a bearing upon the administration of the national finances.

In the course of this study a considerable amount of data relative to the budget systems of the several provincial governments of Canada was gathered. This material has been presented by Mr. Villard in the October, 1917, number of *Municipal Research*, a periodical published by the New York Bureau of Municipal Research.

As two authors have collaborated in the preparation of this volume, it may be proper to state that chapters 1, 2, 8, 9 and 11 have been written by Professor Willoughby; chapters 3 and 12 are the work of Mr. Villard.

## INTRODUCTORY NOTE

The remaining chapters have been prepared by the authors jointly. Mr. Villard is responsible for the many quotations from Canadian parliamentary debates and budget speeches found in the text, the selection and arrangement of which only an exhaustive perusal of the Canadian Hansard made possible.

W. F. WILLOUGHBY.



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APPENDIX I  
DEPARTMENT OF FINANCE AND TREASURY  
BOARD ACT

REVISED STATUTES OF 1906

CHAPTER 23

An Act respecting the Department of Finance and the  
Treasury Board

SHORT TITLE

1. This Act may be cited as the Department of  
Finance and Treasury Board Act.

DEPARTMENT OF FINANCE

2. There shall be a department of the Government of  
Canada, which shall be called the Department of Finance,  
over which the Minister of Finance and Receiver General  
for the time being, appointed by the Governor General  
by commission under the Great Seal of Canada, shall  
preside; and the said Minister shall hold office during  
pleasure and shall have the management and direction  
of the Department. R.S., c. 28, s. 2.

3. The Department of Finance shall have the super-  
vision, control and direction of all matters relating to the  
financial affairs and public accounts, revenue and ex-  
penditure of Canada, which are not, or in so far as they  
are not, by law, or by order of the Governor in Council,  
assigned to any other department of the Government,  
and such other duties as are, from time to time, assigned  
to it by the Governor in Council. R.S., c. 28, s. 3.

4. The Governor in Council may appoint an officer  
who shall be called the Deputy Minister of Finance and  
Receiver General, and such officers, clerks and servants  
as are requisite for the proper conduct of the business of

## THE CANADIAN BUDGETARY SYSTEM

the Department, all of whom shall hold office during pleasure. R.S., c. 28, s. 4.

5. The Deputy Minister of Finance shall, under the Minister of Finance, keep the accounts with the financial agents of Canada in England, and with the bank or banks receiving or paying public moneys, and the accounts of moneys paid for interest on Canadian stock, debentures or other Canadian securities. R.S., c. 28, s. 5.

6. The Deputy Minister of Finance shall classify all appropriations of public moneys and keep posted up a book to be called the appropriation book, containing an account, under separate and distinct heads, of every such appropriation, whether permanent or temporary, entering under each head the amounts drawn on account of such appropriation with the dates and names of the persons to whom payments are made; and shall, under the Minister of Finance, keep the public accounts of Canada. R.S., c. 28, s. 6.

7. All returns and statements required from savings banks, chartered or other banks, and all other institutions required to make financial statements or returns, shall, when no other provision is made in that behalf, be transmitted to the Deputy Minister of Finance. R.S., c. 28, s. 7.

8. All officers and clerks of and in the Department of Finance shall respectively have and perform such duties as are assigned to them by law or by the Governor in Council, or by the Minister of Finance, and such arrangements, distribution or union of the various duties, functions and business devolving on the several branches of the said Department, or such amalgamation thereof, may be made, as the Minister of Finance, with the approval of the Governor in Council, from time to time directs. R.S., c. 28, s. 8.

### TREASURY BOARD

9. There shall be a board to be called the Treasury Board, consisting of the Minister of Finance and any

## APPENDICES

five of the ministers belonging to the King's Privy Council for Canada, to be nominated from time to time by the Governor in Council. R.S., c. 28, s. 9; 50-51 V., c. 13, s. 1.

10. The Treasury Board shall act as a committee of the King's Privy Council for Canada, on all matters relating to finance, revenue and expenditure, or public accounts, which are referred to it by the Council, or to which the Board thinks it necessary to call the attention of the Council, and shall have power to require from any public department, board, officer, or other person, bound by law to furnish the same to the Government, any account, return, statement, document, or information which the Board deems requisite for the due performance of its duties. R.S., c. 28, s. 9.

11. The Minister of Finance shall be the Chairman of the Treasury Board; and the Deputy Minister of Finance shall be *ex officio* the Secretary thereof, and through him the Board shall communicate with any public department, officer, or other person. R.S., c. 13, s. 10.

12. A plan of account books and accounts, adapted to the requirements of each department or branch of the public service, in order to exhibit in a convenient form the whole of the receipts and payments in respect of each vote, shall be designed under the superintendence of the Treasury Board; and the Governor in Council may, on report from the Treasury Board, prescribe, from time to time, the manner in which each department of the public service shall keep its accounts. R.S., c. 28, s. 11.

13. The Treasury Board may direct any officer or person employed in collecting, managing or accounting for any branch of the revenue, to keep any books or accounts which it deems advisable to direct to be kept for the purpose of obtaining and furnishing any statistical information concerning the trade or commerce of Canada, the public works thereof, or other matters of public interest. R.S., c. 28, s. 12.

APPENDIX 2  
CONSOLIDATED REVENUE AND AUDIT ACT  
REVISED STATUTES OF 1906  
CHAPTER 24

An Act respecting the Public Revenue, the raising of  
Loans authorized by Parliament, and the auditing of  
the Public Accounts.

SHORT TITLE

1. This Act may be cited as the Consolidated Revenue  
and Audit Act. R.S., c. 29, s. 1.

INTERPRETATION

2. In this Act, unless the context otherwise requires,—
- (a) 'public moneys,' 'public revenue' or 'revenue,' means and includes and applies to all revenue of the Dominion of Canada, and all branches thereof, and all moneys, whether arising from duties of Customs, excise or other duties, or from the post office, or from tolls for the use of any canal, railway or other public work, or from fines, penalties or forfeitures or from any rents or dues, or from any other source whatsoever, whether such moneys belong to Canada or are collected by officers of Canada for or on account of or in trust for any province forming part of Canada, or for the Government of the United Kingdom, or otherwise;
  - (b) 'certify' includes 'examine and certify if found correct';
  - (c) 'sub-accountant' means any officer or person receiving or expending public moneys and accounting



## APPENDICES

for the same to or through any minister or officer of any public department;

(d) 'department,' when used in connection with the duty of preparing appropriation accounts, includes every public officer to whom the duties are assigned by the Treasury Board;

(e) 'accountant,' when used with reference to accounts, other than the appropriation accounts of the grants of Parliament, which the Auditor General is required by the Minister of Finance or the Treasury Board, under the authority of this Act, to examine and audit, means the department or officer that is required by the Minister of Finance to render the same. R.S., c. 29, ss. 2 and 51.

3. Any officer, functionary or person whose duty it is to receive any moneys forming part of the revenue, or who is entrusted with the custody or expenditure of any such moneys, although he is not regularly employed in collecting, managing or accounting for the same, shall be subject to the provisions of this Act, so far as regards the accounting for and paying over such moneys, whatever is the office or employment by virtue of which he receives, or is entrusted with the same. R.S., c. 29, s. 2.

### CONSOLIDATED REVENUE FUND

4. All public moneys and revenue over which the Parliament of Canada now has the power of appropriation shall form one Consolidated Revenue Fund to be appropriated for the public service of Canada, in the manner and subject to the charges hereinafter mentioned, and in the following order, that is to say:—

*First.*—The costs, charges, and expenses incident to the collection, management and receipt thereof, subject to be reviewed and audited in such manner as is hereby or is hereafter by law provided;

*Second.*—The salary of the Governor General;

*Third.*—The balance remaining unpaid of the principal, and interest at a rate not exceeding four per cen-

## THE CANADIAN BUDGETARY SYSTEM

tum per annum, of the loan of three million pounds sterling, authorized by the Act passed in the thirty-first year of Her late Majesty's reign, chapter thirteen, to be raised for the purpose of constructing the Intercolonial Railway, upon the guarantee, by the Commissioners of Her late Majesty's Treasury, of the payment of interest on such loan at a rate not exceeding four per centum per annum;

*Fourth.*—An annual sum, at the rate of one per centum per annum, as a sinking fund on the entire amount of principal money of the loan lastly hereinbefore mentioned;

*Fifth.*—The principal and interest of any loan guaranteed by the Treasury under the Act passed in the thirty-seventh year of Her late Majesty's reign, chapter two, and the Act of the Parliament of the United Kingdom known as *The Canada (Public Works) Loan Act, 1873*;

*Sixth.*—Such sums as are required to form a sinking fund at the rate of one per centum per annum on the entire amount of the loan guaranteed by the Treasury as lastly hereinbefore mentioned;

*Seventh.*—The yearly salaries of the judges of the Supreme Court of Canada and of the Exchequer Court of Canada. R.S., c. 29, s. 3.

5. The grants payable to the several provinces constituting the Dominion of Canada shall be charged upon the Consolidated Revenue Fund of Canada, and payable out of any unappropriated moneys forming part thereof. R.S., c. 29, s. 4.

### PUBLIC DEBT AND THE RAISING OF LOANS AUTHORIZED BY PARLIAMENT

6. The Governor in Council may, from time to time,—  
(a) make such regulations as he deems necessary for the management of the public debt of Canada and the payment of the interest thereon; and,

## APPENDICES

- (b) subject to the provisions of the two next following sections, provide for the creation and management of a sinking fund or other means of securing the repayment of any loans raised under the authority of Parliament; and,
- (c) appoint one or more fiscal agents of Canada in the city of London, England, or elsewhere, and agree with them as to the rate of compensation to be allowed them for negotiating loans, and for paying the interest on the public debt, and for other services connected with the management of the said debt; and,
- (d) pay the sums necessary to provide such sinking fund or other means as aforesaid, and such compensation, out of the Consolidated Revenue Fund. R.S., c. 29, s. 5.

7. Whenever, in any Act passed by the Parliament of Canada, authority is given to the Governor in Council to raise, by way of loan, any sum of money for the public service, or the security of Canada is authorized to be given for any sum of money deposited in any Government savings bank, or otherwise entrusted for safe-keeping to the Government of Canada, then, unless there is some provision to the contrary in the Act by which such authority is given, or such security authorized, such sum shall, in the discretion of the Governor in Council, be raised or such security given in one of the following ways, or partly in one and partly in another or others thereof, that is to say:—

- (a) By the issue and sale, or the delivery as such security, or debentures of Canada, which shall be in such form, for such separate sums, and at such rate of interest not exceeding six per centum per annum, and the principal and interest whereof shall be made payable at such periods and places, as the Governor in Council deems most expedient, and subject to such regulations as he sees fit to make;

## THE CANADIAN BUDGETARY SYSTEM

and such principal and interest shall be chargeable on the Consolidated Revenue Fund;

- (b) by the issue and sale or, the delivery as such security, of Canada Dominion stock bearing such rate of interest not exceeding six per centum per annum as is deemed most advisable, payable half yearly, the principal and interest whereof shall be chargeable on the Consolidated Revenue Fund; and such stock shall not be redeemable until the time fixed by the regulations hereinafter mentioned; but at and after that time shall be redeemable at the option of the Governor in Council on giving six months' notice of such redemption, and the stock shall be subject to such regulations as to the inscription, transfer, management and redemption thereof, as the Governor in Council sees fit to make;
- (c) By the granting of terminable annuities chargeable on the Consolidated Revenue Fund, such annuities being granted on terms in accordance with the most approved English tables, and based on a rate of interest not exceeding six per centum per annum, and subject to such regulations as the Governor in Council sees fit to make;
- (d) By the issue and sale, from time to time, of exchequer bills or exchequer bonds, in sums of not less than four hundred dollars, in such form, and bearing such rate of interest not exceeding six per centum per annum, and redeemable at such periods and places as the Governor in Council deems most advisable, and subject to such regulations as he sees fit to make. R.S., c. 29, s. 6.

8. Upon authorizing the issue of debentures of Canada or Canada Dominion stock under the last preceding section the Governor in Council may provide for a special sinking fund with respect to such issue, and may, at any time, provide for a general sinking fund for all such portions of the debentures or stock of Canada as have been or are hereafter issued without provision for a sinking

## APPENDICES

fund: Provided that the amount to be invested in any such sinking fund shall not exceed one-half of one per centum per annum on the amount of the debentures or stock to which it relates. R.S., c. 29, s. 6.

9. The Governor in Council may from time to time direct that the whole or any portion of the stock of the Dominion of Canada, heretofore issued or inscribed, or hereafter issued or inscribed, and forming the whole or part of the public debt of Canada, be inscribed and transferred in a register kept in the United Kingdom at such place and by such bank, colonial officer, or person as he from time to time appoints. 63-64 V., c. 11, s. 1.

10. The Governor in Council is hereby authorized to make any declaration and take any steps necessary to record such inscribed stock, or any portion thereof, under and in accordance with the provisions of the imperial Acts known as *The Colonial Stock Acts, 1877* to 1900. 63-64 V., c. 11, s. 2.

11. The Minister of Finance may, out of the Consolidated Revenue Fund of Canada, pay, satisfy and discharge any judgment, decree, rule, or order of the court in England, which under the provisions of section twenty of *The Colonial Stock Act, 1877*, is to be complied with by the registrar of the inscribed stock of Canada in England. 63-64 V., c. 11, s. 3.

12. The Governor in Council may, from time to time, as the interests of the public service require, change the form of any part of the then existing funded debt of Canada, including any debentures for which Canada is liable, by substituting one class of the securities aforesaid for another or for such debentures, if neither the capital or the debt, nor the annual charge for interest is thereby increased: Provided that in any case in which four per centum Dominion stock or five per centum Dominion stock or debentures is or are substituted for securities bearing a higher rate of interest, the amount of the capital may be increased by an amount not exceeding the difference between the then present value of the

## THE CANADIAN BUDGETARY SYSTEM

security bearing the higher interest and that of the four per centum stock or five per centum stock or debentures substituted for it.

2. No such substitution shall be made, unless the consent of the holder of the security for which another is substituted is obtained, or such security is previously purchased or redeemed by or on account of Canada.

3. Such substitution may be made by the sale of the one class of securities and the purchase of those for which it is desired to substitute them. R.S., c. 29, s. 7.

13. The Governor in Council may, from time to time, as the exigencies of the public service require, in the event of the Consolidated Revenue Fund being at any time insufficient to meet the charges placed thereon by law, direct the proper officer to raise, by temporary loans chargeable on the said fund, in such manner and form, in such amounts, for such periods not exceeding six months, at rates of interest not exceeding seven per centum per annum, as the Governor in Council directs, such sums as are necessary to enable the said fund to meet such charges.

2. The sums to be raised shall never exceed the amount of the deficiencies in the Consolidated Revenue Fund to meet the charges thereon, then due or payable either as principal or interest; and shall be applied to no other purpose whatsoever.

3. An account in detail of all such temporary loans shall be laid before the House of Commons within the first fifteen days of the session then next ensuing. R.S., c. 29, s. 8.

14. If, at the end of any month, by reason of the amount of deposits in the savings banks established under the Savings Bank Act, and the issue and sale of the five per centum Dominion stock and any other public securities the issue and sale of which is authorized by this Act, or by any of the said causes, the amount of the public debt authorized by Parliament is exceeded, the Minister of Finance shall report such excess to the

## APPENDICES

Treasury Board, and the Treasury Board shall thereupon direct him to purchase, to the extent of such excess, debentures of the Dominion of Canada already issued, and such debentures shall then be cancelled, or may be held in reserve until there is authority to reissue them. R.S., c. 121, s. 18.

15. The regulations made or to be made by the Governor in Council, as to the inscription, transfer, management and redemption of any Canada Dominion stock, debentures or other Canada securities hereinbefore mentioned, shall, in so far as they are not inconsistent with the Act under which they are made, have the same force and effect as if embodied and enacted in an Act of the Parliament of Canada. R.S., c. 29, s. 9.

16. No officer of the Government of Canada employed in the inscription, transfer, management or redemption of any such stock or securities, or in the payment of any dividend or interest thereon, shall be bound to see to the execution of any trust expressed or implied to which such stock or securities are subject, nor shall be liable in any way to any person for anything by him done as such officer, in accordance with any such regulation. R.S., c. 29, s. 9.

17. The Deputy Minister of Finance shall,—

- (a) countersign all Canada debentures;
- (b) keep a debenture book, which shall contain a record and description of all debentures outstanding or authorized to be issued, showing the date of issue, period of redemption, when they were cancelled, and times of payment of interest, and an interest account respecting them; and,
- (c) keep a register of provincial notes or Dominion notes issued or cancelled.

2. The Auditor General and the Deputy Minister of Finance shall examine and cancel debentures, Dominion or provincial notes, and other securities representing the debt of Canada and which have been redeemed. R.S., c. 29, ss. 10 and 11.

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18. Nothing in this Act shall be construed in altering or affecting the provisions of the Dominion Notes Act, or the debentures to be issued and held for securing the redemption of such notes, or in any way to authorize any increase of the public debt without the express authority of Parliament, except in the manner and to the extent hereinbefore provided in case of the substitution of four per centum Dominion stock or five per centum Dominion stock for other securities, and except also as to temporary loans raised in the manner and to the extent hereinbefore provided in the event of the Consolidated Revenue Fund being at any time insufficient to meet the charges placed thereon by law. R.S., c. 29, s. 12.

### COLLECTION OF THE REVENUE

19. The Governor in Council may, from time to time, determine what officers or persons it is necessary to employ in collecting, managing or accounting for the revenue, and in carrying into effect the laws thereunto relating, or for preventing any violation of such laws; and may assign their names of office, and such salaries or pay for their labour and responsibility in the execution of the duties of their respective offices and employments, as to the Governor in Council seems reasonable and necessary, and may appoint the times and manner in which the same shall be paid: Provided that no such officer so appointed shall receive a higher annual salary than is allowed in his case by any Act of the Parliament of Canada then in force respecting the Civil Service generally; nor shall any such salary be paid until voted by Parliament. R.S., c. 29, s. 13.

20. The salary or pay allowed to any such officer or person as aforesaid shall be in lieu of all fees, allowances or emoluments of any kind whatsoever, except actual and authorized disbursements, shares or seizures, forfeitures and penalties.

2. No such officer or person, receiving a salary at or exceeding the rate of one thousand dollars per annum,



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shall exercise any other calling, profession, trade or employment whatsoever, with a view to derive profit therefrom, directly or indirectly, or shall hold any other office of profit whatsoever, except, in either case, with express permission of the Governor in Council. R.S., c. 29, s. 14.

21. No officer or person regularly employed in the collection or management of the revenue, or in accounting for the same, shall, while he remains such officer or so employed, be compelled to serve in any other public office, or in any municipal or local office, or on any jury or inquest, or in the militia. R.S., c. 29, s. 15.

22. Every person appointed to any office or employment relative to the collection or management of the revenue, or to the accounting for the same, shall, upon his admission to such office or employment, take, before such officer as the Governor in Council appoints to receive the same, an oath in the form following, that is to say:—

‘I, A. B., do swear to be true and faithful in the execution, to the best of my knowledge and power, of the trust committed to my charge, by my appointment as \_\_\_\_\_, and that I will not require, take or receive any fee, perquisite, gratuity or reward, or emolument, whether pecuniary or of any other sort or description whatever, either directly or indirectly, for any service, act, duty, matter or thing done or performed, or to be done or performed, in the execution or discharge of any of the duties of my said office or employment, on any account whatsoever, other than my salary, or what shall be allowed me by law, or by order of the Governor in Council. So help me God.’ R.S., c. 29, s. 16.

23. The Governor in Council may, from time to time,—

- (a) make such divisions of Canada into ports, revenue districts or otherwise, as are required with regard to the collection or management of the revenue; and,
- (b) assign the officers or persons by whom any duty or service relative to any such purpose shall be per-

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formed within or for any such district or division, and the places within the same where such duty or service shall be performed; and,

- (c) make all such regulations concerning such officers and persons, and the conduct and management of the business to them entrusted, as are consistent with the law, and as he deems expedient for carrying it into effect, in the manner best adapted to promote the public good.

2. Any general regulation or order made by the Governor in Council for any purpose whatsoever for which an order or regulation may be so made under the provisions of this Act, shall apply to each particular case within the intent and meaning of such general regulation or order, as fully and effectually as if the same had been made with reference to such particular case, and the officers, functionaries or persons concerned had been specially named therein. R.S., c. 29, s. 17.

24. Every person employed on any duty or service relating to the collection or management of the revenue, by the order or with the concurrence of the Governor in Council, shall be deemed to be the proper officer for that duty or service; and every act, matter or thing required by any law in force to be done or performed by, to or with any particular officer nominated for that purpose in such law, which is done or performed by, to or with any person appointed or authorized by the Governor in Council to act for or on behalf of such particular officer, shall be deemed to be done or performed by, to or with such particular officer.

2. Every act, matter or thing required by any law, at any time in force, to be done or performed at any particular place within any division of Canada, made by the Governor in Council with regard to the collection or management of the revenue, which is done or performed at any place within such division, shall be deemed to be done or performed at the particular place so required by law. R.S., c. 29, s. 18.

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25. Any officer or person employed in the collection, management or accounting for any branch of the revenue may be employed in the collection, management or accounting for any other branch thereof, whenever it is deemed advantageous for the public service so to employ him. R.S., c. 29, s. 19.

26. The Governor in Council may, from time to time,—

(a) appoint the hours of the general attendance of the officers and persons employed in the collection and management of the revenue, at their proper offices and places of employment; and,

(b) appoint the times during such hours, or the seasons of the year, at which any particular portions of the duties of such officers or other persons shall be performed by them respectively.

2. A notice of the hours of general attendance so appointed shall be kept constantly posted up in some conspicuous place in such offices and places of employment. R.S., c. 29, s. 20.

### AUDITOR GENERAL AND HIS OFFICE

27. The Governor General may, for the more complete examination of the public accounts of Canada, and for the reporting thereon to the House of Commons, appoint an officer, under the Great Seal of Canada, to be called the Auditor General of Canada, and such officer may be paid out of the Consolidated Revenue Fund, a salary of four thousand dollars per annum.<sup>1</sup> R.S., c. 29, s. 21; 51 V., c. 7, s. 1.

28. The Auditor General shall hold office during good behavior, but shall be removable by the Governor General on address of the Senate and House of Commons. R.S., c. 29, s. 22.

29. The Auditor General shall be subject to the provisions of the Civil Service Superannuation and Retirement Act except as regards his tenure of office. 51 V., c. 7, s. 2.

<sup>1</sup> Since 1908, \$5,000.

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30. The Governor in Council shall, from time to time, appoint the officers, clerks and other persons in the office of the Auditor General, and may regulate the numbers and salaries of the respective grades or classes into which the said officers, clerks and others shall be divided. R.S., c. 29, s. 23.

31. The Auditor General may, from time to time, make orders and rules for the conduct of the internal business of his office, and prescribe regulations and forms for the guidance of principal accountants and sub-accountants in making up and rendering their periodical accounts for examination: Provided that all such rules, regulations and forms shall be approved by the Treasury Board previously to the issue thereof. 54-55 V., c. 16, s. 1.

32. The Auditor General may suspend or remove any of the officers, clerks and others employed in his office. 54-55 V., c. 16, s. 1.

33. Subject to the provisions of the Civil Service Act with respect to promotions, the Auditor General may promote any of the officers, clerks or employees in his office, and shall have with respect to such promotions all the powers which under the Civil Service Act are vested in heads and deputy heads of departments, and he shall also have in respect of promotions to chief clerkships, grade A, the powers by the said Act vested in the Governor in Council: Provided that every promotion of an officer, clerk or employee in the said office shall be reported to the Governor in Council within fifteen days after it has been made. 54-55 V., c. 16, s. 1; 3 E. VII., c. 9, s. 8. Repealed July 20, 1908 and the following section substituted:

Subject to the provisions of *The Civil Service Act* with respect to promotions, the Auditor General may promote for merit any of the officers, clerks or employees in his office, and shall have, with respect to such promotion, all the powers which under *The Civil Service Amendment Act, 1908*, are vested in the Governor in Council acting

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upon the recommendation of the head of a department and the report of the deputy head in regard thereto; provided that every promotion of an officer, clerk or employee in the said office shall be reported to the Governor in Council within fifteen days after it has been made.

34. In any case in which the Auditor General deems it necessary to report for the information of the Governor in Council, such report shall be made through the Minister of Finance. 54-55 V., c. 16, s. 1.

### PUBLIC MONEYS—HOW DEALT WITH

35. All public moneys, from whatever source of revenue derived, shall be paid to the credit of the account of the Minister of Finance and Receiver General through such officers, banks or persons, and in such manner as the said Minister, from time to time, directs and appoints.

2. All moneys received by any officer, clerk or employee of the Senate or House of Commons of Canada as fees or sums in any way payable in connection with any proceedings before Parliament, or any Bills presented to, or Acts passed by Parliament, or any copies of any such proceedings, Bills or Acts, shall forthwith be deposited by the accountant of either House to the credit of the aforesaid account in such bank as he from time to time designates; and the moneys so deposited shall form part of the Consolidated Revenue Fund of Canada.

3. Refunds, in whole or in part, of any moneys received and deposited as provided in the last preceding subsection, and payments in connection with the said proceedings, Bills or Acts, directed to be made by the Senate and the House of Commons, or made in accordance with the rules and standing orders of either House, shall be payable out of the Consolidated Revenue Fund of Canada. R.S., c. 29, s. 25; 56 V., c. 8, ss. 1 and 2.

36. The Treasury Board may, from time to time,—  
(a) appoint the times and mode in which any officer or person employed in the collection or manage-

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ment of, or the accounting for any part of the revenue, shall account for and pay over the public moneys which come into his hands; and,

(b) determine the times and mode in which, and the officer by whom, any licenses on which any duty is payable are to be issued:

Provided that such accounts and payments shall be rendered and made by such officers and persons respectively at least once every month. R.S., c. 29, s. 26; 51 V., c. 7, s. 3.

37. The Minister of Customs, the Minister of Inland Revenue, the Postmaster General and all other ministers, and all deputy ministers, officers, clerks or persons charged with the receipt of public moneys, shall cause the gross revenues of their several departments or offices to be paid at such times and under such regulations as the Minister of Finance, from time to time, prescribes, to an account to be called the account of the Minister of Finance and Receiver General, at such bank or banks as are determined by the Minister of Finance, and daily accounts of such moneys so deposited shall be rendered to the Auditor General in such form as the Treasury Board prescribes. R.S., c. 29, s. 27.

38. Every officer of the Customs or of the Inland Revenue, and every officer otherwise employed in the collection of the revenue, receiving money for the Crown, shall deposit the same to the credit of the account of the Minister of Finance and Receiver General, from time to time, in such bank as the said Minister appoints: Provided that where such money is received at a place where there is no bank into which it can conveniently be paid, the same shall be paid over in such manner as the Minister of Finance directs; and accounts of such money shall be rendered to the Auditor General in such form as the Treasury Board prescribes.

2. Every such officer shall keep his cash book written up daily.

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3. All the books, accounts and papers of such officer shall, at all times during office hours, be open to the inspection and examination of any officer or person whom the Minister of Finance authorizes to inspect or examine the same.

4. Daily accounts of the moneys so deposited shall be rendered to the Auditor General in such form as the Treasury Board prescribes. R.S., c. 29, s. 28.

### EXPENDITURE OF MONEY GRANTED BY PARLIAMENT

39. When any sum of money has been granted to His Majesty by Parliament to defray expenses for any specified public service, the Governor General may, from time to time, under his sign manual, countersigned by a member of the Treasury Board, authorize and require the Minister of Finance to issue out of the moneys in his hands, appropriated for defraying the expenses of such service, the sums required, from time to time, to defray such expenses, not exceeding the amount of the sum so voted or granted. R.S., c. 29, s. 29.

40. When any sum of money has been granted to His Majesty by Parliament, to defray expenses for any specified public service, and as soon as the Governor General has issued his warrant authorizing the payment of such sum or sums as are required to defray such expenses, the Minister of Finance may, from time to time, on the application of the Auditor General, cause credits to be issued in favour of the deputy heads, officers, clerks or other persons connected with the several departments or services charged with expenditure of the moneys so authorized.

2. Such credits shall issue on the several banks authorized to receive public moneys.

3. Statements in duplicate of moneys drawn for under such credits, together with the cheques paid by the banks in connection therewith, shall be rendered under such forms, and once in each month or more often, at such times as the Treasury Board directs, and one duplicate of such statement, together with the cheques,

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shall be rendered to the Auditor General, and the other duplicate to the Minister of Finance.

4. The Auditor General, being satisfied of the correctness of the statement, may request the Minister of Finance to cause cheques to be prepared to reimburse the banks for advances under such credits to cover the expenditures made or authorized.

5. Such cheques shall be signed by the Minister of Finance and countersigned by the Auditor General, or signed and countersigned by their respective deputies or officers thereunto duly authorized.

6. No such credit shall issue in favour of any officer or other person in excess of any appropriation authorized by Act of Parliament. R.S., c. 29, s. 30.

41. The Auditor General shall see that no cheque issues for the payment of any public money for which there is no direct parliament appropriation, or in excess of any portion of such appropriation, the expenditure of which has been authorized by the Governor in Council.

2. The Auditor General shall report to the Treasury Board, through the Minister of Finance, any case in which a sub-accountant has expended money out of the proceeds of any accountable credit, for any purpose for which there is no legislative authority, or beyond the amount for which there is such authority, or for any other appropriation or purpose not connected with such credit. 51 V., c. 7, s. 4.

42. No cheque for public money shall issue except upon the certificate of the Auditor General that there is parliamentary authority for the expenditure, save only in the following cases:—

- (a) If, upon any application for a cheque, the Auditor General has reported that there is no parliamentary authority for issuing it, then upon the written opinion of the Minister of Justice that there is such authority, citing it, the Treasury Board may authorize the Deputy Minister of Finance to prepare the cheque, irrespective of the Auditor General's report;



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(b) If, when Parliament is not in session, any accident happens to any public work or building which requires an immediate outlay for the repair thereof, or any other occasion arises when any expenditure, not foreseen or provided for by Parliament, is urgently and immediately required for the public good, then upon the report of the Minister of Finance that there is no parliamentary provision, and of the minister having charge of the service in question that the necessity is urgent, the Governor in Council may order a special warrant to be prepared, to be signed by the Governor General for the issue of the amount estimated to be required, which shall be placed by the Minister of Finance to a special account, against which cheques may issue from time to time, in the usual form, as they are required. R.S., c. 29, s. 32; 51 V., c. 7, s. 5.

43. If the Auditor General has refused to certify that a cheque of the Minister of Finance may issue, on the ground that the money is not justly due, or that it is in excess of the authority granted by Council, or for any reason other than that there is no parliamentary authority, then upon a report of the case prepared by the Auditor General and the Deputy Minister of Finance, the Treasury Board shall be the judge of the sufficiency of the Auditor General's objection, and may sustain him or order the issue of the cheque in its discretion. R.S., c. 29, s. 32.

44. The Auditor General shall, in all cases mentioned in the two sections last preceding, prepare a statement of all such legal opinions, reports of council, special warrants and cheques issued without his certificate, and of all expenditures incurred in consequence thereof, which he shall deliver to the Minister of Finance, who shall present the same to Parliament not later than the third day of the session thereof then next ensuing. R.S., c. 29, s. 32.

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45. No payment shall be authorized by the Auditor General in respect of work performed, or material supplied by any person in connection with any part of the public service of Canada, unless, in addition to any other voucher or certificate which is required in that behalf, the officer, under whose special charge such part of the public service is, certifies that such work has been performed, or such materials supplied, as the case may be, and that the price charged is according to contract, or if not covered by a contract, is fair and just. R.S., c. 29, s. 33.

### ACCOUNTS AND AUDIT OF ACCOUNTS

46. The public accounts of Canada shall be kept by double entry in the office of the Ministry of Finance.

2. An annual statement shall be prepared as soon as possible after the termination of each fiscal year exhibiting,—

- (a) the state of the public debt and the amount chargeable against each of the public works for which any part of the debt has been contracted;
- (b) the state of the Consolidated Revenue Fund and the various trusts and special funds under the management of the Government of Canada;
- (c) such other accounts and matters as are required to show what the liabilities and assets of Canada really are at the date of such statement. R.S., c. 29, s. 34.

47. The capital represented by deposits in the savings banks in Nova Scotia and New Brunswick, in deposit accounts as to which there have been no deposits or withdrawals since the first day of July, one thousand eight hundred and sixty-seven, shall not be charged against those provinces respectively as part of the debt with which they entered the Union, but all such accounts shall be transferred to a suspense ledger, and if any deposit or withdrawal is made in any such account, it shall be removed from the suspense ledger, and the capital represented by such account, and the interest accrued

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since the first day of July, one thousand eight hundred and sixty-seven, shall be charged against Nova Scotia or New Brunswick, as the case may be. R.S., c. 121, s. 21.

48. The Minister of Finance shall cause an account to be prepared and transmitted to the Auditor General on or before the thirtieth day of June in every year, showing the issues made from the Consolidated Revenue Fund in the fiscal year ended on the thirty-first day of March preceding, for services directly under his control.

2. Such accounts and the reports of the Auditor General thereon shall be laid before the House of Commons by the Minister of Finance on or before the thirty-first day of October next, following, if Parliament is then sitting, or if not sitting then within one week after Parliament is next assembled. 51 V., c. 7, s. 6; 6 E. VII., c. 12, ss. 1 and 3.

49. The Deputy Minister of Finance shall prepare and submit to the Minister of Finance the public accounts to be annually laid before Parliament. R.S., c. 29, s. 36; 51 V., c. 7, s. 7.

50. The public accounts shall include the period from the first day of April in one year to the thirty-first day of March in the next year, which period shall constitute the fiscal year; all estimates submitted to Parliament shall be for the services coming in course of payment during the fiscal year; and all balances of appropriation which remain unexpended at the end of the fiscal year shall lapse and be written off: Provided that upon cause being shown to the satisfaction of the Governor in Council, he may, by order in council to be made before the first day of May in each year, extend the time for finally closing the account of any appropriation, for a period of not more than three months from the end of the fiscal year, after the expiration of which extended time, and not before, the balance of such appropriation shall lapse and be written off. 6 E. VII., c. 12, s. 2.

51. On or before the thirtieth day of June in every year, accounts of the appropriation of the several supply

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grants comprised in the Appropriation Act, or in any other Act, for the year ending thirty-first March then last, shall be prepared by the several departments and be transmitted for examination to the Auditor General and to the Deputy Minister of Finance, and, when certified and reported upon, as hereinafter directed, they shall be laid before the House of Commons; and such accounts shall be called the appropriation accounts of the moneys expended for the services to which they respectively relate.

2. Each of such accounts shall be examined under the direction of the Auditor General, by such officer or clerk in his office as he directs; and such officer or clerk shall certify to the due examination of such account, and the Auditor General shall certify that the account has been examined under his direction and is correct. 51 V., c. 7, s. 8; 6 E. VII., c. 12, ss. 1 and 3.

52. The department charged with the expenditure of any vote under the authority of the Governor in Council, shall prepare the appropriation account thereof. 51 V., c. 7, s. 8.

53. The department charged with the duty of preparing the appropriation account of a grant shall transmit to the Auditor General, together with the annual appropriation account of such grant, a balance sheet so prepared as to show the debit and credit balances in the ledger of such department on the day when the said appropriation account was closed, and also so prepared as to verify the balances appearing upon the annual appropriation account.

2. Any balances outstanding in the hands of any person or persons unexpended or unaccounted for at such period shall be accounted for and settled as soon thereafter as is practicable, but not later than the termination of the next succeeding fiscal year. 51 V., c. 7, s. 8.

54. The Treasury Board may alter the time at or to which any accountant for public moneys, public officer, corporation or institution, is required to render any ac-

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count or to make any return, whenever in its opinion such alteration will facilitate the correct preparation of the public accounts or estimates for the fiscal year. R.S., c. 29, s. 41.

55. The deputy heads of the several departments or the officers, clerks or other persons charged with the expenditure of public moneys, shall respectively audit the details of the accounts of the several services in the first instance, and be responsible for the correctness of such audit. R.S., c. 29, s. 42.

56. Every appropriation account, when rendered to the Auditor General, shall be accompanied by an explanation showing how the balances on the grants included in the previous account have been adjusted, and shall also contain an explanatory statement of any excess of expenditure over the grants included in such account; and such statement, as well as the appropriation account, shall be signed by the deputy head and the accountant, or such other duly authorized officer of such department as the Treasury Board determines. 51 V., c. 7, s. 9.

57. Every appropriation account shall be examined by the Auditor General on behalf of the House of Commons.

2. In the examination of such accounts, the Auditor General shall ascertain, first, whether the payments which the accounting department has charged to the grant are supported by the vouchers required by this Act and by proofs of payment; and, secondly, whether the money expended has been applied to the purposes for which such grant was intended to provide: Provided that whenever it appears to the Minister of Finance, that the expenditure included, or to be included, in any appropriation account, or any portion of such expenditure, calls for further examination, he may instruct the Auditor General to further examine such expenditure and to report to the Minister of Finance thereon; and if the Minister of Finance does not, thereupon, see fit to sanction such expenditure, it shall be regarded as being not

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properly chargeable to a parliamentary grant, and shall be reported to the House of Commons, in the manner hereinafter provided. 51 V., c. 7, s. 9.

58. The Auditor General shall, in order that such examinations may, as far as possible, proceed *pari passu* with the cash transactions of the several accounting departments, have free access, at all convenient times, to the books of account and other documents relating to the accounts of such departments, and may require the several departments concerned to furnish him, from time to time, or at regular periods, with accounts of the cash transactions of such departments respectively up to such times or periods. R.S., c. 29, s. 45.

59. In conducting the examination of the vouchers relating to the appropriation of the grants for the several services sanctioned by the Appropriation Act of the year, or by any Act of Parliament, the Auditor General shall test the accuracy of the additions and computations of the several items of such vouchers.

2. If the Auditor General is satisfied that the accounts bear evidence that the vouchers have been completely checked, examined and certified as correct in every respect, and that they have been allowed, and passed by the proper departmental officers, he may admit the same as satisfactory evidence of payment in support of the charges to which they relate: Provided that, if the Minister of Finance desires any such vouchers to be examined by the Auditor General in greater detail, the Auditor General shall cause such vouchers to be subjected to such further examination in detail as the Minister of Finance thinks fit to prescribe. R.S., c. 29, s. 46.

60. If, during the process of the examination by the Auditor General hereinbefore directed, any objection arises to any item to be introduced into the appropriation account of any grant, such objection shall, notwithstanding such account has not been rendered to him, be immediately communicated to the department concerned;

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and, if the objection is not answered to his satisfaction by such department, it shall be referred by him to the Treasury Board, and the Treasury Board shall determine in what manner the items in question shall be entered in the annual appropriation account. R.S., c. 29, s. 47.

61. In reporting as hereinbefore directed for the information of the House of Commons, the result of the examination of the appropriation accounts, the Auditor General shall call attention to every case in which,—

- (a) cheques have been issued without his certificate; or,
- (b) a grant has been exceeded; or,
- (c) money received by a department from other sources than the grants for the year to which the account relates has not been applied or accounted for according to the direction of Parliament; or,
- (d) in which a sum charged against a grant is not supported by proof of payment; or,
- (e) a payment so charged did not occur within the period of the account, or was, for any other reason, not properly chargeable against the grant, or was, in any way, irregular. 51 V., c. 7, s. 10.

62. If the Minister of Finance does not, within the time prescribed by this Act, present to the House of Commons any report made by the Auditor General on the appropriation accounts, or on any other accounts, the Auditor General shall forthwith present such report. R.S., c. 29, s. 49.

63. Besides the appropriation accounts of the grants of Parliament, the Auditor General shall examine and audit, if required so to do by the Minister of Finance, and in accordance with any regulations which are prescribed for his guidance in that behalf by the Treasury Board,—

- (a) the accounts of all receipts of revenues forming the Consolidated Revenue Fund of Canada;

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- (b) the accounts current with the several banks and financial agents of Canada;
- (c) the accounts relating to the issue or redemption of loans;
- (d) the accounts with the several Indian tribes known as the Indian Fund;
- (e) the accounts with the several provinces forming the Dominion of Canada;
- (f) the accounts with the Government of the United Kingdom; and,
- (g) any other public accounts which, though not relating directly to the receipts or expenditure of the Dominion of Canada, the Treasury Board directs him to examine and audit. R.S., c. 29, s. 50.

64. Such accounts shall be rendered to the Auditor General by the departments or officers directed so to do by the Minister of Finance. R.S., c. 29, s. 51.

65. Every public officer into whose hands public moneys, either in the nature of revenue or fees of office, are paid by persons bound by law or regulation so to do, or by subordinate or other officers whose duty it is to pay such moneys, wholly, or in part, into the Account of the Minister of Finance and Receiver General, or to apply the same to any public service, shall, at such times and in such form as the Treasury Board determines, render an account of his receipts and payments to the Auditor General.

2. The Clerk of the King's Privy Council for Canada shall inform the Auditor General of the appointment of every such officer. R.S., c. 29, s. 51.

66. The Auditor General shall examine the several accounts transmitted to him with as little delay as possible, and when the examination of each account is completed he shall make a statement thereof in such form as he deems fit, and if it appears from the statement so made up of any account, being an account current, that the balance thereon agrees with the accountant's balance, or if it appears from any account rendered by an ac-



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countant, as well as from the statement of such account by the Auditor General, that the accountant is 'even and quit,' the Auditor General shall sign and pass such statement of account so made up by him as aforesaid.

2. In all other cases the Auditor General after having made up the statement of account as hereinbefore directed, shall transmit the same to the Minister of Finance, who, having considered such statement, shall return it, with his certificate attached thereto, to the Auditor General, directing him to sign and pass the account, either conformably to the statement thereof, or with such alterations as he deems just and reasonable; and a statement of the account made up by the Auditor General in accordance with such certificate from the Minister of Finance, shall then be signed and passed by the Auditor General.

3. A list of all accounts which the Auditor General has signed and passed, which list shall be so prepared as to show thereon the charge, discharge and balance of each accountant respectively, shall be submitted by him to the Treasury Board twice in every year, that is to say, not later than the first week of February, and the first week of August. R.S., c. 29, s. 52.

67. As soon as any account has been signed and passed by the Auditor General, he shall transmit to the accountant a certificate, in which the total amounts of the sums forming, respectively, the charge and discharge of such account, and the balance, if any, remaining due to or by such accountant shall be set forth; and every such certificate shall be signed by him and shall be valid and effectual to discharge the accountant, as the case may be, either wholly or from so much of the amount with which he was chargeable, as he appears by such certificate to be discharged from: Provided that when any account, not being an account current, has been signed and passed by the Auditor General with a balance due thereon to the Crown, he shall not make out or grant any such certificate as aforesaid until the accountant

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satisfies him, either that he has discharged the full amount of such balance, and any interest which is, as hereinafter provided, payable thereon, or that he has been relieved from the payment thereof, or of so much thereof as has not been paid, by an order in council passed on a report from the Treasury Board. R.S., c. 29, s. 53.

68. Whenever the Auditor General is required by the Minister of Finance to examine and audit the accounts of the receipt, expenditure, sale, transfer or delivery of any securities, stamps, Canadian or other Government stock or annuities, provisions or stores, the property of His Majesty, he shall, after the examination of such accounts has been completed, transmit a statement thereof, or a report thereon to the Minister of Finance, who shall, if he thinks fit, signify his approval of such accounts.

2. The Auditor General, on receipt of such approval shall transmit to the accountant a certificate in a form to be, from time to time, determined by the Auditor General, which shall be to such accountant a valid and effectual discharge from so much as he thereby appears to be discharged from. R.S., c. 29, s. 54.

69. Whenever an accountant is dissatisfied with any disallowance or charge in his accounts made by the Auditor General, such accountant may appeal to the Treasury Board, which, after such further investigations as it considers equitable, whether by *viva voce* examination or otherwise, may make such order, directing the relief of the appellant, wholly or in part, from the disallowance or charge in question, as appears to it to be just and reasonable; and the Auditor General shall govern himself accordingly. R.S., c. 29, s. 76.

70. Every accountant, on the termination of his charge as such accountant, or, in the case of a deceased accountant, his representatives, shall, forthwith, pay over any balance of public money then due to the Crown in respect of such charge, to the public officer authorized to receive the same.

2. Whenever it appears to the Auditor General that

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balances of public money have been improperly and unnecessarily retained by an accountant, he shall report the circumstances of such cases to the Minister of Finance, who shall take such measures as to him seem expedient for the recovery, by legal process or by other lawful ways and means, of the amount of such balance or balances, together with interest upon the whole or upon such part of such balance or balances, for such period of time and at such rate as to the Minister of Finance appears just and reasonable. R.S., c. 29, s. 59.

### INQUIRIES BY THE AUDITOR GENERAL

71. The Auditor General may examine any person on oath or affirmation on any matter pertinent to any account submitted to him for audit; and such oath or affirmation may be administered by him to any person whom he desires to examine. R.S., c. 29, s. 55.

72. The Auditor General may apply to any judge of the Exchequer Court of Canada, or to any judge of a superior court of any province of Canada, for an order that a subpoena be issued from the court, commanding any person therein named to appear before him at the time and place mentioned in such subpoena, and then and there to testify to all matters within his knowledge relative to any account submitted to him, and, if so required, to bring with him and produce any document, paper or thing which he has in his possession relative to any such account as aforesaid; and such subpoena shall issue accordingly upon the order of such judge.

2. Any such witness may be summoned from any part of Canada whether within or without the ordinary jurisdiction of the court issuing the subpoena.

3. Reasonable travelling expenses shall be tendered to any witness so subpoenaed at the time of such service. R.S., c. 29, s. 56.

73. If, by reason of the distance at which any person, whose evidence is required by the Auditor General, resides from the seat of government, or for any other

## THE CANADIAN BUDGETARY SYSTEM

cause, the Auditor General deems it advisable, he may issue a commission, under his hand and seal, to any officer or person therein named, empowering him to take such evidence, and report the same to him.

2. Such officer or person, being first sworn before some justice of the peace faithfully to execute the duty entrusted to him by such commission, shall, with regard to such evidence, have the same powers as the Auditor General would have had if such evidence had been taken before him, and may, in like manner, apply to and obtain from any judge of any of the courts aforesaid, a subpoena for the purpose of compelling the attendance of any person, or the production of any document, paper or thing before him; and such subpoena shall issue accordingly on the order of such judge; or such subpoena may issue on the application of the Auditor General to compel such attendance, or the production of any document, paper or thing before such commissioner. R.S., c. 29, s. 57.

74. Every person summoned, in the manner hereinbefore provided, to attend before the Auditor General or any commissioner appointed as aforesaid, who fails, without valid excuse, to attend accordingly, or, being commanded to produce any document, paper or thing in his possession, fails to produce the same, or refuses to be sworn or to answer any lawful and pertinent question put to him by the Auditor General or by such commissioner, shall, for each such failure or refusal, forfeit the sum of one hundred dollars to the Crown, for the public uses of Canada, to be recovered in any manner in which debts due to the Crown are recoverable; and such person may likewise be dealt with by the court out of which the subpoena issued, as a person who has refused to obey the process of such court, and who is guilty of a contempt thereof. R.S., c. 29, s. 58.

### LIABILITY CIVILLY

75. Every officer or person who refuses or neglects to transmit any account, statement or return, with the

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proper vouchers, to the officer or department to whom he is lawfully required to transmit the same, on or before the day appointed for the transmission thereof, shall, for such refusal or neglect, forfeit and pay to the Crown, for the uses of Canada, the sum of one hundred dollars, recoverable with costs, as a debt due to the Crown, and in any court and in any way in which debts to the Crown are recoverable.

2. In any action for the recovery of such sum, it shall be sufficient to prove, that such account, statement or return ought to have been transmitted by the defendant, as alleged on the part of the Crown; and the burden of proof that the same was so transmitted shall rest upon the defendant. R.S., c. 29, s. 60.

76. Whenever the Minister of Finance has reason to believe that any officer or person has received money for the Crown, or for which he is accountable to the Crown, or has in his hands any public money applicable to any purpose, and has not paid over or duly applied and accounted for the same, he may direct a notice to such officer or person, or to his representatives in case of his death, requiring him or them, within a time from the service of such notice, to be therein named, to pay over, or apply and account for such money to the Minister of Finance or to the officer mentioned in the notice, and to transmit to him the proper vouchers that he or they have so done. R.S., c. 29, s. 61.

77. If any officer or person fails to pay over, apply or account for any such money, and to transmit such vouchers as aforesaid within the time limited by the notice served on him, the Minister of Finance shall state an account as between such officer or person and the Crown in the matter to which the notice relates, charging interest from the service thereof, and shall deliver a copy thereof to the Attorney General of Canada.

2. Such copy shall be sufficient evidence to support any information or other proceedings for the recovery of the amount therein shown to be in the hands of the

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defendant, as a debt due to the Crown, saving to the defendant the right to plead and give in evidence all such matters as are legal and proper for his defence.

3. The defendant shall be liable for the costs of such information or proceeding, whatever the judgment therein is, unless,—

(a) he proves that, before the time limited in such notice, he paid over or applied and duly accounted for the money therein mentioned, and transmitted the proper vouchers with such account; or,

(b) he is sued for such money in a representative character, and is not personally liable therefor, or to render such account. R.S., c. 29, s. 62.

78. Whenever any such officer or person as aforesaid has transmitted an account, either before or after notice as aforesaid, but without vouchers or with insufficient vouchers, for any sum for which he therein takes credit, the Minister of Finance may direct a notice to such officer or person, requiring him to transmit such vouchers or sufficient vouchers, as are stated in the notice, within such time after the service of the notice as the Minister of Finance deems fit; and if such vouchers are not transmitted within that time, the Minister of Finance may state an account against such officer or person, disregarding the sums for which he has taken credit, but for which he has transmitted no vouchers or insufficient vouchers, and may deliver a copy of such account to the Attorney General of Canada.

2. Such copy shall be sufficient evidence to support an information or other proceeding for the recovery of the amount therein shown to be in the hands of the defendant, saving to the defendant the right to plead and give in evidence all such matters as are legal and proper for his defence.

3. Such defendant shall be liable for the costs of the information or proceeding, whatever the judgment therein is, unless the vouchers by him transmitted within the time limited by the notice served on him, or before

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such service, are found of themselves sufficient for his defence, and for his discharge from all sums demanded of him. R.S., c. 29, s. 63.

79. If, at any time, it clearly appears by the books or accounts kept by or in the office of any officer or person employed in the collection or management of the revenue, or in accounting for the same, or by his written acknowledgement or confession, that such officer or person has, by virtue of his office or employment, received moneys belonging to His Majesty and amounting to a sum certain, which he has refused or neglected to pay over, in the manner and at the time lawfully appointed, to the officer duly appointed to receive the same, a justice or judge of any court having jurisdiction in civil matters to the amount of the sums so ascertained as aforesaid, shall, upon affidavit of the facts made before him by any officer cognizant thereof and thereunto authorized by the Governor in Council, cause to be issued against and for the seizure and sale of the goods, chattels and lands of the officer or person so in default as aforesaid, such writ or writs as might have issued out of such court, if the bond given by him had been put in suit, and judgment had been thereupon obtained in favour of His Majesty, for a like sum, and any delay by law allowed between judgment and execution had expired.

2. Such writ or writs shall be executed by the sheriff or other proper officer; and such sum as aforesaid shall be levied under them with costs, and all further proceedings shall be had, as if such judgment as aforesaid had been actually obtained. R.S., c. 29, s. 64.

80. Whenever any estate belonging to a public accountant is sold under any writ of extent or any decree or order of any court of record, and the purchaser thereof, or of any part thereof, has paid his purchase money into the hands of any public accountant authorized to receive the same, such purchaser shall be wholly exonerated and discharged from all further claims of His Majesty, for or in respect of any debt arising upon

## THE CANADIAN BUDGETARY SYSTEM

the account of such accountant, although the purchase money so paid is not sufficient in amount to discharge the whole of such debt. R.S., c. 29, s. 65.

81. If any officer or person has received public money for the purpose of applying it to any specific purpose, and has not so applied it within the time or in the manner provided by law, or if any person having held any public office and having ceased to hold the same, has in his hands any public money received by him as such officer for the purpose of being applied to any specific purpose to which he has not so applied it, such officer or person shall be deemed to have received such money for the Crown for the public uses of Canada, and may be notified by the Treasury Board to pay such sum back to the Minister of Finance; and the same may be recovered from him as a debt due to the Crown, in any manner in which debts due to the Crown are recoverable, and an equal sum may, in the meantime, be applied to the purpose to which such sum ought to have been applied. R.S., c. 29, s. 66.

82. If, by reason of any malfeasance, or of any gross carelessness or neglect of duty, by any officer or person employed in the collection or management of the revenue or in collecting or receiving any moneys belonging to the Crown, for the public uses of Canada, any sum of money is lost to the Crown, such officer or person shall be accountable for such sum as if he had collected and received the same, and it may be recovered from him on proof of such malfeasance, gross carelessness or neglect, in like manner as if he had so collected and received it. R.S., c. 29, s. 67.

83. Nothing in this Act shall weaken or impair any remedy which the Crown has for recovering or enforcing the payment or delivering of any money or property belonging to the Crown, for the public uses of Canada, and in the possession of any officer or person whomsoever, by virtue of any other Act of law. R.S., c. 29, s. 68.



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### OFFENCES AND PENALTIES

84. Every officer, or person acting in any office or employment, connected with the collection or management of the revenue who,—

- (a) receives any compensation or reward for the performance of any official duty, except as by law prescribed; or,
- (b) conspires or colludes with any other person to defraud the Crown, or makes opportunity for any person to defraud the Crown; or,
- (c) designedly permits any violation of the law by any other person; or,
- (d) wilfully makes or signs any false entry in any book, or wilfully makes or signs any false certificate or return in any case, in which it is his duty to make an entry, certificate or return; or,
- (e) having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the Crown, under any revenue law of Canada, fails to report in writing, such knowledge or information to his next superior officer; or,
- (f) demands or accepts or attempts to collect, directly or indirectly as payment or gift or otherwise, any sum of money, or other thing of value, for the compromise, adjustment or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized to do by law, or by the authority of the department of which he is an officer;

shall be dismissed from office, and is guilty of an indictable offence, and shall, on conviction, be liable to a fine not exceeding five hundred dollars, and to imprisonment for any term not exceeding one year. R.S., c. 29, s. 69.

85. (a) Every person who directly or indirectly, promises, offers or gives, or causes or procures to be

## THE CANADIAN BUDGETARY SYSTEM

promised, offered or given any money, goods, chose in action, bribe, present or reward, or any promise, contract, undertaking, obligation or security for the payment or delivery of any money, goods, chose in action, bribe, present or reward, or any other valuable thing whatsoever, to any officer, or any person acting in any office or employment connected with the collection or management of the revenue, with intent,—

- (i) to influence his decision or action on any question or matter which is then pending, or may, by law, be brought before him in his official capacity; or,
  - (ii) to influence such officer or person to commit, or aid or abet in committing any fraud on the revenue, or to connive at, collude in, or allow or permit any opportunity for the commission of any such fraud; and,
- (b) Every officer or person who in any wise accepts or receives any such moneys, goods, chose in action, bribe, present, or reward, or any promise, contract, undertaking, obligation or security for the payment or delivery thereof, or any other valuable thing whatever, or any part of the same respectively;

is guilty of an indictable offence, and liable, on conviction, to a fine not exceeding three times the amount so offered or accepted, and to imprisonment for any term not exceeding one year.

2. Every officer or person who holds any office or place under the Crown, and is convicted under this section, shall forfeit his office or place; and every person who is convicted under this section shall be for ever disqualified to hold any office of trust, honour or profit under the Crown. R.S., c. 29, s. 70.

86. Every officer and every person acting in any office or employment connected with the collection of the revenue who is or becomes, directly or indirectly, in-

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terested in the manufacture or production of any article subject to excise, or who trades in any article subject to excise duties, shall incur a penalty not exceeding five hundred dollars and not less than fifty dollars, which shall be recoverable in any court of competent jurisdiction. R.S., c. 29, s. 71.

87. Nothing herein contained shall prevent, lessen, or impair any remedy which His Majesty or any other person has against any person offending against this Act, or his sureties, or against any other person whomsoever; but nevertheless the conviction of any such offender shall not be received in evidence in any suit, or action at law or in equity, against him. R.S., c. 29, s. 72.

### BOOKS, PAPERS, ETC.

88. All books, papers, accounts and documents of what kind soever, and by whom and at whose cost soever the paper and materials thereof have been procured or furnished, kept or used by, or received or taken into the possession of any officer or person employed or having been employed in the collection or management of the revenue or in accounting for the same, by virtue of his employment as such, shall be deemed to be chattels belonging to His Majesty; and all moneys or valuable securities received or taken into the possession of any such officer or person by virtue of his employment shall be deemed to be moneys and valuable securities belonging to His Majesty. R.S., c. 29, s. 73.

### OATHS AND DECLARATIONS

89. Whenever proof on oath or by affirmation or declaration is required by any law relating to the collection or management of the revenue or the accounting for the same, or is necessary for the satisfaction or consideration of the Governor in Council, and no officer or person is specially named before whom such proof is to be made, such proof may be made before any collector or chief officer of the Customs for the port or place where the same is required, or before any person acting for any

## THE CANADIAN BUDGETARY SYSTEM

such collector or chief officer, or before such other officer or person as is appointed by the Governor in Council in that behalf, who shall administer such oath or affirmation or receive such declaration.

2. In any case or class of cases where an oath is required by this Act, or by any law in force, in any matter relating to the collection or management of the revenue or the accounting for the same, the Governor in Council may authorize the substitution for such oath, of a solemn affirmation or of a declaration, which shall then avail to all intents and purposes as such oath would have done. R.S., c. 29, s. 74.

90. Upon all examinations and inquiries made by any officer or person under order of the Governor in Council for ascertaining the truth as to any fact, relative to any matter concerning the collection or management of the revenue or the accounting for the same, or the conduct of officers or persons employed therein, and upon like examinations and inquiries made by the collector of Customs, or by the chief officer employed in the collection and management of the revenue, in or at any port, district or place, any person to be examined as a witness shall deliver his testimony on oath; and such oath shall be administered to him by the officer or person making the examination or inquiry. R.S., c. 29, s. 75.

### HOLIDAYS

91. No day shall be kept as a public holiday by the officers and persons employed in the collection and management of the revenue, except Christmas day, New Year's day and Good Friday in every year, any day appointed by proclamation of the Governor General for the purpose of a general fast, or of a general thanksgiving, such days as are appointed for the celebration of the birthday of His Majesty and His Royal successors, and any other statutory holiday, and such other days as are, from time to time, appointed as holidays by the Governor in Council. R.S., c. 29, s. 77.

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### REMISSION OF DUTIES AND FORFEITURES

92. The Governor in Council, whenever he deems it right and conducive to the public good, may remit any duty or toll payable to His Majesty, imposed or authorized to be imposed by any Act of the Parliament of Canada, or by any Act or Ordinance of the legislature of the late province of Canada, or of any of the provinces of Nova Scotia, New Brunswick, British Columbia or Prince Edward Island, in force in Canada, and relating to any matter within the scope of the powers of the Parliament thereof, or any forfeiture or pecuniary penalty imposed or authorized to be imposed by any Act or Ordinance for any contravention of the laws relating to the collection of the revenue, or to the management of any public work producing toll or revenue, although any part of such forfeiture or penalty is given by law to the informer or prosecutor, or to any other person: Provided that no duties of Customs or excise, paid to His Majesty on any goods, shall be remitted or refunded on account of such goods having, after the payment of such duties, been lost or destroyed by fire or other unavoidable accident.

2. Such remission may be total or partial, conditional or unconditional, and may be granted either before or after, or pending any suit or proceeding for the recovery of any duty, toll, penalty or forfeiture, and either before or after any payment thereof has been made or enforced by process or execution; and such remission may be exercised by forbearance from instituting any suit or proceeding for the recovery of any duty, toll, penalty or forfeiture, or, if the same has been already instituted, then by the delay, stay or discontinuance of any such suit or proceeding, or by the forbearance to enforce, or by the stay or abandonment of any execution or process upon any judgment, or by the entry of satisfaction upon any judgment, or by the refund of any sum of money paid to the Minister of Finance for such duty, toll,

## THE CANADIAN BUDGETARY SYSTEM

penalty or forfeiture, or whereof payment has been enforced by any execution or process upon any judgment as aforesaid.

3. If the remission is conditional, the condition, if accepted by the person to whom the remission is accorded, shall be lawful and valid, and the performance thereof, or the remission only, if unconditional, shall have the same effect as if the remission had been made after the duty, toll, penalty or forfeiture had been sued for and recovered; and if the condition is not performed, it may be enforced, or all proceedings may be had as if there had been no remission.

4. No remission shall be made in any case unless such case has been considered, and the remission, whether total or partial, conditional or unconditional, has been recommended by the Treasury Board, and sanctioned and ordered by the Governor in Council.

5. A detailed statement of all remissions and refunds of any tolls or duties shall be annually submitted to both Houses of Parliament, within the first fifteen days of the session thereof next following the close of the last preceding financial year. R.S., c. 29, s. 78.

93. If the Governor in Council directs that the whole or any part of any penalty imposed by law relating to the revenue be remitted or returned to the offender, such remission or return shall have the effect of a pardon for the offence for which the penalty is incurred, which shall thereafter have no legal effect prejudicial to the person to whom such remission is granted. R.S., c. 29, s. 79.

### PROCEDURE

94. The Attorney General of Canada may sue for and recover in His Majesty's name any penalty, or enforce any forfeiture imposed by any law relating to the revenue, before any court or other judicial authority before which such penalty or forfeiture is recoverable or enforceable under such law, or may direct the discontinuance of any suit in respect of any such penalty or

## APPENDICES

forfeiture by whom or in whose name soever the same has been brought.

2. The whole of the penalty or forfeiture when recovered or enforced, shall belong to His Majesty for the public uses of Canada: Provided that the Governor in Council may, if he sees fit, allow any portion thereof to the seizing officer or other person by whose information or aid the penalty or forfeiture has been recovered or enforced. R.S., c. 29, s. 80.

95. Every action and prosecution against any officer or person acting in any office or employment connected with the collection of the revenue for any thing purporting to be done in pursuance of any Act relating to the collection of the revenue, shall, unless otherwise provided, be laid and tried in the district, county or other judicial division where the act was committed, and not elsewhere, and shall not be commenced except within six months next after the act committed.

2. Notice in writing of such action and of the cause thereof shall be given to the defendant one month at least before the commencement of the action.

3. In any such action the defendant may plead the general issue, and give the provisions of this section and the special matter in evidence at the trial.

4. No plaintiff shall recover in any such action if tender of sufficient amends is made before action brought, or if a sufficient sum of money is paid into court by or on behalf of the defendant after action brought.

5. If such action is commenced after the time hereby limited for bringing it, or is brought or the venue is laid in any other place than as aforesaid, a verdict shall be found or judgment shall be given for the defendant; and thereupon, or if the plaintiff becomes non-suit, or discontinues any such action after issue joined, or if upon demurrer or otherwise judgment is given against the plaintiff, the defendant shall recover his full costs as be-

## THE CANADIAN BUDGETARY SYSTEM

tween solicitor and client, and shall have the like remedy therefor as any defendant has by law in other cases.

6. Although a verdict or judgment is given for the plaintiff in any such action, the plaintiff shall not be entitled to more than twenty cents damage, and shall not have costs against the defendant, if the judge before whom the trial is had certifies that the defendant had probable cause.

7. If, on any information or suit on account of any seizure made by any such officer or person, judgment is given for the claimant, and the court or judge certifies that there was probable cause for the seizure, the claimant shall not be entitled to costs, and the person who made the seizure shall not be liable to any indictment, prosecution or suit on account thereof.

8. Nothing herein shall prevent the effect of any Act for the protection of officers from vexatious actions for things purporting to be done in the performance of their duty. 57-58 V., c. 19, s. 1.



APPENDIX 3  
THE APPROPRIATION ACT, NO. 1, 1917  
ACTS 7-8 GEORGE V.

CHAPTER 1

An Act for granting to His Majesty certain sums of money for the public service of the financial years ending respectively the 31st March, 1917, and the 31st March, 1918.

[Assented to 7th February, 1917.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency the Most Noble Victor Christian William, Duke of Devonshire, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial years ending respectively the thirty-first day of March, one thousand nine hundred and seventeen, and the thirty-first day of March, one thousand nine hundred and eighteen, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act, No. 1, 1917*.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole thirty-two million, one hundred and ninety-five thousand, four hundred and forty-one dollars and seventeen cents towards defraying the several charges and ex-

## THE CANADIAN BUDGETARY SYSTEM

penses of the public service, from the first day of April, one thousand nine hundred and seventeen, to the thirty-first day of March, one thousand nine hundred and eighteen, not otherwise provided for, and being one-fourth of each of the several items set forth in Schedule A to this Act.

3. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole nine million, one hundred and twenty-seven thousand, seven hundred and seventy-seven dollars and forty-two cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and sixteen, to the thirty-first day of March, one thousand nine hundred and seventeen, not otherwise provided for, and set forth in Schedule B to this Act.

4. The amounts granted by *The Appropriation Act, 1915*, for the financial year ended the thirty-first day of March, one thousand nine hundred and fifteen, and the amounts granted by *The Appropriation Act, (No. 2), 1916*, for the financial year ended the thirty-first day of March, one thousand nine hundred and sixteen, and the amounts granted by this Act for the financial year ending the thirty-first day of March, one thousand nine hundred and seventeen, for seed grain and relief other than seed grain, to settlers in the provinces of Alberta, British Columbia, Manitoba and Saskatchewan, shall not be deemed to have lapsed if not expended within the financial year for which they are granted, but may be expended in the financial year ending the thirty-first day of March, one thousand nine hundred and eighteen.

5. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

# SCHEDULE A.

(Based on the Main Estimates, 1917-18. One-fourth of each amount in this Schedule is voted.)

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1918, and the purposes for which they are granted.

No. of Vote	SERVICE	Amount	Total
	<b>CHARGES OF MANAGEMENT</b>	\$ cts.	\$ cts.
	Offices of the Assistant Receivers General and Country Savings Banks—		
	Salaries.....	66,850 00	
	Contingencies.....	6,000 00	
1	Printing Dominion Notes.....	300,000 00	
	Printing, advertising, inspection, express charges, etc....	42,000 00	
	Commission for payment of interest on public debt, purchase of sinking funds.....	80,000 00	
	Brokerage on purchase of sinking funds.....	5,600 00	
	English Bill stamps, postage, etc.....	20,000 00	
	Removal of foreign and uncurrent coin from circulation..	15,000 00	
	<b>CIVIL GOVERNMENT</b>		<b>535,450 00</b>
2	Governor General's Secretary' Office—		
	Salaries.....	26,250 00	
	Contingencies, including allowance of \$600 to Private Secretary.....	66,600 00	
3	Privy Council Office—		
	Salaries.....	49,412 50	
	Contingencies.....	10,000 00	
4	Administration of Justice—		
	Salaries, including J. P. Bill, at \$4,000, and Miss G. Avery, promoted to Second Division, Subdivision B, at \$1,200.....	154,437 50	
	Contingencies.....	21,000 00	
5	Department of Militia and Defense—		
	Salaries, including H. M. Garrison at \$1,850.....	187,700 00	
	Contingencies.....	19,500 00	
6	Department of the Secretary of State—		
	Salaries, including P. T. Kirwan, promoted to First Division, Subdivision B; J. F. Champagne, promoted to Second Division, Subdivision A; M. J. Birdwhistle, promoted to Second Division, Subdivision B at \$1,200.....	76,737 50	
	Contingencies.....	16,000 00	
7	Department of Public Printing and Stationery—		
	Salaries.....	65,762 50	
	Contingencies.....	10,300 00	
8	Department of the Interior—		
	Salaries.....	1,191,255 00	
	Contingencies.....	115,000 00	
9	Department of Indian Affairs—		
	Salaries.....	126,862 50	
	Contingencies.....	21,550 00	
10	Royal Northwest Mounted Police—		
	Salaries.....	21,712 50	
	Contingencies.....	1,700 00	

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>CIVIL GOVERNMENT—Continued</b>	\$ cts.	\$ cts.
11	Office of the Auditor General— Salaries, including Assistant Auditor General at \$4,500 .. Contingencies .....	143,850 00 16,500 00	
12	Department of Finance and Treasury Board— Salaries, including Assistant Deputy Minister at \$4,500; Comptroller of Dominion Currency at \$4,500; Accountant of Contingencies at \$3,000; Commissioner of Taxation at \$5,000; Assistant Commissioner of Taxation at \$3,500 .. Contingencies .....	151,512 50 30,000 00	
13	Department of Customs— Salaries .....	328,100 00	
	Contingencies .....	25,000 00	
14	Department of Inland Revenue— Salaries .....	180,412 50	
	Contingencies .....	22,000 00	
15	Department of Agriculture— Salaries .....	490,675 00	
	Contingencies .....	100,000 00	
16	Department of Marine and Fisheries— Salaries, including A. R. Tibbits, transferred from the outside service at \$2,800 .....	270,950 00	
	Contingencies .....	32,000 00	
17	Department of Naval Service— Salaries .....	188,950 00	
	Contingencies .....	50,000 00	
18	Department of Railways and Canals— Salaries, including Assistant to Minister at \$4,500; F. M. MacLennan at \$1,800; R. H. Lang at \$1,800 .....	182,987 50	
	Contingencies .....	28,000 00	
19	Department of Public Works— Salaries .....	590,250 00	
	Contingencies .....	85,000 00	
20	Department of Mines— Salaries .....	381,985 00	
	Contingencies .....	5,500 00	
21	Post Office Department— Salaries .....	842,820 00	
	Contingencies .....	125,000 00	
22	Department of Trade and Commerce— Salaries .....	133,700 00	
	Contingencies .....	15,000 00	
23	Department of Labour— Salaries .....	54,137 50	
	Contingencies .....	15,000 00	
24	High Commissioner's Office, London— Salaries .....	21,650 00	
	Contingencies .....	58,151 00	
25	Departments Generally— Contingencies—Care and cleaning of Departmental Buildings, including amount of \$100 to E. Snowdon for firing noon gun .....	275,000 00	
26	General Consulting Engineer to Dominion Government— Salaries .....	7,600 00	
	Contingencies .....	150 00	
27	Department of Insurance— Salaries .....	30,737 50	
	Contingencies .....	26,000 00	
28	Department of External Affairs— Salaries .....	34,512 50	
	Contingencies .....	13,500 00	
29	Office of the Conservation Commission— Salaries .....	37,650 00	
30	Department of Public Archives— Salaries .....	53,425 00	
	Contingencies .....	7,500 00	
31	Civil Service Commission— Salaries .....	33,075 00	
	Contingencies .....	15,500 00	
			7 224 561 00

**SCHEDULE A—Continued.**

No. of Vote	SERVICE	Amount	Total
	<b>ADMINISTRATION OF JUSTICE</b>	\$ cts.	\$ cts.
32	Miscellaneous expenditures .....	10,000 00	
	Living allowance for Judge of Aitia District, B. C. ....	1,200 00	
	<i>Supreme Court of Canada</i>		
33	Contingencies and disbursements, salaries of officers (Sheriffs, etc.), books, magazines, etc., for Judges, not exceeding \$300 .....	7,500 00	
	Law books and books of reference for Library and binding of same .....	8,000 00	
	<i>Exchequer Court of Canada</i>		
	Contingencies—Judges' travelling expenses, remuneration to Sheriffs, etc., printing, stationery, etc., and \$150 for Judges' books .....	6,000 00	
34	Printing, binding and distributing Exchequer Court reports Miscellaneous expenses, Exchequer Court in Admiralty ...	1,500 00 500 00	
	Salary of Marshall in Admiralty, Quebec .....	333 34	
	To Chas. Morse, for furnishing reports of Exchequer Court decisions to legal periodicals .....	50 00	
	<i>Yukon Territory</i>		
	Travelling allowance of Judge .....	500 00	
	Living allowance of Judge .....	5,000 00	
35	Salaries Territorial Court, Sheriff and clerk, \$4,000 each; two stenographers, \$2,000 each .....	12,000 00	
	Living allowance of Court officers and Police Magistrate ..	8,600 00	
	Fees and expenses of witnesses, jurors and interpreters in criminal trials .....	5,000 00	
	Maintenance of prisoners .....	10,000 00	
	Transport of prisoners .....	4,000 00	
	Miscellaneous expenditure .....	8,000 00	
	<b>DOMINION POLICE</b>		88,183 34
36	Amount required .....		128,765 00
	<b>PENITENTIARIES</b>		
	Kingston .....	213,000 00	
	St. Vincent de Paul .....	203,100 00	
	Dorchester .....	108,800 00	
37	Manitoba .....	99,800 00	
	British Columbia .....	146,300 00	
	Alberta .....	99,300 00	
	Saskatchewan .....	102,500 00	
	General .....	6,000 00	
			978,800 00
	<b>LEGISLATION</b>		
	<b>SENATE</b>		
38	Salaries and contingent expenses .....	112,166 50	
	<b>HOUSE OF COMMONS</b>		
	Salary of the Deputy Speaker .....	2,000 00	
39	Salaries .....	203,500 00	
	Expenses of Committees, Seasonal and extra Clerks, etc. .	58,700 00	
	Contingencies .....	52,050 00	
	Publishing Debates .....	60,000 00	
	Estimates of the Sergeant-at-Arms .....	73,162 50	
	<b>LIBRARY OF PARLIAMENT</b>		
40	Salaries, including N. Aubry at \$900 .....	33,650 00	
	Books for the General Library, including binding .....	18,000 00	
	Books for the Library of American History .....	1,000 00	
	Contingencies .....	12,800 00	

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>LEGISLATION—Concluded</b>	\$ cts.	\$ cts.
	<b>GENERAL</b>		
41	Printing, printing paper and binding.....	300,000 00	973,629 00
	Printing, binding and distributing the annual statutes....	16,000 00	
	Contingent expenses in connection with the Voters' Lists..	10,600 00	
	Contingencies of the Clerk of the Crown in Chancery, including the employment of temporary help.....	5,000 00	
	Provincial Voters' Lists.....	15,000 00	
	<b>ARTS AND AGRICULTURE</b>		
42	Patent Record.....	30,000 00	
43	Experimental Farms—Maintenance of Central Farm, and establishment and maintaining of additional branch Stations.....	850,000 00	
44	Branch of Entomology.....	20,000 00	
45	For the administration and enforcement of the <i>Destructive Insect and Pest Act</i> .....	85,000 00	
46	For the development of the dairying industries, and the improvement in transportation, sale and trade in food and other agricultural products.....	155,000 00	
47	Fruit Branch.....	105,000 00	
48	Towards the encouragement of cold storage warehouses for the better preservation and handling of perishable food products.....	50,000 00	
49	Exhibitions.....	50,000 00	
50	For renewing and improving Canadian exhibit at Imperial Institute, London, and assisting in the maintenance thereof.....	5,000 00	
51	Health of Animals.....	517,000 00	
52	Dominion Cattle, Quarantine buildings—Repairs, renewals, etc.....	10,000 00	
53	For the administration and enforcement of the <i>Meat and Canned Foods Act</i> .....	325,000 00	
54	Publications Branch.....	30,000 00	
55	International Institute of Agriculture to assist in maintenance thereof and to provide for representation thereat.....	15,000 00	
56	For the development of the Live Stock Industry.....	700,000 00	
57	To enforce the Seed Act, to test seeds for farmers and seed merchants, to encourage the production and use of superior seeds, and to encourage the production of farm and garden crops.....	150,000 00	
58	For the administration and carrying out of the provisions of <i>The Agricultural Instruction Act</i> .....	25,000 00	3,122,000 00
	<b>QUARANTINE</b>		
60	Salaries and contingencies of organized districts and public health in other districts.....	225,000 00	
61	Tracadie and D'Arcy Island Lazaretto, and leprosy generally.....	11,000 00	
62	Public Works Health Act.....	12,000 00	
	<b>IMMIGRATION</b>		
63	Salaries of Agents and employees in Canada, Great Britain and foreign countries.....	580,000 00	
64	Contingencies in Canadian, British and foreign Agencies and general immigration expenses.....	600,000 00	
65	Relief of distressed Canadians in countries other than the United States.....	6,000 00	
66	Administration of Chinese Immigration—Salaries.....	24,000 00	
67	Contingencies.....	5,000 00	1,215,000 00
	<b>PENSIONS</b>		
68	Mrs. Wm. McDougall.....	1,200 00	
69	Pensions on account of the Fenian Raid, 1866-1870.....	1,600 00	

**SCHEDULE A—Continued.**

No. of Vote	SERVICE	Amount	Total
	<b>PENSIONS—Concluded</b>	\$ cts.	\$ cts.
70	Pensions payable to militiamen, and on active service as follows: Northwest Rebellion, 1885..... \$ 14,000 00 General..... 30,000 00	44,000 00	
71	Pensions payable to Mounted Police, Prince Albert Volunteers and Police Scouts on account of the Rebellion of 1885..... Pensions to families of members of the force who lost their lives while on duty:—	1,290 28	
72	Margaret Johnson Brooke.....	456 25	
73	<i>Annie Eva Emily</i> and Arthur Stewart Mountford Brooke.....	54 75	
74	Mrs. Elizabeth Willmett.....	54 75	
75	Mrs. Elizabeth Fitzgerald.....	525 00	
76	Pension to J. B. Allan.....	450 00	
77	Pension to Mrs. Mary E. Fuller.....	600 00	
78	Pension to Madame Fabre.....	1,000 00	
79	Pensions—European War.....	8,000,000 00	
80	Salaries and Contingent expenses of the Board of Pension Commissioners for Canada.....	375,000 00	8,426,231 03
	<b>MILITIA AND DEFENCE</b>		
81	Allowances, Active Militia Corps.....	80,000 00	
82	Cadet Services.....	75,000 00	
83	Contingencies.....	60,000 00	
84	Customs Dues.....	25,000 00	
85	Departmental Library.....	1,000 00	
86	Engineer Services and Works.....	565,500 00	
87	Grants to Associations and Bands.....	50,000 00	
88	Headquarters and District Staff.....	205,500 00	
89	Maintenance Military Properties.....	180,000 00	
90	Permanent Force.....	2,300,000 00	
91	Printing and Stationery.....	70,000 00	
92	Royal Military College.....	185,000 00	
93	Salaries and Wages.....	250,000 00	
94	Schools of Instruction.....	150,000 00	
95	Survey.....	40,000 00	
96	Transport and Freight.....	50,000 00	
97	Training Areas and Lands for military purposes.....	200,000 00	4,487,000 00
	<b>RAILWAYS AND CANALS</b> <i>(Chargeable to Capital)</i>		
	<i>Canadian Government Railways</i>		
	Construction and betterments.....	6,500 000 00	
98	Dartmouth to Deans Branch Line.....	65,000 00	
	To provide car ferry—Construction terminals, etc.....	310,000 00	
	<i>Hudson Bay Railway</i>		
99	Construction of railway, terminals and elevator.....	3,000,000 00	
	<i>National Transcontinental Railway</i>		
100	To pay claims for right-of-way, etc.....	500,000 00	
	<i>Quebec Bridge</i>		
101	Construction.....	1,600,000 00	
	<i>Welland Ship Canal</i>		
102	Construction.....	200,000 00	

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>RAILWAYS AND CANALS—Concluded.</b>	<b>\$ cts.</b>	<b>\$ cts.</b>
	<i>(Chargeable to Capital)—Concluded</i>		
	<b>CANALS—CAPITAL</b>		
	<i>Trent Canal</i>		
103	Construction.....	600,000 00	12,775,000 00
	<b>RAILWAYS AND CANALS</b>		
	<i>(Chargeable to Income)</i>		
	<b>CANALS</b>		
	<i>Chambly</i>		
104	Spare lock gates.....	1,700 00	
	<i>St. Anne's Lock</i>		
105	Lockmaster's house.....	1,500 00	
	<i>St. Peters</i>		
106	Improvements.....	45,000 00	
	<i>Soulanges</i>		
107	Piers and breakwater.....	1,000 00	
	<i>Trent</i>		
108	Improvements.....	25,000 00	
	<i>Welland</i>		
109	Heavy repairs.....	30,000 00	
	<b>MISCELLANEOUS</b>		
	Arbitrations and awards.....	2,000 00	
	Board of Railway Commissioners for Canada—Maintenance and operation of, including \$800 for Clyde Leavitt as chief fire inspector.....	175,800 00	
	Board of Railway Commissioners for Canada—To pay expenses in connection with cases before the.....	15,000 00	
	Contribution of the Government Railways to the faculty of McGill University towards the foundation of a school of railway engineering and transportation in general, in connection with the faculty of Applied Science.....	2,500 00	
	Contribution of the Government Railways to the faculty of the Polytechnic School, Montreal, for the advancement of learning in connection with railway engineering and transportation in general.....	2,500 00	
110	Costs of litigation.....	3,000 00	
	Governor General's Cars—Attendance, repairs and alterations to.....	5,000 00	
	Miscellaneous works not provided for.....	2,500 00	
	Surveys and Inspections—Canals.....	25,000 00	
	Surveys and Inspections—Railways.....	40,000 00	
	To pay expenses in connection with consolidation of Railway act.....	2,000 00	
	To provide for inquiry and report on the railway situation of Canada.....	120,000 00	
	To provide for a continuous audit on behalf of the Government of Canada, of the revenues and expenditures of the Canadian Northern Railway and Grand Trunk Railway Systems.....	10,000 00	
			509,500 00



SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>PUBLIC WORKS</b> <i>(Chargeable to Capital)</i>	\$ cts.	\$ cts.
	<b>PUBLIC BUILDINGS</b>		
111	Ottawa Parliament building—Restoration—The plans for the said building and the method to be adopted for securing the reconstruction thereof to be subject to the approval of the Joint Committee appointed by the Prime Minister and the Leader of the Opposition....	2,000,000 00	
	<b>HARBOURS AND RIVERS</b>		
	St. John Harbour—Improvements.....	1,000,000 00	
	Quebec Harbour—Dry Dock at Lauzon.....	1,000,000 00	
112	Quebec Harbour—River St. Charles—Improvements to navigation.....	700,000 00	
	Toronto Harbour—Improvements.....	1,000,000 00	
	Port Arthur and Fort William—Harbour and river improvements.....	750,000 00	
	Victoria Harbour—Improvements.....	1,000,000 00	7,450,000 00
	<b>PUBLIC WORKS</b> <i>(Chargeable to Income)</i>		
	<b>PUBLIC BUILDINGS</b>		
	<i>Nova Scotia</i>		
	Halifax—Customs House—Improvements.....	3,000 00	
113	Halifax—Dominion buildings—Improvements, repairs etc.	5,000 00	
	Sackville—Public building (Revote of \$4,000 lapsed)—Including cost of site with interest at 5 per cent thereon.	5,500 00	
	Sydney public building—Improvements.....	2,000 00	
	<i>New Brunswick</i>		
114	St. John—Dominion buildings—Improvements, repairs, etc.....	5,000 00	
	St. John—New post office.....	5,000 00	
	<i>Maritime Provinces Generally</i>		
115	Dominion public buildings—Improvements, repairs, etc..	25,000 00	
	<i>Quebec</i>		
	Dominion public buildings—Improvements, repairs, etc.	35,000 00	
	Grosse Ile Quarantine Station—Improvements and repairs to buildings and fittings, furniture.....	15,000 00	
116	Montreal General Post Office—Remodelling old building..	20,000 00	
	Montreal—Postal Station "A".....	20,000 00	
	Montreal Dominion buildings—Improvements, repairs, etc.	30,000 00	
	Quebec Post Office—Enlargement and alterations.....	80,000 00	
	Roberval—Public building, drain, etc.....	2,000 00	
	Three Rivers—New public building.....	95,000 00	
	<i>Ontario</i>		
	Cardinal—Public building.....	4,000 00	
	Cayuga—Public building—Heating and plumbing improvements.....	3,500 00	
	Cornwall public building—Improvements.....	3,000 00	
117	Dominion public buildings—Improvements, repairs, etc..	35,000 00	
	Hamilton Post Office—Electric wiring and fixtures, etc...	3,100 00	
	Kingston, R.M.C.—Covered drill hall.....	8,000 00	
	Ottawa departmental buildings—Fittings, etc.....	75,000 00	
	Ottawa Customs building.....	25,000 00	
	Ottawa Departmental buildings—Rewiring, etc.....	10,000 00	
	Ottawa Departmental buildings—Renewing metal covering on Mackenzie wing of West Block.....	2,500 00	

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>PUBLIC WORKS—Continued</b>	\$ cts.	\$ cts.
	<i>(Chargeable to Income)—Continued</i>		
	<b>PUBLIC BUILDINGS—Concluded</b>		
	<i>Ontario—Concluded.</i>		
117	Ottawa Departmental buildings—Building and macerating plant for Currency Branch of Finance Department..	22,000 00	
	Ottawa Public buildings—Fire escapes.....	12,000 00	
	Ottawa Royal Mint—Repairs and improvements.....	5,000 00	
	Palmerston—Public building.....	10,000 00	
	St. Catharines public building—Repairs to roof, etc.....	3,000 00	
	Sydenham—Public building.....	7,000 00	
	Toronto—Postal Station "A".....	500,000 00	
	Toronto Dominion buildings—Improvements, repairs, etc.....	12,000 00	
	<i>Manitoba</i>		
118	Dominion public buildings—Improvements, repairs, etc...	18,000 00	
	Winnipeg Dominion buildings—Improvements, repairs, etc	20,000 00	
	Winnipeg immigration buildings—Improvements.....	3,000 00	
	Winnipeg—New immigration building.....	40,000 00	
	<i>Saskatchewan</i>		
119	Dominion public buildings—Improvements, repairs, etc...	15,000 00	
	Sutherland—Water supply for Forest Nursery Station....	8,000 00	
	<i>Alberta</i>		
120	Calgary—Drill hall.....	250,000 00	
	Calgary—Dominion buildings—Improvements, repairs, etc..	3,000 00	
	Dominion public buildings—Improvements, repairs, etc...	15,000 00	
	<i>British Columbia</i>		
121	Ashcroft—Public Building.....	10,000 00	
	Dominion public buildings—Improvements, repairs, etc...	17,000 00	
	New Westminster—Public building—Paving roadway....	1,000 00	
	Vancouver—Dominion buildings—Improvements, repairs, etc.....	7,000 00	
	William's Head Quarantine Station—Repairs to existing buildings, fittings, etc.....	10,000 00	
	<i>Generally</i>		
122	Experimental Farms—New buildings and improvements, renewals and repairs, etc., in connection with existing buildings, fences, etc.....	150,000 00	
	Flags for Dominion public buildings.....	5,000 00	
	Dominion public buildings—Fire escapes.....	10,000 00	
	Dominion public buildings—Generally.....	30,000 00	
	<i>Rents, Repairs, Furniture, Heating, etc.</i>		
123	Ottawa public buildings:—		
	Astronomical Observatory—Maintenance, care of grounds, etc.....	5,000 00	
	Elevator attendants.....	45,000 00	
	Gas and electric light, including roads and bridges.....	60,000 00	
	Heating, including salaries of engineers, firemen and watchmen.....	180,000 00	
	Repairs, furniture, grounds, snow and street maintenance, etc.....	450,000 00	
	Rideau Hall (including grounds) improvements, furniture, maintenance, etc.....	65,000 00	
	Rideau Hall—Allowance for fuel and light.....	17,000 00	
	Telephone service.....	47,000 00	
	Dominion Public Buildings:—		
	Dominion Immigration Buildings—Repairs, furniture, etc.....	25,000 00	
Dominion Quarantine Stations—Maintenance.....	4,000 00		

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>PUBLIC WORKS—Continued</b>		
	<i>(Chargeable to Income)—Continued</i>		
	<b>PUBLIC BUILDINGS—Continued</b>		
	<i>Rents, Repairs, Furniture, Heating, etc.—Concluded.</i>		
	Fittings, and general supplies and furniture.....	160,000 00	
	Heating.....	240,000 00	
	Lighting.....	200,000 00	
	Power for running elevators, stamp cancelling machines, etc.....	38,000 00	
123	Rents.....	700,000 00	
	Salaries of caretakers, engineers, firemen, etc.....	550,000 00	
	Supplies for caretakers, etc.....	30,000 00	
	Water.....	50,000 00	
	Yukon Public Buildings—Rents, repairs, fuel, light, water service and caretakers' salaries.....	63,000 00	
	<b>HARBOURS AND RIVERS</b>		
	<i>Nova Scotia</i>		
	Amherst Point—Repairs to wharf.....	700 00	
	Anderson's Cove—Repairs to breakwater.....	500 00	
	Annapolis Royal—Repairs to pier.....	2,000 00	
	Burlington—Repairs to wharf.....	950 00	
	Canning—Repairs to wharf.....	2,500 00	
	Cape St. Mary—Repairs to breakwater.....	3,000 00	
	Chipman Brook—To repair breakwater.....	1,000 00	
	Church Point—Repairs to wharf and breakwater.....	4,000 00	
	Culloden—To repair breakwater and remove rock.....	4,000 00	
	Devil's Island—Repairs to breakwater.....	1,300 00	
	Digby Pier—Renewals.....	2,500 00	
	Eagle Head—Repairs to breakwater.....	1,650 00	
	East River—Improvements.....	140,000 00	
	Fox Island—Repairs to breakwater approach.....	500 00	
	Harbours and rivers generally—Repairs and improvements.....	60,000 00	
	Little Brook—Repairs to breakwater.....	1,500 00	
	Little Harbour—Reconstruction of wharf.....	800 00	
	Margaree—Repairs to breakwater.....	900 00	
	Margareville—Repairs to breakwater.....	3,000 00	
	McKay's Point (Judique)—Repairs to breakwater.....	600 00	
124	McNair's Cove—Repairs to breakwater.....	900 00	
	Meteghan River—Repairs and improvements to break- water.....	1,500 00	
	Necum Teuch—Repairs to wharf.....	2,000 00	
	North River (St. Anne's)—Repairs to wharf.....	600 00	
	North Sydney—Repairs to ballast wharf.....	2,300 00	
	Parraboro—Repairs to wharf.....	2,000 00	
	Port George—Repairs to breakwater.....	2,000 00	
	Port Hillford—Repairs to breakwater.....	1,800 00	
	Round Hill—Repairs to wharf.....	1,500 00	
	Sandy Cove—Repairs to breakwater.....	2,200 00	
	Saulnierville—Breakwater improvements and repairs.....	3,000 00	
	Scott's Bay—Repairs to breakwater.....	1,300 00	
	Shubenacadie River—To pay the Dominion Atlantic Rail- way Co. for the enlargement of draw span on railway bridge and construction of warping piers.....	23,000 00	
	Tiverton—Repairs to breakwater.....	1,600 00	
	Trout Cove—Removal of rock and gravel and repairs to new breakwater.....	3,000 00	
	West Arichat—Repairs to wharf.....	700 00	
	Yarmouth Harbour—Repairs and improvements.....	4,500 00	
	<i>Prince Edward Island</i>		
	Annandale—Repairs to wharf.....	750 00	
	China Point—Repairs to wharf.....	750 00	
125	Harbours and Rivers generally—Repairs and improve- ments.....	14,000 00	
	Hurd's Point, Bedeque—Repairs and improvements to wharf.....	900 00	
	Little Sands—Wharf improvements.....	1,600 00	

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>PUBLIC WORKS—Continued</b>	<b>\$ cts.</b>	<b>\$ cts.</b>
	<i>(Chargeable to Income)—Continued</i>		
	<b>HARBOURS AND RIVERS—Continued</b>		
	<i>Prince Edward Island—Concluded.</i>		
	Mimingash—Repairs to breakwaters and beach protection works.....	1,000 00	
125	Port Selkirk—Repairs to pier.....	800 00	
	Souris—Repairs to breakwater.....	1,000 00	
	Tignish—Repairs to breakwaters.....	2,500 00	
	Victoria—Repairs to pier.....	1,100 00	
	Wood Island—Repairs to breakwaters.....	2,500 00	
	<i>New Brunswick</i>		
	Anderson's Hollow—Repairs to wharf.....	1,400 00	
	Back Bay—Wharf repairs and improvements.....	3,500 00	
	Bathurst—Harbour improvements.....	85,000 00	
	Cape Bald—Repairs to breakwater-pier.....	1,500 00	
	Dorchester—Wharf improvements.....	1,500 00	
	Great Salmon River—Repairs and improvements to breakwater.....	1,100 00	
126	Harbours and Rivers generally—Repairs and improvements.....	40,000 00	
	Mills Point—Repairs to wharf.....	600 00	
	Neguac—Repairs to wharf.....	4,000 00	
	Richibucto Beach—Breakwater repairs and improvements.....	1,000 00	
	Shippigan Gully—Repairs to breakwater and breastworks.....	3,500 00	
	St. Nicholas River—Repairs to wharf.....	900 00	
	Tynemouth Creek—To reconstruct and repair breakwater.....	5,500 00	
	Welchpool—Repairs to wharf.....	850 00	
	<i>Maritime Provinces Generally</i>		
127	To purchase creosoted timber for works in the Maritime Provinces generally.....	5,000 00	
	<i>Quebec</i>		
	Anse aux Gascons—Repairs to wharf.....	500 00	
	Baie St. Paul—Repairs to wharf.....	2,500 00	
	Berthier (en bas)—Repairs to wharf.....	1,000 00	
	Cape Cove—Repairs to pier.....	1,200 00	
	Chambord—Wharf repairs and reconstruction.....	5,000 00	
	Clark City—Reconstruction of wharf.....	4,500 00	
	Desjardins—Repairs to wharf.....	2,500 00	
	Father Point—Wharf improvements.....	1,100 00	
	Gaspe Deep Water Wharf—Repairs.....	17,000 00	
	Harbours and Rivers generally—Repairs and improvements.....	75,000 00	
	Hudson—Reconstruction of wharf.....	4,800 00	
	Isle Perrot North—Repairs to wharf.....	1,600 00	
	Isle Verte—Repairs to wharf.....	2,500 00	
	Lacolle—Repairs to wharf.....	2,900 00	
128	Laprairie—Protection works.....	85,000 00	
	Lotbinière—Repairs to wharf.....	1,800 00	
	Murray Bay—Repairs and improvements to wharf.....	3,500 00	
	Ouareau River—Repairs to icebreaker.....	1,500 00	
	Phillipsburg—Wharf reconstruction.....	2,000 00	
	Point Pizeau—Repairs to wharf.....	11,100 00	
	Point St. Pierre—Repairs to breakwater.....	1,900 00	
	Rimouski—Harbour improvements.....	170,000 00	
	Rimouski wharf—Water supply.....	6,000 00	
	Rivière des Vases—Repairs to pier.....	1,000 00	
	Rivière Ouelle—Repairs and improvements to wharf.....	5,400 00	
	St. Alexis—Repairs to wharf.....	3,800 00	
	St. Alphonse—Repairs to wharf.....	2,600 00	
	St. Andre de Kamouraska—Repairs to wharf.....	1,500 00	
	St. Anne des Morts—Landing pier.....	6,650 00	
	St. Felicite—Repairs to wharf.....	600 00	
	St. Ignace de Loyola—Repairs to dyke.....	600 00	
	St. Irénée—Repairs to wharf.....	660 00	

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>PUBLIC WORKS—Continued</b>	\$ cts.	\$ cts.
	(Chargeable to Income)—Continued		
	<b>HARBOURS AND RIVERS—Concluded</b>		
	<b>Quebec—Concluded</b>		
	St. Jean Deschailions—Repairs to wharf approach.....	760 00	
	St. Johns—To rebuild ice pier and replace piers.....	1,200 00	
	St. Laurent, Island of Orleans—Repairs to wharf.....	3,800 00	
128	St. Michel de Bellechasse—Repairs to wharf.....	1,600 00	
	St. Paul, Ile aux Noirs—Repairs to wharf.....	750 00	
	Trois Pistoles—Repairs to wharfs and breakwater.....	1,000 00	
	Varences—Protection work.....	1,200 00	
	<b>Ontario</b>		
	Belle River—Repairs to sheet piling.....	900 00	
	Big Bay Point—Repairs to wharf.....	850 00	
	Bowmanville—Repairs to pier.....	10,000 00	
	Bronte—Repairs to pier.....	1,000 00	
	Bruce Mines—Repairs to and reconstruction of wharf.....	1,000 00	
	Coburg—Repairs to east pier.....	15,000 00	
	Colchester—Repairs to wharf.....	1,000 00	
	French River dams—Repairs and maintenance.....	1,000 00	
	Goderich—Repairs to harbour works.....	3,000 00	
	Haileybury—Repairs to wharfs.....	2,000 00	
	Harbours and Rivers generally—Repairs and improve- ments.....	65,000 00	
	Kingston—Harbour improvements.....	52,000 00	
129	Leamington—Repairs to wharf.....	2,100 00	
	Michipicoten River—Repairs to wharf.....	1,100 00	
	Newcastle—Repairs to east pier.....	17,500 00	
	New Liskeard—Repairs to wharf.....	700 00	
	Pelee Island—Repairs to dock.....	1,000 00	
	Pembroke—Repairs to wharf.....	9,400 00	
	Petawawa—Repairs and improvements to wharf.....	800 00	
	Port Bruce—Repairs to piers.....	2,100 00	
	Port Burwell—Repairs to piers.....	36,000 00	
	Port Stanley—Harbour improvements.....	96,000 00	
	Rainy River—Repairs to protection work.....	800 00	
	Rondeau Harbour—Repairs and renewals to piers.....	3,500 00	
	Saugeen River at Southampton—Repairs to piers.....	3,600 00	
	Shrewsbury—Repairs to pier.....	900 00	
	Silver Centre—Repairs to wharf.....	1,000 00	
	<b>Manitoba</b>		
	Arnes—Repairs to wharf.....	1,500 00	
130	Gimli—Repairs to wharf.....	500 00	
	Harbours and Rivers generally—Repairs and improve- ments.....	15,000 00	
	Hoauss—Repairs to wharf.....	1,200 00	
	Lake Francis Outlet—Repairs to guard piers.....	800 00	
	<b>Saskatchewan and Alberta</b>		
131	Harbours and Rivers generally—Repairs and improve- ments.....	20,000 00	
	<b>British Columbia</b>		
	Fraser River (lower)—Improvements.....	20,000 00	
	Harbours and Rivers generally—Repairs and Improve- ments.....	75,000 00	
	Holberg—Repairs to wharf.....	3,300 00	
	James Island—Repairs to wharf.....	750 00	
132	Metchosin—Repairs to wharf.....	1,700 00	
	Prince Rupert Quarantine Station—Repairs to wharf.....	1,500 00	
	Quatsino—Repairs to wharf.....	4,300 00	
	Sidney Island—Repairs to wharf.....	2,200 00	
	Stickine River—Improvements.....	5,400 00	
	To purchase a supply of creosoted timber for use in re- pairing wharfs.....	10,000 00	

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>PUBLIC WORKS—Concluded</b>	<b>\$ cts.</b>	<b>\$ cts.</b>
	<i>(Chargeable to Income)—Concluded</i>		
	<b>HARBOURS AND RIVERS—Continued</b>		
	<i>British Columbia—Concluded.</i>		
132	Ucluelet—Repairs to wharf.....	600 00	
	Union Bay—Repairs to wharf.....	6,500 00	
	Vargas Island—Repairs to wharf.....	2,100 00	
	Williams Head Quarantine Station—Improvements and repairs.....	3,500 00	
	<i>Generally</i>		
133	Harbours and Rivers—Generally.....	40,000 00	
	<b>DREDGING</b>		
134	New Dredging Plant—Ontario and Quebec.....	65,000 00	
	Dredging—Maritime Provinces.....	500,000 00	
	Dredging—Ontario and Quebec.....	500,000 00	
	Dredging—Manitoba, Saskatchewan and Alberta.....	90,000 00	
	Dredging—British Columbia.....	550,000 00	
	<b>SLIDES AND BOOMS</b>		
135	Slides and booms generally.....	5,000 00	
	<b>ROADS AND BRIDGES</b>		
136	Dominion roads and bridges generally.....	5,000 00	
	Edmonton—Repairs to bridge.....	3,500 00	
	Ottawa—Maintenance and repair of bridges, and approaches.....	7,000 00	
	<b>TELEGRAPH AND TELEPHONE LINES</b>		
	<i>Nova Scotia</i>		
137	Cape Breton Telegraph System—Repoling and general repairs.....	4,600 00	
	<i>Prince Edward Island</i>		
138	For half cost of reconstruction of telegraph lines jointly owned by the Anglo-American Telegraph Co., and the Dominion Government.....	17,000 00	
	<i>Quebec</i>		
139	Improvements to repair service.....	3,000 00	
	<i>Saskatchewan and Alberta</i>		
140	Moosejaw—Wood Mountain telegraph line—Renewal of poles.....	5,000 00	
	Peace River Line—Office and dwelling at Grande Prairie.....	3,200 00	
	Peace River Line—Office and dwelling at Dunvegan.....	3,325 00	
	Repairs and improvements to office buildings.....	2,350 00	
	<i>British Columbia</i>		
141	Mainland telegraph and telephone lines—General repairs and improvements.....	22,400 00	
	<b>MISCELLANEOUS</b>		
142	Architectural Branch—Salaries of architects, clerks of works, inspectors, draughtsmen, clerks and messengers of outside service.....	60,000 00	
	Engineering Branch—Salaries of engineers, inspectors, superintendents, draughtsmen, clerks and messengers of outside service.....	435,000 00	

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>PUBLIC WORKS—Continued</b>	\$ cts.	\$ cts.
	<i>(Chargeable to Income)—Continued</i>		
	<b>MISCELLANEOUS—Concluded.</b>		
	Monument of His late Majesty King Edward VII.....	10,000 00	
	Construction and operation of water storage dams on the Ottawa River and tributaries, surveys in connection therewith, and settlement of land damages.....	115,000 00	
	Dry docks generally—Inspection, etc.....	10,000 00	
	River gaugings and metering.....	20,000 00	
	The National Gallery of Canada.....	8,000 00	
	Surveys and inspections.....	130,000 00	
	To cover balance of expenditure for works already author- ized for which the appropriations may be insufficient, provided the amount for any one work does not exceed \$200.....	10,000 00	
142	Monument to memory of the late Hon. Thos. D'Arcy McGee.....	8,000 00	
	Accounts Branch—Salaries of agents and clerks, travelling and contingent expenses of outside service.....	20,000 00	
	Georgian Bay Ship Canal Royal Commission.....	25,000 00	
	To pay Western Dry Dock and Ship-building Co., Limited, of Port Arthur, a portion of the fourth payment of subsidy due them upon their completion of the work covered by the agreement ratified by Chap. 57, 3-4 George V, 1913, notwithstanding that the work is not completed.....	35,641 50	
	For operation and maintenance of inspection boats.....	50,000 00	
	<b>MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS</b>		
	<b>ATLANTIC OCEAN</b>		
147	Steam service between Annapolis and London or Hull, England, or both.....	5,000 00	
148	Steam service between Canadian Atlantic ports and Aus- tralia and New Zealand.....	140,000 00	
149	Ocean and mail service between Canada and Great Britain	1,000 000 00	
150	Steam service between Canada and Cuba.....	25,000 00	
151	Steam service or services between Canada and Newfound- land.....	70,000 00	
152	Steam service between Canada and the West Indies or South America or both.....	340,666 66	
153	Steam service between Canada and South Africa.....	146,000 00	
154	Steam service between Halifax, St. John's, Newfoundland and Liverpool.....	20,000 00	
155	Steam service between Montreal, Quebec and Manchester, England, during the summer season, and between St. John, Halifax and Manchester during the winter season.....	35,000 00	
156	Winter steam service between St. John, Dublin and Belfast	7,500 00	
157	Winter steam service between St. John and Glasgow.....	15,000 00	
158	Winter steam service between St. John, Halifax and London.....	15,000 00	
159	Steam service between St. John, Halifax and London....	25,000 00	
	<b>PACIFIC OCEAN</b>		
160	Steam service between Canada and Australia or New Zealand or both, on Pacific Ocean.....	180,509 00	
161	Steam service between Canada, China and Japan.....	253,333 34	
162	Steam service between Prince Rupert, B. C., and Queen Charlotte Islands.....	16,000 00	
163	Steam service between Victoria and San Francisco.....	3,000 00	
164	Steam service between Victoria, Vancouver way ports Skagway.....	12,500 00	
165	Steam service between Victoria and West Coast Vancouver Island.....	5,000 00	
166	Steam service between Vancouver and northern ports of British Columbia.....	16,800 00	

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS —Concluded	\$ cts.	\$ cts.
	LOCAL SERVICES		
167	Steam service between Baddock and Iona.....	5,825 00	
168	Steam service between Charlottetown, Victoria and Holiday's Wharf.....	2,500 00	
169	Steam service between Froude's Point and Lockport, N. S.	600 00	
170	Steam service from the opening to the closing of navigation in 1917, between Gaspé Basin and Dalhousie or Campbellton.....	15,000 00	
171	Steam service between Grand Manan and the mainland.....	10,000 00	
172	Steam service between Halifax, Canso and Guysboro.....	5,000 00	
173	Steam service between Halifax and Newfoundland via Cape Breton ports.....	10,000 00	
174	Steam service between Halifax, Mahone Bay, Tancook Island and La Have River ports.....	4,000 00	
175	Steam service between Halifax and Spry Bay and ports in Cape Breton.....	4,000 00	
176	Steam service between Halifax, South Cape Breton and Bras d'Or Lake ports.....	6,000 00	
177	Steam service between Halifax and West Coast Cape Breton calling at way ports.....	4,000 00	
178	Steam service between Halifax and Sherbrooke.....	2,000 00	
179	Steam service from the opening to the closing of navigation between Kenora and Fort Frances.....	8,000 00	
180	Steam service from the opening to the closing of navigation in 1917 between the mainland and the Magdalen Islands.....	18,000 00	
181	Steam service between Mulgrave and Canso.....	6,500 00	
182	Steam service between Mulgrave and Guysboro, calling at intermediate ports.....	5,500 00	
183	Steam service between Newcastle, Neguac and Escuminac, calling at all intermediate points on the Miramichi River and Miramichi Bay.....	2,500 00	
184	Steam service between Pelee Island and the mainland.....	8,000 00	
185	Steam service between Petit de Grat and Intercolonial Railway terminus at Mulgrave.....	7,000 00	
186	Steam service on the Petitcodiac River between Moncton and way ports, and a port or ports on the west coast of Cumberland County.....	2,500 00	
187	Steam service between Pictou and Montague, calling at Murray Harbour and Georgetown.....	6,000 00	
188	Schooner service between Pictou, New Glasgow, Antigonish County ports and Mulgrave.....	1,000 00	
189	Steam service from the opening to the closing of navigation in 1917, between Pictou, Mulgrave and Cheticamp.....	7,500 00	
190	Steam service from the opening to the closing of navigation in 1917, between Port Mulgrave, St. Peter's, Irish Cove and Marble Mountain and other ports on the Bras d'Or Lakes.....	6,500 00	
191	Steam service between Prince Edward Island and Cape Breton and Newfoundland.....	20,000 00	
192	Steam service during the year 1917, between Quebec and Harrington, calling at the ports and places along the northern shore of the River St. Lawrence between such terminals.....	28,000 00	
193	Steam service between Quebec and Gaspé Basin, touching at intermediate points.....	8,500 00	
194	Steam service between Quebec and ports on the north shore of the Isle of Orleans.....	4,500 00	
195	Steam service between Rivière du Loup, Tadoussac and other North Shore ports.....	6,000 00	
196	Winter steam service between Rivière du Loup, Tadoussac and other St. Lawrence ports.....	8,000 00	
197	Winter steam service between St. Catharines Bay and Tadoussac.....	3,500 00	
198	Steam service between St. John and ports in Cumberland Basin.....	3,000 00	
199	Steam service between St. John, N. B., and St. Andrew, N. B., calling at intermediate points.....	4,000 00	
200	Steam service between St. John and Bridgetown.....	2,500 00	
201	Steam service between St. John and Digby.....	20,000 00	



SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS</b> <i>—Concluded.</i>	\$ cts.	\$ cts.
	<b>LOCAL SERVICES—Concluded</b>		
202	Steam service between St. John, Digby, Annapolis and Granville, viz. along the west coast of the Annapolis Basin.....	2,000 00	
203	Steam service between St. John, N. B., and ports on the Bay of Fundy and Minas Basin, and Margareville, N. S.....	8,000 00	
204	Steam service or services between St. John, Westport and Yarmouth and other way ports.....	10,000 00	
205	Steam service during the year 1917, between St. Stephen, N. B., Ste. Croix River Points, Deer Island, Campobello and the inner islands, Passamaquoddy Bay and L'Etete or Back Bay.....	6,000 00	
206	Steam service during the season of 1917, between Sydney and Bay St. Lawrence, calling at way ports.....	6,000 00	
207	Steam service during the season 1917, between Sydney and Whycomagh.....	3,000 00	
208	Steam service from Sydney, N. S., around the East Coast of Cape Breton to Hastings and return to Sydney via the Bras d'Or Lakes.....	5,500 00	
209	Expenses in connection with the supervision of subsidized steamship services.....	3,000 00	
	<b>DEPARTMENT OF THE NAVAL SERVICE</b>		
210	Naval Service—To provide for the maintenance and upkeep of ships, Naval College, Dockyards at Halifax and Esquimalt and Royal Naval Canadian Volunteer Reserve.....	1,000,000 00	
211	Fisheries Protection Service—To provide for the repairs and maintenance of fisheries protection steamers.....	375,000 00	
212	Fisheries Protection Service—To provide for new vessels.....	100,000 00	
213	Hydrographic Surveys.....	290,000 00	
214	Radiotelegraph Service—To provide for the building and maintenance of wireless stations.....	295,000 00	
215	Tidal Service—To provide for the maintenance of tidal stations and surveying steamers.....	35,000 00	
216	Patrol of the northern waters of Canada.....	50,000 00	
217	Life-saving stations, including rewards for saving life.....	125,400 00	
	<b>OCEAN AND RIVER SERVICE</b>		
218	Maintenance and repairs to Dominion steamers and ice-breakers.....	1,180,000 00	
219	Examiners of Masters and Mates.....	16,500 00	
220	Investigations into wrecks.....	12,300 00	
221	Expenses of Schools of Navigation.....	8,000 00	
222	Registration of Shipping.....	3,000 00	
223	Removal of obstructions in navigable waters.....	20,000 00	
224	Inspection of live stock shipments.....	5,000 00	
225	To continue subsidy for wrecking plants— Quebec, Maritime Provinces and British Columbia.....	45,000 00	
226	Unforeseen expenses.....	5,000 00	
227	To provide for the construction of two steamers to replace the "Quadre".....	150,000 00	
	<b>PUBLIC WORKS</b> <i>(Chargeable to Capital)</i>		1,444,800 00
	<b>MARINE DEPARTMENT</b>		
228	River St. Lawrence Ship Channel.....	672,000 00	
229	To provide for construction and completion of dredging plant for St. Lawrence River from Montreal to Father Point.....	216,550 00	
			888,550 00

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
<b>LIGHTHOUSE AND COAST SERVICE</b>		\$ cts.	\$ cts.
230	Agencies, rents and contingencies.....	166,000 00	
231	Salaries and allowances to lightkeepers.....	485,000 00	
232	Maintenance and repairs to lighthouses.....	750,000 00	
233	Construction of lighthouses and aids to navigation, including apparatus, submarine signals, and providing suitable boats for carrying on construction work.....	600,000 00	
234	Signal service.....	60,000 00	
235	Administration of pilotage and maintenance and repairs to steamer <i>Eureka</i> .....	56,300 00	
236	Maintenance and repairs to wharves.....	10,000 00	
237	To provide for breaking ice in Thunder Bay and Lake Superior and other points deemed advisable for the good of navigation.....	40,000 00	
238	Repairs to Maritime Road.....	1,000 00	
239	Amount required to pay pension of \$300 each per annum to following retired pilots:—La. R. Demers, Theodule Lachance, Jos. Lapointe, Nestor Lachance, Paul Gobeil, Barthelemi Lachance, Alphonse Asselin, Chas. Normand, Nap. Rioux, Elzear Destosiens, Hubert Raymond, Arbel Bernier, Laurent Godbout, Adelme Pouliot, Edmond Larochele, L. E. Morin, A. T. Simard, J. Plante, V. Vezina, J. G. Dupil, Raymond Paquet, Alfred Larochele, Elzear Godbout, Theophile Corriveau, Alphonse Pouliot, Emilio Couillard, Trefle Delisle, David Dumas, Alfred Goudreau.....	8,700 00	
240	To provide for telephones at different points throughout the Dominion in connection with aids to navigation....	500 00	
241	New vessel to replace the <i>Maisonneuve</i> .....	12,000 00	
242	Amount required for rebuilding of <i>Scout</i> .....	12,000 00	
243	Allowance to Harbour Master at Amherstburg, for supervision of lights and buoys in St. Clair River, Detroit river, Lake Erie and other services during the season of navigation.....	400 00	2,201,900 00
<b>SCIENTIFIC INSTITUTIONS</b>			
<i>Department of the Interior</i>			
244	Astronomical Surveys—Investigations and demarcations, etc., including expenses of Dominion Astronomical Observatory at Ottawa and Branch at Saanich Hill, B. C., and \$1,000 to J. J. McArthur, as International Boundary Commissioner.....	197,500 00	
<i>Department of Marine and Fisheries</i>			
245	Meteorological Service, including Magnetic Observatory, grants of \$500 each to Kingston and Montreal Observatories; also allowance of \$400 to L. F. Gorman, Observer at Ottawa.....	201,793 00	399,293 00
<b>MARINE HOSPITALS</b>			
246	Marine Hospitals, including grants to institutions assisting sailors.....	75,000 00	
	Shipwrecked and distressed seamen.....	3,000 00	78,000 00
<b>STEAMBOAT INSPECTION</b>			
247	Steamboat Inspection.....		79,749 00
<b>FISHERIES</b>			
248	Salaries and disbursements of Fishery Officers, including the expenses of the Fisheries Advisory Board, and an allowance of \$300 to W. J. E. Casey, Secretary thereof.....	305,000 00	
249	Building fishways and clearing rivers.....	30,000 00	
250	Legal and incidental expenses.....	4,000 00	
251	Canadian Fisheries Museum.....	8,000 00	
252	Oyster culture.....	6,000 00	

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>FISHERIES—Concluded</b>	\$ cts.	\$ cts.
253	To assist in the establishment, maintenance and inspection of cold storage for bait, the conservation and development of deep sea fisheries, and to provide for better transportation facilities for fresh fish.....	125,000 00	
254	To provide for the reduction of dogfish by means of experimental works or otherwise.....	60,000 00	
255	To pay Customs Officers for services in connection with issuing <i>modus vivendi</i> licences.....	900 00	
256	To provide for the maintenance of a Fisheries Intelligence Bureau.....	5,000 00	
257	Fisheries Patrol Service.....	190,000 00	
258	To provide for a Fisheries exhibit at the Canadian National Exhibition at Toronto.....	10,000 00	
259	Salaries, building and maintenance of fish breeding establishments.....	400,000 00	
260	To provide for the inspection of pickled fish.....	25,000 00	
261	Marine Biological Board of Canada.....	26,000 00	
	<b>MINES AND GEOLOGICAL SURVEY</b>		
	<i>Mines Branch</i>		
262	Investigation of ore and other economic deposits, structural materials, expenses of Fuel and Ore Dressing Plant, collection of mining and metallurgical statistics....	71,620 00	
	Publications, English and French editions of reports, purchase of books of reference, laboratory supplies, instruments, office contingencies.....	62,000 00	
	For expenses in connection with the manufacture and storage of explosives.....	1,000 00	
	<i>Dominion of Canada, Assay Office</i>		
263	Maintenance of Assay Office, Vancouver, B. C.....	25,000 00	
	<i>Geological Survey Branch</i>		
264	For explorations, surveys and investigations, wages of explorers, draughtsmen and others.....	150,000 00	
	For publication of English and French editions of reports; maps, illustrations, etc.....	65,000 00	
	For maintenance of offices and museums; instruments, chemicals, books of reference; miscellaneous assistance and contingencies.....	50,000 00	
	For purchase of specimens.....	5,000 00	
	Compensation to J. R. Lyons for quarters vacated.....	400 00	
			430,020 00
	<b>LABOUR</b>		
265	Conciliation and Labour Act, including publication, printing, binding and distribution of the <i>Labour Gazette</i> , and allowance to correspondents, and for clerical assistance in preparing tables of statistics.....	35,000 00	
266	Industrial Disputes Investigation Act.....	25,000 00	
267	Combines Investigation Act.....	2,500 00	
268	Industrial Training and Technical Education.....	1,000 00	
269	Fair Wages and Inspection Officers.....	15,000 00	
			78,500 00
	<b>INDIANS</b>		
	<b>ONTARIO AND QUEBEC</b>		
270	Relief, medical attendance and medicines.....	28,000 00	
	Repairs to roads and bridges, and drainage.....	11,900 00	
	General expenses.....	51,075 00	

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>INDIANS—Concluded</b>	<b>\$ cts.</b>	<b>\$ cts.</b>
	<b>NOVA SCOTIA</b>		
271	Salaries.....	4,400 00	
	Relief.....	8,000 00	
	To provide for encouragement of agriculture.....	1,000 00	
	Medical attendance and medicines.....	5,000 00	
	Repairs to roads and dyking.....	600 00	
	Miscellaneous and unforeseen.....	9,162 00	
	<b>NEW BRUNSWICK</b>		
272	Salaries.....	1,984 00	
	Relief.....	8,000 00	
	Medical attendance and medicines.....	9,000 00	
	Miscellaneous and unforeseen.....	850 00	
	Repairs to roads.....	450 00	
	To provide for encouragement of agriculture.....	1,000 00	
	<b>PRINCE EDWARD ISLAND</b>		
273	Salaries.....	600 00	
	Relief and seed grain.....	1,125 00	
	Medical attendance and medicines.....	850 00	
	Miscellaneous.....	650 00	
	<b>MANITOBA, SASKATCHEWAN, ALBERTA AND NORTHWEST TERRITORIES</b>		
274	Implements, tools, etc.....	11,893 00	
	Field and garden seeds.....	4,530 00	
	Live stock.....	4,835 00	
	Supplies for destitute.....	143,465 00	
	Hospital, medical attendance and medicines.....	105,035 00	
	Triennial clothing.....	6,000 00	
	Surveys.....	11,000 00	
	Sioux.....	6,418 00	
	Grist and saw mills.....	1,049 00	
	General expenses.....	263,924 00	
	<b>BRITISH COLUMBIA</b>		
275	Salaries.....	47,840 00	
	Relief to destitute Indians.....	22,000 00	
	To assist Indians in farming, fruit culture and cleansing orchards.....	8,450 00	
	Hospital, medical attendance and medicines.....	43,200 00	
	Travelling expenses.....	20,000 00	
	Office, miscellaneous and unforeseen expenses.....	19,560 00	
	Surveys.....	5,000 00	
	<b>YUKON</b>		
276	Relief, medical attendance and medicines.....	11,000 00	
	Surveys.....	7,000 00	
	General expenses.....	4,000 00	
	<b>INDIAN EDUCATION</b>		
277	Indian Education.....	734,115 00	
	<b>GENERAL</b>		
278	Advances to Indians surrendering their lands under provisions of section 89 of the Indian Act, which will afterwards be repaid from the avails of the land.....	25,000 00	
	Relief to destitute Indians in remote districts.....	60,000 00	
	To prevent spread of tuberculosis.....	10,000 00	
	Printing, stationery, etc.....	5,000 00	
	Grant to assist Indian Trust Fund Account 310, suppression of liquor traffic.....	3,000 00	
	Surveys, Ontario, Quebec and Maritime Provinces.....	3,000 00	
	To provide for the expenses in connection with epidemic of small-pox and other diseases.....	10,000 00	
	To provide an amount to pay Indian Agents' fees in connection with registration of births, deaths and marriages.....	1,500 00	
	General legal expenses.....	5,500 00	

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>ROYAL NORTHWEST MOUNTED POLICE</b>	\$ cts.	\$ cts.
	<b>NORTHWEST TERRITORIES, YUKON TERRITORY, PROVINCES OF ALBERTA AND SASKATCHEWAN</b>		
279	Pay of force.....	651,790 25	
	Subsistence, billeting, forage and dog feed, fuel and light, clothing, repairs and renewals, horses, arms and ammunition, stationery, medical stores, transport, water service, building repairs, and contingencies.....	503,378 75	
	To compensate members of the Royal North West Mounted Police for injuries received while in the discharge of duty.....	3,000 00	1,158,169 00
	<b>GOVERNMENT OF THE NORTHWEST TERRITORIES</b>		
280	Salary of Mr. Fred White as Commissioner of the Northwest Territories.....	1,000 00	
	Salary of Mr. L. Duplessis as Secretary to the Commissioner.....	300 00	
	Salary of Mr. Geo. D. Pope as Accountant to the Commissioner.....	300 00	
	Schools.....	3,000 00	
	Relief to destitute, maintenance of insane patients and prisoners.....	1,900 00	
	Investigations, travelling expenses, clerical assistance, printing, stationery and contingencies.....	1,500 00	8,000 00
	<b>GOVERNMENT OF THE YUKON TERRITORY</b>		
281	Salaries and expenses connected with the administration of the Territory.....	120,000 00	
	Grant to Local Council.....	125,000 00	
	Grant to Local Council for maintenance of and repairs to roads.....	75,000 00	320,000 00
	<b>DOMINION LANDS AND PARKS</b>		
	Salaries of the Outside Service.....	465,000 00	
	Contingencies, advertising, etc.....	270,000 00	
	Surveys, examination of survey returns, printing of plans, etc.....	776,300 00	
	Amount required to pay the fee of the Board of Examiners for D. L. Surveyors, of the Secretary and of the Sub-examiners and for stationery, printing, rent of rooms and furniture, etc. (The fees of Messrs. E. Deville, Otto J. Klutz and W. M. Tobey, members of the Board, and J. A. Cote, Secretary, are to be paid out of this sum).....	2,400 00	
	To assist in publishing the transactions of the Association of Dominion Land Surveyors.....	125 00	
282	Protection of Timber in Manitoba, Saskatchewan, Alberta, the N. W. T. and the Railway Belt in B. C., tree culture in Manitoba, Saskatchewan, Alberta, and inspection and management of Forest reserves.....	650,000 00	
	Grant to Canadian Forestry Association.....	2,000 00	
	To pay expenses connected with Water-Power investigations and reports in Manitoba, Saskatchewan, Alberta, and the Railway Belt in B. C.....	159,000 00	
	For surveys and works under the Irrigation Act, etc., including \$400 for F. Marchand as Auditor of disbursements made by Companies acquiring lands under the Irrigation system.....	174,000 00	
	Grant to Western Canada Irrigation Association.....	500 00	
	Grant to Cypress Hills Water Users' Association.....	250 00	
	Canadian National Parks.....	300,000 00	
	Engraving, lithographing, printing and preparation of maps, plans and kindred publications of the Dominion including necessary materials for same.....	66,100 00	
	Costs of litigation and legal expenses.....	11,000 00	
	Ordnance Lands salaries and expenses.....	1,720 00	
	Grant to Alpine Club of Canada.....	1,000 00	2,879,395 00

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>MISCELLANEOUS</b>	<b>\$ cts.</b>	<b>\$ cts.</b>
283	Canada Gazette.....	21,000 00	
284	Printing Bureau—Plant, repairs and renewals.....	7,000 00	
285	Printing Bureau—Plant—New.....	50,000 00	
286	Distribution of Parliamentary Documents.....	45,000 00	
287	Miscellaneous printing.....	100,000 00	
288	Contribution towards publication of International Catalogue of Scientific Literature.....	585 00	
289	Expenses under the Canada Temperance Act.....	5,000 00	
290	Expenses under the Naturalization Acts.....	11,000 00	
291	Unforeseen expenses, expenditure thereof to be under Order in Council, and a detailed statement to be laid before Parliament within first fifteen days of next session.....	40,000 00	
292	Grant to the Interparliamentary Union for Peace.....	200 00	
293	To provide for the expenses of the Acting High Commissioner, London, England.....	12,000 00	
294	For supply of Canadian publications to Library of High Commissioner's Office.....	1,000 00	
295	To provide for purchase of 600 copies of the <i>Parliamentary Guide</i> .....	1,200 00	
296	Special allowance to Sir Charles Fitzpatrick, to cover expenses when attending the sittings of the Judicial Committee of the Privy Council.....	2,500 00	
297	Special allowance to the Chief Justice of the Supreme Court of Canada, to cover travelling and other expenses in connection with his services while acting as Deputy to His Excellency the Governor General.....	2,500 00	
298	Public Archives.....	60,000 00	
299	To provide for the expenses of the Conservation Commission.....	80,000 00	
300	Expenses of litigated matters conducted within the Department of Justice.....	13,000 00	
301	Annual contribution to the Canadian Law Library, London, England.....	500 00	
302	Consolidation and publication of Reports, Orders in Council and correspondence upon Provincial Legislation since 1905.....	500 00	
303	Expenses under the Pecuniary Claims Convention with the United States.....	5,000 00	
304	Grant to Chief Constables' Association of Canada.....	500 00	
305	Cost of proceedings before the International Joint Commission.....	5,000 00	
306	To assist in suppression of the White Slave Traffic.....	2,500 00	
307	Amount required to pay Consular offices abroad for services.....	500 00	
308	Salaries and expenses of the Paris Agency.....	28,000 00	
309	Allowance to Mr. W. J. Stewart, Chief Hydrographer, for services performed under Order in Council of the 19th October, 1912, in relation to questions under consideration by the International Joint Commission, during the year 1917-18.....	1,000 00	
310	Amount required to meet expenses of the Technical Board appointed to consider questions relating to the level of the Lake of the Woods.....	8,000 00	
311	Grant to Canadian Mining Institute.....	3,000 00	
312	Grant to assist the Canadian Association for the prevention of Tuberculosis.....	10,000 00	
313	Grant to the Canadian Handicrafts' Guild.....	2,000 00	
314	Grant to assist the Canadian Branch of the St. John Ambulance Association.....	5,000 00	
	Grant to the National Battlefields Commission:		
	(a) For expenses of administration.....	5,500 00	
315	(b) For maintenance of the National Battlefields Park.....	46,200 00	
	(c) For maintenance of Martello Tower No. 4.....	400 00	
316	Grant in aid of the Canadian General Council of the Boy Scouts Association.....	5,000 00	
317	Grant to the Royal Society of Canada.....	4,000 00	
318	Grant to the Victorian Order of Nurses.....	5,000 00	
319	Contribution to aid in carrying on the work of the Astronomical Society.....	1,000 00	
320	Royal Academy of Arts.....	2,500 00	
321	Canadian Press, Limited—Towards expenses of a National News Service.....	50,000 00	

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>MISCELLANEOUS—Concluded</b>	\$ cts.	\$ cts.
322	To provide for the salary of a private secretary, S. Lellèvre, to the Speaker of the Senate.....	600 00	
323	To provide for the salary of a private secretary, A. Hinds, \$600, and clerical services, to the Hon. Sir James Loughheed, a member of the Cabinet and Leader of the Senate.....	1,200 00	
324	Contribution to McGill University towards the maintenance of a Regional Bureau for Canada, for the International Catalogue of Scientific Literature.....	2,000 00	
325	Allowance for private secretary to Sir George Perley.....	1,200 00	648,085 00
	<b>CUSTOMS</b>		
	Salaries and contingent expenses of the several ports in the Dominion, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary Customs buildings and rentals.....	3,590,000 00	
	Salaries and travelling expenses of Inspectors of ports and of other officers on inspection and preventive service, including salaries and expenses in connection with the Board of Customs.....	335,000 00	
326	Miscellaneous—Printing and stationery, subscriptions to commercial papers, flags, dating stamps, locks, instruments, etc., for various ports of entry, express charges on samples, stationery and forms, legal expenses, premiums on guaranteed bonds, and uniforms for Customs Officers.....	180,000 00	
	To provide for expenses of maintenance of revenue cruisers and for preventive service.....	100,000 00	
	Amounts to be paid to Department of Justice to be disbursed by and accounted for to it, for secret preventive service.....	10,000 00	4,215,000 00
	<b>EXCISE</b>		
	Salaries of officers and inspectors of Excise, and to provide for increase depending on the result of Excise examinations.....	581,318 75	
	For extra duty-pay at large distilleries and other factories.....	16,000 00	
	Duty-pay to officers serving longer hours, at other than special survey.....	2,000 00	
	Preventive service—Contingencies.....	15,000 00	
	Preventive service—Salaries.....	155,000 00	
	Travelling expenses, rent, fuel, stationery, etc.....	90,000 00	
	To provide for stamps, stationery, salaries, travelling expenses, etc., in connection with War Tax.....	125,000 00	
327	Stamps for imported and Canadian tobacco.....	130,000 00	
	To pay collectors of customs for duty collected by them.....	5,000 00	
	Provisional allowance of not more than \$50 each to officers in Manitoba and provinces west thereof, whose salaries from any Government service do not exceed \$2,500.....	11,000 00	
	To enable the Department to supply methylated spirits to manufacturers, the cost of which will be recouped by the manufacturers to whom it is supplied, and to pay rent, power, freight, salaries, etc.....	170,000 00	1,300,318 75
	<b>WEIGHTS AND MEASURES, GAS AND ELECTRIC LIGHT INSPECTION</b>		
	Salaries of officers, inspectors and assistant inspectors of Weights and Measures.....	155,250 00	
328	Rent, fuel, travelling expenses, postage, stationery, etc., for Weights and Measures, including amount for purchase of Standards of the Metric System, salaries and other expenses of inspection.....	80,000 00	
	Provisional allowance, not more than \$150 each to officers in Manitoba and provinces west thereof, whose salaries do not exceed \$2,500 per annum (Weights and Measures).....	5,000 00	

SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>WEIGHTS AND MEASURES, GAS AND ELECTRIC LIGHT INSPECTION—Concluded</b>	\$ cts.	\$ cts.
	Salaries of gas and electricity inspectors.....	88,500 00	
	Rent, fuel travelling expenses, stationery, etc., for gas and electricity inspection, and the purchase and repairs of instruments.....	59,000 00	
328	Provisional allowance, not more than \$150 each to officers in Manitoba and provinces west thereof, whose salaries do not exceed \$2,500. (Gas and electric Light).....	4,000 00	
	Export of electric power.....	1,000 00	
	The International Bureau of Weights and Measures.....	800 00	
	The International Electro, Technical Commission.....	400 00	
			393,950 00
	<b>ADULTERATION OF FOOD, ETC.</b>		
	Adulteration of food and the administration of the Act respecting fertilizers, fraudulent marking and commercial feeding stuffs.....	50,000 00	
329	Proprietary or Patent Medicines.....	2,000 00	
	Inland Revenue Department—Minor Revenue Expenditures.....	500 00	
			52,500 00
	<b>RAILWAYS AND CANALS</b>		
	<i>(Chargeable to Collection of Revenue)</i>		
	<b>CANADIAN GOVERNMENT RAILWAYS</b>		
330	Working expenses.....	25,000,000 00	
	<b>CANALS</b>		
331	Staff and repairs.....	1,440,000 00	
	Statistical officers.....	42,500 00	
	<b>MISCELLANEOUS</b>		
	<i>Canadian Government Railways</i>		
	Gratuity to the wife of Fireman Wm. Blair who was badly injured on the Transcontinental Railway and afterwards went insane.....	2,000 00	
	Compassionate allowance to the widow of the late Charles E. Moore, who was accidentally killed while in the discharge of his duties as engine driver on the Transcontinental Railway, September 5, 1916.....	2,000 00	
	Compassionate allowance to the widow of the late Gideon J. Fairbairn, who was accidentally killed while in the discharge of his duties as engine-driver on the Transcontinental Railway, February 17, 1916.....	2,000 00	
332	Compassionate allowance to the two children of the late Joseph Howard, who was employed as watchman on the Transcontinental Railway, and was killed while going to his post of duty at Ena, Ontario, Dec. 22, 1915.....	2,000 00	
	Compassionate allowance to the mother of the late Fred. Downey, who was accidentally drowned at Halifax while assisting in putting out fire on Pier No. 2.....	500 00	
	Compassionate allowance to the widow of the late John F. Rogers, clerk in the employ of the Canadian Government Railways, who was shot and killed by an insane soldier in the office building of the Canadian Government Railways, October 17, 1916.....	1,000 00	



SCHEDULE A—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>RAILWAYS AND CANALS—Concluded</b>	\$ cts.	\$ cts.
	<i>(Chargeable to Collection of Revenue)—Concluded</i>		
	<b>MISCELLANEOUS—Concluded</b>		
	<i>Hudson Bay Railroad</i>		
333	Compassionate allowance to the father of the late S. Harbink, who was accidentally killed while in the performance of his duties as labourer on the Port Nelson Terminals of the Hudson Bay Railway.....	600 00	
	Allowance to Thomas Maloney who was severely burned while in discharge of his duties as cook at Port Nelson—Hudson Bay Railway.....	1,000 00	
	<i>Trent Canal</i>		
334	Compassionate allowance to the widow of the late John Bakea, who was accidentally drowned on August 26, 1916.....	2,000 00	26,495,600 00
	<b>PUBLIC WORKS</b>		
	<i>(Chargeable to Collection of Revenue)</i>		
	<b>SLIDES AND BOOMS, GRAVING DOCKS, LOCKS AND DAMS, ETC., WORKING EXPENSES, ETC.</b>		
335	Slides and booms.....	54,400 00	
	Graving docks.....	45,300 00	
	Harbour and river works, etc.....	53,200 00	
	Collection of Public Works revenues.....	4,000 00	
	<b>TELEGRAPH AND TELEPHONE LINES</b>		
336	Prince Edward Island and mainland.....	7,000 00	
	Land and cable telegraph lines, Lower St. Lawrence and Maritime Provinces, including working expenses of vessels required for cable service.....	198,000 00	
	Saskatchewan.....	55,000 00	
	Alberta.....	75,000 00	
	British Columbia—Mainland.....	57,000 00	
	British Columbia—Vancouver Island District.....	93,000 00	
	Yukon System (Ashcroft Dawson).....	255,000 00	
	Telegraph and telephone service generally.....	10,000 00	906,900 00
	<b>POST OFFICE</b>		
	<i>Outside Service</i>		
337	Salaries and allowances.....	8,447,264 25	
	Mail service.....	8,349,737 50	
	Miscellaneous.....	843,838 00	
	Yukon Territory.....	195,000 00	17,835,839 75
	<b>TRADE AND COMMERCE</b>		
338	Canada's proportion of expenditure in connection with International Customs Tariffs Bureau.....	662 00	
339	Trade Commissioners and Commercial Agents, including expenses in connection with negotiations of treaties or in extension of commercial relations; miscellaneous advertising and printing, or other expenditure connected with the extension of Canadian trade.....	160,000 00	

SCHEDULE A—*Concluded.*

No. of Vote	SERVICE	Amount	Total
	<b>TRADE AND COMMERCE—<i>Concluded</i></b>	<b>\$ cts.</b>	<b>\$ cts.</b>
340	Bounties on lead and crude petroleum. To cover expenditure in connection with the administration of the Acts. ....	5,000 00	
341	Salaries, rents, wages and contingencies under the Canada Grain Act. ....	850,000 00	
342	Salaries and contingencies under the Inspection and Sale Act. ....	3,000 00	
343	Salaries and contingencies under the Cullers Act, including an amount of \$1,800 for superannuated Cullers. ....	8,500 00	
344	To provide for the construction, acquisition, leasing or expropriation of terminal elevators (revote). ....	810,000 00	
345	Census and Statistics. ....	100,000 00	
346	Canada Year Book. ....	13,500 00	
347	Dominion Royal Commission. ....	10,000 00	
348	Gold and Silver Marking Act. ....	4,000 00	
349	West India Cable. ....	38,933 33	
350	Supervision Lake and Ocean Freight Rates. ....	6,000 00	
351	To provide for the development and extension of Canadian Trade. ....	150,000 00	
	Total. ....		2,159,595 33
			128,781,764 70

## SCHEDULE B.

(Based on the Supplementary Estimates, 1916-1917.)

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1917, and the purposes for which they are granted.

No. of Vote	SERVICE	Amount	Total
<b>CIVIL GOVERNMENT</b>			
		\$ cts.	\$ cts.
	<i>Department of Finance and Treasury Board—</i>		
352	To provide for increased salary of J. C. Saunders, Assistant Deputy Minister, from January 1, 1917 . . . . .	300 00	
	Allowance for Private Secretaries—Further amount required . . . . .	300 00	
	<i>Department of Customs—</i>		
	<i>Contingencies—</i>		
353	Clerical and other assistance—Further amount required . . . . .	1,500 00	
	Sundries—Further amount required . . . . .	2,500 00	
	<i>Department of Inland Revenue—</i>		
354	To provide for the promotion of four assistant analysts from Second Division Subdivision B, to Second Division Subdivision A . . . . .	1,400 00	
	<i>Department of Railways and Canals—</i>		
355	To provide for increase in salary of Assistant to the Minister to \$4,500, from January 1, 1917 . . . . .	250 00	
	<i>Post Office Department—</i>		
356	To increase the salary of Robert Fowler, Assistant Deputy Postmaster General, to \$3,500, from October 1, 1916 . . . . .	300 00	
	To provide for one clerkship in First Division, Subdivision B. from November 1, 1916 . . . . .	900 00	
	<i>Department of External Affairs—</i>		
	<i>Contingencies—</i>		
357	Printing and stationery—Further amount required . . . . .	3,000 00	
	Sundries—Further amount required . . . . .	3,000 00	
			13,450 00
<b>ADMINISTRATION OF JUSTICE</b>			
	<i>General</i>		
358	Allowance to Judges holding Courts in Rainy River District in 1915-16—Further amount required . . . . .	302 00	
	<i>Supreme Court of Canada</i>		
359	Contingencies and disbursements, salaries of officers (Sheriffs, etc.), books, magazines, etc., for Judges, not exceeding \$300—Further amount required . . . . .	800 00	
	<i>Exchequer Court of Canada</i>		
360	Contingencies—Judges' travelling expenses, remuneration to Sheriffs, etc., printing, stationery, etc., and \$150 for Judges' books—Further amount required . . . . .	1,000 00	
			2,102 00

SCHEDULE B—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>LEGISLATION</b>	\$ cts.	\$ cts.
	<b>HOUSE OF COMMONS</b>		
	Contingencies—		
361	To provide an amount for the Speaker of the House of Commons in lieu of residence and attendants, from January 18, 1917, to March 31, 1917, at the rate of \$15 per diem.....	1,095 00	
	To provide for making a General Index to the Journals and Sessional Papers of the House of Commons for the period 1904 to 1915, inclusive.....	1,500 00	
	Stationery—Further amount required.....	5,000 00	
	<b>GENERAL</b>		
362	Printing, binding and distributing the annual Statutes—Further amount required.....	6,000 00	
	<b>LIBRARY OF PARLIAMENT</b>		
363	To provide for the salary of Napoleon Aubry, housekeeper, from January 12, 1916, to March 31, 1917, at \$900 per annum.....	1,100 00	
	Allowance to housekeeper in lieu of quarters, from January 12, 1916, to March 31, 1917, at \$300 per annum.....	366 67	15,061 67
	<b>ARTS AND AGRICULTURE</b>		
364	For purchase of seed grain—Governor General's warrants.....		1,200,000 00
	<b>MILITIA AND DEFENSE</b>		
365	Pay of Staff:— To provide for salaries of Staff of new Military District No. 12.....	13,265 00	
366	Gratuities:— To officers and civilian employees on retirement.....	10,458 31	23,723 31
	<b>RAILWAYS AND CANALS</b>		
	<i>(Chargeable to Capital)</i>		
	<b>RAILWAYS</b>		
	<i>Intercolonial Railway</i>		
367	Halifax—Docks and wharves—Further amount required.....	18,000 00	
	Halifax—New terminals facilities—Further amount required.....	500,000 00	
	To increase accommodation and facilities along the line—Further amount required.....	162,220 00	680,220 00
	<b>RAILWAYS AND CANALS</b>		
	<i>(Chargeable to Income)</i>		
	<b>CANALS</b>		
	<i>Lachine Canal</i>		
368	Repairs to break.....	175,000 00	
	<i>Miscellaneous</i>		
369	Contribution to the International Association of the Railways Congress.....	97 33	175,097 33

SCHEDULE B—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>PUBLIC WORKS</b> <i>(Chargeable to Income)</i>		
	<b>HARBOURS AND RIVERS</b>		
	<i>Ontario</i>		
370	Burlington—Revetment wall—Further amount required.....		993 00
	<b>MAIL AND STEAMSHIP SUBVENTIONS</b>		
371	Steam services between Prince Edward Island and Cape Breton and Newfoundland—Further amount required.....		3,500 00
	<b>SCIENTIFIC INSTITUTIONS</b>		
372	Astronomical Surveys—To pay Mr. J. J. McArthur as International Boundary Commissioner from the 1st of November, 1916, to 31st of March, 1917, at \$1,000 per annum—Revote.....		416 66
	<b>INDIANS</b>		
	<b>BRITISH COLUMBIA</b>		
373	Office, miscellaneous and unforeseen expenses—Further amount required.....		8,000 00
	<b>ROYAL NORTHWEST MOUNTED POLICE</b>		
374	Subsistence, forage, fuel and light, clothing, buildings, repairs and renewals, dogs, arms, and ammunition, medical stores, billeting, transport, water service, stationery and contingencies—Further amount required.....		100,000 00
	<b>DOMINION LANDS AND PARKS</b>		
375	To pay the fees of Mr. W. M. Tobey, member of the Board of Examiners for Dominion Land Surveyors—Revote.....		202 50
	<b>MISCELLANEOUS</b>		
376	Distribution of Parliamentary Documents—Further amount required.....	5,000 00	
377	Miscellaneous printing—Further amount required.....	50,000 00	
378	To provide for the purchase of 300 copies of Mr. N. O. Côté's "Political appointments, Parliaments, and the Judicial Bench in the Dominion of Canada, 1867 to 1914"—Ordered in 1914.....	1,500 00	
379	Public Archives—Further amount required.....	5,000 00	
380	To provide for expenses in connection with the Board of Inquiry into the cost of living (1914-15) including payments to John McDougall, \$1,250; R. H. Coats, \$1,000; J. U. Vincent, \$1,000; Legal Representatives of the late C. C. James, \$1,000, and Thomas J. Lynton, secretary, \$500.....	4,750 00	
381	To complete the Champlain Monument at Ottawa—Further amount required.....	1,500 00	
382	Contribution towards Kitchener Memorial Fund.....	24,333 33	
383	For the relief of sufferers by forest fires in Northern Ontario—Governor General's warrant.....	100,000 00	
384	To cover expenditure in connection with the reception of His Excellency the Duke of Devonshire as Governor General of Canada.....	5,000 00	
			197,083 33

SCHEDULE B—Continued.

No. of Vote	SERVICE	Amount	Total
	<b>EXCISE</b>	\$ cts.	\$ cts.
385	Preventive service—Contingencies—Further amount required.....	3,000 00	
	Travelling expenses, rent, fuel, stationery, etc.—Further amount required.....	30,000 00	
	To enable the Department to supply methylated spirits to manufacturers, the cost of which will be recouped by the manufacturers to whom it is supplied, and to pay rent, power, freight, salaries, etc.—Further amount required.....	35,000 00	68,000 00
	<b>WEIGHTS AND MEASURES, GAS AND ELECTRIC LIGHT INSPECTION</b>		
386	Rent, fuel, travelling expenses, postage, stationery, etc., for Weights and Measures, including amount for purchase of standards of the Metric System, salaries and other expenses of inspectors—Further amount required.....	20,000 00	
	Provisional allowance, not more than \$150 each to officers in Manitoba and provinces west thereof, whose salaries do not exceed \$2,500 per annum—(Weights and Measures)—Further amount required.....	500 00	20,500 00
	<b>ADULTERATION OF FOOD, ETC.</b>		
387	Adulteration of food, and the administration of the Act respecting fertilizers, fraudulent marking and commercial feeding stuffs—Further amount required.....	5,000 00	
	To provide for payment to L. Laframboise, \$58.78, and H. Grignon, \$233.15, for special translation.....	291 93	5,291 93
	<b>RAILWAYS AND CANALS</b>		
	<i>(Chargeable to Collection of Revenue)</i>		
	<b>RAILWAYS</b>		
388	Intercolonial Railway — Working expenses — Further amount required.....	6,000,000 00	
	Prince Edward Island Railway—Working expenses—Further amount required.....	250,000 00	
	International Railway — Working expenses — Further amount required.....	125,000 00	6,375,000 00
	<b>PUBLIC WORKS</b>		
	<i>(Chargeable to Collection of Revenue)</i>		
	<b>TELEGRAPH AND TELEPHONE LINES</b>		
389	Saskatchewan—Further amount required.....	5,000 00	
	British Columbia—Mainland—Further amount required..	4,000 00	9,000 00
	<b>POST OFFICE DEPARTMENT</b>		
	<i>Outside Service</i>		
390	To pay certain railway mail clerks for extra work in checking incoming and outgoing British mails during the winter of 1913-1914 at the Ports of Halifax (\$71.00) and St. John (\$33.04); during the winter of 1915-16 at St. John (\$91.82); and during the summer season of 1916 at Quebec (\$459.10), notwithstanding anything to the contrary in the Civil Service Act.....	654 96	
	To compensate Railway Mail Clerk Wyndham Humphrey of the New Brunswick District, for loss of mileage for the period between the 10th and 23rd October, 1916..	20 74	
	Allowance to Emile Carrier for injuries which resulted in the loss of an eye, sustained while acting as engineer on the <i>Lady Evelyn</i> during the season of 1916.....	6000 0	1,275 00

SCHEDULE B—*Concluded.*

No. of Vote	SERVICE	Amount	Total
	<b>TRADE AND COMMERCE</b>	\$ cts.	\$ cts.
391	Salaries, rent, wages and contingencies under the Canada Grain Act—Further amount required.....		160,000 00
	<b>UNPROVIDED ITEMS 1915-16</b>		
392	To cover unprovided items 1915-16, as per Auditor General's Report, Part B, page 3, 1915-16.....		68,859 99
	Total.....		9,127,777 42

APPENDIX 4  
BUDGET SPEECH  
DELIVERED BY  
HON. SIR THOMAS WHITE, M.P.  
Minister of Finance  
IN THE  
HOUSE OF COMMONS  
Tuesday, April 24, 1917

Honourable Sir Thomas White (Minister of Finance)  
moved:—

That the Speaker do now leave the Chair for the House to go  
into Committee of Ways and Means.

He said: Mr. Speaker, I avail myself of the opportunity  
afforded by this motion to make the annual budget  
statement.

The features of the public finances in which I conceive  
the House to be chiefly interested at the present time are  
the relationship between national income and national  
expenditure and the increase in the national debt. For  
the first year of the war the revenue from all sources was  
about \$130,000,000. It rose during the second year to  
\$170,000,000. For the year ended March 31 last, I am  
happy to say, our income will reach \$232,000,000, or one  
hundred million in advance of the fiscal year 1915. In  
round figures, \$134,000,000 of the aggregate was de-  
rived from customs, \$24,000,000 from excise, and \$12,-  
500,000 from the business profits war tax. From this  
last named tax, which was introduced by the Budget of  
last year, we estimated that we should receive \$25,-  
000,000 during the three years of its currency. Our ex-  
perience has proved that this estimate will be largely ex-  
ceeded. This tax was retroactive, being levied in respect  
of business accounting periods ending subsequently to



## APPENDICES

December 31, 1914. The profits of the first accounting period of businesses subject to the tax were much affected by the severe depression and dislocation of business incidental to the first months of the war. Nevertheless, from this first period the sum of \$12,500,000 has already been collected, and when the full levy is made we expect to have collected in respect of this period as much as \$15,000,000. For the second accounting period, the taxes for which are payable during this year, we estimate that the amount collected will be much larger—in fact, as high as \$20,000,000, or more. The increase will, of course, be due to the business prosperity which has prevailed in Canada during the past year and the profits made in supplying munitions of war. On the whole, notwithstanding the difficulty of organizing on short notice the official machinery necessary to cover so large a country as Canada, the tax has worked out much more satisfactorily than we expected, and the total results will be much greater than the estimate.

I have said that the total income of the past fiscal year was \$232,000,000. Leaving aside for the moment our direct war expenditure, our outlay for the past year was upon ordinary account \$145,000,000 and \$27,000,000 upon capital and subsidy account, or a total of \$172,000,000. It is to be borne in mind that of our ordinary expenditure \$25,000,000 represents increased interest and pension charges due to the war. Taking our total revenue at \$232,000,000 and our total current and capital expenditure at \$172,000,000, we find that during the past fiscal year we were able to pay from our income all current and capital expenditure, all charges of interest upon our increased national debt, all pension outlays, and in addition devote the sum of \$60,000,000 to payment of the principal of our war expenditure. For a country such as Canada, of sparse population and without the conditions of long-established and concentrated wealth prevailing in older and more settled communities, the result must be regarded as extremely satisfactory.

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Coming next to the question of our direct war expenditure, we find that with our increasing military effort it also is continually increasing. Since the beginning of hostilities our total war outlay, including estimated and unadjusted liability to Great Britain for the maintenance of our troops at the front and inclusive of withheld pay, totals, so far as we can calculate, about \$600,000,000. As the result of this large war expenditure, the net national debt of Canada, which was \$336,000,000 before the outbreak of war, has arisen to over \$900,000,000, although this will not be shown by our official statements for some months to come. By the end of the present fiscal year it may reach \$1,200,000,000.

From the beginning it has been clear that it would not be possible for the people of Canada to pay, during the war, more than a part of the principal of our war expenditure. The policy of the Government has therefore been directed along two main lines: first, to fund the war indebtedness so as to postpone its maturities to periods well beyond the end of the war, and secondly, by increased taxation on the one hand and the reduction of current expenditure on works on the other to be in a position to meet from annual income all annual outlays including increased interest and pension charges and in addition a substantial amount of the war expenditure itself.

In order to carry out this programme it will be necessary, as our war expenditure, and consequently our interest and pension charges increase, to increase also our income. This raises the question of the sources of revenue still open to us. A higher customs taxation upon luxuries has been frequently suggested, but this proposal overlooks the fact that most articles of this character are embraced under fixed rates in the treaty with France, and the tariff cannot therefore be raised in respect of these. Apart from this we should hesitate at a time when France needs the advantage of all her sales on this side of the Atlantic to assist her exchanges, to

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place a prohibition or increased duty against importations from our great Ally.

Then it has been frequently suggested that following the example of Great Britain and the United States, we should adopt an income tax upon all incomes beyond, say, \$1,000 or \$2,000. The comparison in this regard, however, of Canada with either of these countries is fallacious. We are not a country of large accumulated wealth and of incomes derived from investments. Canadian incomes are derived mostly from personal earnings, and while there are many exceptions, the rule prevails generally throughout the Dominion. So far as I am aware the incomes of the professional and salaried classes throughout Canada have not materially increased since the outbreak of the war. In the case of many they have actually declined. This being so, it does not seem equitable to impose upon these the burden of an additional income tax—for they are taxed now upon their incomes by municipalities and provinces—at a time when owing to the war the cost of living has so greatly increased. If such a tax is to be imposed, it seems to me that so far as the great majority of Canadians are concerned, it might better be levied in time of peace, when the cost of living is again normal. It is further to be pointed out that the maximum amount which would be obtained from such a tax in Canada would in terms of Dominion finance be comparatively small and that its administration would require almost a second Civil Service sufficient in number to cover every municipality, rural and urban, throughout the Dominion. The cost of levy and collection of such a tax would be much higher proportionately than in a geographically small, wealthy, densely populated country like Great Britain or than in the United States, which although of the same area as Canada has twelve times the population and much more than twelve times our wealth. On the whole it would appear to me that the income tax should not be resorted to by the Dominion Government until its necessity be-

## THE CANADIAN BUDGETARY SYSTEM

comes clearly and unmistakably apparent notwithstanding the drawbacks which I have mentioned. In connection with this tax it is also to be observed that the larger incomes in so far as they are not personally earned are derived in part from holdings in joint stock companies already subject to taxation under the provisions of the Business Profits War Tax Act. It must also be remembered that the Canadian public are voluntarily supporting the Canadian Patriotic, Red Cross, and other funds. The amount contributed annually to these funds is much in excess of the amount likely to be realized from any income tax. It is true that some wealthy men do not contribute their fair share to these funds. But this would also be true in any scheme of income taxation especially with issues of Dominion bonds exempt from Dominion taxation.

The question of further revenue then narrows down to abnormal profits made by business firms during the period of the war and this in my view is the proper and legitimate source to which to look for increased revenue to meet the increased cost of the war. If a business is making, in war time, profits above the normal, they must be due to the abnormal conditions created by the war, that is to say, such a business is deriving advantage from the war. It follows that it may properly be required to contribute a share of such profits to the Government for the purposes of the war. I do not see, Mr. Speaker, that it makes much difference whether the business in question is the making of munitions or of any other class. Munitions are needed and no discredit attaches to the enterprise which provides them. The steel company which engages in the production of munitions could in most cases make as much if not more money by selling its steel products in world markets. Moreover, it would be inequitable to discriminate against the firm which makes a profit upon the finished article known as munitions and leave untaxed the profits (it may be equally large) of those firms which manufacture and supply the

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raw material or partly manufactured products from which they are made, or the businesses throughout the country which make abnormal profits from the distribution of money expended by Governments in payment for such munitions. If higher profits are made in the manufacture of munitions the higher the tax taken under business profits legislation.

In accordance with the principle which I have enunciated the Government last year imposed the Business Profits War Tax. Under that legislation profits in excess of a certain percentage upon capital invested were taxed to the extent of twenty-five per cent of such excess. This measure has proved quite successful, not the least of its merits being the small cost of its administration which will probably not exceed one-half of one per cent upon the amount collected. In view of the increasing interest and pension charges due to the war and believing this to be the true source to which recourse should now be had for further revenue, we propose to extend this tax by taking an increased share of profits.

We propose to take from persons, firms and companies liable to the Business Profits War Tax Act, 1916, fifty per cent of all profits in excess of fifteen per cent but not exceeding twenty per cent per annum and seventy-five per cent of all profits in excess of twenty per cent per annum upon capital. That is to say, up to fifteen per cent they will be liable to the existing legislation and in addition we shall take one-half of their profits between fifteen per cent and twenty per cent and three-fourths of their profits beyond twenty per cent. The increased tax will chiefly affect manufacturers of munitions and other war supplies. While the percentage of excess profits which is taken is large, sufficient is left to provide incentive to effort on the part of all subject to the tax.

The new legislation will apply to the last accounting period of the three year term provided for in the Business Profits War Tax Act, 1916, namely, to all account-

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ing periods ending after December 31, 1916. I am unable to estimate what amount will be derived from this taxation as it will depend upon the condition of business during the year. It will, however, give us without doubt a very substantial additional revenue.

Before leaving the question of taxation, I desire to say that the measures we have adopted have necessarily broadened in their scope as the war has progressed. No one has at any time been able to forecast the length of the war. It has now lasted nearly three years and the end is not yet in sight. Should another year be added to its duration with the consequent increase in our financial burden new sources of revenue must undoubtedly be sought. In seeking for these it should, I am sure, always be kept in mind that Canada has been in the past and will likely be for many years in the future a country inviting immigration and capital to develop its resources and contribute to its prosperity. Especially should we in considering taxation measures for the period following the war keep in view the desirability of the flow of settlers and capital to Canada not being retarded through fear on their part of heavy Federal taxation.

### CANADA'S WAR LOANS

The question of our financing since the last Budget was fully explained and discussed in the first part of this session. During the recess we successfully floated the third Canadian War Loan, an issue of \$150,000,000 five per cent, twenty year bonds at 96. The public response was most gratifying, the issue having been oversubscribed to the extent of about one hundred million dollars. The proceeds of this loan will enable us to finance ourselves and the Imperial treasury in respect of expenditures in Canada until June. It is my present intention to arrange then for an issue of notes or treasury bills and if conditions are favourable offer another war loan in the early fall.

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Since the outbreak of war we have floated in Canada domestic loans aggregating \$350,000,000 and have in addition furnished \$150,000,000 through our chartered banks to the Imperial treasury to meet its commitments for munitions and supplies purchased in Canada. Everywhere, I believe, this is regarded as a very notable achievement on the part of Canada. It has not only made possible our participation on a large scale in the war, but it has in greater measure than we realized brought about the present state of prosperity in the Dominion. Without the aid afforded by the savings of our people the expenditures which have been made in Canada by both Governments for supplies and munitions could not have been made, so that those who have saved have benefited not only themselves but the entire community. While our national saving during the war has been gratifyingly large, it is not so great as it should have been, and today not better advice can be offered to the public than to exercise the strictest thrift and economy. Every additional day the war lasts makes this individual and national duty the more imperative.

### CANADA'S TRADE 1916-17

No aspect of our affairs during the war is more striking than the vast increase which has taken place in our international trade. The aggregate of our imports and exports (excluding coin and bullion) for the fiscal year 1912 was \$841,000,000; for 1913, \$1,063,000,000; for 1914, \$1,090,000,000; for 1915, \$958,000,000; for 1916, \$1,309,000,000. For the year ended on March 31 last, the total international trade of Canada reached the enormous total of \$2,043,000,000.

Mr. Michael Clark: Would the minister kindly give us a statement of the exports and imports?

Sir Thomas White. If my hon. friend does not mind, I would prefer to give them in committee. I have them here, but I cannot conveniently lay my hand upon them.

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This, Mr. Speaker, is nearly double the volume of the largest trade in the history of Canada before the war. Equally notable with this huge increase in volume is the change which has taken place in relative amounts of imports and exports. For 1912, the balance against us was \$125,000,000; for 1913, \$309,000,000; for 1914, \$180,000,000; for 1915, \$36,000,000. For 1916, we had for the first time in many years a favourable balance of \$249,000,000. During the last fiscal year this favourable balance increased to \$314,000,000. Figures such as these indicate a very prosperous condition within the Dominion. It must, however, be steadily kept in mind that the higher prices obtainable under war conditions for our national products and the output of our industrial plants of war supplies and munitions are chiefly responsible for this extraordinarily favourable condition of external trade, and that with the cessation of the war dislocation of industry and modification of prices are bound to ensue. I take it that it is unnecessary for me to mention the large increase in our exports due to our grain and other commodities sent abroad by us and the high prices which have been and are being obtained for them. I said that, with the cessation of the war, dislocation of industry and modification of prices are bound to ensue. The only safeguard against these conditions is saving on the part of all who are now engaged at good wages and are in a position to save and the careful husbanding of their resources by firms and companies engaged in business. The position of most businesses in Canada is now thoroughly sound, and it is for their proprietors, with the prudent watchfulness of their bankers, to keep them in that condition. The sources of danger to business in war time are speculation in commodities and stock exploitation on the exchanges. With these avoided and national savings greatly increased we might look forward with confidence to whatever may occur in the reconstruction period after the war.



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We have no tariff changes to propose.

To carry out the taxation proposal which I have announced and certain necessary amendments to the Business Profits War Tax Act, 1916, I beg to give notice of the following resolution which I shall move in committee:—

Resolved, That it is expedient to amend the Business Profits War Tax Act, 1916, by providing:—

1. That in any business taxable under the Act where the annual profits exceed fifteen per centum per annum the tax shall be increased to fifty per centum with respect to all profits in excess of the said fifteen per centum but not exceeding twenty per centum per annum, and where the profits exceed twenty per centum per annum the tax shall be increased to seventy-five per centum with respect to all profits in excess of the said twenty per centum, and such increases in the tax shall be levied against and paid by the person owning such business for each and every accounting period ending after the thirty-first day of December, one thousand nine hundred and sixteen;

2. That for the purposes of the said Act, the actual unimpaired reserve, rest or accumulated profits held at the commencement of an accounting period by an incorporated company shall be included as part of its capital as long as it is held and used by the company as capital;

That any enactment founded on this resolution shall be deemed to have come into force on and from the eighteenth day of May, one thousand nine hundred and sixteen;

3. That the tax shall be paid each year within one month from the date of the mailing of the notice of assessment;

4. That with respect to every business liable to taxation hereunder the period for which the returns shall be made and during which it shall be liable for assessment shall be at least thirty-six months, commencing

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with the beginning of the first accounting period ending after the thirty-first day of December, 1914, or for such less period as the business may have been carried on from the beginning of the said accounting period to the end of the period for which the said tax may be levied under the said Act.

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