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Canada

Dept. of Finance

Public Accounts of Canada 1945/46.

PUBLIC ACCOUNTS

Government
Publications

of the

DOMINION OF CANADA

for the

FISCAL YEAR ENDED MARCH 31

1946



and

REPORT OF THE AUDITOR
GENERAL



793498

1948



REPORT OF THE AUDITOR
GENERAL

*To His Excellency Field Marshal the Right Honourable Viscount Alexander of Tunis,
K.G., G.C.B., G.C.M.G., C.S.I., D.S.O., M.C., LL.D., A.D.C., Governor General
and Commander-in-Chief of the Dominion of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the Fiscal Year ended March 31, 1946.

All of which is respectfully submitted.

D. C. ABBOTT,
Minister of Finance.

OTTAWA, December 20, 1946.

TABLE OF CONTENTS

INTRODUCTION

ANALYSIS OF THE PUBLIC ACCOUNTS

	PAGE
A. Introductory Remarks.....	xiii
B. The Balance Sheet as at March 31, 1946—	
(1) Important Items in the Balance Sheet as at March 31, 1946.....	xiii
(2) Balance Sheet Changes during the Fiscal Year 1945-46.....	xv
C. Summary of Expenditure and Revenue.....	xviii
D. The Deficit or Increase in Net Debt—	
(1) The Nature of the Net Debt.....	xxi
(2) The Increase in Net Debt during the Fiscal Year Ended March 31, 1946.....	xxi
E. Analysis of Expenditure—	
(1) Ordinary Expenditure.....	xxiii
(2) Capital Expenditure.....	xxiv
(3) Special Expenditure.....	xxiv
(4) Government Owned Enterprises.....	xxiv
(5) Other Charges, Including Write-down of Assets.....	xxiv
(6) War and Demobilization Expenditure.....	xxv
F. Analysis of Revenue—	
(1) Total Revenue.....	xxviii
(2) Direct Taxes on Incomes—	
(a) Taxes on Personal Incomes.....	xxx
(b) Corporation Income Tax and Excess Profits Tax.....	xxx
(c) Taxes on Interest, Dividends, Rents and Royalties.....	xxx
(3) Succession Duties.....	xxxix
(4) Indirect Taxes—	
(a) Customs Duties.....	xxxix
(b) Excise Duties.....	xxxix
(c) Excise Taxes.....	xxxix
(5) Miscellaneous Indirect Taxes.....	xxxix
(6) Non-tax Revenue.....	xxxix
(7) Special Receipts and Credits.....	xxxix
G. Percentage Distribution of Revenue and Expenditure, 1945-46.....	xxxv
H. Total Requirements for and Sources of Cash—War Period, April 1, 1939, to March 31, 1946—	
Introduction.....	xxxviii
War Requirements for cash—	
(a) War Expenditure.....	xxxviii
(b) Outlay that increased assets or decreased liabilities.....	xxxix
Non-war Requirements for cash—	
(a) Non-war Expenditure.....	xxxix
(b) Outlay that increased assets or decreased liabilities.....	xxxix
Sources of Cash—	
(a) Revenue received in cash.....	xxxix
(b) Other receipts except borrowing.....	xxxix
(c) Borrowed Funds and Borrowing Operations in Canada.....	xxxix
I. Indirect or Contingent Liabilities: Guaranteed Obligations—	
(1) Guaranteed Securities of Government Owned Enterprises.....	liv
(2) Guarantee of Bank Loans to Canadian Wheat Board.....	liv
(3) Commitments in Respect of National Housing Act Loans.....	lv
(4) Guaranteed Home Improvement Loans.....	lv
(5) Guarantees of Bank Loans under Home Extension Plan.....	lv
(6) Guarantees of Bank Loans to Commodity Prices Stabilization Corporation.....	lvi
(7) Guarantees of Bank Loans and Bank Overdrafts to Finance Munitions Contracts.....	lvi
(8) Guarantees of Provincial Receipts from Gasoline Taxes under Dominion-Provincial Taxation Agreements and Liquor Revenues.....	lvi
(9) Guarantees under the Export Credits Insurance Act.....	lvi
(10) Guarantees under Farm Improvement Loans Act.....	lvi
(11) Guarantees of Bank Loans—Halifax and Yarmouth.....	lvi
(12) Total Guaranteed Obligations Outstanding as at March 31, 1946.....	lvii

TABLE OF CONTENTS—Continued

PART I

THE BALANCE SHEET AND SUMMARY STATEMENTS

	PAGE
Comparative Balance Sheet, 1945-46 with 1944-45.....	2
Comments on the Balance Sheet.....	4
Expenditure and Revenue Summary.....	8

COMPARATIVE SCHEDULES TO BALANCE SHEET, 1945-46 WITH 1944-45

Schedule A—Cash—Current and Special Deposits.....	14
“ B—Departmental Working Capital Advances.....	14
“ C—Loans and Advances to Railway and Steamship Companies.....	14
“ D—Loans and Advances to Sundry Government Agencies.....	15
“ E—Loans and Advances to Provincial and Municipal Governments.....	16
“ F—Loans and Advances to United Kingdom and Other Governments.....	16
“ G—Loans and Advances—Miscellaneous.....	18
“ H—Investments—Canadian Farm Loan Board.....	18
“ I—Investments—Miscellaneous.....	18
“ J—Sundry Suspense Accounts.....	19
“ K—Capital Expenditures.....	19
“ L—Other Non-Active Assets.....	21
“ M—Floating Debt.....	21
“ N—Deposit and Trust Accounts—Miscellaneous.....	23
“ O—Insurance and Guaranty Funds.....	25
“ P—Pension and Retirement Funds.....	26
“ Q—Deferred Credits.....	26
“ R—Sundry Suspense Accounts.....	27
“ S—Province Debt Accounts.....	28
“ T—Funded Debt Unmatured.....	29
“ V—Guaranteed Securities.....	30

COMPARATIVE TABLES

Table of Expenditure, April 1, 1929, to March 31, 1946 (new classification).....	32
Table of Revenue, April 1, 1929, to March 31, 1946 (new classification).....	34
Table of Debt of Canada.....	35
Table of Receipts from War Tax Revenues.....	36
Table of Expenditure, July 1, 1867, to March 31, 1935.....	37
Table of Revenue, July 1, 1867, to March 31, 1935.....	38

APPENDICES

No. 1—Unmatured Funded Debt and Treasury Bills of Canada and Annual Interest Payable Thereon.....	40
No. 2—Amortization of Bond Discount and Commission Account.....	42
No. 3—Statement of Superannuation Account.....	43
No. 4—Statement of National Harbours Board Pension Fund.....	44
No. 5—Halifax Pilots' Pension Fund.....	44
No. 6—Sydney Pilots' Pension Fund.....	45
No. 7—Saint John Pilots' Pension Fund.....	46
No. 8—Montreal Pilots' Pension Fund.....	47
No. 9—British Columbia Pilots' Pension Fund.....	48
No. 10—Recoinage Statement.....	49
No. 11—Coinage Issued.....	49
No. 12—Coinage and Bullion Accounts.....	50

TABLE OF CONTENTS—Continued

PART II

THE ACCOUNTS BY DEPARTMENTS

	PAGE
Letter of transmittal.....	3
Summarized statements by Departments—	
Revenues and Credits.....	4
Ordinary Revenue by Main Classifications.....	6
Appropriations, Expenditures, etc.....	8
War and Demobilization Expenditures to close of fiscal year 1945-46.....	10

DETAILS BY DEPARTMENTS

Agriculture.....	A
Apple Agreements.....	A-51
Cheese and cheese factories, improvements to.....	A-38
Cold storage warehouses, subsidies for.....	A-27
Experimental Farms Service.....	A-12
Feed grains, reserve stock of.....	A-48
Feed grains, Western, freight assistance on.....	A-46
Fertilizers, subventions and freight allowances.....	A-49
Fruit used in manufacture of jam, subsidies on.....	A-59
Hog carcasses, premiums on.....	A-53
Milk, for butter, for fluid milk and cheese, subsidies on.....	A-57
Other Governments, disbursements for.....	A-61, 62
Prairie Farm Assistance Act.....	A-34, 36
Prairie Farm Emergency Fund.....	A-36, 62
Prairie Farm Rehabilitation Act and Water Storage.....	A-32
Tomatoes, corn, beans and peas, subsidies to producers of.....	A-58, 59
Wheat Acreage Reduction payments.....	A-36
Wheat, Western, used as feed for livestock, subsidy on.....	A-47
Auditor General's Office.....	B
Canadian Mutual Aid Board.....	BA
Chief Electoral Officer.....	C
Civil Service Commission.....	D
External Affairs.....	E
International Joint Commission.....	E-13
Finance.....	F
Bank of Canada.....	F-53, 57
Canadian Farm Loan Board.....	F-52, 57
Canadian Wheat Board.....	F-34
Canadian Wool Board, Limited.....	F-49, 54
Central Mortgage and Housing Corporation.....	F-57
Central Mortgage Bank.....	F-57
Commodity Prices Stabilization Corporation, Limited.....	F-49, 54
Comptroller of the Treasury's Office.....	F-20, 26
Cost of Loan Flotations.....	F-13
Dominion of Canada Assay Office.....	F-5, 9, 54
Dominion-Provincial Taxation Agreements.....	F-18
Export Credits Insurance Corporation.....	F-54, 57
Farmers' Creditors Arrangement Act.....	F-22
Federal District Commission (See Privy Council Office).....	S
Foreign Exchange Control Board.....	F-54
Gasoline Tax, Compensation to Provinces.....	F-18
Halifax Disorders and Explosions.....	F-32
House Conversion Program.....	F-5, 50
Housing Acts.....	F-9
Loans and Advances.....	F-54
National Battlefields Commission.....	F-19
National War Finance Committee.....	F-13
Old Age Pensions, including Pensions to the Blind (See National Health and Welfare).....	O
Payments to Millers.....	F-34
Premium, Discount and Exchange.....	F-17, 64
Public Debt Charges.....	F-12
Royal Canadian Mint.....	F-5, 9, 54
Subsidies to Provinces.....	F-17
Superannuation Acts.....	F-11, 62
Tariff Board.....	F-19
United Kingdom General Settlement Account.....	F-64
War Damage Insurance.....	F-62
Wartime Food Corporation Limited.....	F-49, 54
Wartime Prices and Trade Board.....	F-5, 34, 64

TABLE OF CONTENTS—*Continued*

	PAGE
Fisheries.....	G
Fishing Bounty.....	G—13
International Fisheries Commission—Halibut.....	G—10
International Pacific Salmon Fisheries Commission.....	G—11
Hell's Gate Canyon.....	G—12
Governor General and Lieutenant-Governors.....	H
Insurance.....	I
Justice.....	J
Penitentiaries.....	J—3, 9
Labour.....	K
Government Annuities.....	K—7, 37
Japanese Division.....	K—4, 34, 36, 42
Labour <i>Gazette</i>	K—4, 8
Labour Transference.....	K—30
National Selective Service Program.....	K—20
National War Labour Board.....	K—27
Unemployment Insurance Act, 1940.....	K—4, 9, 37
Vocational Training.....	K—24
Legislation.....	L
House of Commons.....	L—3, 6, 15
Library of Parliament.....	L—9
The Senate.....	L—2, 5, 12
Mines and Resources.....	M
Abasand Oils Limited.....	M—42, 60
Indian Trust Funds.....	M—55, 63
International Boundary Commission.....	M—27
National Museum of Canada.....	M—14
National Parks and Historic Sites Services.....	M—20
Northwest Territories, Government of the.....	M—15
Yukon Territory, Government of the.....	M—18
National Defence—Army Services.....	N
Army Services.....	N—12
Canada-United Kingdom Financial Settlement.....	N—11
Dependents' Allowance Board.....	N—19
Dependents' Supplementary Grants Fund.....	N—19
Inspection Board, United Kingdom and Canada.....	N—21
Internment Operations.....	N—21
National Defence—Naval Services.....	NA
National Defence—Air Services.....	NB
National Film Board (See National Health and Welfare).....	O
National Harbours Board (See Transport).....	Z
National Health and Welfare.....	O
Family Allowance Payments.....	O—21
National Film Board.....	O—5, 24, 30
Old Age Pensions including pensions to the blind.....	O—21, 29
National Research Council (See Reconstruction and Supply).....	VA
National Revenue.....	P
Canadian Broadcasting Corporation.....	P—3, 28
Customs and Excise Division.....	P—2, 7
Taxation Division.....	P—3, 17
National War Services.....	PA
Post Office.....	Q
Air and Land Mail Services.....	Q—15
Post Office Savings Bank.....	Q—19
Railway Mail Service.....	Q—14
Prime Minister's Office.....	R
Privy Council Office.....	S
Canadian Information Service.....	S—5
Federal District Commission.....	S—3
Public Archives.....	T
Public Printing and Stationery.....	U
<i>Canada Gazette</i>	U—2, 3
King's Printer's Advance Account.....	U—2, 5

TABLE OF CONTENTS—Continued

	PAGE
Public Works.....	V
Chief Architect's Branch.....	V—13, 49
Chief Engineer's Branch.....	V—29, 52
Construction, Repairs and Improvements—	
Dominion Public Buildings.....	V—21
Harbours and Rivers.....	V—37
National Gallery of Canada.....	V—46, 55
Telegraph Branch.....	V—42, 53
Reconstruction and Supply.....	VA
Balance Sheets—Crown Companies.....	VA—68
—Departmental.....	VA—34
—Dominion Arsenals.....	VA—142
Canada—United Kingdom Financial Settlement.....	VA—4
Coal Subsidies and Subventions.....	VA—7
Investment in Plant and Equipment.....	VA—11
Loans and Advances.....	VA—25
Miscellaneous War Expenses.....	VA—19
Munitions Production Allotment Fund.....	VA—14
National Research Council.....	VA—5, 8, 24, 28
Termination of Contracts.....	VA—22
Royal Canadian Mounted Police.....	W
Policing of Provinces and Municipalities.....	W—3
Secretary of State.....	X
Bankruptcy Act Administration.....	X—3, 7
Bureau for Translations.....	X—6
Laurentian Terrace Hostel.....	X—3, 9
Patent and Copyright Office.....	X—3, 7
Trade and Commerce.....	Y
Canada Grain Act.....	Y—16
Canadian Export Board.....	Y—22, 23
Canadian Government Elevators.....	Y—19
Canadian Government Travel Bureau Service.....	Y—19
Canadian Shipping Board.....	Y—20
Census of Population.....	Y—14
Commercial Intelligence Service.....	Y—6
Dominion Bureau of Statistics.....	Y—12
Electricity and Gas Inspection Services.....	Y—9
Mail Subsidies and Steamship Subventions.....	Y—15
Steamship Subsidies War Stabilization Fund.....	Y—21
UNRRA.....	Y—22, 25, 26
Weights and Measures Inspection Service.....	Y—11
Transport.....	Z
Acquisition of Airfields from the United States.....	Z—45
Air Service.....	Z—30, 46
Board of Transport Commissioners.....	Z—11
Canadian Broadcasting Corporation Funds.....	Z—63
Canadian Government Trans-Atlantic Air Service.....	Z—6, 49, 65
Canadian National Railways.....	Z—6, 58, 60
Canals Service.....	Z—12
Control of Civil Aviation.....	Z—31
Department of Transport Stores Account.....	Z—59
Director of Merchant Seamen.....	Z—44
Government Employees' Compensation Act.....	Z—27
Hudson Bay Railway.....	Z—25
Joint U.S.A.—Canada Defence—Acquisition of Properties.....	Z—45
Loans and Advances.....	Z—60
Marine Service.....	Z—15, 54
Maritime Freight Rates Act.....	Z—26
National Harbours Board.....	Z—3, 41, 57, 61, 63, 64
Prince Edward Island Car Ferry and Terminals'.....	Z—25, 41
Pilots' Pension Funds.....	Z—64
Radio, Administration of Regulations.....	Z—37
Railway Grade Crossing Fund.....	Z—24
Railway Service.....	Z—24, 56

TABLE OF CONTENTS—*Concluded*

	PAGE
Veterans Affairs.....	ZA
Canadian Pension Commission.....	ZA—19
Gratuity Payments.....	ZA—54
Hospitals.....	ZA—43
Pensions, Permanent Service.....	ZA—25
Pensions (World War I).....	ZA—22
Pensions (World War II).....	ZA—39
Post Discharge Re-establishment—Rehabilitation Benefits.....	ZA—40
Re-establishment Credits.....	ZA—54
Returned Soldiers' Insurance Fund (World War I).....	ZA—58
Soldier Settlement Loans (World War I).....	ZA—55
Veterans' Insurance Fund (World War II).....	ZA—58
Veterans' Land Act Advances (World War II).....	ZA—55

PUBLIC ACCOUNTS

Introduction

ANALYSIS OF THE PUBLIC ACCOUNTS

DEPARTMENT OF FINANCE,

OTTAWA, December 20, 1946.

The Honourable D. C. ABBOTT,
Minister of Finance.

SIR,—In accordance with section 38 of the Consolidated Revenue and Audit Act, 1931, I have the honour to submit to you herewith the Public Accounts of the Dominion of Canada for the fiscal year ended March 31, 1946.

INTRODUCTION—ANALYSIS OF THE PUBLIC ACCOUNTS

A. INTRODUCTORY REMARKS

The purpose of this introduction is to present in summary and comparative form the Dominion's financial transactions for the fiscal year 1945-46 in such a way as to assist the reader to grasp the significance of the voluminous details to be found in Parts I and II of the Report. With reference to war expenditures, although hostilities ended during the early part of the fiscal year, actual outlays on account of war and expenditures pertaining to demobilization continued on a large scale throughout the greater part or all of the year. It is impossible to separate the accounts as between "war costs" and "demobilization costs." Accordingly, the war expenditure tables appearing in this introduction which include cumulative totals from 1939 up to March 31, 1946, will show the combined war and demobilization costs. Most of the figures on these pages have been rounded off to the nearest hundred thousand dollars. Those who wish to pursue details will find them within Parts I and II.

The pages that follow will present, with appropriate comments upon the more significant aspects of each item: the Dominion's balance sheet; a brief summary of the expenditure and revenue statement; a statement of the budgetary deficit or the increase in net debt; a more detailed summary of expenditure; a similarly expanded summary of revenue, the percentage distribution of revenue and expenditure; a statement showing total requirements for, and sources of, cash by fiscal years in the period April 1, 1939 to March 31, 1946, divided between "war and demobilization" requirements and "non-war" requirements and showing how these were financed, and the indirect or contingent liabilities of the Dominion. Comparative figures are given for the fiscal year, 1944-45, and wherever practicable comparative totals for the seven fiscal years ended March 31, 1946.

B. THE BALANCE SHEET AS AT MARCH 31, 1946.

The first table to be shown is the balance sheet of the Dominion of Canada in summarized form for the fiscal years ended March 31, 1946, and March 31, 1945, and for the last pre-war year ended March 31, 1939.

(1) Important Items in the Balance Sheet as at March 31, 1946.

The balance sheet of the Dominion is shown in Part I, pages 2 and 3. It is given on a comparative basis, disclosing not only the amount of each item at the close of the fiscal year 1945-46, but also the corresponding amount at the close of 1944-45, and the change during the year. A reference number is given to each item, and, on pages 4 to 7 there is an explanatory note for each. Table I gives the same information in abbreviated form and the position at March 31, 1939 as well; the same reference numbers have been used as in Part I.

It will be noted that the aggregate liabilities of the Dominion amounted to \$18,959.8 million at March 31, 1946, an increase of \$3,247.7 million during the year. Nearly 89 per cent of the aggregate liabilities is represented by funded debt (including Treasury Bills, Deposit Certificates, and the estimated refundable portion of the personal income tax and the excess profits tax). Fortunately, however, the part of the funded debt which is payable in foreign currencies is less than 1.1 per cent of the total—the equivalent of \$11.8 million in London and \$178 million in New York out of a total of \$16,807.2 million. Floating debt (which consists of outstanding cheques

and interest, matured funded debt outstanding, and similar demand liabilities) was only \$182.4 million, an increase of \$17.3 million from the comparable figure a year previously. Sundry funds deposited with the Receiver General or held in trust for various purposes amounted to \$1,366.4 million, and the amounts at the credit of a number of insurance, pension and guaranty funds totalled a further \$458.0 million. The remaining items on the liabilities side of the balance sheet are: deferred credits (balances whose ultimate accounting treatment is known, but which are held until certain conditions are met), \$25.3 million; sundry suspense accounts (where some uncertainty as to disposition exists), \$66.5 million; provincial debt accounts (settlements arising out of the agreements at the time of Confederation), \$11.9 million; and reserves for certain contingencies (excluding the reserve for the revaluation of active assets), \$42.1 million.

TABLE I

BALANCE SHEET OF THE DOMINION OF CANADA AS AT MARCH 31, 1946, COMPARED WITH
1945 AND 1939¹

(In millions of dollars)

Item	As at March 31			
	1946	1945	1939	
ASSETS				
Cash.....	1	808.6	157.8	32.6
Departmental Working Capital Advances.....	2	9.3	7.4	4.8
Loans and Advances (Recoverable).....	3	3,535.9	3,153.7	365.8
Investments.....	4	214.7	373.9	110.7
Province Debt Accounts.....	5	2.3	2.3	2.3
Deferred Charges.....	6	92.6	86.7	41.8
Sundry Suspense Accounts.....	7	1,025.0	757.0	²
		5,688.4	4,538.8	558.1
Less—Reserve for possible losses on ultimate realization of Active Assets ³		-150.0	-125.0	.....
Total Active Assets.....		5,538.4	4,413.8	558.1
Net Debt.....	8	13,421.4	11,298.4	3,152.6
		18,959.8	15,712.2	3,710.6
LIABILITIES				
Floating Debt.....	9	182.4	165.1	13.9
Deposit and Trust Accounts.....	10	1,366.4	993.6	51.6
Insurance, Pension, and Guaranty Accounts.....	11	458.0	406.5	221.4
Deferred Credits.....	12	25.3	26.4	0.2
Sundry Suspense Accounts.....	13	66.5	81.3	0.9
Province Debt Accounts.....	14	11.9	11.9	11.9
Reserves for Certain Contingent Liabilities ⁴	15	42.1	43.6	25.0
Funded Debt.....	16	16,807.2	13,983.8	3,385.7
		18,959.8	15,712.2	3,710.6

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ See page 2 for full details with respect to 1945-46 and 1944-45.

² Less than \$50,000.

³ See also item 15, reserves for certain contingent liabilities, and footnote thereto.

⁴ Excluding the reserve for possible losses on ultimate realization of active assets, which has been deducted from total active assets.

Offsetting these liabilities (and in a measure explaining their existence, because a substantial portion of the Dominion's debt is attributable to the loans, advances, and investments which form a large part of the assets) are what are known as Active Assets. Essentially, they consist of earning assets (that is, assets which yield interest, profits or dividends) together with very liquid assets such as cash and bullion.

The principal active assets at March 31, 1946, were: cash, \$808.6 million; departmental working capital, \$9.3 million; recoverable loans and advances, \$3,535.9 million (including loans and advances of \$699.5 million to the Canadian National Railways, of \$1,550.0 million to the Foreign Exchange Control Board, and of \$817.3 million to the United Kingdom and various foreign governments, all arising largely out of the war); investments, \$214.7 million; provincial debt accounts (like the liability item already mentioned, this is part of the settlements arising out of the Confederation agreements), \$2.3 million; deferred charges (the cost of loan flotations, in process of being amortized over the life of the loans), \$92.5 million; and sundry debit suspense accounts, \$1,025.0 million.

The non-active assets will be described in Section D below, in connection with the net debt.

(2) Balance Sheet Changes during the Fiscal Year 1945-46.

The changes in the balance sheet in any year are of two distinct types: (a) changes in the net debt (item 8 of Table I), which result from the net effect of the annual revenue and expenditure in producing a deficit or a surplus; and (b) more or less autonomous changes in assets and liabilities. The former type will be explained in Section D below, which is entitled "The Deficit or Increase in Net Debt." With respect to the latter type of change, the Government is frequently called upon to make loans or investments of various kinds in carrying out its policies, or otherwise to acquire active assets, and from time to time it realizes on assets previously acquired. These activities are quite outside the field of annual expenditures and revenues in the strict accounting sense, though of course they must be authorized by Parliament in exactly the same way as expenditures and normally they are related to or complement them. Similarly the changes in liabilities, while they may be affected to an important degree by governmental actions, are in most cases quite unrelated to the annual revenues and expenditures.

The fluctuations in cash need no explanation since it is a residual item dependent mainly on the timing of the receipt of revenues and the proceeds of borrowing operations, on the one hand, and the rate of cash outlay, on the other. Similarly, changes in departmental working balances relate mainly to changing volume of work in progress.

The annual changes in loans and advances for 1944-45 and 1945-46 are given in Table II, with a summary of the principal changes in loans and advances from 1939-40 to 1945-46. Some further detail is given in Section H of this Introduction, which analyses total requirements for and sources of cash. Complete details will be found in the departmental sections of Part II insofar as 1945-46 is concerned, and in the corresponding sections of the Public Accounts for 1944-45. The table follows.

TABLE II
CHANGES IN ACTIVE LOANS AND ADVANCES
(In millions of dollars)

Item	Annual Change, Fiscal Years Ended March 31		Total Change April 1, 1939, to March 31, 1946
	1946	1945	
RAILWAY AND STEAMSHIP COMPANIES			
Canadian National Railways..... 1	43.2	83.6	657.6
Canadian Pacific Railway Co..... 2			-6.3
Net Total, Railway and Steamship Companies..... 3	43.2	83.6	651.3
Foreign Exchange Control Board..... 4	700.0	265.0	1,550.0
SUNDRY GOVERNMENT AGENCIES			
Canadian Broadcasting Corporation..... 5			-0.5
National Harbours Board..... 6	-0.1	¹	-0.9
Soldier Settlement of Canada..... 7	18.7	3.9	12.2
Sundry Crown Companies (war activities)..... 8	-20.1	-17.4	96.2
Sundry Crown Plants, privately managed (war activities)..... 9	-5.0	-10.3	41.7
Net Total, Sundry Government Agencies ² 10	-6.5	-23.7	148.7
PROVINCIAL AND MUNICIPAL GOVERNMENTS			
Seed Grain Loans Guarantee Act, 1938..... 11	-3.9	15.9	12.0
Other..... 12	-0.5	-0.3	12.5
Net Total, Provincial and Municipal Governments..... 13	-4.4	15.6	24.5
UNITED KINGDOM AND OTHER GOVERNMENTS			
Advances under Export Credits Insurance Act 1944 and General Advances for purchase of supplies in Canada..... 14	213.0		213.0
United Kingdom, food advance accounts..... 15	-10.0	10.6	20.6
United Kingdom, loan under The War Appropriation (U.K. Financing) Act, 1942..... 16	-63.9	-55.1	538.6
United Kingdom, Australia, and New Zealand—air training accounts..... 17	-449.5	81.6	
Union of Soviet Socialist Republics, loan for the purchase of wheat..... 18	-2.5		7.5
War Supplies Ltd., for munitions to be sold to the United States of America ³ 19		-71.2	
Sundry Governments, miscellaneous recoverable accounts ³ 20	-21.6	-4.2	6.6
Net Total, U.K. and other Governments..... 21	-334.5	-38.3	786.3
MISCELLANEOUS			
Dominion and National Housing Acts..... 22	-14.7 ⁴	-1.2	-5.4
Sundry munitions contractors, etc. (Department of Reconstruction and Supply)..... 23	-0.8	8.0	16.1
Sundry Loans and advances..... 24	-0.1	-0.1	-1.6
Net Total, Miscellaneous..... 25	-15.6	6.7	9.1
NET TOTAL, ALL LOANS AND ADVANCES..... 26	382.2	308.9	3,169.9
MEMORANDUM. Write-offs included above⁵.—			
Land Settlement Loans (item 7)..... 27	¹	-0.3	-3.9
Province of Saskatchewan, Drought Area Relief Loans 1934-35. 28	¹		-1.4

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Less than \$50,000.

² Includes some departmental accounts too small to appear in this table.

³ Composed largely of Department of National Defence accounts for the United Kingdom and other governments.

⁴ Balance outstanding at December 31, 1945, repaid out of advance to Central Mortgage and Housing Corporation.

⁵ In addition to the two items shown there are write-offs of Canadian Farm Loan Board stock each year, also of Department of Mines and Resources, seed grain and relief accounts, but the amounts are relatively small.

It will be noted from Table II that the net change in Loans and Advances to the United Kingdom and Other Governments during the year was a reduction of \$334.5 million, or from \$1,151.8 million to \$817.3 million. Schedule F to the Balance Sheet gives the details by countries, and of course further details concerning these loans and advances may be found in Part II of the Report. The largest single change in this category during 1945-46 occurred in Item No. 17 of the table. This reflects the cancellation, under authority of the United Kingdom Financial Agreement Act, 1946, of the amount charged as a liability of the United Kingdom to Canada under Air Training Plans Nos. 1 and 2. The amount of the United Kingdom's liability under Plan No. 1 had been established at \$200 million. The amount of \$249.5 million previously carried as an indebtedness under Air Training Plan No. 2 was reduced to \$225 million by eliminating expenditures properly chargeable to other appropriations. Under the terms of the Act, therefore, the aggregate amount owing under the two plans was agreed to be \$425 million and this amount was cancelled.

The United Kingdom repaid \$63.9 million of its loan under the War Appropriation (United Kingdom Financing) Act, 1942, leaving a balance outstanding at the fiscal year end of \$538.6 million. The Government of the Union of Soviet Socialist Republics repaid \$2.5 million of the \$10 million loan made for the purchase of wheat. Advances made to the Government of the United Kingdom under Section 3 of the War Appropriation Acts for the purchase of food and other essential supplies decreased during the year by \$10 million.

Advances made during the fiscal year to foreign governments and their agencies pursuant to agreements made under the Export Credits Insurance Act, totalled \$67.4 million made up as follows: Belgium, \$25 million; Czechoslovakia \$3.2 million; the Netherlands \$25.1 million; the Netherlands Indies \$1.8 million; Norway \$9.5 million, and the Union of Soviet Socialist Republics, \$2.8 million. Other large advances made under Section 3 of the War Appropriation Acts and outstanding at the end of the year were: Belgium \$2.0 million; France \$88.3 million; the Netherlands \$12.9 million; the Union of Soviet Socialist Republics \$8.8 million, and the United Kingdom \$32.2 million.

There is another item in the table—Item No. 1, Loans and Advances to the Canadian National Railways—which is of sufficient interest to warrant more detailed treatment for the fiscal year 1945-46 especially as the figure in this table is the net result of many transactions, some of which also appear in the revenue and expenditure tables. These transactions are summarized as follows:

Advances—

Under Canadian National Railways Refunding Act, 1944—for retirement of called or maturing issues.....	\$ 65,500,000
Under Canadian National Railways Financing and Guarantee Act, 1940—Purchase of Grand Trunk Railway Company of Canada 4 per cent Perpetual Consolidated Debenture Stock.....	79,645
Under Canadian National Railways Financing and Guarantee Acts, 1941 and 1942—Purchase of securities from Canadian holders...	20,401
Under the War Appropriation (United Kingdom Financing) Act, 1942—Purchase of securities from Government of the United Kingdom..	231,447
	<hr/>
Total advances by way of loan.....	\$ 65,831,493
	<hr/>
Equipment purchased by Government and leased to Railway under Hire-Purchase Agreement:—	
1945 Agreement.....	\$ 11,399,341
	<hr/>
Total Loans and Equipment Purchased.....	\$ 77,230,834
	<hr/>

Repayments—

Application of 1945 Net Income Surplus to advances under Refunding Act, 1938.....	\$ 24,756,130
Surplus available from Depreciation Reserves and Debt Discount Amortization account after providing for capital expenditures during 1945—applied to advances under the Refunding Act, 1938.....	2,545,411
Release of trust funds held <i>re</i> Canadian Northern Ontario Railway, 3½ per cent Debenture Stock—applied to advances under the Refunding Act, 1938.....	958,113
Financing and Guarantee Act, 1941—Purchase of securities.....	35,213
	<hr/>
	\$ 28,294,867

Repayments of Instalments under Hire-Purchase Agreements—

1936 Agreement.....	\$ 517,173
1940 Agreement.....	991,968
1941 Agreement.....	1,382,634
1943 Agreement.....	1,561,667
1944 Agreement.....	868,728

Total Equipment Repayments.....	\$ 5,322,170
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Total Repayments of Loans and Equipment Repayments..	\$ 33,617,037
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Net Total Payments on account of Loans and for Equipment Purchased...	\$ 43,613,797
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It will be noted that the amount of the 1945 Net Income Surplus of the Railway applied to advances was \$24,756,130. This item less a capital loss on abandonments of \$2,125,088 appears on both sides of the revenue and expenditure statement and is a bookkeeping adjusting entry to show the value of the C.N.R. Securities Trust Stock on the Dominion's books at the same amount as on the books of the company. It records the change in the Dominion's equity in the railway.

The changes in the remaining items on the asset side are largely self-explanatory, except for changes in the net debt which will be dealt with in Section D.

On the liability side of the Dominion's balance sheet the changes are also largely self-explanatory. Floating debt increased by \$17.3 million. Deposit and Trust accounts increased by \$372.8 million, of which the two special accounts in the name of the Minister of Finance opened for custody purposes accounted for \$312.4 million. Insurance, Pension and Guaranty accounts increased by \$51.5 million. The increase in the Funded Debt reflects the excess of expenditure over revenue as well as the increase in active assets. This will be discussed in more detail in connection with the analysis of requirements for and sources of cash presented in Section H.

C. SUMMARY OF EXPENDITURE AND REVENUE

The heavy war and demobilization expenditures and the large increase in revenues to finance in part such expenditures reflect the magnitude of Canada's participation in the war in terms of dollars. In 1939-40 total expenditures were \$680.8 million including war expenditure of \$118.3 million or 17.4 per cent of the total; in 1945-46, total expenditures were \$5,136.2 million, of which war and demobilization expenditures were \$4,002.9 million or 77.9 per cent. For the period of seven fiscal years ended March 31, 1946, total expenditures were \$23,906.7 million, of which war and demobilization expenditures were \$18,942.6 million, or 79.2 per cent. Revenues rose from \$562.1 million in 1939-40 to \$3,013.2 million in 1945-46. In 1939-40 the excess of expenditure over revenue was \$118.7 million. This contrasts with a corresponding excess of \$2,123.0 million in 1945-46. For the seven-year war period this excess amounted to \$10,268.8 million. Table III follows:

TABLE III
SUMMARY OF EXPENDITURE AND REVENUE
(In millions of dollars)

Item	Fiscal Years Ended March 31		Seven Fiscal Years Ended March 31, 1946
	1946	1945	
EXPENDITURE			
Non-War Expenditure ¹ —			
Ordinary Expenditure..... 1	1,061.9	767.4	4,254.6
Capital Expenditure..... 2	4.5	3.2	27.4
Special Expenditure..... 3	17.4	7.5	289.6
Government Owned Enterprises..... 4	1.3	1.4	66.7
Other Charges, including the write-down of assets..... 5	48.2	47.8	325.7
Total Non-War Expenditure..... 6	1,133.3	827.2	4,964.0
War and Demobilization Expenditure ¹ —			
Annual War Appropriation Acts..... 7	2,645.8	3,600.1	15,090.1
Less charged to active assets..... 8	-12.2	-35.2	-282.9
War Appropriation (U.K. Financing) Act, 1942..... 9	.....	.....	1,000.0
Write off of Air Training Plan Loans and Advances as per United Kingdom Financial Agreement Act, 1946..... 10	425.0	.....	425.0
Mutual Aid ² 11	766.9	792.2	2,471.7
Military Relief..... 12	34.5	50.2	84.7
Canada's Contribution to UNRRA..... 13	142.9	11.1	154.0
Total War and Demobilization Expenditure..... 14	4,002.9	4,418.4	18,942.6
Total Expenditure..... 15	5,136.2	5,245.6	23,906.7
REVENUE			
Ordinary Revenue..... 16	2,435.7	2,519.6	12,798.4
Less estimated refundable taxes..... 17	-72.5	-219.5	-517.0
Capital Refunds..... 18	0.4	0.7	2.5
Special Receipts and Other Credits..... 19	649.7	386.5	1,354.1
Total Revenue and Credits..... 20	3,013.2	2,687.3	13,637.8
DEFICIT			
Excess of Expenditure over Revenue, or Increase in Net Debt (15-20) 21	2,123.0	2,558.3	10,268.8

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ The distinction between "war" and "non-war" is arbitrary; "war expenditure" means charges to The War Appropriation Acts and "non-war" means all other expenditure.

² Excluding administration which is included in item 7.

In any analysis of the foregoing table, it should be remembered that "war expenditure" simply means those expenditures charged to the various war appropriations. Certain increases, such as payments under the Dominion-Provincial Taxation Agreements, and increases in interest on the public debt, to mention only two items, are directly attributable to the war, but are included in the non-war expenditure section. Of course, certain pre-war expenditures have either been reduced or have disappeared entirely because of the war. One case in point is the improvement in the finances of the Canadian National Railways which resulted in a deficit being converted into a surplus.

Table IV which follows shows the cumulative expenditure and revenue figures from September 1, 1939, to March 31, 1946. Due to the fact that the books of the Dominion are kept on a fiscal year basis, and also because certain earlier expenditures and commitments were made but not recorded at September 1, 1939, the figures which appear in this statement must only be regarded as approximate.

TABLE IV
EXPENDITURE AND REVENUE, SEPTEMBER 1, 1939, TO MARCH 31, 1946¹
(In millions of dollars)

Item	Sept. 1, 1939, to March 31, 1946
EXPENDITURE	
Non-War Expenditure—	
Ordinary Expenditure.....	1 4,097.1
Capital Expenditure.....	2 25.0
Special Expenditure.....	3 275.2
Government Owned Enterprises.....	4 24.9
Other Charges, including the write-down of assets.....	5 325.2
Total Non-War Expenditure.....	6 4,747.4
War and Demobilization Expenditure—	
Annual War Appropriation Acts.....	7 15,090.1
Less charged to active assets.....	8 -282.9
The War Appropriation (United Kingdom Financing) Act, 1942.....	9 1,000.0
Write off of Air Training Plan Loans and Advances as per United Kingdom Financial Agreement Act, 1946.....	10 425.0
Mutual Aid.....	11 2,471.7
Military Relief.....	12 84.7
Canada's Contribution to UNRRA.....	13 154.0
Total War and Demobilization Expenditure.....	14 18,942.6
Total Expenditure.....	15 23,690.1
REVENUE	
Ordinary Revenue.....	16 12,564.7
Less estimated refundable taxes.....	17 -517.0
Capital refunds.....	18 2.4
Special Receipts and Other Credits.....	19 1,354.1
Total Revenue and Credits.....	20 13,404.1
DEFICIT	
Excess of Expenditure Over Revenue, or Increase in Net Debt (15-20).....	21 10,286.0

NOTE: Due to rounding off, the figures may not add exactly to the totals shown.

¹ The total for the seven fiscal years ended March 31, 1946, as given in Table III, less the total between April 1 and August 31, 1939, from the statement published by the Comptroller of the Treasury in the *Canada Gazette*, Vol. LXXIV, No. 11, September 14, 1940. Subject to the qualification that certain entries after August 31, 1939, may be considered to relate in part to the period from April 1 to August 31, 1939.

Table V which follows gives a comparison by years of total expenditures and revenues of the Government of Canada during the periods covered by World War I and World War II, and the ratio of revenues to expenditures for each year.

TABLE V

EXPENDITURES AND REVENUES, AUGUST 1, 1914 TO MARCH 31, 1920, COMPARED WITH EXPENDITURES AND REVENUES, SEPTEMBER 1, 1939 TO MARCH 31, 1946

(In millions of dollars)

War Years, 1914-20				War Years, 1939-46			
Fiscal Year	Total Expenditure	Total Revenue	Ratio of Revenue to Expenditure	Fiscal Year	Total Expenditure	Total Revenue	Ratio of Revenue to Expenditure
			%				%
1914-15 ¹	206.4	86.9	42.1	1939-40 ²	464.2	328.3	70.7
1915-16	339.7	172.1	50.7	1940-41	1,249.6	872.2	69.8
1916-17	498.2	232.7	46.7	1941-42	1,885.1	1,488.5	79.0
1917-18	576.7	260.8	45.2	1942-43	4,387.1	2,249.5	51.3
1918-19	697.0	312.9	44.9	1943-44	5,322.3	2,765.0	52.0
1919-20	740.1	349.7	47.3	1944-45	5,245.6	2,687.3	51.2
				1945-46	5,136.2	3,013.2	58.7
	3,058.1	1,415.2	46.3		23,690.1	13,404.1	56.6

¹ August 1, 1914—March 31, 1915.

² September 1, 1939—March 31, 1940.

D. THE DEFICIT OR INCREASE IN NET DEBT.

(1) The Nature of the Net Debt.

The net debt is made up of two parts. One of these comprises capital and non-active accounts. Included as "Capital" are only those items paid for out of appropriations classified as Capital Expenditure in the annual estimates. Non-active accounts are those items of expenditures by way of advances, investments and accounts receivable which, in the main, are neither consistently revenue producing nor of a liquid nature. The other part of the net debt is the Consolidated Deficit Account which is the account to which the annual deficits or surpluses since Confederation have been carried. A deficit in any fiscal year must result in a corresponding increase in the net debt of the Dominion, for it can only be covered by an increase in liabilities or a decrease in active assets. Conversely a surplus of revenue over expenditure reduces the net debt.

(2) The Increase in Net Debt during the Fiscal Year Ended March 31, 1946.

For the fiscal year ended March 31, 1946, the deficit or increase in net debt was \$2,123.0 million. Table VI shows how this increase in net debt was made up and compares it with that of the preceding fiscal year. It also gives the total increase in net debt during the seven fiscal years commencing with the year ended March 31, 1940, the first year reflecting war expenditures. As will be explained more fully in Section H below, the deficit should not be confused with the cash deficiency or the net cash requirements. It is simply the net amount by which the liabilities of the Dominion have increased during the year assuming that all active assets are realizable.

TABLE VI
ANALYSIS OF THE INCREASE IN NET DEBT
(In millions of dollars)

Item	Fiscal Years Ended March 31		Seven Fiscal Years Ended March 31, 1946
	1946	1945	
CAPITAL AND NON-ACTIVE ACCOUNTS			
<i>Charges—</i>			
(a) Cash Expenditure:			
Capital Expenditure..... 1	4.5	3.2	27.4
Government Owned Enterprises—non-active loans and advances..... 2	0.6	0.5	4.9
Saskatchewan Seed Grain Loans Guarantees 1936 and 1937 —fulfilment of guarantees..... 3			9.8
(b) Adjustment of C.N.R. Securities Trust Stock account for equity increases due to:			
Capital gain on redemption of securities..... 4			19.1
Net income surplus..... 5	24.8	23.0	112.5
Total Charges, Capital and Non-active accounts..... 6	29.9	26.7	173.7
<i>Credits—</i>			
(c) Cash Repayments:			
Capital Accounts..... 7	-0.4	-0.7	-2.4
Government Owned Enterprises—non-active loans and advances..... 8		-0.6	-0.8
Unemployment Relief Act, 1932—loan to Canadian Pacific Railway Company..... 9			-1.0
(d) Write-Offs to Consolidated Deficit account—			
Adjustment of C.N.R. Securities Trust Stock account for equity decreases due to:			
Capital loss on sale of steamships..... 10			-1.5
Line abandonments..... 11	-2.1	-0.6	-15.0
Relief Loans to Province of Saskatchewan..... 12			-17.7
Seed Grain and Relief Accounts, Department of Mines and Resources..... 13	1	1	-0.2
Total Credits, Capital and Non-active accounts..... 14	-2.5	-2.0	-38.6
Net excess of expenditure over revenue—Capital and Non- active accounts..... 15	27.3	24.8	135.0
CONSOLIDATED DEFICIT ACCOUNT			
Net excess of all other expenditure over all other revenue, charged to Consolidated Deficit Account..... 16	2,095.8	2,533.5	10,133.9
INCREASE IN NET DEBT, OR OVER-ALL DEFICIT..... 17	2,123.0	2,558.3	10,268.8

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Less than \$50,000.

E. ANALYSIS OF EXPENDITURE.

(1) Ordinary Expenditure.

Interest on the public debt continues to be the largest single item of ordinary expenditure, amounting to \$409.1 million in 1945-46. This is not a large proportion of total expenditures of \$5,136.2 million or of total revenues of \$3,013.2 million—only 8.0 per cent and 13.6 per cent respectively. It is a much smaller proportion of national income, and this is a much more significant comparison as the interest payment is important mainly as a claim upon income.

It has already been noted moreover that a substantial portion of the Dominion's funded debt is attributable to the acquisition of earning assets. That being so, it is proper to deduct the interest or other return from these investments from the total interest paid out and examine the remainder or net interest payment. The amount will be found at item 2, Table XVI, page XXXIV under the heading "Return on Investments". In 1945-46 it was \$70.9 million, so that the net interest payment was only \$338.2 million. This is 6.6 per cent of total expenditures or 11.2 per cent of total revenues for the year.

Table VII presents the figures relating to the gross and net burden of interest on the public debt for the last ten fiscal years. It will be noted that as a proportion of total expenditures the net interest burden has declined from 23.5 per cent to 6.6 per cent and that there has also been a more rapid decline in the interest which is payable in foreign currencies.

TABLE VII

COMPARISON OF INTEREST PAYMENTS WITH TOTAL EXPENDITURE, 1936-37 TO 1945-46

(In millions of dollars)

Fiscal Year	Total Expenditure	Total Interest Payments		Return on Investments	Net Interest Payments		Interest payable in Foreign Currencies	
		Amount	Ratio to Expenditure		Amount	Ratio to Expenditure	Amount	Ratio to Expenditure
	\$	\$	%	\$	\$	%	\$	%
1936-37.....	532.0	137.4	25.8	12.5	124.9	23.5	32.6 ¹	6.1
1937-38.....	534.4	132.1	24.7	14.5	117.7	22.0	30.3	5.7
1938-39.....	553.1	128.0	23.1	14.4	113.6	20.5	30.5	5.5
1939-40.....	680.8	129.3	19.0	14.6	114.7	16.8	30.0	4.4
1940-41.....	1,249.6	139.2	11.1	17.9	121.3	9.7	24.9	2.0
1941-42.....	1,885.1	155.0	8.2	25.8	129.2	6.9	22.0	1.2
1942-43.....	4,387.1	188.6	4.3	41.2	147.3	3.4	18.4	0.4
1943-44.....	5,322.3	242.7	4.6	48.3	194.4	3.7	14.0	0.3
1944-45.....	5,245.6	319.0	6.1	60.7	258.2	4.9	12.5	0.2
1945-46.....	5,136.2	409.1	8.0	70.9	338.2	6.6	12.5	0.2

NOTE: Due to rounding off, the figures may not add exactly to the totals shown.

¹ Including interest payable optionally in Canada or New York.

Adding the annual amortization of bond discounts and commissions, the cost of new loan flotations, and certain service charges to the figure of \$409.1 million of interest payments, gives a total of \$437.6 million for all public debt charges during 1945-46. In addition, however, \$20.7 million in discounts and commissions on loans issued during the year were added to Deferred Charges, to be amortized over the life of the respective loans. The comparable figure for public debt charges in 1938-39, was \$133.1 million; the increase during the intervening period is attributable to borrowings for war purposes.

Table VIII which follows gives a comparison of Ordinary Expenditure for the fiscal years 1938-39, 1944-45 and 1945-46, and for the seven fiscal years ended March 31, 1946.

TABLE VIII
ANALYSIS OF ORDINARY EXPENDITURES
(In millions of dollars)

Item	Fiscal Years Ended March 31			Seven Fiscal Years Ended March 31, 1946
	1946	1945	1939	
Public Debt Charges—				
Interest on Public Debt..... 1	409.1	319.0	128.0	1,582.9
Annual Amortization of Bond Discounts and Commissions..... 2	14.9	12.8	4.8	67.8
Cost of Loan Flotations..... 3	7.4	7.9	0.1	35.9
Servicing of Public Debt..... 4	6.2	0.2	0.2	7.6
Total Public Debt Charges..... 5	437.6	339.9	133.1	1,694.2
Subsidies and Compensation to Provinces under Taxation Agreements..... 6	112.5	107.8	21.2	512.9
Premium Discount and Exchange..... 7	14.7	16.3		31.0
Unemployment Insurance Act, Administration and Government's Contribution..... 8	18.7	17.9		79.9
Old Age Pensions and Pensions to Blind Persons..... 9	33.7	32.2	29.0	215.8
Family Allowances..... 10	172.6			172.6
Department of National Defence..... 11	0.1	0.1	34.4	14.3
Department of National Revenue..... 12	22.6	20.1	11.9	113.3
Post Office Department..... 13	57.7	54.6	35.5	322.5
Pensions (War 1914-18 and Military)..... 14	40.0	39.4	42.2	282.4
Veterans Affairs..... 15	32.9	41.6	14.3	146.0
Other Departments..... 16	118.8	97.5	91.4	669.7
Total Ordinary Expenditure..... 17	1,061.9	767.4	413.0	4,254.6

(2) Capital Expenditure.

Charges for expenditures classed as Capital amounted to only \$4.5 million during the year. Details will be found on page 10 of Part I and in the sections of the Departments of Public Works and Transport in Part II.

(3) Special Expenditure.

Special Expenditure in 1945-46 amounted to \$17.3 million, compared with \$7.5 million in the previous fiscal year. This increase was due mainly to the increased payments under the Prairie Farm Assistance Act.

(4) Government Owned Enterprises.

Expenditures under this heading may be divided into two types; payments to meet the operating deficits of business enterprises wholly owned by the Dominion of Canada which had been established before the war, and non-active loans and advances made to such enterprises. Expenditure of the former type during 1945-46 was \$0.7 million for the Prince Edward Island Car Ferry and Terminals and a relatively small amount (\$85,859.07) for the harbour at Churchill—both figures being for the calendar year 1945. An amount of \$0.6 million was provided to the National Harbours Board in non-active advances.

(5) Other Charges, Including Write-Down of Assets.

Total charges so classified aggregated \$48.2 million. The largest item in this category is the amount of \$25 million, which has been added to the reserve to meet possible losses on the ultimate realization of active assets. This is the same amount as has been provided in the five previous fiscal years and the total reserve therefore now amounts to \$150 million. The annual write-off from active assets of Soldier and General Land Settlement Loans amounted to \$35,517 and the cancellation of Canadian Farm Loan Board Capital Stock amounted to \$962. Provision was made for a reserve of \$464,175 for conditional benefits under the Veterans' Land Act. These reserves, and the two write-offs resulted in a proportionate increase in the Dominion's net debt.

There was written-off from non-active assets an amount of \$45,436 representing the yearly established losses on Seed Grain and Relief account administered by the Department of Mines and Resources. As this account is classified as a non-active asset and therefore included in the net debt of Canada it is offset by a similar amount on the Revenue side under "Other Receipts and Credits."

The remaining items in Other Charges totalling \$22.6 million, relate to the Canadian National Railways Securities Trust Stock. The value of this stock which represents the Dominion's equity in the Canadian National Railways increased during the year by \$24.7 million, due to the surplus earnings of the System for 1945, less \$2.1 million due to capital loss on line abandonments and retirements of rolling stock during the year. The Canadian National Railways Securities Trust Stock is carried in the Dominion's books as a non-active asset, and thus the net debt of Canada is not affected by these transactions.

(6) War and Demobilization Expenditure.

Total expenditures from the War Appropriation Act, War Expenditure and Demobilization Appropriation Acts and other acts authorizing expenditures for war purposes amounted to \$4,002.9 million during the fiscal year 1945-46. The total war and demobilization expenditures, not including amounts charged to Active Assets from the beginning of the war to the close of the fiscal year 1945-46 amounted to \$18,942.6 million. Table IX which follows shows the more important items under the various departments for the fiscal year 1945-46 together with corresponding figures for 1944-45 and for the total war period.

TABLE IX
WAR AND DEMOBILIZATION EXPENDITURE
(In millions of dollars)

Item	Fiscal Years Ended March 31		Seven Fiscal Years Ended March 31, 1946
	1946	1945	
Agriculture—			
Freight assistance on western feed grains..... 1	17.3	15.9	65.3
Payments to increase the income of farmers in the spring wheat area of western Canada..... 2	¹	¹	19.0
Subsidy on milk and milk products..... 3	41.6	42.3	113.4
Premium on hog carcasses suitable for export to Great Britain.... 4	9.6	14.1	27.5
Subsidy on western wheat used as feed for live stock..... 5	7.9	7.5	20.7
Sundry..... 6	6.6	8.2	42.6
	83.0	88.1	238.6
Finance—			
Comptroller of the Treasury's office..... 7	9.4	9.2	39.3
Payment of premiums on purchase of Dominion of Canada regis- tered stock, London..... 8	¹	¹	8.3
Sundry..... 9	7.1	5.7	15.5
Wartime Prices and Trade Board—			
Administration..... 10	14.8	12.7	52.1 ²
Subsidies due to application of order placing a ceiling over all prices..... 11	98.3	107.3	358.1
Canadian Wheat Board—			
Accountable advances for payment of drawback claims to millers and other manufacturers of wheat products..... 12	14.7	19.7	57.9 ³
Deficits on operations..... 13	.....	13.1	13.1
	144.3	167.7	544.2
Labour—			
National Selective Service..... 14	11.3	11.1	36.5
Sundry..... 15	11.6	8.6	50.9
	22.9	19.7	87.3
Mines and Resources—			
Prince Rupert—Terrace—Cedarvale highway..... 16	¹	2.5	14.7
Sundry..... 17	3.5	3.3	11.3
	3.5	5.8	26.1

TABLE IX—Continued

Item	Fiscal Years Ended March 31		Seven Fiscal Years Ended March 31, 1946
	1946	1945	
National Defence—Air Services—			
Overseas War Establishment..... 18	197.1	759.1	1,382.4
Western Hemisphere Operations..... 19	108.0	227.9	1,063.0
Air Training..... 20	74.8	272.3	1,321.1
Sundry..... 21	144.4	0.1	144.9
	524.3	1,259.5	3,911.4
National Defence—Army Services—			
Army Services..... 22	935.0	1,243.7	5,463.4
Inspection Board of the U.K. and Canada..... 23	6.1	8.4	40.8
Sundry..... 24	8.5	9.7	36.3
	949.6	1,261.8	5,540.5
National Defence—Naval Services..... 25	241.8	417.1	1,467.5
National Health and Welfare—			
Old Age Pensions including pensions to blind persons—Dom- inion's share of pensions ⁴ 26	9.1	8.8	21.0
Sundry ⁵ 27	2.1	1.3	3.4
	11.2	10.1	24.4
National War Services—			
War charities..... 28	13.0	15.9	47.5
Red Cross—Prisoners of war parcels..... 29		5.0	5.0
Sundry..... 30	1.2	5.1	17.1
	14.2	26.0	69.6
Pensions and National Health ⁶ —			
Civil Defence..... 31			7.6
Pensions, Defence Forces, etc..... 32			9.5
Treatment, Defence Forces..... 33			16.2
Sundry..... 34			8.9
			42.2
Public Works..... 35	6.2	6.5	36.3
Reconstruction and Supply—			
Administration..... 36	6.9	8.8	42.2
Investment in plant and equipment:			
Acquisition of U.K. assets..... 37		2.0	207.0
Acquisition of U.S. assets..... 38	1.9		1.9
Other plant and equipment..... 39	63.0	168.9	840.7
Investment in production assets (working capital)..... 40		4.8	814.0
Termination of contracts..... 41	151.8		151.8
Miscellaneous war expenses..... 42	55.2	34.2	136.7
	278.8	218.7	2,194.2
Royal Canadian Mounted Police..... 43	4.8	3.7	23.4
Trade and Commerce—			
Gift of wheat to Greece..... 44		6.7	19.4
Sundry..... 45	1.8	0.7	10.2
	1.8	7.4	29.6
Transport—			
Acquisition of airfields and works from the United States Govern- ment..... 46	¹	18.7	85.3
Northwest Staging Route..... 47	1.1	5.2	6.3
Sundry..... 48	13.9	11.2	47.9
	15.0	35.1	139.5
Veterans Affairs ⁵ —			
Civil Defence..... 49	0.1	0.5	0.6
Pensions, Defence Forces, etc..... 50	22.2	11.9	34.1
Treatment, Defence Forces..... 51	26.4	11.4	37.8
Re-establishment credits..... 52	27.1	⁷	27.1
Gratuity payments..... 53	212.4	⁸	212.4
Sundry..... 54	40.1	8.9	49.0
	328.3	32.7	361.0

TABLE IX—*Concluded*

Item	Fiscal Years Ended March 31		Seven Fiscal Years Ended March 31, 1946
	1946	1945	
Other Departments..... 55	4.1	5.0	21.5
Write-off of Air Training Plan Loans and Advances as per United Kingdom Financial Agreement Act, 1946..... 56	425.0		425.0
The War appropriation (U.K. Financing) Act, 1942..... 57			1,000.0
Mutual Aid (excluding administration)..... 58	766.9	792.2	2,471.6
Military Relief..... 59	34.5	50.2	84.7
Canada's contribution to UNRRA..... 60	142.9	11.1	154.0
TOTAL WAR AND DEMOBILIZATION EXPENDITURE..... 61	4,002.9	4,418.4	18,942.6

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Less than \$50,000.

² Includes \$0.2 million charged to Department of Labour in 1939-40 and 1940-41.

³ Includes \$3.0 million charged to Department of Trade and Commerce in 1942-43.

⁴ Shown in Public Accounts under Department of Finance for years prior to 1945-46.

⁵ Included in Department of Pensions and National Health prior to 1944-45.

⁶ Included in Departments of Veterans Affairs and National Health and Welfare subsequent to 1943-44.

⁷ \$1.1 million included in Ordinary Expenditure.

⁸ \$19.1 million included in Ordinary Expenditure.

As previously mentioned Table IX does not include recoverable outlays made under the provisions of Section 3 of each of the War Appropriation Acts, which are classed as Active Assets rather than expenditure. Under this section the Government of Canada was empowered to act as the agent of an allied government for any purpose designed to aid directly or indirectly in the prosecution of the war and to pay out of unappropriated moneys in the Consolidated Revenue Fund any obligations or costs temporarily incurred or assumed. In addition, the Government of Canada was authorized to pay out of unappropriated moneys any expenditure required to be made under any contract for war supplies entered into for the purpose of enabling any company wholly owned by the Government to fulfil its obligations in respect of orders received by such company from an allied government. For these reasons war and demobilization expenditures as used in table IX must not be confused with total cash requirements for war purposes during any fiscal year. It is the total of all outlays including those that will be recovered or which reduce previously existing liabilities which must be taken into account when considering financial requirements.

From Table IX it will be noted that total war and demobilization expenditures for 1945-46 amounted to \$4,002.9 million compared with \$4,418.4 million for the previous year. Aside from the increase in expenditures by the Department of Veterans Affairs, particularly on account of gratuity payments, there were a few new items of expenditure which call for special mention.

Item No. 56 of the table covers an amount of \$425 million representing the cancellation under authority of the United Kingdom Financial Agreement Act, 1946, of accumulated liabilities of the United Kingdom under the British Commonwealth Air Training Plan previously carried in the Dominion's books as advances.

A new item (No. 41) under the Department of Reconstruction and Supply represents the costs in connection with termination of war contracts, more fully dealt with under Part II of the report. The amount involved was \$151.8 million.

Expenditures by the Department of National Defence for its three services amounted to \$1,715.7 million, compared with \$2,938.4 million in the previous fiscal year.

The amount of gratuity payments and re-establishment credits paid out by the Department of Veterans Affairs during the year totalled \$239.5 million. This represents a substantial increase over the expenditure of \$20.2 million incurred for the same purposes in 1944-45.

Expenditures to provide Canada's contributions to UNRRA amounted to \$142.9 million during the year. This amount, together with \$11.1 million expended during the previous year, completed the total of \$154 million which Canada agreed to provide.

Mutual Aid expenditures, including the settlement of outstanding accounts for deliveries in the previous year and the cost of certain supplies on hand and surplus at the end of hostilities, amounted to \$766·9 million. A table giving an analysis of these expenditures appears in Part II of the report. The distribution by countries was as follows:

United Kingdom	\$ 611,060,000
Australia	15,691,000
New Zealand	7,454,000
British West Indies	761,000
Union of Soviet Socialist Republics	46,370,000
France	7,554,000
China	18,802,000
Greece	12,000
Not allocated to countries	105,000
Declared surplus	59,141,000
India	—87,000
	\$ 766,863,000

The following table shows the amounts disbursed annually from War Appropriation Acts classified as between expenditures and amounts charged to active assets.

TABLE X
TOTAL DISBURSEMENTS FROM WAR APPROPRIATIONS

Fiscal Year	Charged to Active Assets	War Expenditures	Total
	\$	\$	\$
1939-40.....	9,092,742	118,291,022	127,383,764
1940-41.....	26,379,066	752,045,326	778,424,392
1941-42.....	42,816,676	1,339,674,152	1,382,490,828
1942-43.....	65,231,622	3,724,248,890	3,789,480,512
1943-44.....	91,906,305	4,587,023,094	4,678,929,399
1944-45.....	35,238,956	4,418,446,315	4,453,685,271
1945-46 ¹	12,212,266	4,002,949,197	4,015,161,463
	282,877,633	18,942,677,996	19,225,555,629

¹ Includes demobilization expenditures.

F. ANALYSIS OF REVENUE.

(1) Total Revenue.

The grand total of revenues of the Dominion Government for the fiscal year ended March 31, 1946, was \$3,013·2 million, representing an increase of \$325·8 million from the previous year. Revenue from tax sources increased by \$47·7 million, revenue from non-tax sources increased by \$15·3 million and from special receipts by \$262·8 million.

Tax revenues again reflected the predominance of direct taxes on incomes and profits characteristic of the war years. Almost 63 per cent of total tax revenue was derived from direct taxation as compared with 32·6 per cent in 1938-39, the last pre-war year.

The amount of reserve established in the fiscal year under review for the refundable portion of income and excess profits tax was \$72·5 million of which \$5·0 million was in respect of personal income tax and \$67·5 million in respect of the excess profits tax. This reserve has been deducted in arriving at the revenue total given above. When added to the reserves previously set aside, this addition brings the gross total liability established at March 31, 1946, to \$265·0 million for refundable personal income tax and \$252·0 million for excess profits tax, or a gross total of

\$517.0 million. After deducting repayments of refundable taxes made to March 31, 1946, the net liability as at that date amounted to \$515.7 million. The distribution of the gross reserves of the two taxes by the taxation years to which they relate is now estimated as follows:

Taxation Year	Refundable Personal Income Tax	Refundable Excess Profits Tax
	\$	\$
1942.....	58,000,000	31,200,000
1943.....	135,000,000	67,500,000
1944.....	72,000,000	72,700,000
1945.....		70,500,000
1946*.....		10,100,000
Gross Total.....	265,000,000	252,000,000
Less repayments.....	1,259,382	3,783
Net Total.....	263,740,618	251,996,217

* Corporation fiscal years ending in 1946 prior to March 31st.

Revenues for the year classified by major categories are presented in Table XI with corresponding figures for previous fiscal years. The table also shows total revenues by major categories for the seven fiscal years ending March 31, 1946 and the seven fiscal years ending March 31, 1921, corresponding roughly to the war and demobilization period of World War II and World War I respectively.

TABLE XI

REVENUE BY MAJOR CLASSIFICATIONS, 1938-39 TO 1945-46 AND 1914-15 TO 1920-21

(In millions of dollars)

Item	Fiscal Years Ended March 31			Seven Fiscal Years Ended March 31	
	1946	1945	1939	1946	1921
TAX REVENUE—					
Direct Taxes—					
Direct Taxes on Incomes..... 1	1,359.4 ¹	1,319.1 ²	142.0	6,490.7 ³	227.7
Succession Duties..... 2	21.5	17.2		74.0	
Total Direct Taxes..... 3	1,380.9	1,336.3	142.0	6,564.7	227.7
Indirect Taxes—					
Customs Import Duties..... 4	128.9	115.1	78.8	908.3	932.1
Excise Duties..... 5	186.7	151.9	51.3	879.2	205.5
Excise Taxes..... 6	496.9	543.1	161.7	3,071.0	112.2
Other Taxes..... 7	9.0	8.2	2.5	44.7	12.2
Total Indirect Taxes..... 8	821.5	818.3	294.2	4,903.2	1,262.0
Total Tax Revenue..... 9	2,202.4	2,154.6	436.3	11,467.9	1,489.7
NON-TAX REVENUE..... 10	160.8	145.5	61.8	813.5	405.1
Total Ordinary Revenue..... 11	2,363.2	2,300.1	498.0	12,281.4	1,895.8
SPECIAL RECEIPTS AND CREDITS..... 12	650.0	387.2	4.2	1,334.6	1.9
Grand Total Revenue..... 13	3,013.2 ¹	2,687.3 ²	502.2	13,616.0 ³	1,897.7

NOTE: Due to rounding off, the columns may not add exactly to totals shown.

¹ After deduction \$72.5 millions in respect of refundable taxes.

² After deducting \$219.5 millions in respect of refundable taxes.

³ After deducting \$517.0 millions in respect of refundable taxes.

(2) Direct Taxes on Incomes.**(a) Taxes on Personal Incomes.**

The personal income tax which yielded \$691.6 million, was again the largest single source of tax revenue, although yielding \$76.2 million less than during the previous year. This decrease reflected the 16 per cent reduction in tax effective from October 1, 1945, as provided in the budget of 1945 and in part the moderate decline in incomes which followed the end of the war. The decline due to these causes was, however, partly offset by the recovery of family allowance payments from taxpayers through deduction at the source, which was in effect during nine months of the fiscal year 1945-46.

Mention has been made previously of the reserves now established for the refundable portion of the personal income tax. The additional amount of \$5.0 million set aside in 1945-46 represented an increase in the reserves provided previously against the years 1942, 1943, and 1944, when this tax was in effect and brings the net total liability at March 31, 1946 to the amount of \$263.7 million.

(b) Corporation Income Tax and Excess Profits Tax.

Corporation income tax and the excess profits tax are both levied on business profits and may appropriately be discussed together. The yield of the corporation income tax amounted to \$217.8 million, and revenue from the excess profits tax to \$494.2 million, giving a combined total of \$712.0 million compared with a combined total of \$742.2 million in the previous year. This decline reflected principally a moderately lower level of corporation profits in 1945 and to a minor degree the changes in the excess profits tax introduced in the 1945 budget. The nature of these changes was such that their main effect will be felt in the fiscal year 1946-47.

The amount of refundable excess profits tax reserve has been shown previously in tabular form by the individual taxation years to which the total applies. The liability to pay this tax has been lifted in respect of profits earned after January 1, 1946, but must be paid by any company having a fiscal year ending after that date on the proportionate part of its profits falling in the calendar year 1945. The full final liability for the refundable excess profits tax, therefore, has not yet been established, as companies having a part of their fiscal year falling in the calendar year 1945 will be required during 1946 to pay this tax on a part of their profits proportionate to the portion of their fiscal year which was included in 1945.

(c) Taxes on Interest, Dividends, Rents and Royalties.

Revenue under this heading is derived from special taxes imposed largely on income going to non-residents of Canada under authority of Section 9b of the Income War Tax Act. In 1945-46 revenue under this heading amounted to \$28.3 million and was derived principally from the 15 per cent tax on interest and dividends paid to non-residents.

TABLE XII

DIRECT TAXES ON INCOMES, 1938-39 TO 1945-46

(In thousands of dollars)

Item	Fiscal Years Ended March 31			Seven Fiscal Years Ended March 31, 1946
	1946	1945	1939	
Individual Income Tax, including National Defence Tax..... 1	686,586 ¹	672,755 ¹	46,937	2,986,995 ³
Tax on Interest and Dividends..... 2	26,824	27,053	9,903	156,306
Taxes on Rents and Royalties..... 3	1,486	1,546	.....	8,060
Corporation Income Tax..... 4	217,834	276,404	85,186	1,548,909
Excess Profits Tax..... 5	426,696 ²	341,305 ²	.....	1,790,463 ³
Total Direct Taxes on Incomes..... 6	1,359,426	1,319,063	142,026	6,490,733

¹ Excluding the estimated refundable portion of \$95 million in 1944-45 and \$5 million in 1945-46.

² Excluding the estimated refundable portion of \$124.5 million in 1944-45 and \$67.5 million in 1945-46.

³ Excluding the estimated refundable portion amounting to \$265 million for Individual Income Tax and \$252 million for Excess Profits Tax.

(3) Succession Duties.

The Dominion Government has levied succession duties only since 1941, and revenue from this source has shown a gradual increase from year to year. This revenue was \$21.4 million in 1945-46 compared with \$17.3 million in 1944-45, \$15.0 million in 1943-44, \$13.3 million in 1942-43 and \$7.0 million in 1941-42.

(4) Indirect Taxes.**(a) Customs Duties.**

Gross revenue from customs duties in 1945-46 amounted to \$174.1 million compared with gross revenues of \$173.7 million in the previous year while net revenue, after deducting refunds and drawbacks, amounted to \$128.9 million compared with \$115.1 million in 1944-45.

Very substantial amounts of customs and excise revenue have been remitted in recent years in respect of munitions and war supplies exported from Canada to allied governments either as cash sales or under the Mutual Aid Acts. These remissions reached their peak in the fiscal year 1944-45 and their decline to a lower level in 1945-46 accounted almost entirely for the increased net revenue in the latter year. In the fiscal year 1946-47 refunds and drawbacks of customs revenue will return to a normal level with the cessation of the shipment of war supplies abroad.

(b) Excise Duties.

Excise duties are levied exclusively on alcoholic beverages and tobacco products under the Excise Act. Total revenue in the fiscal year 1945-46 amounted to \$186.7 million an increase of \$34.8 million over the previous year. Of this increase \$19.1 million was contributed by alcoholic beverages due to an increase in consumption following the rescinding of the restrictions imposed by the Dominion Government under the Wartime Alcoholic Beverages Control Order, while tobacco products contributed \$15.1 million. The extent of the smokers' contribution to the federal treasury is indicated by the over-all revenue from tobacco products (including the yield of the additional taxes imposed under the Special War Revenue Act on tobacco, cigars, cigarettes, cigarette papers and tubes, pipes and smokers' accessories) which amounted in the fiscal year 1945-46 to over \$174.0 million, a sum equal to about 40 per cent of the total tax revenue of the government in the last pre-war year 1938-39.

TABLE XIII

EXCISE DUTIES, 1938-39 TO 1945-46
(In thousands of dollars)

Item	Fiscal Years Ended March 31			Seven Fiscal Years Ended March 31, 1946
	1946	1945	1939	
Spirits, Malt, etc..... 1	91,274	72,133	18,530	397,106
Cigars, Cigarettes and Tobacco..... 2	98,228	83,142	33,225	498,672
Licences..... 3	39	37	34	271
Less Refunds..... 4	-2,815	-3,390	-475	-16,825
Total Excise Duties..... 5	186,726	151,922	51,314	879,224

(c) Excise Taxes.

Under this heading are included the wide variety of taxes on commodities and services levied under the Special War Revenue Act of which the sales tax and the taxes on tobacco products were the largest sources of revenue in 1945-46. Gross collections of \$610.9 million were lower by \$126.9 million than during the previous year, due in substantial part to the exemption of building materials from sales tax effective in May, 1945, and the further exemption from sales tax of machinery and apparatus used in production; and the rescinding of the War Exchange Tax in the budget of October 12, 1945. Refunds of excise taxes declined from \$194.7 million in 1944-45 to \$114.0 million in 1945-46, due to reduced remissions on munitions of war exported to our Allies, with the result that the net revenue declined by only \$46.2 million as compared with the decline in gross revenue of \$126.9 million.

The tax sources which showed the largest reductions in 1945-46 and the amounts by which revenue was reduced in each case are set forth below:—

Sales Tax	\$77.9 million
War Exchange Tax	57.0 "
Beverages	2.8 "
Electric and gas appliances	2.8 "
Sugar	1.8 "

Curtailment of available supplies of sugar accounted for the decline in the sugar tax and the tax on beverages. The tax on electric and gas appliances was repealed in May, 1945, and was therefore, not in effect during the greater part of the fiscal year. The reason for the reduction in sales tax and War Exchange Tax receipts has already been mentioned.

Tax sources from which increased revenue was derived, and the amounts of the increase in each case were:—

Cigars, cigarettes and tobacco	\$ 7.9 million
Stamps, including taxes on jewellery, chinaware, cabaret attendance, etc.	3.4 "
Transportation and communication	2.7 "

In Table XIV will be found comparative figures for revenues from the various excise taxes for the fiscal years 1945-46, 1944-45, and 1938-39, and for the seven fiscal years ended March 31, 1946.

TABLE XIV
EXCISE TAXES, 1938-39 TO 1945-46
(In thousands of dollars)

Item	Fiscal Years Ended March 31			Seven Fiscal Years Ended March 31, 1946
	1946	1945	1939	
Taxes on Commodities—				
Sales Tax..... 1	326,253	404,109	125,927	1,892,306
War Exchange Tax..... 2	41,198	98,164	.....	515,634
Automobiles, rubber tires and tubes..... 3	6,701	6,480	1,343	51,759
Beverages..... 4	16,657	19,442	.....	75,524
Candy and chewing gum..... 5	11,904	12,874	.....	45,565
Cigars, cigarettes and tobacco..... 6	70,229	62,307	125	214,227
Cigarette papers and tubes..... 7	4,645	6,658	1,450	31,701
Electric and gas appliances..... 8	1,272	4,057	.....	24,293
Furs..... 9	4,976	5,217	.....	17,562
Gasoline..... 10	29,836	29,671	.....	134,087
Matches and lighters..... 11	3,675	3,117	1,819	19,595
Phonographs, radios and tubes..... 12	646	1,112	.....	7,090
Special excise on importations..... 13	787	545	15,591	6,168
Sugar..... 14	9,974	11,744	11,004	95,921
Toilet preparations and soaps..... 15	7,107	6,347	1,249	29,775
Trunks, bags, luggage, etc..... 16	4,711	4,134	.....	15,202
Wines..... 17	2,066	1,772	230	10,078
Sundry..... 18	3,811	2,977	235	13,176
Taxes on Amusements and Services—				
Amusements..... 19	13,387	12,284	.....	56,178
Tax on pari-mutuel bets..... 20	2,188	1,904	.....	8,144
Transportation and communication..... 21	26,893	24,205	1,640	101,196
Stamps, including payment of taxes on jewellery, chinaware, cabaret attendance, etc..... 22	21,697	18,296	4,746	83,447
Licences, interest and miscellaneous..... 23	302	369	139	1,793
Less refunds..... 24	-114,005	-194,719 ¹	-3,787	-379,494
Total Excise Taxes..... 25	496,910	543,065	161,711	3,070,927

¹ Includes refunds and drawbacks to Department of Munitions and Supply of \$177.0 millions.

(5) Miscellaneous Indirect Taxes.

Small amounts of tax revenue are derived from the tax on the note circulation of the chartered banks which decreases from year to year with the decline in notes as provided by statute; from taxes on the net premium income of insurance companies; from a tax on the export of electric energy from Canada; and from a tax on the export of furs from the Northwest Territories. Revenue from all these taxes amounted to \$9.0 million in 1945-46.

TABLE XV
MISCELLANEOUS INDIRECT TAXES, 1938-39 TO 1945-46
(In thousands of dollars)

Item	Fiscal Years Ended March 31			Seven Fiscal Years Ended March 31, 1946
	1946	1945	1939	
Chartered bank note circulation..... 1	270	350	1,014	4,375
Insurance companies..... 2	7,951	7,182	891	35,552
Sundry taxes..... 3	751	702	547	4,807
Total Miscellaneous Taxes..... 4	8,972	8,234	2,452	44,734

(6) Non-tax Revenue.

Non-tax revenues for 1945-46 amounted to \$160.8 million, an increase of \$15.3 million over 1944-45. Receipts from the Post Office totalled \$68.6 million, an increase of about \$2.6 million. The receipts from the Post Office exceeded the cost of operations by about \$10.9 million without taking into account any credit for service rendered other departments free of charge and without adding to the cost of operations, rentals and other costs of premises occupied by the Post Office. Return on Investments realized \$70.9 million, an increase over the previous year of about \$10.2 million. The larger items making up this total are: interest on advances to Canadian National Railways, \$20.6 million; Bank of Canada profits, \$22.5 million; interest on loans to Foreign Exchange Control Board, \$8.2 million; interest on bonds held in Securities Investment Account, \$9.6 million; interest on loans to National Harbours Board, \$3.9 million; interest on loans to Provinces, \$2.9 million; interest on loans to Canadian Farm Loan Board, \$0.7 million; Soldier Land Settlement loans, \$0.6 million.

Bullion and Coinage—Royal Canadian Mint

The revenue from Bullion and Coinage for 1945-46 as shown in Table XVI is \$5.0 million. This represents the revenue receipts, as shown by the Dominion's books, derived from the bullion and coinage operations of the Royal Canadian Mint and of the Dominion Assay Office, a branch of the Mint maintained at Vancouver for the receipt and assaying of deposits of gold produced in the Western provinces, Yukon and the Northwest Territories. (For a detailed explanation of the operations of the Royal Canadian Mint, from the accounting point of view, see the Public Accounts for 1942-43, pages xxxvii-xxxix.)

Details of these receipts for 1945-46 will be found in the Department of Finance section of Part II of this Report and may be summarized as follows:—

Coinage operations—

Net gain in silver bullion and coinage operations.....	\$2.558 million
Net gain in bronze and tombac coinage operations.....	0.645 "
Net gain in steel coinage operations.....	0.624 "
Net gain in nickel coinage operations.....	0.107 "

Refining and handling gold—

Gain on stocktaking.....	0.024 "
Gain in operations at Dominion Assay Office.....	0.004 "
Charges for assaying, melting and refining gold.....	0.100 "
Mint handling charges (net).....	0.892 "

Total	<u>\$4.954</u> "
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TABLE XVI
NON-TAX REVENUE, 1938-39 TO 1945-46
(In thousands of dollars)

Item	Fiscal Years Ended March 31			Seven Fiscal Years Ended March 31, 1946	
	1946	1945	1939		
Post Office.....	1	68,613	66,056	35,288	367,715
Return on Investments.....	2	70,915	60,749	14,532	279,532
Bullion and Coinage.....	3	4,954	4,586	2,052	38,944
Premium, Discount and Exchange.....	4	.....	.....	477	28,450
Other.....	5	16,321	14,080	9,414	98,877
Total Non-Tax Revenue.....	6	160,803	145,471	61,763	813,518

(7) Special Receipts and Credits.

The total of Special Receipts and Credits for the fiscal year 1945-46 is \$650.0 million as compared with \$387.2 million for the previous year. Of this total \$626.6 million represents receipts developing from war expenditures and consists of Refunds of Previous Years' War Expenditures, \$496.1 million; sale of Surplus War Assets, \$42.6 million and Miscellaneous War Revenues, \$87.9 million.

A breakdown of Refunds of Previous Years' War Expenditures by Departments, with details of the larger items, follows:

Canadian Mutual Aid Board.....	\$ 3.7 million
National Defence—Army.....	13.9 "
National Defence—Navy.....	6.7 "
National Defence—Air—	
Proceeds from sales of equipment, material and supplies furnished and services rendered to other departments and other Governments, \$23.7 million; adjustments of costs of civilian operated air training schools, \$2.9 million; refunds on contracts after cost audits and renegotiation, \$4.0 million; refunds on joint operations R.C.A.F. station at Gander, \$0.9 million; Miscellaneous \$1.0 million—total.....	32.5 "
Reconstruction and Supply—Credit from Munitions Production Allotment Fund representing mainly return of working capital advances from pre-financed plants, \$326.0 million; refunds on contracts in connection with cost audits, renegotiation, and voluntary refunds, \$36.6 million; amortization of Government capital on War Supplies Limited contracts, \$55.9 million; amount transferred from Suspense upon liquidation of Government equity in plant of Sorel Industries, Ltd., \$10.1 million; Sundries, \$5.6 million—total	434.2 "
Sundry Departments.....	5.1 "
Total	\$496.1 "

It should be noted that most of these refunds of previous years' war expenditures are made out of current war expenditures of other Departments, and that consequently the bulk of these transactions are merely bookkeeping changes and not actual refunds of expenditures. There are offsetting items in the expenditure accounts corresponding to most of the refunds listed above.

In connection with the amount of \$42.6 million realized during the year through the disposal of surplus war assets it might be mentioned that it does not include residual cash balances, accounts receivable or value of inventories in the hands of War Assets Corporation as at March 31, 1946.

The larger amounts making up the total of Miscellaneous War Revenues, \$87.9 million, are receipts from the Departments of National Defence—Army, Navy and Air Services, \$3.7 million;

Reconstruction and Supply, \$77.8 million; Transport, \$2.2 million; and sundry, \$4.2 million. Included in the total for Reconstruction and Supply is the sum of \$57.9 million derived from the operation of Park Steamships Limited.

The remaining large item of Special Receipts and Credits is the sum of \$22.6 million which represents the net result of the change in the Government's equity in the Canadian National Railways for the calendar year 1945. This arises from the Government being the owner of the Railway Company at a time when the latter is using its surplus earnings to reduce its debts. The surplus earnings of the Railway Company, amounting to \$24.8 million, were paid to the Government and appear in the accounts as a repayment of active advances (see page xviii). This reduction of debt increases the net book value of the Government's investment in the Railway Company by a corresponding amount. It is offset, in part, by a book loss on capital abandonments of \$2.1 million. The remainder, \$22.6 million, is the net increase in the book valuation of the Canadian National Railway's Securities Trust capital stock. This is carried on the books as a non-active asset, and the increase in it is shown here as a special receipt. It is offset, however, by a contra item of the same amount on the expenditure side, appearing under the heading "Other Charges".

Comparative detail for the various items under Special Receipts and Credits for the fiscal years and the period used in previous tables will be found in Table XVII.

TABLE XVII
SPECIAL RECEIPTS AND CREDITS, 1938-39 TO 1945-46
(In thousands of dollars)

Item	Fiscal Years Ended March 31			Seven Fiscal Years Ended March 31, 1946
	1946	1945	1939	
Consolidated Deficit Account—				
Refunds of previous years' Special Expenditure..... 1	20	53	1,232	866
War Revenues—Refunds and Miscellaneous..... 2	626,790	360,061	.....	1,122,346
War Donations..... 3	161	177	.....	2,709
Canadian Wheat Board—				
Reduction in Reserve Account..... 4	.....	589	.....	10,220
Surpluses in certain special accounts..... 5	.....	2,625	.....	2,625
Canadian National Railways—Net credit due to increase in Canadian National Railways Secu- rities Trust Stock (contra)..... 6	22,631	22,400	1	117,700
Previous years' war expenditure on investment in Crown plants transferred to Active Assets..... 7	.....	.....	.....	53,448
Other..... 8	.....	.....	24	31
Total..... 9	649,602	385,905	1,256	1,309,945
Capital and Non-Active Accounts—				
Capital Accounts—				
Refunds of previous years' expenditure..... 10	376	728	40	1,378
Net insurance proceeds on the P.E.I. Car Ferry. 11	.....	.....	.....	984
Non-active Accounts—				
National Harbours Board, reduction of indebted- ness..... 12	.....	19	.....	67
Canadian Government Merchant Marine Ltd.— balance in contingency reserve..... 13	.....	.....	.....	1
Canadian National (West Indies) Steamships, Limited, reduction of indebtedness..... 14	.....	549	.....	713
Canadian Pacific Railway—repayment of loan made under Unemployment Relief Act, 1932. 15	.....	.....	.....	1,000
Write-downs to Consolidated Deficit Account—				
Seed Grain and Relief Loans..... 16	45	36	18	266
Relief Loans to Province of Saskatchewan..... 17	.....	.....	.....	17,682
Soldier and General Land Settlement Loans..... 18	.....	.....	127	.....
Canadian National Railways Securities Trust Stock—Line abandonments..... 19	.....	.....	2,713 ¹	2,600
Total Capital and Non-active Accounts..... 20	421	1,332	2,898	24,691
Total Special Receipts and Credits..... 21	650,023	387,237	4,154	1,334,636

¹ As there was no increase in the Canadian National Railways Securities Trust Stock in 1938-39, the losses on line abandonments could not be netted against it.

G. PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1945-46.

The following table shows the percentage distribution of estimated revenues and expenditures for a number of important items. Receipts from various taxes and other revenue sources, after deducting the \$72.5 million of income and excess profits taxes estimated as refundable, are shown as percentages both of total revenues and of total expenditures. Similarly, several of the main items of expenditure or groups of such items are shown as percentages both of total expenditures and of total revenues. The purpose of this table is to enable broad conclusions to be drawn as to the relative burdens imposed on the public treasury by the war and the main services or obligations of government.

TABLE XVIII

PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1945-46

	Amount in thousands of dollars	Percentage of Total Revenue	Percentage to Total Expenditure
ORDINARY REVENUE—			
Customs Import Duties.....	128,877	4.28	2.51
Excise Duties.....	186,726	6.20	3.64
Excise Taxes—sales tax and other excise taxes.....	455,712	15.12	8.87
War Exchange Tax.....	41,198	1.37	0.80
Income Tax on persons, corporation, etc. (net).....	932,729	30.95	18.16
Excess Profits Tax (net).....	426,696	14.16	8.31
Succession Duties.....	21,448	0.71	0.42
Other Tax Revenues.....	8,972	0.30	0.17
Total Revenue from Taxes.....	2,202,358	73.09	42.88
Non-tax Revenue.....	160,804	5.34	3.13
Total Ordinary Revenue.....	2,363,162	78.43	46.01
SPECIAL RECEIPTS AND CREDITS.....	650,023	21.57	12.66
Grand Total Revenue.....	3,013,185	100.00	58.67
	Amount in thousands of dollars	Percentage of Total Expenditure	Percentage to Total Revenue
ORDINARY EXPENDITURE—			
Interest on Public Debt.....	409,135	7.97	13.58
Other Public Debt Charges.....	28,481	0.55	0.94
Subsidies, and payments to provinces under taxation agreements... ..	112,498	2.19	3.73
Family Allowances.....	172,632	3.36	5.73
Old Age Pensions and pensions for blind persons.....	33,715	0.66	1.12
Unemployment Insurance Act, administration and Government's contribution.....	18,702	0.36	0.62
Agriculture.....	10,319	0.20	0.34
Mines and Resources.....	11,469	0.22	0.38
National Revenue.....	22,630	0.44	0.75
Post Office.....	57,730	1.12	1.92
Public Works.....	16,284	0.32	0.54
Transport.....	18,267	0.36	0.61
Veterans' Affairs.....	72,849	1.42	2.42
All other.....	77,191	1.50	2.56
Total Ordinary Expenditure.....	1,061,902	20.67	35.24
CAPITAL EXPENDITURE—	4,508	0.09	0.15
WAR AND DEMOBILIZATION EXPENDITURE—			
National Defence—Army.....	949,578	18.49	31.51
—Navy.....	241,759	4.71	8.02
—Air.....	524,330	10.21	17.40
Reconstruction and Supply.....	278,807	5.43	9.25
Veterans Affairs.....	328,359	6.39	10.90
Canada's contribution to UNRRA.....	142,852	2.78	4.74
Mutual Aid.....	766,862	14.93	25.45
Write-off of Air Training Plan Loans and Advances as per United Kingdom Financial Agreement Act, 1946.....	425,000	8.27	14.11
Other Departments.....	345,402	6.72	11.46
Total War and Demobilization Expenditure.....	4,002,949	77.93	132.84
SPECIAL EXPENDITURE.....	17,358	0.34	0.58
GOVERNMENT OWNED ENTERPRISES.....	1,334	0.03	0.04
OTHER CHARGES.....	48,177	0.94	1.60
Grand Total Expenditure.....	5,136,228	100.00	170.45

H. TOTAL REQUIREMENTS FOR AND SOURCES OF CASH—WAR PERIOD APRIL 1, 1939 TO MARCH 31, 1946

Tables XIX and XX present the requirements for and sources of cash for each fiscal year from April 1, 1939, to March 31, 1946. While non-cash items have been carefully eliminated in each year, the total requirements and sources are in one sense inflated in these tables by the inclusion in revenues, particularly in special receipts and credits, of items which are really refunds of expenditure rather than original revenue sources. These items effect transfers of expenditure either between government departments or between the government and the private sector. Viewing the period as a whole the greater proportion of special receipts and credits falls into this category. In view of the lack of detailed information regarding cash receipts of the above kind Tables XIX and XX follow the only practicable presentation. The practice adopted in no way affects the net cash deficiency, but the above comment indicates that the figures of total requirements cannot be interpreted as entirely requirements to be financed from sources outside the government.

Requirements are divided between war and non-war, although the distinction must rest in some cases on arbitrary decision. In the same way that no clear and unequivocal separation is possible within the period which these tables summarize, the end of the last year does not mark the end of all war expenditure. But in subsequent fiscal years, as costs which might be attributable to the war become increasingly intermingled with and overshadowed by other costs of government, they will lose both significance and identity, and the task of separation will be rendered progressively difficult and fruitless. While March 31, 1946, is therefore a convenient point at which to summarize the Dominion Government's requirements for and sources of cash for the seven fiscal years during which this country was engaged in the war and demobilization, the above comment should indicate that Tables XIX and XX do not and are not intended to present a complete and final accounting of the costs of the war.

The summary afforded by Tables XIX and XX illustrates the tremendous wartime expansion in both cash requirements and sources. With the necessity for a rapid mobilization of the country's resources, requirements increased rapidly and continuously from \$840.6 million in 1939-40 to a peak of \$5,857.1 million in 1943-44. The tremendous financial tasks which this involved for the Dominion Government are better realized when it is considered that cash war expenditures alone for this seven-year period exceed the total expenditures of the Dominion Government from Confederation to March 31, 1939. In addition to the requirements for war expenditure this seven-year period imposed heavy demands upon the Dominion Government for expanded ordinary cash requirements and other outlays, particularly foreign financing through the accumulation of foreign currencies and repatriation of Dominion foreign pay bonds. The general method of financing these extremely heavy requirements can be seen from the fact that cash revenues were used to meet approximately 47.4% of total requirements. Something of the extent to which Dominion Government revenues were increased to meet the requirements of the war period will be understood from the fact that the seven-year total for cash revenue exceeds total revenues from the time of Confederation to March 31, 1939 by \$1.3 billion.

Viewed as the summary of a critical period in the Dominion Government's financial history and as a presentation of hitherto unheard of cash requirements and the means which the government adopted to meet them, Tables XIX and XX are largely self-explanatory. In general the years from 1939-40 to 1944-45 have been discussed in previous issues of the Public Accounts, so that comment here will be limited to such qualification as is necessary for the year 1945-46 and the period as a whole.

1. War Requirements for Cash

(a) War Expenditure

The decline in cash requirements for war expenditure during 1945-46 was actually much more pronounced than appears from the total figure of \$3,623.0 million shown as war cash expenditure in Table XIX. This total includes the \$425.0 million write-off in connection with the Air Training Plan under the United Kingdom Financial Agreement Act, 1946, in addition to Army expenditure of \$71.3 million and Air Force expenditure of \$82.8 million for U.K. war claims in connection with the general settlement of claims and counterclaims between the two governments approved by the Canada-United Kingdom Settlement Agreement, 1946. These facts, together with the great increase in the payments to veterans for re-establishment credits and war service gratuities, indicate a very substantial decline during 1945-46 in the actual cash requirements for direct war expenditure. While the inclusion of the \$425.0 million write-off in

war cash expenditure with a corresponding credit in loans to foreign governments distorts the actual distribution of cash requirements in 1945-46, it does not affect the total and, as pointed out in footnote 5, Table XIX, this procedure is necessary to give the correct seven-year totals.

For the period as a whole, war cash expenditure constituted approximately 67·8 per cent and other war requirements approximately 11·6 per cent of total requirements.

(b) Outlay that Increased Assets or Decreased Liabilities

It should be observed that by far the greater proportion of these outlays involves some aspect of foreign investment. This is true, for example, of loans to the Foreign Exchange Control Board, loans to foreign governments, outlays for increased holdings of sterling or reduction of sterling indebtedness and loans to the Canadian National Railways which were largely for purposes of repatriation of securities.

For the year 1945-46 the extent of cash requirements for loans to foreign governments is as previously mentioned, understated because it includes the effect of the \$425·0 million write-off and other adjustments of U.K. liabilities connected with the U.K. General Settlement. The largest single outlay during 1945-46 was the \$700·0 million for advances to the Foreign Exchange Control Board to finance the accumulation of gold and U.S. dollars.

2. Non-War Requirements for Cash

(a) Non-war Expenditure

The increase in non-war expenditure during 1945-46 was due almost completely to increases in interest on the public debt and to the initiation of family allowance payments. Neither of these expenditures, it will be observed, involves any increase in the Dominion Government's utilization of the country's resources of currently produced goods and services. Apart from these transfer payments and the payments to the provinces under the Dominion-Provincial Taxation Agreement Act, 1942, the increase in ordinary expenditures has constituted a relatively minor requirement for the whole period.

(b) Outlay that Increased Assets or Decreased Liabilities

Net outlay on active loans, advances and investments decreased markedly during 1945-46 due to the sale of Canadian bonds held in the securities investment account, which decreased \$184·4 million in 1945-46 compared with an increase of \$151·3 million in 1944-45. There were some offsetting increases in requirements, notably, loans made to foreign governments as export credits and outlays for increased holdings of gold and U.S. dollars and reduction in U.S. dollar indebtedness.

3. Sources of Cash

(a) Revenue Received in Cash

Ordinary cash revenue declined only slightly during 1945-46 from the high wartime levels and special receipts and credits were at an all-time high, so that the combined total of ordinary revenue and special receipts sufficed to finance somewhat more than half of the total requirements. This continued buoyancy of revenues coupled with the decline in expenditure requirements was reflected in a substantial decrease in the budgetary deficit.

For the period as a whole, ordinary revenue and special receipts in cash provided for approximately 47·4 per cent of total requirements and 56·1 per cent of total cash expenditure.

(b) Other Receipts, Except Borrowing

A further source of cash has been available in the accumulation of balances in various suspense and deposit and trust accounts over the period. As can be seen from the balance sheet and its accompanying schedules, these accounts include such items as government annuities, pension and retirement funds, post office savings bank, etc. As a source of cash these miscellaneous receipts and credits are for the most part a type of involuntary borrowing over which the Dominion Government has no control.

(c) Borrowed Funds and Borrowing Operations in Canada

During 1945-46 domestic borrowing remained at the high levels established in 1944 and 1945, but since revenues were higher and total requirements lower, a substantial portion of this borrowing was reflected in an increase in the cash balances in domestic currency. The distribu-

tion of borrowing according to the type of lender should not be taken as an accurate representation of the present distribution of Canadian bonds. As pointed out in footnote 10, Table XX, this distribution was the distribution at the time of issue of the securities and may have changed since that time.

Domestic borrowing during this whole war period amounted to \$14,231.9 million and financed slightly more than half the Dominion Government's total requirements. This tremendous expansion in the public debt is partially offset by the very considerable increase in active loans, advances and investments, and the marked decline in Dominion foreign pay bonds. It can be seen from Table XIX that outlay that increased assets or decreased liabilities amounted to \$4,163.8 million for the whole period or approximately 15.4 per cent of total requirements.

TABLE XIX
REQUIREMENTS FOR CASH 1939-40 to 1945-46¹
(millions of dollars)

	Fiscal Years Ended March 31							Seven Fiscal Years Ended March 31, 1946 ²
	1946	1945	1944	1943	1942	1941	1940	
WAR REQUIREMENTS³								
Expenditure ⁴ —								
Department of National Defence—								
Air Force ⁵ 1	949-3 ⁵	1,259-5	930-7	617-2	370-6	176-3	32-8	4,336-4
Army..... 2	949-6	1,238-6	1,328-8	1,037-8	511-2	383-2	68-2	5,517-4
Navy..... 3	241-8	417-1	369-6	210-2	129-4	88-2	11-3	1,467-6
Department of Munitions and Supply ⁶ ... 4	278-8	184-8	675-1	679-1	252-7	80-0		2,150-5
Less Net Production Refunds and War Supplies. Ltd Amortization.....	-381-9	-206-1						-588-0
War Services Gratuities and Re-establish- ment credits ⁷ 5	239-5	7						239-5
Other Departments..... 6	401-6	410-7	357-6	179-9	75-8	24-4	5-9	1,455-9
Mutual Aid, UNRRA and Military Relief 7	944-3	853-5	912-6	1,000-0				3,710-4
War Cash Expenditure..... 8	3,623-0	4,158-2	4,574-4	3,724-2	1,339-7	752-0	118-3	18,289-8
Outlay that Increased Assets or Decreased Liabilities—								
Active Loans, Advances and Investments:								
Crown Agencies ⁸ —								
Commodity Prices Stabilization Cor- poration and Canadian Wool Board. 9	-15-0	2-4	12-3	31-1				30-8
Crown Plants Privately Managed.... 10	-5-0	-10-9	57-0					41-1
Foreign Exchange Control Board..... 11	700-0	265-0	185-0	-325-0	400-0	325-0		1,550-0
Munitions and Supply Companies..... 12	-7-3	-19-9	51-3	13-6	15-4	9-9		63-0
Other..... 13	.2	.2	5-2	.4				6-0
Total Crown Agencies..... 14	672-9	236-8	310-8	-279-9	415-4	334-9		1,690-9
Foreign Governments—								
General Advances—Agriculture..... 15	4-5							4-5
“ —Munitions and Supply..... 16	4-8							4-8
“ —Trade and Com- merce..... 17	136-1							136-1
Recoverable Expenses Under Air Training Plans..... 18	-449-5	81-6	205-4	56-4	72-2	34-0		
Other National Defence Recoverable. 19	-21-5	-1-2	14-0	.4	7-4	6-4	1-1	6-6
United Kingdom—Food Accounts.... 20	-10-0	10-6	13-2	6-8				20-6
United Kingdom Loan—War Appro- priation Act 1942..... 21	-63-9	-55-1	-42-4	700-0				538-6
War Supplies, Ltd..... 22	-23-3	-71-2	-11-9	119-6	-36-5			-23-3
Other..... 23	-6-7	-3-1	11-9	1-2				3-3
Total Foreign Governments.... 24	-429-5	-38-4	190-2	884-2	43-1	40-4	1-1	691-1
Other Active Loans, Advances and In- vestments—								
Canadian National Railways..... 25	6-4	18-3	21-0	89-7	220-5	102-3	6-2	464-4
Department of Munitions and Supply Loans to Private Contrac- tors..... 26	-8	8-0	-4-0	3-6	9-3			16-1
Other..... 27			.1	-9-2	-1-5	7-8	2-9	.1
Total Active Loans, Advances and Investments (14+24+ 25+26+27)..... 28	249-0	224-7	518-1	688-4	686-8	485-4	10-2	2,862-6
Purchase Price of Increased Holdings of Sterling ⁹ 29								
Reduction of Sterling Indebtedness ¹⁰ 30	28-6	-11-9	-21-9	32-8	0-3	-3-9	7-3	31-2
Adjustments—Revolving Funds ¹¹ 31	0-3	0-3	0-4	2-6	125-4	86-4	80-4	295-8
—Revaluation of War Plants ¹² 32	-2	-7-1	-53-4					-60-7
Net Outlay on War Assets (28+ 29+30+31+32)..... 33	277-7	206-0	474-0	693-0	812-4	567-8	97-9	3,128-8
Total War Cash Requirements (8+33)..... 34	3,900-7	4,364-2	5,048-4	4,417-3	2,152-1	1,319-9	216-2	21,418-8
NON-WAR REQUIREMENTS³								
Expenditure ⁴ —								
Interest on Public Debt..... 35	409-1	319-0	242-7	188-6	155-0	139-2	129-3	1,582-9
Payments to Provinces Under Tax Agree- ments..... 36	98-1	93-3	95-4	94-2	21-1			402-1
Family Allowances..... 37	172-6							172-6
Other Ordinary Expenditure in Cash ¹³ ... 38	352-5	325-9	281-6	269-9	257-7	246-3	264-3	1,998-2
Total Ordinary Expenditure in Cash 39	1,032-3	738-2	619-7	552-7	433-8	385-5	393-6	4,155-8

TABLE XIX—Concluded
 REQUIREMENTS FOR CASH 1939-40 TO 1945-46¹
 (millions of dollars)

	Fiscal Years Ended March 31							Seven Fiscal Years Ended March 31, 1946 ²	
	1946	1945	1944	1943	1942	1941	1940		
Capital Expenditure.....	40	4.5	3.2	2.6	3.3	3.4	3.4	7.0	27.4
Special Expenditure ³	41	17.4	7.5	37.5	31.3	51.4	32.4	89.1	266.6
Government Owned Enterprises.....	42	1.3	1.4	1.3	1.2	1.2	18.2	42.1	66.7
Other Charges in Cash ⁴	43						7.1	2.6	9.7
Non-war Cash Expenditure.....	44	1,055.5	750.3	661.1	588.5	489.8	446.5	534.4	4,526.1
Outlay that Increased Assets or Decreased Liabilities—									
Active Loans, Advances and Investments, etc.—									
Canadian Farm Loan Board.....	45	-2.4	-5.0	-5.0	-2.5	-1.0	0.8	2.3	-12.8
Canadian National Railways.....	46	37.2	71.0	-24.9	52.8	30.8	11.5	21.0	199.4
Canadian Wheat Board.....	47		8.2			4.6		25.0	37.8
Central Mortgage and Housing Corporation.....	48	25.0							25.0
Dominion and National Housing Acts.....	49	-14.7	-1.2	-0.5	0.2	2.6	3.8	4.4	-5.4
Export Credits.....	50	67.4							67.4
Land Settlement Loans.....	51	18.7	4.3	-1.5	-1.6	-1.5	-1.1	-1.1	16.2
Provincial and Municipal Loans.....	52	-4.4	15.6	-0.4	-0.9	-0.6	1.7	15.0	26.0
Securities Investment Account.....	53	-184.4	151.3	150.4	-7.6	29.6	11.9		151.2
Other.....	54	5.7	2.3	1.0	-4.8	-2.1	-0.6	.3	1.8
Total Active Loans, Advances and Investments, etc.....	55	-51.9	246.5	119.1	35.6	62.4	28.0	66.9	506.6
Cost of Loan Flotations—Portion to be Amortized.....	56	20.7	17.9	17.4	12.6	14.0	3.2	3.7	89.5
Purchase Price of Increased Holdings of Gold and U.S. Dollars ⁵	57	30.1	119.4	-115.6	43.1	13.6	24.1	19.0	133.7
Reduction in New York Indebtedness ⁶	58	162.4	0.9	126.8	3.9	10.7	0.2	0.4	305.3
Net outlay on non-war assets (55+56+57+58).....	59	161.3	384.7	147.6	95.2	100.7	55.5	90.0	1,035.0
Total Non-war Cash Requirements (44+59).....	60	1,216.8	1,135.0	808.7	683.7	590.5	502.0	624.4	5,561.1
Grand Total Requirements (34+60).....	61	5,117.5	5,499.1	5,857.1	5,101.0	2,742.6	1,821.8	840.6	26,979.7

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

Department of Munitions and Supply now Department of Reconstruction and Supply.

¹ Transactions classed as non-cash consist of adjustments of the valuation of assets and liabilities and the annual amortization of loan flotation charges. Certain contra items have also been omitted.

² In 1939-40 outlays and receipts in foreign currency were charged or credited at par of exchange, any difference being absorbed by Premium, Discount and Exchange Account. Since then these transactions have been converted at the current rate of exchange.

³ "War Requirements" are expenditures charged to the War appropriations, and such other accounts as obviously relate to the war; "Non-war Requirements" are all other requirements.

⁴ As in Expenditure and Revenue Account, except where otherwise indicated.

⁵ Includes the \$425.0 million write-off to Air Training Plan and Air Settlement in 1945-46 which is offset by a credit of like amount in Loans and Advances to Foreign Governments. This procedure is necessary to give correct seven year totals although the items did not involve cash in 1945-46.

⁶ Excludes the reserve provision for contingent liabilities of Crown Companies—\$1.9 million in 1945-46, \$31 million in 1944-45, and \$12.6 million in 1943-44.

⁷ Excludes \$20.2 million in 1944-45 which appears in ordinary expenditure.

⁸ These represent the net advances to Crown Agencies rather than the consolidation of the assets and liabilities of these agencies with the Dominion balance sheet.

⁹ Computed at \$4.47 to the pound sterling; on the balance sheet foreign currency is converted at par, the difference being absorbed by Premium, Discount and Exchange Account. Does not include sterling accumulated between 1939 and 1942 to provide the United Kingdom with Canadian dollar exchange.

¹⁰ Including both funded and floating debt, the former being adjusted for sinking fund holdings temporarily transferred to Securities Investment Account in order to liquidate them (where the sinking fund of a maturing or called issue held bonds of other issues). Excludes the premium paid (in sterling) in excess of the par value charged to the war appropriations—see item of Table IX, page XXV, 1944-45 Public Accounts. The pound sterling was converted at \$4.45 in these debt retirement transactions.

¹¹ The revolving funds were closed out at the end of 1943-44 but not at the end of 1942-43. The net effect was to defer outlays from 1942-43 to 1943-44.

¹² During 1943-44, 1944-45 and 1945-46 certain items of plant and equipment, charged to the war appropriations as expenditure during previous years, were reclassified as active assets. The resultant increase in assets is included in the preceding items and this item makes the appropriate deduction.

¹³ Excludes the amortization of bond discounts and commissions \$12.8 million in 1944-45, \$14.9 million in 1945-46, and \$67.8 million for the six years; also Premium, Discount and Exchange \$14.7 million for 1945-46.

¹⁴ Excludes the reserve provisions for the deficits of the Canadian Wheat Board in 1941-42 and 1940-41, totalling \$23.1 million.

¹⁵ Fulfilment of guarantees re Saskatchewan Seed Grain Loans, 1936 and 1937.

¹⁶ Expressed in Canadian dollars.

¹⁷ Expressed in Canadian dollars, including both funded and floating debt. In netting out the proceeds of the refunding issues in 1942-43 the price of the securities to the public has been used, although the amount actually received by the government was less than this by the amount of the underwriters' commissions; these commissions (plus the 10% exchange premiums on U.S. funds) are included in Item 56 in the table.

TABLE XX
SOURCES OF CASH 1939-40 TO 1945-46¹
(millions of dollars)

	Fiscal Years Ended March 31							Seven Fiscal Years Ended March 31, 1946 ²
	1946	1945	1944	1943	1942	1941	1940	
Revenue ² —								
Ordinary—								
Customs Duties..... 1	128.9	115.1	167.9	119.0	142.4	130.7	104.3	908.3
Excise Duties..... 2	186.7	151.9	142.1	138.7	110.1	88.6	61.1	879.2
Excise Taxes..... 3	496.9	543.1	638.6	488.7	453.4	284.2	166.0	3,070.9
Other Indirect Taxes..... 4	9.0	8.2	7.7	12.3	2.6	2.5	2.4	44.7
Personal Income Tax..... 5	691.6	767.8	813.4	534.1	296.1	103.5	45.4	3,251.9
Corporation Income Tax..... 6	217.8	276.4	311.4	348.0	185.8	131.6	77.9	1,548.9
Excess Profits Tax..... 7	494.2	465.8	468.7	454.6	135.2	24.0	.....	2,042.5
Other Direct Taxes..... 8	49.8	45.9	42.0	41.4	35.2	13.0	11.1	238.4
Total Tax Revenue..... 9	2,274.9	2,374.1	2,591.8	2,136.7	1,360.9	778.2	468.2	11,984.8
Post Office Revenue ⁴ 10	68.6	66.1	61.1	48.9	46.0	40.4	36.7	367.8
Return on Investments..... 11	70.9	60.7	48.3	41.2	25.8	17.9	14.6	279.4
Other Ordinary Revenue in Cash ⁵ 12	21.3	20.0	26.7	27.6	20.8	18.2	16.1	150.7
Gross Ordinary Revenue in Cash..... 13	2,435.7	2,520.9	2,727.8	2,254.4	1,453.6	854.6	535.6	12,782.6
Less estimated refundable portion of personal income tax and excess profits tax..... 14	-72.5	-219.5	-155.0	-70.0	.....	.....	.....	-517.0
Net Ordinary Revenue in Cash..... 15	2,363.2	2,301.4	2,572.8	2,184.4	1,453.6	854.6	535.6	12,265.6
Special Receipts and Credits in Cash ^{6, 7}								
Refunds of Previous Years War Expenditure ⁷ 16	104.7	92.5	44.2	18.7	13.2	1.2	.....	274.5
Sale of Surplus War Assets..... 17	42.6	8.4	6.2	.....	.....	.....	.....	57.2
Other..... 18	88.5	50.1	50.2	0.6	4.8	1.9	0.2	196.3
Total Special Receipts and Credits in Cash..... 19	235.8	151.0	100.6	19.3	18.0	3.1	0.2	528.0
Total Revenue in Cash (15+19)..... 20	2,599.0	2,452.4	2,673.4	2,203.7	1,471.6	857.7	535.8	12,793.6
Miscellaneous Receipts and Credits—								
Deposit and Trust Accounts ⁸ 21	46.5	18.3	42.5	9.8	7.1	8.0	0.9	133.1
Insurance Pension and Guaranty Accounts..... 22	51.5	39.8	39.8	32.9	29.7	21.0	21.9	236.6
Deferred Credits..... 23	-1.0	9.5	9.8	6.1	0.4	0.4	.....	25.2
Sundry Suspense Accounts ⁹ 24	-17.2	24.2	25.9	3.2	2.0	-0.2	0.3	38.2
Total Miscellaneous Receipts and Credits 25	79.8	91.7	118.0	51.9	39.4	29.2	23.0	433.0
Cash Deficiency—								
Borrowing in Canada—								
New Issues of Funded Debt ¹⁰ —								
Treasury Bills, Net Increase..... 26	70.0	20.0	60.0	30.0	40.0	75.0	.....	295.0
Bank of Canada..... 27	.....	.....	.....	192.8	.....	250.0	.....	442.8
Chartered Banks..... 28	-260.0	112.0	170.0	820.0	.....	249.2	200.0	1,291.2
General Public..... 29	3,592.1	2,948.4	2,732.1	1,050.4	1,656.8	354.3	249.4	12,583.5
Total New Issues..... 30	3,402.1	3,080.4	2,962.1	2,093.3	1,696.8	928.5	449.4	14,612.6
Less Maturities Paid in Cash..... 31	-495.0	-252.4	-59.7	-42.3	-35.2	-110.1	-55.7	-1,050.4
Estimated Refundable Portion of personal income tax and excess profits tax—net..... 32	71.5	219.3	155.0	70.0	.....	.....	.....	515.8
Net Increase in Funded Debt ¹¹ 33	2,978.6	3,047.3	3,057.3	2,120.9	1,661.5	818.5	393.7	14,077.8
Net Increase in Floating Debt..... 34	10.2	59.5	-6.0	37.4	33.1	10.0	9.9	154.1
Less Increase in Cash Balances held in domestic currency..... 35	-550.1	-151.8	14.3	687.1	-462.9	106.5	-121.7	-478.6
Net Cash Deficiency..... 36	2,438.7	2,955.0	3,065.6	2,845.4	1,231.7	935.0	281.8	13,753.2
GRAND TOTAL SOURCES OF CASH (20+25+36)..... 37	5,117.5	5,409.1	5,857.1	5,101.0	2,742.6	1,821.8	840.6	26,979.7

Note: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Transactions classed as non-cash consist of adjustments of the valuation of assets and liabilities and the annual amortizations of loan flotation charges. Certain contra items have also been omitted.

² In 1939-40 outlays and receipts in foreign currency were charged or credited at par of exchange; any difference being absorbed by Premium, Discount and Exchange Account. Since then these transactions have been converted at the current rate of exchange.

³ As in Expenditure and Revenue Account, except where otherwise indicated.

⁴ Net after the deduction of commissions and sundry remuneration.

⁵ Including a revision of Premium, Discount and Exchange revenue resulting from the valuation of gold, foreign currency and debt payable in foreign currency at current exchange rates instead of at par. The revised revenue from Premium, Discount and Exchange is \$12.7 million for the seven years.

⁶ Excluding the following non-cash credits; the reduction of the reserve for losses of The Canadian Wheat Board; the adjustments of the Canadian National Railways' Trust Stock; the write up of assets for the revaluation of war plants in 1943-44, 1944-45 and 1945-46; the balance of the award in the "I'm Alone" case, held by The Receiver General for several years and transferred to revenue in 1943-44; the write-off of Dominion "A" stock in 1940-41 and the write-off of non-active assets. The principal component is receipts related to War Appropriations (refunds etc.).

⁷ Considering the war period as a unit, the greater proportion of special receipts and credits is in fact a refund of war expenditure rather than an original revenue source.

⁸ Excludes Minister of Finance Special Account, Minister of Finance Securities Custody Account and War Supplies Limited.

⁹ Excludes Minister of Finance Securities Custody Account and the Canada—U. K. Financial Settlement Agreement Account

¹⁰ Distribution at time of sale and not necessarily the proportions in which presently held.

¹¹ In years 1940 to 1942 discounts and redemption premiums eliminated as these were non-cash items.

Borrowing Operations, 1945-46:

Outstanding Treasury Bills increased during the year by \$70 million to \$450 million. The effective rate of interest for the last issue sold was 0.371 per cent. The corresponding rates for the last six fiscal years are as follows:

	Per cent
1940-41.....	0.609
1941-42.....	0.552
1942-43.....	0.498
1943-44.....	0.387
1944-45.....	0.365
1945-46.....	0.371

It is not possible to classify the purchasers of Treasury Bills, but the purchasers of other new issues have been classified in Table XXIV.

There were no new borrowings from the Bank of Canada during the year. Deposit Certificates sold to the chartered banks were reduced by \$260 million.

The general public purchased \$3,588.3 million of Victory Bonds, and \$10.1 million (net after redemptions, but including accrued interest) of War Savings Certificates and Stamps. Details of new borrowing for cash in Canada in the fiscal years ended March 31, 1945 and 1946, are given in Table XXI.

TABLE XXI

NEW BORROWING FOR CASH IN CANADA, FISCAL YEARS ENDED MARCH 31, 1945 AND 1946,

(In millions of dollars)

Source and Title of Borrowing	Fiscal Years Ended March 31	
	1946	1945
Treasury Bills—		
Net increase.....	1	70.0
Chartered Banks—		
Three Year Notes.....	2	—98.0
Deposit Certificates (Net).....	3	—260.0
Total, Chartered Banks.....	4	—260.0
General Public—		
Sixth Victory Loan.....	5	1,405.0
Seventh Victory Loan.....	6	1,512.4
Eighth Victory Loan.....	7	1,563.6
Ninth Victory Loan.....	8	2,024.7
War Savings Certificates and Stamps, and Non-Interest Bearing Certificates, net increase.....	9	3.8
Total, General Public.....	10	3,592.1
Grand Total.....	11	3,402.1
		2,948.4

Details of redemptions of funded debt, excluding issues renewed or converted are given in Table XXII for the fiscal years ended March 31, 1945 and 1946.

TABLE XXII

REDEMPTIONS OF FUNDED DEBT (EXCLUDING ISSUES RENEWED OR CONVERTED) FISCAL YEARS ENDED MARCH 31, 1945 AND 1946

(Millions of Dollars)

Date	Issue	Fiscal Years Ended March 31	
		1946	1945
<i>Payable in Canada—</i>			
June 1, 1944.....	2% Loan of 1938.....		90.6
Sept. 1, 1944.....	1½% Second Victory Loan.....		46.0
Oct. 15, 1944.....	4½% Refunding Loan, 1924.....		9.0
Oct. 15, 1944 ¹	3½% Refunding Loan, 1934.....		31.8
Oct. 16, 1944.....	1½% Three Year Notes.....		98.0
Nov. 15, 1944.....	2½% Refunding Loan, 1937.....		20.0
Mar. 1, 1945.....	2% Loan of 1940.....		55.0
July 2, 1945.....	1½% Two Year Notes.....	450.0	
Feb. 1, 1946.....	4½% Refunding Loan, 1926.....	45.0	
		495.0	350.4
<i>Payable in New York—</i>			
Nov. 15, 1945 ²	3% Loan of 1938.....	40.0	
Jan. 15, 1946 ³	3% Loan of 1937.....	55.0	
Jan. 16, 1946 ⁴	3% Loan of 1943.....	30.0	
Jan. 16, 1946 ⁵	3% Loan of 1943.....	30.0	
		155.0	
<i>Payable in London—</i>			
Various Vested Issues.....		0.2	0.3
Grand Total.....		650.2	350.7

¹ Due Date Oct. 15, 1949, called for redemption.

² Due Date Nov. 15, 1968, called for redemption.

³ Due Date Jan. 15, 1967, called for redemption.

⁴ Due Date Jan. 15, 1953, called for redemption.

⁵ Due Date Jan. 15, 1958, called for redemption.

Table XXIII which follows, prepared by the National War Finance Committee, gives the estimated totals of subscriptions by various classes of purchasers to each of the last four Victory Loans at time of issue and corresponding totals for the nine Victory Loans as a group.

TABLE XXIII

ESTIMATED DERIVATION OF SUBSCRIPTIONS TO VICTORY LOANS AT THE TIME OF ISSUE

(Data prepared by the National War Finance Committee)

(In millions of dollars)

Item	SIXTH VICTORY LOAN (dated May 1, 1944)	SEVENTH VICTORY LOAN (dated November 1, 1944)			EIGHTH VICTORY LOAN (dated May 1, 1945)	NINTH VICTORY LOAN (dated Nov. 1, 1945) <i>Preliminary</i>	GRAND TOTAL NINE VICTORY LOANS ¹		
	Cash	Cash	Conver- sion	Total	Cash	Cash	Cash	Conver- sion	Total
ALL APPLICATIONS.....	1,405.0	1,512.4	147.5	1,659.9	1,563.6	2,022.5	11,752.1	603.1	12,355.2
(a) Individuals ²	665.9	785.6	40.8	826.4	851.5	1,251.2	5,829.0	121.8	5,950.8
(b) Non-individuals.....	739.1	726.8	106.7	833.5	712.1	771.3	5,923.1	481.3	6,404.4
APPLICATIONS FROM INDIVIDUALS:									
(a) Special Names ³	24.4	23.4	1.2	24.6	19.6	29.9	253.2	5.5	258.7
(b) General and Payroll Can- vasses ²	641.5	762.2	39.6	801.8	831.9	1,221.3	5,575.8	116.3	5,692.1
APPLICATIONS FROM NON-INDI- VIDUALS:									
(a) Banks—Own Account.....			81.2	81.2			7.7	380.9	388.6
(i) Bank of Canada.....			42.5	42.5				123.2	123.2
(ii) Chartered Banks.....			38.7	38.7			7.7	257.7	265.4
(b) Government Accounts.....	80.6	80.0	13.5	93.5	93.0	91.2	642.0	15.9	657.9
(i) Federal.....	25.7	12.7	13.2	25.9	25.1	13.4	182.3	15.4	197.7
(ii) Provincial.....	36.1	37.2	0.1	37.3	48.0	52.0	284.9	0.2	285.1
(iii) Municipal and School...	18.8	30.1	0.2	30.3	19.9	25.8	174.8	0.3	175.1
(c) Insurance Companies, Pen- sion Funds, etc., and Savings Banks.....	200.0	203.3	3.4	206.7	194.2	287.5	1,694.3	54.1	1,748.4
(i) Life Insurance Com- panies.....	167.9	172.9	1.8	174.7	162.5	234.7	1,428.9	49.0	1,477.9
(ii) All Other Insurance Companies.....	13.0	12.4	1.2	13.6	13.5	15.1	112.8	4.0	116.8
(iii) Associations, Unions, Pension and Benevo- lent Funds.....	13.8	13.1	0.4	13.5	13.9	32.5	117.5	1.1	118.6
(iv) Quebec Savings Banks..	5.3	4.9	.....	4.9	4.3	5.2	35.1	.....	35.1
(d) Miscellaneous.....	458.5	443.5	8.6	452.1	424.9	392.6	3,579.1	30.4	3,609.5
(i) Mining Companies.....	46.4	43.1	1.9	45.0	39.8	40.1	384.5	10.4	394.9
(ii) Trust Companies, In- vestment Trust, Mort- gage and Loan Com- panies, and Real Es- tate Companies.....	18.7	22.0	0.3	22.3	21.0	34.8	162.1	0.4	162.5
(iii) Colleges, Churches and Charitable Organiza- tions.....	5.1	5.9	0.9	6.8	4.9	5.6	36.9	1.5	38.4
(iv) All Others, being prac- tically all applications from Business Firms and Corporations.....	388.3	372.5	5.5	378.0	359.2	312.1	2,995.6	18.1	3,013.7

¹ Excluding \$92.8 million Second Victory Loan issued to the Bank of Canada in June, 1942, in connection with clearing off the accumulated balances of sterling.

² Includes small commercial and small non-profit entities, the aggregate subscriptions from which would be a relatively small part of the total.

³ Individuals believed capable of buying \$25,000 or more par value of bonds at the time of issue.

Summary of borrowing operations during war period

To give a summary picture of borrowing operations during the so-called war period, two additional tables are presented. Table XXIV lists the borrowing operations from April 1, 1939, to March 31, 1946, giving details as to maturities, interest rates, issue prices, yields, etc. Table XXV lists the redemption of loans, both in cash and by conversions or renewals for the same period.

Out of these borrowings the unconverted portion of matured or called issues have had to be paid in cash. The amount was \$495·0 million in 1945-46 as shown in Table XXV which also gives the corresponding figures for the six previous years.

Another type of borrowing which is included with funded debt is the compulsory savings portion of the personal income tax and the excess profits tax. Certificates are issued to each person contributing in this way and these are binding obligations of the government repayable within a stipulated time limit after the end of hostilities. At the close of 1945-46, the combined estimated total to be repaid was \$515·7 million.

The items so far enumerated make up the total cash receipts from the increase in funded debt during the year. One other item however is included under the heading of borrowing,—the net change in domestic floating debt which in 1945-46 increased by \$10·2 million. Floating debt represents sums payable on demand which in the normal course of events will be presented for payment with reasonable promptness, for example, treasury cheques, interest coupons and cheques and postal notes and money orders outstanding at the close of the year. An increase is therefore analogous to short term or involuntary borrowing.

An examination of Table XXIV will show that out of a total of \$14,720·0 million of "new money" (that is, excluding the conversion or renewal of previously outstanding issues) raised during this period, the general public has provided \$12,592·2 million, or 85·5 per cent. Excluding Treasury Bill purchases, the Bank of Canada has provided only \$442·8 million or 3·0 per cent, and the chartered banks \$1,390·0 million or 9·5 per cent; Treasury Bills accounted for the remaining 2·0 per cent.

TABLE
DOMESTIC LOAN FLOTATIONS

Source of Borrowing and Title of Issue	Dated	Maturing	Interest rate	Price	
				To public	To Government
TREASURY BILLS—					
Net increase in three months Treasury Bills.....	1	Various	Various	.....	Various
BANK OF CANADA—					
Five year bonds (see also item 22)....	2	Mar. 1, 1940..	Mar. 1, 1945..	2	99·375
One year notes.....	3	May 1, 1940..	May 1, 1941..	1	100·00
One year notes (refunding item 3)....	4	May 1, 1941..	May 1, 1942..	1	100·00
Three year notes (see also item 24) (refunding item 21).....	5	Oct. 16, 1941..	Oct. 16, 1944..	1½	99·27
Second Victory Loan.....	6	Mar. 1, 1942..	Sept. 1, 1944..	1½	100·00
Two year notes.....	7	April 15, 1942..	April 15, 1944..	1½	100·00
One year notes (refunding item 4)....	8	April 15, 1942..	April 15, 1943..	1	100·00
One year notes (refunding item 8)....	9	April 15, 1943..	April 15, 1944..	1	100·00
Two year notes (see also item 25) (refunding item 23).....	10	July 2, 1943..	July 2, 1945..	1½	100·00
One year notes (refunding item 9)....	11	April 15, 1944..	April 15, 1945..	1	100·00
Two year notes (refunding item 7)....	12	April 15, 1944..	April 15, 1946..	1¾	99·85
Six months notes (refunding items 6 and 34 in part).....	13	Sept. 1, 1944..	Mar. 1, 1945..	¾	100·00
Six months notes (refunding items 5 and 24 in part).....	14	Oct. 16, 1944..	April 16, 1945..	¾	100·00
Six months notes (refunding items 2 and 13 in part).....	15	Mar. 1, 1945..	Sept. 1, 1945..	¾	100·00
One year notes (refunding item 11)...	16	April 15, 1945..	April 15, 1946..	1	100·00
Six months notes (refunding item 14)...	17	April 16, 1945..	Sept. 1, 1945..	¾	100·00
Six months notes (refunding items 15 and 17).....	18	Sept. 1, 1945..	Mar. 1, 1946..	¾	100·00
Treasury Notes (refunding item 18)	19	Mar. 1, 1946..	Sept. 1, 1946..	¾	100·00
Total Bank of Canada.....	20	.....	.....	.....	.....
CHARTERED BANKS—					
Two year notes.....	21	Oct. 16, 1939..	Oct. 16, 1941..	2	100·00
Five year bonds (see also item 2)....	22	Mar. 1, 1940..	Mar. 1, 1945..	2	99·375
Two and one half year notes.....	23	Jan. 2, 1941..	July 2, 1943..	1½	99·695
Three year notes (see also item 5) (refunding item 21).....	24	Oct. 16, 1941..	Oct. 16, 1944..	1½	99·27
Two year notes (see also item 10) (conversion portion is refunding item 23).....	25	July 2, 1943..	July 2, 1945..	1½	100·00
Deposit Certificates, net issue.....	26	Various	Various	Various	100·00
Total, Chartered Banks.....	27	.....	.....	.....	.....

XXIV

1939-40 to 1945-46

Yield at		Issued for cash	Issued as renewals or conversions	Total amount issued	Number of Subscriptions ²
Price to public	Price to Government				
%	%				
	Various	\$ 295,000,000		\$ 295,000,000	
	2.13		\$ 64,040,000 ³	64,040,000	
	1.00	250,000,000		250,000,000	
	1.00		250,000,000	250,000,000	
	1.75		100,300,000	100,300,000	
	1.50	92,831,000 ⁴		92,831,000	
	1.50	100,000,000 ⁴		100,000,000	
	1.00		250,000,000	250,000,000	
	1.00		250,000,000	250,000,000	
	1.50		56,000,000	56,000,000	
	1.00		250,000,000	250,000,000	
	1.45		100,000,000	100,000,000	
	0.75		104,000,000	104,000,000	
	0.75		102,000,000	102,000,000	
	0.75		154,000,000	154,000,000	
	1.00		250,000,000	250,000,000	
	0.75		102,000,000	102,000,000	
	0.75		256,000,000	256,000,000	
	0.625		256,000,000	256,000,000	
		442,831,000	2,544,340,000	2,987,171,000	
	2.00	200,000,000		200,000,000	
	2.13		40,960,000 ⁵	40,960,000	
	1.625	250,000,000		250,000,000	
	1.75		99,700,000	99,700,000	
	1.50	200,000,000	194,000,000	394,000,000	
	Various	740,000,000		740,000,000	
		1,390,000,000	334,660,000	1,724,660,000	

Source of Borrowing and Title of Issue	Dated	Maturing	Interest rate	Price	
				To public	To Government
GENERAL PUBLIC⁵					
Three year bonds ⁷ 28	May 15, 1939..	May 15, 1942.....	1½	99·375	98·77
Nineteen year bonds ⁷ 29	May 15, 1939..	June 1, 1958.....	3	98·50	97·71
First War Loan..... 30	Feb. 1, 1940..	Feb. 1, 1948-52..	3½	100·00 ⁸	99·216 ⁸
Second War Loan..... 31	Oct. 1, 1940..	Oct. 1, 1952.....	3	98·75	98·00
First Victory Loan—					
Five and one half year bonds..... 32	June 15, 1941..	Dec. 15, 1946.....	2	99·00	97·98
Ten year bonds..... 33	June 15, 1941..	June 15, 1951.....	3	100·00 ⁹	98·95 ⁹
Second Victory Loan—					
Two and one half year bonds..... 34	Mar. 1, 1942..	Sept. 1, 1944.....	1½	100·00	99·21
Six year bonds..... 35	Mar. 1, 1942..	Mar. 1, 1948.....	2½	100·00	99·35 ⁹
Twelve year bonds..... 36	Mar. 1, 1942..	Mar. 1, 1954.....	3	100·00 ⁹	99·18 ⁹
Third Victory Loan—					
Three and one half year bonds..... 37	Nov. 1, 1942..	May 1, 1946.....	1¾	100·00	99·46
Fourteen year bonds..... 38	Nov. 1, 1942..	Nov. 1, 1956.....	3	100·00 ⁹	99·27 ⁹
Fourth Victory Loan—					
Three and one half year bonds..... 39	May 1, 1943..	Nov. 1, 1946.....	1¾	100·00	99·50
Fourteen year bonds..... 40	May 1, 1943..	May 1, 1957.....	3	100·00 ⁹	99·29 ⁹
Fifth Victory Loan—					
Three and one half year bonds..... 41	Nov. 1, 1943..	May 1, 1947.....	1¾	100·00	99·63
Fifteen years and two month bonds. 42	Nov. 1, 1943..	Jan. 1, 1959.....	3	100·00	99·41
Sixth Victory Loan—					
Three year and ten month bonds... 43	May 1, 1944..	Mar. 1, 1948.....	1¾	100·00	99·59
Sixteen year and one month bonds. 44	May 1, 1944..	June 1, 1960.....	3	100·00	99·37
Seventh Victory Loan—					
Four year bonds..... 45	Nov. 1, 1944..	Nov. 1, 1948.....	1¾	100·00	99·61
Seventeen year and three month bonds..... 46	Nov. 1, 1944..	Feb. 1, 1962.....	3	100·00	99·39
Eighth Victory Loan—					
Four and one half year bonds..... 47	May 1, 1945..	Nov. 1, 1949.....	1¾	100·00	99·61
Eighteen year and five month bonds. 48	May 1, 1945..	Oct. 1, 1963.....	3	100·00	99·35
Ninth Victory Loan ¹² —					
Five year bonds..... 49	Nov. 1, 1945..	Nov. 1, 1950.....	1¾	100·00	99·66
Twenty year and ten month bonds. 50	Nov. 1, 1945..	Sept. 1, 1966.....	3	100·00	99·40
War Savings Certificates and Stamps (net)..... 51	Various	Various	10	10	10
Non-Interest Bearing Certificates (net) 52	Various	June 15, 1947..... & 1950		100·00	100·00
Total, General Public..... 53					
GRAND TOTAL..... 54					

¹Excluding the School Lands Debentures amounting to \$33,293,470.85 held by the Provinces of Manitoba, Saskatchewan, and Alberta, which were renewed annually on July 1st, at 4 per cent interest.

²Data from the National War Finance Committee.

³Of this amount \$40,000,000 was issued to meet in part the 3 per cent issue maturing March 1, 1940; the remainder was issued later (at 99·375 and accrued interest) to meet in part the 1½ per cent issue maturing on June 1, 1940. See also footnote 5.

⁴Issued in June 1942 (at par and accrued interest). Item 6 is in no way related to the public loan campaign; issuance in this form was a matter of convenience only.

⁵Issued to meet in part the 1½ per cent issue maturing on June 1, 1940; see also footnote 3.

—Concluded

Yield at		Issued for cash	Issued as renewals or conversions	Total amount issued	Number of Subscriptions ²
Price to public	Price to Government				
%	%				
1.72	1.92	\$ 14,000,000	\$ 81,500,000	\$ 95,500,000	.....
3.10	3.16	36,000,000	3,000,000	39,000,000	.....
3.27	3.36	200,000,000	50,000,000	250,000,000	178,363
3.125	3.20	300,000,000	24,945,700	324,945,700	150,890
2.19	2.40	730,376,250	106,444,000	{ 193,286,000	968,259
3.09	3.21			{ 643,534,250	
				{ 836,820,250	
1.50	1.82	843,127,900	153,579,000	{ 57,169,000	1,681,267
2.25	3.37			{ 269,879,000	
3.07	3.15			{ 669,658,900	
				{ 996,706,900	
1.75	1.91	144,253,000	.....	144,253,000	2,032,154
3.06	3.12	847,136,050	.....	{ 847,136,050	
				{ 991,389,050	
1.75	1.90	197,455,000	.....	197,455,000	2,668,420
3.00	3.06	1,111,261,650	.....	{ 1,111,261,650	
				{ 1,308,716,650	
1.75	1.86	1,374,992,250	195,591,500	{ 373,259,000	3,033,051
3.00	3.05			{ 1,197,324,750	
				{ 1,570,583,750	
1.75	1.86	239,713,000	.....	239,713,000	3,077,123
3.00	3.05	1,165,300,350	.....	{ 1,165,300,350	
				{ 1,405,013,350	
1.75	1.85	1,512,362,200	147,544,000	344,267,000	3,327,315
3.00	3.05			{ 1,315,639,200	
				{ 1,659,906,200	
1.75	1.81	267,800,000	.....	267,800,000	3,178,275
3.00	3.05	1,295,819,350	.....	{ 1,295,819,350	
				{ 1,563,619,350	
1.75	1.82	335,690,000	.....	335,690,000	2,947,636
3.00	3.04	1,691,796,700	.....	{ 1,691,796,700	
				{ 2,027,486,700	
10	10	279,064,645 ¹¹	.....	279,064,645 ¹¹	.....
		6,018,491	.....	6,018,491	.....
		12,592,166,836	762,604,200	13,354,771,036	.....
		14,719,997,836	3,641,604,200	18,361,602,036	.....

⁶ The banks have participated in some degree in some of these issues, but this has been confined almost entirely to conversions into short-term tranches. It is estimated that cash subscriptions by banks to War and Victory Loans were less than \$30 million. But note also item 28 and 29 and footnote 7.

⁷ There is no information as to subscriptions by the banks to this issue.

⁸ The redemption of 20 per cent of the loan on February 1, 1951, will be at 100.50, and the 20 per cent on February 1, 1952, will be at 101.

⁹ Redeemable at 101 at maturity.

¹⁰ War Savings Certificates are issued on a discount basis, and yield 3 per cent to the purchaser if held to maturity, seven and a half years after issue.

¹¹ Including addition of accrued interest.

¹² Amount issued is a final figure. Includes cash received after March 31, 1946.

TABLE
DOMESTIC DEBT REDEMPTIONS¹

Title of Issue		Interest rate %	Date of Maturity	Total to be financed
Conversion and Refunding Loans 1937.....	1	1	June 1, 1939.....	\$ 40,000,000
Refunding Loan, 1933.....	2	4	Oct. 15, 1939.....	47,269,500
Refunding Loan, 1934.....	3	2½	Oct. 15, 1939.....	7,933,000
Loan of 1935.....	4	2	Nov. 15, 1939.....	20,000,000
Loan of 1935.....	5	3	Mar. 1, 1940.....	115,013,637
Redemptions in 1939-40.....	6			\$ 230,216,137
Loan of 1936.....	7	1½	June 1, 1940.....	\$ 80,000,000
Refunding Loan, 1925.....	8	4½	Sept. 1, 1940.....	75,000,000
Four and one-half year notes.....	9	1	Mar. 15, 1941.....	45,000,000
Redemptions in 1940-41.....	10			\$ 200,000,000
One year notes.....	11	1	May 1, 1941.....	\$ 250,000,000
Two year notes.....	12	2	Oct. 16, 1941.....	200,000,000
National Service Loan.....	13	5	Nov. 15, 1941.....	141,663,000
Loan of 1939 (see also item 18).....	14	1½	May 15, 1942.....	93,818,000 ²
Conversion Loan, 1937 (see also item 19).....	15	2	June 1, 1942.....	59,761,000 ³
Redemptions in 1941-42.....	16			\$ 745,242,000
One year notes.....	17	1	May 1, 1942.....	\$ 250,000,000
Loan of 1939 (see also item 14).....	18	1½	May 15, 1942.....	1,682,000 ⁴
Conversion Loan, 1937 (see also item 15).....	19	2	June 1, 1942.....	239,000 ⁴
Refunding Loan, 1934.....	20	3	Oct. 15, 1942.....	40,409,000
Redemptions in 1942-43.....	21			\$ 292,330,000
One year notes.....	22	1	April 15, 1943.....	\$ 250,000,000
Loan of 1935.....	23	2½	June 1, 1943.....	20,000,000
Two and one half year notes.....	24	1½	July 2, 1943.....	250,000,000
Refunding Loan, 1923.....	25	5	Oct. 15, 1943.....	147,000,100
Refunding Loan, 1933 ⁵	26	4	Oct. 15, 1945 ⁵	88,337,500
Redemptions in 1943-44.....	27			\$ 755,337,600
One year notes.....	28	1	April 15, 1944.....	\$ 250,000,000
Two year notes.....	29	1½	April 15, 1944.....	100,000,000
Loan of 1938.....	30	2	June 1, 1944.....	90,625,000
Second Victory Loan, 1942.....	31	1½	Sept. 1, 1944.....	150,000,000
Refunding Loan, 1924.....	32	4½	Oct. 15, 1944.....	50,000,000
Refunding Loan, 1934.....	33	3½	Oct. 15, 1949 ⁶	138,322,000
Three year notes.....	34	1½	Oct. 16, 1944.....	200,000,000
Refunding Loan, 1937.....	35	2½	Nov. 15, 1944.....	20,000,000
Six months notes.....	36	¾	Mar. 1, 1945.....	104,000,000
Loan of 1940.....	37	2	Mar. 1, 1945.....	105,000,000
Redemptions in 1944-45.....	38			\$1,207,947,000
One year notes.....	39	1	April 15, 1945.....	\$ 250,000,000
Six months notes.....	40	¾	April 16, 1945.....	102,000,000
Two year notes.....	41	1½	July 2, 1945.....	450,000,000
Six months notes.....	42	¾	Sept. 1, 1945.....	256,000,000
Refunding Loan, 1926-46.....	43	4½	Feb. 1, 1946.....	45,000,000
Six months notes.....	44	¾	Mar. 1, 1946.....	256,000,000
Redemptions in 1945-46.....	45			\$ 1,359,000,000
GRAND TOTAL.....	46			\$ 4,790,072,737

¹ Excluding School Lands Debentures amounting to \$33,293,470.85 held by Manitoba, Saskatchewan and Alberta, which matured and were renewed annually on July 1, at 4 per cent interest.

² The numbers in parentheses refer to items of Table XXIV.

³ Portion converted into Second Victory Loan; see also items 18 and 19.

⁴ Portion not converted into Second Victory Loan; see also items 14 and 15.

⁵ Called for redemption October 15, 1943.

⁶ Called for redemption October 15, 1944.

XXV

1939-40 to 1945-46

Amount renewed or converted	Issues into which converted (Table XXIV) ^a	Amount paid off in cash
\$ 37,362,000	Loan of May 15, 1939.....(28 and 29).....	\$ 2,638,000
30,101,500	Loan of May 15, 1939.....(28 and 29).....	17,168,000
1,690,500	Loan of May 15, 1939.....(28 and 29).....	6,242,500
15,346,000	Loan of May 15, 1939.....(28 and 29).....	4,654,000
50,000,000	First War Loan.....(30).....	25,013,637
40,000,000	Five Year Bonds.....(2).....	
\$ 174,500,000		\$ 55,716,137
\$ 65,000,000	Five Year Bonds.....(2 and 22).....	\$ 15,000,000
24,945,700	Second War Loan.....(31).....	50,054,300
		45,000,000
\$ 89,945,700		\$ 110,054,300
\$ 250,000,000	One year notes.....(4).....	
200,000,000	Three year notes.....(5 and 24).....	
106,444,000	First Victory Loan.....(32 and 33).....	\$ 35,219,000
93,818,000	Second Victory Loan.....(34, 35 and 36).....	
59,761,000	Second Victory Loan.....(34, 35 and 36).....	
\$ 710,023,000		\$ 35,219,000
\$ 250,000,000	One year notes.....(8).....	\$ 1,682,000
		239,000
		40,409,000
\$ 250,000,000		\$ 42,330,000
\$ 250,000,000	One year notes.....(9).....	\$ 20,000,000
250,000,000	Two year notes.....(10 and 25).....	25,505,600
121,494,500	Fifth Victory Loan.....(41 and 42).....	14,240,500
74,097,000	Fifth Victory Loan.....(41 and 42).....	
\$ 695,591,500		\$ 59,746,100
\$ 250,000,000	One year notes.....(11).....	
100,000,000	Two year notes.....(12).....	\$ 90,625,000
		46,000,000
104,000,000	Six months notes.....(13).....	8,979,400
41,020,600	Seventh Victory Loan.....(45 and 46).....	31,798,600
106,523,400	Seventh Victory Loan.....(45 and 46).....	98,000,000
102,000,000	Six months notes.....(14).....	20,000,000
104,000,000	Six months notes.....(15).....	55,000,000
50,000,000	Six months notes.....(15).....	
\$ 857,544,000		\$ 350,403,000
250,000,000	One year notes.....(16).....	
102,000,000	Six months notes.....(17).....	\$ 450,000,000
		45,000,000
256,000,000	Six months notes.....(18).....	
256,000,000	Treasury Notes.....(19).....	
\$ 864,000,000		\$ 495,000,000
\$3,641,604,200		\$1,148,468,537

Table XXVI shows the average coupon interest rates on the funded debt of the Dominion for the years 1935-36 to 1945-46 as at the close of each year. The table shows a steady decline in coupon rates up to March 31, 1945. Due to the issue in 1945-46 of Eighth and Ninth Victory Loans in the amount of \$2,987.6 million bearing interest at the rate of 3% per annum, the over-all coupon rate for debt payable in Canada and total debt increased slightly during the year.

TABLE XXVI

AVERAGE COUPON INTEREST RATES ON THE FUNDED DEBT OF THE DOMINION 1935-36 TO 1945-46
(As at the close of each fiscal year)

Fiscal Year	Over-all coupon rate on debt payable in—				Yield to public on last domestic issue for term of 10 years or more	
	Canada	London ¹	New York ¹	Total ¹	Yield %	Term
	%	%	%	%		
1935-36 ²	4.00	3.62	3.91 ³	3.94	3.08	19½ years.
1936-37 ²	3.82	3.62	3.47	3.75	3.11	Perpetual.
1937-38 ²	3.53	3.62	3.47	3.53	3.34	14 years.
1938-39.....	3.51	3.63	3.46	3.52	3.07	20 "
1939-40.....	3.36	3.67	3.46	3.40	3.25	8-12 "
1940-41.....	2.99	3.54	3.46	3.06	3.12 ⁵	12 "
1941-42.....	2.85	3.43	3.53	2.90	3.07	12 "
1942-43.....	2.57	3.44	3.08	2.60	3.06	14 "
1943-44.....	2.51	3.45	3.29	2.54	3.00	15½ "
1944-45.....	2.49	3.45	3.29	2.51	3.00	17½ "
1945-46.....	2.58	3.45	3.54	2.60	3.00	20¾ "

¹ Debt in foreign currency is converted at par of exchange—£1 at \$4.86½, and \$1.00 U.S. at \$1.00 Canadian.

² Years prior to 1938-39 have been adjusted to a basis comparable with that of later years by the omission of securities payable on demand from the totals shown in Appendix I to the Public Accounts for the respective years.

³ Includes debt payable optionally in Canada or New York.

I. INDIRECT OR CONTINGENT LIABILITIES: GUARANTEED OBLIGATIONS

To conclude this review, there follows a discussion of the indirect liabilities of the Dominion and the changes therein during the fiscal year. A footnote to the Balance Sheet calls attention to these indirect liabilities and they are detailed in Schedule V on pages 30 and 31 of Part I of this Report.

(1) Guaranteed Securities of Government Owned Enterprises.

The total amount of Canadian National Railway System securities guaranteed by the Dominion as to the payment of principal and interest, outstanding in the hands of the public was \$502 million at March 31, 1946, a decrease during the year of \$65.6 million. This decrease was occasioned mainly by the redemption on January 15, 1946, of \$15,000,000 Canadian National Railway Company 2½ per cent Bonds and on December 15, 1945, of \$50,500,000 Canadian National Railway 3 per cent Bonds (due December 15, 1950, but called for prior redemption). The funds required to meet these maturities were furnished by the Government by way of loan under the provisions of the Canadian National Railways Refunding Act, 1944.

Railway securities guaranteed by the Dominion as to the payment of interest only were outstanding at the fiscal year end in the amount of \$8.4 million, a decrease of \$0.1 million.

Other securities, representing obligations of the Canadian National (West Indies) Steamships Limited and various Harbour Commissions, which carry the guarantee of the Dominion both as to the payment of principal and interest, were outstanding in the amount of \$30.4 million at March 31, 1946, unchanged during the year.

(2) Guarantee of Bank Loans to Canadian Wheat Board.

Although guarantee of bank loans, up to a maximum of \$100 million, made by the chartered banks to the Canadian Wheat Board in connection with its operations in wheat, barley, rye, oats, flax seed, soy beans, corn, sunflower seed and rape seed was authorized, there was no liability of the Dominion Government on this account at March 31, 1946.

(3) Commitments in respect of National Housing Act Loans.

Under the Dominion Housing Act, 1935, The National Housing Act, 1938, and The National Housing Act, 1944, the Dominion has accepted and is accepting certain obligations arising out of its contracts with approved lending institutions which, while not expressed in the form of a guarantee, may nevertheless be regarded as contingent or indirect liabilities. On January 1, 1946, the Central Mortgage and Housing Corporation Act, 1945, was proclaimed and since that date the Corporation has been acting as the agent of His Majesty in connection with loans under these acts.

The manner in which losses in respect of any loan are to be shared by the Dominion and the lending institution is fixed by the contract. The original principle under the Dominion Housing Act and the National Housing Act, 1938, was that the Dominion bears two-thirds of the loss, if at the time the loss is sustained the principal amount of the loan repaid, less any other amounts due, is equal to or less than the amount advanced by the Dominion and one-third of the loss if at the time the loss is sustained the principal amount repaid, less any other amounts due, is more than the amount advanced by the Dominion. In the case of small loans (that is, loans not in excess of \$4,000 in the case of a single family dwelling or not in excess of \$700 per habitable room in the case of a multiple family dwelling), the share of the loss to be borne by the Dominion was not more than 80 per cent and not less than 50 per cent of the loss. Under The National Housing Act, 1938, a new provision was added to encourage the making of small loans in such small or remote communities and in such districts or other communities as may be designated by the Minister of Finance in any contract. In respect of such loans, the Dominion has agreed in contracts with certain lending institutions to pay losses sustained by any such lending institution up to certain amounts determined by the contract which are not less than 7 per cent and do not exceed 25 per cent of the total amount of such loans made by each such lending institution. Under The National Housing Act, 1944, the Dominion bears the first one-quarter of the loss and agrees to pay losses sustained by any lending institution up to an amount set out in the contract. This amount by the statute, cannot exceed 15 per cent of the aggregate of the lending institution's share of the joint loans made by the lending institution and His Majesty under the contract.

Loans to the number of 27,368 covering 32,612 dwelling units have been approved as at March 31, 1946, under the Dominion Housing Act, 1935, the National Housing Act, 1938, and the National Housing Act, 1944, the total amount of such loans amounting to \$113,617,150. Losses recorded and paid to March 31, 1946, amounted to \$2,644.78, covering the Dominion's portion of the loss on seven loans. This amount represents total losses to that date under both the Dominion Housing Act, 1935, and Part I of the National Housing Act, 1938. These losses are offset in part by a profit of \$497.74 realized by the sale of eleven properties. The net loss to March 31, 1946, is therefore only \$2,147.04. There have been no losses under the National Housing Act, 1944.

(4) Guaranteed Home Improvement Loans.

Under the terms of The Home Improvement Loans Guarantee Act, 1937, almost \$50 million (\$49,959,055.31, to be exact) had been loaned up to March 31, 1944, to home owners by chartered banks and other approved lending institutions. The contingent liability of the Dominion with respect to these loans was limited to 15 per cent of the aggregate of such loans made by each lending institution. As at October 30, 1940, after four years of operation, the \$50 million loan authorization having been substantially exhausted, the Government's undertaking to provide a guarantee for this type of loan was terminated. After this date, loans made by lending institutions were not accepted for guarantee by the Dominion. As at March 31, 1946, 99.8 per cent of the total amount of all loans made had been repaid and 1,268 claims for losses in the amount of \$462,873 had been paid up to March 31, 1946. The contingent liability of the Government at the close of the fiscal year under review was the entire balance owing on all loans, i.e., \$98,667. It will be noted that the total of claims paid amounted to only 0.93 per cent of the total amount of loans made.

(5) Guarantees of Bank Loans under Home Extension Plan.

By the provisions of the Appropriation Act, No. 5, 1942, provision was made for the Governor General in Council to guarantee loans made by chartered banks for the conversion of already existing dwellings into multiple housing units under regulations similar to those under The Home Improvement Loans Guarantee Act. The maximum amount of loans which could be guaranteed was \$2 million, and the Government's guarantee was limited to fifteen per cent of the total amount of loans made.

As of March 31, 1946, 59 loans had been approved for a total amount of \$109,238 to provide for 114 new units. There have been no claims for losses.

(6) Guarantees of Bank Loans to Commodity Prices Stabilization Corporation.

Under the terms of an Order in Council dated April 17, 1945, the Commodity Prices Stabilization Corporation, a Government-owned Corporation, was authorized to guarantee certain advances and interest thereon obtained by any person from a chartered bank in order to purchase, during the summer of 1945, coal, coke or briquettes for residential heating. The liability of the Corporation is limited to ten per cent of the aggregate amount of advances made by each bank, but the maximum amount of the guarantee is \$500,000. The amount of the contingent liability of the Corporation at March 31, 1946, was \$32,032.

Under the terms of an Order in Council dated August 11, 1943, the Commodity Prices Stabilization Corporation was authorized to guarantee certain advances, obtained by any person engaged in the production of logs or lumber, from any chartered bank. The liability of the Corporation is limited to twenty-five per cent of the aggregate amount of advances made by each bank. The amount of the contingent liability of the Corporation at March 31, 1946, was \$1,515.

(7) Guarantees of Bank Loans and Bank Overdrafts to Finance Munitions Contracts.

The Government guaranteed the repayment of bank loans together with interest thereon obtained by certain contractors in connection with contracts placed by the Department of Munitions and Supply which are now administered by the Department of Reconstruction and Supply. As at March 31, 1946, the authorized amount of such guaranteed bank loans was \$2 million, and the amount actually outstanding was \$8,700.

Under the terms of an Order in Council dated May 4, 1943, the Government guaranteed bank overdrafts obtained by certain Crown companies and management-fee companies doing by each bank. At March 31, 1946, 6,151 loans had been made by the chartered banks in the system of financing, funds advanced by the Government to the contractors remained idle for considerable periods. The amounts of the various overdrafts are repaid monthly, so no liability is outstanding at the close of the fiscal year in connection with this guarantee. The maximum amount of guarantees authorized at March 31, 1946, was \$23,590,000.

(8) Guarantees of Provincial Receipts from Gasoline Taxes under Dominion-Provincial Taxation Agreements and Liquor Revenues.

Under the terms of the wartime taxation agreements and pursuant to Section 5 of the Dominion-Provincial Taxation Agreement Act, 1942, provision is made for the payment to each province of the amount by which the net receipts from the tax imposed by the province on gasoline sales are less than the net receipts from this source during the fiscal year of the province ended nearest to December 31, 1940. The gasoline tax revenues that have been thus guaranteed aggregate \$56.7 million. Expenditure in fulfilment of this guarantee during 1945-46 amounted to \$3.7 million.

As announced in the Budget Speech of 1943 and provided for in the Appropriation Act, the Minister of Finance entered into agreements with certain provinces guaranteeing the liquor revenues of the provinces on the basis of such revenues received during the twelve months ended June 30, 1942. No payments have been made to March 31, 1946, under these agreements.

(9) Guarantees under the Export Credits Insurance Act.

Under the terms of two Orders in Council passed under the Export Credits Insurance Act, the Dominion Government guaranteed the payment to certain contractors for goods sold to V.O. Machinoimport, an agency of the Government of the U.S.S.R. The maximum amount authorized was \$236,000.

Liability of the Dominion Government under these Orders in Council and similar Orders passed in 1944-45 under this Act amounted to \$90,302 as at March 31, 1946.

(10) Guarantees under Farm Improvement Loans Act.

Under the provisions of the Farm Improvement Loans Act, 1944, the Government guarantees loans made by chartered banks to farmers for authorized purposes. The amount of the guarantee is limited to 10 per cent of the aggregate principal amount of the guaranteed farm loans made by each bank. At March 31, 1946, 6,151 loans had been made by the chartered banks in the amount of \$4,726,143. The contingent liability of the Government at that date was \$472,614.

(11) Guarantees of Bank Loans—Halifax and Yarmouth.

Order in Council dated May 22, 1945, P.C. 3636, passed pursuant to the War Measures Act, authorized the guarantee of bank loans to merchants or business men in Halifax and Yarmouth whose places of business were damaged or looted in the disturbances on May 7 and 8, 1945, in

order to enable them to make essential repairs and replacements of premises and fixtures and to purchase stock-in-trade. Sixteen loans totalling \$68,000 were made under this authority, all of which had been repaid by March 31, 1946.

(12) Total Guaranteed Obligations Outstanding as at March 31, 1946.

For the details of the above and a number of other indirect or contingent liabilities, some of which are indeterminate as to amount, see Schedule V on pages 30 and 31 of Part 1.

Total outstanding guarantees of the Dominion of Canada at March 31, 1946, excluding indeterminate amounts, were as follows:

	Millions of Dollars
Railway and other securities in hands of public:	
Guaranteed as to principal and interest.....	\$ 532·6
Guaranteed as to interest only.....	8·4
Deposits maintained by the chartered banks in the Bank of Canada.....	518·1
Other guarantees (excluding indeterminate amounts).....	9·2
	<hr/>
	\$1,068·3
	<hr/> <hr/>

Respectfully submitted,

W. C. CLARK,
Deputy Minister of Finance.

PART I

BALANCE SHEET

REVENUE AND EXPENDITURE

SCHEDULES

COMPARATIVE TABLES

APPENDICES

THE DOMINION

COMPARATIVE BALANCE SHEET,

	March 31, 1946		March 31, 1945		Net Increase or Decrease during 1945-46	
	\$	cts.	\$	cts.	\$	cts.
ASSETS						
1. Cash, Schedule A, page 14—						
(a) In Current Deposits.....	805,969,427	15	154,974,071	16	+	650,995,355 99
(b) In Special Deposits.....	2,642,002	44	2,792,497	53	-	150,495 09
2. Departmental Working Capital Advances, Schedule B, page 14.....	9,327	052 13	7,373,699	27	+	1,953,352 86
3. Loans and Advances—						
(a) To Railway and Steamship Companies, Schedule C, page 14.....	699,528,379	00	656,364,582	57	+	43,163,796 43
(b) To Foreign Exchange Control Board.....	1,550,000,000	00	850,000,000	00	+	700,000,000 00
(c) To Sundry Government Agencies, Schedule D, page 15.....	275,657,064	25	282,169,910	94	-	6,512 846 69
(d) To Provincial and Municipal Governments, Schedule E, page 16.....	173,903,893	75	178,253,940	46	-	4,350,046 71
(e) To United Kingdom and Other Govern- ments, Schedule F, page 16.....	817,311,424	54	1,151,852,580	00	-	334,541,155 46
(f) Miscellaneous, Schedule G, page 18.....	19,513,724	17	35,066,037	57	-	15,552,313 40
	3,535,914,485	71	3,153,707,051	54	+	382,207,434 17
4. Investments—						
(a) Bank of Canada Capital Stock.....	5,920,000	00	5,920,000	00		
(b) Central Mortgage and Housing Corporation Capital.....	25,000,000	00			+	25,000,000 00
(b) Central Mortgage Bank Capital Stock.....			250,000	00	-	250,000 00
(c) Canadian Farm Loan Board—						
Capital Stock, etc., Schedule H, page 18.	21,623,227	00	24,024,189	00	-	2,400,962 00
(d) Miscellaneous, Schedule I, page 18.....	162,169,357	24	343,712,367	21	-	181,543,009 97
	214,712,584	24	373,906,556	21	-	159,193,971 97
5. Province Debt Accounts, Schedule S, page 28..	2,296,151	87	2,296,151	87		
6. Deferred Charges—Unamortized discounts and commissions on loans, Appendix No. 2 page 42.....	92,551,071	04	86,739,037	82	+	5,812,033 22
7. Sundry Suspense Accounts, Schedule J, page 19.	1,025,027,959	35	757,030,444	09	+	267,997,515 26
Total Active Assets.....	5,688,440,733	93	4,538,819,509	49	+	1,149,621,224 44
*Less—Reserve for possible losses on ultimate realization of active assets.....	150,000,000	00	125,000,000	00	+	25,000,000 00
	5,538,440,733	93	4,413,819,509	49	+	1,124,621,224 44
8. Net Debt, represented by—						
(a) Non-Active Assets—						
(i) Capital Expenditures, Schedule K, page 19.....	1,008,901,211	95	1,004,768,615	21	+	4,132,596 74
(ii) Other, Schedule L, page 21.....	576,163,181	75	553,017,914	82	+	23,145,266 93
(b) Consolidated Deficit Account.....	11,836,341,055	51	9,740,575,487	74	+	2,095,765,567 77
	13,421,405,449	21	11,298,362,017	77	+	2,123,043,431 44
	18,959,846,183	14	15,712,181,527	26	+	3,247,664,655 88

Certified correct,

W. E. HUNTER,
Chief Dominion Bookkeeper.

W. C. CLARK,
Deputy Minister of Finance.

OF CANADA

MARCH 31, 1946, WITH MARCH 31, 1945

LIABILITIES	March 31, 1946		March 31, 1945		Net Increase or Decrease during 1945-46	
	\$	cts.	\$	cts.	\$	cts.
9. Floating Debt, Schedule M, page 21—						
(a) Matured Funded Debt outstanding.....	22,590,343	75	18,700,784	69	+	3,889,559 06
(b) Stock and other obligations payable on demand.....	649,202	66	418,829	10	+	230,373 56
(c) Interest due and outstanding.....	59,032,775	45	28,834,902	98	+	30,197,872 47
(d) Outstanding Cheques and Warrants.....	94,569,502	64	112,547,248	19	-	17,977,745 55
(e) Post Office (net liability for Money Orders, etc.).....	5,552,650	60	4,565,614	17	+	987,036 43
	182,394,475	10	165,067,379	13	+	17,327,095 97
10. Deposit and Trust Accounts—						
(a) Post Office Savings Bank.....	35,537,214	78	33,468,686	68	+	2,068,528 10
(b) Bank Circulation Redemption Fund.....	1,688,719	91	2,259,510	67	-	570,790 76
(c) Miscellaneous, Schedule N, page 23.....	1,329,152,427	26	957,873,250	80	+	371,279 176 46
	1,366,378,361	95	993,601,448	15	+	372,776,913 80
11. Insurance, Pension and Guaranty Accounts—						
(a) Government Annuities.....	287,492,656	00	243,537,624	00	+	43,955,032 00
(b) Insurance and Guaranty Funds, Schedule O, page 25.....	73,217,952	15	68,836,230	98	+	4,381,721 17
(c) Pension and Retirement Funds, Schedule P, page 26.....	97,282,929	86	94,098,063	49	+	3,184,866 37
	457,993,538	01	406,471,918	47	+	51,521,619 54
12. Deferred Credits, Schedule Q, page 26.....	25,348,721	70	26,378,545	80	-	1,029,824 10
13. Sundry Suspense Accounts, Schedule R, page 27.	66,491,898	88	81,334,199	55	-	14,842,300 67
14. Province Debt Accounts, Schedule S, page 28..	11,919,968	64	11,919,968	64		
15. Reserve for certain contingent liabilities—						
(a) Reserve for contingent liabilities, crown companies.....	41,677,278	21	43,644,492	61	-	1,967,214 40
(b) Reserve for possible losses on ultimate realization of active assets.....			(deducted from assets)			
(c) Reserve for conditional benefits—Veterans Land Act, 1942.....	464,175	24			+	464,175 24
16. Funded Debt Unmatured, Schedule T, page 29—						
(a) Payable in Canada—						
(i) Bonds, including Deposit Certificates and Treasury Bills.....	16,101,597,098	90	13,194,427,059	46	+	2,907,170,039 44
(ii) Refundable portion of personal in- come tax and excess profits tax (estimated).....	515,736,835	92	444,270,982	59	+	71,465,853 33
	16,617,333,934	82	13,638,698,042	05	+	2,978,635,892 77
(b) Payable in London.....	11,843,830	59	12,065,532	86	-	221,702 27
(c) Payable in New York.....	178,000,000	00	333,000,000	00	-	155,000,000 00
	16,807,177,765	41	13,983,763,574	91	+	2,823,414,190 50
	18,959,846,183	14	15,712,181,527	26	+	3,247,664,655 88

NOTE.—Indirect or Contingent Liabilities, consisting of securities guaranteed by, or other guarantees given by the Dominion of Canada are listed in Schedule V, page 30.

The above accounts have been examined and audited under my direction, in accordance with the provisions of The Consolidated Revenue and Audit Act, 1931, and subject to the observations in my report to the House of Commons, I certify that in my opinion they are correct.

WATSON SELLAR,
Auditor General.

EXPLANATORY NOTES ON THE BALANCE SHEET

The following notes deal mainly with the broad categories of Assets and Liabilities. The individual accounts are dealt with throughout Part II under the departments to which they relate.

ASSETS

1. (a) Cash in Current Deposits represents balances at credit of the Receiver General of Canada in banks in Canada, London and New York as at the close of the relative fiscal years. While balances held in London are converted at \$4.86 $\frac{2}{3}$ to the pound sterling and in New York at \$1 Canadian to the U.S. dollar, expenditures and revenues are recorded at the current rate of exchange, and the corresponding difference carried to the Premium, Discount and Exchange Account. Effective October 15, 1945, the selling rate of the U.S. dollar was fixed at \$1.10 $\frac{1}{2}$ Canadian replacing the previous fixed rate of \$1.11, the buying rate remaining unchanged at \$1.10, and the selling rate of the pound sterling was fixed at \$4.45 Canadian instead of the previous rate of \$4.47, the buying rate remaining unchanged at \$4.43.
1. (b) Special Deposits consist of cash balances in the hands of the fiscal agents of the Government for redemption of Dominion of Canada securities and for payment of interest.
2. Departmental Working Capital Advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments and represent work in progress and the value of stock or material on hand as shown in detail in the Schedule.
3. (a) These amounts represent the net outstanding advances made to Railway and Steamship Companies for capital expenditures, purchase of railway equipment and for debt retirement. Interest in full is currently paid on that part that is by contract interest bearing.
3. (b) These are advances to enable the Foreign Exchange Control Board to finance the purchase of gold and foreign exchange. Effective from May 1, 1945 interest is paid at the rate of 0.75 per cent per annum replacing the previous rate of 1 per cent per annum.
3. (c) These are net advances outstanding made to various government agencies of an independent or quasi-independent nature, for working capital, construction, etc. Included in this category are advances made under the War Appropriation Acts to Crown Companies and Crown Plants organized under the direction of the Department of Reconstruction and Supply and the Department of Finance and advances under the authority of the Veterans' Land Act.
3. (d) Under this heading there has been grouped loans to Provinces under Relief Acts and other legislation, and loans to Municipalities under the Municipal Improvements Assistance Act.
3. (e) The category combines advances made to allied countries under Section 3 of The War Appropriation Acts, loans to Allied countries under The Export Credits Insurance Act for purchase of goods and commodities in Canada, the loan to the Government of the United Kingdom under the authority of The War Appropriation (United Kingdom Financing) Act, 1942, and certain loans made following the war of 1914-18.
3. (f) This category comprises a number of miscellaneous loans and advances, chief of which are those made through the Department of Reconstruction and Supply to private companies under the authority of the War Appropriation Acts.
4. (a) This amount represents the cost of the Government's investment in the entire capital stock of the central bank of Canada acquired under the authority of The Bank of Canada Act Amendment Act, 1938.
4. (b) Pursuant to Section 17 of the Central Mortgage and Housing Corporation Act the Dominion paid to the Central Mortgage and Housing Corporation the sum of \$24,750,000 and at the same time pursuant to Section 42 transferred to the Corporation the assets of the Central Mortgage Bank amounting to \$250,000. The resulting figure of \$25 million constitutes the capital of the Corporation. Simultaneously the Corporation repaid to the Dominion the total amount of outstanding loans at December 31, 1945 made under the Dominion and National Housing Acts.
4. (c) This account represents the principal outstanding of amounts furnished the Canadian Farm Loan Board to be loaned on farm property and fishermen's land. Interest in full is being currently paid by the Board on its bonds and on initial capital advances.
4. (d) The main item under the heading of Miscellaneous Investments is the securities investment account consisting chiefly of the cost of acquisition of Dominion Government direct and guaranteed securities, including victory bonds held under instalment purchase plans for civil servants and members of the armed forces.
5. In this account are recorded financial adjustments with some of the provinces at the time they entered the Dominion. Interest is paid half-yearly by the provinces.

6. This account consists of discounts, commissions, redemption bonuses and conversion premiums on loan flotations since 1930 remaining to be charged off annually to expenditures in proportion to the term of the respective loans. The amortization of these costs is shown in detail by loan issues in Appendix No. 2, page 42. The increase in the amount of \$5,812,033.22 is due to new loan flotation costs to be amortized, less the annual write-off as follows:

New loan flotation costs to be amortized—

Eighth Victory Loan, 1945-49.....	\$1,040,381 72	
1945-63.....	8,398,003 02	\$9,438,384 74
		<hr/>
Ninth Victory Loan (preliminary figure).....		11,304,689 71
		<hr/>
		20,743,074 45
Deduct Annual Amortization charged to expenditure		14,933,218 21
		<hr/>
		5,809,856 24
Add net adjustments made after amortization had been established.....		2,176 98
		<hr/>
		5,812,033 22
		<hr/> <hr/>

7. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposition. The accounts are cleared when the necessary information becomes available. The main item is a contra account appearing in section 10 in the liabilities and is therefore merely a book-keeping entry.

*This item reflects the annual increase of \$25,000,000 in the reserve account set up for possible losses on ultimate realization of active assets.

8. The net debt of the Dominion is divided to show (a) expenditures that have been charged in the Dominion's books to Non-active Assets, and (b) those charged to Consolidated Deficit Account. All expenditures charged to non-active assets classified as between "Capital" and "Other", are shown in schedules K and L to the Balance Sheet. Changes in these accounts may be readily ascertained by referring to the last column in the schedules.

The Consolidated Deficit Account is the account to which is transferred annually the excess of expenditures over revenues or revenues over expenditures exclusive of capital expenditure and other non-active accounts mentioned in the preceding paragraph and included in Schedules K and L. The excess of expenditures over revenues during 1945-46 carried to Consolidated Deficit Account was \$2,095,765,567.77. This amount added to the net increase in expenditures on capital and other non-active accounts of \$27,277,863.67, gives the total deficit or increase in the net debt for the year of \$2,123,043,431.44.

STATEMENT OF THE CONSOLIDATED DEFICIT ACCOUNT OF CANADA, MARCH 31, 1946

Consolidated Deficit brought forward from March 31, 1945.....		\$ 9,740,575,487 74
Add Expenditures, 1945-46—		
Ordinary	\$ 1,061,902,118 50	
War and Demobilization	4,002,949,197 25	
Special	17,358,401 65	
Government Owned Enterprises	773,659 51	
Other Charges	25,546,089 74	5,108,529,466 65
		<hr/>
		\$ 14,849,104,954 39
Deduct Revenues, 1945-46—		
Ordinary	2,363,161,853 91	
Special Receipts and Credits	649,602,044 97	3,012,763,898 88
		<hr/>
Total Consolidated Deficit Account, March 31, 1946		\$ 11,836,341,055 51
		<hr/> <hr/>

LIABILITIES

9. This category covers obligations that are payable on demand. Generally, the creditors are in possession of some form of the Dominion's negotiable paper that is due and payable forthwith.

The details of Post Office account [9e] as at March 31, 1946 will be found in Appendix I to the Post Office Department Section of Part II of this report.

10. (a) Deposits in the Post Office Savings Bank during 1945-46 exceeded the withdrawals by \$1,412,071.87. An amount of \$656,456.23 representing the estimated accrued interest at the rate of two per cent per annum was added, bringing the total amount at credit of depositors' accounts on March 31, 1946, to \$35,537,214.78.
10. (b) An amount equal to five per cent of their average outstanding note circulation is maintained by each chartered bank with the Receiver General of Canada, as required by section 64 of the Bank Act, 1944, to secure redemption of their outstanding notes in the event of the suspension by a bank of payment in specie or Bank of Canada notes. The amount is adjusted annually on June 30th and interest at the rate of three per cent per annum is allowed to each bank on the deposit required.
10. (c) The accounts in this category represent the Dominion's liability for moneys deposited for various purposes. They fall into two broad classes. The first of these are the deposit accounts which cover those cases where the government: (a) acts as custodian of funds as a matter of policy; or (b) has received the moneys in prepayment of war supplies, or as a guarantee that work will be properly performed. The other class, comprising the large majority of the accounts, consists of those where the government acts virtually as trustee, administering the funds in accordance with the purposes for which they were created.
11. (a) The value of all outstanding annuities at March 31, 1946, stood at \$287,492,656. Interest credited to the fund at the rate of four per cent per annum amounted to \$10,193,045.29 for 1945-46, and the amount credited to the fund to maintain the reserve during the year was \$293,797.96.
11. (b) and (c) These categories record the Dominion's liability as an insurer of certain persons and as administrator of certain pension funds. The government receives premiums or similar assessments, and in turn pays out specific benefits. There is also included the uninvested portion of the Unemployment Insurance Fund administered by The Unemployment Insurance Commission.
12. This category, Deferred Credits, comprises certain departmental credit balances in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.
13. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposition. The accounts are cleared when the necessary information becomes available.
14. This account represents the difference, with subsequent adjustments, between the actual and the established debt of the provinces on entering the Dominion. Interest is paid to the provinces half-yearly on their relative debt allowance.
15. (a) This reserve account, more fully dealt with under the Department of Reconstruction and Supply, Part II, was set up for the adjustment of interim billings and for unascertained losses and other contingencies of certain crown companies.
15. (c) Under the Veterans' Land Act certain benefits may accrue to veterans who obtain loans from the Dominion to purchase land, buildings, stock and equipment and who fulfil the terms of their contract. The reserve account will be credited annually with the maximum amount for which the Dominion could be liable under the terms of the Act and when the benefits have been earned the veterans' loans will be reduced accordingly from this established reserve fund.
16. Obligations both due and outstanding payable in sterling and U.S. dollars are recorded in the balance sheet at par of exchange. Similarly on the asset side of the balance sheet, as previously mentioned, cash and special deposits held in London and New York are shown at \$4.86½ to the pound sterling and \$1 to the U.S. dollar.

Details of the unmatured funded debt of Canada may be found on page 29. The increase during 1945-46 of \$2,823,414,190.50 is accounted for as follows:

New loan issues—

One Year 1 per cent Notes dated April 15, 1945	\$ 250,000,000 00
Six months $\frac{3}{8}$ per cent Treasury Notes dated March 1, 1946.....	256,000,000 00
Eighth Victory Loan dated May 1, 1945	1,563,619,350 00
Ninth Victory Loan dated November 1, 1945 (preliminary figure)	2,024,711,200 00
Net increase in Treasury Bills	70,000,000 00
Net increase in War Savings Certificates and Stamps	10,073,201 46
Net increase in estimated refundable portion of personal income and excess profits tax....	71,465,853 33
	<hr/>
	\$ 4,245,869,604 79

Less matured or called issues—

One Year 1 per cent Notes due April 15, 1945	250,000,000 00
Six Months $\frac{3}{4}$ per cent Notes due April 16, 1945	102,000,000 00
Six Months $\frac{3}{4}$ per cent Notes due September 1, 1945	154,000,000 00
Two Year $1\frac{1}{2}$ per cent Notes due July 2, 1945	450,000,000 00
3% New York Loan, 1938-68 called November 15, 1945	40,000,000 00
3% New York Loan, 1937-67 called January 15, 1946	55,000,000 00
3% New York Loan, 1943-53 called January 16, 1946	30,000,000 00
3% New York Loan, 1943-58 called January 16, 1946	30,000,000 00
4 $\frac{1}{2}$ % Refunding Loan, 1926-46 due February 1, 1946	45,000,000 00
Net decrease in Non-interest Bearing Certificates	6,233,712 02
Net decrease in Deposit Certificates	260,000,000 00
Redemption of vested stock London, England	221,702 27
	<hr/>
	\$ 1,422,455,414 29
	<hr/>
Net Increase, 1945-46	\$ 2,823,414,190 50

THE DOMINION

EXPENDITURE AND

YEAR ENDED

EXPENDITURE

	ORDINARY	\$	cts.	\$	cts.
Agriculture.....				10,318,960	07
Auditor General's Office.....				379,238	44
Civil Service Commission.....				479,632	04
External Affairs.....				4,521,653	85
Finance—					
Interest on Public Debt, Appendix 2, Part II.....		409,134,501	56		
Cost of Loan Flotations.....		7,377,501	52		
Annual amortization of bond discounts and commissions.....		14,933,218	21		
Servicing of the public debt.....		6,170,421	80		
Total Public Debt Charges.....		437,615,643	09		
Subsidies to Provinces.....		14,446,629	22		
Compensation to provinces under the Dominion-Provincial Taxation Agreements Act, 1942.....		98,051,768	64		
Premium, Discount and Exchange.....		14,733,764	37		
Sundry.....		10,846,716	52		
				575,694,521	84
Fisheries.....				3,262,017	67
Governor General and Lieutenant-Governors.....				226,614	88
Insurance.....				198,964	34
Justice.....				6,106,031	32
Labour—Unemployment Insurance Act—Administration and Governments' contribution... General.....				18,702,222	81
Legislation including Chief Electoral Office.....				1,911,251	88
Mines and Resources.....				6,225,832	83
National Defence.....				11,469,089	31
National Health and Welfare.....				126,543	40
Old Age Pensions and pensions to blind persons.....				7,293,559	89
Family Allowances.....				33,715,092	01
National Revenue.....				172,632,146	98
National War Services.....				22,630,174	76
Post Office.....				5,183	23
Prime Minister's Office.....				57,729,645	67
Privy Council.....				61,022	47
Federal District Commission.....				85,121	14
Public Archives.....				333,499	98
Public Printing and Stationery.....				126,876	69
Public Works.....				238,136	97
Reconstruction and Supply.....				16,283,531	12
Royal Canadian Mounted Police.....				4,442,314	82
Secretary of State.....				7,283,610	30
Trade and Commerce.....				954,417	85
Transport.....				7,349,322	64
Veterans Affairs.....				18,266,655	33
Pensions (War 1914-18 and military).....				32,852,872	19
				39,996,359	78
Total Ordinary Expenditure.....				1,061,902,118	50

OF CANADA

REVENUE STATEMENT

MARCH 31, 1946

	REVENUE				
	ORDINARY	\$	cts.	\$	cts.
Tax Revenues—					
Customs Duties.....				128,876,810	73
Excise Duties.....				186,726,318	12
Excise Taxes—Sales Tax.....	326,252,798	94			
War Exchange Tax.....	41,198,213	06			
Other Excise Taxes.....	243,464,304	00			
	610,915,316	00			
Less refunds.....	114,005,355	08			
				496,909,960	92
Income Tax—					
Individuals.....	691,586,113	84			
Less estimated refundable portion.....	5,000,000	00			
	686,586,113	84			
Corporations.....	217,833,540	13			
Dividends, interest, etc.....	26,823,893	74			
Rents and royalties.....	1,485,725	64			
				932,729,273	35
Excess Profits tax.....	494,196,483	22			
Less estimated refundable portion.....	67,500,000	00			
				426,696,483	22
Succession Duties.....				21,447,573	40
Chartered Banks, note circulation tax.....				270,061	68
Insurance Companies.....				7,950,552	33
Miscellaneous.....				751,352	92
Total revenue from taxes.....				2,202,358,386	67
Non-tax Revenues—					
Post Office.....				68,613,113	36
Return on Investments.....				70,914,626	14
Bullion and Coinage.....				4,954,034	25
Privileges, Licences and Permits.....				3,811,413	75
Proceeds from Sales.....				2,336,175	92
Services and Service Fees.....				7,780,552	66
Refunds of Expenditure.....				618,463	21
Miscellaneous.....				1,775,087	95
Total Ordinary Revenue.....				2,363,161,853	91

THE DOMINION

EXPENDITURE AND

YEAR ENDED

EXPENDITURE—Continued

	\$	cts.	\$	cts.
CAPITAL ACCOUNTS				
Public Works (Railways).....	2,313,241	03		
Public Works (Miscellaneous).....	2,194,999	12		
				4,508,240 15
WAR AND DEMOBILIZATION EXPENDITURE				
War and Demobilization Acts.....	4,015,161,463	22		
Less items charged to Active Assets—				
Purchase of railway equipment leased to Canadian National Railways.	11,399,341	48		
Construction of dock and rail facilities for Steep Rock Iron Mines, Limited.....	778,318	12		
Loan to Village of Dawson Creek for construction of a sewage disposal system.....	34,606	37		
	12,212,265	97		4,002,949,197 25
SPECIAL				
Relief and Other Projects.....	4,422,678	18		
Prairie Farm Assistance Act, 1939—				
Administration.....	327,418	54		
Advances to Prairie Farm Emergency Fund.....	12,051,805	62		
Wheat Acreage Reduction Plan—				
Administration.....	159,488	94		
Payments of awards to farmers.....	397,010	37		
				17,358,401 65

OF CANADA

REVENUE STATEMENT

MARCH 31, 1946

REVENUE—Continued

	\$	cts.	\$	cts.
CAPITAL ACCOUNTS—Refunds				
Public Works (Canals).....	22,434	80		
Public Works (Miscellaneous).....	353,208	61		
			375,643	41
SPECIAL RECEIPTS AND OTHER CREDITS				
To Consolidated Fund Revenue—				
Refunds of previous years' special expenditures.....	20,363	32		
Refunds of previous years' war expenditures.....	496,100,729	41		
Miscellaneous war revenue.....	87,883,508	64		
Sale of surplus war assets.....	42,631,916	20		
War donations.....	160,782	48		
Special donations for relief of those in distress.....		43		
Asset value of property disposed of under lease-purchase option agreement (Department of Reconstruction and Supply).....	173,660	45	626,971,003	50
To Non-Active Account—				
National Harbours Board, Halifax Harbour—				
Reduction in indebtedness.....				96 39

THE DOMINION

EXPENDITURE AND

YEAR ENDED

EXPENDITURE—Concluded

	\$	cts.	\$	cts.
GOVERNMENT OWNED ENTERPRISES				
Net Income Deficits for calendar year 1945—				
Prince Edward Island Car Ferry and Terminals.....	687,800	44		
National Harbours Board, Churchill Harbour.....		85,859		07
Total losses charged to Consolidated Deficit Account.....	773,659	51		
Loans and Advances, Non-Active, during the fiscal year 1945-46—				
National Harbours Board, Schedule L, page 21 (see also refund page 11).....	559,757	55		
				1,333,417 06
OTHER CHARGES				
Write-down of Active Assets to the Consolidated Deficit Account—				
Reduction of Soldier and General Land Settlement Loans.....	35,516	80		
Cancellation of Canadian Farm Loan Board Capital Stock.....		962		00
Provision for reserve for possible losses on ultimate realization of active assets.....	25,000,000	00		
Provision for reserve for conditional benefits under the Veterans Land Act.....	464,175	24		
				25,500,654 04
OTHER CHARGES (CONTRA ACCOUNTS)				
Write-down of Non-Active Assets to the Consolidated Deficit Account—				
Seed Grain and Relief Accounts, Department of Mines and Resources.....	45,435	70		
Non-Active Account—				
Canadian National Railways Securities Trust Stock—Changes in Dominion's equity in the Canadian National Railways for the calendar year 1945—				
Increase due to surplus earnings of the Canadian National Railways.....	24,756,130	00		
Less capital loss on abandonments and retirements.....		2,125,088		53
Net increase in Securities Trust Stock.....	22,631,041	47		
Total (Contra).....			22,676,477	17
Grand Total Expenditure and Debits.....			5,136,228,505	82

OF CANADA

REVENUE STATEMENT

MARCH 31, 1946

REVENUE—Concluded

	\$	cts.	\$	cts.
OTHER CREDITS (CONTRA ACCOUNTS)				
To Consolidated Fund Revenue—				
Credit due to net increase in Canadian National Railways Securities Trust Stock for the calendar year 1945.....	22,631,041	47		
To Non-Active Accounts—				
Seed Grain and Relief Accounts, Department of Mines and Resources—				
Write-down to Consolidated Deficit Account.....		45,435		70
Total (Contra).....			22,676,477	17
Grand Total Revenue and Credits.....			3,013,185,074	38
Excess of Expenditures over Revenues carried to Consolidated Deficit Account.....	2,095,765,567	77		
Excess of Expenditures over Revenues—				
Capital and Non-Active Accounts.....	27,277,863	67	2,123,043,431	44
			5,136,228,505	82

Comparative Schedules to Balance Sheet for Fiscal Years Ended March 31, 1946 and March 31, 1945

	1946		1945		Net Increase or Decrease during 1945-46	
	\$	cts.	\$	cts.	\$	cts.
Schedule A						
CASH—						
Department of Finance—						
In Current Deposits—						
Canada.....	502,200,613	56	—48,002,220	30	+550,202,833	86
London.....	33,914,661	43	2,696,886	34	+31,217,775	09
New York.....	269,854,152	16	200,279,405	12	+69,574,747	04
	<u>805,969,427</u>	<u>15</u>	<u>154,974,071</u>	<u>16</u>	<u>+650,995,355</u>	<u>99</u>
In Special Deposits—						
Bank of Canada—Special Funds—						
Bond Redemption Account.....	447,681	51	522,636	68	—74,955	17
War Savings Certificates Redemption Account.....	386,935	36	231,677	86	+155,257	50
Interest Account.....	697,883	67	869,332	13	—171,448	46
Bank of Montreal, London—Special Funds—						
Bond Redemption Account.....	1,097,749	00	1,155,662	33	—57,913	33
Interest Account.....	8,386	40	8,224	34	+162	06
Bank of Montreal, New York—Special Funds—Interest Account.....	3,366	50	4,964	19	—1,597	69
	<u>2,642,002</u>	<u>44</u>	<u>2,792,497</u>	<u>53</u>	<u>—150,495</u>	<u>09</u>
Schedule B						
DEPARTMENTAL WORKING CAPITAL ADVANCES—						
Finance—						
Dominion of Canada Assay Office—						
Gold and Silver Purchase Account.....	28,508	79	25,637	66	+2,871	13
Royal Canadian Mint—(Appendix No. 12, Page 50)—						
Gold Purchase Account.....	3,079,455	04	2,814,811	72	+264,643	32
Silver Coinage and Alloy Purchase Account.....	1,072,308	74	772,987	58	+299,321	16
Silver Purchase Account—C.V.S. Medals Account.....	96,851	39	.....	.....	+96,851	39
Silver Bullion Account.....	72,394	19	141,127	12	—68,732	93
Nickel Purchase Account.....	179,468	66	914	09	+178,554	57
Copper Purchase Account.....	106,403	69	37,024	69	+69,379	00
Steel Purchase Account.....	.....	.....	41,444	80	—41,444	80
Public Printing and Stationery—						
King's Printer Advance—Printing.....	869,657	28	1,786,136	85	—916,479	57
King's Printer Advance—Stationery.....	176,715	89	437,387	97	—260,672	08
Trade and Commerce—						
Canadian Export Board.....	2,232,297	59	.....	.....	+2,232,297	59
Transport—						
Stores Account.....	1,412,990	87	1,316,226	79	+96,764	08
	<u>9,327,052</u>	<u>13</u>	<u>7,373,699</u>	<u>27</u>	<u>+1,953,352</u>	<u>86</u>
Schedule C						
LOANS AND ADVANCES TO RAILWAY AND STEAMSHIP COMPANIES—						
Department of Transport—						
Canadian Government Railways—Working Capital.....	16,771,980	54	16,771,980	54		
Canadian National Railways—						
Advances, Refunding Act, 1938.....	80,778,594	21	109,038,249	33	—28,259,655	12
Advances, Refunding Act, 1944 (U.S. Dollars).....	56,684,000	00	56,684,000	00		
Advances, Refunding Act, 1944 (Can. Dollars).....	65,500,000	00	.....	.....	+65,500,000	00
Advances, Financing and Guarantee Act, 1940—						
Grand Trunk Railway Debenture Stock.....	108,101,911	50	108,022,266	41	+79,645	09
Advances, Financing and Guarantee Act, 1941—						
Purchase of securities.....	8,590,908	68	8,609,921	26	—19,012	58
Temporary Loan, The War Appropriation Act, 1941.....	13,906,999	71	13,906,999	71		
Advances, Financing and Guarantee Act, 1942—						
Purchase of securities.....	18,272,096	10	18,267,894	88	+4,201	22
Advances, The War Appropriation (United Kingdom Financing) Act, 1942—						
Purchase of securities.....	256,286,523	12	256,055,076	08	+231,447	04
Purchase of railway equipment leased to Canadian National Railways—						
1936 Agreement.....	2,585,865	45	3,103,038	52	—517,173	07
1940 Agreement.....	9,919,683	18	10,911,651	50	—991,968	32
1941 Agreement.....	16,591,611	53	17,974,245	82	—1,382,634	29
1943 Agreement.....	20,301,666	81	21,863,333	49	—1,561,666	68
1944 Agreement.....	12,162,196	69	13,030,925	03	—868,728	34
1944 Agreement (Special).....	.....	.....	1,675,000	00	—1,675,000	00
1946 Agreement.....	13,074,341	48	.....	.....	+13,074,341	48
Canadian National (West Indies) Steamships, Ltd.....	.....	.....	450,000	00	—450,000	00
	<u>699,528,379</u>	<u>00</u>	<u>656,364,582</u>	<u>57</u>	<u>+43,163,796</u>	<u>43</u>

SCHEDULES TO BALANCE SHEET—Continued

	1946		1945		Net Increase or Decrease during 1945-46	
	\$	cts.	\$	cts.	\$	cts.
Schedule D						
LOANS AND ADVANCES TO SUNDRY GOVERNMENT AGENCIES—						
Departmental:						
Veterans Affairs—						
Soldier Land Settlement Loans.....	35,271,345	28	37,268,855	93	-1,997,510	65
British Family Settlement—Canadian Portion.....	3,520,097	34	3,897,329	23	-377,231	89
Soldier Settlement Unallotted Lands.....	54,139	38	64,883	06	-10,743	68
Veterans' Land Act Advances.....	33,553,090	19	9,550,137	70	+24,002,952	49
Less—Soldier Land Settlement Assurance Fund.....			-10,557	71	+10,557	71
Soldier Settlement and Veterans' Land Act Suspense..	-3,140,648	08	-189,979	00	-2,950,669	08
Amount transferred to non-active account to provide for revaluation and losses.....	-16,525,917	49	-16,525,917	49		
	52,732,106	62	34,054,751	72	+18,677,354	90
Trade and Commerce—						
Board of Grain Commissioners (Canada Grain Act).....	477	92	40,008	75	-39,530	83
Transport—						
National Harbours Board—Montreal.....	60,041,167	78	60,018,720	16	+22,447	62
Vancouver.....	24,923,708	68	25,012,454	18	-88,745	50
	84,964,876	46	85,031,174	34	-66,297	88
Crown Companies—						
Department of Finance—						
Canadian Wool Board, Ltd.....	6,456,914	61	13,403,601	53	-6,946,686	92
Commodity Prices Stabilization Corp. Ltd.....	24,054,495	94	32,162,831	16	-8,108,335	22
Wartime Food Corporation Ltd.....	325,677	67	36,245	91	+289,431	76
Export Credits Insurance Corporation—Capital Surplus.....	2,500,000	00	500,000	00	+2,000,000	00
	33,337,088	22	46,102,678	60	-12,765,590	38
Department of Reconstruction and Supply—						
Eldorado Mining and Refining (1944) Limited.....	2,943,178	32			+2,943,178	32
Atlas Plant Extension Ltd.....			712,384	37	-712,384	37
Melbourne Merchandising Ltd.....	4,823,398	72	13,664,708	06	-8,841,309	34
Polymer Sales and Service (formerly Fairmont Company, Ltd).....			3,747,397	09	-3,747,397	09
Polymer Corporation Ltd.....	53,862,459	63	51,068,936	97	+2,793,522	66
Transfers to War Assets Corporation from—						
Polymer Corporation, Ltd.....			1,050,146	98	-1,050,146	98
War Assets Corporation.....	1,893,074	09	600,000	00	+1,293,074	09
	63,522,110	76	70,843,573	47	-7,321,462	71
Crown Plants—Privately managed:						
Department of Reconstruction and Supply—						
Alberta Nitrogen Co. Ltd.....	10,370,571	10	10,614,572	78	-244,001	68
Canada Strip Mill Ltd.....	6,676,256	44	12,878,139	63	-6,201,883	19
Nichols Chemical Co. Ltd.....			1,454,542	83	-1,454,542	83
Welland Chemical Works Ltd.....	21,167,410	05	20,937,873	63	+229,536	42
Transfers to War Assets Corporation from—						
Alberta Nitrogen Co. Ltd.....			57,434	65	-57,434	65
Canada Strip Mill, Ltd.....	2,886,166	68	83,856	68	+2,802,310	00
Nichols Chemical Co. Ltd.....			5,415	21	-5,415	21
Welland Chemical Works, Ltd.....			65,888	65	-65,888	65
	41,100,404	27	46,097,724	06	-4,997,319	79
	275,657,064	25	282,169,910	94	-6,512,846	69

SCHEDULES TO BALANCE SHEET—Continued

	1946		1945		Net Increase or Decrease during 1945-46	
	\$	cts.	\$	cts.	\$	cts.
Schedule E						
LOANS AND ADVANCES TO PROVINCIAL AND MUNICIPAL GOVERNMENTS—						
Provincial:						
Department of Finance—						
Alberta—Subsidy Overpayment.....	350,000	00	350,000	00		
Under Relief Acts.....	25,869,500	00	25,887,500	00	-18,000	00
British Columbia—Under Relief Acts.....	34,369,759	99	34,467,140	05	-97,380	06
Manitoba—Under Relief Acts.....	24,759,924	47	24,774,950	27	-15,025	80
Saskatchewan—Power Commission.....	38,400	00	42,240	00	-3,840	00
Seed Grain Loans Guarantee Act, 1938....	11,949,275	59	15,886,521	38	-3,937,245	79
Seed Grain Advances, 1908.....	81,727	10	82,655	80	-928	70
Under Relief Acts.....	71,080,785	78	71,161,785	78	-81,000	00
Department of Fisheries—						
British Columbia—Fisheries Research Board of Canada..	521	09	343	30	+177	79
Municipal:						
Department of Finance—						
Municipal Improvements Assistance Act, 1938.....	5,311,939	47	5,543,349	99	-231,410	52
Department of Transport—						
Dawson Creek—Sewage Disposal System.....	92,060	26	57,453	89	+34,606	37
	173,903,893	75	178,253,940	46	-4,350,046	71

Schedule F**LOANS AND ADVANCES TO UNITED KINGDOM AND OTHER GOVERNMENTS—**

Australia—						
Department of National Defence—						
Army—General Advances.....	661	34	764	78	-103	44
Navy—General Advances.....	282	66	-37	68	+320	34
Air—General Advances.....	15,404	04	37,072	61	-21,668	57
Air—Air Training Plan.....	1,400	23	-327	30	+1,727	53
Department of Reconstruction and Supply—						
General Advances.....	1,068,459	38			+1,068,459	38
Department of Trade and Commerce—						
General Advances.....	30				+30	
Belgium—						
Department of Finance—						
Export Credits Insurance Act—Loan.....	25,000,000	00			+25,000,000	00
Department of National Defence—						
Army—General Advances.....	574	93	34	25	+540	68
Navy—General Advances.....	5	70	50	35	-44	65
Department of Trade and Commerce—						
General Advances.....	2,020,971	00			+2,020,971	00
Czechoslovakia—						
Department of Finance—						
Export Credits Insurance Act—Loan.....	3,191,551	00			+3,191,551	00
Department of National Defence—						
Army—General Advances.....	23	09	614	85	-591	76
Republic of France—						
Department of Agriculture—						
General Advances.....	1,361,243	91			+1,361,243	91
Department of Trade and Commerce—						
General Advances.....	86,985,135	77			+86,985,135	77
French Committee of National Liberation—						
Department of National Defence—						
Navy—General Advances.....	-15,513	88	64,992	66	-80,506	54
Greece—						
Department of Finance—Loan.....						
Department of National Defence—	6,525,000	00	6,525,000	00		
Navy—General Advances.....	525	09	13,801	19	-13,276	10
India—						
Department of National Defence—						
Army—General Advances.....			1,088	15	-1,088	15
Navy—General Advances.....	238	21	265	36	-27	15
Department of Reconstruction and Supply—						
Purchase of Locomotives.....			2,787	58	-2,787	58
Netherlands—						
Department of Agriculture—						
General Advances.....	2,453,895	60			+2,453,895	60
Department of Finance—						
Export Credits Insurance Act—Loan.....	25,150,000	00			+25,150,000	00
Department of National Defence—						
Army—General Advances.....	20	69	523	80	-503	11
Navy—General Advances.....	3,481	28	4,092	00	-610	72
Department of Reconstruction and Supply—						
General Advances.....	3,591,130	87			+3,591,130	87

SCHEDULES TO BALANCE SHEET—Continued

	1946		1945		Net Increase or Decrease during 1945-46	
	\$	cts.	\$	cts.	\$	cts.
Schedule F—Continued						
LOANS AND ADVANCES TO UNITED KINGDOM AND OTHER						
GOVERNMENTS—continued						
Netherlands—						
Department of Trade and Commerce—						
General Advances.....	6,886,712	06				+6,886,712 06
Netherlands Indies—						
Department of Finance—						
Export Credits Insurance Act—Loan.....	1,800,000	00				+1,800,000 00
Newfoundland—						
Department of National Defence—						
Army—General Advances.....		8 78	14,861	61		-14,852 83
Navy—General Advances.....	33,265	32		488 91		+32,776 41
New Zealand—						
Department of National Defence—						
Army—General Advances.....		17 50		752 23		-734 73
Navy—General Advances.....	3,473	39		1,291 66		+2,181 73
Air—General Advances.....		800 19		65,894 69		-65,094 50
Air—Air Training Plan.....		752 14				+752 14
Norway—						
Department of Finance—						
Export Credits Insurance Act—Loan.....	9,495,000	00				+9,495,000 00
Department of National Defence—						
Army—General Advances.....		204 67				+204 67
Navy—General Advances.....	9,854	26		339,802 34		-329,948 08
Air—General Advances.....		454 16		37,516 55		-37,062 39
Poland—						
Department of National Defence—						
Army—General Advances.....				6,338 65		-6,338 65
Navy—General Advances.....		-37 59		-623 54		+585 95
Portugal—						
Department of National Defence—						
Navy—General Advances.....		255 00				+255 00
Roumania—						
Department of Finance—Loan.....	24,329,262	40	24,329,262	40		
Union of South Africa—						
Department of National Defence—						
Army—General Advances.....				182 27		-182 27
Navy—General Advances.....		-16 48		-18 95		+2 47
Air—General Advances.....				32 32		-32 32
Union of Soviet Socialist Republics—						
Department of Finance—						
Loan for purchase of wheat and flour.....	7,500,000	00	10,000,000	00		-2,500,000 00
Export Credits Insurance Act—Loan.....	2,775,500	00				+2,775,500 00
Department of National Defence—						
Navy—General Advances.....		24,844 20		46,776 43		-21,932 23
Department of Trade and Commerce—						
General Advances.....	8,819,032	06				+8,819,032 06
United Kingdom—						
Department of Agriculture—						
Meat Account.....	14,250,512	61	19,475,726	22		-5,225,213 61
Dairy Products Board.....		-55,565 47		1,226,621 60		-1,282,187 07
Special Products Board.....	6,422,946	29	9,909,554	83		-3,486,608 54
General Advances.....		683,036 34				+683,036 34
Department of Finance—						
Loan—The War Appropriation (United Kingdom Financing) Act, 1942.....	538,564,403	57	602,510,409	92		-63,946,006 35
Department of National Defence—						
Army—General Advances.....		-106,282 63		2,120,537 79		-2,226,820 42
Navy—General Advances.....	4,674,769	19		17,985,218 75		-13,310,449 56
Air—General Advances.....		16,546 48		4,192,094 37		-4,175,547 89
Air—Air Training Plan.....				249,504,053 18		-249,504,053 18
Air—Settlement.....				200,000,000 00		-200,000,000 00
Department of Reconstruction and Supply—						
General Advances.....		181,619 46				+181,619 46
Department of Transport—						
British Ministry of War—Transport.....				5,375 90		-5,375 90
Department of Trade and Commerce—						
General Advances.....	31,363,909	21				+31,363,909 21
United States of America—						
Department of Fisheries—						
Pacific Halibut Treaty—Collectible expenses.....		8,540 53		21,826 04		-13,285 51
Pacific Salmon Treaty—Collectible expenses.....		15,349 96		34,505 50		-19,155 54
Pacific Salmon Treaty—Hell's Gate— Collectible expenses.....		123,230 29		73,529 94		+49,700 35
Department of Munitions and Supply—						
War Supplies Ltd.....				-39,756 63		+39,756 63

SCHEDULES TO BALANCE SHEET—Continued

	1946	1945	Net Increase or Decrease during 1945-46
	\$ cts.	\$ cts.	\$ cts.
Schedule F—Concluded			
LOANS AND ADVANCES TO UNITED KINGDOM AND OTHER GOVERNMENTS—concluded			
United States of America—			
Department of National Defence—			
Army—General Advances.....	17,015 68	424,906 75	-407,891 07
Navy—General Advances.....	999,852 88	864,724 83	+135,128 05
Air—General Advances.....	1,117,632 90	2,044,923 76	-927,290 86
Yugoslavia—			
Department of National Defence—			
Army—General Advances.....	24 08		+24 08
Navy—General Advances.....	9 90	5,047 08	-5,037 18
	<u>817,311,424 54</u>	<u>1,151,852,580 00</u>	<u>-334,541,155 46</u>

Schedule G

LOANS AND ADVANCES—MISCELLANEOUS—			
Department of External Affairs—			
Food and Agricultural Organization of the United Nations....	569 67		+569 67
Department of Finance—			
Bank for International Settlements.....	272,785 84	272,785 84	
Dominion and National Housing Acts.....		14,721,232 31	-14,721,232 31
New Westminster Harbour Commission.....	274,537 23	274,537 23	
Saint John Bridge and Railway Extension Co.—Loan.....	433,900 00	433,900 00	
Department of Mines and Resources—			
Empire Settlement Scheme.....	117,838 62	117,929 16	-90 54
Assistance to Indians.....	6,955 97	3,098 18	+3,857 79
Seed Grain and Relief.....	2,406,911 55	2,525,263 99	-118,352 44
Less—amount transferred to non-active account.....	-193,592 51	-239,028 21	+45,435 70
Department of Reconstruction and Supply—			
Algoma Steel Corporation Ltd.....	7,907,783 21	8,695,900 07	-788,116 86
Atlas Steels, Ltd.....	686,881 61	710,773 17	-23,891 56
Dominion Steel and Coal Corp. Ltd.....	3,912,601 46	4,105,313 16	-192,711 70
Marine Industries Ltd.....	1,381,353 32	1,381,353 32	
Shawinigan Chemicals Ltd.....		59,688 41	-59,688 41
Sundry coal companies.....	2,112,738 13	1,978,116 32	+134,621 81
Town of Liverpool, N.S. (Thompson Brothers Machinery Co. Ltd.).....	3,799 62	5,174 62	-1,375 00
Vivian Diesels and Munitions, Ltd.....	173,660 45		+173,660 45
Department of Trade and Commerce—			
Sale of Steamer <i>Pelee</i> , unpaid balance.....	15,000 00	20,000 00	-5,000 00
	<u>19,513,724 17</u>	<u>35,066,037 57</u>	<u>-15,552,313 40</u>

Schedule H

INVESTMENTS—CANADIAN FARM LOAN BOARD—			
Department of Finance—			
Advance for initial operating expenses.....	50,000 00	50,000 00	
Initial Capital Advances.....	5,000,000 00	5,000,000 00	
Capital Stock.....	2,242,708 00	2,243,670 00	-962 00
Bonds.....	14,300,000 00	16,700,000 00	-2,400,000 00
Canadian Fisherman's Loan Act—			
Initial Capital Advance.....	29,000 00	29,000 00	
Capital Stock.....	1,519 00	1,519 00	
	<u>21,623,227 00</u>	<u>24,024,189 00</u>	<u>-2,400,962 00</u>

Schedule I

INVESTMENTS—MISCELLANEOUS—			
Department of Finance—			
Canada's subscription to—			
International Bank for Reconstruction and Development....	35,912 50		+35,912 50
International Monetary Fund.....	33,150 00		+33,150 00
Export Credits Insurance Corporation—Capital Stock.....	2,500,000 00	500,000 00	+2,000,000 00
Montreal Turnpike Trust—Commutation agreements.....	14,308 00	14,308 00	
Securities Investment Account.....	151,539,570 67	335,921,665 80	-184,382,095 13
Department of Reconstruction and Supply—			
Eldorado Mining and Refining Limited Stock.....	5,271,812 10	5,271,812 10	
War Assets Corporation, Stock—(Liability of Predecessor Company).....	250,000 00	250,000 00	
Department of Transport—			
Construction of dock and rail facilities for Steep Rock Iron Mines, Limited.....	2,524,603 97	1,754,581 31	+770,022 66
	<u>162,169,357 24</u>	<u>343,712,367 21</u>	<u>-181,543,009 97</u>

SCHEDULES TO BALANCE SHEET—Continued

	1946		1945		Net Increase or Decrease during 1945-46	
	\$	cts.	\$	cts.	\$	cts.
Schedule J						
SUNDRY SUSPENSE ACCOUNTS—						
Department of Finance—						
Bank of Montreal, Provincial Notes—Suspense Account.....	27,573	83	27,573	83		
Cheque Adjustment Suspense.....		194		24		
Minister of Finance Special Custody Account (contra).....	1,025,000	00	755,200	00	+269,800	00
Retirement Fund Suspense.....		191		28		
Department of Munitions and Supply—						
Inventory Appreciation Account—Polymer Sales and Service, Ltd., formerly Fairmont Co. (contra).....			1,802,484	74		-1,802,484
	1,025,027,959	35	757,030,444	09	+267,997,515	26

Schedule K

CAPITAL EXPENDITURES—						
Public Works (Canals)—						
Department of Public Works—						
Burlington Bay Canal.....	308,328	32	308,328	32		
Lake St. Peter.....	1,164,235	08	1,164,235	08		
Department of Transport—						
Chambly Canal, River Richelieu.....	579,915	42	579,915	42		
Lachine Canal.....	10,991,547	81	10,998,196	51		-6,648
Murray Canal.....	1,248,946	71	1,248,946	71		
Ottawa Works.....	6,871,214	97	6,871,214	97		
Quebec Canal.....	34,841	69	34,841	69		
Rideau Canal.....	143,358	12	143,358	12		
Sault Ste. Marie Canals.....	4,935,809	42	4,935,809	42		
Ste. Anne's Lock—Railway Bridge at Ile Perrot.....	150,000	00	150,000	00		
St. Lawrence Canals.....	34,139,189	70	34,139,189	70		
St. Lawrence Ship Canal.....	133,896	80	133,896	80		
St. Ours Locks.....	614,426	39	614,426	39		
St. Peters Canal.....	492,023	82	492,023	82		
Tay River Navigation.....	476,128	73	476,128	73		
Trent Canal Improvements.....	559,067	70	559,067	70		
Trent River Navigation.....	19,091,223	76	19,093,573	76		-2,350
Welland Canal.....	27,446,471	46	27,453,246	16		-6,774
Welland Ship Canal.....	130,833,966	78	130,840,628	18		-6,661
Miscellaneous.....		125		00		
	240,214,717	68	240,237,152	48		-22,434

Public Works (Railways)—

Department of Transport—						
Canadian Government Railways—						
Canadian Government Railways.....	64,853,544	02	64,853,544	02		
Cape Breton Railway.....	104,520	54	104,520	54		
Caracquet and Gulf Shore Railway.....	209,950	00	209,950	00		
Elgin and Havelock Railway.....	33,530	00	33,530	00		
Intercolonial Railway.....	110,513,902	85	110,513,902	85		
International Railway of New Brunswick.....	2,681,377	35	2,681,377	35		
Lotbiniere and Megantic Railway.....	336,875	00	336,875	00		
National Transcontinental Railway.....	161,183,433	04	161,183,433	04		
New Brunswick and Prince Edward Island Railway.....	361,540	66	361,540	66		
Prince Edward Island Railway.....	8,330,745	67	8,330,745	67		
Quebec Bridge.....	21,706,664	49	21,706,664	49		
Quebec and Saguenay Railway.....	7,120,895	74	7,120,895	74		
Salisbury and Albert Railway.....	84,390	41	84,390	41		
St. Martin's Railway.....	72,624	91	72,624	91		
York and Carleton Railway.....	20,976	16	20,976	16		
Hudson Bay Railway and Terminals—						
Hudson Bay Railway.....	33,267,729	22	33,249,912	88		+17,816
Port Nelson Terminal.....	6,240,095	86	6,240,095	86		
Residue of cost of steamer <i>Sheba</i>	78,610	58	78,610	58		
Prince Edward Island Car Ferry and Terminals.....	5,621,280	15	5,371,280	15		+250,000
Residue of capital cost of S.S. <i>Charlottetown</i>	1,194,145	44	1,194,145	44		
Construction of new car ferry.....	3,301,106	01	1,255,681	32		+2,045,424
Other Railways and Miscellaneous—						
Digby and Annapolis Railway.....	660,683	09	660,683	09		
North Railway.....	250,000	00	250,000	00		
Governor General's Cars.....	71,538	82	71,538	82		
Canadian Government Railways—						
Canada Central Railway—Peace River Bridge.....	175,000	00	175,000	00		
Residue of capital cost of steamers, <i>Drummond</i> and <i>McKee</i>	851,853	24	851,853	24		
	429,327,013	25	427,013,772	22		+2,313,241

SCHEDULES TO BALANCE SHEET—Continued

	1946	1945	Net Increase or Decrease during 1945-46
	\$ cts.	\$ cts.	\$ cts.
Schedule K—Concluded			
CAPITAL EXPENDITURES—concluded			
Public Works (Miscellaneous)—			
Department of Reconstruction and Supply—			
St. Malo Shops Property.....	2,242,957 71	2,242,957 71	
Miscellaneous Property.....	148 59	148 59	
Department of Public Works—			
Bare Point Breakwater.....	217,995 90	217,995 90	
Burlington Channel Improvements.....	1,392,489 77	1,392,489 77	
Canadian Building, London, England.....	1,539,073 11	1,539,073 11	
Canadian Legation Building, Tokyo, Japan.....	200,000 00	200,000 00	
Canadian Legation Building and Site, Washington, D.C.....	477,754 35	477,754 35	
Cape Tormentine Harbour.....	95,000 00	95,000 00	
Esquimalt Graving Dock.....	7,799,761 10	7,799,761 10	
Georgian Bay to Montreal, Waterway Survey.....	918,796 85	918,796 85	
Government Buildings, Ottawa.....	35,260,968 34	35,260,968 34	
Halifax Elevator Site.....	86,511 89	86,511 89	
Halifax Harbour Improvements.....	13,025,454 11	13,025,454 11	
Kingston Graving Dock.....	556,589 35	556,589 35	
Land and Cable Telegraph Line.....	348,320 77	348,320 77	
Land for Post Office Site, Quebec.....	121,600 00	121,600 00	
Levis Graving Dock.....	971,592 58	971,592 58	
Miscellaneous Wharves.....	1,201,132 06	1,201,132 06	
Montreal Harbour Improvements.....	1,060,342 83	1,060,342 83	
Ottawa—Expropriations of property between Sparks and Wellington Streets, east of Elgin Street.....	855,581 54	855,581 54	
Port Arthur and Fort William and River Kaministikwia— Improvements.....	16,249,019 98	16,249,019 98	
Port Colborne Harbour.....	904,459 39	904,459 39	
Quebec Harbour Improvements.....	10,326,478 87	10,326,478 87	
Rainy River Lock and Dam.....	133 80	133 80	
Sorel Harbour Improvements.....	1,806,540 71	1,806,540 71	
St. Andrews Rapids, including Red River Improvements.....	1,569,776 99	1,569,776 99	
Saint John Harbour Improvements.....	19,300,822 66	19,300,822 66	
Tiffin Harbour Improvements.....	481,621 59	481,621 59	
Toronto Harbour Improvements.....	9,331,987 37	9,331,987 37	
Toronto, New Dominion Building.....	1,166,646 95	1,166,646 95	
Upper St. Lawrence River—Channel Improvements.....	468,097 68	468,097 68	
Vancouver Harbour Improvements.....	3,600,078 73	3,600,078 73	
Victoria Harbour, British Columbia Improvements.....	5,131,024 94	5,131,024 94	
Victoria Harbour, Ontario, Improvements.....	761,801 79	761,801 79	
Yukon Territory Works (Part).....	1,638,068 55	1,638,068 55	
Department of Transport—			
Civil Aviation—Airways and Airports.....	14,614,994 16	13,370,241 67	+1,244,752 49
Government Shipbuilding Programme.....	53,325,520 04	53,674,721 63	-349,200 99
Hopper Barge <i>Chesterfield</i>	233,941 30	233,941 30	
Icebreaker and Service Vessels.....	760,698 87	760,698 87	
St. Lawrence River Improvements.....	86,546,342 34	85,597,641 30	+948,701 04
Tug <i>Ocean Eagle</i>	91,071 49	91,071 49	
Yukon Territory Works (Part).....	283,323 55	283,323 55	
National Harbours Board—			
Churchill, Port and Terminals.....	12,818,819 66	12,818,819 66	
Prescott Elevator.....	4,707,440 23	4,709,902 26	-2,462 03
Port Colborne Elevator.....	2,356,217 60	2,356,217 60	
	<hr/> 316,847,000 69	<hr/> 315,005,210 18	<hr/> +1,841,790 51
Military Property and Stores—			
Department of National Defence—Army—			
Military Property and Stores.....	12,699,263 02	12,699,263 02	
Less—Fort Osborne Barracks, Winnipeg.....	- 62,947 27	- 62,947 27	
St. Helen's Island, barracks site.....	- 19,783 10	- 19,783 10	
	<hr/> 12,616,532 65	<hr/> 12,616,532 65	
Territorial Accounts—			
Department of Mines and Resources—			
Northwest Territories, Organization.....	1,460,000 00	1,460,000 00	
Northwest Territories, Purchase.....	1,460,000 00	1,460,000 00	
Northwest Rebellion.....	826,077 87	826,077 87	
Dominion Lands Expenditure to March 31, 1911.....	10,425,395 92	10,425,395 92	
Less—Received from Dominion Lands.....	-4,275,526 11	-4,275,526 11	
	<hr/> 9,895,947 68	<hr/> 9,895,947 68	
	<hr/> 1,008,901,211 95	<hr/> 1,004,768,615 21	<hr/> +4,132,596 74

SCHEDULES TO BALANCE SHEET—Continued

	1946		1945		Net Increase or Decrease during 1945-46	
	\$	cts.	\$	cts.	\$	cts.
Schedule L						
OTHER NON-ACTIVE ASSETS—						
Non-Active Loans—Canadian National Steamships—						
Department of Transport—						
Canadian Government Merchant Marine, Limited.....	8,098,389	16	8,098,389	16		
Canadian National (West Indies) Steamships, Ltd.....	5,059,960	94	5,059,960	94		
	13,158,350	10	13,158,350	10		
Non-active Advances—National Harbours Board—						
Department of Transport—						
Chicoutimi.....	3,838,060	26	3,838,060	26		
Churchill.....	10,258	98	10,258	98		
Halifax.....	12,502,603	65	12,501,934	28		+669 37
Montreal-Jacques Cartier Bridge—						
Advances for payment of guaranteed interest.....	6,398,181	00	5,840,056	00		+558,125 00
Quebec.....	27,765,994	73	27,765,994	73		
Saint John.....	17,055,791	31	17,055,791	31		
Three Rivers.....	3,901,630	50	3,900,763	71		+866 79
Three Rivers Harbour Debentures (old).....	81,760	97	81,760	97		
Less—Sinking Funds.....	—2,308	41	—2,308	41		
	71,551,972	99	70,992,311	83		+559,661 16
Miscellaneous Non-active Accounts—						
Canadian Pacific Railway (old).....	62,791,435	25	62,791,435	25		
Canadian National Railway Securities Trust Stock.....	381,711,556	78	359,080,515	31		+22,631,041 47
Canadian National Railway Stock.....	18,000,000	00	18,000,000	00		
Saskatchewan Seed Grain Loans Guarantee Act, 1936.....	2,637,398	15	2,637,398	15		
Seed Grain Loans Guarantee Act, 1937.....	7,136,051	09	7,136,051	09		
Loans and Advances—						
Railways and Steamships—						
Canadian Pacific Railway—						
Advances under Relief Acts.....	1,447,222	71	1,447,222	71		
Sundry Government Agencies—						
High Commissioner's Office Suspense—						
(External Affairs).....	2,043	17	2,043	17		
Seed Grain and Relief (Department of Mines and Resources).....	193,592	51	239,028	21		—45,435 70
Soldier and General Land Settlement Loans.....	16,525,917	49	16,525,917	49		
Other Governments—						
Italian Government—Wheat purchases, 1915 (Department of Trade and Commerce).....	702	52	702	52		
Russian Government—Saddlery Purchases, 1915 (Department of National Defence—Army).....	55,571	82	55,571	82		
Miscellaneous—						
Victoria Shipowners, Ltd.—Balance remaining after liquidation (Department of Transport).....	621,987	05	621,987	05		
Investments—						
Department of Finance—						
Earl of Selkirk Mortgage on property in Township of Moulton.....						
Quebec Turnpike Trust Bond.....	13,900	00	13,900	00		
20,000	00	20,000	00			
Department of Transport—						
Grand Trunk Railway Preference Stock.....	121,739	65	121,739	65		
Department of Veterans Affairs—						
University Hospital, Edmonton, Alberta.....	100,000	00	100,000	00		
Defalcation and Deficiency Suspense Accounts—						
Department of Finance—						
Bonds, Interest and Notes Adjustment Account.....						
16,793	52	16,793	52			
Coupons—New York Loans.....						
45,738	50	45,738	50			
Department of Mines Suspense Account.....						
11,208	45	11,208	45			
	491,452,858	66	468,867,252	89		+22,585,605 77
	576,163,181	75	553,017,914	82		+23,145,266 93

Schedule M**FLOATING DEBT—****Matured Funded Debt Outstanding—**

Payable in Canada—

Debenture Stock, 5 per cent, 1919.....	1,000	00	1,000	00		
Debenture Stock, 5½ per cent, 1921.....	200	00	200	00		
Dominion of Canada Savings Certificates.....	4,175	00	4,190	00		—15 00
War Savings Certificates, 1917.....	8,855	00	8,855	00		
War Savings and Thrift Stamps, 1919.....	73,462	75	73,675	50		—212 75
Province of Canada 5 per cent Loan Debentures.....	400	00	400	00		

SCHEDULES TO BALANCE SHEET—Continued

	1946		1945		Net Increase or Decrease during 1945-46	
	\$	cts.	\$	cts.	\$	cts.
Schedule M—continued						
FLOATING DEBT—Continued						
Matured Funded Debt Outstanding—concluded						
Payable in Canada—concluded						
Province of New Brunswick 6 per cent Loan Debentures.....	600	00	600	00		
Provincial Notes, Nova Scotia.....	39,162	10	39,162	10		
Unpaid Warrants, Prince Edward Island.....	549	59	549	59		
War Loan, 1915-25, 5 per cent.....	4,600	00	4,600	00		
War Loan, 1916-31, 5 per cent.....	8,400	00	8,400	00		
Victory Loan, 1917-22, 5½ per cent.....	39,750	00	40,300	00		-550 00
Victory Loan, 1917-27, 5½ per cent.....	9,400	00	9,450	00		-50 00
Victory Loan, 1917-37, 5½ per cent.....	50,000	00	52,050	00		-2,050 00
Victory Loan, 1918-23, 5½ per cent.....	45,700	00	46,100	00		-400 00
Victory Loan, 1918-33, 5½ per cent.....	41,100	00	45,200	00		-4,100 00
Victory Loan, 1919-24, 5½ per cent.....	23,500	00	23,500	00		
Victory Loan, 1919-34, 5½ per cent.....	143,450	00	148,000	00		-4,550 00
Renewal Loan, 1922-27, 5½ per cent.....	3,600	00	3,750	00		-150 00
Renewal Loan, 1922-32, 5½ per cent.....	11,400	00	11,450	00		-50 00
Refunding Loan, 1923-28, 5 per cent.....	1,000	00	1,000	00		
Refunding Loan, 1923-43, 5 per cent.....	813,900	00	1,082,700	00		-268,800 00
Refunding Loan, 1924-44, 4½ per cent.....	647,100	00	1,190,000	00		-542,900 00
Refunding Loan, 1925-40, 4½ per cent.....	262,600	00	267,100	00		-4,500 00
Refunding Loan, 1926-46, 4½ per cent.....	3,919,300	00				+3,919,300 00
Refunding Loan, 1933-39, 4 per cent.....	2,500	00	3,500	00		-1,000 00
Refunding Loan, 1933-45, 4 per cent.....	428,600	00	1,148,200	00		-719,600 00
Refunding Loan, 1934-42, 3 per cent.....	44,500	00	65,000	00		-20,500 00
Refunding Loan, 1934-49, 3½ per cent (called).....	1,383,900	00	7,038,500	00		5,654,600 00
Refunding Loan, 1937-44, 2½ per cent.....	14,000	00	65,000	00		-51,000 00
National Service Loan, 1931-36, 5 per cent.....	6,700	00	6,700	00		
National Service Loan, 1931-41, 5 per cent.....	235,500	00	315,500	00		-80,000 00
Loan of 1932-35, 4 per cent.....	2,000	00	2,000	00		
Loan of 1935-43, 2½ per cent.....	33,000	00	33,000	00		
Loan of 1938-44, 2 per cent.....	1,000	00	9,000	00		-8,000 00
Loan of 1940-45, 2 per cent.....			2,000	00		-2,000 00
Non-interest bearing certificates due June 15, 1945.....	257,200	14				+257,200 14
4½ Year Notes, 1936-41, 1 per cent.....	3,000	00	3,000	00		
	8,565,104	58	11,753,632	19		-3,188,527 61
Payable in Canada and New York—						
War Loan, 1917-37, 5 per cent.....	80,400	00	127,400	00		-47,000 00
Payable in London—						
Loan of 1884 (1909-34), 3½ per cent.....	254	13	254	13		
3 per cent Loan due July 1, 1938.....	2,433	35	2,433	35		
Canadian Pacific Railway Land Grant Loan, 3½ per cent, due July 1, 1938.....	8,273	33	8,273	33		
Loan of 1930-50, 3½ per cent (called).....	233,113	35	234,036	68		-973 33
Loan of 1940-60, 4 per cent (called).....	853,928	97	910,868	97		-56,940 00
Sundry Loans and Debentures.....	2,636	04	2,636	04		
	1,100,639	17	1,158,552	50		-57,913 33
Payable in New York—						
Loan of 1919-29, 5½ per cent.....	2,200	00	2,200	00		
Loan of 1922-52, 5 per cent (called).....	4,098,000	00	4,915,000	00		-817,000 00
Loan of 1926-36, 4½ per cent.....	12,000	00	12,000	00		
Loan of 1935-45, 2½ per cent.....	524,000	00	626,000	00		-102,000 00
Loan of 1937-44, 2½ per cent.....	98,000	00	106,000	00		-8,000 00
Loan of 1937-67, 3 per cent (called).....	4,865,000	00				+4,865,000 00
Loan of 1938-68, 3 per cent (called).....	2,099,000	00				+2,099,000 00
Loan of 1943-53, 3 per cent (called).....	445,000	00				+445,000 00
Loan of 1943-58, 3 per cent (called).....	701,000	00				+701,000 00
	12,844,200	00	5,661,200	00		+7,183,000 00
	22,590,343	75	18,700,784	69		+3,889,559 06
Stock and other obligations payable on demand—						
Compensation to Seigneurs.....	11,827	40	11,827	40		
Dominion Stock, Issue B, 3½ per cent.....	3,700	00	3,700	00		
Eldorado Mining and Refining, Ltd.— Unrepresented Capital Stock (Dept. of Reconstruction and Supply).....	153,301	70	403,301	70		-250,000 00
Department of National Defence—Army—						
Foreign currency for armed forces—						
Belgian francs.....	131,102	04				+131,102 04
French francs.....	349,271	52				+349,271 52
	649,202	66	418,829	10		+230,373 56

SCHEDULES TO BALANCE SHEET—Continued

	1946		1945		Net Increase or Decrease during 1945-46	
	\$	cts.	\$	cts.	\$	cts.
Schedule M—concluded						
FLOATING DEBT—Concluded						
Interest Due and Outstanding—						
Unpaid Interest—Domestic Loans.....	56,887,192	40	26,815,476	64	+30,071,715	76
Canada and New York Loans.....	21,590	00	30,115	00	-8,525	00
New York Loans.....	2,060,636	49	1,926,116	84	+134,519	65
London Loans.....	51,950	97	51,788	91	+162	06
Unpaid Dividends—Province of Prince Edward Island.....	867	25	867	25		
Nova Scotia.....	795	80	795	80		
New Brunswick.....	1,279	00	1,279	00		
Province of Canada.....	4,663	18	4,663	18		
British Columbia.....	33	67	33	67		
Dominion Stock.....	3,717	33	3,717	33		
Unpaid Warrants, Canada—former years.....	49	36	49	36		
	59,032,775	45	28,834,902	98	+30,197,872	47
Outstanding Cheques and Warrants—						
Current Account—Treasury Office.....	93,984,773	59	112,001,202	76	-18,016,429	17
Previous Years' Account—Treasury Office.....	383,503	37	178,948	25	+204,555	12
Imprest Account Cheques.....	6,342	87	3,614	73	+2,728	14
Less—Unclaimed registered interest (letter of credit) cheques adjustment account.....	-9	63	-9	63		
Department of Agriculture—						
Drought Area—cattle market service, outstanding warrants.....	24	41	24	41		
Hog premiums, outstanding warrants.....	183,502	49	351,336	99	-167,834	50
Wheat acreage reduction payments, outstanding warrants....	2,440	91	3,196	10	-755	19
Department of National Defence—Army—						
Outstanding relief vouchers.....	1,148	00	1,148	00		
Department of Trade and Commerce—						
Outstanding wheat bonus certificates.....	7,776	63	7,786	58	-9	95
	94,569,502	64	112,547,248	19	-17,977,745	55
Post Office Department—						
Post Office (net liability for Money Orders, etc.).....	5,552,650	60	4,565,614	17	+987,036	43
	182,394,475	10	165,067,379	13	+17,327,095	97

Schedule N**DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—**

Department of Agriculture—						
Deposits for purchase of supplies—						
Sundry Governments.....	1,918,549	75			+1,918,549	75
Farnham House Laboratory.....	12,326	22	11,880	33	+445	89
Canadian Mutual Aid Board—						
Government of Belgium—Supplies.....			506,373	88	-506,373	88
National Clothing Collection.....	259,349	61			+259,349	61
United Kingdom Cash Receipts Account.....			26,111,356	45	-26,111,356	45
Department of External Affairs—						
Empress of Ireland Relief Fund.....	1,259	29			+1,259	29
Department of Finance—						
Companies in liquidation—						
Canadian Home Investment Company, Limited.....	4,878	80	4,878	80		
Montreal-Canada Fire Insurance Company.....	605	09	605	09		
Ontario Fire Insurance Company.....	12,458	65	12,458	65		
Dominion Trust Company.....	8,931	10	8,931	10		
Western Mutual Fire Insurance Company.....	516	97	516	97		
Western Canada Fire Insurance Company.....	443	00	443	00		
Great North Insurance Company.....	344	70	344	70		
York County Loan and Savings Company.....	35,468	36	35,468	36		
Rimouski Fire Insurance Company.....	3,030	53	3,030	53		
Common School Funds—Ontario and Quebec.....	2,677,770	70	2,677,770	70		
Contractors' Securities—Cash (Sundry Departments).....	2,882,134	70	2,477,034	73	+405,099	97
Canadian National Railways—						
Equipment Issue, 1923—Redemption Account.....	5,500	00	5,500	00		
Guaranteed Bond Issues—Outstanding Interest.....	106,262	50	108,387	50	-2,125	00
Defunct Banks—Balance to meet unclaimed deposits—						
Bank of Vancouver.....	8,657	40	8,657	40		
Banque du Peuple.....	6,349	82	6,349	82		
Banque St. Hyacinthe.....	2,428	64	2,428	64		
Banque St. Jean.....	67	61	67	61		
Banque Ville-Marie.....	4,669	59	4,669	59		
Central Bank.....	2,225	94	2,225	94		
Commercial Bank of Manitoba.....	328	36	328	36		
Ontario Bank.....	21,592	71	21,592	71		

SCHEDULES TO BALANCE SHEET—Continued

	1946		1945		Net Increase or Decrease during 1945-46
	\$	cts.	\$	cts.	
Schedule N—concluded					
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—concluded					
Royal Canadian Mounted Police—					
Benefit Fund.....	100,213	62	80,047	60	+20,166 02
Less—Amount invested and held in bonds.....	—40,900	00	—40,900	00	
Secretary of State—					
Internment Operations Fund.....	22,251	48	22,251	48	
Maple Investments, Ltd.....	2,500	00	2,500	00	
Prisoners of War—Funds.....	5,981	23	5,981	23	
Department of Trade and Commerce—					
Board of Grain Commissioners—Grain overages.....	12,055	72	10,017	62	+2,038 10
Belgian Supply Mission.....	1,729,468	36	74	75	+1,729,393 61
Chinese Government Supply Mission.....	135,000	00			+135,000 00
Czechoslovakian Government.....	499,430	53			+499,430 53
Federation of Iceland Co-operative Societies.....	55,804	38			+55,804 38
French Supply Mission.....	3,818	64	4,384,129	43	—4,380,310 79
Government of Denmark.....	5,995	88			+5,995 88
Government of India Supply Mission.....	4,452,834	28	176,808	03	+4,276,026 25
Government of South Africa Supply Mission.....	2,406,473	60	437,145	04	+1,969,328 56
Netherlands Purchasing Commission.....	2,089	05	295,140	75	—293,051 70
Netherlands Government Food Purchasing Bureau.....	2,569	73	28,060	58	—25,490 85
Netherlands East Indies.....	162,807	92			+162,807 92
Norwegian Shipping and Trade Mission.....	2,402,240	29			+2,402,240 29
United Kingdom Payments Office.....	173,191	65	600,473	16	—427,281 51
UNRRA—Free Funds.....	34,377,693	44			+34,377,693 44
UNRRA—Special Funds.....	49,149,757	84			+49,149,757 84
Department of Transport—					
Canadian Broadcasting Corporation Funds.....	12,284	76	55,452	62	—43,167 86
Intercolonial and P.E.I. Railway—Employees' Provident Fund.....	1,064	70	7,352	52	—6,287 82
Dominion Shipbuilding and Repair Co. Ltd. (in liquidation)...	39,041	44	39,041	44	
Merchant Seamen Canteen Fund.....	1,947	14			+1,947 14
National Harbours Board—					
Special Account No. 1.....	1,474,670	16	1,373,380	17	+101,289 99
Special Account No. 2.....	4,593	72	14,876	66	—10,282 94
Special Account No. 3.....	355,240	75	404,841	06	—49,600 31
Sydney Pilotage District—Undivided Surplus Account.....	137	98	137	98	
Unclaimed Moneys due Canadian seamen.....	6,520	01	10,175	71	—3,655 70
Less—Amount invested and held in bonds—	—100	00			—100 00
Unclaimed Wages—Government Agencies.....	6,506	43			+6,506 43
U.S. Government, Mackenzie River Route Equipment.....	404,530	13			+404,530 13
Webster Trophy—Special Fund.....	239	50	233	50	+6 00
Less—Amount invested and held in bonds.....	—200	00	—200	00	
Department of Veterans Affairs—					
Canadian Pension Commission—					
Florence Martineau (R.C.A.F.) Fund.....	4,295	00	4,295	00	
Regimental Fund, 230th Forestry Battalion.....	1,150	49	1,150	49	
W. A. Black Benefit Fund.....	19,147	61	21,256	00	—2,108 39
War Special Assistance Fund.....	17,982	47	15,609	07	+2,373 40
Detention Allowances Fund—Canadian seamen.....	94,843	73	379,017	93	—284,169 20
Pensions Administration Trust Fund.....	1,985,423	16	1,561,970	73	+423,452 43
War Service Gratuity Fund.....	101,646	15	102,538	01	—891 86
War Service Grants Act 1944—Deferred Payments.....	979,622	30	472,899	95	+506,722 35
	1,329,152,427	26	957,873,250	80	+371,279,176 46

Schedule O

INSURANCE, PENSION AND GUARANTY ACCOUNTS—					
Insurance and Guaranty Funds—					
Department of Finance—					
Insurance Fund—Civil Service.....	19,014,297	55	18,019,711	73	+994,585 82
Government Officers' Guarantee Fund.....	454,470	60	372,999	17	+81,471 43
War Damage Insurance Special Account—General.....	7,473,340	68	7,500,038	83	—26,698 15
War Damage Insurance Special Account—Government Buildings.....	3,227,781	12	3,227,781	12	
War Damage Insurance Special Account—Board of Grain Commissioners.....	1,494,028	01	1,494,062	10	—34 09
Department of Labour—					
Unemployment Insurance Fund.....	317,993,491	86	268,122,823	58	+49,870,668 28
Less—Investment in bonds and accrued interest—(Depart- ment of Labour, Part II).....	—309,405,564	19	—262,020,007	18	—47,385,557 01
Department of Transport—					
Employees Compensation Clearing Account— Defence Projects—Reconstruction and Supply.....	9,156,672	77	9,170,675	80	—14,003 03
Employees Compensation Clearing Account— Defence Projects—Transport.....	87,667	22	129,077	91	—41,410 69

SCHEDULES TO BALANCE SHEET—Continued

	1946		1945		Net Increase or Decrease during 1945-46	
	\$	cts.	\$	cts.	\$	cts.
Schedule O—concluded						
INSURANCE, PENSION AND GUARANTY ACCOUNTS—concluded						
Insurance and Guaranty Funds—concluded						
Department of Veterans' Affairs—						
Insurance Fund—Returned Soldiers.....	23,354,692	77	22,762,078	47	+592,614	30
Veterans Insurance Account.....	283,681	61			+283,681	61
Veterans Land Act Fire Insurance Fund.....	82,792	15	56,389	45	+26,402	70
	73,217,952	15	68,836,230	98	+4,381,721	17
Schedule P						
INSURANCE, PENSION AND GUARANTY ACCOUNTS—						
Pension and Retirement Funds—						
Department of Finance—						
Superannuation Account.....	85,444,365	30	79,147,223	02	+6,297,137	28
Retirement Fund—Civil Service.....	10,306,656	35	13,922,605	99	-3,615,949	64
Royal Canadian Mounted Police—						
Dependents' Pension Fund.....	454,318	64	407,178	87	+47,139	77
Department of Transport—						
Pilots' Pension Funds—						
Halifax.....	167,825	89	192,651	28	-24,825	39
Less—Amount invested and held in bonds (Appendix No. 5).....	-164,500	00	-187,000	00	+22,500	00
Sydney.....	150,755	87	147,978	48	+2,777	39
Less—Amount invested and held in bonds (Appendix No. 6).....	-149,000	00	-143,000	00	-6,000	00
Saint John.....	111,795	81	107,014	57	+4,781	24
Less—Amount invested and held in bonds (Appendix No. 7).....	-105,000	00	-84,500	00	-20,500	00
Montreal.....	295,317	13	281,896	63	+13,420	50
Less—Amount invested and held in bonds (Appendix No. 8).....	-283,000	00	-275,000	00	-8,000	00
British Columbia.....	165,774	54	153,363	62	+12,410	92
Less—Amount invested and held in bonds (Appendix No. 9).....	-151,000	00	-146,000	00	-5,000	00
National Harbours Board—Pension Fund.....	1,038,620	33	573,646	03	+464,974	30
	97,282,929	86	94,098,063	49	+3,184,866	37
Schedule Q						
DEFERRED CREDITS—						
Department of Finance—						
Ernest Davis Estate—Suspense.....	6,039	81	3,670	31	+2,369	50
Interest Special Account—Interest accrued—						
Seventh Victory Loan, 1944.....			374,573	92	-374,573	92
Ninth Victory Loan, 1945.....	227,198	60			+227,198	60
Department of Labour—						
Japanese Division (formerly British Columbia Security Com- mission).....	14,077	00	15,500	00	-1,423	00
Department of Mines and Resources—						
Distressed Canadian Nationals outside of Canada.....	105,777	39	35,955	42	+69,821	97
Department of National Defence—						
Militia Pensions—Air Services.....			232,270	33	-232,270	33
Department of National Revenue—Suspense.....						
	13,184	49	18,512	01	-5,327	52
Royal Canadian Mounted Police—						
Provincial Pensions Fund.....	118,771	08	152,617	40	-33,846	32
General—						
Income Tax Deductions Suspense—						
Central Pay Office—Sundry Departments.....	89,655	80	83,453	52	+6,202	28
Unemployment Insurance Deductions Suspense—						
Central Pay Office—Sundry Departments.....	5,331	20	2,528	94	+2,802	26
Instalment Purchases of Victory Bonds—						
Public Service—						
Second Victory Loan, 1942.....	32,746	06	32,856	11	-110	05
Third Victory Loan, 1942.....	17,384	54	19,630	81	-2,246	27
Fourth Victory Loan, 1943.....	59,718	34	65,998	05	-6,279	71
Fifth Victory Loan, 1943.....	53,693	22	82,684	75	-28,991	53
Sixth Victory Loan, 1944.....	16,037	81	60,901	48	-44,863	67
Seventh Victory Loan, 1944.....	22,699	19	2,683,534	94	-2,660,835	75
Eighth Victory Loan, 1945.....	380,881	89			+380,881	89
Ninth Victory Loan, 1945.....	18,938,991	18			+18,938,991	18
Pay-list deductions for income tax, purchase of Victory Bonds, etc.—						
Agriculture.....	20,776	35	17,888	45	+2,887	90
Federal District Commission.....		97	131	25	-34	00
Central Pay Office—Sundry Departments.....	88,241	50	50,939	40	+37,302	10
Fisheries.....	65	00	157	00	-92	00

SCHEDULES TO BALANCE SHEET—Continued

	1946		1945		Net Increase or Decrease during 1945-46	
	\$	cts.	\$	cts.	\$	cts.
Schedule Q—concluded						
DEFERRED CREDITS—concluded						
General—concluded						
Pay-list deductions for income tax, purchase of Victory Bonds, etc.—concluded						
House of Commons.....	47	00	57	00	-10	00
Labour.....	2,942	94	7,443	38	-4,500	44
Library of Parliament.....	32	00	16	00	+16	00
Senate.....	13	00	25	00	-12	00
Reconstruction and Supply.....	1,197	25	34,416	67	-33,219	42
National Defence—Army, Navy and Air.....	5,113,207	59	22,387,890	48	-17,274,682	89
National War Services.....	16	00	394	00	-378	00
Veterans Affairs.....	9,442	42	9,061	10	+381	32
Post Office.....	2,975	62	3,646	58	-670	96
Public Printing and Stationery.....	38	18	63	00	-24	82
Royal Canadian Mounted Police.....	877	00	977	00	-100	00
Transport.....	565	00	751	50	-186	50
	25,348,721	70	26,378,545	80	-1,029,824	10
Schedule R						
SUNDRY SUSPENSE ACCOUNTS—						
Agriculture—						
Unclaimed cheques.....	8,215	16	7,956	60	+258	56
Civil Service Commission.....	2	00			+2	00
External Affairs—						
Suspense Account.....	6,701	67	10,278	34	-3,576	67
Finance—						
Briton Medical and General Life Association Funds.....	281	06	281	06		
Cash Suspense—Unallocated Funds.....	114,241	10	2,128,727	63	-2,014,486	53
George Mayo Estate (War Donation).....	12,100	00	11,000	00	+1,100	00
George H. Keeler Estate.....	525	00	275	00	+250	00
Government of the United Kingdom General Settlement Account.....	4,185,519	69			+4,185,519	69
Matured bonds and interest unclaimed.....	81,456	80	85,283	80	-3,827	00
National Housing Act Suspense.....			915	00	-915	00
Victory Loans, 1917-18-19—at credit of subscribers in arrears..	207,422	70	207,482	70	-60	00
Victory Loans, 1917-18-19—Canvassers' Suspense Account.....	1,620	83	1,620	83		
Victory Loan subscriptions at credit of subscribers in arrears—						
Victory Loan, 1941.....	4,287	88	4,336	99	-49	11
2nd Victory Loan, 1942.....	8,933	91	8,602	12	+331	79
3rd Victory Loan, 1942.....	4,397	33	4,335	16	+62	17
4th Victory Loan, 1943.....	5,099	64	4,878	65	+220	99
5th Victory Loan, 1943.....	3,682	37	3,394	46	+287	91
6th Victory Loan, 1944.....	2,177	32	1,795	30	+382	02
7th Victory Loan, 1944.....	2,406	64	10	00	+2,396	64
8th Victory Loan, 1945.....	1,397	35			+1,397	35
Unclaimed Award—Exchequer Court of Canada, British Columbia Admiralty District.....	1,831	17	1,831	17		
Unclaimed cheques.....	43,949	24	43,803	56	+145	68
Unclaimed Government drafts.....	96	39	85	49	+10	90
Unclaimed War Savings Certificates and Stamps.....	128,728	56	98,533	93	+30,194	63
Wartime Prices and Trade Board.....	114	49	3	00	+111	49
Fisheries—						
Unclaimed cheques.....	2,132	67	1,863	22	+269	45
Justice—						
Unclaimed cheques.....	150	00	150	00		
Labour—						
Unclaimed cheques.....	34,883	78	21,998	40	+12,885	38
Mines and Resources—						
Immigration Guarantee and Special Funds.....	521,116	88	435,323	68	+85,793	20
Mines and Geology Suspense.....	10,910	68			+10,910	68
Unclaimed cheques.....	743	19	557	92	+185	27
National Defence—Army—						
Allied Military Notes—Belgian Francs.....			7,616,040	18	-7,616,040	18
Dutch Guilders.....			507,407	82	-507,407	82
French Francs.....			6,872	63	-6,872	63
German Marks.....	63,159	87	1,430,427	82	-1,367,267	95
Italian Lire.....	11,485,012	54	13,607,097	49	-2,122,084	95
Government of Belgium Settlement Suspense.....	6,395,325	00			+6,395,325	00
Relief allowances suspense.....	7,902	90	7,905	10	-2	20
Suspense Account.....	104,195	70	3,864,764	35	-3,760,568	65
Unclaimed cheques.....	67,343	48	38,547	72	+28,795	76
Unclaimed Government drafts.....	2,738	03	2,330	80	+407	17
Victory Loan subscribers in arrears.....	214	33	125	68	+88	65

SCHEDULES TO BALANCE SHEET—Continued

	1946		1945		Net Increase or Decrease during 1945-46	
	\$	cts.	\$	cts.	\$	cts.
Schedule R—concluded						
Sundry Suspense Accounts—concluded						
National Defence—Navy—						
Naval Service Headquarters Canteen.....	4,178	34	6,360	26	-2,181	92
Suspense Account.....	4,682	91	734	30	+3,948	61
Unclaimed cheques.....	5,913	57	3,154	25	+2,759	32
Unclaimed Government drafts.....	11	18	11	18		
Victory Loan subscribers in arrears.....	1,580	30	652	52	+927	78
National Defence—Air—						
Suspense Account.....	17,487	65	534,016	26	-516,528	61
Unclaimed cheques.....	6,672	73	4,732	76	+1,939	97
Unclaimed Government drafts.....	44	28	44	28		
Victory Loan subscribers in arrears.....	523	64	490	97	+32	67
National Revenue—						
Income Tax Appeals—Security deposits.....	66,001	00	60,800	50	+5,200	50
Unclaimed cheques—Income Tax.....	363,686	14	148,796	35	+214,889	79
Canadian Broadcasting Corporation.....	13	00	13	00		
National Health and Welfare—						
Unclaimed cheques.....	8	08	1,111	34	-1,103	26
National War Services—						
Unclaimed cheques.....	9	00	6	00	+3	00
Post Office—						
Unclaimed cheques.....	192	28	417	83	-225	55
Privy Council—						
Unclaimed cheques—Federal District Commission.....	68	60	68	60		
Public Printing and Stationery—						
Unclaimed cheques.....	25	50	25	50		
Public Works—						
Unclaimed cheques.....	7,831	36	7,724	37	+106	99
Royal Canadian Mounted Police—						
Unclaimed cheques.....	37	38	37	38		
Reconstruction and Supply—						
Crown Companies Suspense.....	11,688,595	39			+11,688,595	39
Government of the Netherlands Settlement Suspense.....	4,400,000	00			+4,400,000	00
Inventory Appreciation Account—Polymer Sales and Service Ltd., formerly Fairmont Co. Ltd. (Contra).....			1,802,484	74	-1,802,484	74
Suspense Account.....	19,543,531	01	40,063,237	19	-20,519,706	18
Unclaimed cheques.....	1,963	65	1,084	86	+878	79
Victory Loan subscribers in arrears.....	37	80	63	00	-25	20
Secretary of State—						
Unclaimed cheques.....	109	55	104	55	+5	00
Trade and Commerce—						
Suspense Account.....			1,255,878	69	-1,255,878	69
Transport—						
Canadian Government Merchant Marine—						
War Operations Suspense.....	6,785,763	73	5,809,759	88	+976,003	85
Canadian Government Trans-Atlantic Air Service.....			1,375,972	96	-1,375,972	96
Radio Message Tolls.....	7,465	76	5,277	14	+2,188	62
Suspense Account.....	16,437	71	37,690	51	-21,252	80
Unclaimed cheques.....	47,832	72	46,600	58	+1,232	14
Veterans Affairs—						
Unclaimed cheques.....	177	27	4	14	+173	13
	66,491,898	88	81,334,199	55	-14,842,300	67

Schedule S**Province Debt Accounts—****Finance—**

British Columbia.....	583,021	40	583,021	40		
Manitoba.....	3,578,941	20	3,578,941	20		
New Brunswick.....	529,299	39	529,299	39		
Nova Scotia.....	1,055,411	69	1,055,411	69		
Ontario.....	2,848,289	52	2,848,289	52		
Prince Edward Island.....	775,791	83	775,791	83		
Quebec.....	2,549,213	61	2,549,213	61		
	11,919,968	64	11,919,968	64		

Less—Province of Nova Scotia Suspense Account.....	40,139	91	40,139	91		
Province of Prince Edward Island Land Account.....	782,402	33	782,402	33		
Province of Quebec Debt Account.....	1,473,609	63	1,473,609	63		
	2,296,151	87	2,296,151	87		

SCHEDULES TO BALANCE SHEET—Continued

	1946		1945		Net Increase or Decrease during 1945-46	
	\$	cts.	\$	cts.	\$	cts.
Schedule T						
FUNDED DEBT UNMATURED—						
Payable in Canada—						
Debenture Stock, 4 per cent School Lands—						
Province of Manitoba.....	5,919,862	65	5,919,862	65		
Province of Saskatchewan.....	17,809,039	00	17,809,039	00		
Province of Alberta.....	9,564,569	20	9,564,569	20		
Refunding Loan, 1926-46, 4½ per cent.....			45,000,000	00		-45,000,000 00
Refunding Loan, 1937-51, 3¼ per cent.....	60,000,000	00	60,000,000	00		
Conversion Loan, 1931-56, 4½ per cent.....	43,125,700	00	43,125,700	00		
Conversion Loan, 1931-57, 4½ per cent.....	37,523,200	00	37,523,200	00		
Conversion Loan, 1931-58, 4½ per cent.....	276,687,600	00	276,687,600	00		
Conversion Loan, 1931-59, 4½ per cent.....	289,693,300	00	289,693,300	00		
Conversion Loan, 1937-49, 3¼ per cent.....	33,500,000	00	33,500,000	00		
Loan of 1932-52, 4 per cent.....	56,191,000	00	56,191,000	00		
Loan of 1935-55, 3 per cent, dated June 1st.....	40,000,000	00	40,000,000	00		
Loan of 1935-55, 3 per cent, dated Nov. 15th.....	55,000,000	00	55,000,000	00		
Loan of 1936-66, 3½ per cent.....	54,703,000	00	54,703,000	00		
Loan of 1938-58, 3 per cent.....	49,200,000	00	49,200,000	00		
Loan of 1939-58, 3 per cent.....	39,000,000	00	39,000,000	00		
3 per cent Perpetuals 1936.....	55,000,000	00	55,000,000	00		
First War Loan, 1940-1948-52, 3¼ per cent.....	250,750,000	00	250,750,000	00		
Second War Loan, 1940-52, 3 per cent.....	324,945,700	00	324,945,700	00		
Victory Loan, 1941-46, 2 per cent.....	193,286,000	00	193,286,000	00		
Victory Loan, 1941-51, 3 per cent.....	649,969,592	50	649,969,592	50		
Second Victory Loan, 1942-48, 2½ per cent.....	269,879,000	00	269,879,000	00		
Second Victory Loan, 1942-54, 3 per cent.....	676,355,489	00	676,355,489	00		
Third Victory Loan, 1942-46, 1½ per cent.....	144,253,000	00	144,253,000	00		
Third Victory Loan, 1942-56, 3 per cent.....	855,607,410	50	855,607,410	50		
Fourth Victory Loan, 1943-46, 1½ per cent.....	197,455,000	00	197,455,000	00		
Fourth Victory Loan, 1943-57, 3 per cent.....	1,111,261,650	00	1,111,261,650	00		
Fifth Victory Loan, 1943-47, 1½ per cent.....	373,259,000	00	373,259,000	00		
Fifth Victory Loan, 1943-59, 3 per cent.....	1,197,324,750	00	1,197,324,750	00		
Sixth Victory Loan, 1944-48, 1½ per cent.....	239,713,000	00	239,713,000	00		
Sixth Victory Loan, 1944-60, 3 per cent.....	1,165,300,350	00	1,165,300,350	00		
Seventh Victory Loan, 1944-48, 1½ per cent.....	344,267,000	00	344,267,000	00		
Seventh Victory Loan, 1944-62, 3 per cent.....	1,315,639,200	00	1,315,639,200	00		
Eighth Victory Loan, 1945-49, 1½ per cent.....	267,800,000	00				+267,800,000 00
Eighth Victory Loan, 1945-63, 3 per cent.....	1,295,819,350	00				+1,295,819,350 00
Ninth Victory Loan, 1945-50, 1½ per cent.....	335,690,000	00				+335,690,000 00
Ninth Victory Loan, 1945-66, 3 per cent.....	1,689,021,200	00				+1,689,021,200 00
War Savings Certificates, 1940.....	273,760,075	80	261,696,507	09		+12,063,568 71
War Savings Stamps, 1940.....	5,304,569	50	7,294,936	75		-1,990,367 25
Non-interest Bearing Certificates.....	6,018,490	75	12,252,202	77		-6,233,712 02
Treasury Bills, various discount rates.....	450,000,000	00	380,000,000	00		+70,000,000 00
Deposit Certificates, various rates.....	740,000,000	00	1,000,000,000	00		-260,000,000 00
Two Year Notes, 1943-45, 1½ per cent.....			450,000,000	00		-450,000,000 00
One Year Note, 1944-45, 1 per cent.....			250,000,000	00		-250,000,000 00
Two Year Notes, 1944-46, 1½ per cent.....	100,000,000	00	100,000,000	00		
One Year Notes, 1945-46, 1 per cent.....	250,000,000	00				+250,000,000 00
Six Months Notes, due Sept. 1, 1945, 0-75 per cent.....			154,000,000	00		-154,000,000 00
Six Months Notes, due April 16, 1945, 0-75 per cent.....			102,000,000	00		-102,000,000 00
Six Months Treasury Notes, due Sept. 1, 1946, 0-625 per cent.....	256,000,000	00				+256,000,000 00
	16,101,597,098	90	13,194,427,059	46		+2,907,170,039 44
Refundable portion of personal income tax and excess profits tax (estimated).....	515,736,835	92	444,270,982	59		+71,465,853 33
	16,617,333,934	82	13,638,698,042	05		+2,978,635,892 77
Payable in London—						
Loan of 1897, 2½ per cent, due Oct. 1, 1947 (vested).....	103,084	94	103,084	94		
Loan of 1950-55, 3¼ per cent (vested).....	4,836,418	74	4,958,401	84		-121,983 10
Loan of 1953-58, 4 per cent (vested).....	3,260,844	50	3,345,182	58		-84,338 08
Loan of 1958-63, 3¼ per cent (vested).....	3,643,482	41	3,658,863	50		-15,381 09
	11,843,830	59	12,065,532	86		-221,702 27
Payable in New York—						
Loan of 1930-60, 4 per cent.....	100,000,000	00	100,000,000	00		
Loan of 1936-61, 3½ per cent.....	48,000,000	00	48,000,000	00		
Loan of 1943-48, 2½ per cent.....	30,000,000	00	30,000,000	00		
Loan of 1937-67, 3 per cent (called Jan. 15, 1946).....			55,000,000	00		-55,000,000 00
Loan of 1938-68, 3 per cent (called Nov. 15, 1945).....			40,000,000	00		-40,000,000 00
Loan of 1943-53, 3 per cent (called Jan. 16, 1946).....			30,000,000	00		-30,000,000 00
Loan of 1943-58, 3 per cent (called Jan. 16, 1946).....			30,000,000	00		-30,000,000 00
	178,000,000	00	333,000,000	00		-155,000,000 00
	16,807,177,765	41	13,983,763,574	91		+2,823,414,190 50

SCHEDULES TO BALANCE SHEET—Continued

	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1946	
		Held by the Public	Held by the Canadian National Railways Securities Trust
	\$ cts.	\$ cts.	\$ cts.
Schedule "V"			
CONTINGENT LIABILITIES—			
Railway Securities Guaranteed as to principal and interest—			
1. Canadian Northern Ry. Co., 3 per cent deb. stock due 1953, £1,923,387/0/0.....	9,359,996 72	1,162,768 33	
2. Canadian Northern Ry. Co., 3½ per cent deb. stock due 1958, £1,622,586/19/9.....	7,896,590 00	5,636,508 16	
3. Canadian Northern Ontario Ry. Co., 3½ per cent deb. stock due 1961, £7,350,000/0/0.....	35,770 000 00	3,610,073 88	1,540,003 13
4. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1960, £647,260/5/6.....	3,150,000 00	551,505 27	
5. Grand Trunk Pacific Ry. Co., 3 per cent bonds due 1962, £14,000,000/0/0.....	68,040,000 00	26,465,130 00	33,048,000 00
6. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1962, £733,561/12/10.....	3,569,999 98		3,569,996 86
7. Grand Trunk Pacific Ry. Co., 4 per cent bonds due 1962, £3,280,000/0/0.....	15,940,800 00	7,999,074 00	7,499,952 00
8. Canadian Northern Ry. Co., 6½ per cent bonds due 1946.....	25,000,000 00	23,752,000 00	
9. Canadian National Ry. Co., 5 per cent bonds due 1954.....	50,000,000 00	50,000,000 00	
10. Canadian National Ry. Co., 4½ per cent gold bonds due 1957.....	65,000,000 00	64,136,000 00	
11. Canadian National Ry. Co., 5 per cent gold bonds due October 1, 1969.....	60,000,000 00	57,728,500 00	
12. Canadian National Ry. Co., 5 per cent gold bonds due 1970.....	18,000,000 00	17,338,000 00	
13. Canadian National Ry. Co., 4½ per cent gold bonds due 1955.....	50,000,000 00	48,496,000 00	
14. Canadian National Ry. Co., 4½ per cent gold bonds due 1956.....	70,000,000 00	67,368,000 00	
15. Canadian National Ry. Co., 4½ per cent gold bonds due 1951.....	50,000,000 00	48,022,000 00	
16. Canadian National Ry. Co., 3 per cent bonds due 1953.....	25,000,000 00	25,000,000 00	
17. Canadian National Ry. Co., 3 per cent bonds due 1952.....	20,000,000 00	20,000,000 00	
18. Canadian National Ry. Co., 3 per cent bonds due 1959.....	35,000,000 00	35,000,000 00	
	611,727,386 70	502,265,559 64	45,657,951 99
Railway Securities Guaranteed as to interest only—			
19. Grand Trunk Ry. Acquisition Guarantees—			
Grand Trunk 5 per cent perp. deb. stock £4,270,375/0/0.....	20,782,491 67	1,457,441 93	
Great Western 5 per cent perp. deb. stock £2,723,080/0/0.....	13,252,322 67	861,059 33	
Grand Trunk 4 per cent perp. deb. stock £24,624,455/0/0.....	119,839,014 33	6,012,041 53	
Northern Ry. Co. of Canada 4 per cent perp. deb. stock, £308,215/0/0.....	1,499,979 67	27,457 73	
	155,373,808 34	8,358,000 52	
Other Securities Guaranteed as to principal and interest—			
20. Harbour Commissioners of Montreal, Jacques Cartier Bridge 5 per cent bonds due 1969.....	19,500,000 00	19,000,000 00	
21. Canadian National (West Indies) Steamships Ltd., 5 per cent bonds due 1955.....	10,000,000 00	9,400,000 00	
22. Saint John Harbour Commissioners—			
(a) Bonded indebtedness of the City of Saint John assumed by Commission.....	1,467,164 96	590,229 31	
(b) Debentures of the Commission issued to City of Saint John—5 per cent due August 1, 1952.....	667,953 04	667,953 04	
23. New Westminister Harbour Commissioners 4½ per cent deb. due 1948.....	700,000 00	700,000 00	
	32,335,118 00	30,358,182 35	
Other Guarantees—			
24. Bank Advances, re Province of Manitoba Savings Office.....	(1) 12,442,400 00	4,968,078 23	
25. Province of Manitoba Treasury Bill.....	3,500,000 00	3,500,000 00	
26. Deposits maintained by the Chartered banks in Bank of Canada.....	Unstated	518,135,598 79	
27. Loans made by approved lending institutions under National Housing Act.....	Unstated	Indeterminate	
28. Loans made by approved lending institutions under The Home Improvement Loans Guarantee Act.....	(1) 7,500,000 00	98,667 43	
29. Loans made by approved lending institutions under the Home Extension Plan.....	300,000 00	16,385 70	

SCHEDULES TO BALANCE SHEET—Concluded

	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1946		
		Held by the Public		
	\$	cts.	\$	cts.
Schedule "V"—concluded				
CONTINGENT LIABILITIES—Concluded				
Other Guarantees—Concluded				
30. Bank Advances, re Canadian Wheat Board.....	100,000,000	00	—	
31. Bank Advances, re Government War Contracts— Dept. of Reconstruction and Supply.....	(²) 2,000,000	00	8,700	00
32. Bank Overdrafts, re Government War Contracts— Dept. of Reconstruction and Supply (Closed out monthly)	(²) 23,590,000	00	—	
33. Guarantee under Dominion-Provincial Taxation Agreements of Provincial receipts from gasoline taxes at amounts received in fiscal years ending nearest Dec. 31, 1940.....	Unstated		Indeterminate	
34. Bank Advances, re coal, coke or briquette purchases— Commodity Prices Stabilization Corporation.....	(¹) 500,000	00	32,032	27
35. Bank Advances, re production of logs or lumber— Commodity Prices Stabilization Corporation.....	Unstated		1,515	00
36. Guarantee under Dominion-Provincial Agreements of Pro- vincial liquor revenues at amounts received during the twelve months ended June 30, 1942.....	Unstated		Indeterminate	
37. Guarantees under Export Credits Insurance Act.....	2,580,000	00	90,301	99
38. Loans made by chartered banks under The Farm Improve- ment Loans Act, 1944.....	25,000,000	00	472,614	34

(¹) This amount represents the original maximum amount guaranteed. As the authority for making additional guaranteed loans or advances had expired on March 31, 1946, the amount authorized at that date is the same as the amount outstanding.

(²) Details of these guarantees will be found in Part II Reconstruction and Supply.

NOTE:—These contingent liabilities are expressed in Canadian dollars; stocks and bonds payable optionally or solely in Sterling or United States dollars are converted on the basis of £1—\$4.86 2/3 and \$1. U.S.—\$1. Canadian, respectively.

Fiscal Year ended March 31st	Ordinary Expendi- tures	Capital Expenditures Gross	War Expendi- tures	Special Expenditures		
				Direct Relief, Relief Projects and Other Works	Wheat Bonus and losses on Grain Marketing Operations, etc.	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1930.....	363,237,477 85	25,726,719 67				
1931.....	386,584,863 05	28,710,691 69		4,431,655 07		4,431,655 07
1932.....	372,101,317 56	17,165,942 74		38,295,515 00	10,908,428 91	49,203,943 91
1933.....	354,643,200 93	9,048,929 01		36,720,935 02	1,811,471 82	38,532,406 84
1934.....	351,771,160 55	6,580,084 68		35,898,311 50		35,898,311 50
1935.....	359,700,908 67	7,107,416 50		60,659,855 74		60,659,855 74
1936.....	372,539,149 07	6,544,153 61		79,416,255 95	22,631,028 69	102,047,284 64
1937.....	387,112,072 34	3,491,543 84		78,003,701 77		78,003,701 77
1938.....	414,891,410 41	4,430,151 97		68,534,364 08		68,534,364 08
1939.....	413,032,202 44	5,424,276 45		46,895,406 89	25,000,000 00	71,895,406 89
1940.....	398,323,205 55	7,030,038 34	118,291,021 64	54,612,951 03	34,500,000 00	89,112,951 03
1941.....	390,629,350 02	3,357,809 85	752,045,326 06	27,646,853 34	15,222,245 19	42,869,098 53
1942.....	444,777,695 70	3,430,446 59	1,339,674,152 42	8,500,358 67	55,475,413 89	63,975,772 56
1943.....	561,251,063 00	3,275,685 04	3,724,248,890 27	5,013,305 23	26,274,573 16	31,287,878 39
1944.....	630,380,759 90	2,621,978 38	4,587,023,093 85	3,751,536 67	33,744,770 36	37,496,307 03
1945.....	767,375,932 89	3,163,752 02	4,418,446,315 21	3,868,682 40	3,637,103 99	7,505,786 39
1946.....	1,061,902,118 50	4,508,240 15	4,002,949,197 25	4,422,678 18	12,935,723 47	17,358,401 65

NOTE.—The above table is based on the classification of accounts adopted in the fiscal year 1935-36. Total disbursements include non-active loans and write-down of assets, in addition to all other expenditures.

†Includes \$25,000,000 provision for reserve against possible losses on ultimate realization of active assets.

*Includes provision for reserve against possible losses on ultimate realization of active assets and provision for reserve for conditional benefits under the Veterans Land Act.

Government Owned Enterprises				Other Charges		Total Disbursements
Losses charged to Consolidated Deficit Account	Loans and Advances Non-active	Write-down of Assets	Total	Write-down of Assets chargeable to Consolidated Deficit Account	Non-active Accounts	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
4,308,357 01	8,244,950 10	.....	12,553,307 11	3,731,535 58	17,342 38	405,266,382 59
6,712,238 79	5,487,941 51	.....	12,200,180 30	9,640,997 60	25 00	441,568,412 71
6,631,856 00	3,112,285 53	.....	9,744,141 53	526,970 70	.....	448,742,316 44
62,139,412 73	3,514,811 20	62,938,239 41	128,592,463 34	105,717 21	1,447,222 71	532,369,940 04
58,955,388 41	2,095,772 66	.....	61,051,161 07	1,857,086 77	1,000,100 00	458,157,904 57
48,407,900 70	1,728,900 46	.....	50,136,801 16	490,190 72	11,408 45	478,106,581 24
48,817,489 55	2,122,911 91	.....	50,940,401 46	514,565 78	.....	532,585,554 56
43,553,112 38	665,413 80	.....	44,218,526 18	692,473 49	18,487,114 63	532,005,432 25
42,745,790 64	2,087,597 56	.....	44,833,388 20	1,579,242 28	139,560 88	534,408,117 82
55,658,305 71	3,285,188 45	.....	58,943,494 16	3,767,718 21	.....	553,063,098 15
41,044,004 16	1,035,145 19	.....	42,079,149 35	23,320,028 24	2,637,398 15	680,793,792 30
17,465,731 28	715,947 41	.....	18,181,678 69	†29,878,632 20	12,639,551 09	1,249,601,446 44
456,166 13	758,089 44	.....	1,214,255 57	†27,878,131 46	4,115,600 91	1,885,066,055 21
591,095 36	657,525 77	.....	1,248,621 13	†29,676,118 48	36,135,861 28	4,387,124,117 59
727,853 52	579,107 69	.....	1,306,961 21	†25,586,824 36	37,837,580 54	5,322,253,505 27
832,290 70	525,767 33	.....	1,358,058 03	†25,362,026 86	22,400,052 60	5,245,611,924 00
773,659 51	559,757 55	.....	1,333,417 06	*25,546,089 74	22,631,041 47	5,136,228,505 82

PUBLIC ACCOUNTS: PART I

Fiscal Year ended March 31	Ordinary Revenues	Special Receipts and Credits	Other Receipts and Credits		Total Revenues	Difference between Total Revenues and Total Disbursements
			Refunds on Capital Account	Non-active Accounts		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1930.....	441,374,124 43	4,505,185 64	3,165,575 66	3,962,243 25	453,007,128 98	+ 47,740,746 39
1931.....	349,616,304 40	6,573,577 38	488,373 58	1,042,179 51	357,720,434 87	83,847,977 84
1932.....	326,826,616 16	7,012,248 53	186,154 50	483,061 52	334,508,080 71	114,234,235 73
1933.....	306,640,228 60	4,489,339 09	500,774 37	104,944 10	311,735,286 16	220,634,653 88
1934.....	324,070,564 14	409,270 75	89,751 82	91,003 40	324,660,590 11	133,497,314 46
1935.....	353,474,911 01	3,397,168 80	80,408,89	21,274,94	361,973,763 64	116,132,817 60
1936.....	372,222,206 45	319,833 09	27,032 68	26,923 53	372,595,995 75	159,989,558 81
1937.....	445,028,955 05	8,463,997 61	616,069 00	44,725 73	454,153,747 39	77,851,684 86
1938.....	510,297,581 44	4,032,938 26	1,543,135 23	819,094 53	516,692,749 46	17,715,368 36
1939.....	498,016,706 40	1,255,962 02	40,795,33	2,857,890 17	502,171,353 92	50,891,744 23
1940.....	541,616,092 14	163,812 41	21,243 98	20,292,310 91	562,093,459 44	118,700,332 86
1941.....	859,754,928 35	8,538,235 66	20,403 99	3,856,077 22	872,169,645 22	377,431,801 22
1942.....	1,463,824,202 71	21,060,093 71	1,021,653 03	2,630,393 52	1,488,536,342 97	396,529,712 24
1943.....	2,182,798,758 83	61,961,746 18	102,615 61	4,633,056 67	2,249,496,177 29	2,137,627,940 30
1944.....	2,570,094,423 99	193,636,613 89	93,305 32	1,193,370 20	2,765,017,713 40	2,557,235,791 87
1945.....	2,300,097,373 42	385,905,220 85	728,195 16	604,009 77	2,687,334,799 20	2,558,277,124 80
1946.....	2,363,161,853 91	649,602,044 97	375,643 41	45,532 09	3,013,185,074 38	2,123,043,431 44

PUBLIC ACCOUNTS: PART I

*Fiscal Year ended March 31	Total Debt	Total Assets	Net Debt	Increase of Net Debt	Decrease of Net Debt
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1867	93,046,051 73	17,317,410 36	75,728,641 37	75,728,641 37	
1868	96,896,666 20	21,139,531 46	75,757,134 74	28,493 37	
1869	112,361,998 39	36,502,679 19	75,859,319 20	102,184 46	
1870	115,993,706 76	37,783,964 31	78,209,742 45	2,350,423 25	
1871	115,492,682 76	37,786,165 11	77,706,517 65		503,224 80
1872	122,400,179 36	40,213,107 32	82,187,072 04	4,480,554 39	
1873	129,743,432 19	29,894,970 55	99,848,461 64	17,661,389 60	
1874	141,163,551 33	32,838,586 91	108,324,964 42	8,476,502 78	
1875	151,663,401 62	35,655,023 60	116,008,378 02	7,683,413 60	
1876	161,204,687 86	36,653,173 78	124,551,514 08	8,543,136 06	
1877	174,675,834 97	41,440,525 94	133,235,309 03	8,683,794 95	
1878	174,957,268 96	34,595,199 05	140,362,069 91	7,126,760 88	
1879	179,483,871 21	36,493,683 85	142,990,187 36	2,628,117 45	
1880	194,634,440 68	42,182,852 07	152,451,588 61	9,461,401 25	
1881	199,861,537 51	44,465,757 11	155,395,780 40	2,944,191 79	
1882	205,365,251 97	51,703,601 19	153,661,650 78		1,734,129 62
1883	202,159,104 30	43,692,389 84	158,466,714 46	4,805,063 68	
1884	242,482,416 21	60,320,565 95	182,161,850 26	23,695,135 80	
1885	264,703,607 43	68,295,915 29	196,407,692 14	14,245,841 88	
1886	273,164,341 11	50,005,234 02	223,159,107 09	26,751,414 95	
1887	273,187,626 43	45,872,850 99	227,314,775 44	4,155,668 35	
1888	284,513,841 89	49,982,483 73	234,531,358 16	7,216,582 72	
1889	287,722,062 76	50,192,021 11	237,530,041 65	2,998,683 49	
1890	286,112,295 10	48,579,083 33	237,533,211 77	3,170 12	
1891	289,899,229 62	52,090,199 11	237,809,030 51	275,818 74	
1892	295,333,274 10	54,201,839 66	241,131,434 44	3,322,403 93	
1893	300,054,524 74	58,373,485 13	241,681,039 61	549,605 17	
1894	308,348,023 96	62,164,994 48	246,183,029 48	4,501,989 87	
1895	318,048,754 87	64,973,827 78	253,074,927 09	6,891,897 61	
1896	325,717,536 73	67,220,103 96	258,497,432 77	5,422,505 68	
1897	332,530,131 33	70,991,534 87	261,538,596 46	3,041,163 09	
1898	338,375,984 23	74,419,585 32	263,956,398 91	2,417,802 45	
1899	345,160,902 54	78,887,455 94	266,273,446 60	2,317,047 69	
1900	346,206,979 92	80,713,173 03	265,493,806 89		779,639 71
1901	354,732,432 52	86,252,428 83	268,480,003 69	2,936,196 80	
1902	366,358,476 59	94,529,386 97	271,829,089 62	3,349,085 93	
1903	361,344,098 37	99,737,109 50	261,606,988 87		10,222,100 75
1904	364,962,512 17	104,094,793 57	260,867,718 60		739,270 27
1905	377,678,579 80	111,454,413 20	266,224,166 60	5,356,448 00	
1906	392,269,680 39	125,226,702 64	267,042,977 75	818,811 15	
1907, 9 mo.	379,966,826 00	116,294,966 13	263,671,859 96		3,371,117 79
1908	408,207,158 25	130,246,298 41	277,960,859 84	14,288,999 88	
1909	478,535,422 02	154,605,147 85	323,930,279 17	45,969,419 33	
1910	470,663,045 99	134,394,499 66	336,268,546 33	12,338,267 16	
1911	474,941,487 42	134,899,435 39	340,042,052 03	3,773,505 70	
1912	508,338,591 77	168,419,131 06	339,919,460 71		122,591 32
1913	483,232,555 24	168,930,929 56	314,301,625 68		25,617,835 03
1914	544,391,368 86	208,394,518 72	335,996,850 14	21,695,224 46	
1915	700,473,814 37	251,097,731 16	449,376,083 21	113,379,233 07	
1916	936,987,802 42	321,831,631 40	615,156,171 02	165,780,087 81	
1917	1,382,003,267 69	502,816,969 89	879,186,297 80	264,030,126 78	
1918	1,863,335,898 89	671,451,836 39	1,191,884,062 50	312,697,764 70	
1919	2,676,635,724 77	1,102,104,692 33	1,574,531,032 44	382,646,969 94	
1920	3,041,529,586 91	792,660,963 12	2,248,868,623 79	674,337,591 35	
1921	2,902,482,117 04	561,603,133 35	2,340,878,983 69	92,010,359 90	
1922	2,902,347,136 96	480,211,335 23	2,422,135,801 73	81,256,818 04	
1923	2,888,827,236 65	435,050,367 91	2,453,776,868 74	31,641,067 01	
1924	2,819,610,470 28	401,827,195 40	2,417,783,274 88		35,993,593 86
1925	2,818,066,522 94	400,628,837 35	2,417,437,685 59		345,589 29
1926	2,768,779,184 55	379,043,085 13	2,389,731,099 42		27,706,586 17
1927	2,726,298,717 38	378,464,347 29	2,347,834,370 09		41,896,729 33
1928	2,677,137,242 92	380,287,010 00	2,296,850,232 92		50,984,137 17
1929	2,647,033,973 32	421,529,268 22	2,225,504,705 10		71,345,527 82
1930	2,544,586,410 96	366,822,452 25	2,177,763,958 71		47,740,746 39
1931	2,610,265,698 36	348,653,761 81	2,261,611,936 55	83,847,977 84	
1932	2,831,743,562,69	455,897,390 41	2,375,846,172 28	114,234,235 73	
1933	2,996,366,664 84	399,885,838 68	2,596,480,826 16	220,634,653 88	
1934	3,141,042,097 44	411,063,956 82	2,729,978,140 62	133,497,314 46	
1935	3,205,956,369 04	359,845,410 82	2,846,110,958 22	116,132,817 60	
1936	3,431,944,026 63	425,843,509 60	3,006,100,517 03	159,989,558 81	
1937	3,542,521,138 71	458,568,936 82	3,083,952,201 89	77,851,684 86	
1938	3,540,237,614 54	438,570,044 29	3,101,667,570 25	17,715,368 36	
1939	3,710,610,592 87	558,051,278 39	3,152,559,314 48	50,891,744 23	
1940	4,028,728,005 80	757,468,958 46	3,271,259,047 34	118,700,332 86	
1941	5,018,928,036 83	1,370,236,588 27	3,648,691,448 56	377,431,801 22	
1942	6,648,823,424 36	2,603,602,263 56	4,045,221,160 80	396,529,712 24	
1943	9,228,252,012 03	3,045,402,910 93	6,182,849,101 10	2,137,627,940 30	
1944	12,359,123,230 16	3,619,038,337 19	8,740,084,892 97	2,557,235,791 87	
1945	15,712,181,527 26	4,413,819,509 49	11,298,362,017 77	2,568,277,124 80	
1946	18,959,846,183 14	5,588,440,733 93	13,421,405,449 21	2,123,043,431 44	
				13,740,508,268 53	319,102,819 32

*From 1867 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

COMPARATIVE STATEMENT OF RECEIPTS FROM WAR TAX REVENUES

Fiscal Year ended March 31	Tax on Bank Note Circulation		Trust and Loan Companies		Insurance Companies		Business Profits		Income Tax		Sales Tax, Tax on Cheques, Transportation Tax, etc.		Excess Profits Tax		Total War Tax Revenue	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1915	1,300,446	80	324,249	91	459,247	07	12,506,516	72	9,349,719	80	1,586,837	94	98,056	95	3,620,781	72
1916	1,114,023	30	202,415	48	419,698	83	21,271,083	57	20,263,739	91	2,059,583	81	16,302,238	14	25,379,900	78
1917	1,115,757	65	269,129	08	496,840	55	32,970,061	81	46,381,824	31	11,888,508	40	56,177,508	33	82,079,801	58
1918	1,099,764	44	323,340	02	546,113	86	44,145,184	48	40,841,401	25	15,587,706	70	168,385,327	50	177,484,160	74
1919	1,170,223	45	274,216	28	638,730	76	40,841,401	25	78,803,099	18	78,803,099	18	182,036,261	42	182,036,261	42
1920	1,257,593	70	293,801	94	807,667	12	22,815,666	58	46,381,824	31	106,482,718	08	147,164,158	30	157,296,319	53
1921	1,293,697	43	283,994	35	749,958	75	13,031,461	80	78,684,354	80	98,097,105	81	156,167,433	96	156,167,433	96
1922	1,244,437	14	312,391	39	852,328	12	4,732,680	89	59,711,538	37	90,222,931	32	150,319,042	80	145,029,742	15
1923	1,236,957	57	308,632	10	857,380	98	2,704,427	37	54,204,027	99	83,007,283	78	134,086,005	29	134,086,005	29
1924	1,217,753	85	315,314	88	867,901	96	1,170,448	55	56,248,042	82	69,020,726	23	107,320,632	82	107,320,632	82
1925	1,176,868	95	326,713	80	950,220	85	1,173,448	55	55,571,961	57	34,734,661	17	122,266,063	07	122,266,063	07
1926	1,174,664	95	335,367	65	947,329	95	1,173,448	55	47,386,309	22	59,606,391	10	146,412,011	60	146,412,011	60
1927	1,224,644	46	345,429	85	999,003	34	956,031	44	56,571,047	39	82,191,575	94	170,031,973	80	170,031,973	80
1928	1,242,398	99	7,640	88	894,883	98	455,232	27	59,422,323	25	106,575,574	71	181,118,714	88	181,118,714	88
1929	1,408,419	60	1,408,419	60	74,415	87	173,300	45	69,020,726	23	112,192,069	58	197,484,627	25	197,484,627	25
1930	1,429,263	99	1,429,263	99	74,249	51	34,430	33	71,048,022	05	152,473,422	30	256,822,921	51	256,822,921	51
1931	1,890,120	57	1,890,120	57	12,151	60	3,000	00	61,254,399	80	82,191,575	94	303,137,978	13	303,137,978	13
1932	1,327,534	50	1,327,534	50	826,149	94	3,54	47	62,066,696	84	106,575,574	71	305,642,024	33	305,642,024	33
1933	1,335,545	68	1,335,545	68	741,681	39	750,099	57	61,399,171	62	112,192,069	58	302,351,432	63	302,351,432	63
1934	1,368,480	02	1,368,480	02	750,099	57	700,843	24	66,808,065	51	142,026,137	69	568,175,013	89	568,175,013	89
1935	1,280,932	89	1,280,932	89	700,843	24	774,363	12	82,709,802	83	166,027,944	50	1,000,771,315	24	1,000,771,315	24
1936	1,209,894	34	1,209,894	34	774,363	12	866,820	42	102,365,241	75	180,818,767	47	1,795,039,892	65	1,795,039,892	65
1937	1,106,858	76	1,106,858	76	866,820	42	891,538	82	142,026,137	69	161,710,571	63	2,111,032,508	08	2,111,032,508	08
1938	1,013,776	19	1,013,776	19	891,538	82	925,935	63	134,448,565	89	166,027,944	50	1,869,660,262	63	1,869,660,262	63
1939	948,986	51	948,986	51	925,935	63	971,365	82	248,143,021	61	284,167,031	50	1,864,556,331	30	1,864,556,331	30
1940	898,326	33	898,326	33	971,365	82	1,148,207	01	510,243,016	49	453,425,105	53	425,696,483	22	425,696,483	22
1941	786,482	59	786,482	59	1,148,207	01	10,393,465	15	860,188,672	02	688,712,425	05	23,995,268	63	23,995,268	63
1942	664,653	63	664,653	63	10,393,465	15	6,480,701	55	1,036,757,632	25	434,580,676	78	135,168,344	91	135,168,344	91
1943	457,639	00	457,639	00	6,480,701	55	7,181,560	88	977,758,067	73	543,065,271	37	434,580,676	78	434,580,676	78
1944	350,005	86	350,005	86	7,181,560	88	7,950,552	33	932,729,273	35	496,909,960	92	2,111,032,508	08	2,111,032,508	08
1945	270,061	68	270,061	68	7,950,552	33							341,305,356	79	341,305,356	79
1946													425,696,483	22	425,696,483	22

Fiscal Year ended March 31 (2)	Expenditure chargeable to Consolidated Deficit Account		Expenditure chargeable to Capital		Railway Subsidies		War and Demobilization		Other Charges		Total Disbursements (1)		
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
1868.....	13,486,092	96	548,437	58						37,157	98	14,071,688	52
1869.....	14,038,084	00	440,418	40						429,663	24	14,908,165	64
1870.....	14,345,509	58	3,515,116	18						155,988	18	18,016,613	94
1871.....	15,623,081	72	3,670,396	51								19,293,478	23
1872.....	17,589,468	82	7,853,049	79								25,665,974	74
1873.....	19,174,647	92	19,859,441	17						223,456	13	39,039,807	57
1874.....	23,316,316	75	10,177,740	06						5,718	48	33,498,075	71
1875.....	23,713,071	04	6,922,742	33						4,018	90	32,888,910	54
1876.....	24,488,372	11	7,154,007	94						2,253,097	17	31,958,144	45
1877.....	23,519,301	77	7,599,709	55						315,764	40	32,507,995	70
1878.....	23,503,158	25	6,657,200	36						1,388,984	38	30,545,771	60
1879.....	24,455,381	56	5,648,331	66						385,412	99	30,779,938	52
1880.....	24,850,634	45	8,241,173	98						676,225	30	34,041,756	11
1881.....	25,502,554	42	8,176,316	50						949,947	68	33,796,642	66
1882.....	27,067,103	58	7,405,637	06						117,771	74	34,674,625	39
1883.....	28,730,157	45	14,147,359	76						201,884	75	42,898,885	96
1884.....	31,107,706	25	23,977,702	44						21,368	75	57,860,861	53
1885.....	35,037,060	12	13,220,185	35						2,567,452	84	49,163,077	53
1886.....	39,011,612	26	9,589,734	19						502,587	06	61,837,568	52
1887.....	35,657,680	16	4,439,938	72						10,534,973	07	41,504,151	88
1888.....	36,718,494	79	7,162,964	26								45,064,124	04
1889.....	36,917,834	76	4,420,313	66						155,623	07	43,518,198	06
1890.....	35,994,031	47	4,053,158	98						1,333,327	81	41,770,332	73
1891.....	36,343,567	96	3,115,860	04						44,946	56	40,793,208	19
1892.....	36,765,894	18	2,164,456	78						68,074	32	42,272,133	32
1893.....	36,814,052	90	3,088,317	60						2,093,569	43	40,853,727	91
1894.....	37,585,025	52	3,862,969	67						139,963	34	43,000,233	89
1895.....	38,132,005	05	3,030,490	40						330,353	60	42,872,338	44
1896.....	36,949,142	03	3,781,311	21						399,293	89	44,096,383	92
1897.....	38,349,759	84	3,523,160	23						137,185	19	42,972,755	89
1898.....	38,832,525	70	4,143,503	39						682,880	52	45,334,281	06
1899.....	41,903,500	54	5,936,342	94						943,317	19	51,542,635	29
1900.....	42,975,279	51	7,468,843	24						501,571	76	52,717,466	84
1901.....	46,866,367	84	7,695,488	34						1,547,623	74	57,982,866	46
1902.....	50,759,391	97	10,078,638	06						908,681	42	63,970,799	86
1903.....	51,691,902	76	7,052,724	58						1,038,830	83	61,746,571	81
1904.....	55,612,832	70	7,881,718	54						1,538,722	13	72,255,047	63
1905.....	63,319,682	86	11,933,491	91						6,713,617	94	78,804,138	77
1906.....	67,240,640	95	11,913,871	11						2,275,334	47	83,277,641	72
1907, 9 months...	51,542,161	09	11,329,143	82						2,485,555	29	65,778,138	57
1908.....	76,641,451	59	30,429,906	86						1,581,944	36	112,578,679	87
1909.....	84,064,232	38	42,593,166	97						3,469,692	12	133,441,524	29
1910.....	79,411,747	12	29,756,353	38						4,998,237	55	115,895,773	70
1911.....	87,774,198	32	30,852,963	38						4,179,576	15	122,861,250	46
1912.....	98,161,440	77	30,939,575	95						2,949,196	72	137,142,082	20
1913.....	112,059,537	41	27,206,046	13						7,181,665	23	144,456,877	82
1914.....	127,384,472	99	37,180,175	93						255,786	93	186,241,047	63
1915.....	135,523,206	54	41,447,320	03						2,640,161	94	248,098,526	33
1916.....	130,350,726	90	38,566,950	50						5,186,016	27	339,702,502	49
1917.....	148,599,343	23	26,880,031	51						3,186,898	20	498,203,118	28
1918.....	178,284,312	83	43,111,903	63						15,275,345	08	576,660,209	91
1919.....	232,731,282	98	25,031,266	30						10,706,786	72	697,042,212	47
1920.....	303,843,929	90	69,301,877	83						7,283,581	61	740,088,920	88
1921.....	361,118,145	21	40,012,807	22						19,995,313	04	418,620,544	48
1922.....	347,560,690	63	16,295,332	55						492,048	06	365,701,790	85
1923.....	332,293,732	09	9,807,124	34						1,544,249	66	350,608,546	72
1924.....	324,813,189	75	10,861,277	09						4,464,759	76	344,021,786	75
1925.....	318,891,901	25	16,550,510	77						446,082	79	339,902,775	94
1926.....	320,660,479	14	16,798,548	92						506,931	27	343,980,512	94
1927.....	319,548,172	59	19,558,702	63						191,392	79	346,986,337	17
1928.....	336,167,900	98	20,635,647	85						64,485	08	360,164,931	30
1929.....	350,952,924	03	22,809,275	13						1,656,011	00	375,159,953	16
1930.....	357,779,794	01	22,561,144	01						-669,399	06	390,144,660	62
1931.....	389,558,288	70	28,222,318	11						59,701	97	434,521,454	85
1932.....	375,403,344	12	16,979,788	24						61,889	10	447,843,266	01
1933.....	358,528,270	12	8,548,154	64						75,470	81	463,860,709	76
1934.....	346,648,546	22	6,490,332	86						51,499	06	454,872,712	66
1935.....	354,368,220	40	7,027,007	61						47,571	35	476,264,437	79
	8,354,654,631	85	1,029,336,918	66	76,115,221	09	1,695,958,569	66	548,084,968	21	11,704,150,309	47	

NOTE.—(1) Total disbursements as shown in last column do not include investments, taken as non-active for debt purposes. Sinking Fund purchases are included to 1919.

(2) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31. For subsequent years see table on pages 32 and 33.

APPENDICES

APPENDIX No. 1

UNMATURED FUNDED DEBT INCLUDING TREASURY BILLS OF CANADA ON MARCH 31, 1946 AND THE ANNUAL INTEREST PAYABLE THEREON

Date of Maturity	Description	Rate per cent	Where payable	Amount of loan outstanding		Annual interest charges	
				\$	cts.	\$	cts.
1946—April 15	One Year Notes.....	1	Canada	250,000,000	00	2,500,000	00
April 15	Two Year Notes.....	1½	Canada	100,000,000	00	1,375,000	00
May 1	Third Victory Loan, 1942.....	1½	Canada	144,253,000	00	2,524,427	50
July 1	Debentures—School Lands.....	4	Canada	33,293,470	85	1,331,738	83
Sept. 1	Six Months Treasury Notes.....	.625	Canada	256,000,000	00	1,600,000	00
Nov. 1	Fourth Victory Loan, 1943.....	1½	Canada	197,455,000	00	3,455,462	50
Dec. 15	Victory Loan, 1941.....	2	Canada	193,286,000	00	3,865,720	00
1947—May 1	Fifth Victory Loan, 1943.....	1½	Canada	373,259,000	00	6,532,032	50
(a) Oct. 1	Loan of 1897.....	2½	London	103,084	94	2,577	12
(1) 1948—Jan. 15	Loan of 1943.....	2½	New York	30,000,000	00	750,000	00
(2) Feb. 1	First War Loan, 1940.....	3½	Canada	50,000,000	00	1,625,000	00
Mar. 1	Second Victory Loan, 1942.....	2½	Canada	269,879,000	00	6,072,277	50
Mar. 1	Sixth Victory Loan, 1944.....	1½	Canada	239,713,000	00	4,194,977	50
Nov. 1	Seventh Victory Loan, 1944.....	1½	Canada	344,267,000	00	6,024,672	50
(2) 1949—Feb. 1	First War Loan, 1940.....	3½	Canada	50,000,000	00	1,625,000	00
(3) June 1	Conversion Loan, 1937.....	3½	Canada	33,500,000	00	1,088,750	00
Nov. 1	Eighth Victory Loan, 1945.....	1½	Canada	267,800,000	00	4,686,500	00
(2) 1950—Feb. 1	First War Loan, 1940.....	3½	Canada	50,000,000	00	1,625,000	00
Nov. 1	Ninth Victory Loan, 1945.....	1½	Canada	335,690,000	00	5,874,575	00
(4) 1951—Feb. 1	First War Loan, 1940.....	3½	Canada	50,250,000	00	1,625,000	00
(5) June 15	Victory Loan, 1941.....	3	Canada	649,969,592	50	19,306,027	50
(6) Nov. 15	Refunding Loan, 1937.....	3½	Canada	60,000,000	00	1,950,000	00
(7) 1952—Feb. 1	First War Loan, 1940.....	3½	Canada	50,500,000	00	1,625,000	00
(8) Oct. 1	Second War Loan, 1940.....	3	Canada	324,945,700	00	9,748,371	00
(9) Oct. 15	Loan of 1932.....	4	Canada	56,191,000	00	2,247,640	00
(10) 1954—Mar. 1	Second Victory Loan, 1942.....	3	Canada	676,355,489	00	20,089,767	00
(b) 1955—May 1	Loan of 1934.....	3½	London	4,836,418	74	157,183	61
(11) June 1	Loan of 1935, dated June 1.....	3	Canada	40,000,000	00	1,200,000	00
(11) June 1	Loan of 1935, dated Nov. 15.....	3	Canada	55,000,000	00	1,650,000	00
(12) 1956—Nov. 1	Conversion Loan, 1931.....	4½	Canada	43,125,700	00	1,940,656	50
(13) Nov. 1	Third Victory Loan, 1942.....	3	Canada	855,607,410	50	25,414,081	50
(14) 1957—May 1	Fourth Victory Loan, 1943.....	3	Canada	1,111,261,650	00	33,337,849	50
(15) Nov. 1	Conversion Loan, 1931.....	4½	Canada	37,523,200	00	1,688,544	00
(16) 1958—June 1	Loan of 1938-39.....	3	Canada	88,200,000	00	2,646,000	00
(b) Sept. 1	Loan of 1933.....	4	London	3,260,844	50	130,433	78
(17) Nov. 1	Conversion Loan, 1931.....	4½	Canada	276,687,600	00	12,450,942	00
(18) 1959—Jan. 1	Fifth Victory Loan, 1943.....	3	Canada	1,197,324,750	00	35,919,742	50
(19) Nov. 1	Conversion Loan, 1931.....	4½	Canada	289,693,300	00	13,036,198	50
(20) 1960—June 1	Sixth Victory Loan, 1944.....	3	Canada	1,165,300,350	00	34,959,010	50
(21) Oct. 1	Loan of 1930.....	4	New York	100,000,000	00	4,000,000	00
(22) 1961—Jan. 15	Loan of 1936.....	3½	New York	48,000,000	00	1,560,000	00
(23) 1962—Feb. 1	Seventh Victory Loan, 1944.....	3	Canada	1,315,639,200	00	39,469,176	00
(b) 1963—July 1	Loan of 1938.....	3½	London	3,643,482	41	118,413	18
(24) Oct. 1	Eighth Victory Loan, 1945.....	3	Canada	1,295,819,350	00	38,874,580	50
(25) 1966—June 1	Loan of 1936.....	3½	Canada	54,703,000	00	1,777,847	50
(26) Sept. 1	Ninth Victory Loan, 1945.....	3	Canada	1,689,021,200	00	50,670,636	00
(27) Perpetual	Loan of 1936.....	3	Canada	55,000,000	00	1,650,000	00
(28) 1947—June 15	Non-interest Bearing Certificates.....		Canada	5,631,472	81		
(28) 1950—June 15	Non-interest Bearing Certificates.....		Canada	387,017	94		
(29)	War Savings Certificates.....	3	Canada	273,760,075	80	8,212,802	27
(30)	War Savings Stamps.....		Canada	5,304,569	50		
	Refundable portion of personal income tax and excess profits tax (estimated).....	2	Canada	515,736,835	92	5,274,812	38
1946—April 12	Treasury Bills.....	.363	Canada	75,000,000	00	272,250	00
April 26	Treasury Bills.....	.364	Canada	75,000,000	00	273,000	00
May 10	Treasury Bills.....	.363	Canada	75,000,000	00	272,250	00
May 31	Treasury Bills.....	.363	Canada	75,000,000	00	272,250	00
June 14	Treasury Bills.....	.362	Canada	75,000,000	00	271,500	00
June 28	Treasury Bills.....	.371	Canada	75,000,000	00	278,250	00
April 2	Deposit Certificates.....	.75	Canada	95,000,000	00	712,500	00
April 9	Deposit Certificates.....	.75	Canada	95,000,000	00	712,500	00
April 16	Deposit Certificates.....	.75	Canada	95,000,000	00	712,500	00
April 23	Deposit Certificates.....	.75	Canada	95,000,000	00	712,500	00
Sept. 3	Deposit Certificates.....	.625	Canada	75,000,000	00	468,750	00
Sept. 10	Deposit Certificates.....	.625	Canada	95,000,000	00	593,750	00
Sept. 17	Deposit Certificates.....	.625	Canada	95,000,000	00	593,750	00
Sept. 24	Deposit Certificates.....	.625	Canada	95,000,000	00	593,750	00
				16,807,177,765	41	436,223,926,	67

APPENDIX No. 1—Concluded

UNMATURED FUNDED DEBT INCLUDING TREASURY BILLS OF CANADA ON MARCH 31, 1946 AND THE ANNUAL INTEREST PAYABLE THEREON—Concluded

Date of Maturity	Description	Rate per cent	Where payable	Amount of loan outstanding		Annual interest charges	
				\$	cts.	\$	cts.
	RECAPITULATION						
	Payable in Canada.....			16,617,333,934	82	429,505,318	98
	Payable in New York.....			178,000,000	00	6,310,000	00
	Payable in London.....			11,843,830	59	408,607	69
				16,807,177,765	41	436,223,926	67

- (a) This stock was vested by the Treasury of the United Kingdom in January, 1942, and is being purchased on presentation and cancelled.
- (b) This stock was vested by the Treasury of the United Kingdom in August, 1941, and is being purchased on presentation and cancelled.
- (1) Subject to redemption as a whole on or after January 15, 1947 on 30 days' notice.
- (2) Drawn by lot and redeemable at 100 per cent.
- (3) Subject to redemption in whole or in part on June 1, 1946, or on any subsequent interest date on 60 days' notice.
- (4) Drawn by lot and redeemable at 100½ per cent. Amount outstanding includes \$250,000 redemption bonus.
- (5) Subject to redemption as a whole or in part at 101 per cent on or after June 15, 1950, at any time on 60 days' notice. Amount outstanding includes \$6,435,342.50 redemption bonus.
- (6) Subject to redemption in whole or in part on November 15, 1948, or on any subsequent interest date on 60 days' notice.
- (7) Drawn by lot and redeemable at 101 per cent. Amount outstanding includes \$500,000 redemption bonus.
- (8) Subject to redemption as a whole or in part on October 1, 1949, or on any subsequent interest date on 60 days' notice.
- (9) Subject to redemption as a whole on October 15, 1947, or on any subsequent interest date on 60 days' notice.
- (10) Subject to redemption as a whole or in part at 101 per cent on or after March 1, 1952, at any time on 60 days' notice. Amount outstanding includes \$6,696,589 redemption bonus.
- (11) Subject to redemption as a whole on June 1, 1950, or on any subsequent interest date on 60 days' notice.
- (12) Subject to redemption as a whole on November 1, 1946, or on any subsequent interest date on 60 days' notice.
- (13) Subject to redemption as a whole or in part at 101 per cent on or after November 1, 1953 at any time on 60 days' notice. Amount outstanding includes \$8,471,360.50 redemption bonus.
- (14) Subject to redemption as a whole or in part on or after May 1, 1954, at any time on 60 days' notice.
- (15) Subject to redemption as a whole on November 1, 1947, or on any subsequent interest date on 60 days' notice.
- (16) Subject to redemption in whole or in part on June 1, 1953, or on any subsequent interest date on 60 days' notice.
- (17) Subject to redemption as a whole on November 1, 1948, or on any subsequent interest date on 60 days' notice.
- (18) Subject to redemption as a whole or in part on or after January 1, 1956, at any time on 60 days' notice.
- (19) Subject to redemption as a whole on November 1, 1949, or on any subsequent interest date on 60 days' notice.
- (20) Subject to redemption as a whole or in part on or after June 1, 1957, at any time on 60 days' notice.
- (21) Subject to redemption as a whole on October 1, 1950, or on any subsequent interest date on 60 days' notice.
- (22) Subject to redemption in whole or in part on January 15, 1956, or on any subsequent interest date on 30 days' notice.
- (23) Subject to redemption as a whole or in part on or after February 1, 1959, at any time on 60 days' notice.
- (24) Subject to redemption as a whole or in part on or after October 1, 1959 at any time on 60 days' notice.
- (25) Subject to redemption as a whole on June 1, 1956, or on any subsequent interest date on 60 days' notice.
- (26) Subject to redemption as a whole or in part on or after September 1, 1961 at any time on 60 days' notice.
- (27) Subject to redemption in whole or in part on or after September 15, 1966, on 60 days' notice.
- (28) Subject to redemption at the option of the holder at any time after 6 months from the date of issue.
- (29) Date of maturity 7½ years from date of issue or on demand at any time following 6 months after the date of issue at graduated values, subject to 90 days' notice.
- (30) Interest is payable on refundable portion of personal income tax only.

APPENDIX No. 2
AMORTIZATION OF BOND DISCOUNT AND COMMISSION ACCOUNT

Issue Date	Issues		Interest Rate	Amount Issued		Amount to be Amortized			Amount amortized in fiscal year 1945-46	Amount amortized March 31, 1946		Balance to be amortized over life of issue
	Maturity Date	p.c.		\$	cts.	Discount and Premiums	Commission	Total		\$	cts.		$	cts.
Oct. 1, 1930.....	Oct.	4	100,000,000 00	00	4,750,000.00	1,604,000 00	6,354,000 00	211,800 00	3,282,900 00	3,071,100 00		
May 1, 1931.....	Nov.	4½	37,523,200 00	00	186,848 50	186,848 50	186,848.50					
May 1, 1931.....	Nov.	4½	1,383,105 50	00	1,383,105 50	1,383,105 50	1,383,105.50					
May 1, 1931.....	Nov.	4½	289,693,300 00	00	1,390,404 00	1,390,404 00	1,390,404.00					
Oct. 15, 1932.....	Oct.	4	56,191,000 00	00	313,522 77	313,522 77	3,904,033 27	199,701 66	2,687,651 51	1,377,226 21		
June 1, 1935.....	June	3	40,000,000 00	00	601,837 50	298,162 50	900,000 00	45,000 00	437,500 00	1,306,381 76		
Nov. 15, 1935.....	June	3	55,000,000 00	00	687,500 00	412,320 00	1,099,820 00	54,991 00	570,531 62	412,500 00		
Jan. 15, 1936.....	Jan.	3½	1,987,200 00	00	1,987,200 00	960,000 00	2,947,200 00	117,888 00	1,203,440 00	529,288 38		
June 1, 1936.....	June	3½	54,703,000 00	00	410,197 50	410,197 50	1,350,956 02	45,031 86	1,743,760 00	1,743,760 00		
Sept. 15, 1936.....	Sept.	3	55,000,000 00	00	1,925,000 00	411,000 00	2,336,000 00	742,866 66	2,200,000 00	908,142 73		
Jan. 15, 1937.....	Jan.	3	33,500,000 00	00	1,100,000 00	1,100,000 00	2,200,000 00	1,598,055 57	2,200,000 00	1,593,022 29		
June 1, 1937.....	June	3½	60,000,000 00	00	1,088,750 00	250,800 75	1,339,550 75	111,629 23	986,058 19	353,492 56		
Nov. 15, 1937.....	Nov.	3½	49,200,000 00	00	597,600 00	369,000 00	966,600 00	75,000 00	628,125 00	421,875 00		
June 1, 1938.....	June	3	40,000,000 00	00	1,100,000 00	800,000 00	1,900,000 00	48,330 00	1,900,000 00	588,015 00		
Nov. 15, 1938.....	Nov.	3	39,000,000 00	00	602,011 27	291,930 00	893,941 27	46,946 59	322,757 80	571,183 47		
May 1, 1940.....	Feb.	3½	250,000,000 00	00	835,000 00	1,874,477 63	2,709,477 63	264,399 22	1,630,461 85	1,079,015 78		
Oct. 1, 1940.....	Oct.	3	324,945,700 00	00	4,124,185 50	2,414,400 75	6,538,586 25	544,882 19	2,996,852 03	3,541,734 22		
June 15, 1941.....	Dec.	2	193,286,000 00	00	2,664,257 33	1,241,122 12	3,905,379 45	710,088 99	3,402,413 91	502,965 54		
June 15, 1941.....	June	2	643,534,250 00	00	7,548,974 50	5,675,012 88	13,223,987 38	1,322,398 74	6,336,493 96	6,887,493 42		
Mar. 1, 1942.....	Mar.	2½	269,379,000 00	00	158,282 22	1,584,971 48	1,743,253 70	290,542 30	1,186,381 14	556,872 56		
Mar. 1, 1942.....	Mar.	3	669,658,900 00	00	6,740,667 06	5,479,138 65	12,219,805 71	1,018,317 14	4,158,128 32	8,061,677 39		
Nov. 1, 1942.....	May	1½	144,253,000 00	00	847,136 050 00	6,219,594 80	775,328 08	221,500 00	756,800 00	18,528 08		
Nov. 1, 1942.....	Nov.	3	847,136 050 00	00	8,471,360 50	2,295,000 00	14,690,945 30	1,049,400 00	3,585,400 00	11,105,555 30		
Jan. 15, 1943.....	Jan.	2½	30,000,000 00	00	—	225,000 00	225,000 00	45,000 00	144,375 00	80,625 00		
Jan. 15, 1943.....	Jan.	3	30,000,000 00	00	150,000 00	412,500 00	262,500 00	204,531 25	262,500 00			
Jan. 15, 1943.....	Jan.	3	30,000,000 00	00	450,000 00	487,500 00	985,000 00	799,479 17	937,500 00			
Jan. 15, 1943.....	Jan.	3	197,455,000 00	00	282,000 00	988,209 41	1,270,209 41	282,300 00	823,600 00	164,609 41		
May 1, 1943.....	Nov.	1½	1,111,261,650 00	00	7,875,166 77	7,875,166 77	1,387,847 67	562,500 00	1,640,700 00	6,234,466 77		
Nov. 1, 1943.....	May	1½	373,259,000 00	00	58,101 13	1,329,746 54	1,387,847 67	396,500 00	958,200 00	429,647 67		
Nov. 1, 1943.....	May	1½	1,197,324,750 00	00	186,374 38	6,918,085 45	7,104,459 83	468,400 00	1,132,000 00	5,972,459 83		
Nov. 1, 1943.....	Jan.	1½	100,000,000 00	00	150,000 00	.....	150,000 00	75,000 00	146,875 00	3,125 00	
April 15, 1944.....	April	1½	239,713,000 00	00	.....	972,209 98	972,209 98	253,600 00	486,100 00	486,109 98	
May 1, 1944.....	Mar.	1½	1,653,300,350 00	00	.....	7,390,372 52	7,390,372 52	459,500 00	880,700 00	6,509,672 52	
May 1, 1944.....	June	1½	344,267,000 00	00	38,248 77	1,293,297 94	1,331,546 71	332,900 00	471,600 00	859,946 71		
Nov. 1, 1944.....	Nov.	1½	1,315,639,200 00	00	146,170 22	7,880,433 79	8,026,604 01	465,300 00	659,200 00	7,367,404 01		
Nov. 1, 1944.....	Feb.	1½	267,800,000 00	00	.....	1,040,381 72	1,040,381 72	211,900 00	211,900 00	828,481 72	
May 1, 1945.....	Nov.	1½	1,295,819,350 00	00	.....	8,398,003 02	8,398,003 02	418,000 00	418,000 00	7,980,003 02	
Nov. 1, 1945.....	Oct.	1½	.....	00	.....	.....	.....	300,000 00	300,000 00	11,004,689 71	
Nov. 1, 1945.....	Sept.	1½	.....	00	.....	.....	.....	.....	.....	.....
Nov. 1, 1945.....	Sept.	3	.....	00	51,082,789 40	81,106,245 05	143,493,724 16	14,931,041 23	50,942,653 12	92,551,071 04	

* Issued at 100½.
† Preliminary figure.

APPENDIX No. 3

STATEMENT OF THE SUPERANNUATION ACCOUNT FOR THE FISCAL YEAR ENDED MARCH 31, 1946

Department	Contributions		Less Refunds		Net Contributions		Transfers From Retirement Fund		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Agriculture.....	346,247	72	7,125	46	339,122	26	280,568	02	619,690	28
Archives.....	4,552	10	2	60	4,549	50			4,549	50
Auditor General's Office.....	16,909	15	7	15	16,902	00			16,902	00
Canadian Broadcasting Corporation.....	920	88			920	88			920	88
Canadian Farm Loan Board.....	27,507	16	9	17	27,497	99			27,497	99
Canadian Pension Commission.....	23,583	84			23,583	84			23,583	84
Chief Electoral Officer.....	635	90			635	90			635	90
Civil Service Commission.....	14,599	94	109	66	14,490	28	5,947	80	20,438	08
External Affairs.....	30,849	30	69	88	30,779	42	4,198	92	34,978	34
Finance.....	133,349	28	485	08	132,864	20	54,035	36	186,899	56
Fisheries.....	30,374	80	144	02	30,230	78	27,750	82	57,981	60
Governor General's Secretary.....	688	91			688	91			688	91
House of Commons.....	16,716	30			16,716	30	6,973	22	23,689	52
Insurance.....	4,786	11			4,786	11	3,186	54	7,972	65
Justice.....	108,605	54	481	70	108,123	84	9,373	77	117,497	61
Labour.....	131,086	52	702	60	130,383	92	19,541	15	149,925	07
Library of Parliament.....	2,747	40			2,747	40			2,747	40
Mines and Resources.....	286,694	82	2,569	37	284,125	45	130,933	87	415,109	32
National Defence.....	106,741	81	1,055	02	105,686	79	45,252	23	150,939	02
National Harbours Board.....	4,715	89			4,715	89			4,715	89
National Health and Welfare.....	29,303	09			29,303	09	20,501	22	49,804	31
National Research Council.....	22,051	72	159	92	21,891	80			21,891	80
National Revenue—										
Income Tax.....	380,299	98	725	60	379,574	38			379,574	38
Customs and Excise.....	404,182	43	2,081	16	402,101	27	285,288	78	687,390	05
National War Services.....	7,056	46	50	80	7,005	66	19,657	59	26,663	25
Post Office.....	916,684	43	37,069	76	879,614	67	1,688,088	09	2,567,702	76
Privy Council.....	2,495	68			2,495	68			2,495	68
Public Printing and Stationery.....	207,198	75	5,529	96	201,668	79	2,209	31	203,878	10
Public Works.....	267,850	45	4,739	36	263,111	09	9,693	49	272,804	58
Reconstruction and Supply.....	184,233	83	301	05	183,932	78	15,909	84	199,842	62
Royal Canadian Mounted Police.....	4,608	14			4,608	14	2,039	50	6,647	64
Secretary of State.....	28,044	45	528	22	27,516	23	32,692	39	60,208	62
Senate.....	6,856	20			6,856	20			6,856	20
Soldier Settlement of Canada.....	52,110	89	101	54	52,009	35	76	22	52,085	57
Trade and Commerce.....	192,344	83	1,289	77	191,055	06	131,748	72	322,803	78
Transport.....	436,577	52	21,820	78	414,756	74	25,773	37	440,530	11
Veterans Affairs.....	249,257	38	1,025	87	248,231	51	26,854	42	275,085	93
Retired Employees.....	94,736	38	62	93	94,673	45			94,673	45
	4,778,205	98	88,248	43	4,689,957	55	2,848,344	64	7,538,302	19
Balance brought forward from March 31, 1945.....									\$79,147,228	02
Receipts, 1945-46—										
Net contributions.....									4,689,957	55
Transferred from Retirement Fund under Section 17A.....									2,848,344	64
Interest at 4% to March 31, 1946.....									3,169,002	52
Government's contribution.....									2,696,037	93
Total.....									92,550,570	66
Disbursements, 1945-46—										
Annuities.....							\$ 6,648,200	82		
Gratuities.....							42,199	37		
Withdrawals.....							415,291	63		
Payment to Province of Ontario under Section 11E.....							513	54		
									7,106,205	36
Balance March 31, 1946.....									\$85,444,365	30

APPENDIX No. 4

STATEMENT OF NATIONAL HARBOURS BOARD PENSION FUND FOR THE FISCAL YEAR ENDED MARCH 31, 1946

Balance brought forward from March 31, 1945.....		\$	573,646	03
Receipts, 1945-46—				
Net contributions.....			244,801	11
National Harbours Board's contribution.....			248,519	66
Interest at 4% to December 31, 1945.....			25,719	43
Total.....			1,092,686	23
Disbursements, 1945-46—				
Annuities.....	\$	52,811	79	
Gratuities.....		256	80	
Withdrawals.....		997	31	
			54,065	90
Balance March 31, 1946.....	\$	1,038,620	33	

APPENDIX No. 5

HALIFAX PILOTS' PENSION FUND

IN ACCOUNT WITH THE DOMINION OF CANADA

1945				
April 1—Balance from March 31, 1945.....	\$	192,651	28	
Receipts from April 1, 1945 to March 31, 1946.....		10,980	33	
Premium on Canadian National Railways coupons payable in U.S. Funds.....		193	50	
Premium on \$31,500 4½% Dominion of Canada bonds due Feb. 1, 1946, sold at 100.85... \$		267	75	
Premium on \$5,000 3% Dominion of Canada bonds due June 15, 1950-51 sold at 105.65..		282	50	
			550	25
Interest on bonds—				
4% Dom. of Canada, 1932-1947-52.....	\$	60	00	
4½% Dom. of Canada, 1931-1949-59.....		1,035	00	
3% Dom. of Canada, 1942-1953-56.....		300	00	
3% Dom. of Canada, 1943-1954-57.....		195	00	
3½% Dom. of Canada, 1936-1956-66.....		130	00	
3% Dom. of Canada, 1935-1950-55.....		90	00	
3% Dom. of Canada, 1938-39-1953-58.....		570	00	
3% Dom. of Canada, 1944-1957-60.....		60	00	
3% Dom. of Canada, 1941-1950-51.....		510	82	
3% Dom. of Canada, 1943-1956-59.....		195	00	
4½% Canadian National Railways, 1927-57 (Guaranteed).....		1,935	00	
3% Dom. of Canada, 1944-1959-62.....		262	50	
3½% Dom. of Canada, 1940-1948-52.....		65	00	
4½% Dom. of Canada, 1926-46.....		1,108	76	
3% Dom. of Canada, 1942-1952-54.....		300	00	
3% Dom. of Canada Perpetuals, 1936.....		60	00	
3% Dom. of Canada, 1945-1959-63.....		241	43	
			7,118	51
Less—Pensions to Pilots and Widows.....	\$	17,477	50	
Cash withdrawals.....		26,140	62	
Interest charged pending sale of securities.....		49	86	
			43,667	98
			\$167,825	89
Loss for year—\$24,825.39.				
1946				
March 31—Cash on deposit with Government.....	\$	3,325	89	
Bonds held by Government—				
4% Dom. of Canada, 1932-1947-52.....	\$	1,500	00	
4½% Dom. of Canada, 1931-1949-59.....		23,000	00	
3% Dom. of Canada, 1942-1953-56.....		10,000	00	
3% Dom. of Canada, 1943-1954-57.....		6,500	00	
3½% Dom. of Canada, 1936-1956-66.....		4,000	00	
3% Dom. of Canada, 1935-1950-55.....		3,000	00	
3% Dom. of Canada, 1938-39-1953-58.....		19,000	00	
3% Dom. of Canada, 1944-1957-60.....		2,000	00	
3% Dom. of Canada, 1941-1950-51.....		11,000	00	
3% Dom. of Canada, 1943-1956-59.....		6,500	00	
4½% Canadian National Railways, 1927-57 (Guaranteed).....		43,000	00	
3% Dom. of Canada, 1944-1959-62.....		7,000	00	
3½% Dom. of Canada, 1940-1948-52.....		2,000	00	
3% Dom. of Canada, 1942-1952-54.....		10,000	00	
3% Dom. of Canada Perpetuals, 1936.....		2,000	00	
3% Dom. of Canada, 1945-1959-63.....		14,000	00	
			164,500	00
	\$	167,825	89	

APPENDIX No. 6

SYDNEY PILOTS' PENSION FUND

IN ACCOUNT WITH THE DOMINION OF CANADA

1945			
April 1—	Balance from March 31, 1945.....	\$	147,978 48
	Receipts from April 1, 1945 to March 31, 1946.....		7,138 02
	Interest credited on cash balance.....		50 71
	Premium on \$34,000 4½% Dominion of Canada bonds due Feb. 1, 1946 sold at 100.85.....		289 00
	Interest on bonds—		
	4 % Dom. of Canada, 1932-1947-52.....	\$	80 00
	4½% Dom. of Canada, 1931-1946-56.....		45 00
	4½% Dom. of Canada, 1931-1948-58.....		90 00
	4½% Dom. of Canada, 1931-1949-59.....		508 50
	3 % Dom. of Canada, 1942-1953-56.....		240 00
	3 % Dom. of Canada, 1943-1954-57.....		96 00
	3 % Dom. of Canada, 1935-1950-55.....		150 00
	3 % Dom. of Canada, 1938-39-1953-58.....		720 00
	3 % Dom. of Canada, 1944-1957-60.....		120 00
	3 % Dom. of Canada, 1941-1950-51.....		420 00
	3 % Dom. of Canada, 1943-1956-59.....		180 00
	3 % Canadian National Railways, 1934-1945-50 (Guaranteed).....		50 22
	3 % Dom. of Canada, 1944-1959-62.....		243 75
	3½% Dom. of Canada, 1940-1948-52.....		97 50
	3 % Dom. of Canada, 1942-1952-54.....		450 00
	3 % Dom. of Canada Perpetuals, 1936.....		60 00
	3 % Dom. of Canada, 1945-1959-63.....		502 63
	4½% Dom. of Canada, 1926-46.....		1,196 75
			<u>5,250 35</u>
	Less—Pensions to Pilots and Widows.....	\$	160,706 56
			9,950 69
		\$	<u>150,755 87</u>
	Gain for year—\$2,777.39.		
1946			
March 31—	Cash on deposit with Government.....	\$	1,755 87
	Bonds held by Government—		
	4 % Dom. of Canada, 1932-1947-52.....	\$	2,000 00
	4½% Dom. of Canada, 1931-1946-56.....		1,000 00
	4½% Dom. of Canada, 1931-1948-58.....		2,000 00
	4½% Dom. of Canada, 1931-1949-59.....		11,300 00
	3 % Dom. of Canada, 1942-1953-56.....		8,000 00
	3 % Dom. of Canada, 1943-1954-57.....		3,200 00
	3 % Dom. of Canada, 1935-1950-55.....		5,000 00
	3 % Dom. of Canada, 1938-39-1953-58.....		24,000 00
	3 % Dom. of Canada, 1944-1957-60.....		4,000 00
	3 % Dom. of Canada, 1941-1950-51.....		14,000 00
	3 % Dom. of Canada, 1943-1956-59.....		6,000 00
	3 % Dom. of Canada, 1944-1959-62.....		6,500 00
	3½% Dom. of Canada, 1940-1948-52.....		3,000 00
	3 % Dom. of Canada, 1942-1952-54.....		15,000 00
	3 % Dom. of Canada, 1945-1961-66.....		4,000 00
	3 % Dom. of Canada, Perpetual, 1936.....		2,000 00
	3 % Dom. of Canada, 1945-1959-63.....		38,000 00
			<u>149,000 00</u>
			<u>\$150,755 87</u>

APPENDIX No. 7

SAINT JOHN PILOTS' PENSION FUND

IN ACCOUNT WITH THE DOMINION OF CANADA

1945			
April 1—	Balance from March 31, 1945.....		\$107,014 57
	Receipts from April 1, 1945 to March 31, 1946.....		7,163 10
	Interest credited on cash balance.....		135 31
	Premium on \$15,500, 4½% Dominion of Canada bonds due Feb. 1, 1946 sold at 100·85.....		131 75
	Interest on bonds—		
	4 % Dom. of Canada, 1932-1947-52.....	\$	40 00
	4½% Dom. of Canada, 1931-1946-56.....		45 00
	4½% Dom. of Canada, 1931-1948-58.....		45 00
	4½% Dom. of Canada, 1931-1949-59.....		517 50
	3 % Dom. of Canada, 1943-1954-57.....		90 00
	3 % Dom. of Canada, 1942-1953-56.....		90 00
	3½% Dom. of Canada, 1936-1956-66.....		97 50
	3 % Dom. of Canada, 1935-1950-55.....		30 00
	3 % Dom. of Canada, 1938-39-1953-58.....		510 00
	3 % Dom. of Canada, 1944-1957-60.....		90 00
	3 % Dom. of Canada, 1941-1950-51.....		270 00
	3 % Dom. of Canada, 1943-1956-59.....		90 00
	3 % Canadian National Railways, 1934-1945-50 (Guaranteed).....		25 11
	3 % Dom. of Canada, 1944-1959-62.....		225 00
	4½% Dom. of Canada, 1926-46.....		545 58
	3½% Dom. of Canada, 1940-1948-52.....		48 75
	3 % Dom. of Canada, 1942-1952-54.....		90 00
	3 % Dom. of Canada Perpetuals, 1936.....		30 00
	3 % Dom. of Canada, 1945-1959-63.....		770 24
			<u>3,649 68</u>
			\$118,094 41
	Less—Pensions to Pilots and Widows.....	\$4,538 97	
	Cash withdrawal—W. E. Bennett.....	1,759 63	
			<u>6,298 60</u>
			\$111,795 81
	Gain for year—\$4,781.24.		
1946			
March 31—	Cash on deposit with Government.....	\$	6,795 81
	Bonds held by Government—		
	4 % Dom. of Canada, 1932-1947-52.....	\$	1,000 00
	4½% Dom. of Canada, 1931-1946-56.....		1,000 00
	4½% Dom. of Canada, 1931-1948-58.....		1,000 00
	4½% Dom. of Canada, 1931-1949-59.....		11,500 00
	3 % Dom. of Canada, 1943-1954-57.....		3,000 00
	3 % Dom. of Canada, 1942-1953-56.....		3,000 00
	3½% Dom. of Canada, 1936-1956-66.....		3,000 00
	3 % Dom. of Canada, 1935-1950-55.....		1,000 00
	3 % Dom. of Canada, 1938-39-1953-58.....		17,000 00
	3 % Dom. of Canada, 1944-1957-60.....		3,000 00
	3 % Dom. of Canada, 1941-1950-51.....		9,000 00
	3 % Dom. of Canada, 1943-1956-59.....		3,000 00
	3 % Dom. of Canada, 1944-1959-62.....		6,000 00
	3½% Dom. of Canada, 1940-1948-52.....		1,500 00
	3 % Dom. of Canada, 1942-1952-54.....		3,000 00
	3 % Dom. of Canada Perpetuals, 1936.....		1,000 00
	3 % Dom. of Canada, 1945-1959-63.....		37,000 00
			<u>105,000 00</u>
			\$ 111,795 81

APPENDIX No. 8

MONTREAL PILOTS' PENSION FUND

IN ACCOUNT WITH THE DOMINION OF CANADA

1945			
April 1—	Balance from March 31, 1945.....	\$	281,896 63
	Receipts from April 1, 1945 to March 31, 1946.....		23,112 08
	Interest credited on cash balance.....		212 59
	Premium on Canadian National Railways and Province of Quebec coupons payable in U.S. Funds....		134 25
	Premium on \$6,000 4½% Dominion of Canada bonds due Feb. 1, 1946 sold at 100-85.....		51 00
	Premium on \$5,000 Province of Quebec 4½% Debentures payable March 2, 1945/50 in U.S. Funds and called for redemption May 1, 1945.....		500 00
	Interest on bonds—		
	4 % Dom. of Canada, 1932-1947-1952.....	\$	200 00
	5 % Prov. of Ontario Debentures, 1923-1948.....		1,200 00
	4½% Dom. of Canada, 1931-1946-1956.....		315 00
	4½% Dom. of Canada, 1931-1949-1959.....		900 00
	3 % Dom. of Canada, 1942-1953-1956.....		180 00
	3 % Dom. of Canada, 1935-1950-1955.....		180 00
	3 % Dom. of Canada, 1938-39-1953-1958.....		2,010 00
	3 % Dom. of Canada, 1941-1950-1951.....		810 00
	3 % Canadian National Railways 1934-1945-50 (Guaranteed).....		125 54
	3 % Dom. of Canada, 1943-1956-1959.....		300 00
	4½% Canadian National Railways 1927-1957 (Guaranteed).....		855 00
	4½% Prov. of Quebec Debentures, 1933-1963.....		270 00
	4½% Dom. of Canada, 1926-46.....		211 19
	3½% Dom. of Canada, 1940-1948-1952.....		487 50
	3 % Dom. of Canada, 1944-1959-1962.....		562 50
	5 % Canadian National Railways, 1924-1954 (Guaranteed).....		250 00
	4½% Canadian National Railways, 1931-1956 (Guaranteed).....		450 00
	3 % Dom. of Canada, 1942-1952-1954.....		210 00
	4½% Prov. of Quebec Debentures, 1925-1945-1950.....		37 50
	3 % Dom. of Canada Perpetuals, 1936.....		150 00
	3½% Prov. of Quebec Debentures, 1941-1951-1953.....		175 00
	3 % Dom. of Canada, 1945-1959-1963.....		234 29
			<u>10,113 52</u>
		\$	<u>316,020 07</u>
	Less—Pensions to Pilots and Widows.....		20,702 94
		\$	<u>295,317 13</u>
	Gain for year—\$13,420.50.		

1946			
March 31—	Cash on deposit with Government.....	\$	12,317 13
	Bonds held by Government—		
	4 % Dom. of Canada, 1932-1947-52.....	\$	5,000 00
	5 % Province of Ontario Debentures, 1923-48.....		24,000 00
	4½% Dom. of Canada, 1931-1946-56.....		7,000 00
	4½% Dom. of Canada, 1931-1949-59.....		20,000 00
	3 % Dom. of Canada, 1942-1953-56.....		6,000 00
	3 % Dom. of Canada, 1935-1950-55.....		6,000 00
	3 % Dom. of Canada, 1938-39-1953-58.....		67,000 00
	3 % Dom. of Canada, 1941-1950-51.....		27,000 00
	3 % Dom. of Canada, 1943-1956-59.....		10,000 00
	4½% Canadian National Railways, 1927-57 (Guaranteed).....		19,000 00
	4½% Province of Quebec Debentures, 1933-63.....		6,000 00
	3½% Dom. of Canada, 1940-1948-52.....		15,000 00
	3 % Dom. of Canada, 1944-1959-62.....		15,000 00
	5 % Canadian National Railways, 1924-54 (Guaranteed).....		5,000 00
	4½% Canadian National Railways, 1931-56 (Guaranteed).....		10,000 00
	3 % Dom. of Canada, 1942-1952-54.....		7,000 00
	3 % Dom. of Canada, 1945-1961-66.....		12,000 00
	3 % Dom. of Canada Perpetuals, 1936.....		5,000 00
	3½% Province of Quebec Debentures, 1941-1951-53.....		5,000 00
	3 % Dom. of Canada, 1945-1959-63.....		12,000 00
			<u>283,000 00</u>
		\$	<u>295,317 13</u>

APPENDIX No. 9

BRITISH COLUMBIA PILOTS' PENSION FUND

IN ACCOUNT WITH THE DOMINION OF CANADA

1945			
April 1—	Balance from March 31, 1945.....	\$	153,363 62
	Receipts from April 1, 1945 to March 31, 1946.....		22,529 94
	Interest credited on cash balance.....		89 23
	Premium on \$15,000 4½% Dominion of Canada bonds due Feb. 1, 1946, sold at 100·85.....		127 50
	Interest on bonds—		
	4 % Dom. of Canada, 1932-1947-52.....	\$	160 00
	4½% Dom. of Canada, 1931-1949-59.....		1,485 00
	3½% Dom. of Canada, 1936-1956-66.....		195 00
	3 % Dom. of Canada, 1935-1950-55.....		270 00
	3 % Dom. of Canada, 1938-39-1953-53.....		1,020 00
	3 % Dom. of Canada, 1944-1957-60.....		300 00
	3 % Dom. of Canada, 1941-1950-51.....		150 00
	3 % Dom. of Canada, 1944-1959-62.....		375 00
	3 % Canadian National Railways, 1934-1945-50 (Guaranteed).....		125 55
	4½% Dom. of Canada, 1926-46.....		527 98
	3½% Dom. of Canada, 1940-1948-52.....		325 00
	3 % Dom. of Canada Perpetuals, 1936.....		150 00
	3 % Dom. of Canada, 1945-1959-63.....		255 72
			<u>5,339 25</u>
		\$	181,449 54
	Less—Pensions to Pilots and Widows.....		15,675 00
		\$	<u>165,774 54</u>
	Gain for year—\$12,410.92.		
1946			
March 31—	Cash on deposit with Government.....	\$	14,774 54
	Bonds held by Government—		
	4 % Dom. of Canada, 1932-1947-52.....	\$	4,000 00
	4½% Dom. of Canada, 1931-1949-59.....		33,000 00
	3½% Dom. of Canada, 1936-1956-66.....		6,000 00
	3 % Dom. of Canada, 1935-1950-55.....		9,000 00
	3 % Dom. of Canada, 1938-39-1953-53.....		34,000 00
	3 % Dom. of Canada, 1944-1957-60.....		10,000 00
	3 % Dom. of Canada, 1941-1950-51.....		5,000 00
	3 % Dom. of Canada, 1944-1959-62.....		10,000 00
	3½% Dom. of Canada, 1940-1948-52.....		10,000 00
	3 % Dom. of Canada, 1945-1961-66.....		7,000 00
	3 % Dom. of Canada Perpetuals, 1936.....		5,000 00
	3 % Dom. of Canada, 1945-1959-63.....		18,000 00
			<u>151,000 00</u>
		\$	<u>165,774 54</u>

APPENDIX No. 10

RECOINAGE STATEMENT

	Amount withdrawn for recoinage, face value	Amount withdrawn for recoinage, net value	Amount received face value	Loss on recoinage	Gain on recoinage	Balance held for recoinage net value
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
SILVER COIN						
Total to March 31, 1945.....	9,321,013 85	9,222,475 82	9,829,070 09	96,072 70	736,627 01	Nil
April 1, 1945 to March 31, 1946.....	48,468 10	46,239 02	50,427 59	.....	4,188 57	Nil
	9,369,481 95	9,268,714 84	9,879,497 68	96,072 70	740,815 58	Nil
* BRONZE COIN						
Total to March 31, 1945.....	219,119 96	215,318 13	371,955 57	12 33	156,649 77	Nil
April 1, 1945 to March 31, 1946.....	2,402 84	2,180 20	2,944 33	.....	764 13	Nil
	221,522 80	217,498 33	374,899 90	12 33	157,413 90	Nil

* Includes Tombac.

APPENDIX No. 11

COINAGE ISSUED

Denomination	Total to March 31, 1945	Total from April 1, 1945 to March 31, 1946	Total to March 31, 1946
	\$ cts.	\$ cts.	\$ cts.
GOLD:—			
\$5.00.....	1,388,060 00	.....	1,388,060 00
10.00.....	3,480,360 00	.....	3,480,360 00
	4,868,420 00	.....	4,868,420 00
SILVER:—			
\$1.00.....	2,285,852 00	38,300 00	2,324,152 00
0.50.....	10,084,818 00	908,000 00	10,992,818 00
0.25.....	28,527,703 25	1,224,000 00	29,751,703 25
0.20.....	210,000 00	.....	210,000 00
0.10.....	17,556,544 00	974,000 00	18,530,544 00
0.05.....	6,018,802 00	.....	6,018,802 00
	64,683,719 25	3,144,300 00	67,828,019 25
NICKEL.....	4,857,775 50	500 00	4,858,275 50
TOMBAC.....	1,407,824 50	.....	1,407,824 50
STEEL.....	784,000 00	737,300 00	1,521,300 00
BRONZE.....	7,092,035 00	642,000 00	7,734,035 00

APPENDIX No. 12

COINAGE AND BULLION ACCOUNTS

SILVER BULLION, COINAGE AND MEDALS ACCOUNT

Balances on hand, brought forward from March 31, 1945.....	\$	914,114 70
Bullion, worn coin, alloy, etc., purchased during 1945-46.....		921,762 83
Copper transferred for medals.....		126 15
Net gain on silver account.....		2,558,182 40
		<u>4,394,186 08</u>
Bullion and coin sold.....		3,152,631 76
Balances on hand, March 31, 1946.....	\$	<u>1,241,554 32</u>

BRONZE COINAGE ACCOUNT

Balance on hand, brought forward from March 31, 1945.....	\$	37,024 69
Worn coin and metal purchased during 1945-46.....		66,853 03
Net gain on coinage.....		644,668 38
		<u>748 546 10</u>
Coin and metal sold.....	\$	642,016 26
Copper transferred to silver medal account.....		126 15
		<u>642,142 41</u>
Balance on hand, March 31, 1946.....	\$	<u>106,403 69</u>

NICKEL COINAGE ACCOUNT

Balance on hand, brought forward from March 31, 1945.....	\$	914 09
Blanks and mutilated coin purchased during 1945-46.....		72,060 94
Net gain on coinage.....		107,237 87
		<u>180,212 90</u>
Coin sold.....	\$	500 00
Refund of overpayment of duty.....		244 24
		<u>744 24</u>
Balance on hand, March 31, 1946.....	\$	<u>179,468 66</u>

STEEL COINAGE ACCOUNT

Balance on hand, brought forward from March 31, 1945.....	\$	41,444 80
Metal and mutilated coin purchased during 1945-46.....		45,115 78
Plating charges.....		26,257 00
Freight charges.....		431 93
Net gain on coinage.....		624,289 41
	\$	<u>737,538 92</u>
Coin and scrap metal sold.....		737,538 92
Balance on hand, March 31, 1946.....		<u>Nil</u>

GOLD BULLION ACCOUNT

	Ounces fine	Value at \$20.6718 + the ounce fine (as in Mint's books)	Value at \$38.50 the ounce fine
Gold on hand, April 1, 1945.....	136,166.521	\$ 2,814,811 72	\$ 5,242,411 06
Gold purchased during 1945-46.....	2,561,416.884	52,949,184 74	98,614,550 03
Gain on stock-taking.....	1,166.755	24,119 53	44,920 07
	<u>2,698,750.160</u>	<u>55,788,115 99</u>	<u>103,901,881 16</u>
Gold sold during 1945-46.....	<u>2,549,781.518</u>	<u>52,708,660 95</u>	<u>98,166,588 44</u>
Balance, being gold on hand (exclusive of Dominion Assay Office balance) at March 31, 1946.....	148,968.642	3,079,455 04	5,735,292 72

PUBLIC ACCOUNTS

Part II

OFFICE OF THE
COMPTROLLER OF THE TREASURY

Dr. W. C. CLARK,
Deputy Minister,
Department of Finance.

SIR:

The undersigned has the honour to transmit herewith Part II of the Public Accounts of the Dominion of Canada for the fiscal year ended March 31, 1946.

Respectfully submitted,

B. G. McINTYRE,
Comptroller of the Treasury.

OTTAWA, December 10, 1946.

SUMMARIZED STATEMENT OF REVENUES AND CREDITS

	Department	Ordinary Revenue	Special Receipts
A	Agriculture.....	1,024,226 03	1,726,267 91
B	Auditor Generals' Office.....		67,173 26
BA	Canadian Mutual Aid Board.....		4,143,123 11
C	Chief Electoral Officer.....	92,800 00	
D	Civil Service Commission.....		653 30
E	External Affairs.....	213,496 65	425 59
F	Finance.....	83,016,523 12	1,878,770 66
G	Fisheries.....	1,100,703 98	8,780 24
I	Insurance.....	170,819 21	
J	Justice.....	564,909 63	43,970 03
K	Labour.....	5,192 63	2,526,688 84
L	Legislation.....	57,660 46	
M	Mines and Resources.....	1,153,567 12	204,668 70
N	National Defence—Army Services.....	488,770 06	15,340 295 89
NA	National Defence—Naval Services.....	100,600 11	7,174,263 12
NB	National Defence—Air Services.....	343,898 21	34,343,022 85
O	National Health and Welfare.....	273,568 20	89,533 30
P	National Revenue.....	2,194,093,905 64	1,554 69
PA	National War Services.....		650,444 27
Q	Post Office.....	68,635,559 07	224,715 60
S	Privy Council Office.....	7 38	1,676 23
U	Public Printing and Stationery.....	260,412 81	
V	Public Works.....	883,330 83	266,388 86
VA	Reconstruction and Supply.....	152,262 25	554,278,992 88
W	Royal Canadian Mounted Police.....	1,166,455 19	39,682 17
X	Secretary of State.....	838,093 40	30,006 97
Y	Trade and Commerce.....	4,768,068 19	929,327 78
Z	Transport.....	2,371,740 44	2,368,203 12
ZA	Veterans Affairs.....	1,385,283 30	632,374 13
		\$2,363,161,853 91	\$ 626,971,003 50

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1946

Total Consolidated Fund Revenue	Credits to Non-Active Accounts	Refunds on Capital Accounts	Adjusting Entries	Total Revenues and Credits
2,750,493 94				2,750,493 94
67,173 26				67,173 26
4,143,123 11				4,143,123 11
92,800 00				92,800 00
653 30				653 30
213,922 24				213,922 24
84,895,293 78				84,895,293 78
1,109,484 22				1,109,484 22
170,819 21				170,819 21
608,879 66				608,879 66
2,531,881 47				2,531,881 47
57,660 46				57,660 46
1,358,235 82			45,435 70	1,403,671 52
15,829,065 95				15,829,065 95
7,274,863 23				7,274,863 23
34,686,921 06				34,686,921 06
363,101 50				363,101 50
2,194,095,460 33				2,194,095,460 33
650,444 27				650,444 27
68,860,274 67				68,860,274 67
1,683 61				1,683 61
260,412 81				260,412 81
1,149,719 69				1,149,719 69
554,431,255 13				554,431,255 13
1,206,137 36				1,206,137 36
868,100 37				868,100 37
5,697,395 97				5,697,395 97
4,739,943 56	96 39	375,643 41	22,631,041 47	27,746,724 83
2,017,657 43				2,017,657 43
\$2,990,132,857 41	\$ 96 39	\$375,643 41	\$22,676,477 17	\$3,013,185,074 38

The accounts of Revenue, which are associated with the foregoing Statement, have been examined under my direction and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF ORDINARY REVENUE BY MAIN CLASSIFI

	Department	Return on Investments	Privileges, Licences and Permits	Proceeds from Sales	Services and Service Fees
A	Agriculture.....		269,890 41	394,265 90	297,197 23
C	Chief Electoral Officer.....				
E	External Affairs.....		160,960 93	738 81	780 80
F	Finance.....	69,758,669 95		6,533 02	40,959 85
G	Fisheries.....		51,506 95	1,017,939 23	16,133 91
I	Insurance.....			20 00	170,779 26
J	Justice.....		11,284 81	355,773 81	55 69
K	Labour.....			1,979 67	
L	Legislation.....		56,811 94		819 29
M	Mines and Resources.....	39,630 34	537,110 57	229,026 81	174,235 60
N	National Defence—Army Services.....				
NA	National Defence—Naval Services.....				
NB	National Defence—Air Services.....				
O	National Health and Welfare.....		8,450 89	20	232,038 03
P	National Revenue.....		29,460 86	1,786 09	368,030 02
Q	Post Office.....			5,374 54	1,000 00
S	Privy Council Office.....				
U	Public Printing and Stationery.....			259,206 45	
V	Public Works.....		177,514 52	2,261 42	657,477 01
VA	Reconstruction and Supply.....	142,839 67	1,532 80		
W	Royal Canadian Mounted Police.....		828 50	2,016 85	1,062,004 66
X	Secretary of State.....		729,747 84	6,176 37	96,007 78
Y	Trade and Commerce.....	774 79	376,396 27	38,197 18	3,639,096 44
Z	Transport.....	384,497 96	839,935 59	14,879 57	1,023,937 09
ZA	Veterans Affairs.....	588,213 43	559,980 87		
		\$ 70,914,626 14	\$ 3,811,413 75	\$ 2,336,175 92	\$ 7,780,552 66

AGENCIES AND DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1946

Refunds of Expenditure	Miscellaneous	Other Non-Tax Revenue	Total Non-Tax Revenue	Total Tax Revenue	Total
20,600 93	42,271 56		1,024,226 03		1,024,226 03
	92,800 00		92,800 00		92,800 00
49,527 78	1,488 33		213,496 65		213,496 65
25,205 34	10,506 70	4,954,034 25*	74,795 909 11	8,220,614 01	83,016,523 12
956 58	14,167 31		1,100,703 98		1,100,703 98
	19 95		170,819 21		170,819 21
11,194 80	186,600 52		564,909 63		564,909 63
2,789 88	423 08		5,192 63		5,192 63
29 02	21		57,660 46		57,660 46
108,362 61	8,366 55		1,096,732 48	56,834 64	1,153,567 12
18 60	488,751 46		488,770 06		488,770 06
	100,600 11		100,600 11		100,600 11
	343,898 21		343,898 21		343,898 21
2,715 61	30,363 47		273,568 20		273,568 20
2,272 08	305,936 85		707,485 90	2,193,386,419 74	2,194,093,905 64
12,667 14	3,404 03	68,613,113 36†	68,635,559 07		68,635,559 07
7 38			7 38		7 38
1,206 36			260,412 81		260,412 81
45,617 27	460 61		883,330 83		883,330 83
7,887 78	2 00		152,262 25		152,262 25
36,192 19	65,412 99		1,166,455 19		1,166,455 19
335 97	5,825 44		838,093 40		838,093 40
18,550 20	535 03		4,073,549 91	694,518 28	4,768,068 19
35,236 69	73,253 54		2,371,740 44		2,371,740 44
237,089 00			1,385,283 30		1,385,283 30
\$618,463 21	\$1,775,087 95	\$73,567,147 61	\$160,803,467 24	\$2,202,358,386 67	\$2,363,161,853 91

* Department of Finance—Bullion and Coinage.

† Post Office Department—Postal Revenue.

SUMMARIZED STATEMENT OF APPROPRIATIONS, EXPENDITURES,

—	Department	Appropriations		
		—	Ordinary	Special
A	Agriculture.....	126,293,752 78	10,318,960 07	17,080,836 52
B	Auditor General's Office.....	706,360 00	379,238 44	
BA	Canadian Mutual Aid Board.....	806,416,854 43		
C	Chief Electoral Officer.....	3,098,106 67	3,091,390 54	
D	Civil Service Commission.....	1,145,508 60	479,632 04	
E	External Affairs.....	5,433,364 81	4,521,653 85	
F	Finance.....	750,006,008 52	575,694,521 84	
G	Fisheries.....	5,961,762 16	3,262,017 67	112,084 32
H	Governor General and Lieutenant-Governors.....	235,776 06	226,614 88	
I	Insurance.....	201,555 00	198,964 34	
J	Justice.....	6,830,435 33	6,106,031 32	
K	Labour.....	49,084,128 72	20,613,474 69	20,661 65
L	Legislation.....	3,213,818 44	3,134,442 29	
M	Mines and Resources.....	18,253,368 89	11,469,089 31	144,819 16
N	National Defence—Army Services.....	959,342,677 69	88,899 26	
NA	National Defence—Naval Services.....	242,528,687 14	24,004 14	
NB	National Defence—Air Services.....	951,334,140 00	13,640 00	
O	National Health and Welfare.....	227,104,111 29	213,640,798 88	
P	National Revenue.....	24,464,385 21	22,630,174 76	
PA	National War Services.....	14,781,474 23	5,183 23	
Q	Post Office.....	61,836,834 64	57,729,645 67	
R	Prime Minister's Office.....	88,879 92	61,022 47	
S	Privy Council Office.....	1,916,601 08	418,621 12	
T	Public Archives.....	135,877 00	126,876 69	
U	Public Printing and Stationery.....	248,175 66	238,136 97	
V	Public Works.....	28,395,555 17	16,283,531 12	
VA	Reconstruction and Supply.....	318,518,572 11	4,442,314 82	
W	Royal Canadian Mounted Police.....	12,845,046 64	7,283,610 30	
X	Secretary of State.....	1,036,237 46	954,417 85	
Y	Trade and Commerce.....	158,325,975 57	7,349,322 64	
Z	Transport.....	67,728,072 04	18,266,655 33	
ZA	Veterans Affairs.....	420,263,730 75	72,849,231 97	
	Total Expenditures.....	5,267,775,834 01	1,061,902,118 50	17,358,401 65
	LOANS AND ADVANCES			
	To Railway and Steamship Companies—			
Z	Transport.....	65,600,046 58		
Z	Transport—War (U.K. Financing).....	231,447 04		
Z	Transport—War.....	11,438,196 00		
	To Foreign Exchange Control Board—			
F	Finance—War (Section 3).....	700,000,000 00		
	To Sundry Government Agencies—			
	Departmental:			
Z	Transport.....	90,857 59		
ZA	Veterans Affairs.....	55,090,000 00	26,068,117 44	
	Crown Companies:			
F	Finance.....	2,000,000 00	2,000,000 00	
F	Finance—War.....	289,431 76		
VA	Reconstruction and Supply.....	1,293,074 09	1,293,074 09	
VA	Reconstruction and Supply—War.....	6,714,076 23		
	To Provincial and Municipal Governments—			
Z	Transport—War.....	53,000 00		
	To United Kingdom and Other Governments—			
F	Finance.....	67,412,051 00	67,412,051 00	
VA	Reconstruction and Supply—War (Section 3).....	4,841,209 71		
Y	Trade and Commerce—War (Section 3).....	136,075,760 40		
	Miscellaneous—			
F	Finance.....	2,171,506 83	1,494,358 83	
M	Mines and Resources.....	3,857 79	3,857 79	
	INVESTMENTS			
	Central Mortgage and Housing Corporation—Capital			
	Advances—			
F	Finance.....	25,000,000 00	25,000,000 00	
F	Canadian Farm Loan Board—Bonds—			
F	Finance.....	2,100,000 00	2,100,000 00	
	Miscellaneous—			
F	Finance.....	2,069,062 50	2,069,062 50	
Z	Transport—War.....	811,523 00		
		1,083,285,100 52	127,440,521 65	
	War Expenditure and Demobilization—			
	Appropriations—Unallotted balance.....	528,396 00		
	Grand Total.....	\$6,351,589,330 53	\$1,189,342,640 15	\$17,358,401 65

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

ETC., BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1946

Expenditures						Lapsed
War and Demobilization	Government Owned Enterprises	Capital Accounts	Write Down of Assets and Other Charges	Adjusting Entries	Total	—
82,977,793 64					110,377,590 23	15,916,162 55
274,002 58					653,241 02	53,118 98
801,380,053 19					801,380,053 19	5,036,801 24
					3,091,390 54	6,716 13
639,533 61					1,119,165 65	26,342 95
383,049 96					4,904,703 81	528,661 00
144,271,386 70			25,000,962 00		744,966,870 54	5,039,137 98
254,306 62					3,628,408 61	2,333,353 55
					226,614 88	9,161 18
					198,964 34	2,590 66
18,719 79					6,124,751 11	705,684 22
22,859,119 93					43,493,256 27	5,590,872 45
					3,134,442 29	79,376 15
3,475,266 61				45,435 70	15,134,610 78	3,118,758 11
949,578,204 36					949,667,103 62	9,675,574 07
241,759,021 69					241,733,025 83	745,661 31
949,329,795 43					949,343,435 43	1,990,704 57
11,237,537 14					224,878,336 02	2,225,775 27
974,916 13					23,605,090 89	859,294 32
14,244,839 65					14,250,022 88	531,451 35
184,770 05					57,914,415 72	3,922,418 92
17,837 12					78,859 59	10,020 33
1,271,726 39					1,690,347 51	226,253 57
					126,876 69	9,000 31
					238,136 97	10,038 69
6,204,871 47					22,488,402 59	5,907,152 58
278,807,476 40					283,249,791 22	35,268,780 89
4,775,387 80					12,058,993 10	786,043 54
33,808 76					988,226 61	48,010 85
144,623,885 65					151,973,208 29	6,352,767 28
15,012,846 33	1,333,417 06	4,508,240 15		22,631,041 47	61,752,200 34	5,975,871 70
328,359,040 25			499,692 04		401,707,964 26	18,555,766 49
4,002,949,197 25	1,333,417 06	4,508,240 15	25,500,654 04	22,676,477 17	5,136,228,505 82	131,547,323 19
	65,600,046 58				65,600,046 58	
231,447 04					231,447 04	
11,399,341 48					11,399,341 48	38,854 52
700,000,000 00					700,000,000 00	
	90,857 59				90,857 59	
					26,068,117 44	29,021,882 56
					2,000,000 00	
289,431 76					289,431 76	
6,714,076 23					1,293,074 09	
					6,714,076 23	
34,606 37					34,606 37	18,393 63
					67,412,051 00	
4,841,209 71					4,841,209 71	
136,075,760 40					136,075,760 40	
					1,494,358 83	677,148 00
					3,857 79	
					25,000,000 00	
					2,100,000 00	
					2,069,062 50	
778,318 12					778,318 12	33,204 88
860,364,191 11	65,690,904 17				1,053,495,616 93	29,789,483 59
						528,396 00
\$4,863,313,388 36	\$67,024,321 23	\$4,508,240 15	\$25,500,654 04	\$22,676,477 17	\$6,189,724,122 75	\$161,865,207 78

The accounts of Expenditure, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF WAR EXPENDITURES TO CLOSE OF FISCAL YEAR 1945-46

—	Department	Amount
A	Agriculture.....	280,437,968 58
B	Auditor General's Office.....	958,896 36
BA	Canadian Mutual Aid Board.....	2,552,291,869 38
C	Chief Electoral Officer.....	5,475 00
D	Civil Service Commission.....	2,457,954 39
E	External Affairs.....	2,398,567 96
F	Finance.....	1,541,102,173 22
G	Fisheries.....	1,165,464 54
J	Justice.....	247,367 45
K	Labour.....	86,304,585 16
L	Legislation.....	115,070 25
M	Mines and Resources.....	25,373,087 00
N	National Defence—Army Services.....	5,440,596,462 58
NA	National Defence—Naval Services.....	1,449,470,820 15
NB	National Defence—Air Services.....	4,257,879,319 57*
O	National Health and Welfare.....	29,086,668 87
P	National Revenue.....	1,917,953 98
PA	National War Services.....	62,460,327 38
Q	Post Office.....	1,962,251 13
R	Prime Minister's Office.....	85,486 38
S	Privy Council Office.....	6,638,266 36
T	Public Archives.....	3,460 00
V	Public Works.....	35,190,153 91
VA	Reconstruction and Supply.....	1,250,100,055 16**
W	Royal Canadian Mounted Police.....	23,247,234 91
X	Secretary of State.....	669,685 21
Y	Trade and Commerce.....	176,035,672 54
Z	Transport.....	138,517,650 98
ZA	Veterans Affairs.....	400,165,017 11
	Total.....	<u>\$17,766,884,965 51</u>

* Includes the cancellation, under authority of c. 12, 1946, of \$425,000,000 representing the amount owing by the Government of the United Kingdom with respect to the British Commonwealth Air Training Plan.

**Includes a credit of \$46,496,919.65 received from War Assets Corporation and derived from sale of war assets declared surplus by various Departments.

The above departmental totals represent the cumulative War and Demobilization expenditures after applying (a) refunds of Previous Years' War Expenditures received to the close of 1945-46, (b) items classified as War Revenues in 1940-41 and 1941-42, (c) items classified as Miscellaneous War Revenues, and Sale of Surplus War Assets in 1943-44 and (d) items classified as Miscellaneous War Revenues, Sale of Surplus War Assets and Cash Surpluses from Operations (of certain projects operated through revolving funds), in 1944-45 and 1945-46. They do not include outstanding loans and advances made under authority of the various War Appropriation Acts and the War Appropriation (United Kingdom Financing) Act, 1942, to Government-owned companies, private companies and Allied Governments.

Details by allotments of the amount shown for each department precede the details of War and Demobilization expenditures in each departmental section hereof. Details of previous years' expenditures and credits by fiscal years, will be found in the Annual Reports of the Auditor General for 1940 to 1942 inclusives, and in Public Accounts, 1943, 1944 and 1945.

1945-46

PUBLIC ACCOUNTS

PART II

A

DEPARTMENT OF AGRICULTURE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF AGRICULTURE

Reference Table

	PAGE
Appropriations (Summary and Index)	A-5
War and Demobilization Allotments (Summary and Index)....	A-40
<hr/>	
Apple Agreements	A-51
Cheese and cheese factories, improvements to.....	A-38
Cold storage warehouses, subsidies for	A-27
Experimental Farms Service	A-12
Feed grains, reserve stock of	A-48
Feed grains, Western, freight assistance on	A-46
Fertilizers, subventions and freight allowances	A-49
Fruit used in manufacture of jam, subsidies on	A-59
Hog carcasses, premiums on	A-53
Milk, for butter, for fluid milk and cheese, subsidies on	A-57
Other Governments, disbursements for	A-61, 62
Prairie Farm Assistance Act	A-34, 36
Prairie Farm Emergency Fund	A-36, 62
Prairie Farm Rehabilitation Act and Water Storage	A-32
Tomatoes, corn, beans and peas, subsidies to producers	A-58, 59
Wheat Acreage Reduction payments	A-36
Wheat, Western, used as feed for livestock, subsidy on	A-47

DEPARTMENT OF AGRICULTURE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	10,318,960 07	Ordinary	1,024,226 03
Special	17,080,836 52	Special Receipts	1,726,267 91
War and Demobilization.....	82,977,793 64		
	\$110,377,590 23		\$ 2,750,493 94

Receipts and Disbursements—Open Accounts

[3] Loans and Advances.....(Cr.)	5,495,833 37	[9] Floating Debt	(Dr.) 168,587 37
		[10] Deposit and Trust Accounts.....	1,918,995 64
		[12] Deferred Credits	2,887 90
		[13] Sundry Suspense Accounts.....	258 56
	(Cr.)\$ 5,495,833 37		\$ 1,753,554 73

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page A-61.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
A Privileges, Licences and Permits.....	269,890 41	229,108 29
B Proceeds from Sales.....	394,265 90	457,137 06
C Services and Service Fees.....	297,197 23	315,600 51
D Refunds of Expenditure.....	20,600 93	10,677 35
E Miscellaneous	42,271 56	7,492 49
Total Ordinary	1,024,226 03	1,020,015 70
Special Receipts—		
F Refunds of Previous Years' Special Expenditures.....	7,258 31	29,532 64
G Refunds of Previous Years' War Expenditures.....	1,719,009 60	987,962 98
Grand Total	\$2,750,493 94	\$2,037,511 32

Details

Ordinary Revenue—	
A Privileges, Licences and Permits: Registration and licence fees, \$62,084.17; rentals from employees occupying dwellings on government properties, \$29,679.38; community pasture fees, \$166,807.53; water charges, \$8,414.77; sundry, \$2,904.56.....	269,890 41
B Proceeds from Sales: Experimental Farms live stock and produce, \$320,909.43; live stock originally purchased under policies administered by the Production Services, \$33,686.07; live stock and produce under the Prairie Farm Rehabilitation Act, \$14,990.17; other live stock and produce, \$5,550.98; irrigated land, \$6,121.21; final payment on the sale of the Experimental Station at Cap Rouge, Que., \$6,750 (P.C. 4301 of August 30, 1940); third instalment on the sale of the Experimental Station at Rosthern, Sask., \$5,000 (P.C. 5/7263 of September 17, 1943); sundry, \$1,258.04.....	394,265 90

PUBLIC ACCOUNTS, PART II

C	Services and Service Fees: Race Track Supervision—difference between receipts and expenses, \$7,677.38; inspection fees, \$264,896.25; record of performance fees, \$19,217.25; fumigation fees, \$1,593.67; grain cleaning, \$1,033.06; labour charges, \$1,625.32; sundry, \$1,154.30.....	297,197 23
D	Refunds of Previous Years' Expenditures..... This item includes \$12,665 representing refund on amount advanced on mortgage to Growers' Cold Storage and Ice Company Limited, Grimsby, Ont.	20,600 93
E	Miscellaneous: Fines and forfeitures, \$2,775; livery charges, \$3,616.50; interest, \$35,689.83*; sundry, \$190.23 *Includes \$34,578.58 representing payment of interest from January 31, 1922, to April 30, 1945, on amount advanced on mortgage to Growers' Cold Storage and Ice Company Limited, Grimsby, Ont.	42,271 56
	Total Ordinary	1,024,226 03
Special Receipts—		
F	Refunds of Previous Years' Special Expenditures: Wheat Acreage Reduction, \$5,539.25; Agricultural Research Special Projects, \$1,108.15; sundry, \$610.91.....	7,258 31
G	Refunds of Previous Years' War Expenditures. (As detailed on page A-40)..... These amounts include proceeds from sales resulting from the various programs pertaining to the War activities of the Department.	1,719,009 60
	Grand Total	<u>\$2,750,493 94</u>

Certified correct.

H. BARTON,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
ADMINISTRATION SERVICE					
A-7	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
A-7	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
A-7	1 }	Departmental Administration.....	150,830 00	140,889 93	125,890 01
	648 }				
A-7	2 }	Publicity and Extension Division.....	137,229 00	124,278 03	101,727 14
	427 }				
A-7	3 }	Advisory Committee on Agricultural Services..	3,000 00	1,777 90	2,779 27
A-8	4 }	Contributions to Empire Bureaux, in the amounts detailed in the Estimates.....	47,397 00	43,427 40	33,440 07
SCIENCE SERVICE					
A-8	5 }	Science Service Administration.....	30,349 00	27,001 17	24,555 87
	428 }				
A-8	6 }	Animal and Poultry Pathology.....	166,720 00	163,886 43	145,619 19
	429 }				
A-9	7 }	Bacteriology and Dairy Research.....	50,480 00	45,193 13	43,267 72
	430 }				
A-9	8 }	Botany and Plant Pathology.....	448,627 00	392,171 94	360,626 62
	431 }				
A-10	9 }	Agricultural Chemistry.....	142,783 00	136,193 73	105,706 04
	432 }				
A-10	10 }	Entomology.....	737,593 00	726,423 85	569,229 94
	433 }				
A-12	11 }	Plant Protection.....	324,541 00	318,510 20	296,953 15
	434 }				
EXPERIMENTAL FARMS SERVICE					
A-12	12 }	Experimental Farms Service Administration...	65,005 00	62,285 98	60,108 78
	435 }				
A-13	13 }	Central Experimental Farm.....	821,668 00	778,487 45	769,744 16
	436 }				
A-14	14 }	Branch Farms and Stations and Illustration Stations.....	1,930,952 00	1,807,491 87	1,547,365 61
	437 }				
PRODUCTION SERVICE					
A-18	15 }	Production Service Administration.....	38,411 00	36,981 92	33,539 03
	649 }				
Health of Animals—					
A-18	16 }	Administration of Animal Contagious Diseases Act, and Meat and Canned Foods Act.....	1,924,443 00	1,833,882 53	1,742,839 13
A-21	17 }	Compensation for Animals Slaughtered.....	372,620 00	170,089 75	191,792 80
A-22	438 }	To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates.....	348 00	348 00	874 00
A-22	18 }	Live Stock and Poultry.....	762,925 00	700,934 91	682,061 14
A-24	19 }	Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of \$18,900 to Canadian Seed Growers' Association.....	618,594 00	577,884 69	540,822 29
	439 }				
A-25	20 }	Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates.....	62,690 00	62,689 14	65,000 00
A-25	21 }	Grants to Agricultural Organizations, in the amounts detailed in the Estimates.....	33,500 00	32,500 00	32,500 00

PUBLIC ACCOUNTS, PART II

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
MARKETING SERVICE					
A-25	22	Marketing Service Administration.....	111,742 00	97,207 14	100,552 10
A-26	23	Agricultural Economics.....	144,880 00	129,598 55	106,403 50
	440)				
A-26	24	Dairy Products.....	423,719 00	407,990 09	381,375 53
	441)				
A-27	25	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates.....	870,323 31	249,438 65	139,855 01
	442)				
A-29	26	Fruit, Vegetable and Maple Products, and Honey, including Grant of \$5,000 to Canadian Horticultural Council.....	617,000 00	584,606 10	580,186 42
	651)				
A-30	27	Live Stock and Live Stock Products.....	641,507 00	639,203 70	592,933 50
	443)				
A-31	28	Marketing of Agricultural Products, including temporary appointments that may be required to be made, notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed \$15,000.....	25,000 00	9,165 89	27,312 27
SUPERANNUATION AND RETIREMENT BENEFITS					
A-32	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	6,420 00	6,420 00	7,213 32
		Total Ordinary.....	11,723,296 31	10,318,960 07	9,424,273 61
SPECIAL					
A-32	29	Prairie Farm Rehabilitation Act and Water Storage. (An amount of \$500,000 is available in the Appropriation for Reconstruction for the St. Mary and Milk Rivers Water Development Project.).....	2,350,000 00	2,141,827 88	1,918,874 93
	444)				
A-34	30	Prairie Farm Assistance Act—Administration..	355,000 00	327,418 54	188,155 82
	445)				
A-36	Stat.	Prairie Farm Assistance Act, c. 50, 1939.....	12,051,805 62	12,051,805 62	1,294,957 83
A-36	31	To provide for Wheat Acreage Reduction Payments; for administration expenses in connection therewith, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act..	600,000 00	556,499 31	1,967,545 76
A-38	32	To provide for assistance to encourage the Improvement of Cheese and Cheese Factories...	1,800,000 00	1,686,500 70	1,647,417 66
A-38	33	To provide assistance for the replacement of maple production equipment.....	200,000 00	87,784 45	
A-38	34	To provide for Administrative Expenses, Agricultural Prices Support Act, 1944.....	50,000 00	17,444 94	7,641 78
A-39	35	Agricultural Research Special Projects.....	200,000 00	180,780 23	135,110 89
A-39	446	Science Service—To provide for eradication measures in connection with an outbreak of the European Elm Disease.....	43,700 00	30,774 85	
		<i>Expenditures: from appropriations not required for 1945-46.....</i>			9,421 47
		Total Special.....	17,650,505 62	17,080,836 52	7,169,126 14
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page A-40).....	96,919,950 85	82,977,793 64	88,053,717 25
		Grand Total.....	\$126,293,752 78	\$110,377,590 23	\$104,647,117 00

ADMINISTRATION SERVICE

Salary of Minister, Hon. J. G. Gardiner, Salaries Act, c. 24, 1944.	\$	10,000	00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.	\$	2,000	00

Vote 1 (and Vote 648, Further Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	111,220 00	111,220 00	108,819 44
Cost of Living Bonus and Other Pay-list Items.....	10,310 00	10,310 00	9,891 93
Equipment	6,000 00	6,000 00	4,606 40
Miscellaneous	300 00	400 00	308 61
A Printing and Stationery.....	8,000 00	8,000 00	7,864 49
Telephones, Telegrams and Postage.....	3,000 00	2,900 00	1,772 39
B Travelling Expenses	12,000 00	12,000 00	7,626 67
	<u>\$ 150,830 00</u>	<u>\$ 150,830 00</u>	<u>\$ 140,889 93</u>

As of March 31, 1946, there were 63 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: G. S. H. Barton, Deputy Minister, \$10,000; J. G. Bouchard, Assistant Deputy Minister, \$5,400; D. M. Allan, \$4,080; H. S. Athey, \$4,000; D. L. Burgess, \$3,720; I. J. Cummings, \$3,720; D. Dunbar, \$2,520; W. D. Goold, \$2,520; S. R. N. Hodgins \$5,100; A. L. Shaw, \$2,700 (Sept. 4); E. F. Steele, \$4,020; G. A. Traill, \$2,400.

A Payments were made to the Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to: Hon. J. G. Gardiner, \$3,250.66; D. M. Allan, \$1,776.02; G. S. H. Barton, \$941.51.

Vote 2 (and Vote 427, Supplementary Estimates) Publicity and Extension Division

	Estimates	Allotments	Expenditures
Salaries and Wages.....	72,310 00	72,310 00	70,866 67
Cost of Living Bonus and Other Pay-list Items.....	8,619 00	8,619 00	8,082 90
Express, Freight and Cartage.....	3,500 00	4,200 00	3,951 75
A Printing and Stationery.....	10,000 00	12,000 00	9,445 67
Supplies and Materials.....	34,000 00	30,800 00	23,086 78
Telephones, Telegrams and Postage.....	2,800 00	2,800 00	2,785 85
B Travelling Expenses	6,000 00	6,500 00	6,058 41
	<u>\$ 137,229 00</u>	<u>\$ 137,229 00</u>	<u>\$ 124,278 03</u>

As of March 31, 1946, there were 40 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: W. A. Garland, \$3,000; F. James, \$3,720; R. B. W. Marven, \$3,060; J. S. McGiffin, \$3,240; F. C. Nunnick, \$4,320.

Wages of labourers and casual employees amounted to \$8,383.95.

A Payments were made to the Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to: S. A. Brown, \$322.27; L. Cummings, \$730.54; W. A. Garland, \$322.32; R. B. W. Marven, \$471.05; F. C. Nunnick, \$1,308.07; R. W. Oliver, \$349.91; M. St. Pierre, \$842.03.

Vote 3 Advisory Committee on Agricultural Services

	Estimates	Allotments	Expenditures
Miscellaneous Services, including Travelling Expenses.....	\$ 3,000 00	\$ 3,000 00	\$ 1,777 90

Vote 4 Contributions to Empire Bureaux, in the amounts detailed in the Estimates

	Estimates	Allotments	Expenditures
Farnham House Laboratory	6,083 33	6,083 33	5,573 84
Imperial Agricultural Bureaux	33,040 33	33,040 33	30,273 13
Imperial Bureau of Entomology	5,353 34	5,353 34	4,904 98
Imperial Bureau of Mycology	2,920 00	2,920 00	2,675 45
	<u>\$ 47,397 00</u>	<u>\$ 47,397 00</u>	<u>\$ 43,427 40</u>

The annual contributions agreed upon by the 1936 conference expired with the fiscal year ended March 31, 1942. The conference recommended that, should it be proved impracticable to assemble the next conference before the autumn of 1941, contributions would be maintained, pending the calling of a conference when circumstances permit. The following payments represent Canada's contributions: Farnham House Laboratory, £1,250; Imperial Agricultural Bureaux, £6,789-2-2 (increased from £3,875 due to higher operating costs); Imperial Bureau of Entomology, £1,100; Imperial Bureau of Mycology, £600.

The difference between the amounts voted and those expended is due to the fact that the former were calculated at the par rate of exchange, while payment was made at the official rate.

SCIENCE SERVICE

Vote 5 (and Vote 428, Supplementary Estimates) Science Service Administration

	Estimates	Allotments	Expenditures
Salaries	24,030 00	23,930 00	21,863 73
Cost of Living Bonus and Other Pay-list Items.....	1,819 00	1,819 00	1,728 93
Co-operative Investigations	1,800 00	1,800 00	1,800 00
Printing and Stationery	1,000 00	1,100 00	932 36
Miscellaneous	50 00	50 00	34 81
Supplies and Materials	50 00	50 00	
Telephones, Telegrams and Postage	200 00	200 00	188 84
A Travelling Expenses	1,400 00	1,400 00	452 50
	<u>\$ 30,349 00</u>	<u>\$ 30,349 00</u>	<u>\$ 27,001 17</u>

As of March 31, 1946, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. K. W. Neatby, \$6,900; J. M. Swaine, \$6,900; H. L. Trueman, \$3,600.

A Travelling expenses of \$496.65 were paid to K. W. Neatby (including \$121 charged to Vote 1 and \$235.95 to Vote 3.)

Vote 6 (and Vote 429, Supplementary Estimates) Animal and Poultry Pathology

	Estimates	Allotments	Expenditures
Salaries and Wages	117,795 00	113,595 00	112,994 99
Cost of Living Bonus and Other Pay-list Items	9,700 00	9,100 00	9,021 11
Buildings and Lands	1,000 00	1,700 00	1,427 15
Equipment	5,500 00	5,500 00	5,457 32
Express, Freight and Cartage	900 00	600 00	575 40
Miscellaneous	2,500 00	2,200 00	1,930 00
Printing and Stationery	5,000 00	3,600 00	3,265 48
Supplies and Materials	20,000 00	26,600 00	25,492 21
Telephones, Telegrams and Postage	325 00	325 00	315 90
A Travelling Expenses	4,000 00	3,500 00	3,406 87
	<u>\$ 166,720 00</u>	<u>\$ 166,720 00</u>	<u>\$ 163,886 43</u>

As of March 31, 1946, there were 45 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. J. C. Bankier, \$2,700; E. W. Bond, \$2,520; E. A. B. Bruce, \$3,120 (house, \$360); R. C.

Duthie, \$2,820; R. Gwatkin, \$3,600; L. M. Heath, \$3,660 (June 1); H. Konst, \$3,180; C. Mackie, \$2,520; C. W. McIntosh, \$4,020; C. A. Mitchell, \$4,920; T. Moore, \$2,700; I. W. Moynihan, \$2,400; P. J. G. Plummer, \$3,600; W. E. Swales, \$3,180; C. H. Weaver, \$3,660 (Dec. 23); A. B. Wickware, \$3,300.

Wages of labourers and casual employees amounted to \$24,513.58.

A Travelling expenses of \$300 or over were paid to: R. C. Duthie, \$813.86; C. A. Mitchell, \$724.92 (including \$355.55 charged to National Research Council); I. W. Moynihan, \$407.49; W. E. Swales, \$361.61.

Vote 7 (and Vote 430, Supplementary Estimates) Bacteriology and Dairy Research

	Estimates	Allotments	Expenditures
Salaries and Wages	40,650 00	40,150 00	38,473 38
Cost of Living Bonus and Other Pay-list Items	2,040 00	2,040 00	1,613 53
Equipment	2,290 00	2,290 00	399 89
Express, Freight and Cartage	200 00	200 00	78 51
Miscellaneous	450 00	450 00	284 23
Printing and Stationery	800 00	800 00	455 06
Supplies and Materials	2,650 00	2,650 00	2,339 23
Telephones, Telegrams and Postage	100 00	100 00	93 61
A Travelling Expenses	1,300 00	1,800 00	1,455 69
	<u>\$ 50,480 00</u>	<u>\$ 50,480 00</u>	<u>\$ 45,193 13</u>

As of March 31, 1946, there were 15 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. H. L. Berard, \$2,760 (Jan. 12); E. G. Hood, \$3,960; C. K. Johns, \$3,300; A. H. Jones, \$2,640; H. Katznelson, \$3,000; G. B. Landerkin, \$2,400; A. G. Lochhead, \$4,260; R. H. Thexton, \$2,640; M. I. Timonin, \$3,300; A. H. White, \$3,300.

Wages of labourers and casual employees amounted to \$1,961.91.

A Travelling expenses of \$300 or over were paid to: C. O. Gitterman, \$383.78 (charged to War and Demobilization Allotment); E. G. Hood, \$537.32.

Vote 8 (and Vote 431, Supplementary Estimates) Botany and Plant Pathology

	Estimates	Allotments	Expenditures
Salaries and Wages	314,540 00	313,140 00	307,254 37
Cost of Living Bonus and Other Pay-list Items	27,902 00	23,102 00	22,079 51
Buildings and Lands	39,000 00	39,000 00	
A Equipment	19,270 00	19,120 00	15,444 71
Express, Freight and Cartage	660 00	960 00	886 18
Miscellaneous	1,893 00	1,893 00	1,660 23
B Printing and Stationery	8,000 00	8,100 00	6,070 14
Rents	3,545 00	3,545 00	3,456 10
Supplies and Materials	10,890 00	14,490 00	13,316 06
Telephones, Telegrams and Postage	1,950 00	1,950 00	1,860 00
C Travelling Expenses	20,977 00	23,327 00	20,144 64
	<u>\$ 448,627 00</u>	<u>\$ 448,627 00</u>	<u>\$ 392,171 94</u>

As of March 31, 1946, there were 126 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

Salary rate	Salary rate	Salary rate
Ayers, G. W. \$ 2,400 00	Connors, I. L. 3,240 00	Groh, H. 3,240 00
Berkeley, G. H. 3,240 00	Cormack, M. W. 3,000 00	Groves, J. W. 3,000 00
Bier, J. E. 3,300 00	Craigie, J. H. 4,620 00	Hagbord, W. A. F. 2,400 00
Broadfoot, W. C. 2,880 00	Drayton, F. L. 3,900 00	Hanna, W. F. 3,780 00
Brown, A. M. 2,400 00	Fitzpatrick, R. E. 2,520 00	Harrison, K. A. 3,000 00
Buckley, A. R. T. 2,700 00	Gordon, W. L. 2,880 00	Hildebrand, A. A. 2,520 00
Chamberlain, G. C. 3,180 00	Greaney, F. J. 3,300 00	Hockey, J. F. D. 3,300 00

	Salary rate		Salary rate		Salary rate
Howatt, L. J.	3,000 00	Mead, H. W.	2,400 00	Riley, C. G.	3,000 00
Hurst, R. R.	3,300 00	Minshall, W. H.	3,000 00	Russell, R. C.	2,880 00
Johnston, T.	3,300 00	Mounce, I. (May 22)...	3,180 00	Sallans, B. J.	3,000 00
Jones, W.	2,520 00	Newton, M. (Oct. 28)...	3,240 00	Sanford, G. B.	3,300 00
Koch, L. W.	3,300 00	Newton, W.	3,600 00	Scott, G. A. (Mar. 1)...	3,000 00
Lachance, R. O.	2,400 00	Nobles, M. K.	2,400 00	Senn, H. A.	3,600 00
Machacek, J. E.	3,000 00	Perrault, J. C.	3,300 00	Simmonds, P. M.	3,240 00
MacLeod, D. J.	3,600 00	Peturson, B.	2,400 00	Tyner, L. E.	2,400 00
MacRae, R.	2,760 00	Popp, W.	2,400 00	Welsh, M. F.	2,400 00
McCallum, A. W.	3,300 00	Racicot, H. N.	3,300 00	Willison, R. S.	3,000 00
McLarty, H. R.	3,660 00	Richardson, J. K.	2,520 00	Wooliams, G. E.	3,000 00

Wages of labourers and casual employees amounted to \$52,854.80.

- A Includes the purchase of 4 new cars and 2 new trucks at a net cost of \$7,080.52 after deducting an allowance of \$650 for 2 used cars; 1 tractor was purchased at a cost of \$989.65.
- B Payments were made to the Department of Public Printing and Stationery.
- C Travelling expenses of \$300 or over were paid to: G. H. Berkeley, \$372.03; J. E. Bier, \$1,110.54; J. H. Craigie, \$1,265.13; W. G. Dore, \$687.37; R. C. Foster, \$443.63; J. F. D. Hockey, \$393.86; R. R. Hurst, \$326.54; L. W. Koch, \$526.10; D. J. MacLeod, \$492; H. R. McLarty, \$310.73; M. K. Nobles, \$392.10; J. C. Perrault, \$543.92; H. N. Racicot, \$539.58; G. A. Scott, \$320.98; H. A. Senn, \$476.41.

Vote 9 (and Vote 432, Supplementary Estimates) Agricultural Chemistry

	Estimates	Allotments	Expenditures
Salaries and Wages.....	105,854 00	106,454 00	103,374 68
Cost of Living Bonus and Other Pay-list Items.....	8,879 00	7,879 00	7,711 87
Equipment	10,250 00	9,250 00	8,029 26
Express, Freight and Cartage.....	550 00	550 00	548 16
Miscellaneous	450 00	450 00	447 83
Printing and Stationery.....	1,000 00	2,800 00	919 68
Supplies and Materials.....	13,600 00	13,600 00	13,542 44
Telephones, Telegrams and Postage.....	200 00	200 00	183 96
A Travelling Expenses	2,000 00	1,600 00	1,435 85
	<u>\$ 142,783 00</u>	<u>\$ 142,783 00</u>	<u>\$ 136,193 73</u>

As of March 31, 1946, there were 51 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. E. Allen, \$3,240; H. J. Atkinson, \$3,300; A. R. G. Emslie, \$3,300; G. R. Giles, \$3,240; F. A. Herman, \$3,300; J. T. Janson, \$3,660; F. B. Johnston, \$3,300; C. H. Robinson, \$4,620; H. H. Selwyn, \$2,400; C. J. Watson, \$3,720; C. G. Woodbridge, \$2,400; J. C. Woodward, \$3,300; L. E. S. Wright, \$3,660.

Wages of labourers and casual employees amounted to \$8,768.06.

- A C. G. Woodbridge received travelling expenses of \$316.55.

Vote 10 (and Vote 433, Supplementary Estimates) Entomology

	Estimates	Allotments	Expenditures
Salaries and Wages.....	461,406 00	467,506 00	464,774 52
Cost of Living Bonus and Other Pay-list Items.....	45,706 00	38,306 00	37,783 20
Buildings and Lands.....	6,748 00	1,848 00	1,828 70
A Equipment	98,536 00	72,436 00	72,208 36
Express, Freight and Cartage.....	3,161 00	4,461 00	4,339 13
Miscellaneous	9,565 00	7,865 00	7,281 32
B Printing and Stationery.....	8,000 00	14,500 00	10,332 10
Rents	4,399 00	4,399 00	3,493 58
Supplies and Materials.....	31,178 00	34,178 00	33,505 57
Telephones, Telegrams and Postage.....	4,188 00	4,788 00	4,764 12
C Travelling Expenses	64,706 00	87,306 00	86,113 25
	<u>\$ 737,593 00</u>	<u>\$ 737,593 00</u>	<u>\$ 726,423 85</u>

As of March 31, 1946, there were 215 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Armstrong, T.	\$ 2,400 00		Manson, G. F.	3,420 00	748 87
Arnason, A. P.	2,700 00		Marshall, J.	3,180 00	534 44
Atwood, C. E. (Oct. 3)....	2,400 00	\$ 647 03	Mathers, W. G.	2,520 00	548 42
Baird, A. B.	3,720 00	329 98	Matthewman, W. G.	2,400 00	
Balch, R. E.	3,300 00	756 00	Maxwell, C. W. B.	3,000 00	430 70
Beaulieu, A. A.	2,400 00	843 48	McDunnough, J. H.	4,240 00	358 75
Bird, R. D.	3,300 00	1,435 16	McLeod, J. H.	2,400 00	
Boyce, J. H. R.	2,400 00	309 81	Morris, R. F.	3,000 00	
Brown, W. J.	3,300 00		Neilson, C. L.	2,400 00	
Bucher, G. E.	2,400 00		Nesbitt, H. H. J.	3,000 00	
Buckell, E. R.	3,180 00	646 83	Painter, R. H.	3,300 00	3,355 73
Cannon, F. M.	2,400 00	688 84	Patterson, N. A.	2,700 00	776 38
Crawford, H. G. M.	4,920 00	382 11	Peck, O.	2,520 00	
de Gryse, J. J.	4,260 00	741 75	Petch, C. E.	3,180 00	642 36
Douglas, C. R.	2,400 00		Pickett, A. D.	3,300 00	520 40
Downes, W.	2,700 00		Prebble, M. L.	3,300 00	842 01
Dustan, A. G.	3,300 00	396 45	Putnam, L. G.	2,400 00*	581 13
Dustan, G. G.	3,000 00		Reeks, W. A.	3,000 00	
Farstad, C.	3,300 00	489 96	Richmond, H. A.	3,300 00	1,635 85
Freeman, T. N.	2,400 00	565 06	Ross, W. A.	3,900 00	846 54
Garlick, W. G. P.	2,700 00		Salt, R. W.	3,000 00	
Glen, R.	3,300 00	1,609 48	Seamans, H. L.	3,900 00	852 75
Glendenning, R.	2,700 00		Shewell, G. E.	2,400 00	
Gorham, R. P.	3,000 00	714 78	Simpson, L. J. M.	2,700 00	570 17
Graham, A. R.	2,400 00		Smith, R. W.	3,000 00	
Graham, K.	3,000 00	980 09	Smith, S. G.	3,300 00	1,180 16
Gray, D. E.	3,300 00		Spencer, G. J. (Sept. 13)....	2,520 00	
Gray, H. E.	3,300 00	975 90	Stewart, K. E.	2,700 00	927 55
Gregson, J. D.	2,820 00		Stirrett, G. M.	3,300 00	664 87
Hall, J. A.	2,400 00		Twinn, C. R.	3,300 00	
Hammond, G. H.	2,400 00	674 00	Venables, E. P.	2,400 00	
Handford, R. H.	3,300 00	619 85	Walley, G. S.	2,880 00	
Hitchon, J.	2,400 00		Watson, E. B.	3,180 00	
Holland, G. P.	2,400 00		White, R. M.	3,000 00	723 15
Hopping, G. R.	3,000 00	312 96	Wilkes, A.	3,000 00	324 93
Jameson, L. B.	2,460 00		Williamson, H.	2,400 00	
King, K. M.	3,660 00	2,226 17	Wishart, G.	3,000 00	433 35
Maltais, J. B.	2,400 00	896 41			

Wages of labourers and casual employees amounted to \$56,631.64.

A Includes the purchase of 4 new cars at a net cost of \$7,040.49 after deducting an allowance of \$325 for 1 used car.

Also includes a payment of \$54,015 under authority of P.C. 26/1260 dated April 1, 1946, to the Province of Ontario representing reimbursement for the supply and installation of laboratory equipment in the Forest Insect Laboratory at Sault Ste. Marie, Ont.

B Payments were made to the Department of Public Printing and Stationery.

C The following employees, whose salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: J. E. Armand, \$430.28 (including \$159.06 charged to Vote 11); A. D. Baker, \$926.35; A. F. Bishop, \$637.26; G. A. Bradley, \$353.02; N. R. Brown, \$1,309.91; J. M. Bussineau, \$397.20; H. C. Coppel, \$698.21; H. A. Elder, \$494.86; R. L. Fiddick, \$538.42; H. S. Fleming, \$1,012.90; W. B. Fox, \$497.31; H. G. Fulton, \$346.16; D. F. Hardwick, \$381.59; L. A. Jacobson, \$632.07; R. R. Lejeune, \$1,289.99; J. E. MacDonald, \$315.79; J. R. MacDonald, \$615.35; A. G. McDonald, \$775.08; H. McDonald, \$315.09; H. W. Moore, \$395.77; W. A. Nelson, \$625.09; J. P. Perron, \$442.70; L. O. Peterson, \$606.56; J. G. Rempel, \$390.81; P. W. Riegert, \$936.13; D. A. Ross, \$662.11; B. N. Smallman, \$376.75; W. A. Stewart, \$921.28; H. F. Stultz, \$327.55; F. A. Urquhart, \$510.42.

Vote 11 (and Vote 434, Supplementary Estimates) Plant Protection

	Estimates	Allotments	Expenditures
Salaries and Wages.....	224,365 00	221,550 10	219,737 56
Cost of Living Bonus and Other Pay-list Items.....	21,526 00	21,840 90	21,840 90
Buildings and Lands.....	500 00	500 00	150 00
A Equipment	6,300 00	3,800 00	3,651 39
Express, Freight and Cartage.....	500 00	700 00	562 34
Miscellaneous	550 00	550 00	362 18
B Printing and Stationery.....	10,500 00	10,500 00	9,233 54
Rents and Taxes.....	1,500 00	1,500 00	1,441 26
Supplies and Materials.....	4,000 00	3,000 00	1,537 16
Telephones, Telegrams and Postage.....	2,800 00	3,600 00	3,488 65
C Travelling Expenses	52,000 00	57,000 00	56,505 22
	<u>\$ 324,541 00</u>	<u>\$ 324,541 00</u>	<u>\$ 318,510 20</u>

As of March 31, 1946, there were 123 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: W. A. Fowler, \$3,600; W. N. Keenan, \$4,200; H. A. U. Monro, \$3,000; H. F. Olds, \$3,000; S. G. Peppin, \$3,000; W. St. G. Ryan, \$3,000; R. W. Sheppard, \$2,640; P. N. Vroom, \$2,640.

Wages of labourers and casual employees amounted to \$3,867.62.

A Includes the purchase of 2 new cars at a cost of \$3,131.70.

B Payments were made to the Department of Public Printing and Stationery.

C Travelling expenses of \$300 or over were paid to: B. Baribeau, \$951.42; P. J. G. Baribeau, \$1,226.76; H. K. Bate, \$721.69; N. Beaudoin, \$2,012.28†; E. R. Bewell, \$1,158.87; D. J. Blair, \$632.28; W. Briggs, \$862.17; P. C. Brown, \$962.27; E. D. Cairns, \$576.62; N. Cameron, \$312.11; H. S. Cannon, \$538.56; H. G. Carmody, \$410.02; A. Charlebois, \$736.09; W. R. Code, \$379.29; C. Copeland, \$656.89; W. de Macedo, \$414.08; W. W. Douglas, \$402.22; G. R. Elliott, \$531.55; J. G. Ethier, \$1,088.36; W. S. Fenwick, \$389.49; A. Fimmamore, \$396.42; E. Foster, \$348.23; W. A. Fowler, \$991.25; L. R. Gagnon, \$910.72†; E. C. Gaudette, \$568.12; J. A. Gervais, \$478.23; G. L. Giasson, \$547.70†; C. H. Godwin, \$548.38; F. J. Hudson, \$354.85; M. L. Jardine, \$374.10; W. L. S. Kemp, \$984.42; O. W. Lachaine, \$593.10; W. R. Lapp, \$719.68; R. C. Layton, \$569.58; L. P. Le Brun, \$1,033.58†; G. H. Lewis, \$403.60; I. E. Linkletter, \$374.62; E. R. W. Longmoore, \$489.08; R. S. MacGregor, \$371.69; R. F. MacLean, \$405.79; H. S. MacLeod, \$606.92; J. W. Marritt, \$1,083.43; G. U. McBay, \$459.35; W. M. McCullough, \$551.10; H. L. McLaren, \$466.20; L. E. McNair, \$304.66; C. S. Mellish, \$478.34; J. D. Michaud, \$597.18; D. L. Moore, \$754.72; R. Moore, \$437.77; H. F. Olds, \$1,602.59; E. K. Pearson, \$696.77; S. G. Peppin, \$338.28; D. J. Petty, \$1,407.32; A. W. Rayner, \$786.80; L. L. Reed, \$1,976.70; W. R. Rigney, \$516.34; C. E. Robinson, \$672.49; J. I. G. Ross, \$582.91; W. St. G. Ryan, \$913.92; J. W. Scannell, \$1,550.58; R. W. Sheppard, \$460.72; D. Tanguay, \$1,628.83†; D. W. Thorne, \$528.80; W. D. Touzeau, \$1,020.91; E. A. True, \$964.96†; F. B. Warnock, \$407.04; H. W. Whiteside, \$1,225.62; C. E. Wry, \$640.

† These items include the sum of \$5,426.59 charged to Vote 446.

EXPERIMENTAL FARMS SERVICE

Vote 12 (and Vote 435, Supplementary Estimates) Experimental Farms Service Administration

	Estimates	Allotments	Expenditures
Salaries	54,105 00	53,905 00	53,208 23
Cost of Living Bonus and Other Pay-list Items.....	4,000 00	4,200 00	4,151 16
Equipment	300 00	300 00	69 30
Miscellaneous	2,100 00	2,100 00	1,314 62
Printing and Stationery	2,400 00	2,400 00	2,269 13
Supplies and Materials	500 00	500 00	203 61
Telephones, Telegrams and Postage	300 00	300 00	124 76
A Travelling Expenses	1,300 00	1,300 00	945 17
	<u>\$ 65,005 00</u>	<u>\$ 65,005 00</u>	<u>\$ 62,285 98</u>

As of March 31, 1946, there were 27 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. E. S. Archibald, \$8,000; H. C. Ensor, \$3,480; F. W. Graves, \$3,300; W. F. Hanchet, \$2,700; E. S. Hopkins, \$5,400; T. J. Kendrick, \$2,760; H. H. Merrill, \$2,760*.

A Travelling expenses of \$300 or over were paid to: E. S. Archibald, \$1,476.15 (including \$574.45 charged to Vote 13 and \$259.82 to Vote 29); E. S. Hopkins, \$314.32 (charged to Vote 29).

Vote 13 (and Vote 436, Supplementary Estimates) Central Experimental Farm

	Estimates	Allotments	Expenditures
Salaries and Wages	558,817 00	558,817 00	536,285 43
Cost of Living Bonus and Other Pay-list Items.....	68,627 00	59,735 48	45,353 59
Buildings and Lands	2,520 00	2,520 00	887 76
A Equipment	47,624 00	47,624 00	43,279 89
Express, Freight and Cartage	3,740 00	4,072 86	4,072 86
B Miscellaneous	4,080 00	21,081 67	21,081 67
C Printing and Stationery	39,825 00	18,443 51	18,152 77
Rents	2,560 00	4,063 99	4,063 99
Supplies and Materials	52,085 00	58,396 27	58,396 27
Feed	16,915 00	19,716 02	19,716 02
Telephones, Telegrams and Postage	1,835 00	1,909 81	1,909 81
D Travelling Expenses	23,040 00	25,287 39	25,287 39
	<u>\$ 821,668 00</u>	<u>\$ 821,668 00</u>	<u>\$ 778,487 45</u>

As of March 31, 1946, there were 174 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Armstrong, J. Maxwell ..	\$ 3,660 00		Kellett, A.	2,700 00	
Armstrong, J. Morris ...	3,660 00*	\$ 342 64†	Knowles, G.	2,520 00	
Bertrand, P.	2,400 00		Kosin, I. L.	3,300 00	557 54
Bird, S.	2,700 00		Lajoie, J. G. P.	2,400 00	835 90
Blair, D. S.	3,600 00	413 34	Leahy, A.	3,600 00	
Bowser, W. E.	2,700 00		Logan, V. S.	2,400 00	
Boyce, J. H.	3,000 00		MacArthur, M.	3,000 00	
Braun, E.	2,700 00		MacKenzie, C. D.	3,000 00	
Browne, F. S.	3,660 00		MacRae, N. A.	4,020 00*	
Cann, D. B.	2,400 00	1,122 51	MacVicar, R. M.	3,000 00	
Cannon, H. B.	3,000 00		McCooey, E.	2,640 00*	
Clayton, J. S.	2,400 00		McGregor, W. G.	3,300 00	
Cowan, P. R.	3,300 00		Miller, H.	3,000 00*	
Davis, M. B.	4,800 00	956 40	Moss, H. C.	2,700 00	
Deakin, A.	3,180 00		Muir, G. W.	4,140 00	500 44
Derick, R. A.	3,300 00		Munro, S. S. (Sept. 1) ..	3,180 00	
Dickson, W.	2,820 00*		Nelson, N. T.	4,140 00	
Dimmock, F.	3,720 00		Newman, L. H.	5,040 00	321 68
Eaton, E. L.	2,520 00	464 76	Nowosad, F. S.	2,700 00	
Eaves, C. A.	2,700 00		Odynsky, W.	2,400 00	901 46†
Edgar, J.	2,700 00		Oliver, R. W.	3,000 00	
Erdman, R. L.	2,400 00		Peters, T. W.	2,400 00	
Farstad, L.	2,520 00*	1,179 69	Phillips, W. R.	3,300 00	
Ferguson, W.	3,000 00		Preston, I.	2,520 00	
Fraser, E. B.	3,180 00		Richards, N. R.	2,520 00*	647 03
Fraser, J. G. C.	3,660 00	319 29	Ripley, P. O.	3,660 00	480 15
Gfeller, F.	3,000 00		Ritchie, T. F. (Apr. 9) ..	3,660 00	
Gilmore, L. E.	2,700 00		Robertson, G.	4,140 00	
Gooderham, C. B.	3,660 00	451 47	Stephen, W. A.	2,400 00	
Grant, E. P.	2,400 00		Stevenson, T. M.	4,200 00	1,013 82
Gutteridge, H. S.	3,300 00		Stobbe, P. C.	2,820 00*	357 56
Hamilton, D. G.	2,400 00		Stothart, J. G.	3,000 00	
Hill, H.	3,600 00	341 59	Sylvestre, P. E.	3,180 00	576 51
Hunter, A. W. S.	3,000 00		Taylor, A. G.	2,700 00	
Hutchinson, R. J.	4,080 00	1,071 83	Tzogooff, A. P.	2,400 00	
Jamieson, C. A.	3,000 00		Whiteside, A. G. O.	3,600 00	
Janzen, W. K.	2,400 00	500 25†	Whiteside, G. B.	2,400 00	343 04
Kalbfleisch, W.	3,420 00	300 10	Williams, S. B.	2,400 00	

†These items include the sum of \$1,108.55 charged to Vote 29 and \$61.40 to War and Demobilization Allotment.

Wages of labourers and casual employees amounted to \$202,339.83.

- A Includes the purchase of 4 new and 2 used tractors at a net cost of \$4,283.09 after deducting an allowance of \$325 for 1 used tractor; 1 new and 1 used truck were purchased at a cost of \$1,443.89.
- B Includes \$15,000 paid to the Province of Nova Scotia for repairs to the Wellington Dyke on the Canard River as authorized by P.C. 1219 dated March 29, 1946 (see also Vote 14).
- C Payments were made to the Department of Public Printing and Stationery.
- D The following employees, whose salary rates were under \$2,400 on March 31, 1946 or whose salary was paid from another account, received travelling expenses of \$300 or over: H. Aalund, \$540.93; E. S. Archibald (included under Vote 12); L. A. Cabana, \$378.34; F. D. Cook, \$441.76; K. Langmaid, \$366.35; G. F. Millette, \$468.85; N. M. Parks, \$999.47; R. H. Turley, \$347.38.

Suppliers receiving \$5,000 or more: Capital Hardware, \$8,879.81; M. N. Cummings, \$8,052.88; Maple Leaf Milling Co., Limited, \$10,231.98.

Vote 14 (and Vote 437, Supplementary Estimates) Branch Farms and Stations and Illustration Stations

	Estimates	Allotments	Expenditures
Salaries and Wages	1,140,243 00	1,145,337 88	1,145,337 88
Cost of Living Bonus and Other Pay-list Items	143,114 00	143,019 12	109,051 65
A Buildings and Lands	45,205 00	45,205 00	40,654 66
B Equipment	181,335 00	181,335 00	146,800 53
Freight, Express and Cartage	15,676 00	15,676 00	12,901 38
C Miscellaneous	23,170 00	43,424 38	43,424 38
D Printing and Stationery	76,255 00	37,970 87	17,409 84
E Rents	26,017 00	27,082 09	27,082 09
Supplies and Materials	168,706 00	168,706 00	147,692 52
Feed	42,119 00	57,057 48	57,057 48
Telephones, Telegrams and Postage	3,965 00	10,991 18	10,991 18
F Travelling Expenses	55,147 00	55,147 00	49,088 28
	<u>\$1,930,952 00</u>	<u>\$1,930,952 00</u>	<u>\$1,807,491 87</u>

As of March 31, 1946, there were 322 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements. The house allowances shown in parentheses are deducted from the salary rate shown and credited to Ordinary Revenue—Privileges, Licences and Permits.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adamson, R. M.	\$ 2,700 00		Buckley, G. F. H.	3,000 00	
Albright, W. D. (Oct. 1)....	2,520 00		Burns, W. T.	2,700 00	376 13
Allard, J. O. P.	2,700 00	\$ 634 33	Byers, J. W. F.	2,700 00	
Anderson, C. H.	2,400 00*	470 66	Cameron, C. D. T.	2,400 00	
Anderson, D. T.	2,400 00		Carder, A. C.	2,400 00	
Anderson, R. H.	2,760 00*		Caron, R.	2,700 00	764 95
Anstey, T. H.	2,400 00		Casserly, L. M.	2,400 00*	603 06
Atkinson, F. E.	3,420 00*	304 41†	Chester, H.	2,700 00	
Bailey, C. F.	3,420 00	366 36	Clark, J. A.	3,420 00	
(house, \$420)			(house, \$420)		
Baird, W. W.	3,420 00		Clarke, M. F.	3,000 00	507 62
(house, \$420)			Clarke, S. E.	2,700 00	1,213 42†
Ballantyne, J. P. S.	3,120 00		Cowan, J. R.	3,000 00	
(house, \$360)			Cram, W. H.	2,400 00	
Barrett, A. E.	3,300 00	369 15	Cram, W. W.	2,400 00	
Bellefleur, L. J.	2,700 00	1,100 31	Crossley, J. H.	2,400 00	
Belzile, J. A.	3,060 00		Davidson, J. G.	2,520 00	
(house, \$360)			DeLong, G. E.	2,820 00	
Black, W. N.	2,400 00		Denike, G. N.	2,880 00*	976 13†
Blakely, R. M.	2,400 00		Edwards, C. A.	2,700 00	
Bligh, R. D. L.	3,000 00		Eidt, C. C. (Aug. 15)....	3,780 00*	
Bolton, J. L.	3,000 00		Fairfield, W. H. (Jan. 14)...	4,140 00	
Bordeleau, R.	3,480 00		Fleming, W. M. (Aug. 1)...	2,700 00	
Breakey, W. J.	2,520 00		Gibson, W. H.	3,420 00	
Brown, D. A.	2,700 00	423 32	(house, \$420)		

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Girard, J. H.	2,400 00		Newton, R. G. V. (Nov. 1). (house, \$360)	3,120 00	
Goring, E. T.	2,520 00		Owen, C. W.	2,400 00	
Gosselin, F. X.	2,400 00	1,197 55	Palmer, A. E.	3,300 00	675 57†
Goulden, C. H.	4,140 00		Palmer, R. C.	3,660 00	
Griesbach, L.	2,400 00		Parent, R. C.	2,820 00*	763 46
Gunn, C. K.	3,300 00		Peake, R. W.	2,700 00	617 58†
Hall, E. R.	2,700 00		Pelletier, J. R.	3,660 00	
Hall, R. M.	2,700 00	1,712 05	Peterson, R. F.	3,300 00	
Hargrave, H. J. (house, \$360)	3,180 00	673 80†	Platt, A. W.	3,000 00	632 35
Harrison, T. B.	2,700 00		Rasmussen, H. K. C.	2,700 00	339 71†
Haslam, R. J.	3,000 00		Reed, F. H.	3,660 00	
Hay, W. D.	2,400 00	1,239 09†	Richardson, W. S.	2,520 00	
Hicks, W. H. (house, \$420)	3,420 00	543 52	Sackville, E. C.	2,400 00	800 68†
Hilton, R. J.	3,000 00*		Ste. Marie, C. E.	3,420 00	
Hilton, S. A.	3,000 00		Ste. Marie, J. U. A. (house, \$420)	3,420 00	411 50
Hoegstedt, B. S.	2,400 00		Schurman, D. C.	2,520 00	
Hopper, R. M.	3,000 00		Scott, W. A.	2,400 00	
Hutton, F. V. (house, \$360)	3,120 00	3,663 80	Stacey, E. C.	2,400 00	336 40
Janzen, P. J.	2,400 00	988 57†	Stinson, F. A.	2,940 00*	621 66
Johnston, W. H.	3,000 00		Strachan, C. C.	2,760 00*	
Kelsall, A. (house, \$420)	3,420 00		Thomson, L. B.	4,260 00	1,612 31†
Kemp, H. J.	3,180 00	794 68†	Tinline, M. J. (house, \$360)	3,120 00	
Kerr, W. L.	3,180 00		Tinney, B. F.	3,000 00	
Kinsman, F. B.	2,700 00	995 84	Tisdale, E. W.	2,700 00	
Knights, J. K.	2,700 00*	1,265 65	Ure, C. R.	2,700 00*	
Leslie, W. R. (house, \$420)	3,420 00	529 81†	VanNice, E.	2,520 00	
MacKenzie, J. M. F.	3,000 00		Vickery, L. S.	2,400 00	
MacKey, E. M.	3,000 00	701 22	Walker, J.	3,540 00	428 09
Mann, A. J.	2,520 00		Walkof, C.	2,460 00	421 63†
Matthews, G. D.	3,660 00		Warren, G. C.	2,400 00	
McPhail, M. J. (house, \$360)	3,120 00		Welsh, J. N.	3,300 00	
Montreuil, J. E. (house, \$420)	3,420 00		White, R. G.	2,400 00	
Moore, J. F.	2,400 00		White, W. J.	3,420 00*	
Moynan, J. C.	4,140 00	764 25	Wilcox, J. C.	2,700 00	658 28
Murwin, H. F.	3,780 00	613 46	Wilson, H. E.	2,820 00	
			Wilson, R. M. (Sept. 12) ...	2,520 00	
			Wilton, A. W.	2,400 00*	341 71†
			Woods, J. J.	3,180 00	408 60
			Young, L. C.	3,000 00	

† These items include the sum of \$8,415.15 charged to Vote 29, \$2,110.52 to Vote 35 and \$76.65 to War and Demobilization Allotment.

Wages of labourers and casual employees amounted to \$528,784.76.

A Includes \$15,000 for the purchase of land for a sub-station to be operated in conjunction with the Harrow Experimental Station.

B Includes the purchase of 4 new and 5 used cars at a net cost of \$7,158.11 after deducting allowances of \$517.05 for 2 used cars; 12 used and 2 new trucks at a net cost of \$6,655.66 after deducting an allowance of \$138.48 for 1 used truck; 10 new and 7 used tractors at a net cost of \$14,515.06 after deducting allowances of \$1,400 for 3 used tractors; 2 used jeeps, \$788.50; 3 binders, \$1,029.50; 1 drill and cultivator, \$410; 1 vacuum pump, \$1,040; 1 sprayer, \$1,098.85; 2 hay balers, \$3,332.46; and 2 generators, \$1,013.20.

C Includes an additional \$15,000 paid to the Province of Nova Scotia for repairs to the Wellington Dyke as referred to in Vote 13.

D Payments were made to the Department of Public Printing and Stationery.

E Includes payment for rental of 145 Illustration Stations, \$17,669.

F The following employees, whose salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: J. W. Abbot, \$378.71; A. Belzile, \$367.98; D. S. Blair, \$310.89; J. E. Britton, \$864.46; F. S. Brown, \$680.17; R. Cairns, \$492.87; L. D. Craig, \$348.55; B. C. Jenkins, \$380.26 (paid from Vote 35); K. MacBean, \$330.36; A. S. MacLellan, \$315.17; G. Provencher, \$527.03; H. A. Rogers, \$577.08; I. D. W. Smith, \$409.85; D. Sterling, \$317.32; C. Teahay, \$1,555.31.

EXPERIMENTAL FARMS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FOR 1945-46 AND 1944-45

Farm or Station	Revenues			Expenditures		
	1945-46	1944-45	Increase or Decrease *	1945-46	1944-45	Increase or Decrease *
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Central Farm.....	48,694 24	51,616 22	2,921 98*	840,773 43	829,852 94	10,920 49
Nova Scotia—						
Kentville.....	15,249 34	14,622 54	626 80	64,106 51	67,267 13	3,160 62*
Nappan.....	17,166 97	13,568 76	3,598 21	77,571 38	52,262 87	25,308 51
Prince Edward Island—						
Charlottetown.....	5,317 54	5,208 45	109 09	52,183 40	49,996 35	2,187 05
Summerside.....	2,708 58	1,345 05	1,363 53	25,232 65	28,931 32	3,698 67*
New Brunswick—						
Fredericton.....	14,106 86	10,500 59	3,606 27	64,402 67	57,705 40	6,697 27
Quebec—						
Ste. Anne de la Pocatiere.....	17,636 99	15,404 20	2,232 79	61,816 83	54,148 70	7,668 13
Lennoxville.....	18,625 54	17,803 29	822 25	62,263 33	54,180 85	8,082 48
L'Assomption.....	6,966 00	6,437 92	528 08	45,562 98	45,074 65	488 33
Normandin.....	8,124 47	7,187 97	936 50	33,605 83	27,472 66	6,133 17
Ste. Clothilde.....	2,972 90	2,678 93	293 97	13,748 31	11,199 06	2,549 25
Cap Rouge.....	6,750 00 ⁽¹⁾	43,250 00	36,500 00*			
Ontario—						
Harrow and Delhi.....	22,336 75	22,028 44	308 31	80,580 58	65,813 40	14,767 18
Kapuskasung.....	13,098 93	13,964 97	866 04*	56,267 60	52,054 56	4,213 04
Manitoba—						
Winnipeg (Cereal Breeding Lab.).....	12,551 51	20,612 65	8,061 14*	28,885 37	26,035 13	2,850 24
Morden.....	19,140 36	17,359 56	1,780 80	64,351 54	59,085 39	5,266 15
Brandon.....				61,701 62	50,282 05	11,419 57
Saskatchewan—						
Saskatoon (Forage Crops Lab.).....	16,872 21	21,602 95	4,730 74*	19,706 23	15,543 46	4,162 77
Indian Head and Regina.....	4,467 49	4,143 60	323 89	52,949 82	50,759 34	2,190 48
Indian Head (Forest Nursery Stn.).....	8,507 72	9,516 57	1,008 85*	41,634 78	31,585 55	10,049 23
Melfort.....	13,306 59	14,748 03	1,441 44*	33,501 41	26,159 54	7,341 87
Scott.....	644 55	1,177 47	532 92*	54,163 15	50,367 78	3,795 37
Sutherland (Forest Nursery Stn.).....	5,000 00 ⁽¹⁾	5,000 00		24,537 58	22,591 65	1,945 93
Rosthern.....	14,631 70	22,570 98	7,939 28*	77,530 48	60,449 50	17,080 98
Swift Current.....						

Alberta—	16,309 93	17,880 35	1,570 42*	77,953 89	106,044 33	28,090 44*
Lethbridge.....	13,708 22	17,114 45	3,406 23*	58,327 82	52,325 47	6,002 35
Lacombe.....	560 73	4,477 72	83 01	27,339 95	24,891 85	2,448 10
Manyberries.....	4,416 80	6,003 49	1,586 69*	32,671 14	23,913 83	8,757 31
Beaverlodge.....	892 60	567 20	325 40	10,988 80	7,585 01	3,403 79
Pt. Vermilion.....						
British Columbia—	11,189 98	11,338 70	148 72*	88,916 71	68,744 71	20,172 00
Summerland and Kelowna.....	12,410 41	15,046 98	2,636 57*	51,398 21	45,332 60	6,065 61
Agassiz.....	1,454 05	1,947 14	493 09*	14,013 36	15,052 32	1,038 96*
Smithers.....	3,918 58	4,896 64	978 06*	41,137 84	33,285 39	7,852 45
Saanichton.....	4,904 10	4,713 31	190 79	45,959 06	39,687 58	6,271 48
Prince George.....	2,053 59	90	2,053 59	152,264 40	29,998 84	122,265 56
Sub-stations.....			90	110,216 64	99,182 81	11,033 83
Illustration Stations.....					42,354 53	42,354 53*
Marshland Rehabilitation.....						
Totals.....	366,696 23	422,336 02	55,639 79*	2,648,265 30	2,377,218 55	271,046 75

(1) Instalment payments on sale of Experimental Stations.
 Note.—Other expenditures for maintenance of and repairs to buildings are made through the Department of Public Works.

Expenditures in 1945-46 were charged as follows:

Vote—	
12 Experimental Farms Service	62,285 98
Administration.....	778,487 45
13 Central Experimental Farm...	
14 Branch Farms and Stations and Illustration Stations.....	1,807,491 87
	<u>\$ 2,648,265 30</u>

PRODUCTION SERVICE

Vote 15 (and 649, Further Supplementary Estimates) Production Service Administration

	Estimates	Allotments	Expenditures
Salaries	33,131 00	33,131 00	32,824 84
Cost of Living Bonus and Other Pay-list Items	3,230 00	3,230 00	3,066 52
Miscellaneous	50 00	50 00	4 00
Printing and Stationery	600 00	600 00	467 18
Supplies and Materials	100 00	100 00	76 07
Telephones, Telegrams and Postage	300 00	300 00	100 62
A Travelling Expenses	1,000 00	1,000 00	442 69
	<u>\$ 38,411 00</u>	<u>\$ 38,411 00</u>	<u>\$ 36,981 92</u>

As of March 31, 1946, there were 18 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. L. A. Bissell, \$3,480; R. S. Hamer, \$7,200; H. A. Kelly, \$2,400; B. M. Sands, \$2,640*.

A R. S. Hamer received travelling expenses of \$399.14.

Vote 16 Health of Animals—Administration of Animal Contagious Diseases Act, and Meat and Canned Foods Act

	Estimates	Allotments	Expenditures
Salaries and Wages	1,444,135 00	1,420,885 00	1,381,490 85
Cost of Living Bonus and Other Pay-list Items	109,938 00	109,938 00	92,306 49
Buildings and Lands	2,500 00	2,750 00	2,313 38
A Equipment	14,420 00	14,420 00	1,854 08
Express, Freight and Cartage	4,300 00	4,300 00	3,558 68
Miscellaneous	15,500 00	20,500 00	19,490 83
Professional Services, including Medical and Legal Fees	1,150 00	2,150 00	1,791 34
B Printing and Stationery	22,000 00	22,000 00	17,614 77
Rents	6,500 00	6,500 00	5,934 60
Supplies	27,000 00	42,000 00	37,987 15
Telephones, Telegrams and Postage	17,000 00	19,000 00	18,196 92
C Travelling Expenses	260,000 00	260,000 00	251,343 44
	<u>\$1,924,443 00</u>	<u>\$1,924,443 00</u>	<u>\$1,833,882 53</u>

As of March 31, 1946, there were 662 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, A. W.	\$ 2,640 00	\$ 1,816 83	Beemer, A. O.	2,400 00	596 52
Allan, F. J.	2,520 00		Beggs, R. E.	3,000 00	
Ambridge, W. G.	2,400 00		Bellavance, J. A. R.	2,400 00*	1,359 26
Andrew, A. T.	2,700 00	952 47	Bennett, J. E.	2,640 00	870 01
Andrich, J. J.	2,400 00	490 77	Bett, A. W.	2,640 00	1,430 46
Andries, A. J.	3,000 00	1,098 11	Bett, T. P. (Nov. 13)	2,520 00	
Annis, J. T.	2,400 00		Bilyea, R. J.	2,520 00	
Armstrong, F. R.	3,300 00		Blackwood, A. C.	2,880 00	442 85
Armstrong, J. H. O.	3,000 00	637 88	Blyth, R.	3,300 00	1,194 37
Barker, M.	5,400 00		Boast, C. R.	2,700 00	821 94
Baskette, W. D.	3,000 00	1,136 08	Boast, R. D.	2,760 00	
Batty, W. C.	2,640 00		Boutin, V.	2,400 00	
Baux, G. A.	2,400 00		Bovaird, J. R.	3,000 00	1,130 73
Beauchemin, G.	3,300 00	1,513 58	Bowerman, R. J.	2,760 00	
Beaudry, J. E.	3,000 00	1,338 36	Bowes, E. D.	2,520 00	397 25
Beaver, N. G.	2,700 00	739 65	Bowie, J. S.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Boyer, J. A.	3,000 00	506 33	Gagnon, J. G.	3,000 00	1,651 91
Brossard, G. A.	2,700 00	1,410 31	Gahagan, R. G.	2,400 00*	1,369 47
Brown, E. L.	3,000 00	1,668 57	Gallivan, J. F.	2,400 00	
Browne, E. W.	2,400 00*	1,190 14	Gauvin, E. C.	3,300 00	
Browne, G. N.	2,700 00		Gear, J. W. H.	2,820 00	
Brunet, O.	2,700 00	1,959 86	Gibson, A. B.	3,000 00	880 15
Buckle, F. W.	2,400 00	643 91	Gibson, H. H.	2,640 00	1,210 51
Byer, L. C.	2,400 00		Giebelhaus, S. P.	2,760 00	
Cain, C. S.	2,640 00	468 02	Gilbert, R. T.	2,640 00	1,320 46
Caldwell, H. L.	3,000 00	1,071 54	Gilson, S. L.	2,400 00	1,545 18
Campbell, J. W.	2,400 00*		Gleason, J. L.	2,640 00	732 81
Carey, J. C.	2,820 00		Gonneville, J. A. L.	2,640 00*	
Carey, M. L.	3,000 00	1,120 33	Goossen, I.	2,400 00*	
Carlson, E. E.	3,000 00	389 31	Goyer, H.	2,640 00	
Carter, F. G.	2,400 00*		Gray, E. W.	2,400 00	1,497 53
Catley, S. L. C.	2,700 00		Grogan, W. S.	2,400 00	
Catt, R. B.	2,640 00	1,389 64	Gruer, D.	3,000 00	1,016 40
Chagnon, J. E. M.	3,300 00		Hall, O.	3,780 00	498 76
Chapman, C. H. (Feb. 12) .	2,400 00		Hamilton, H. H.	2,400 00	
Chapman, R. G.	2,760 00		Hanlon, P. F.	2,400 00	
Charest, P.	2,700 00	459 11	Hanmore, G. S.	2,820 00	
Chester, K. B. L.	2,700 00		Harrop, E. N.	2,640 00	1,669 01
Childs, T.	2,820 00	1,098 46	Haslett, S. J.	2,640 00	1,451 03
Chiles, J. N.	2,400 00		Hebert, H. G.	2,700 00	1,599 02
Christian, I.	3,300 00		Henry, R. H.	2,640 00	354 33
Christie, N. D.	3,900 00	588 68	Hetherington, C. K.	2,400 00	470 20
Christie, V. V.	3,900 00	607 39	Higginson, J. W.	2,640 00	823 76
Clarke, J. N.	2,400 00		Hill, S. A.	2,640 00	
Clarkson, W.	2,700 00	2,366 19	Hodgins, W. C.	2,640 00	
Colebourn, H. (May 19) ...	2,520 00		Hoey, W. J.	3,000 00	
Coleman, N. J.	2,640 00	546 14	Hogan, J. D.	2,640 00	
Coliton, C.	2,640 00		Home-hay, P. E.	2,400 00*	
Collacutt, G. H.	3,000 00	483 38	Hopkins, A. W.	2,700 00	1,589 74
Corbett, E. R.	3,000 00		Horsland, J. E. (Feb. 18) ...	2,400 00	
Cornish, T. J.	3,000 00	1,639 21	Houston, J. E.	2,700 00*	
Cousineau, L.	2,400 00		Howden, W. L.	2,640 00	
Couture, J. N. L.	3,900 00	1,304 33	Howell, H. N.	2,700 00	672 32
Cowan, H. W.	3,000 00	659 06	Hughes, J. T. M. (Nov. 24) ..	2,520 00	
Cowie, R. G.	2,700 00	1,788 06	Hyslop, H. T.	3,300 00	376 13
Craig, H. W.	2,400 00	1,076 10	Irwin, I. B.	2,700 00	818 49
Curdt, G. C.	2,400 00		James, N. V.	2,640 00	2,088 05
Daigneault, F. A.	2,640 00		Jasmin, E. E.	2,400 00	
Davidson, J. G.	3,000 00	914 57	Jelly, G. A.	2,640 00	1,612 32
Davidson, W. B.	2,700 00	1,777 30	Jobin, J. E. L.	2,520 00	1,595 28
Davison, S. A.	2,820 00		Jones, F. O.	2,640 00	484 12
Dellert, R. B.	2,760 00		Julien, R.	2,700 00	2,606 98
Derome, C. E.	3,000 00	607 93	Jull, G. N.	2,640 00	
Douglas, K. L.	2,700 00	327 95	Kaine, J. C. M.	2,520 00	
Doutre, D. P.	2,400 00		Kee, N. N. R.	2,700 00	699 62
Drennan, W. J.	2,700 00	1,335 62	Kelly, R. W.	2,700 00	1,854 95
Dufresne, J. B.	2,640 00		Kesten, S. H.	2,640 00	1,748 46
Edmunds, J. A.	2,400 00	401 83	Kime, W. (Jan. 17)	3,000 00	
Edwards, C. L.	3,000 00	970 16	Knapp, H. E.	2,400 00	1,698 22
Ellah, J. N.	2,640 00		Labelle, G. T.	3,300 00	844 82
English, D. N.	2,640 00	885 74	Labelle, J. A.	2,640 00	2,376 11
English, J. R.	2,400 00	877 87	Laberge, J. E.	2,640 00	
Evans, J. F.	2,760 00		Laberge, J. E. G.	2,400 00	400 98
Fasken, J. W. R.	3,000 00	741 86	Laberge, L.	2,700 00	1,776 99
Ferris, L. H.	3,000 00	1,227 97	Lasalle, J. B. A.	2,400 00*	791 49
Filion, J. P. R.	2,400 00		Latimer, C.	2,520 00	522 51
Flook, B. C.	3,000 00	452 27	Lay, R. H.	3,900 00	338 66
Forbes, H. L.	2,700 00	852 61	Leadbeater, J. A.	3,300 00	
Foster, O. A.	3,120 00		Leblond, J. E.	3,300 00	1,150 35
Fox, R. G. D.	2,700 00	1,602 65	Leclaire, H. A.	2,400 00*	
Frame, A. S. (Mar. 16)	2,640 00		Ledgerwood, G. A.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lefebvre, F.	2,640 00	568 93	Notting, E. S.	3,000 00	461 40
Lefebvre, J. H. G.	2,640 00	920 92	O'Brien, R. B.	2,700 00	2,317 23
Legare, J. D. E.	2,520 00		O'Connor, W. P.	2,520 00	
Lemieux, J. E. G. (Jan. 1)...	2,640 00	1,114 62	O'Neill, J. J.	2,400 00*	587 24
Lemieux, J. U.	2,640 00	365 89	Owers, A. E.	2,760 00	
Leslie, F. J.	2,640 00	1,132 53	Parmiter, F.	3,300 00	
Leslie, J. H.	2,400 00	421 42	Patton, W. T.	2,640 00	
Levie, L. G.	2,400 00*		Payette, M. E.	2,400 00	
Lewis, A. E.	2,400 00	1,773 62	Penhall, G. R.	3,000 00	983 36
Lomas, J. C.	2,520 00*	1,612 74	Perry, J. N.	3,000 00	
Lowrie, M. I.	2,640 00	470 00	Persson, W. D.	2,400 00	481 13
Lundie, A. C.	3,600 00	596 95	Peter, N. H.	2,400 00	
MacDonald, H. E.	2,700 00	687 42	Phillips, N. C.	2,400 00	
MacDonald, R. S.	2,400 00	2,423 88	Pook, G. G.	3,000 00	
MacDougall, W. F.	2,700 00	1,636 51	Porlier, J. G. J.	2,400 00	715 39
MacGilvray, A. J.	2,400 00		Powley, F. J.	2,400 00	
Mack, J. S.	2,700 00	1,016 78	Prest, V. E.	2,400 00*	1,005 22
MacLennan, J. C.	3,300 00		Priestley, P.	3,000 00	
MacPhie, H. H. (Feb. 7) ...	2,640 00		Privee, R. H. J.	2,400 00	339 20
Mahaffy, N. L.	2,700 00	1,006 52	Purdy, J. W.	3,300 00	
Manning, E. W. C.	2,400 00	531 68	Racicot, R.	2,760 00	
Marcil, J. A.	3,000 00	1,908 46	Rammage, C. S.	2,400 00*	1,051 84
Marriott, W. H.	3,000 00		Rankin, G.	2,520 00	
Mason, R. M.	2,760 00		Ratray, A. J. (Feb. 2)....	2,400 00*	
Masse, R.	2,400 00*	1,512 47	Read, F. O.	2,400 00	792 12
Mathews, F.	2,700 00		Reckin, C. E.	3,000 00	2,397 51
McCaskill, A. E.	3,000 00	1,826 24	Reed, O. J.	2,640 00	553 80
McClenaghan, R. J.	2,820 00		Ricard, J. A. H.	2,640 00	994 77
McConnell, J. C.	2,820 00	899 05	Richardson, C. L. H.	3,000 00	577 59
McCracken, W. A. S.	2,400 00	1,909 75	Rivington, R. H.	2,640 00	
McDonald, H. G.	2,700 00	1,070 70	Robert, J. E. G. (Jan. 25)...	2,640 00	854 40
McEwen, A. E.	2,820 00		Robertson, A.	2,640 00	665 72
McEwen, H. R.	2,400 00		Robertson, D. M. (June 1)..	2,760 00	
McFarlane, A. M.	2,700 00	1,736 28	Robson, I.	2,640 00	1,420 70
McKee, S. C.	2,700 00		Rose, G. A.	3,240 00	2,706 90
McKenzie, P. G.	3,000 00	464 93	Ross, W. A.	3,000 00	
McLeish, V.	2,640 00		Roy, J. A. G.	2,400 00	2,078 55
McLellan, D. J.	3,300 00		Rushton, F.	2,400 00	1,441 48
McLellan, J. A.	2,700 00	343 12	Saint, F. F.	3,000 00	764 52
Meilleur, J. U. V.	3,000 00		Salisbury, E.	2,640 00	
Midwinter-Steane, F.	2,700 00	1,947 87	Scafe, D. C.	3,000 00	
Migneault, J. N. E.	2,580 00*		Schilt, C. C.	2,700 00	893 70
Miller, J. C.	2,400 00		Schmidt, N. P.	2,400 00	610 42
Milner, R. J.	3,000 00	1,462 37	Schnell, F. H.	2,640 00	
Monroe, A. R.	2,640 00	2,430 13	See, J. N. (Jan. 12)....	2,400 00	869 35
Moore, L.	2,400 00	1,215 18	Seymour, W.	3,000 00	
Morgan, C. E.	2,700 00	1,300 58	Shepherdson, J. S.	2,700 00	1,048 43
Morris, A. P.	3,000 00		Shonyo, J. H.	3,300 00	792 03
Morrow, J. J. (Dec. 30)....	2,520 00		Simard, P. E.	2,700 00	1,442 13
Mount, H. F.	2,400 00		Skelton, R. T.	2,520 00	
Moynihan, W.	3,900 00	606 82	Smith, F. W. B.	3,600 00	1,538 81
Moynihan, W. A. (Jan. 31)..	2,400 00*	593 45	Snyder, O. A. K.	2,640 00	318 30
Mulchinock, W. J.	2,400 00		Sorel, J. E.	2,640 00	
Murray, J. A. (Feb. 22)....	2,400 00		Speirs, W.	2,700 00	1,210 30
Mustard, H. W.	3,000 00	380 50	Spence, T. H.	2,400 00	1,868 83
Mutrie, R. D.	2,640 00		Spencer, H. C.	2,400 00	846 69
Myers, G. E.	2,400 00	3,220 81	Sproston, H.	3,000 00	
Nadeau, J. A. R.	2,520 00	698 92	Sproule, J. D.	2,400 00	
Naismith, J. W.	2,640 00	1,210 00	Squirrell, L. H.	2,400 00	
Neely, M. J.	2,640 00	1,141 09	Stanford, J. A.	2,700 00	1,489 79
Nesbitt, J. E.	3,000 00	624 66	Steele, G. I.	2,400 00	843 56
Nichol, G. A.	2,760 00		Steen, C. M.	3,300 00	3,331 49
Nicholls, W. E.	2,640 00	536 67	Steen, J.	3,300 00	739 40
Nicholson, W. R.	2,400 00		Stevens, W. W.	2,640 00	
Norton, W. M.	2,640 00		Stobart, A.	2,700 00	981 74

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Stoneman, W. J.	2,640 00	1,400 07	Trudel, J. O. D.	2,400 00	377 42
Storey, H. C.	3,300 00	1,043 43	Tupling, R. G.	2,640 00	
Stuart, J. M.	3,000 00	484 44	Turnbull, R. B.	2,400 00	
Stubbs, W. F. R.	2,700 00	1,559 03	Turnbull, W. J. (Oct. 4)	2,520 00	
Swail, L. H.	3,000 00		Turner, J. R.	2,640 00	655 90
Swanson, J. A.	2,400 00		Twiss, R. I.	2,640 00	1,671 28
Tanner, A. C.	3,000 00		Villeneuve, P.	2,400 00	645 11
Taylor, H. A.	2,400 00		Waggoner, L. R.	2,520 00	
Tennant, W.	3,000 00	712 39	Wagner, A. C.	2,640 00	1,385 91
Theoret, J. A.	2,700 00	2,275 32	Wall, S. L.	2,640 00	1,101 33
Theoret, J. H.	2,700 00	1,578 27	Watt, H. J.	3,000 00	1,164 00
Thomas, E. B.	2,640 00		Way, A. J.	2,700 00	1,639 91
Thompson, D. W.	2,400 00	1,627 05	Wells, K. F.	2,700 00*	341 29
Thompson, J. T.	2,400 00*	959 71	Wheatley, R. H. B.	2,640 00	
Thompson, S. N.	2,400 00	1,640 56	White, A. A.	2,700 00	1,418 93
Thomson, W. G.	3,000 00		Willick, E. A.	3,000 00	
Towill, F. W.	2,640 00	2,583 96	Wood, F.	3,000 00	
Troalen, H. J. M. F.	2,400 00	1,943 12	Young, C.	2,640 00	642 69
Troalen, R.	2,400 00	649 95	Younghusband, A. W.	2,700 00	
Trudeau, J. L.	2,760 00		Younghusband, H. M.	3,000 00	1,278 08
Trudel, J. H. (Aug. 3)	2,520 00	366 60			

Wages of labourers and casual employees amounted to \$24,722.77.

A *Equipment*. Includes the purchase of 1 new car at a net cost of \$1,705.23 after deducting an allowance of \$275 for 1 used car.

B *Printing and Stationery*. Payments were made to the Department of Public Printing and Stationery.

C *Travelling Expenses*. The following employees, whose salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: A. O. Beemer, \$596.52; F. J. Berrigan, \$931.10; P. S. Bossard, \$335.35; R. L. Burns, \$574.59; R. Chester, \$1,447.14; F. Collin, \$331.81; W. T. Cumming, \$830.50; J. W. T. Currie, \$481.72; J. C. Dalton, \$492.60; V. Desilets, \$514.81; J. D. Donnelly, \$573.75; A. Dufresne, \$1,966.19; J. R. Durand, \$360.62; E. G. Harrison, \$408.85; W. T. Harrison, \$432.08; A. E. Hawkins, \$555.76; S. Herrick, \$1,154.67; J. D. Hogan, \$551.91; F. W. Hughes, \$913.40; J. Johnstone, \$458.28; W. Kininmonth, \$396.54; R. S. Lambert, \$651.51; M. M. LeBlanc, \$853.23; T. Lefebvre, \$379.90; H. Lord, \$486; V. E. MacFarlane, \$983.31; W. J. McDonnell, \$678.11; A. C. McLean, \$931.45; W. F. Mitchell, \$710.39; C. P. O'Connell, \$2,437.84; D. J. Perdue, \$3,077.81; J. C. Porter, \$638.76; A. E. Rice, \$578.90; S. Riendeau, \$898.92; R. J. Riley, \$855.84; P. Rodriguez, \$365.23; W. J. Scott, \$980.25; R. I. Sinclair, \$990.15; W. J. Storry, \$1,064.25; J. O. Turnbull, \$333.39; H. M. Underwood, \$462.43.

Suppliers receiving \$5,000 or more: Jensen Salsbery Laboratories, Inc., \$16,518.75; Ketchum Manufacturing Co., Limited, \$9,156.40.

Vote 17 Health of Animals—Compensation for Animals Slaughtered	372,620 00
Expenditures	\$ 170,089 75

These expenditures represent compensation to owners of cattle and other animals slaughtered in the control and eradication of contagious diseases, as provided in the Animal Contagious Diseases Act. The basis of compensation is two-thirds of the market value of the slaughtered animal as determined by a departmental inspector, but within certain limits stated in the Act.

The following is a distribution of expenditure by provinces: Nova Scotia, \$12,617.50; Prince Edward Island, \$118; New Brunswick, \$9,004; Quebec, \$49,276; Ontario, \$77,624.26; Manitoba, \$17,105.33; Saskatchewan, \$3,048; Alberta, \$374.66; British Columbia, \$922.

Vote 438 Health of Animals—To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates

	Estimates	Expenditures
Boudreau, Hector, St. Leonard d'Aston, Que.....	34 00	34 00
Deland, Henri Felix, L'Acadie, Que.....	92 00	92 00
Pelletier, Willie, St. Robert, Que.....	36 00	36 00
Pouliot, Emile, Ste. Claire, Que. (Dorchester County).....	34 00	34 00
Moorehouse, Harold, R. 4, Brockville, Ont.....	38 00	38 00
Ruscica, S., Agincourt, Ont.....	36 00	36 00
White, William J., Cottam, Ont.....	78 00	78 00
	\$ 348 00	\$ 348 00

Vote 18 Live Stock and Poultry

	Estimates	Allotments	Expenditures
Salaries and Wages.....	354,910 00	354,298 33	332,716 65
Cost of Living Bonus and Other Pay-list Items.....	35,000 00	35,611 67	35,611 67
Buildings and Lands.....	3,000 00	3,000 00	674 53
A Equipment	15,000 00	10,000 00	6,214 66
Freight, Express and Cartage.....	13,000 00	13,000 00	11,492 88
Miscellaneous	2,000 00	900 00	374 57
B Printing and Stationery.....	18,000 00	23,000 00	17,737 06
C Live Stock Improvement Clubs.....	61,000 00	41,000 00	32,099 58
D Premiums on Pure Bred Sires.....	45,478 00	42,478 00	36,158 47
Professional Services	450 00	450 00	37 00
E Purchase of Live Stock.....	71,416 00	79,416 00	77,937 43
Rents	1,671 00	1,671 00	1,337 61
Supplies and Materials.....	15,000 00	15,000 00	11,786 98
Telephones, Telegrams and Postage.....	7,000 00	8,100 00	7,586 33
F Travelling Expenses	120,000 00	135,000 00	129,169 49
	\$ 762,925 00	\$ 762,925 00	\$ 700,934 91

As of March 31, 1946, there were 199 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bernier, P. E.	\$ 3,240 00*	\$ 1,617 16	Irvine, S. D.	2,520 00	924 35
Bodnar, T.	2,520 00	728 32	Kavanagh, J. A.	2,760 00	
Bouchard, C.	2,640 00	1,355 25	King, J. H.	2,640 00	1,496 46
Byers, J. G.	3,480 00	3,594 16	Lefebvre, J. G.	3,000 00	754 37
Colbert, A. H. O. (Nov. 13) ..	2,400 00	504 86	MacKenzie, C. F.	2,640 00	1,424 65
Coles, J. H.	2,760 00*	1,513 61	MacVannel, A. P.	3,660 00	913 20
Curtis, N.	3,240 00	1,460 89	McCallum, J. M.	4,920 00	1,424 88
Davey, A. D.	3,600 00*	1,262 64	McMullen, W. S.	3,240 00	1,908 19
Davies, W. D.	3,240 00	1,992 37	Norquay, J.	3,000 00	920 21
Desrosiers, A.	2,520 00	1,295 21	Peterson, A. W.	4,140 00	882 98
Fleury, J. P. E.	3,000 00	952 94	Pineau, E. F.	3,420 00	1,604 66
Freeborn, S. G.	2,760 00	1,391 40	Simple, F. G.	2,760 00	
Girard, J. H.	2,400 00	1,599 07	Smith, J. B.	2,400 00	866 06
Graham, J. W.	3,000 00	1,114 93	Steele, J. A.	2,640 00	1,186 21
Graham, W. L.	3,000 00		Syrotuck, M.	2,520 00	
Heon, H.	2,520 00	1,530 51	Telfer, J. A.	3,240 00	2,005 97

Wages of labourers and casual employees amounted to \$4,646.33.

A Payments amounting to \$4,964.61 were made to the Canadian Fairbanks-Morse Co., Ltd., for 501 hog scales to be re-sold, at cost, to producers of hogs. (P.C. 1444 of February 27, 1941, and P.C. 5/2814 of April 7, 1943.) Proceeds from sales amounted to \$5,775.86, of which \$4,964.61 was credited to this allotment and \$811.25, representing sale of scales paid for in previous years, to Ordinary Revenue—Refunds of Expenditure. One new car was purchased at a net cost of \$899.39 after deducting an allowance of \$525 for 1 used car.

B Payments were made to the Department of Public Printing and Stationery.

C Consists of the following groups of payments:—

Horse Breeders' Clubs, \$6,100.88 (Manitoba, \$1,374.13; Saskatchewan, \$3,895.75; Alberta, \$831). The Department pays 75 cents for every mare bred plus 25 per cent of the service fee on such mares as prove to be in foal, plus \$1 for each registered pure bred mare in foal.

Grants to Horse Breeding Stations, \$4,303.25. A proprietor of a Breeding Station must own or control three or more stallions. The basis of the grant is \$187.50 per stallion.

Premiums under the Ram Club Policy, \$1,723. Under this policy, ram clubs deposit with the Department stated amounts for rams. The Department purchases the animals and absorbs any difference in costs.

Club Work (prize money, etc. shared jointly with the provinces) \$19,972.45—Cattle Clubs, \$13,978.69; Swine, Sheep and Poultry Clubs, \$3,123.62; Sheep Fairs, Bacon Shows, Foal Clubs, etc., \$2,870.14. The amounts shown represent the Dominion's share.

Many other departmental live stock policies entail payments in the nature of grants to clubs and the absorption of losses in free or partially free distribution of live stock. All are made on Ministerial authority from this allotment.

D Premiums to owners of pure bred stallions, \$33,429.47 (Nova Scotia, \$758.25; Prince Edward Island, \$479.25; New Brunswick, \$702.75; Quebec, \$25,322.85; Ontario, \$5,806.37; British Columbia, \$360). These premiums, which are shared jointly with the provinces according to a schedule for each province prepared by a Dominion-Provincial Board, are based on the class of stallion and the number of mares left in foal. The amounts shown represent the Dominion's share.

Ram Premium Policy, \$2,729 (shared jointly with the provinces—Nova Scotia, \$489.50; Prince Edward Island, \$158.50; New Brunswick, \$381; Quebec, \$1,700). The amounts shown represent the Dominion's share.

E Represents payments for the purchase of live stock and expenses of distribution under the following policies: Sire Loan Policy, \$76,825.45 (bulls, \$73,794.89; rams, \$167; boars, \$2,863.56).

Sow Distribution Policy, \$1,111.98. Payments for purchase of sows and expenses of distribution amounted to \$3,547.48; receipts from sales amounted to \$2,435.50 and were credited to this allotment.

F The following employees whose salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: S. Bergey, \$2,112.74; W. A. Blackburn, \$463.24; J. R. Blacklock, \$2,453.19; G. T. Blais, \$1,588.16; D. H. Borden, \$1,475.55; J. L. Campbell, \$1,225.29; A. E. Caron, \$334.85; R. E. Chapman, \$327.55; H. Chipperfield, \$360.03; A. W. Clevett, \$334.40; P. E. Cote, \$2,027.33; A. C. Craft, \$1,743.83; A. Crawford, \$438.91; W. Davidson, \$955.11; H. Dumaine, \$1,687.38; J. H. Erb, \$1,405.66; S. J. Ferns, \$1,520.90; L. Foisy, \$1,503.58; A. L. Fribance, \$1,956.23; B. F. Galbraith, \$1,498.27; P. A. Galliot, \$666.97; G. Gamache, \$333.09; A. Goguen, \$1,371.61; P. R. Goodwin, \$404.10; J. A. Harding, \$1,221.95; C. M. Harvey, \$1,166.99; J. Harvie, \$523.74; J. L. Hudon, \$414.51; R. Keet, \$442.15; G. A. M. King, \$361.77; A. S. Kyle, \$1,617.66; G. Labissonniere, \$1,004.04; E. K. Laflamme, \$1,701.45; L. D. Levesque, \$395.86; J. G. Longstaff, \$955.68; F. J. MacCharles, \$1,705.06; G. A. Marcoux, \$1,005.43; J. D. McCaig, \$2,017.19; J. H. McConnell, \$1,579.89; W. H. McCosham, \$346.34; W. E. McKim, \$815.28; W. McMorrin, \$1,513.50; E. C. McMurtrie, \$2,024.07; C. H. Mitchell, \$806.23; J. Murdoch, \$970.31; H. Pellerin, \$391.55; W. H. Pope, \$781.18; E. Rainville, \$1,807.55; H. D. Reid, \$1,423.44; B. Riverin, \$416.81; W. M. Roach, \$580.95; L. W. Roper, \$1,428.74; C. Schenn, \$1,938.68; H. D. Scotchmer, \$1,488.64; C. S. Scranton, \$1,483.97; C. M. Soule, \$934.57; T. G. Stewart, \$1,986.38; R. H. Tomilson, \$354.50; H. E. Upton, \$1,512.74; J. E. Verrett, \$330.03; G. T. Watson, \$306.25; K. Wells, \$2,768.05; J. D. Williams, \$853.41; A. Wood, \$1,958.90; A. C. Yacula, \$1,391.50.

Suppliers receiving \$5,000 or more: Alberta Cattle Breeders' Association, \$15,698; Ketchum Manufacturing Co., Limited, \$7,188.40.

At the request of the Governments of the British West Indies and Newfoundland, the Dominion Government agreed to purchase certain pure bred horses, poultry and cattle. Advances were received from these Governments against which purchases and incidental expenses were charged; the unexpended balances were refunded at the close of the fiscal year.

Vote 19 (and Vote 439, Supplementary Estimates) Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of \$18,900 to Canadian Seed Growers' Association

	Estimates	Allotments	Expenditures
Salaries and Wages	419,775 00	419,775 00	407,491 86
Cost of Living Bonus and Other Pay-list Items	42,904 00	42,904 00	39,209 72
Buildings and Lands	17,300 00	15,700 00	6,702 16
A Equipment	31,000 00	21,500 00	12,559 08
Express, Freight and Cartage	1,800 00	2,100 00	2,039 79
Grant to Canadian Seed Growers' Association.....	18,900 00	18,900 00	18,900 00
Miscellaneous	800 00	1,100 00	891 01
B Printing and Stationery	10,000 00	10,000 00	9,207 33
Professional Services	10,000 00	6,000 00	3,447 85
Rents and Taxes	915 00	915 00	914 00
Prizes and Premiums	5,500 00	4,500 00	3,831 35
Supplies and Materials	5,000 00	10,500 00	8,487 92
Telephones, Telegrams and Postage	6,500 00	8,347 54	7,850 16
C Travelling Expenses	48,200 00	56,352 46	56,352 46
	<u>\$ 618,594 00</u>	<u>\$ 618,594 00</u>	<u>\$ 577,884 69</u>

As of March 31, 1946, there were 249 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bell, L.	\$ 2,880 00	\$ 819 04	McCullough, C. S.	2,520 00	
Black, L. W.	2,520 00	1,278 13	Michael, G. W.	2,520 00	799 58
Blakeman, J. E.	3,540 00*	1,285 65†	Migicovsky, B. B.	3,000 00	
Brett, E. W.	2,520 00	924 80	Nichol, W. E.	2,700 00	
Burke, T. W. L. (Feb. 1)....	3,120 00		Overholt, P. M.	2,760 00	
Butler, A. N. L.	2,640 00	344 59	Payfer, R.	2,700 00	
Carson, R. B.	2,640 00		Pearl, G.	4,800 00*	517 89†
Carter, A. M. W.	3,600 00*	421 77	Pepin, J. A.	2,880 00	
Clark, J. G.	3,240 00	695 24	Poisson, E. (May 1).....	2,520 00	
Cliche, L. P. (Nov. 1)....	2,760 00		Potvin, A. (Sept. 12)....	2,700 00	
Dawson, J. A.	3,000 00*	463 20	Seguin, A.	2,520 00*	624 97
Dumais, A. A.	2,400 00	491 83	Sibbitt, R. H.	2,520 00	
Elliott, G. A.	3,600 00*		Simard, J. (Aug. 1).....	3,240 00	
Forward, B. F.	3,120 00		Stewart, G. M.	3,240 00	511 60
Heise, A. C.	3,240 00*	1,053 35	Sweet, C. (Apr. 25).....	3,480 00	
Hope, A.	2,880 00	952 09	Tapp, C. T.	2,880 00	
Ingalls, R. A.	2,640 00		Thomas, R. L.	2,640 00*	721 66
Leggatt, C. W.	3,660 00		Weir, C. A.	2,880 00*	811 13
Lennox, W. J. W.	3,540 00*		White, S.	2,520 00	
Lewis, N. G.	2,880 00		White, W. R.	4,140 00*	
MacKay, J. W.	3,600 00*	772 06†	Wright, W. H.	4,140 00	762 56
Marshall, C. V.	2,820 00		Young, N.	5,700 00*	1,018 24†

†These items include the sum of \$2,206.84 charged to War and Demobilization Allotment and \$798.23 charged to the Wartime Prices and Trade Board.

Wages of labourers and casual employees amounted to \$4,975.81.

A Includes the purchase of 6 new cars at a net cost of \$8,119.45 after deducting allowances of \$1,897.04 for 5 used cars.

B Payments were made to the Department of Public Printing and Stationery.

C The following employees, whose salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: A. Bayer, \$1,502.06; D. A. Bell, \$737.92; P. Bertrand, \$916.80; S. A. Bowman, \$861.33; T. W. Brennand, \$510.05; R. Broadfoot, \$716.23; H. Brunet, \$556.81; E. F. Burger, \$377.40; J. A. Cardinal, \$772.31; T. H. Coltart, \$748.59; D. T. Cook, \$1,414.74; R. B. Cumming, \$1,015.61; O. Crepeau, \$659.42; R. A. Erskine, \$461.38; J. B. Ferland, \$1,447.58; A. G. Gilbert, \$1,220.25; G. B. Gilmour, \$895.57;

L. Goodall, \$1,021.22; G. M. Gray, \$789.66; G. Haase, \$550.22; K. R. Hillier, \$622.51; R. Hurtubise, \$820.86; E. C. Jones, \$1,310.60; A. A. Langlois, \$1,085.16; E. Lavoie, \$1,310.99; N. D. MacKenzie, \$686.85; G. MacMillan, \$685.38; A. McPherson, \$1,058.86; T. D. Moor, \$1,173.42; J. Obodiak, \$1,585.31; H. R. Parnell, \$711.08; G. M. Perry, \$1,181.10; E. J. Quail, \$831.75; R. T. F. Ross, \$1,441.10; W. G. Sallans, \$1,196.38; R. A. Sanderson, \$676.23; J. C. Scholefield, \$653.08; A. A. Smith, \$1,317.79; M. J. Spicer, \$535.62; R. E. P. Spicer, \$548.18; D. F. Stewart, \$895.23; G. R. Stretton, \$507.38; J. S. Thompson, \$553.07; S. White, \$952.43.

Vote 20 Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates

	Estimates	Expenditures
A Maritime Stock Breeders' Association, Amherst, N.S. (Maritime Winter Fair) ..	5,000 00	5,000 00
B Provincial Exhibition of Quebec, Quebec, Que.....	15,000 00	15,000 00
C Royal Agricultural Winter Fair, Toronto, Ont.....	32,690 00	32,689 14
D Vancouver Exhibition, Vancouver, B.C.....	10,000 00	10,000 00
	<u>\$ 62,690 00</u>	<u>\$ 62,689 14</u>

A B D Payments represent the seventh of ten annual instalments payable in accordance with agreements approved by the Governor in Council.

C Represents the balance owing as agreed to between the Dominion and Provincial Governments. Payments were authorized by the Royal Agricultural Winter Fair Association Act, c. 9, 1927.

Vote 21 Grants to Agricultural Organizations in the amounts detailed in the Estimates

	Estimates	Expenditures
Canadian Council on Boys' and Girls' Club Work	5,000 00	5,000 00
Advanced Registry Board for Dairy Bulls	4,500 00	4,500 00
Canadian National Live Stock Records	18,000 00	18,000 00
A Advanced Registry Board for Swine	6,000 00	5,000 00
	<u>\$ 33,500 00</u>	<u>\$ 32,500 00</u>

A The operations of this organization were such that the full grant was not required.

MARKETING SERVICE

Vote 22 Marketing Service Administration

	Estimates	Allotments	Expenditures
Salaries	84,130 00	84,130 00	81,880 89
Cost of Living Bonus and Other Pay-list Items	8,624 00	8,624 00	6,853 52
Living Allowances	2,500 00	2,500 00	
Miscellaneous	490 00	490 00	406 03
Printing and Stationery	3,250 00	3,250 00	1,959 34
Supplies and Materials	600 00	600 00	533 41
Telephones, Telegrams and Postage	947 00	947 00	742 03
A Travelling Expenses	11,201 00	11,201 00	4,831 92
	<u>\$ 111,742 00</u>	<u>\$ 111,742 00</u>	<u>\$ 97,207 14</u>

As of March 31, 1946, there were 40 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements. J. Blackburn, \$2,820*; P. A. Cossman, \$2,760; E. L. Elliot, \$2,520; J. H. Larocque, \$2,640*; R. W. Neely, \$3,960; C. V. Parker, \$3,180 (July 25); L. C. Pepper, \$3,420; J. G. Robertson, \$5,760; A. W. Ryan, \$2,760; R. M. Scott, \$4,140; A. M. Shaw, \$8,500.

J. G. Robertson received a living allowance of \$2,177.76.

A Travelling expenses of \$300 or over were paid to: M. Casselman, \$309.76; R. Crawford, \$726.36; L. C. Pepper, \$857.95; R. M. Scott, \$396.72.

Vote 23 (and Vote 440, Supplementary Estimates) Agricultural Economics

	Estimates	Allotments	Expenditures
Salaries	107,755 00	107,755 00	103,788 51
Cost of Living Bonus and Other Pay-list Items	13,400 00	13,400 00	6,724 53
A Equipment	5,000 00	4,850 00	3,338 60
Miscellaneous	425 00	425 00	153 90
B Printing and Stationery	6,500 00	6,500 00	5,198 14
Telephones, Telegrams and Postage	400 00	550 00	547 30
C Travelling Expenses	11,400 00	11,400 00	9,347 57
	<u>\$ 144,880 00</u>	<u>\$ 144,880 00</u>	<u>\$ 129,598 55</u>

As of March 31, 1946, there were 59 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements. W. J. Anderson, \$2,400; J. F. Booth, \$5,400; G. P. Boucher, \$3,000; B. A. Campbell, \$3,000; W. F. Chown, \$3,900*; J. Coke, \$4,140; A. Gosselin, \$3,660; W. C. Hopper, \$4,620; S. C. Hudson, \$3,300; H. K. Leckie, \$3,000 (Sept. 1); J. N. Lewis, \$3,000; L. Lorinez, \$3,300; J. E. O'Meara, \$3,000; H. L. Patterson, \$3,000; E. P. Reid, \$3,000; A. E. Richards, \$4,500*; F. Shefrin, \$2,460*; C. C. Spence, \$3,420*; R. A. Stutt, \$3,000*; P. J. Thair, \$2,400; W. Van Vliet, \$3,000.

A Includes the purchase of 2 new cars at a net cost of \$2,313.10 after deducting an allowance of \$400 for 1 used car.

B Payments were made to the Department of Public Printing and Stationery.

C Travelling expenses of \$300 or over were paid to: W. J. Anderson, \$799.64; J. F. Booth, \$617.22†; B. A. Campbell, \$569.03†; J. Coke, \$691.76; W. C. Hopper, \$780.05†; S. C. Hudson, \$420.13†; C. I. Johnston, \$452.89†; J. N. Lewis, \$710.95†; J. C. Maxwell, \$563.30; H. L. Patterson, \$545.05; E. P. Reid, \$595.54†; C. C. Spence, \$1,197.02†; H. W. Trevor, \$1,686.81; P. J. Thair, \$656.72; H. B. Van Horne, \$519.07; F. M. Webster, \$541.64†.

† These items include the sum of \$1,145.07 charged to Vote 29 and \$2,893.51 to War and Demobilization Allotment.

Vote 24 (and Vote 441, Supplementary Estimates) Dairy Products

	Estimates	Allotments	Expenditures
Salaries and Wages.....	296,389 00	296,389 00	294,223 53
Cost of Living Bonus and Other Pay-list Items.....	26,282 00	26,282 00	23,853 87
Living Allowances	1,800 00	1,800 00	1,792 76
A Equipment	3,250 00	4,250 00	1,408 35
Express, Freight, Cartage and Refrigerator Car Service.....	7,000 00	7,000 00	6,118 82
Supplies and Materials.....	3,000 00	4,100 00	3,836 09
Miscellaneous	1,500 00	1,500 00	1,195 49
Press Clippings	100 00	100 00	46 34
B Printing and Stationery.....	8,000 00	9,000 00	8,075 91
Lawyers' and Analysts' Fees.....	3,000 00	3,000 00	2,945 70
Rents	3,000 00	3,000 00	2,843 23
Telephones, Telegrams and Postage.....	9,000 00	8,500 00	7,056 01
C Travelling Expenses	61,398 00	58,798 00	54,593 99
	<u>\$ 423,719 00</u>	<u>\$ 423,719 00</u>	<u>\$ 407,990 09</u>

As of March 31, 1946, there were 136 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adair, J.	\$ 2,580 00	\$ 615 91	Irwin, J. L. (Mar. 26)	2,760 00	365 53
Anderson, H. S.	2,760 00	1,145 42	Johnson, E.	2,640 00	306 78
Art, G. L.	2,760 00	1,168 33	Keay, J.	2,640 00	
Bain, T. G.	2,640 00	1,626 63	Killick, C. H. P. (Aug. 29) ..	2,760 00	
Beattie, D. M.	3,420 00	782 46	Lefebvre, J.	2,760 00	
Beckett, W. J.	2,880 00	456 77	Lemay, J. T.	2,640 00	
Bourbeau, G. A.	2,760 00		MacKay, K. G.	3,240 00	1,432 77
Bourbonnais, J.	2,880 00	1,306 10	MacLennan, R. M.	2,760 00	
Brennan, W. E.	2,640 00	470 60	Maher, J. U.	2,880 00	961 48
Broby, S. P. (Jan. 12)	2,760 00		Mason, H. A.	3,120 00*	771 70
Browne, W. E.	2,520 00*	321 06	McManus, J. A.	2,880 00	423 25
Cameron, W. C.	3,900 00	380 20	Menard, S.	2,580 00	
Carleton, R. J.	2,760 00		Menzies, D. (Feb. 1)	2,760 00	
Crowe, H. J. (Sept. 14)	2,880 00		Murphy, F. D.	2,580 00	413 45
Cunningham, H. W.	2,580 00	1,047 38	Quesnel, E.	2,640 00	
Davies, W. J.	2,640 00	1,185 77	Quinn, R. J.	2,400 00	1,042 11
Derby, H. A.	3,900 00		Rogerson, W. F.	2,520 00	918 62
Euteneire, C. P.	2,520 00		Singleton, J. F.	6,000 00*	1,359 73†
Goodwillie, D. B.	3,000 00	1,092 28†	Spencer, R. P.	2,520 00	
Gosselin, J. Z.	2,400 00		Strynadka, N. J.	2,400 00	
Hebert, R. O.	2,760 00		Thimens, G.	2,760 00	
Henderson, J. H. (Feb. 1) ..	2,880 00	669 80	Ward, H. M.	2,760 00	
Hicks, T. J.	3,240 00	1,108 01	White, O. H. J.	2,760 00	315 35
Howe, S. R.	2,940 00*	607 57†	Woodiwiss, L. H.	2,580 00	

† These items include the sum of \$1,517.75 charged to War and Demobilization Allotment.

Wages of labourers and casual employees amounted to \$8,277.05.

A Includes the purchase of 1 new car at a net cost of \$1,408.35 after deducting an allowance of \$300 for 1 used car.

B Payments were made to the Department of Public Printing and Stationery.

C The following employees, whose salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: D. E. Arsenault, \$502.84†; E. K. Bonnyman, \$823.66; A. Bussiere, \$646.55; R. E. Carr, \$1,450.88; J. E. Cogan, \$530.85; J. E. Coxford, \$641.94; A. Demers, \$623.26†; M. Desaulniers, \$1,520.43; H. Desfosses, \$1,254.97†; J. E. Dougall, \$1,475.64†; C. A. Fabien, \$1,062.94; C. R. Kennedy, \$1,347.13†; R. Kerouack, \$1,563.87†; L. Kirkland, \$1,506.75†; R. R. Lafleche, \$1,572.32†; E. Leblanc, \$931.05; L. J. Levenick, \$1,437.41; W. R. MacDonald, \$753.90; C. A. Morrison, \$656.55†; B. J. O'Connell, \$349.75†; G. W. Parker, \$1,213.61; I. Rose-Christensen, \$703.42; G. A. Schroer, \$1,032.67†; W. A. Van Alstyne, \$1,737.49; B. W. Young, \$1,011.18.

† These items include the sum of \$2,077.39 charged to War and Demobilization Allotment.

**Vote 25 (and (a) Vote 442, Supplementary Estimates; (b) Vote 650, Further Supplementary Estimates)
Subsidies for Cold Storage Warehouses, under the Cold Storage Act, and Grants, in the amounts
detailed in the Estimates**

<i>Subsidies</i>	Estimates	Allotments	Expenditures
Municipality of City and County, Saint John, N.B.	15,292 14	15,292 14	15,292 14
Moncton Cold and General Storage Limited, (3) Moncton, N.B. ...	18,837 75	18,837 75	18,837 75
Societe Co-operative Agricole, St. Damase, Que.	7,772 55	7,772 55	7,772 55
Societe Co-operative Agricole, (2), Chicoutimi, Que.	3,600 00	3,600 00	
Couvoir Co-operative, Marieville, Que.	5,024 25	5,024 25	
La Co-operative Avicole d'Etchemin, St. Anselme, Que.	12,222 00	12,222 00	
L'Abattoir Co-operative Avicole, Victoriaville, Que.	11,922 00	11,922 00	
Bradford Co-operative Cold Storage Limited, Bradford, Ont. ...	37,500 00	37,500 00	
Dixie Growers Co-operative Limited, Dixie, Ont.	18,000 00	18,000 00	18,000 00
Netkin, Samuel, Dundas, Ont.	3,600 00	3,600 00	
Fergus Co-operative Association, Fergus, Ont.	3,150 00	3,150 00	
Langs Food Products Limited, Hamilton, Ont.	54,000 00	54,000 00	

	Estimates	Allotments	Expenditures
<i>Subsidies</i>			
St. Lawrence Valley Co-operative Storage Limited, Iroquois, Ont.	9,000 00	9,000 00	8,784 95
North Grey Cheese Co-operative Limited, Owen Sound, Ont.	3,225 00	3,225 00	
Owen Sound Public Cold Storage, Owen Sound, Ont.	5,363 37	5,363 37	
Owen Sound Cold Storage Limited, Owen Sound, Ont.	5,363 37	5,363 37	5,134 40
Jordan Wine Company, St. Catherines, Ont.	94,072 80	94,072 80	
Northern Frosted Foods and Cold Storage Limited, Timmins, Ont.	28,249 13	28,249 13	
Oxford Farmers Co-operative Produce Company Limited, Woodstock, Ont.	20,400 00	20,400 00	
First Co-operative Packers of Ontario Limited, Elmvale, Ont.	2,475 00	2,475 00	2,475 00
North Grey Cheese Factory, Owen Sound, Ont.	9,300 00	9,300 00	
Upper Ottawa Co-operative Poultry Products, Renfrew, Ont.	7,500 00	7,500 00	5,893 92
Central Cold Storage Limited, Trenton, Ont.	15,000 00	15,000 00	13,388 97
Aldershot Distributing Co-operative Company Limited, (3), Aldershot, Ont.	3,764 25	3,764 25	3,734 51
Kent Fruit Growers Co-operative Limited, (2), Blenheim, Ont. ...	4,200 00	4,200 00	2,294 99
Lambton Growers Cold Storage Company Limited (2), Forest, Ont.	9,750 00	9,750 00	9,517 17
Hamilton, W.L., (2), Collingwood, Ont.	2,700 00	2,700 00	
Elgin Growers Co-operative Limited, (3), St. Thomas, Ont.	13,725 00	13,725 00	6,331 07
Oxford Fruit Co-operative Limited, (3), Woodstock, Ont.	17,850 00	17,850 00	
Georgian Bay Fruit Growers Limited, (4), Thornbury, Ont.	18,600 00	18,600 00	
Crescent Cold Storage Limited, Winnipeg, Man.	25,500 00	25,500 00	
Winnipeg Cold Storage Company, Limited, (1), Winnipeg, Man. ..	6,996 68	6,996 68	6,996 68
Winnipeg Cold Storage Company, Limited, (2), Winnipeg, Man.	51,291 43	51,291 43	
North Star Cold Storage Company Limited, Winnipeg, Man.	3,165 76	3,165 76	3,165 76
North Star Cold Storage Company Limited, (2), Winnipeg, Man. .	11,917 80	11,917 80	
Central Alberta Dairy Pool, Red Deer, Alta.	5,190 45	5,190 45	4,957 80
Edmonton Cold Storage Limited, Edmonton, Alta.	5,250 00	5,250 00	
O'Riordan, R.D., Camrose, Alta.	5,175 00	5,175 00	
Kamloops Ice and Cold Storage Company Limited, Kamloops, B.C.	9,146 25	9,146 25	7,698 28
Cascade Co-operative Union, Kelowna, B.C.	14,478 75	14,478 75	14,478 75
McLean and Fitzpatrick, Kelowna, B.C.	1,875 00	1,875 00	
Okanagan Packers Co-operative Union, (2), Kelowna, B.C.	7,200 00	7,200 00	7,200 00
Okanagan Valley Land Company Limited, (2), Okanagan Centre, B.C.	2,100 00	2,100 00	980 00
Kelowna Growers Exchange, (3), Kelowna, B.C.	3,375 00	3,375 00	
Southern Co-operative Exchange, Oliver, B.C.	6,075 00	6,075 00	2,835 00
Vernon Fruit Union, Oyama, B.C.	14,880 00	14,880 00	11,035 26
Walters Limited, Peachland, B.C.	1,985 25	1,985 25	
Westbank Co-operative Growers Association, Westbank, B.C. ...	12,000 00	12,000 00	9,889 57
Westbank Orchards, Westbank, B.C.	2,025 00	2,025 00	2,025 00
Okanagan Egg Producers Association, Armstrong, B.C.	630 00	630 00	420 97
Surrey Co-operative Association, Cloverdale, B.C.	2,572 50	2,572 50	1,144 04
Long and Long Limited, Creston, B.C.	4,425 00	4,425 00	
North Fraser Co-operative Association, Haney, B.C.	2,100 00	2,100 00	
Laurel Co-operative Union, Kelowna, B.C.	12,960 00	12,960 00	
Mabee, George E., Oliver, B.C.	2,250 00	2,250 00	
United Co-operative Growers Association, Penticton, B.C.	7,725 00	7,725 00	
Occidental Fruit Company Limited, West Summerland, B.C.	7,500 00	7,500 00	4,861 92
Yarrow Growers' Co-operative Association, Yarrow, B.C.	2,229 91	2,229 91	
Vancouver Ice and Cold Storage Limited, (2), Vancouver, B.C. ..	18,000 00	18,000 00	8,841 00
Howe, A.T., (2), Vernon, B.C.	1,800 00	1,800 00	840 00
Haynes Co-operative Growers' Exchange, (2), Oliver, B.C.	3,795 00	3,795 00	3,795 00
Oliver Co-operative Growers' Exchange, (2), Oliver, B.C.	22,245 00	22,245 00	
Osoyoos Co-operative Growers, (2) Osoyoos, B.C.	12,030 00	12,030 00	10,044 29
Penticton Co-operative Growers, (3), Penticton, B.C.	14,250 00	14,250 00	14,250 00
Pyramid Co-operative Association, (2), Penticton, B.C.	15,675 00	15,675 00	
Creston Co-operative Fruit Exchange, (3), Creston, B.C.	3,018 75	3,018 75	
Keremeos Fruits Limited, (3), Keremeos, B.C.	3,750 00	3,750 00	
	788,042 14	788,042 14	232,916 74

<i>Grants</i>	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Wiltshire Dairying Company, North Wiltshire, P.E.I.	68 74	68 74	68 55
La Co-operative Agricole, Baie St. Paul, Que.	7,772 55	7,772 55	2,627 67
Edmonton Cold Storage Limited, Edmonton, Alta.	5,250 00	5,250 00	5,250 00
O'Riordan, R.D., Camrose, Alta.	5,175 00	5,175 00	
Alberta Poultry Producers, Limited, Edmonton, Alta.	15,757 94	15,757 94	
Westbank Orchards, Westbank, B.C.	3,317 25	3,317 25	1,910 18
Creston Co-operative Fruit Exchange, Creston, B.C.	4,020 30	4,020 30	3,938 86
Keremeos Fruits Limited, Keremeos, B.C.	3,083 25	3,083 25	1,436 65
Vancouver Island Poultry Co-operative Association, Duncan, B.C.	2,250 00	2,250 00	
North Fraser Co-operative Association, Haney, B.C.	2,100 00	2,100 00	
McLean and Fitzpatrick, Rutland, B.C.	1,200 00	1,200 00	
Kelowna Growers Exchange, (3), Kelowna, B.C.	1,290 09	1,290 09	1,290 00
	<i>51,285 12</i>	<i>51,285 12</i>	<i>16,521 91</i>
Provision for anticipated applications	30,996 05	30,996 05	
	<u>\$ 870,323 31</u>	<u>\$ 870,323 31</u>	<u>\$ 249,438 65</u>

Subsidies are paid on the following basis:—

- (a) On completion of building, 15 per cent of the amount expended in construction, refrigeration, etc.;
- (b) At the end of the first year thereafter, 7 per cent of the said amount;
- (c) At the end of the second year thereafter, 4 per cent of the said amount;
- (d) At the end of the two next succeeding years, 2 per cent of the said amount.

Where no expenditures were made, the amounts have been re-submitted in the Estimates for 1946-47.

Grants: Payments under this heading are made in instalments as in the case of subsidies. The companies listed did not conform at the outset with the provisions of the Cold Storage Act, therefore payment by way of grant was authorized by the Appropriation Act.

Vote 26 (and Vote 651, Further Supplementary Estimates) Fruit, Vegetable and Maple Products and Honey, including Grant of \$5,000 to Canadian Horticultural Council

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	452,559 00	452,559 00	432,432 05
Cost of Living Bonus and Other Pay-list Items	44,350 00	44,350 00	43,013 93
A Equipment	10,000 00	5,063 51	5,063 51
Express and Freight	1,800 00	1,100 00	899 41
Grant to Canadian Horticultural Council	5,000 00	5,000 00	5,000 00
Miscellaneous	1,952 00	1,452 00	1,328 68
B Printing and Stationery	20,000 00	15,000 00	14,965 40
Professional Services	500 00	200 00	134 57
Rents	1,539 00	1,815 00	1,815 00
Supplies and Materials	1,500 00	895 00	541 90
Telephones, Telegrams and Postage	8,800 00	9,800 00	9,740 37
C Travelling Expenses	69,000 00	79,765 49	69,671 28
	<u>\$ 617,000 00</u>	<u>\$ 617,000 00</u>	<u>\$ 584,606 10</u>

As of March 31, 1946, there were 202 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	<u>Salary rate</u>	<u>Travelling expenses</u>		<u>Salary rate</u>	<u>Travelling expenses</u>
Armstrong, F. R.	\$ 2,700 00		Dionne, C. E.	2,520 00*	437 89
Brooks, C.	2,700 00		Drinkwater, J. H.	2,400 00	326 98
Butland, W. R.	2,820 00	\$ 1,105 92	Eardley, E. A.	2,400 00	615 10
Clingan, G. F. (Oct. 1)	2,760 00		Fleet, W. T.	2,640 00	567 63
Coell, W. J.	2,640 00	662 70	Jackson, C. W.	2,640 00	469 01
Conger, K. B.	4,500 00*		Long, R. R.	2,400 00	394 72
Craig, C. M. (June 1)	2,520 00		Loveday, F. E.	3,660 00	
DeJong, J. G.	2,400 00	881 62			

PUBLIC ACCOUNTS, PART II

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Marshall, S. B.	3,120 00	874 35	Scott, H.	2,640 00	810 89
Marshall, W. B. H.	3,120 00	1,323 88	Shaw, C. E.	2,700 00	960 47
Paige, E. G.	3,300 00	879 94	Skinner, C. T.	2,820 00	
Perry, F. J.	3,420 00*	665 65†	Spinney, L. V.	2,640 00*	373 71
Ponton, H. H.	3,120 00	544 01	Stevenson, C. T.	2,700 00	889 73
Read, W.	3,000 00	649 79	Wheeler, R. L.	5,700 00*	1,267 68
Robinson, K. B.	2,400 00		Young, E. H.	2,700 00	
Robinson, R. E.	4,140 00	1,121 63†			

†These items include the sum of \$922.54 charged to War and Demobilization Allotment.

A Includes the purchase of 3 new cars at a net cost of \$4,797.51 after deducting allowances of \$600 for 2 used cars.

B Payments were made to the Department of Public Printing and Stationery.

C The following employees whose salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: D. C. Armstrong, \$600.42; E. W. T. Arthur, \$407.47; J. J. Benn, \$511.43; D. J. Beveridge, \$1,030.92; W. G. Borden, \$383.98; C. H. Bowman, \$397.08; F. A. Brydon, \$319.09; F. C. Chappell, \$1,147; W. Corp, \$392; G. L. Cox, \$567.88; J. H. Dawe, \$542.69; E. C. Dickson, \$957.36; J. R. Dill, \$307.15; E. Dix, \$513.37; A. J. Duggan, \$329.45; D. H. Firth, \$459.60; P. L. Ford, \$1,007.67; W. J. Furminger, \$588.16; W. F. Graham, \$658.77; F. W. Gray, \$864.16; A. E. Harvie, \$450.96; J. M. Hay, \$709.58; J. J. Johnson, \$1,749.66; J. W. Long, \$430.26; A. W. Longley, \$463.55; R. Lounsbury, \$812.61; S. MacFarlane, \$663.78; Wm. MacNeil, \$627.17; O. L. May, \$1,187.07; W. P. McLeod, \$322.41; H. A. Miller, \$304.28; J. P. Millie, \$537.94; W. H. Mizener, \$1,000.44; J. F. Mott, \$1,041.40; R. B. Neily, \$757.39; J. C. Paradis, \$615.17; C. H. Pickett, \$537.41; J. P. Praught, \$418.96; D. H. Reid, \$915.05; T. N. Reinders, \$386; J. M. Robinson, \$597.14; C. J. Rose, \$1,199.79; W. J. Sangster, \$694.69; A. M. Shaw, \$1,004.62; H. W. Smith, \$689.80; M. Smith, \$328.32; H. M. Spencer, \$470.94; C. E. Spicer, \$429.73; E. W. Stanley, \$980.98; W. F. Strong, \$710.28; J. J. Tofani, \$842.07; A. R. Vandewater, \$678.60; R. R. Waddle, \$551.85; E. A. Walton, \$823.09; H. G. Woodworth, \$713.21.

Vote 27 (and Vote 443, Supplementary Estimates) Live Stock and Live Stock Products

	Estimates	Allotments	Expenditures
Salaries	428,102 00	433,942 27	433,942 27
Cost of Living Bonus and Other Pay-list Items	39,926 00	32,085 73	31,731 01
A Equipment	3,300 00	2,088 89	2,088 89
Express, Freight and Cartage	2,325 00	1,325 00	1,254 04
Living Allowances	1,200 00		
Miscellaneous	2,535 00	2,535 00	2,382 97
B Printing and Stationery	17,120 00	14,570 00	14,562 41
Professional Services, including Legal Services	1,000 00	400 00	394 30
Rents	7,411 00	6,911 00	6,778 40
Supplies and Materials	3,700 00	3,775 00	3,552 67
Telephones, Telegrams and Postage	15,800 00	20,600 00	20,498 83
C Travelling Expenses	119,088 00	123,274 11	122,017 91
	<u>\$ 641 507 00</u>	<u>\$ 641,507 00</u>	<u>\$ 639,203 70</u>

As of March 31, 1946, there were 203 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allen, W. L.	\$ 2,400 00		Bowman, F. A.	2,700 00*	728 62
Anderson, H. J.	2,700 00		Bridel, F. J.	2,700 00	
Bain, C. E.	2,940 00	\$ 395 05	Brown, W. A.	5,220 00*	2,503 78
Baird, F. F.	3,000 00*		Browne, D. L.	2,520 00	3,230 65
Barry, S. C.	4,320 00*	767 18	Bruce, H. R.	2,940 00	806 78
Beatty, R. G.	2,520 00	1,373 44	Buker, F. H. (Apr.7)....	2,520 00	
Bennett, R. K.	3,120 00	1,557 45	Chepesvik, M. W.	2,520 00	603 30
Bonnyman, E. D.	3,420 00*	1,104 10	Clay, H. W.	2,520 00	408 97

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Coulter, C. L.	3,000 00		MacKenzie, D. A.	3,120 00	459 96
Craig, H. E.	2,520 00	335 06	MacMillan, C. M.	2,400 00*	932 25
Curran, A. F.	3,120 00*	1,029 12	Marcoux, J. A.	2,700 00	1,637 83
Darnell, A. F.	2,640 00*	2,153 91	Maybee, H. J.	3,900 00*	310 80
Deguire, J. A.	2,640 00*	1,791 87	McConnell, W. C.	2,520 00	1,203 82
Duff, H. C.	2,520 00	438 72	McCulloch, A. C.	3,000 00	1,859 43
Dunsmore, W. G.	2,700 00*		McKinnon, D. A.	3,000 00*	2,752 50†
Fetherstonhaugh, J. E.	2,700 00	524 79	McMillan, L. H.	2,400 00*	2,846 02†
Ford, H. L.	2,520 00	727 12	McPherson, W. J.	3,000 00	1,129 66
Foster, G. W.	2,520 00	1,035 18	McQueen, M. J.	2,520 00	497 05
Fraser, H. W.	2,520 00	1,519 53	Miller, G. B.	3,600 00*	2,395 89
Garrison, I.	2,520 00	328 45	Miller, M. H.	2,520 00	
George, J. F.	2,520 00	496 77	Milne, B. C.	2,400 00*	
Gordon, W. M.	2,520 00	728 80	Munro, A. D.	3,120 00	492 15
Haggerty, J. F.	3,000 00*		Paul, G. G.	2,400 00	
Haggith, C. B.	2,400 00*		Pawley, J. L.	2,880 00	523 58
Hancock, L.	3,000 00*	608 21	Pearsall, L. W.	5,220 00*	805 70†
Hedgecoe, A. R.	2,760 00*	1,355 47	Ritchie, W. M.	3,780 00	1,530 64
Heneault, J. E. N.	2,640 00	1,749 63	Rodrique, G.	2,820 00	542 33
Hooley, E. R.	2,520 00	1,117 76	Senn, E. W.	2,940 00	1,158 68
Johns, E. J.	2,400 00		Seymour, H. I.	2,400 00	
Kerr, W.	2,520 00	599 96	Snow, A. H.	2,400 00	
Kezar, J. H.	2,700 00		Stark, L.	2,400 00	
Lalibert, P.	2,400 00	1,945 81	Steves, H. L.	2,400 00	932 25
Lavender, D. J.	2,400 00*		Thompson, R. A.	3,000 00	1,148 61
Lawrie, W. D.	2,400 00*		Trimble, R. C.	2,700 00	931 17
Layton, R. L.	2,520 00	2,158 04†	Turnbull, J. R.	2,520 00	320 79
Leask, J.	2,400 00		Van Sickle, P. O.	2,400 00	
Light, P. E.	4,140 00	379 01†	Ward, F. G.	2,400 00*	854 81
Lyster, C. C.	3,120 00	1,013 65	Williams, D. J.	3,120 00	758 81
MacKay, C. B.	2,400 00	641 31	Wilson, G. R.	2,880 00*	

† These items were charged to War and Demobilization Allotment.

R. L. Layton received a living allowance of \$739.66.

A Includes the purchase of 1 new car at a cost of \$2,088.89.

B Payments were made to the Department of Public Printing and Stationery.

C The following employees, whose salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: T. J. Adams, \$904.70; J. B. Arseneault, \$629.70; D. Bell, \$456.21; S. R. Bowell, \$936.07; R. G. Bruce, \$310.21; J. P. Cain, \$848.88; J. M. A. Carkner, \$851.61; E. W. Chambers, \$1,530.46; J. T. Charland, \$972.05; H. Cochrane, \$2,329.68; D. Craig, \$995.38; W. B. Crawford, \$1,214.72; L. F. Dawes, \$1,070.61; A. N. De Rocquigny, \$1,421.05; J. A. Dumaine, \$1,015.22 (including \$507.47 charged to War and Demobilization Allotment); W. G. Dunsmore, \$362.78; W. B. Ellsworth, \$403.14; S. Fehler, \$607.84 (charged to War and Demobilization Allotment); J. M. Fisher, \$665.53; L. D. Forbes, \$1,091.33; W. Hagger, \$1,213.89; P. E. Hamelin, \$619.49; J. W. Hedgecoe, \$633.90; E. A. Holland, \$847.36; J. A. Lahaye, \$1,000.57; R. G. Laing, \$1,864.35; G. L. Locking, \$1,622.30 (charged to War and Demobilization Allotment); R. A. MacEachern, \$1,005.41; A. R. MacKay, \$1,072.67; L. J. Maltais, \$1,940.62; J. M. McGregor, \$1,118.62; J. Milligan, \$1,169.97; M. R. Mitchell, \$2,111.29; G. A. Moore, \$1,221.34; A. L. Morrison, \$1,513.78; A. C. Morton, \$355.01; J. G. Murray, \$1,482.77; J. Napier, \$627.38; W. F. Newey, \$837.44; E. J. Parker, \$526.48; B. Pontbriand, \$627.13; C. E. Sampel, \$1,295.14; A. V. Smith, \$1,274.55; E. V. Smith, \$475.69; W. R. Smith, \$787.93; J. C. Steele, \$1,574.69; J. T. Stubbington, \$780.03; J. K. Swann, \$687.43; A. Thornfield, \$410.36; N. C. Tilker, \$1,358.47; N. C. Tracy, \$400.42; J. A. Tremblay, \$310.62; H. Walsh, \$1,013.81; R. W. Ward, \$708.60; C. S. Weber, \$539.81; J. Wild, \$509.67; R. H. Woodward, \$883.90; A. Zooran, \$473.14.

Vote 28 Marketing of Agricultural Products, including temporary appointments that may be required to be made, notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed \$15,000

	Estimates	Allotments	Expenditures
Temporary Assistance	15,000 00	14,000 00	2,385 81
Cost of Living Bonus and Other Pay-list Items.....	678 00	678 00	217 38
Marketing Projects, including Advertising.....	6,500 00	6,500 00	5,278 51
Printing and Stationery.....	200 00	1,200 00	1,130 77
Telephones, Telegrams and Postage.....	200 00	200 00	51 24
Travelling Expenses	2,422 00	2,422 00	102 18
	\$ 25,000 00	\$ 25,000 00	\$ 9,165 89

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 6,420 00

SPECIAL

Vote 29 (and Vote 444, Supplementary Estimates) Prairie Farm Rehabilitation Act and Water Storage (An amount of \$500,000 is available in the Appropriation for Reconstruction for the St. Mary and Milk Rivers Water Development Project.)

	Estimates	Allotments	Expenditures
Temporary Assistance	350,845 00	333,805 68	333,805 68
Wages	341,770 00	403,944 90	403,944 90
Cost of Living Bonus and Other Pay-list Items	106,160 00	92,542 50	92,542 50
A Equipment	142,800 00	158,485 07	158,485 07
Express, Freight and Cartage	19,050 00	22,309 05	22,309 05
Miscellaneous	49,545 00	18,900 53	5,478 99
B Printing and Stationery	25,000 00	26,452 70	26,452 70
C Rents	13,450 00	42,641 77	42,641 77
Telephones, Telegrams and Postage	14,480 00	14,480 00	13,392 31
D Travelling Expenses	199,480 00	199,480 00	195,725 60
Buildings and Lands	921,020 00	853,079 01	663,170 52
Supplies and Materials	166,400 00	183,878 79	183,878 79
	<u>\$2,350,000 00</u>	<u>\$2,350,000 00</u>	<u>\$2,141,827 88</u>

The following is a distribution of the above expenditures by sub-allotments.

	Sub-allotments	Expenditures
Headquarters Administration—		
Ottawa	7,500 00	4,228 20
Regina	55,000 00	53,996 72
Economic Surveys	52,500 00	42,122 17
	115,000 00	100,347 09
Cultural Experiments and Research—		
Ottawa	32,880 00	20,647 68
University of Manitoba	8,155 00	6,045 52
Morden	10,500 00	9,727 13
Brandon	40,570 00	29,900 09
University of Saskatchewan	13,300 00	5,848 99
Saskatoon Forage Crop Laboratory	4,025 00	3,328 02
Indian Head Farm	37,510 00	33,416 60
Indian Head Forest Nursery Station	24,435 00	21,249 08
Melfort	10,215 00	10,195 42
Scott	22,205 00	20,875 98
Sutherland	10,700 00	10,699 50
Swift Current	105,710 00	105,318 26
University of Alberta	14,900 00	9,851 50
Lethbridge	48,495 00	48,394 45
Lacombe	18,400 00	15,423 70
Manyberries	9,500 00	9,051 74
Unallotted	3,500 00	
	415,000 00	359,973 66
Land Utilization—		
Administration	25,500 00	23,622 26
Pasture construction	272,000 00	265,804 08
Management and operation of pasture and irrigation projects	137,500 00	136,573 07
Purchase of land	37,000 00	34,767 16
Purchase of bulls	32,500 00	29,503 22
Seeding and harvesting of community pastures	3,000 00	2,524 08
Re-establishment of farmers	1,000 00	865 00
	508,500 00	493,658 87

Water Development and Water Storage—

Administration	45,820 00	42,555 84
Small projects	658,900 00	635,035 64
Large projects		
Administration and maintenance	75,400 00	66,465 08
Swift Current Irrigation—Main Canal	32,200 00	32,115 14
Storage Reservoir—Cadillac Water Users Association	17,500 00	17,325 49
Aetna Irrigation District	31,500 00	22,058 19
Loon Creek Dam—R.M. of Cupar No. 218	7,000 00	6,819 70
Little Souris River Project	2,500 00	
Operation of large irrigation projects	85,500 00	73,000 13
Surveys	292,180 00	257,984 96
Purchase, maintenance and operation of construction machinery	63,000 00	34,488 09
	<u>1,311,500 00</u>	<u>1,187,848 26</u>
	<u>\$2,350,000 00</u>	<u>\$2,141,827 88</u>

Distribution of Cultural Experiments and Research expenditure by activities:

Cultural publications and administration	17,594 54
District experimental stations and reclamation surveys	156,558 75
Grass investigation coverage and range surveys	34,565 90
Tree planting	31,769 99
Soil research and soil surveys	41,106 26
Agricultural Improvement Association—Soil drifting control including horticultural development	36,248 93
Cultural work on irrigation projects	27,723 66
Live stock surveys and sheep development	14,405 63
	<u>\$ 359,973 66</u>

As of March 31, 1946, there were 189 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Achtzener, J.	\$ 2,400 00	\$ 1,391 14	Gray, E. L.	4,500 00	1,204 47
Acton, B. K.	2,400 00	768 54	Gray, W. D.	2,700 00	828 77
Arthur, S. F.	3,780 00		Haberman, J. A.	2,400 00	
Biddell, C. H.	2,700 00	1,119 88	Hawkins, S. H.	3,300 00	951 84
Biggs, R. L.	2,400 00		Humphreys, F. V.	2,400 00	2,288 88
Brown, C. D. (Apr. 30)	2,400 00		Jacobson, W. L.	3,000 00	1,348 57
Cameron, R. J.	2,400 00	1,705 73	MacKenzie, G. L.	3,300 00	1,519 46
Campbell, J. B.	2,700 00	544 12	MacNaughton, D.	2,400 00	619 37
Carpenter, E. S.	2,700 00	1,522 76	Mann, H. H. M.	2,940 00	2,298 18
Carscallen, H. R.	2,820 00		McCallum, F.	2,700 00	960 49
Carss, H. W. (Mar. 17)	2,820 00	376 80	McCallum, G. A.	2,400 00	1,108 32
Chepil, W. S.	3,000 00		McMillan, L. D.	2,400 00	1,609 67
Cook, A. B.	2,700 00	1,243 22	Moore, C. M.	2,700 00	
De Savigny, H. J. (Jan. 22) ..	2,700 00	587 85	Moore, J. C.	2,400 00	1,357 93
Donald, R. F. B.	3,000 00*		Mulholland, E.	2,520 00	
Doughty, J. L.	3,300 00		Orr, L. G.	2,400 00	734 77
Eull, L.	2,400 00		Peterson, R. O.	2,700 00	1,111 26
Ewert, W. F.	3,000 00		Riesen, H. G.	2,820 00	988 74
Fairley, J. W.	2,400 00		Shafer, W. H.	2,400 00	
Ficht, J. P.	2,700 00		Shields, S. F. (June 1)	2,400 00	
Foss, W. L.	2,820 00	996 78	Spence, G.	6,000 00	716 08
Freer, O.	4,180 00	558 04	Switzer, J. E.	2,700 00	547 70
Gillespie, W. M.	2,400 00	1,132 14	Witherspoon, W. (July 24) .	2,700 00	
Gillett, C.	2,700 00		Youngman, R.	2,700 00	2,348 94

A *Equipment*. Includes the purchase of 7 new cars at a net cost of \$9,688.48 after deducting allowances of \$2,620 for 6 used cars; 7 new and 1 used truck were purchased at a net cost of \$7,342.72 after deducting allowances of \$1,951 for 3 used trucks; 3 tractors were purchased for \$2,470.38 and 1 lathe for \$4,805.72. Livestock for community pastures was purchased to the value of \$27,850.

B *Printing and Stationery*. Payments were made to the Department of Public Printing and Stationery.

C *Rents*. Expenditures include payments to 55 operators of experimental sub-stations amounting to \$27,860.50.

D *Travelling Expenses*. The following employees, whose salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: M. Andall, \$663.31; R. H. Anderson, \$561.49; E. H. Andrew, \$314.62; H. C. Armstrong, \$813.67; J. A. Asplund, \$551.50; F. J. Bahr, \$1,644.86; J. Bain, \$1,096.72; J. Barron, \$335.30; K. E. Bell, \$321.88; W. M. Berry, \$1,101.30; R. V. Blair, \$895.63; W. G. Bock, \$1,702.13; J. P. Bowland, \$326.15; R. M. Bowlley, \$918.47; W. E. Bowser, \$1,066.49; R. Brehler, \$333.87; O. P. Bristol, \$317.65; H. C. Brown, \$1,565.35; H. W. Brown, \$463.14; A. B. Cameron, \$1,797.64; H. N. Cavan, \$1,061.89; H. Chester, \$422.19; S. E. Clarke (included under Vote 14); J. S. Clayton, \$702.29; M. Collins, \$451.01; R. F. Comstock, \$430.81; T. P. Craigen, \$537.68; D. J. Cunningham, \$319.25; R. P. L. Daniels, \$649.88; A. W. Daurie, \$3,152.44; F. W. Dawes, \$371.36; J. F. Dewson, \$326.29; R. M. Dickie, \$541.36; J. R. H. Dixon, \$365.90; H. Dofka, \$315.30; R. H. Dunlop, \$1,259.03; E. F. Durrant, \$308.95; L. Eley, \$382.64; R. L. Erdman, \$597.75; W. Ervin, \$379.99; G. R. Evans, \$1,300.84; T. S. Farquharson, \$773.60; A. Fischer, \$394.03; H. Forbes, \$811.66; D. L. Gemmell, \$306.19; R. Gordon, \$437.33; T. P. Hagerman, \$1,476.75; W. F. Hall, \$1,093.25; D. C. Hammond, \$644.80; J. H. Harding, \$1,218.89; W. Hardstaff, \$897.31; H. J. Hargrave (included under Vote 14); C. B. Haver, \$480.51; J. A. Havers, \$803.25; W. D. Hay (included under Vote 14); G. Helle, \$670.62; C. Hill, \$806.92; E. Holler, \$492.80; E. S. Hopkins (included under Vote 12); W. S. Howes, \$305.75; W. Huddleston, \$1,997.28; R. Hyndman, \$944.43; N. L. Iverson, \$915.10; P. J. Janzen (included under Vote 14); W. K. Janzen (included under Vote 13); W. Jestin, \$855.60; R. Johnstone, \$839.75; W. E. Jonah, \$480.44; A. L. Jones, \$481.35; C. Keith, \$453.23; D. A. Kennett, \$515.08; B. B. Kenney, \$1,145.98; D. Kirton, \$344.07; W. J. Koche, \$1,028.65; E. W. Krenz, \$586.80; W. R. Leslie (included under Vote 14); W. C. Lester, \$920.40; D. B. Lind, \$856.85; J. Lobsinger, \$350.21; C. V. Lord, \$1,849.63; D. Luchsinger, \$435.34; L. Lund, \$326.80; A. Lyon, \$688.57; W. J. Machuga, \$370.20; R. W. Mathie, \$392.79; R. G. McClelland, \$915.92; E. V. McCurdy, \$511.49; H. H. McIntyre, \$861.16; J. K. McLaughlin, \$1,145.70; J. J. S. McMorine, \$787.96; J. R. Milne, \$1,322.95; C. M. Moore, \$962.65; H. C. Moss, \$536.03; N. Mudry, \$1,288.69; A. W. Murphy, \$687.67; F. Murphy, \$583.85; C. Needrum, \$1,385.14; D. Newyar, \$430.38; E. Nixon, \$1,635.38; P. Nord, \$875.08; J. E. O'Connell, \$2,918.40; W. Odynsky (included under Vote 13); G. Olson, \$873.54; A. E. Palmer (included under Vote 14); O. Parker, \$504.44; D. A. Patterson, \$1,856.62; M. J. Peace, \$1,312.91; R. W. Peake (included under Vote 14); L. Pearce, \$303.80; J. Pendergast, \$2,134.54; R. H. Pierce, \$1,197.57; A. Posynick, \$395.72; L. Primus, \$925.41; J. M. Ragan, \$1,141.27; A. J. Reece, \$943.82; R. C. Rees, \$317.35; C. F. Ripley, \$567.39; R. Roberts, \$341.14; D. Rossborough, \$615.74; R. Ruth, \$514.29; E. C. Sackville (included under Vote 14); L. E. Salkeld, \$355.30; L. Sargent, \$459.47; J. J. Schaeffer, \$440.17; M. Schitka, \$489.26; F. W. Schroer, \$313.75; J. Simpson, \$1,073.46; C. H. Slack, \$1,909.51; A. H. G. Snow, \$307.15; M. Solverson, \$395.70; C. C. Spence (included under Vote 23); R. A. Stutt, \$730.61; R. I. Tenberg, \$1,064.99; L. B. Thomson (included under Vote 14); W. B. Thomson, \$1,782.13; S. V. Tomecko, \$861.11; H. L. Topham, \$435.79; A. Townsend, \$348.04; G. Turner, \$430.88; V. G. Ulrich, \$370.30; H. B. Van Horne, \$764.26; R. M. Walker, \$1,588.26; C. Walkof (included under Vote 14); J. G. Watson, \$1,049.46; J. W. Wayling, \$1,337.98; A. Welikotny, \$551.38; R. B. Wells, \$352.92; A. R. Whyte, \$355.66; G. D. Williams, \$799.15; H. W. Williams, \$492.53; K. Williams, \$486.30; J. Wilner, \$1,081.98; A. W. Wilton (included under Vote 14); M. Winestock, \$341.50; J. E. Winter, \$571.58; R. Young, \$351.64; C. C. Zimmerman, \$616.48.

Suppliers receiving \$5,000 or more: Alberta Live Stock Association, \$21,245; J. H. Ashdown Hardware Co. Limited, \$6,476.36; Beatty Bros. Limited, \$9,519.71; Beaver Lumber Company, Limited, \$10,965.64; Canada Creosoting Company, Ltd., \$35,967.50; The Canadian Fairbanks-Morse Company, Limited, \$5,773.34; R. E. Creelman, \$6,845.71; Imperial Oil Limited, \$10,615.18; W. B. Ramsay, \$24,740.40; Saskatchewan Cattle Breeders' Association \$6,605; Geo. Smith, \$22,360.75; Martin Sundin, \$6,485.50.

Vote 30 (and Vote 445, Supplementary Estimates) Prairie Farm Assistance Act—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	63,450 00	54,951 65	54,951 65
Wages	116,550 00	114,322 82	103,687 50
Cost of Living Bonus and Other Pay-list Items.....	18,000 00	18,725 53	18,725 53
Freight and Express.....	1,500 00	500 00	189 03
Miscellaneous	1,000 00	1,000 00	203 21
Printing and Stationery.....	6,000 00	4,000 00	3,262 82
Rents	5,000 00	3,000 00	958 65
Supplies and Materials.....	500 00		
Telephones, Telegrams and Postage.....	9,000 00	6,500 00	2,244 59
A Travelling Expenses	134,000 00	152,000 00	143,195 56
	\$ 355,000 00	\$ 355,000 00	\$ 327,418 54

Under the Act, authority for appointments and rates of pay are vested in the Governor in Council.

As of March 31, 1946, there were 43 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: G. C. Bruce, \$2,400; H. J. Hamilton, \$2,400; A. W. Johnson, \$2,400; R. F. McGregor, \$4,500; S. Sinclair, \$3,200 (Oct. 1); N. B. Williams, \$2,400.

A Travelling expenses of \$300 or over were paid to: W. M. Affleck, \$369.41; C. R. Aigner, \$400.42; J. A. Allan, \$385.56; R. Allison, \$682.46; J. Anderson, \$820.50; W. E. Andrew, \$644.85; J. M. Armstrong, \$583.21; G. Atkinson, \$1,189.85; O. Bangsund, \$522.01; T. B. Barker, \$405.21; W. J. Barrie, \$472.47; J. Batty, \$884.36; B. Bayda, \$465.43; F. Bean, \$711.14; M. W. Beaton, \$590.37; R. S. Beattie, \$1,153.80; W. Beaven, \$1,170.48; E. Bedard, \$575.59; E. Beedle, \$1,373.34; E. Belhumeur, \$1,237.87; A. M. Bell, \$759.67; G. A. Bell, \$2,164.43; W. G. Bell, \$608.50; J. Bergey, \$471.33; I. A. Berglund, \$953.75; J. L. Berry, \$918.77; G. H. Bigelow, \$973.48; R. Black, \$728.08; T. E. Black, \$1,989.25; A. J. Boechler, \$567.22; S. Boot, \$894.61; L. Braconnier, \$454.40; W. Bradwell, \$639.98; E. Brassard, \$792.33; G. C. Bruce, \$471.36; J. H. Buhler, \$595.36; J. S. Campbell, \$1,289.22; J. W. Campeau, \$762.22; J. W. Cann, \$348.46; J. Carey, \$398.06; J. P. Carmody, \$684.71; M. F. Carpenter, \$2,231.22; W. H. Chorney, \$619.06; C. C. Churchill, \$641.22; M. P. Clancy, \$1,235.02; A. E. Clarke, \$1,180.16; C. Clarke, \$794.22; W. H. Clarke, \$1,104.99; C. W. Cline, \$540.11; T. J. Cloutier, \$725.04; R. D. Coles, \$567.52; P. Colleaux, \$1,138.98; T. E. Colter, \$744.61; W. J. Connor, \$581.18; J. P. Connors, \$749.42; H. Cooke, \$500.30; T. T. Cory, \$659.68; J. C. Cottrell, \$665.19; W. B. Crozier, \$562.38; J. A. Cunningham, \$715.30; J. F. Davies, \$565.58; O. Dechief, \$695.28; J. T. Dewan, \$719.74; C. Dixon, \$980.72; H. Doyle, \$766.56; W. C. Drever, \$372.30; W. H. Duce, \$354.78; F. T. Durick, \$947.54; J. R. Ehmann, \$362.26; G. F. Emes, \$745.52; D. M. Epp, \$543.94; J. M. Epp, \$531.24; W. H. Ewing, \$492.69; E. S. Fagan, \$873.42; W. L. Foulkner, \$310.62; P. J. Fenrich, \$688.31; P. F. Fitzpatrick, \$1,093.87; A. L. Forrester, \$1,470.17; J. France, \$911.77; G. W. Francis, \$544.61; L. H. Fuller, \$778.99; C. R. Fysh, \$549.75; C. Gannon, \$664.20; W. Garman, \$671.31; W. Gartly, \$437.34; F. Gibson, \$611.38; W. Gibson, \$334.41; E. Greenwood, \$362.25; W. Greer, \$483.32; J. C. Guy, \$531.91; A. Hagarty, \$609.84; H. M. Haney, \$808.62; G. Harkness, \$1,060.20; E. W. Hartle, \$627.26; A. E. Hawker, \$1,571.22; H. D. Head, \$891.82; L. E. Helmer, \$1,075.65; J. S. Henderson, \$688.12; R. L. Higgins, \$800.06; M. A. Hoover, \$1,153.07; N. Hostetler, \$380.74; F. S. Humphry, \$1,736.84; J. H. Irving, \$861.08; B. T. Jaques, \$575.02; P. Jensen, \$671.58; A. W. Johnson, \$957.32; C. W. Johnston, \$641.05; A. Jones, \$1,205.81; L. Jones, \$450.06; A. J. Kaiser, \$656.91; T. J. Kelly, \$718.73; G. A. Kennedy, \$480.81; W. A. Keyworth, \$651.14; A. N. King, \$579.66; O. A. Kohnke, \$362.38; S. Korek, \$430.58; M. A. Kovaluk, \$706.97; J. N. Kozak, \$2,596.46; H. Krienke, \$1,062.85; F. Lang, \$331.93; W. J. Langley, \$760.10; J. J. Lavoie, \$522.84; F. Lawley, \$502.43; G. J. Lester, \$941.57; J. T. Letourneau, \$491.04; W. Lettner, \$969.28; L. J. Lindberg, \$678.51; H. Loken, \$1,247.17; P. J. Longworth, \$579.11; J. S. MacFarlane, \$809.79; W. D. Mackay, \$834.52; D. MacLeod, \$792.37; J. B. MacLeod, \$731.83; R. Magosse, \$1,061.64; H. E. Mainil, \$958.33; F. E. Mann, \$610.43; R. G. Mann, \$809.38; J. Marshall, \$437.82; W. T. Martin, \$905.13; C. May, \$459.47; Geo. McAdam, \$829.10; W. McAllister, \$1,300.39; H. McAndie, \$758.67; H. K. McCrindle, \$930.02; J. E. McCune, \$1,122.02; F. S. McCutcheon, \$416.82; J. McDonald, \$378.49; W. McEachern, \$849.26; E. M. McGillivray, \$335.14; N. McGinnis, \$482.79; R. F. McGregor, \$948.92; R. McIntosh, \$970.80; D. W. McIntyre, \$353.53; C. J. McKenzie, \$856.41; R. B. McKenzie, \$494.36; J. C. McLean, \$632.59; J. A. McLeod, \$461.95; W. T. McMurdo, \$304.28; A. M. McQuarrie, \$388.82; G. Meding, \$599.36; J. Meikle, \$583.46; A. F. Mercier, \$476.18; H. Merrell, \$965.07; J. H. Meyer, \$364.26; S. A. Miller, \$426.14; T. H. Miller, \$449.94; W. H. Mills, \$1,028.95; P. H. Miskew, \$613.85; J. H. Mitchell, \$605.59; W. W. Mitchell, \$581.71; J. Moreau, \$387.87; G. N. Morrison, \$576.20; J. C. Myers, \$1,025.54; G. W. Newell, \$1,543.95; W. Nicholson, \$479.45; A. E. Nikkel, \$486.53; W. G. H. Norrish, \$834.40; W. M. O'Connor, \$304.22; H. Ostlund, \$506.67; P. Pahl, \$855.90; A. R. Porter, \$560.05; J. D. Porter, \$389.91; L. G. Poulin, \$1,411.48; J. M. Powell, \$352.78; H. C. Powley, \$453.18; S. L. Preston, \$563.40; R. Quennell, \$828.40; J. A. Reddekopp, \$659.59; A. L. Rees, \$706.78; L. D. Reid, \$487.55; S. S. Reid, \$381.72; D. D. Rempel, \$626.51; J. D. Roberts, \$814.18; G. Robinson, \$633.84; W. Romaniuk, \$387.21; D. E. Rose, \$1,615.23; R. N. Rose, \$768.22; N. D. Ross, \$773.03; H. Roth, \$722.45; L. H. S. Rowbotham, \$1,717.84; E. Rubin, \$561.24; E. Sampson, \$1,096.96; F. C. Saville, \$654.73; H. A. Saville, \$512.40; J. C. Saville, \$721.75; A. Schmale, \$465.80; J. Schmidt, \$1,032.19; M. Shannon, \$1,087.50; J. N. Shaw, \$476.22; M. Shepansky, \$390.71; C. Shortt, \$777.94; S. Sinclair, \$1,012.27; G. Slade, \$525.22; F. H. Smith, \$627.06; K. Stambaugh, \$369.20; P. Stapleton, \$420.56; T. W. Stelfox, \$337.57; D. A. Stewart, \$1,350.90; H. P. Stowe, \$651.77; R. F. Swinton, \$313.90; E. Taylor, \$677.05; C. R. Thacker, \$962.08; A. S. Thompson, \$512.79; G. Thompson, \$315.75; D. Thomson, \$594.07; E. S. Tolton, \$767.06; W. A. Treacy, \$410.12; G. D. Tumoth, \$464.47; A. J. Unteriner, \$338.21; P. M. Vawter, \$1,191.62; E. A. Wagler, \$395.54; H. E. Walker, \$1,092.72; F. J. Walks, \$528.92; J. Walton, \$881.02; J. Warkentin, \$490.18; F. S. Watt, \$467.72; R. Webster, \$454.69; J. W. Welbourne, \$972.18; A. E. Wells, \$966.70; N. R. Werezak, \$534.37; D. J. Whitney, \$840.56; R. J. Whitson, \$557.39; W. Widdop, \$1,029.74; R. A. Wilson, \$1,795.96; H. C. Wiltse, \$486.69; R. M. Wright, \$408.69; C. L. Wudel, \$423.62; F. E. Wyman, \$835.96; M. T. Youzwshyn, \$527.75; E. Zahorski, \$1,837.28; N. G. Zbitnew, \$590.29; L. R. Zurowski, \$863.27.

Prairie Farm Assistance Act, c. 50, 1939—Amount transferred to meet the deficit in the
Prairie Farm Emergency Fund.....\$12,051,805 62

The above transfer was required because the levy on grain (\$4,431,517.24) plus refunds (\$13,460.33) was insufficient to meet expenditures, a distribution of which by provinces and crop years follows:

Crop Year	Manitoba	Saskatchewan	Alberta	Total
1939.....		162 50		162 50
1940.....		271 20		271 20
1941.....		120 70	419 75	540 45
1943.....		2,946 00	2,165 25	5,111 25
1944.....	90,841 72	108,522 41	97,616 79	296,980 92
1945.....	23,718 75	12,171,897 41	3,998,100 71	16,193,716 87
	<u>\$ 114,560 47</u>	<u>\$ 12,283,920 22</u>	<u>\$ 4,098,302 50</u>	<u>\$ 16,496,783 19</u>

In the year 1942, crop conditions were so generally satisfactory that no payments were made under the Act.

Vote 31 To provide for Wheat Acreage Reduction Payments; for administration expenses in connection therewith and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act

	Estimates	Allotments	Expenditures
Temporary Assistance and Wages.....	46,300 00	96 300 00	87,989 51
Publicity and Advertising.....	1,800 00	1,800 00	6 50
Express and Freight.....	1,700 00	1,700 00	927 78
Miscellaneous	1,500 00	1,500 00	500 00
Professional Services	1,500 00	1,500 00	
Printing and Stationery.....	7,600 00	7,600 00	498 24
Rents	4,000 00	4,000 00	2,937 66
Supplies and Materials.....	1,600 00	1,600 00	183 83
Telephones, Telegrams and Postage.....	8,000 00	8,000 00	7,116 33
A Travelling Expenses	26,000 00	76,000 00	59,329 09
B Bonus Reduction Payments.....	500,000 00	400,000 00	397,010 37
	<u>\$ 600,000 00</u>	<u>\$ 600,000 00</u>	<u>\$ 556,499 31</u>

The aim of the Wheat Acreage Reduction Act, c. 10, 1942, as amended, is to encourage a reduction in the number of acres sown to wheat in the Prairie Provinces, by compensating farmers who effect such reduction.

Appointment and remuneration of administrative and technical officers and employees receive the approval of the Governor in Council; field, clerical and other assistance may be engaged by the Minister, but at rates of pay approved by the Governor in Council.

As of March 31, 1946, there were 19 salaried employees being paid from this account.

A Certain details of these expenditures were merged with those detailed under Vote 30. The administration of this Act is interlocked with that of the Prairie Farm Assistance Act, and the major portion of travelling expenses is charged to the latter.

B The bases of payments were those approved under the Wheat Acreage Reduction Acts, 1941 and 1942, and various Orders in Council.

A summary of the payments made during the year is given on the following page.

SUMMARY OF WHEAT ACREAGE REDUCTION PAYMENTS MADE DURING 1945-46

	1941 Regulations		1942 Act				Totals	
	Number	Amount	(1942 Crop Year)		(1943 Crop Year)		Number	Amount
			Number	Amount	Number	Amount		
Manitoba—								
Farmers.....	4	1,919 92	465	13,850 62	712	25,840 61	1,181	41,611 15
Landlords.....	1	108 08	7	125 38	12	155 39	20	388 85
Saskatchewan—								
Farmers.....	2	1,251 17	1,352	38,306 38	2,100	85,135 70	3,454	124,693 25
Landlords.....	2	193 25	133	1,874 47	202	4,343 87	337	6,411 59
Alberta—								
Farmers.....	240	14,259 36	2,588	83,857 26	3,024	117,985 24	5,852	216,101 86
Landlords.....	28	841 00	188	3,426 74	182	3,535 93	398	7,803 67
	277	\$18,572 78	4,733	\$141,440 85	6,232	\$236,996 74	11,242	\$397,010 37

Vote 32 To provide for assistance to encourage the Improvement of Cheese and Cheese Factories

	Estimates	Allotments	Expenditures
A Subsidies for construction and reconstruction of cheese factories; improving cheese maturing facilities in cheese factories and the standardization of cheese pressing equipment	50,000 00	50,000 00	28,216 73
B Premiums on high quality cheese.....	1,750,000 00	1,750,000 00	1,658,283 97
	<u>\$1,800,000 00</u>	<u>\$1,800,000 00</u>	<u>\$1,686,500 70</u>

The Cheese and Cheese Factory Improvement Act, c. 13, 1939, governs payments made under this vote.

A Subsidies to the extent of 50 per cent of the amount actually expended by the owners of cheese factories for the following purposes were paid: amalgamation and construction of new factories, \$13,106.44; insulating and/or refrigerating existing factories, \$14,885.96; standardization of cheese presses, \$224.33.

The following is a distribution of expenditures by provinces, the number of participating factories being shown in parentheses:

Amalgamation and new construction: Ontario (1), \$13,106.44.

Insulating and/or refrigerating: Quebec (5), \$2,481.52; Ontario (17), \$11,378.19; Alberta (1), \$1,026.25.

Standardization of cheese presses, Ontario (1), \$224.33.

B Payments of one cent per pound on cheese scoring 93 points and two cents on cheese scoring 94 or more points. The following is a distribution of expenditures by provinces, the number of participating factories being shown in parentheses: Prince Edward Island (5), \$1,431.63; New Brunswick (11), \$9,019.57; Quebec (458), \$404,283.11; Ontario (567), \$1,217,090.87; Manitoba (17), \$5,641.38; Saskatchewan (5), \$564.07; Alberta (16), \$12,648.71; British Columbia (1), \$7,604.63.

Vote 33 To provide assistance for the replacement of maple production equipment

	Estimates	Allotments	Expenditures
Material and Supplies.....	\$ 200,000 00	\$ 200,000 00	\$ 87,784 45

P.C. 251 dated January 22, 1940, as amended by P.C. 7483 dated January 13, 1941, and P.C. 2881 dated April 25, 1941, approved an agreement between the Dominion Government and the Quebec Provincial Government whereby they undertook mutually to assist producers of maple products in the Province of Quebec to replace lead-contaminated sap buckets with others of approved material. Payments were made to the Province of Quebec.

Vote 34 To provide for Administrative Expenses, Agricultural Prices Support Act, 1944

	Estimates	Allotments	Expenditures
Temporary Assistance	30,000 00	30,000 00	14,566 96
Wages	1,000 00	1,000 00	
Cost of Living Bonus and Other Pay-list Items.....	4,000 00	4,000 00	765 35
A Travelling Expenses	6,000 00	6,000 00	1,200 26
Telephones, Telegrams and Postage.....	2,000 00	2,000 00	95 37
Printing and Stationery.....	2,000 00	2,000 00	791 50
Miscellaneous	2,000 00	2,000 00	25 50
Rents	3,000 00	3,000 00	
	<u>\$ 50,000 00</u>	<u>\$ 50,000 00</u>	<u>\$ 17,444 94</u>

The Agricultural Prices Support Act, c. 29, 1944, authorized the establishment of the Agricultural Prices Support Board to support, by way of subsidy or otherwise, the prices of agricultural products during the transition from war to peace. The Act defines "agricultural products" as any natural product of agriculture, except wheat, designated by the Governor in Council, and includes processed meat, dairy and poultry products if so designated. The Act further directs that the Board is to consist of three members to be appointed by the Governor in Council. J. G. Taggart was appointed Chairman with two officers of the Department of Agriculture to be members *pro tempore* to serve without special remuneration.

As of March 31, 1946, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. D. A. B. Marshall, \$3,000; J. A. Proulx, \$3,600; J. G. Taggart, \$8,000.

A J. G. Taggart received travelling expenses of \$1,240.21 (including \$710.75 charged to War and Demobilization Allotment).

Vote 35 Agricultural Research Special Projects

	Estimates	Allotments	Expenditures
Salaries and Wages.....	51,000 00	34,676 13	34,676 13
Cost of Living Bonus and Other Pay-list Items.....	6,000 00	2,691 76	2,691 76
Buildings and Lands.....		59,103 71	59,103 71
Equipment	53,000 00	37,218 17	31,275 41
Express, Freight and Cartage.....	5,000 00	5,000 00	702 44
Miscellaneous	2,000 00	8,809 39	8,809 39
Supplies and Materials.....	67,000 00	36,500 84	36,500 84
Telephones, Telegrams and Postage.....	2,000 00	2,000 00	171 24
A Travelling Expenses	14,000 00	14,000 00	6,849 31
	<u>\$ 200,000 00</u>	<u>\$ 200,000 00</u>	<u>\$ 180,780 23</u>

As of March 31, 1946, there were 2 salaried employees being paid from this account. T. S. Forsaith and J. S. Parker were receiving salaries at annual rates of \$2,700.

A Travelling expenses of \$300 or over were paid to: G. W. Denike, B. C. Jenkins, H. J. Kemp, H. K. C. Rasmussen (included under Vote 14).

A distribution of expenditures by projects, etc., follows:

	Expenditures
Completion of Mill Building.....	41,448 88
Cottage Building	4,613 51
Multiplication of sawfly resistant wheat.....	8,981 78
Bulking sawfly resistant wheat.....	9,995 23
Sorghum Laboratory building.....	6,639 92
Purchase of Laboratory Equipment.....	7,611 85
Operating Costs	260 00
Engineering Laboratory Building.....	35,593 59
Shop Equipment and Staff.....	37,368 36
Lethbridge Wool Laboratory.....	15,396 96
Saanichton Bulb Machinery Investigations.....	7,994 90
Summerland Fruit Products Research.....	4,875 25
	<u>\$ 180,780 23</u>

Suppliers receiving \$5,000 or more: The Canadian Fairbanks-Morse Company Limited, \$5,773.34; A. W. Heise, \$9,498.81; Manitoba Engineering Co., Ltd., \$8,472.50; Melhoff Electric Co., \$5,728.03; W. M. Morrison, \$8,934.20.

Vote 446 Science Service—To provide for eradication measures in connection with an outbreak of the European Elm Disease

	Estimates	Allotments	Expenditures
Temporary Assistance and Wages.....	18,100 00	18,100 00	7,942 93
Cost of Living Bonus and Other Pay-list Items.....	1,500 00	1,500 00	1,022 21
Buildings and Lands.....	500 00	500 00	
A Equipment	4,200 00	4,200 00	4,017 04
Printing and Stationery.....	400 00	400 00	90 31
Supplies and Materials.....	700 00	3,200 00	2,543 34
Telephones, Telegrams and Postage.....	300 00	300 00	122 89
B Travelling Expenses	18,000 00	15,500 00	15,036 13
	<u>\$ 43,700 00</u>	<u>\$ 43,700 00</u>	<u>\$ 30,774 85</u>

A Includes 2 used station wagons and 1 used car purchased at a cost of \$1,136.02.

B Travelling expenses of \$300 or over were paid to: E. Bain, \$317.97; N. Beaudoin†; A. Breton, \$413.26; R. Fredette, \$591.50; L. R. Gagnon†; G. L. Giasson†; R. J. Latourneau, \$1,540.86; L. P. Lebrun†; R. Marchand, \$317.20; D. Tanquay†; E. A. Truef.

† Included under Vote 11.

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page		Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT					
A-42	Agricultural Supplies Board—				
	Administration.....	38,036 00	24,337 38	140 00	161,665 75
A-43	Publishing special wartime pam- phlets.....	3,500 00	1,228 41		29,043 26
A-43	Inspection of Eggs.....	52,118 00	46,921 46		147,700 19
	Dehydration Research—				
A-43	Administration.....	29,524 00	26,876 52		138,922 45
A-43	Building.....	2,445 00			
A-43	Equipment.....	1,165 00	126 50		126 50
A-43	Advertising—Bacon Hog Cam- paign.....	40,000 00	26,807 58		145,040 07
A-43	Advertising in connection with the various Wartime Boards of the Department.....	6,000 00	4,095 28		4,095 28
A-43	Bonus payments on 1943 and 1944 wool clip—British Columbia...	15,000 00	12,864 56		12,864 56
A-44	Bonus payments on 1944 wool clip.....	65,000 00	43,941 50		136,270 85
A-44	Bonus payments on 1945 wool clip.....	160,000 00	136,955 46		136,955 46
A-44	Production of Russian dandelion and Canadian milkweed.....	990 00			16,400 24
A-44	Travelling and other expenses of J. A. Peacock, Director of Egg Supplies, for the British Min- istry of Food.....	500 00			
A-44	Advertising to maintain milk deliveries to creameries and cheese factories.....	2,550 00			2,432 86
A-44	Purchase of Argentine rape and sunflower seed.....	844 57	101 64	1,119 65	9,003 14
A-45	Advertising in connection with the early marketing of cattle as a means of conserving range resources.....	12,000 00	11,125 32		11,125 32
A-45	To reimburse Western Purchasers of feeder cattle and feeder lambs one-half the net cost of freight on cattle and lambs pur- chased after October 1, 1945 and prior to January 1, 1946...	100,000 00	22,491 13		22,491 13
A-45	Expenses of research project in animal diseases being conducted at Grosse Isle, P.Q.....	25,000 00	15,900 69		15,900 69
A-45	Payments to the Provinces of Nova Scotia and New Bruns- wick under agreements respect- ing dykeland improvement....	44,400 00	44,400 00		44,400 00
A-45	Feeds Administrator—Adminis- tration.....	41,127 00	32,833 46		131,632 89
A-46	Freight Assistance on Western feed grains.....	17,750,000 00	17,316,550 61	14,061 69	65,283,378 43
A-47	Subsidy on Western Wheat used as feed for live stock.....	8,000,000 00	7,863,902 29	7,489 49	20,662,713 75
A-48	To provide for Reserve Stocks of Feed Grains—Plan "A".....	1,300,000 00	1,274,238 95	1,970 82	1,934,708 18
A-48	Subsidies to processors of alfalfa meal.....	6,400 00	6,273 81		97,496 46
A-48	Flax Fibre Administrator—Ad- ministration.....	31,660 00	20,329 93		92,068 04
A-49	Rebate to purchasers of Canadian manufactured flax scutching machinery.....	220,000 00	173,843 72		173,843 72
A-49	Fertilizers and Pesticides Ad- ministrator—Administration...	20,315 00	12,196 52		63,230 33

See Page		Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
<i>CURRENT—Continued</i>					
<i>Agricultural Supplies Board—</i>					
<i>Concluded</i>					
A-49	Fertilizers subventions and freight allowances—				
	1944 Program.....	37,500 00			348,515 81
	1945 Program.....	400,000 00	335,304 77		431,514 68
	1946 Program.....	200,000 00	102,366 24		102,366 24
A-50	Payments to the Provinces for promoting the use of lime for soil amendment purposes—				
	1944-45 Program.....	41,667 00	26,627 84		244,978 09
	1945-46 Program.....	350,000 00	251,036 71		251,036 71
A-50	Seeds Administrator—Adminis-				
	tration.....	9,583 00	5,925 59		18,998 94
A-51	Stock Seed Program—1943.....	6,202 00	6,151 97	829 62	30,653 98
A-51	Dominion Seed Program—1943...	10,000 00	3,992 44	599 68	9,457 76
A-51	Dominion Seed Program—1944...	100,000 00	44,435 90	720 00	57,283 15
A-51	Dominion Seed Program—1945...	10,000 00	3,617 25		3,617 25
A-51	Freight assistance on alfalfa seed				
	1944-45 Program.....	7,977 00	7,558 43		18,414 25
	1945-46 Program.....	35,000 00	33,395 96		33,395 96
A-51	Disposal of agricultural products rendered surplus by the war—				
	Nova Scotia Apple Agreement—				
	1944.....	300,000 00	262,168 50	12 00	1,213,740 04
	Nova Scotia Apple Agreement—				
	1945.....	700,000 00	92,172 14		92,172 14
	British Columbia Apple Agree-				
	ment—1945.....	50,000 00			
<i>Meat Board—</i>					
A-53	Administration.....	114,508 00	106,202 38	89 25	410,027 23
A-53	Premiums on hog carcasses suitable for export to Great Britain....	13,996,428 00	9,573,386 36	416 69	27,519,037 10
A-54	Printing of Government Warrant Combination Forms re Hog Premium Policy.....	54,000 00	40,861 78		92,269 02
A-54	Assistance in moving to Eastern plants, hogs marketed in the West in excess of plant capacity.	62,928 00	813 56		124,389 12
<i>Dairy Products Board—</i>					
A-54	Administration.....	26,391 00	16,265 82	3 85	77,694 84
A-54	Purchase of creamery butter for storage and export.....	2,000,000 00		14,774 78	25,217 11
<i>Special Products Board—</i>					
A-55	Administration.....	70,950 00	66,315 32	15 39	201,358 71
A-55	Seed Export Office.....	25,771 00	23,485 02	3 60	57,912 85
A-55	Services of forwarding agencies in connection with the shipment of fruit and vegetables to the British Ministry of Food.....	1,400 00	106 05		1,077 64
A-55	To provide funds to pay for dehydrated agricultural products prior to receipt of payment from ultimate purchasers—1944 Program.....	2,000,000 00		1,644,297 70	183,851 49
A-56	Guarantee return on participation certificates issued on alfalfa, alsike, and alsike white clover..	100,000 00	81,144 20		81,144 20
A-56	Compensation to Seed Dealers...	25,000 00	24,867 20		42,484 58
A-56	Payment of outstanding fibre flax claim.....	680 28			
A-56	Administration expenses in connection with the purchase of horses for the Government of France—Not Recoverable.....	7,000 00	304 61		304 61

See Page		Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
<i>CURRENT—Concluded</i>					
<i>Special Products Board—Concluded</i>					
A-56	General expenses in connection with the purchase of horses for the Government of France—Recoverable.....	10,000 00			
A-56	Administration expenses in connection with the purchase of horses for the Netherlands Government—Not Recoverable.....	3,000 00	859 79		859 79
A-57	General expenses in connection with the purchase of horses for the Netherlands Government—Recoverable.....	10,000 00			
<i>Agricultural Food Board—</i>					
A-57	Administration.....	46,642 00	26,981 13	254 78	68,448 57
A-57	Subsidies on milk for butter, for fluid milk, for cheese and for concentration purposes—				
	1944-45 Program.....	4,500,000 00	4,087,207 07	2,353 46	42,886,102 46
	1945-46 Program.....	39,500,000 00	37,571,557 23		37,571,557 23
A-58	Subsidy on milk used in the manufacture of Lactose or milk sugar.....	5,500 00			45,086 20
A-58	Subsidies to producers of tomatoes, corn, beans and peas—				
	1944 crop.....	22,916 00		11,648 30	2,529,779 35
	1945 crop.....	2,450,000 00	1,768,478 84		1,768,478 84
A-59	Subsidies to growers on sales of white and yellow-eye beans—				
	1945-46 Program.....	950,000 00	681,953 94		681,953 94
A-59	Subsidies on fruit to be used in the manufacture of jams and canned raspberries—				
	1944-45 Program.....	83,333 00	17,705 55		398,588 41
	1945-46 Program.....	625,000 00	595,809 08		595,809 08
A-60	To increase the income of farmers in the Spring Wheat area of Western Canada.....	2,000 00	392 25	247 54	18,978,735 98
	Total Current.....	96,919,950 85	82,977,793 64	1,701,048 29	226,671,822 90
	*Non-Current Allotments.....			17,961 31	53,766,145 68
		\$96,919,950 85	\$82,977,793 64	\$ 1,719,009 60	\$280,437,968 58

*The details of these Allotments will be found in Public Accounts of Previous Years.

Allotment: Agricultural Supplies Board—Administration.....	38,036 00
Expenditures.....	\$ 24,337 38

P. C. 948 dated March 6, 1940 established the Agricultural Supplies Board with a view toward ensuring that the agricultural resources of Canada be utilized to the best advantage during the war.

As of March 31, 1946, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. D. Hunter, \$3,000; J. R. Peet, \$2,820 (including war duties supplement).

Total salaries paid amounted to \$18,038.91, travelling expenses, \$4,884.40, and sundry expenses, \$1,414.07.

Travelling expenses of \$300 or over were paid to: J. Bergeron, \$434.90 (charged to Inspection of Eggs Allotment); C. O. Gittermant; W. C. Hoppert; D. Hunter, \$2,527.84.

† Included under Votes 7 and 23 respectively.

Allotment: Publishing special wartime pamphlets	3,500 00
Expenditures	\$ 1,228 41

Payments were made to the Department of Public Printing and Stationery.

Allotment: Inspection of Eggs	52,118 00
Expenditures	\$ 46,921 46

As of March 31, 1946, there were 15 salaried employees being paid from this account. W. G. Blennerhassett was receiving a salary at an annual rate of \$4,800 at date of separation (Feb. 1).

Total salaries paid amounted to \$30,936.57; travelling expenses, \$15,950.19; and miscellaneous, \$34.70.

Travelling expenses of \$300 or over were paid to: J. Bergeron (included under Agricultural Supplies Board); W. G. Blennerhassett, \$3,590.77; J. Bradbury, \$2,581.13; B. Cantin, \$348.75; L. Choquette, \$1,304.59; J. H. Hare, \$1,575.18; J. A. Ladouceur, \$333.40; J. J. McCallum, \$303.91; G. L. Newman, \$1,710.86; E. W. Noton, \$331.92; E. F. Schramm, \$408.05; H. H. Sissons, \$1,546.62; C. L. Smith, \$504.86.

Allotment: Dehydration Research—Administration	29,524 00
Expenditures	\$ 26,876 52

To provide increased facilities for supervising the quality of products dehydrated in Canadian plants and for conducting research in preparation, dehydration and storage of dehydrated products, authority was granted for the construction and equipment of a laboratory at the Central Experimental Farm and for payment of incidental expenses.

As of March 31, 1946, there were 7 salaried employees being paid from this account.

Expenditures consist of: equipment and supplies, \$3,551.52; travelling expenses, \$749.60; salaries and wages, \$22,453.92; sundry expenses, \$121.48.

Allotment: Dehydration Research—Building	\$ 2,445 00
Expenditures	nil

Allotment: Dehydration Research—Equipment	1,165 00
Expenditures	\$ 126 50

Expenditure covers purchase of equipment for the laboratory at the Central Experimental Farm.

Allotment: Advertising—Bacon Hog Campaign	40,000 00
Expenditures	\$ 26,807 58

Payments were made to the Canadian Advertising Agency Ltd., Montreal.

Allotment: Advertising in connection with the various Wartime Boards of the Department ..	6,000 00
Expenditures	\$ 4,095 28

Payments were made to the Canadian Advertising Agency Ltd., Montreal.

Allotment: Bonus payments on 1943 and 1944 wool clip—British Columbia	15,000 00
Expenditures	\$ 12,864 56

The Government of British Columbia did not participate with the Dominion Government to the extent of paying the bonus in its entirety, but paid to the wool growers of British Columbia a grant at the rate of two cents per pound for clean wool, and the basis of this grant is within the rules and regulations of P.C. 2/1000 dated February 8, 1944, and P.C. 278 dated January 16, 1945. P.C. 1/3166 of May 2, 1945, authorized the Agricultural Supplies Board to pay a similar amount to the wool growers of British Columbia through the British Columbia Sheep Breeders' Association.

Allotment: Bonus payments on 1944 wool clip 65,000 00
Expenditures \$ 43,941 50

P.C. 2/1000 dated February 8, 1944, authorized the Agricultural Supplies Board to pay to the Provincial Governments co-operating with the Dominion in the payment of a bonus on wool, an amount not exceeding one-half of the expenditure incurred by such Provincial Governments or two cents per pound, whichever is lower.

Payments to provinces were as follows: Ontario, \$43,113.50; Saskatchewan, \$278.20; Alberta, \$549.80.

Allotment: Bonus payments on 1945 wool clip 160,000 00
Expenditures \$ 136,955 46

P.C. 278 dated January 16, 1945, authorized similar payments on the 1945 wool clip to those made on that of 1944.

Payments to provinces were as follows: Nova Scotia, \$4,255.08; Prince Edward Island, \$550.86; New Brunswick, \$577.96; Quebec, \$1,059.74; Ontario, \$36,824.34; Saskatchewan, \$34,686.54; Alberta, \$59,000.94.

The following is a statement of net expenditures in connection with bonus payments on wool clip from inception of the policy.

	1943-44	1944-45	1945-46	Total
Nova Scotia	4,098 68	4,506 59	4,255 08	12,860 35
Prince Edward Island		1,133 84	550 86	1,684 70
New Brunswick	320 58	538 52	577 96	1,437 06
Quebec	1,703 06	926 80	1,059 74	3,689 60
Ontario	54,696 55		79,937 84	134,634 39
Saskatchewan	29,368 54	27,894 62	34,964 74	92,227 90
Alberta		120,395 20	59,550 74	179,945 94
British Columbia			12,864 56	12,864 56
	<u>\$ 90,187 41</u>	<u>\$ 155,395 57</u>	<u>\$ 193,761 52</u>	<u>\$ 439,344 50*</u>

* Of this amount, \$153,253.63 is included in the total for Non-Current Allotments on page A-42.

Allotment: Production of Russian dandelion and Canadian milkweed \$ 990 00
Expenditures nil

Allotment: Travelling and other expenses of J. A. Peacock, Director of Egg Supplies, for the British Ministry of Food \$ 500 00
Expenditures nil

Allotment: Advertising to maintain milk deliveries to creameries and cheese factories \$ 2,550 00
Expenditures nil

Allotment: Purchase of Argentine rape and sunflower seed 844 57
Expenditures \$ 101 64

In view of the urgent need of producing rape seed and sunflower seed for oil processing purposes, P.C. 7/6181 dated August 4, 1943, authorized the purchase of a quantity of Argentine rape seed and Sunrise and Mennonite sunflower seed.

Expenditures represent storage and elevation charges on 38,895 pounds of sunflower seed.

Receipts from sales during the year, amounting to \$1,119.65, appear under Special Receipts, Refunds of Previous Years' War Expenditures.

Allotment: Advertising in connection with the early marketing of cattle as a means of conserving range resources.....	12,000 00
Expenditures.....	\$ 11,125 32

Payments were made to the Canadian Advertising Agency Ltd., Montreal.

Allotment: To reimburse Western Purchasers of feeder cattle and feeder lambs one-half the net cost of freight on cattle and lambs purchased after October 1, 1945, and prior to January 1, 1946.....	100,000 00
Expenditures.....	\$ 22,491 13

P.C. 6370 dated October 3, 1945, authorized the Agricultural Supplies Board to make reimbursement provided that such cattle are kept for at least three months and lambs for at least two months by the purchasers.

Allotment: Expenses of research project in animal diseases being conducted at Grosse Isle, P.Q.....	25,000 00
Expenditures.....	\$ 15,900 69

Under a joint United States-Canadian Commission a vaccine for the protection of animals against the disease known as Rinderpest was developed. Rinderpest is the chief cause of cattle losses in Asia and Africa and from time to time has been widespread in Europe.

P.C. 1/271 dated January 24, 1946, authorized the Department of National Defence—Army Services to continue the maintenance of the Research Station at Grosse Isle under the direction and supervision of the Department of Agriculture for the purpose of (a) training personnel in the manufacture of the vaccine and (b) transferring seed material for propagation in the areas affected.

Expenditures consist of wages, \$6,950.89; equipment and supplies, \$8,610.83; miscellaneous, \$338.97.

Allotment: Payments to the Provinces of Nova Scotia and New Brunswick under agreements respecting dykeland improvement.....	44,400 00
Expenditures.....	\$ 44,400 00

During 1943, dykes and aboiteaux protecting land in the Provinces of Nova Scotia and New Brunswick suffered serious damage and in some cases were destroyed by extraordinarily high tides. As a measure designed to prevent loss of crops on this land which would endanger the live stock feeding program in the Maritime Provinces, P.C. 3871 dated May 22, 1944, as amended by P.C. 2919 dated April 24, 1945, authorized the Minister of Agriculture to enter into agreements with the Governments of Nova Scotia and New Brunswick for the repair and reconstruction of dykes and aboiteaux, the agreements to provide: (a) accounts to be paid in full by the province concerned; (b) on submission of verified accounts the Dominion to pay one-half the cost provided that the amount paid does not exceed \$44,400; (c) the owner of the land protected to pay one-third of the cost within 12 months after completion of the work, one-half of which will be refunded to the Dominion. A refund of \$467.62 was received from the Province of New Brunswick during the year.

Payments were as follows: Nova Scotia, \$22,200; New Brunswick, \$22,200.

Allotment: Feeds Administrator—Administration.....	41,127 00
Expenditures.....	\$ 32,833 46

To regulate production and distribution of feeds to meet present and potential national needs, P.C. 8097 dated October 22, 1941, authorized the appointment of an Administrator who, in regard to prices and licences, is responsible to the Wartime Prices and Trade Board, and to the Minister of Agriculture through the Agricultural Supplies Board in all other matters.

As of March 31, 1946, there were 9 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. R. M. Bryan, \$3,600; J. G. Davidson, \$4,000—also paid at the rate of \$3,000 by Wartime Prices and Trade Board; D. H. Lockerbie, \$3,000; D. E. Thomson, \$4,200.

Total salaries paid amounted to \$23,095.85; travelling expenses, \$3,079.01; and sundry expenses, \$6,658.60. J. G. Davidson received travelling expenses of \$1,816.27.

Allotment: Freight Assistance on Western feed grains.....	17,750 000 00
Expenditures.....	\$17,316,550 61

This policy, approved by P.C. 7523 dated September 25, 1941, as amended by P.C. 8067 dated October 20, 1941, P.C. 8396 dated October 28, 1941, and P.C. 4781 dated June 5, 1942, provides for payment of freight assistance at specified rates on Western feed grains shipped to Eastern Canada and British Columbia as feed for live stock and poultry. Payments are made to wholesale and retail grain dealers and to feeders, the object of the policy being that feeders of live stock and poultry will receive the full benefit of the subsidy in prices paid for feeds.

The following is a distribution of expenditures: Eastern Canada, \$15,508,067.96; British Columbia, \$1,808,482.65.

Payments of \$5,000 or over were made to the following: Agro Co. of Canada, \$26,699.75; Alberta Wheat Pool, \$69,057.07; Almonte Flour Mills Co., \$19,411.31; Atlas Grain Company, \$97,789.72; Aurora Flour & Feed Mills, \$13,368.14; Tancrede Avaré Ltée., \$68,776.42; H. D. Barnett & Co., \$29,468.61; Barrie Flour Mills, \$9,675.84; Begin & Frère, \$18,449.81; Noel Begin Inc., \$45,700.02; P. E. Begin Ltée., \$14,110.96; H. & S. Belanger, \$120,620.39; Blatchford Feeds Ltd., \$36,545.50; Eugene Bois, \$9,573.85; Boyd's Milling & Grain Co., Ltd., \$28,550.91; Brackman-Ker Milling Co., Ltd., \$281,208.82; Buckerfields Ltd., \$471,675.90; J. A. Burgess & Sons, \$20,844.78; Burns & Company, \$66,552.51; P. G. Bussiere & Cie, \$67,161.10; Caledonia Milling Company, \$10,964.21; Campbell & McNab, \$10,518.22; Canada Packers Ltd., \$6,478.37; Canada West Grain Co., Ltd., \$112,244.36; Canadian Milling Co., \$7,916.64; J. Eugene Cardinal, \$48,069.12; E. W. Caron, \$313,630.75; S. J. Cherry & Sons, Ltd., \$15,269.79; Coatsworth & Cooper Ltd., \$798,147.30; Columbia Grain & Milling Co. Ltd., \$22,968.14; Cooperative Federée de Québec, \$698,734.56; La Cooperative du Madawaska Ltée., \$15,944.31; Copeland Flour Mills Co., Ltd., \$62,178.97; Cowichan Creamery Association, \$6,368.45; John G. Crawford, \$14,593.90; H. Desrosiers & Sons, \$77,085.92; Dewart Milling Co., \$48,024.35; Dominion Elevators Ltd., \$77,789.54; Drolet & Larochelle, \$6,756.64; Drolet Inc., \$31,553.51; S. A. Early Company, \$5,545.54; Ellison Milling Co. Ltd., \$17,599.32; Frenette & Fils, \$6,849.65; Funk's Feed Supply, \$8,901.54; Genest, Nadeau Ltée., \$48,843.20; Paul Gervais & Frère, \$144,516.07; Godbout & Fortin, \$51,837.76; Great Star Milling Co., Ltd., \$36,937.41; Vernon C. Green, \$58,004.34; Growers Supply Co., Ltd., \$11,129.33; Aime Guertin Ltée., \$18,713.03; F. B. Ham & Company, \$212,787.67; Hawken Milling Co., \$7,107.10; Hayhoe Brothers, \$5,608.64; Henkel's Flour Mill, \$7,016.52; J. H. Hilliker & Sons, \$7,638.34; Geo. Hogg & Sons, Ltd., \$9,871.35; W. L. Hogg Corp., \$14,476.93; Howson & Howson, \$15,105.03; Hunt Milling Corp. Ltd., \$7,491.78; R. L. Huot & Company, \$48,096.01; Inland Flour Mills Ltd., \$15,154.72; Inter-Ocean Grain Co., Ltd., \$43,900.50; Inter-Provincial Grain Company, \$6,337.07; John Jervis Grain Co., \$27,775.95; King Milling Company Ltd., \$12,482.40; Wm. Knechtel & Son, Ltd., \$63,151.10; The Kohler Flour & Feed Mills, \$16,532.84; Lachance & Morel, \$26,050.89; Lake of the Woods Milling Co., Ltd., \$564,568.40; Lakeside Milling Company Ltd., \$53,667.71; Larochelle & Fils, \$6,284.50; Leblanc & Lafrance, \$361,308.13; Arthur Lemay, \$30,619.82; Longworth Milling Co., Ltd., \$49,847.53; Fred Mahon, \$5,854.61; Maple Leaf Milling Company Ltd., \$961,322.99; Maritime Cooperative Services, \$73,725.92; Alf. Marquette & Sons, \$38,290.46; Master Feeds, \$213,419.89; McCabe Bros. Grain Co., Ltd., \$44,283.66; McCarthy Milling Company, Ltd., \$54,932.68; McDonald & Robb, \$42,031.51; McLellan & McCarter Ltd., \$40,499.11; McRae's Feed Supply, \$17,333.12; Geo. T. Mickle & Sons, \$5,874.78; Midland Pacific Terminals Ltd., \$12,880.80; Milton Flour Mills, \$18,807.95; Nanaimo District Egg & Feed Co-op. Assn., \$12,535.38; National Grain Co., Ltd., \$35,640; New Hamburg Mills Ltd., \$13,135.76; Ogilvie Flour Mills Co., Ltd., \$781,454.76; Otter District Farmers Institute, \$8,438.34; Parrish & Heimbecker Ltd., \$1,069,115.26; J. A. Peer & Sons, \$17,213.54; Peterboro District Co-op. Services, \$7,085.37; Phenix Milling Co., \$14,231.88; R. C. Pratt, \$38,074.80; Purity Flour Mills Ltd., \$709,398.62; Quaker Oats Co. of Canada Ltd., \$633,501.43; Quebec Stores Enrg., \$49,216.38; Ralston Purina Co., Ltd., \$211,221.69; Red River Grain Co., Ltd., \$13,018.27; Reesors Marmill, \$23,959.75; J. B. Renaud & Cie, \$90,351.97; Jas. Richardson & Sons Ltd., \$558,255.13; Robin Hood Flour Mills, \$732,228.59; Roe Farms Milling Co., Ltd., \$44,715.01; W. S. Rogers & Co., Ltd., \$38,831.62; J. Theo Roy, \$57,664.25; F. W. Rudolph, \$9,771.93; Saint John Milling Company, Ltd., \$243,445.24; Saint Lawrence Flour Mills Co., Ltd., \$251,441.18; Salmon Arm Farmers Exchange, \$9,946.71; Hugh M. Scott & Company, \$6,515.01; Scott & Peden Ltd., \$29,057.98; Screamton Grain Company, \$140,780.13; Searle Grain Co., Ltd., \$35,430.59; I. Shaffran, \$9,316.38; Smith Brokerage Co., \$243,831.39; Snider Flour Mills Co., Ltd., \$27,898.74; Strathroy Flour Mills Company, \$8,635.41; Sullivan & Kennedy Ltd., \$49,107.68; Surrey Co-op. Association, \$132,971.93; Le Systeme Comptant, \$30,426.78; Tavistock Milling Co., Ltd., \$44,085.31; T. H. Taylor & Co., Ltd., \$29,232.17; Toronto Elevators Ltd., \$1,189,453.80; Tougas & Tougas Ltée., \$216,324.40; Trans Canada Grain Co. Ltd., \$10,151.89; W. E. Treleaven, \$11,126.98; Elzebert Turgeon, Reg'd., \$136,254.78; United Farmers Cooperative Ltd., \$348,761.88; United Farmers Ltd., \$20,129.43; United Grain Growers Ltd., \$25,524.72; United Milling & Grain Co. Ltd., \$75,841.10; F. C. Vanstone, \$8,222.69; Hiram Walker & Sons Grain Corp., \$66,131.68.

The following is a statement of expenditures in connection with freight assistance on Western feed grains since inception of the policy.

	Eastern Canada	British Columbia	Total
1941-42.....	3,632,007 02	339,642 99	3,971,650 01
1942-43.....	9,344,264 23	973,329 64	10,317,593 87
1943-44.....	16,246,677 09	1,506,858 12	17,753,535 21
1944-45.....	14,218,412 77	1,724,288 89	15,942,701 66
1945-46.....	15,508,067 96	1,808,482 65	17,316,550 61
			65,302,031 36
Refunds credited to Previous Years' War Expenditures.....			18,652 93
	<u>\$ 58,949,429 07</u>	<u>\$ 6,352,602 29</u>	<u>\$ 65,283,378 43</u>

Allotment: Subsidy on Western Wheat used as feed for live stock..... 8,000,000 00
Expenditures..... \$7,863,902 29

In order to maintain the cost of Western Wheat for the feeding of live stock and poultry at a level reasonably related to the maximum prices allowable for animal products and conducive to an increase in the production of such products, P.C. 8175 of September 11, 1942, authorized the payment of 8 cents per bushel on Western Wheat purchased on or after August 1, 1942, from a dealer licensed by the Canadian Wheat Board, or from a producer of Western Wheat, for use exclusively as feed for live stock and poultry. P.C. 8735 dated November 11, 1943, authorized the increase of this payment to 25 cents per bushel. Payments are made to wholesale and retail feed dealers and to feeders of live stock.

The following is a distribution of expenditures: Eastern Canada, \$6,078,765.73; Prairie Provinces, \$798,113.60; British Columbia, \$987,022.96.

Payments of \$5,000 or over were made to the following: Alberta Flour & Feed, \$8,290.83; Alberta Pacific Grain Co., Ltd., \$103,843.02; Alberta Wheat Pool, \$134,826.65; Almonte Flour Mills Co., \$7,872.39; Atlas Grain Company, \$41,805.82; Tancrede Avaré Ltée., \$16,423.61; H. D. Barnett & Co., \$7,028.84; Begin & Frère, \$9,190.30; Noel Begin Inc., \$13,014.47; P. E. Begin Ltée., \$5,436.77; H. & S. Belanger, \$48,302.43; Blatchford Feeds Ltd., \$23,508.87; Boyd's Milling & Grain Co., Ltd., \$11,435.38; Brackman-Ker Milling Co., Ltd., \$174,151.90; Buckerfields Ltd., \$274,365.76; J. A. Burgess & Sons, \$11,724.29; Burns & Company, \$30,935.50; P. G. Bussière & Cie, \$9,852.93; Caledonia Milling Company, \$7,385.07; Canada West Grain Co., Ltd., \$15,978.10; Canadian Milling Co., \$5,331.67; J. Eugene Cardinal, \$23,274.25; E. W. Caron, \$149,553.17; Coatsworth & Cooper Ltd., \$486,642.67; Columbia Grain & Milling Co., Ltd., \$16,408.08; Cooperative Federee de Quebec, \$368,051.57; Copeland Flour Mills Co., Ltd., \$29,392.75; H. Desrosiers & Sons, \$26,545; Dewart Milling Co., \$15,557.78; Dominion Elevators Ltd., \$52,397.51; Ellison Milling & Elevator Co. Ltd., \$15,262.07; Federal Grain Co., Limited, \$5,823.31; Genest, Nadeau Ltée., \$19,105.43; Paul Gervais & Frère, \$69,784.78; Godbout & Fortin, \$11,495.79; Great Star Milling Co., Ltd., \$6,946.91; Vernon C. Green, \$17,125; Growers Supply Co., Ltd., \$6,310.66; F. B. Ham & Company, \$58,700; R. L. Huot & Company, \$22,291.04; Independent Grain Co., Ltd., \$6,280.39; Inland Flour Mills Ltd., \$6,696.39; Inter-Ocean Grain Co., Ltd., \$6,983.20; John Jervis Grain Co., \$16,030.42; King Milling Company, Ltd., \$6,035.18; Wm. Knechtel & Son, Ltd., \$26,003.85; The Kohler Flour & Feed Mills, \$6,685; Lachance & Morel, \$7,066.06; Lake of the Woods Milling Co., Ltd., \$69,065.20; Lakeside Milling Company, Ltd., \$6,152.14; Leblanc & Lafrance, \$132,423.35; Arthur Lemay, \$6,443.29; Longworth Milling Co., Ltd., \$41,486.42; MacEachern Milling Co., Ltd., \$6,896.66; Maple Leaf Milling Company, Ltd., \$235,098.12; Maritime Cooperative Services, \$24,763.70; Alf. Marquette & Sons, \$11,736.66; Master Feeds, \$142,266.45; McCabe Bros. Grain Co., Ltd., \$26,746.47; McCarthy Milling Company, Ltd., \$17,402.83; McDonald & Robb, \$11,841.03; McLellan & McCarter Ltd., \$20,960.03; McRae's Feed Supply, \$10,225.75; Midland & Pacific Grain Corp., Ltd., \$13,553.79; Midland Pacific Terminals Ltd., \$14,408.33; Milton Flour Mills, \$12,569.65; National Grain Co., Ltd., \$19,052.67; Ogilvie Flour Mills Co., Ltd., \$198,566.59; Parrish & Heimbecker Ltd., \$657,998.72; J. A. Peer & Sons, \$5,306.49; Pioneer Grain Co., Ltd., \$14,912.57; R. C. Pratt, \$7,635.84; Purity Flour Mills Ltd., \$240,554.05; Quaker Oats Co. of Canada Ltd., \$135,053.92; Quebec Stores Enrg., \$12,840.47; Ralston Purina Co., Ltd., \$167,017.89; Red River Grain Co., Ltd., \$15,120.89; Reesors Marmill, \$13,606.81; J. B. Renaud & Cie, \$19,076.03; Jas. Richardson & Sons Ltd., \$297,344.74; Robin Hood Flour Mills, \$75,055.40; Roe Farms Milling Co., Ltd., \$37,221.26; W. S. Rogers & Co., Ltd., \$28,616.46; Rowswell Flour & Feed, \$5,252.01; J. Theo Roy, \$28,084.19; F. W. Rudolph, \$5,662.21; Saint John Milling Company Ltd., \$73,147.25; Saint Lawrence Flour Mills Co., Ltd., \$33,847.84; Scott & Peden Ltd., \$16,401.80; Sreaton Grain Company, \$60,103.92; Searle Grain Co., Ltd., \$70,812.61; Smith Brokerage Co., \$72,464.31; Sullivan & Kennedy Ltd., \$24,214.72; Surrey Co-op. Association, \$127,783.71; Tavistock Milling Co., Ltd., \$16,020.72; Toronto Elevators Ltd., \$656,087.26; Tougas & Tougas Ltée., \$112,795.68; Trans Canada Grain Co., Ltd., \$5,972.91; Elzebert Turgeon, Reg'd., \$40,665; United Farmers Cooperative Ltd., \$219,076.93; United Farmers Ltd., \$15,761.55; United Grain Growers Ltd., \$66,879.42; United Milling & Grain Co., Ltd., \$45,723.26; F. C. Vanstone, \$5,033.73; Hiram Walker & Sons Grain Corp., \$58,065.06; Western Grain Co., Ltd., \$5,847.93.

The following is a statement of expenditures in connection with subsidies on Western Wheat used as feed for live stock since inception of the policy.

	Eastern Canada	Prairie Provinces	British Columbia	Total
1942-43	716,378 67	22,619 94	97,235 04	836,233 65
1943-44	3,641,137 39	397,668 50	462,123 71	4,500,929 60
1944-45	5,492,457 80	1,018,615 70	959,871 80	7,470,945 30
1945-46	6,078,765 73	798,113 60	987,022 96	7,863,902 29
				<u>20,672,010 84</u>
Refunds credited to Previous Years' War Expenditures				9,297 09
	<u>\$ 15,928,739 59</u>	<u>\$ 2,237,017 74</u>	<u>\$ 2,506,253 51</u>	<u>\$ 20,662,713 75</u>

Allotment: To provide for Reserve Stocks of Feed Grains—Plan "A"..... 1,300,000 00
Expenditures.....\$1,274,238 95

P.C. 1/6567 dated August 18, 1943 as amended by P. C. 3/2200 dated March 28, 1944 and P.C. 1/6000 dated August 1, 1944 provided for the payment of costs in excess of ordinary costs in moving western wheat, oats and barley to reserve stock storage positions in Eastern Canada and storage costs of same, as authorized by the Feeds Administrator, in order that it may be available for distribution as feed for live stock and poultry during periods when transportation facilities are limited.

P.C. 16/6173 dated September 21, 1945 and P.C. 6/6761 dated November 1, 1945 provide that terminal elevators located in the city of Vancouver and Canadian Government elevators located in Edmonton, Calgary, Saskatoon and Moose Jaw, be included as points where grain may be stored. Payments were made to grain dealers in Western and Eastern Canada.

Payments of \$5,000 or over were made to the following: Canadian Consolidated Grain Ltd., \$8,667.99; E. W. Caron, \$7,107.87; Coatsworth & Cooper, \$5,787.02; Federal Grain Co., Ltd., \$19,962.26; Foliott Grain Co., Ltd., \$9,361; Hallet & Carey Ltd., \$77,783.42; Frank B. Ham & Co., \$7,253.07; Leblanc & Lafrance, \$12,239.71; Maple Leaf Milling Co., Ltd., \$10,869.08; McCabe Bros. Grain Co., Ltd., \$37,169.04; Norris Grain Company Ltd., \$32,511.35; Ogilvie Flour Mills Co., Ltd., \$7,313.58; Parrish & Heimbecker Ltd., \$101,011.52; Reliance Grain Co., Ltd., \$75,449.29; Jas. Richardson & Sons Ltd., \$126,944.50; Saskatchewan Pool Elevators Ltd., \$235,246.44; Toronto Elevators Ltd., \$106,414.55.

Allotment: Subsidies to processors of alfalfa meal..... 6,400 00
Expenditures.....\$ 6,273 81

In order to obtain an extensive expansion of the production of alfalfa meal for live stock feeding purposes, authority was provided under P.C. 705 of February 15, 1943, for the payment of a subsidy of \$3 per ton to processors, on all alfalfa meal produced in Canada for use as feed or in feed mixtures.

Allotment: Flax Fibre Administrator—Administration..... 31,660 00
Expenditures.....\$ 20,329 93

P.C. 8987 dated November 18, 1941, authorized the appointment of a Flax Fibre Administrator to control the export and marketing of the products of flax straw.

As of March 31, 1946, there were 4 salaried employees being paid from this account. V. A. Minne was receiving a salary at an annual rate of \$3,000 on that date.

Total salaries paid amounted to \$10,713.63; travelling expenses, \$9,042.75; and sundry expenses, \$573.55.

Travelling expenses of \$300 or over were paid to: A. Casgrain, \$1,399.97; G. Duperron, \$1,703.26; J. W. MacKay (included under Vote 19); V. Minne, \$2,181.11; E. Perrier, \$1,828.75; J. P. Poirier, \$830.43.

Allotment: Rebate to purchasers of Canadian manufactured flax scutching machinery.....	220,000 00
Expenditures.....	\$ 173,843 72

With the outbreak of war, Great Britain required all flax fibre available from Canada. Flax scutching machines had previously been manufactured in enemy occupied countries only, and two Canadian firms which undertook their manufacture found their cost substantially higher than that of the imported machines due to increased cost of material, lack of skilled labour and the small number of units required. As the increased cost of machinery resulted in the grower receiving lower returns for his flax, P.C. 6/2969 dated April 25, 1945, authorized the Agricultural Supplies Board to rebate 33 1/3 per cent of the purchase price to processors who have equipped their mills with this type of flax scutching machinery, thus placing them in a position to pass the benefits on to the growers.

Allotment: Fertilizers and Pesticides Administrator—Administration.....	20,315 00
Expenditures.....	\$ 12,196 52

To regulate the distribution of fertilizers and pesticides to meet present and potential needs, P.C. 397 dated January 20, 1942, authorized the appointment of an Administrator to act under the direction of the Minister of Agriculture through the Agricultural Supplies Board.

As of March 31, 1946, there were 4 salaried employees being paid from this account. G. J. Callister was receiving a salary at an annual rate of \$3,600 on that date and also a living allowance of \$100 per month (paid by the Wartime Prices and Trade Board).

Total salaries paid amounted to \$7,960.42; travelling expenses, \$3,321.23 and sundry expenses, \$914.87.

Travelling expenses of \$300 or over were paid to: G. J. Callister, \$1,938.16; G. S. Peart (included under Vote 19).

Allotment: Fertilizer subventions and freight allowances—1944 Program.....	\$ 37,500 00
Expenditures.....	nil

Allotment: Fertilizer subventions and freight allowances—1945 Program.....	400,000 00
Expenditures.....	\$ 335,304 77

The object of this policy was to increase the use of chemical fertilizers by the farmers in Eastern Canada and British Columbia in the production of essential crops. P.C. 8/9151 dated December 6, 1944, authorized the payment to fertilizer dealers, agents, co-operatives or other distributors of the actual cost of transportation in excess of \$1 per ton on any shipment of fertilizer for use in crop production in 1945, such subsidy to be passed on by the distributor to the purchaser by reduction in selling price.

Expenditures represent the following: freight allowances in respect of farmers in the provinces of Nova Scotia, \$15,136.10; Prince Edward Island, \$36,638.87; New Brunswick, \$62,786.87; Quebec, \$104,158.96; Ontario, \$86,043.14; British Columbia, \$30,540.83. No subventions were paid from this allotment.

Payments of \$5,000 or over were made to the following: Associate Shippers Inc., \$10,672.12; Buckerfields Ltd., \$22,951.68; Canada Packers Ltd., \$44,283.87; Canadian Industries Ltd., \$11,568.79; P.E.I. Potato Growers' Ass'n., \$11,609.49; F. W. Pirie Co., Ltd., \$27,236.06; Summers Fertilizer Co., \$11,877.45.

Allotment: Fertilizer subventions and freight allowances—1946 Program.....	200,000 00
Expenditures.....	\$ 102,366 24

P.C. 5/6761 dated November 1, 1945, authorized payments similar to those made for 1945.

Expenditures represent the following: freight allowances in respect of farmers in the provinces of: Nova Scotia, \$6,830.44; Prince Edward Island, \$12,447.46; New Brunswick, \$30,856.23; Quebec, \$23,680.63; Ontario, \$21,852.66; British Columbia, \$6,698.82. No subventions were paid from this allotment. Canada Packers Ltd. received \$5,574.31.

The following is a statement of net expenditures in connection with fertilizer subventions and freight allowances from inception of the policy.

	1942-43	1943-44	1944-45	1945-46	Total
Nova Scotia	80,262 33	60,057 23	27,961 51	21,966 54	190,247 61
Prince Edward Island.....	24,420 44	63,036 53	54,057 44	49,086 33	190,600 74
New Brunswick	69,522 23	78,849 59	97,214 39	93,643 10	339,229 31
Quebec	419,813 12	353,623 80	136,679 67	127,839 59	1,037,956 18
Ontario	429,865 05	337,037 77	91,895 00	107,895 80	966,693 62
British Columbia	11,991 49	10,694 00	38,135 40	37,239 65	98,060 54
	<u>\$1,035,874 66</u>	<u>\$ 903,298 92</u>	<u>\$ 445,943 41</u>	<u>\$ 437,671 01</u>	<u>\$2,822,788 00*</u>

*Of this amount, \$1,940,391.27 is included in the total for Non-Current Allotments on page A-42.

Allotment: Payments to the Provinces for promoting the use of lime for soil amendment purposes—1944-45 Program	41,667 00
Expenditures.....	\$ 26,627 84

To encourage the production of clover, alfalfa and other leguminous crops which constitute the principal sources of home grown proteins and which cannot be grown in acid soil, P.C. 2251 dated March 30, 1944, authorized the Agricultural Supplies Board to pay to the Provincial governments of the five Eastern Provinces, and to British Columbia, a subsidy not exceeding 75 cents per ton on lime produced, together with a further subsidy of 75 cents per ton on lime distributed for soil amendment purposes. Payments were made as follows: Nova Scotia, \$6,859.42; Prince Edward Island, \$5,663.98; New Brunswick, \$19.25; Quebec, \$13,655.50; Ontario, \$409.44; British Columbia, \$20.25.

Allotment: Payments to the Provinces for promoting the use of lime for soil amendment purposes—1945-46 Program	350,000 00
Expenditures.....	\$ 251,036 71

P.C. 277 dated January 16, 1945, authorized payments similar to those made for 1944-45. Payments were made as follows: Nova Scotia, \$24,126.30; Prince Edward Island, \$16,913.68; New Brunswick, \$47,901.63; Quebec, \$153,658.82; Ontario, \$4,532.49; British Columbia, \$3,903.79.

The following is a statement of net payments to the provinces for promoting the use of lime for soil amendment purposes from inception of the policy.

	1943-44	1944-45	1945-46	Total
Nova Scotia	24,232 87	35,723 11	30,985 72	90,941 70
Prince Edward Island.....	16,573 16	7,754 65	22,577 66	46,905 47
New Brunswick	47,567 69	45,320 85	47,920 88	140,809 42
Quebec	123,371 08	131,854 06	167,314 32	422,539 46
Ontario	1,248 98	2,726 34	4,941 93	8,917 25
British Columbia	288 75	3,138 79	3,924 04	7,351 58
	<u>\$ 213,282 53</u>	<u>\$ 226,517 80</u>	<u>\$ 277,664 55</u>	<u>\$ 717,464 88*</u>

*Of this amount, \$221,450.08 is included in the total for Non-Current Allotments on page A-42.

Allotment: Seeds Administrator—Administration.....	9,583 00
Expenditures.....	\$ 5,925 59

P.C. 291 dated January 16, 1942, authorized the appointment of an Administrator to regulate the distribution of field crop and garden vegetable seeds.

As of March 31, 1946, there were 2 salaried employees being paid from this account. F. H. Gorsline was receiving a salary at an annual rate of \$3,000 on that date.

Total salaries paid amounted to \$4,229.55; travelling expenses, \$977.49; and sundry expenses, \$718.55.

Travelling expenses of \$300 or over were paid to: F. H. Gorsline, \$657.14; N. Young (included under Vote 19).

Allotment: Stock Seed Program—1943	6,202 00
Expenditures	\$ 6,151 97

To increase the production of field root seeds, P.C. 1/84, dated January 6, 1943, authorized the Agricultural Supplies Board to arrange with the Dominion Experimental Farms Service for the production of garden seeds required. Expenditures, in the main, represent labour charges.

Returns from sales during the year, amounting to \$829.62, appear under Special Receipts, Refunds of Previous Years' War Expenditures.

Allotment: Dominion Seed Program—1943	10,000 00
Expenditures	\$ 3,992 44

Due to a depletion of reserves of seed of several of the principal food crops, P.C. 1/1481 of February 24, 1943, authorized the Agricultural Supplies Board to arrange for the production and purchase of adequate seed supplies to meet Canadian requirements, such seed to be available for purchase by the seed trade of Canada.

Returns from sales during the year, amounting to \$599.68, appear under Special Receipts, Refunds of Previous Years' War Expenditures.

Allotment: Dominion Seed Program—1944	100,000 00
Expenditures	\$ 44,435 90

P.C. 6/93 dated January 7, 1944, authorized payments similar to those made for 1943.

Returns from sales during the year, amounting to \$720, appear under Special Receipts, Refunds of Previous Years' War Expenditures.

Allotment: Dominion Seed Program—1945	10,000 00
Expenditures	\$ 3,617 25

P.C. 2/9151 dated December 6, 1944, authorized payments similar to those made for 1943 and 1944.

Allotment: Freight Assistance on Alfalfa Seed—1944-45 Program	7,977 00
Expenditures	\$ 7,558 43

To meet a shortage of alfalfa seed in Eastern Canada, P.C. 3/8550 dated November 8, 1944, authorized the Agricultural Supplies Board to pay carload freight charges from Winnipeg, Man., to points in Eastern Canada. Payments were made to seed dealers.

Allotment: Freight Assistance on Alfalfa Seed—1945-46 Program	35,000 00
Expenditures	\$ 33,395 96

P.C. 7/6761 authorized payments similar to those made in 1944-45.

Allotment: Disposal of Agricultural Products rendered surplus by the War

	Allotments	Expenditures
A Nova Scotia Apple Agreement, 1944.....	\$ 300,000 00	\$ 262,168 50
B Nova Scotia Apple Agreement, 1945.....	700,000 00	92,172 14
British Columbia Apple Agreement, 1945.....	50,000 00	

A To assist in disposing of the 1944 crop of Nova Scotia apples, an agreement was entered into between the Department and the Nova Scotia Apple Marketing Board whereby the Board agreed to market a minimum quantity of 250,000 barrels of apples for fresh consumption. The Minister agreed: (a) to pay to the Board, in respect of its production of evaporated apple, industry assistance of 9 cents per pound on a maximum

quantity of 15,070,000 pounds, with provision for certain deductions in the poundage eligible for assistance for fresh apples sold outside of Canada, Newfoundland and the Gulf Islands; (b) to purchase any quantity not exceeding 9,000,000 pounds of choice quality evaporated apple qualifying for industry assistance, at 19½ cents per pound f.o.b. processing plant or 20 cents per pound f.a.s. Halifax; (c) to pay a storage allowance of ¼ cent per complete week per 50-pound case remaining on hand with the Board beyond 30 days after purchase.

The Minister further agreed to assist the Provincial Government in a program for the removal of aged and undesirable trees by paying to the Board the amount of \$2 for each tree of this condition removed, the total sum payable not to exceed \$150,000.

The following expenditures were incurred: purchase of evaporated apple, \$214,358; industry assistance, \$78,520.50.

Receipts from sale during the year of evaporated apple amounted to \$30,722, of which \$12 appears under Special Receipts, Refunds of Previous Years' War Expenditures, and \$30,710 was credited to this allotment.

B To assist in disposing of the 1945 crop of Nova Scotia apples, an agreement was entered into between the Department and the Nova Scotia Apple Marketing Board, the terms being similar to those for disposal of the 1944 crop, with the addition of the following: the Minister agreed to pay to the Board industry assistance of 95 cents per dozen for a quantity not exceeding 150,000 dozen of No. 10 (105 fluid ounce size) tins of choice quality solid pack canned apple, with the maximum of 15,070,000 pounds of evaporated apple reduced by 13.7 pounds for each dozen No. 10 tins of solid pack canned apple produced. Also, the maximum sum to be paid in respect of the removal of aged and undesirable trees was set at \$100,000.

The following expenditures were incurred: industry assistance, \$59,878.61; compensation for trees removed, \$33,766.

Refunds of industry assistance amounting to \$1,472.47 were credited to this allotment.

The following is a statement of receipts and expenditures under the various agreements with the Nova Scotia Apple Marketing Board and the British Columbia Fruit Board.

NOVA SCOTIA

Crop Year	Fiscal Year	Gross Expenditure	Receipts Credited to Allotment	Net Expenditure Fiscal Year	Net Expenditure Crop Year	Refunds to Previous Years' War Expenditures	Cost to Dominion Government
1939	1939-40	1,626,747 88	605,686 81	1,021,061 07			
	1940-41	1,488,957 24	136,222 01	1,352,735 23	2,373,796 30		
	1942-43					13,136 46	2,360,659 84
1940	1940-41	2,314,913 35	149,298 23	2,165,615 12			
	1941-42	130,216 78		130,216 78		{ 1,226,520 35 }	
	1942-43	31,382 08		31,382 08	2,327,213 98		149,403 73	951,289 90
1941	1941-42	1,632,867 55		1,632,867 55		{ 288,126 30 }	
	1942-43	147,743 01	24,875 53	122,867 48	1,755,735 03		64,546 43
1942	1942-43	2,792,764 81	315,205 91	2,477,558 90		{ 473,913 87 }	
	1943-44	83,143 61		83,143 61	2,560,702 51		42,281 76	2,044,506 88
1943	1943-44	1,785,445 00		1,785,445 00	1,785,445 00		1,785,445 00
1944	1944-45	1,889,630 50	779,134 96	1,110,495 54		{ 158,912 00 }	
	1945-46	292,878 50	30,710 00	262,168 50	1,372,664 04		12 00
1945	1945-46	93,644 61	1,472 47	92,172 14	92,172 14		92,172 14
		\$14,310,334 92	\$2,042,605 92	\$12,267,729 00	\$12,267,729 00	\$ 2,416,852 90	\$ 9,850,876 10

BRITISH COLUMBIA

Crop Year	Fiscal Year	Gross Expenditure	Receipts Credited to Allotment	Net Expenditure Fiscal Year	Net Expenditure Crop Year	Cost to Dominion Government
1939	1939-40	37,641 96	.....	37,641 96	.....	.....
	1940-41	95,385 32	3,380 34	92,004 98	129,646 94	129,646 94
1940	1940-41	616,693 41	.....	616,693 41	.....	.....
	1941-42	181,810 04	.....	181,810 04	798,503 45	798,503 45
1941	1941-42	311,230 68	.....	311,230 68	.....	.....
	1942-43	203 69	.....	203 69	311,434 37	311,434 37
1942	1942-43	261,414 06	.....	261,414 06	.....	.....
	1943-44	6,931 75	.....	6,931 75	268,345 81	268,345 81
1943	1944-45	56,002 50	.....	56,002 50	56,002 50	56,002 50
1944	1944-45	28,042 80	.....	28,042 80	28,042 80	28,042 80
		\$1,595,356 21	\$3,380 34	\$1,591,975 87	\$1,591,975 87	\$1,591,975 87

Allotment: Meat Board—Administration..... 114,508 00
Expenditures..... \$ 106,202 38

P.C. 4076 dated December 13, 1939, established the Bacon Board with a view toward ensuring that regular and sufficient supplies of bacon and other pork products would be available for export as required and that satisfactory prices would be paid to hog producers. P.C. 4187 dated June 3, 1943, established regulations for the control of meat derived from cattle, calves, sheep, lambs or hogs and also changed the name to Meat Board.

As of March 31, 1946, there were 36 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over at that date follows. Salary rates indicated by asterisks include war duties supplements. F. G. Berrill, \$4,320, plus living allowance, \$900; G. H. Kerr, \$4,679.04, plus living allowance not exceeding \$1,200; J. W. Richardson, \$2,400*; W. R. Roberts, \$2,400*.

Total salaries paid amounted to \$67,814.66; travelling expenses, \$17,284.30; sundry expenses, \$21,103.42.

Travelling expenses of \$300 or over were paid to: C. Allaire, \$514.26; C. Beaudoin, \$348.26; F. G. Berrill, \$2,112.60; J. T. Craig, \$519.05; G. H. Kerr, \$1,153; R. L. Layton (included under Vote 27); H. P. Lebel, \$363.30; P. E. Light (included under Vote 27); G. L. Locking (included under Vote 27); D. A. McKinnon (included under Vote 27); L. H. McMillan (included under Vote 27); L. Mongeau, \$605.70; B. J. O'Connell (included under Vote 24); L. W. Pearsall (included under Vote 27); J. G. Taggart (included under Vote 34).

Allotment: Premiums on hog carcasses suitable for export to Great Britain..... 13,996,428 00
Expenditures..... \$ 9,573,386 36

To encourage the production of a quality of hog suitable for export in a volume necessary to meet the requirements of the United Kingdom, P.C. 62 dated January 10, 1944, authorized the payment of a premium of \$3 per head on "A" Grade carcasses and \$2 per head on "B1" Grade carcasses. P.C. 11/3275 dated May 3, 1944, authorized the payment of an additional premium of \$1 per head on "A" Grade carcasses and 50 cents per head on "B1" Grade carcasses produced in the Province of Ontario, such additional premiums to be refunded by the Provincial Government. The above amount was paid by warrant to producers of premium hogs.

A distribution of expenditures follows: Maritimes, \$193,177.90; Quebec, \$1,518,001.48; Ontario, \$3,088,817.77 (net); Manitoba, \$1,284,155.83; Saskatchewan, \$921,687.25; Alberta, \$2,183,311.13; British Columbia, \$384,235.

Refunds from the Province of Ontario, credited to this allotment, were \$1,094,874.

The following is a statement of expenditures in connection with premiums on hog carcasses suitable for export to Great Britain from inception of the policy.

PUBLIC ACCOUNTS, PART II

	1943-44	1944-45	1945-46	Total
Maritimes	62,526 00	256,965 00	193,177 90	512,668 90
Quebec	445,414 00	1,994,527 68	1,518,001 48	3,957,943 16
Ontario	908,241 00	3,422,496 17	3,088,817 77	7,419,554 94
Manitoba	860,363 00	2,544,468 47	1,284,155 83	4,688,987 30
Saskatchewan	538,615 00	1,843,500 11	921,687 25	3,303,802 36
Alberta	961,374 00	3,623,712 10	2,183,311 13	6,768,397 23
British Columbia	78,623 00	405,321 00	384,235 00	868,179 00
Refunds credited to Previous Years' War Expenditures.....				495 79
	<u>\$ 3,855,156 00</u>	<u>\$ 14,090,990 53</u>	<u>\$ 9,573,386 36</u>	<u>\$ 27,519,037 10</u>

Allotment: Printing of Government Warrant Combination Forms re Hog Premium Policy.. 54,000 00
Expenditures.....\$ 40,861 78

Payments were made to the Department of Public Printing and Stationery.

Allotment: Assistance in moving to Eastern plants hogs marketed in the West in excess of plant capacity..... 62,928 00
Expenditures.....\$ 813 56

In view of the heavy marketing of hogs in Western Canada which exceeded the capacity of packing plants located in that area, it was deemed necessary to ship the surplus to Eastern packing plants for processing. P.C. 4/168 dated January 12, 1944, authorized the Meat Board to equalize returns to Western hog producers by reimbursing shipper or processing plant for any additional transportation or other incidental expenses on shipments made to Eastern Canada on and after October 1, 1943.

Due to a similar situation arising in the Maritime Provinces, P.C. 2/8848 dated November 22, 1944, authorized the Meat Board to provide assistance on hogs shipped from the Maritimes for slaughter in the Provinces of Ontario or Quebec on and after October 10, 1944.

Allotment: Dairy Products Board—Administration..... 26,391 00
Expenditures.....\$ 16,265 82

P.C. 2138 dated May 23, 1940, authorized the establishment of the Dairy Products Board, the aim of which is to ensure that supplies of dairy products will be available for export as required and that satisfactory prices will be paid to producers.

As of March 31, 1946, there were 4 salaried employees being paid from this account.

Total salaries paid amounted to \$7,259.87; travelling expenses, \$3,378.44; sundry expenses, \$5,627.51.

Travelling expenses of \$300 or over (included under Vote 24) were paid to: A. Demers; J. E. Dougall; D. B. Goodwillie; S. R. Howe; C. R. Kennedy; L. Kirkland; R. R. Lafèche; C. A. Morrison; B. J. O'Connell; J. F. Singleton.

Allotment: Purchase of creamery butter for storage and export.....\$2,000,000 00
Expenditures..... nil

To support the butter market as may be necessary, P.C. 1082, dated February 24, 1944, authorized the Dairy Products Board to purchase creamery butter for storage and to pay the necessary storage, insurance and freight charges.

Gross expenditures for the year amounted to \$1,580,399.37. Total sales during the year amounted to \$1,595,174.15, of which the sum of \$1,580,399.37 was credited to this allotment and the balance, \$14,774.78, to Special Receipts, Refunds of Previous Years' War Expenditures.

The following is a statement in connection with the purchase of creamery butter from inception of the policy.

	Gross Expenditures	Refunds to Allotment	Refunds to Previous Years' War Expenditures	Net Expenditures
1943-44.....	6,503,435 14	6,469,887 29		33,547 85
1944-45.....	1,007,442 86	997,826 13	3,172 69	6,444 04
1945-46.....	1,580,399 37	1,580,399 37	14,774 78	14,774 78 Cr.
	<u>\$9,091,277 37</u>	<u>\$9,048,112 79</u>	<u>\$ 17,947 47</u>	<u>\$ 25,217 11</u>

Allotment: Special Products Board—Administration..... 70,950 00
Expenditures.....\$ 66,315 32

P.C. 2520 dated April 15, 1941, authorized the establishment of the Special Products Board to obtain and export any agricultural product with the exception of meat and dairy products.

As of March 31, 1946, there were 21 salaried employees being paid from this account. J. Tucker was receiving a salary at an annual rate of \$3,000 on date of separation (Jan. 12).

Total salaries paid amounted to \$37,696.42; sundry expenses, \$28,618.90.

Travelling expenses of \$300 or over were paid to: L. S. Carr, \$633.35; J. A. Dumaine (included under Vote 27); G. Fehler (included under Vote 27); D. A. Fletcher, \$1,720; H. N. Flotten, \$455.42; D. A. Guichon, \$324.85; H. V. Harasyn, \$648.29; A. E. Payne, \$2,074.23; F. Perry, \$1,551.04; R. E. Robinson (included under Vote 26); P. J. Scanlon, \$691.65; J. D. Smith, \$714.16 (charged to Seed Export Office Allotment); W. J. R. Trousdale, \$1,344.79.

Allotment: Seed Export Office..... 25,771 00
Expenditures.....\$ 23,485 02

This office was established at Lindsay, Ontario, by the Special Products Board under authority of P.C. 5428 dated July 9, 1943, to purchase certain specified kinds of seed for export or to store for future disposal.

As of March 31, 1946, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: S. A. Flavelle, \$3,600 (Sept. 1); F. G. Perrin, \$6,500; J. D. Smith, \$3,000.

Total salaries paid amounted to \$15,623.75; sundry expenses, \$7,861.27.

Travelling expenses of \$300 or over were paid to: F. G. Perrin, \$1,034.32; J. D. Smith (included under Special Products Board); N. Young (included under Vote 19).

Allotment: Services of forwarding agencies in connection with the shipment of fruit and vegetables to the British Ministry of Food..... 1,400 00
Expenditures.....\$ 106 05

Allotment: To provide funds to pay for dehydrated agricultural products prior to the receipt of payment from the ultimate purchasers—1944 Program.....\$2,000,000 00
Expenditures..... nil

This allotment was provided for the payment of costs relating to the purchase, storage and transportation of dehydrated products by the Special Products Board for resale, it being anticipated that costs would be recovered in full.

Up to November 30, 1945, financial transactions were handled through this account and subsequently through Special Products Board Open Account. Sales for the period amounted to \$2,747,865.49 of which the sum of \$1,103,567.79 was credited to this allotment and the balance \$1,644,297.70 to Special Receipts, Refunds of Previous Years' War Expenditures.

Due to changes in policy, the financial transactions of this program have been handled through the Special Products Board Open Account as well as through annual allotments. The net expenditure from inception of the policy to date from both accounts amounted to \$1,738,005.13.

Allotment: Guarantee return on participation certificates issued on alfalfa, alsike, and alsike white clover	100,000 00
Expenditures	<u>\$ 81,144 20</u>

To assure Canadian farmers an adequate supply of seeds to meet the demand for seed reproduction, the increased requirements of feed for live stock, and the urgent need for seed in the United Kingdom, the United States and for UNRRA, it was necessary to maintain and if possible increase the production of certain forage crop seeds.

As prevailing prices for these seeds in Canada were not sufficiently attractive to encourage producers to increase production and it was not considered advisable to raise ceiling prices, P.C. 7/5928, dated September 8, 1945, authorized the Special Products Board to pay to producers on participation certificates, five cents per pound on alfalfa, alsike clover and alsike white clover mixtures and three cents per pound on red clover, and to credit against these payments the net profits that accrue from export transactions in each kind of seed. Gross expenditure amounted to \$101,307 against which profits credited amounted to \$20,162.80.

Allotment: Compensation to Seed Dealers	25,000 00
Expenditures	<u>\$ 24,867 20</u>

P.C. 5428 dated July 9, 1943, authorized the Special Products Board to purchase and export surpluses of certain agricultural seeds and to pay producers of such seeds any net profits resulting from its transactions.

For services rendered in connection with the issue of participation certificates, on the basis of which the distribution of profits was made, and for supplying certain information, the Board agreed to pay seed dealers $\frac{1}{4}$ cent per pound of clean seed. This agreement was approved by P.C. 12/5477 dated August 8, 1945.

Allotment: Payment of outstanding fibre flax claim	\$ 680 28
Expenditures	<u>nil</u>

Allotment: Administration expenses in connection with the purchase of horses for the Government of France—Not Recoverable	7,000 00
Expenditures	<u>\$ 304 61</u>

P.C. 1/5632 dated August 16, 1945, authorized the Special Products Board to enter into a contract with the Government of France for the purchase of horses and to pay administrative expenses such as printing and stationery and other expenses which the Board considers should not be recovered from the purchasing government.

Allotment: General expenses in connection with the purchase of horses for the Government of France—Recoverable	\$ 10,000 00
Expenditures	<u>nil</u>

Total expenditures amounted to \$4,761.89 the full amount of which was recovered.

Allotment: Administration expenses in connection with the purchase of horses for the Netherlands Government—Not Recoverable	3,000 00
Expenditures	<u>\$ 859 79</u>

P.C. 11/5477 dated August 8, 1945, authorized the Special Products Board to enter into a contract with the Netherlands Government similar to that with the Government of France, and the explanation appended to the relevant administration expense allotment above is applicable here.

Allotment: General expenses in connection with the purchase of horses for the Netherlands Government—Recoverable.....	\$ 10,000 00
Expenditures.....	nil

Total expenditures amounted to \$8,597.10 the full amount of which was recovered.

Allotment: Agricultural Food Board—Administration.....	46,642 00
Expenditures.....	\$ 26,981 13

P.C. 1563 dated March 1, 1943, authorized the establishment of the Agricultural Food Board to develop and direct the policies and measures of the Department of Agriculture for the wartime production of food.

As of March 31, 1946, there were 8 salaried employees being paid from this account. A. L. Stevenson was receiving a salary at an annual rate of \$3,600 inclusive of war duties supplement on that date.

Total salaries paid amounted to \$14,289.93; travelling expenses, \$8,923.84; sundry expenses, \$3,767.36.

Travelling expenses of \$300 or over (included under Votes 23 and 24) were paid to: D. E. Arsenault; J. F. Booth; B. A. Campbell; A. Demers; H. Desfosses; D. B. Goodwillie; W. C. Hopper; S. R. Howe; S. C. Hudson; C. I. Johnston; R. Kerouack; L. Kirkland; R. R. Lafleche; J. N. Lewis; C. A. Morrison; E. P. Reid; F. M. Webster.

Allotment: Subsidies on milk for butter, for fluid milk, for cheese, and for concentration purposes—1944-45 Program.....	4,500,000 00
Expenditures.....	\$4,087,207 07

P.C. 1082 dated February 24, 1944, authorized the Agricultural Food Board to pay subsidies as follows:

- (a) 10 cents per pound on butterfat used in the manufacture of creamery butter during the period May 1, 1944, to April 30, 1945.
- (b) 35 cents per hundred pounds on milk used for fluid milk consumption during the period May 1 to September 30, 1944, and 55 cents per hundred pounds from October 1, 1944, to April 30, 1945, provided that in areas where 25 cents per hundred pounds is considered adequate, the subsidy shall be limited to that amount.
- (c) 15 cents per hundred pounds on milk used for concentration into whole milk products between May 1 and September 30, 1944, and 30 cents per hundred pounds from October 1, 1944, to April 30, 1945.
- (d) 20 cents per hundred pounds on milk used in the manufacture of cheddar cheese between May 1, 1944, and April 30, 1945.

Payments were made to milk distributors, butter and cheese factories and manufacturers of concentrated milk who had allowed the subsidy to producers at time of purchase.

A distribution of expenditures by provinces follows: Nova Scotia, \$126,794.17; Prince Edward Island, \$23,039.27; New Brunswick, \$105,210.49; Quebec, \$1,016,255.45; Ontario, \$1,760,133.24; Manitoba, \$263,142.48; Saskatchewan, \$227,379.12; Alberta, \$360,761.05; British Columbia, \$204,491.80.

Allotment: Subsidies on milk for butter, for fluid milk, for cheese and for concentration purposes—1945-46 Program.....	39,500,000 00
Expenditures.....	\$37,571,557 23

P.C. 6/1731 dated March 14, 1945, authorized the Agricultural Food Board to pay subsidies as follows:

- (a) 10 cents per pound on butterfat used in the manufacture of creamery butter during the period May 1, 1945 to April 30, 1946.
- (b) 35 cents per hundred pounds on milk used for fluid milk consumption during the period May 1 to September 30, 1945, and 55 cents per hundred pounds from October 1, 1945 to April 30, 1946, provided that in areas where 25 cents is considered adequate, the subsidy shall be limited to that amount.
- (c) 15 cents per hundred pounds on milk used for concentration purposes and the production of milk sugar (lactose), between May 1 and September 30, 1945 and 30 cents per hundred pounds between October 1, 1945 and April 30, 1946.
- (d) 20 cents per hundred pounds on milk used in the manufacture of cheddar cheese between May 1, 1945 and April 30, 1946.

Payments were made to milk distributors, butter and cheese factories and manufacturers of concentrated milk who had allowed the subsidy to producers at the time of purchase.

A distribution of expenditures by provinces follows: Nova Scotia, \$1,058,881.21; Prince Edward Island, \$386,662.05; New Brunswick, \$872,030.64; Quebec, \$11,063,604; Ontario, \$13,647,466.79; Manitoba, \$2,584,246.90; Saskatchewan, \$3,189,735.99; Alberta, \$3,124,136.22; British Columbia, \$1,644,793.43.

The following is a statement of expenditures in connection with subsidies on milk for butter, for fluid milk, for cheese and for concentration purposes from inception of the policy.

	1943-44	1944-45	1945-46	Total
Nova Scotia	830,882 56	1,184,975 08	1,185,675 38	3,201,533 02
Prince Edward Island	309,607 14	422,965 69	409,701 32	1,142,274 15
New Brunswick	670,836 31	971,667 64	977,241 13	2,619,745 08
Quebec	7,441,941 19	11,864,583 94	12,079,859 45	31,386,384 58
Ontario	9,883,238 76	15,131,162 53	15,407,600 03	40,422,001 32
Manitoba	2,748,804 16	3,106,373 29	2,847,389 38	8,702,566 83
Saskatchewan	3,233,477 68	4,100,653 07	3,417,115 11	10,751,245 86
Alberta	2,949,850 96	3,750,140 72	3,484,897 27	10,184,888 95
British Columbia	1,202,449 27	1,751,477 27	1,849,285 23	4,803,211 77
				113,213,851 56
Refunds credited to Previous Years' War Expenditures				17,789 82
	<u>\$ 29,271,088 03</u>	<u>\$ 42,283,999 23</u>	<u>\$ 41,658,764 30</u>	<u>\$ 113,196,061 74*</u>

* Of this amount, \$32,738,402.05 is included in the total for Non-Current Allotments on page A-42.

Allotment: Subsidy on milk used in the manufacture of Lactose or milk sugar.....	\$ 5,500 00
Expenditures.....	nil

Allotment: Subsidies to producers of tomatoes, corn, beans and peas—1944 Crop.....	\$ 22,916 00
Expenditures.....	nil

To encourage the production of vegetables, P.C. 1611 dated March 9, 1944, authorized the payment of subsidies on 1944 crops as follows: tomatoes, \$6 per ton; corn, \$4 per ton; peas, \$10 per ton shelled weight or \$2 per ton straw weight; beans, \$7.50 per ton. Payments were made to canners who had allowed the subsidy to producers at time of purchase of crops.

Gross expenditures during the year amounted to \$8,751.84. Refunds of subsidy during the year from canners on product exported amounted to \$20,400.14, of which the sum of \$8,751.84 was credited to the allotment and the balance, \$11,648.30, to Special Receipts, Refunds of Previous Years' War Expenditures.

Allotment: Subsidies to producers of tomatoes, corn, beans and peas—1945 Crop.....	2,450,000 00
Expenditures.....	\$1,768,478 84

P.C. 2/1731 dated March 14, 1945, authorized payments similar to those for 1944.

A distribution of expenditures by provinces follows: Nova Scotia, \$6,760.57; New Brunswick, \$2,373.54; Quebec, \$352,727.04; Ontario, \$1,144,286.47; Manitoba, \$3,220.93; Alberta, \$69,885.25; British Columbia, \$189,225.04.

Payments of \$5,000 or over were made to the following: The Baxter Canning Co., \$31,711.06; The Benson Canning Co., \$9,615.90; Bright Canning Co., \$9,873.09; Broder Canning Co., \$38,850.36; Bulman's Ltd., \$25,584.20; Campbell Soup Co., \$44,328.98; Canada Packers Ltd., \$32,483.17; Canadian Cannery Ltd., \$369,038.88; Canadian Cannery (Western) Ltd., \$62,612.03; W. Clark Ltd., \$33,995.58; Conserves Rouville Enrg., \$11,936.73; Culverhouse Canning Co., Ltd., \$15,687.65; Edgewater Cannery, \$5,392.09; Fine Foods of Canada Ltd., \$65,649.67; Graham's Dried Foods Ltd., \$15,180.05; Gregoire Freres, \$8,033.49; H. J. Heinz Co., \$217,557.56; J. J. Joubert & Fils, \$7,114.11; Kamloops Tomato Packing Co., \$7,860.58; La Cie de Conserves de Napierville Ltd., \$11,487.78; Ladner Canning Co., Ltd., \$18,492.85; La Societe Co-operative de Conserves de St. Hyacinthe, \$6,562.78; A. Lassonde & Fils, \$6,765.08; J. T. Lassonde, \$8,876.78; Lealand Co., Ltd., \$11,577.10; Libby McNeill & Libby

of Canada, \$80,887.28; David Lord, \$39,863.22; Metcalfe Foods Ltd., \$16,952.15; Nesbitt Canning Co., Ltd., \$7,137.57; Niagara Canning Co., Ltd., \$10,947.75; Quinte Canning Co., Ltd., \$5,138.58; Alphonse Raymond Ltd., \$8,299.88; Shannonville Cannery Ltd., \$6,619.21; Francois de Simone, \$5,500.18; Shelly Canning Co., \$13,561.85; E. D. Smith & Sons Ltd., \$19,218.12; Societe Co-operative de Conserves, \$27,705.80; Stokely-Van Camp of Canada Ltd., \$78,875.24; Sun Joy Food, \$17,985.33; Taber Canning Co., \$33,397.15; Tip Top Cannery Ltd., \$18,796.10; Wampoos Canning Co., \$9,050.71; Westminster Cannery Ltd., \$22,794.12.

The following is a statement of expenditures in connection with subsidy payments to producers of tomatoes, corn, beans and peas from inception of the policy.

	1943-44	1944-45	1945-46	Total
Nova Scotia	3,936 42	9,851 29	6,760 57	20,548 28
New Brunswick	2,497 93	2,693 96	2,373 54	7,565 43
Quebec	67,680 50	446,412 28	352,727 04	866,819 82
Ontario	728,949 48	1,820,126 98	1,144,286 47	3,693,362 93
Manitoba	3,979 83	3,993 86	3,220 93	11,194 62
Alberta	41,762 82	62,931 68	69,885 25	174,579 75
British Columbia	96,634 08	202,496 31	189,225 04	488,355 43
				<u>5,262,426 26</u>
Refunds credited to Previous Years' War Expenditures				11,648 30
	<u>\$ 945,441 06</u>	<u>\$ 2,548,506 36</u>	<u>\$ 1,768,478 84</u>	<u>\$ 5,250,777 96*</u>

* Of this amount, \$952,519.77 is included in the total for Non-Current Allotments on page A-42.

Allotment: Subsidies to growers on sales of white and yellow-eye beans—1945-46 Program. 950,000 00
Expenditures.....\$ 681,953 94

P.C. 12/1731 dated March 14, 1945, authorized the Agricultural Food Board to pay a subsidy of 75 cents per bushel to growers in the bean exporting area of Canada on their sales of 1945 crop of white and yellow-eye beans.

Payments of \$5,000 or over were made to: Don Borrowman, \$5,651.59; Cook Bros. Milling Co., \$63,103.35; Elgin Co-op. Services, \$15,124.11; Saml. Glenn & Son, \$12,271.16; Highgate Milling Co., \$10,501.72; Ilderton Middlesex Farmers, \$23,993.80; Lorne A. Johnston, \$29,095.41; Kent Grain & Feed Co., \$12,465.88; Libby McNeill & Libby of Canada, \$29,700.47; J. A. McLandress, \$60,263.91; Geo. T. Mickle, \$62,309.77; Oxford Farmers Co-operative, \$23,327.78; W. E. Reid, \$55,894.50; M. J. Smith, \$16,364.90; Wesley Staddon, \$5,884.37; J. B. Stringer & Co., \$30,548.05; W. G. Thompson & Son, \$229,495.26.

Allotment: Subsidies on fruit to be used in the manufacture of jams and canned raspberries—1944-45 Program 83,333 00
Expenditures.....\$ 17,705 55

P.C. 4340 dated June 4, 1944, provides for the payment of subsidies at specified rates on strawberries, raspberries, loganberries, boysenberries, gooseberries and currants used in the manufacture of jams and on canned raspberries. The above expenditure consisted of payments to manufacturers who had allowed the subsidy to producers at time of purchase of crops.

A distribution of expenditures by provinces follows: Quebec, \$3,562.99; Ontario, \$9,412.46; British Columbia, \$4,730.10.

Allotment: Subsidies on fruit to be used in the manufacture of jams and canned raspberries—1945-46 Program..... 625,000 00
Expenditures.....\$ 595,809 08

P.C. 7/1731 dated March 14, 1945, authorized payments similar to those for 1944.

A distribution of expenditures by provinces follows: Quebec, \$73,785.16; Ontario, \$151,372.19; British Columbia, \$370,651.73.

Payments of \$5,000 or over were made to the following: Betty's Ltd., \$6,245.76; Canadian Cannery (Western) Ltd., \$56,704.89; Empress Mfg. Co., Ltd., \$123,730.29; Glassco, Ltd., \$7,916.90; Golden Kist Mfg. Co., \$7,521.35; Matthew-Wells Co., Ltd., \$19,400.79; The Murray Co., Ltd., \$31,057.48; Old City Mfg. Co., \$16,969.67; Pacific Coast Packers Ltd., \$50,442.36; Priors Foods Ltd., \$6,742.35; Alphonse Raymond Ltée., \$25,151.61; St. Williams Preserves Ltd., \$17,473.63; E. D. Smith & Sons, \$20,947.57; United Farmers Co-operative Exchange, \$89,993.27; D. Verdon, \$5,102.35; Wagstaffe Ltd., \$49,481.21; Wetheys Ltd., \$5,913.72.

The following is a statement of expenditures in connection with subsidy payments on fruit used in the manufacture of jams from inception of the policy.

	1943-44	1944-45	1945-46	Total
Prince Edward Island		14,776 77		14,776 77
Quebec	48,554 18	44,704 53	77,348 15	170,606 86
Ontario	52,309 70	150,776 77	160,784 65	363,871 12
British Columbia	144,334 50	285,087 15	375,381 83	804,803 48
				1,354,058 23
Refunds credited to Previous Years' War Expenditures				4,506 93
	<u>\$245,198 38</u>	<u>\$495,345 22</u>	<u>\$613,514 63</u>	<u>\$1,349,551 30*</u>

* Of this amount, \$355,153.81 is included in the total for Non-Current Allotments on Page A-42.

Allotment: To increase the income of farmers in the Spring Wheat area of Western Canada	2,000 00
Expenditures	\$ 392 25

In view of the prospective inadequacy of return from wheat and other grains produced in the spring wheat area of Western Canada in the crop year 1941, the Prairie Farm Income Plan was put into effect to augment the income of farmers by approximately \$20,000,000.

Regulations governing the distribution of these funds were established by P.C. 8126 dated October 22, 1941, which authorized the payment of seventy-five cents per acre on one-half of the cultivated acreage of each farm with a maximum payment of \$150 per farm, the crop yield having no bearing on the award.

Expenditures for the year covered outstanding claims relating to the 1941 crop year and were distributed by provinces as follows:—

	No. of Claims	Amount
Alberta	3	247 50
Saskatchewan	2	144 75
	5	\$392 25

The regulations further provided that the administrative work in connection with this plan be carried out by the organization established for Prairie Farm Assistance and Wheat Acreage Reduction and that all administrative expenses be paid out of moneys provided for one or both of these activities.

The following is a statement of payments to increase the income of farmers in the Spring Wheat area of Western Canada from inception of the policy.

	Manitoba	Alberta	Saskatchewan	Total
1941-42	2,862,644 62	4,222,087 05	9,213,772 64	16,298,504 31
1942-43	129,105 62	1,448,897 00	1,099,509 10	2,677,511 72
1943-44	758 48	7,650 15	10,441 26	18,849 89
1944-45	184 87	423 63	1,871 15	2,479 65
1945-46		247 50	144 75	392 25
				18,997,737 82
Refunds credited to Previous Years' War Expenditures				19,001 84
	<u>\$ 2,992,693 59</u>	<u>\$ 5,679,305 33</u>	<u>\$ 10,325,738 90</u>	<u>\$ 18,978,735 98</u>

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	24,533 85	44,833 80
Previous Years—Collectable	88,653 14	90,488 41
—Uncollectable	70,467 13	72,842 00
Total.....	<u>\$ 183,654 12</u>	<u>\$ 208,164 21</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: Charlottetown Fruit Inspector's Office, defalcations, \$3,787.44; Eastern Canada Potato Marketing Board, \$11,500; Saskatchewan Registered Seed Growers Limited, \$12,513.89; Appletine Products Ltd., \$15,960.30.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
<i>(e) To United Kingdom and Other Governments—</i>				
A Meat Board	19,475,726 22	165,322,306 48	160,097,092 87	14,250,512 61
B Special Products Board	9,909,554 83	58,339,684 59	54,853,076 05	6,422,946 29
C Dairy Products Board	1,226,621 60	35,705,056 24	34,422,869 17	55,565 47 Cr.
D United Kingdom — Agriculture No. 1 Account		113,633,036 85	113,633,036 85	
E United Kingdom — Agriculture No. 2 Account		5,140,213 64	5,823,249 98	683,036 34
F Netherlands—Agriculture			2,453,895 60	2,453,895 60
G France—Agriculture			1,361,243 91	1,361,243 91
	<u>\$ 30,611,902 65</u>	<u>\$378,140,297 80</u>	<u>\$372,644,464 43</u>	<u>\$ 25,116,069 28</u>

A B C These accounts record the financial transactions having to do with the acquisition of agricultural products for the British Ministry of Food, Governments of Allied countries and UNRRA under authority of section 3 of the War Expenditure and Demobilization Appropriation Act, 1945.

D This account recorded the value of shipments of agricultural products under contracts with the British Ministry of Food between the closing of Mutual Aid, September 2, 1945, and February 28, 1946. The balance at the latter date (\$110,840,862.95) was transferred to United Kingdom General Settlement Account (See Department of Finance).

E F G These accounts record the financial transactions in connection with shipments, under contracts and requisitions, to the British Ministry of Food subsequent to February 28, 1946, and to the Governments of France and the Netherlands following V-E Day.

[9] Floating Debt

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(d) Outstanding Cheques and Warrants—</i>				
A Drought Area—Cattle Market Service—Outstanding Warrants	24 41			24 41
B Wheat Acreage Reduction Payments—Outstanding Warrants	3,196 10		755 19	2,440 91
C Hog Premium Warrants — Outstanding Warrants	351,336 99		167,834 50	183,502 49
D Outstanding Imprest Account Cheques—Agriculture	7 57	2 32		9 89
	<u>\$ 354,565 07</u>	<u>\$ 2 32</u>	<u>\$ 168,589 69</u>	<u>\$ 185,977 70</u>

- A A policy was adopted in 1937 for the removal of cattle from the drought areas of Western Canada, due to a feed shortage. Payments to farmers were made by warrants. At the termination of the scheme, the value of the outstanding warrants was charged against the appropriation provided for relief purposes and credited to this account to provide for their subsequent redemption.
- B Funds have been provided annually for a number of years for payments to Western farmers under the Wheat Acreage Reduction Program. Payments were made by warrants and, at the close of each fiscal year, the value of the outstanding warrants was charged against the appropriation and credited to this account to provide for their subsequent redemption.
- C Funds were provided from the War Appropriation for payments to hog producers under the Hog Premium Program. Payments were made by warrants and, at the close of each fiscal year, the value of the outstanding warrants is charged against the appropriation and credited to this account to provide for their subsequent redemption.
- D At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(c) <i>Miscellaneous</i> —				
A Farnham House Laboratory.....	11,880 33	39,275 28	38,829 39	12,326 22
B Prairie Farm Emergency Fund.....		16,496,783 19	16,496,783 19	
C Deposits for purchase of supplies— Sundry Governments		7,722,079 21	5,803,529 46	1,918,549 75
	<u>\$ 11,880 33</u>	<u>\$ 24,258,137 68</u>	<u>\$ 22,339,142 04</u>	<u>\$ 1,930,875 97</u>

- A This account is in connection with the financial transactions of the Superintendent of Farnham House Laboratory (a scientific institution with headquarters in England), who was transferred to Canada for the duration of the war to continue his biological work on the control of harmful insects.
The organization is supported by annual contributions from several Empire countries, including Canada (see Vote 4), which are credited to this fund and from which expenses are met.
- B The Prairie Farm Assistance Act, c. 50, 1939, provides for a levy of one per cent to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Board of Grain Commissioners for deposit to the credit of a special account known as the Prairie Farm Emergency Fund. Awards are made under the provisions of the Act to farmers in the spring wheat area and are payable from this fund; if, at any time, the fund is insufficient to pay these awards, the Act provides that the Minister of Finance, with the approval of the Governor in Council, may make an advance to the fund of the amount required to meet the deficit. An amount of \$12,051,805.62 was transferred this year, see page A-36.
- C This account is credited with advances from sundry Governments for the purchase of supplies. Debits represent the value of such purchases. The closing balance consists of unexpended cash advanced by the following Governments: France, \$6,421.55; the Netherlands, \$657.93; Belgium, \$1,545,932.07; Sweden, \$365,538.20.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Paylist Deductions—Agriculture	\$ 17,888 45	\$ 115,261 88	\$ 112,373 98	\$ 20,776 35

Deductions for Income Tax and War Savings Certificates from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Unclaimed Cheques—Agriculture	7,956 60	258 56		8,215 16
B Mutual Aid—Agriculture		101,835,348 32	101,835,348 32	
C Military Occupation Relief— Agriculture		2,515,390 66	2,515,390 66	
D War Supplies Limited—Agriculture..		3,458,242 68	3,458,242 68	
E UNRRA—Agriculture		18,466,450 50	18,466,450 50	
	<u>\$ 7,956 60</u>	<u>\$126,275,690 72</u>	<u>\$126,275,432 16</u>	<u>\$ 8,215 16</u>

- A All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to date of issue are credited to this account pending claims therefor.
- B This account is credited with advances from the Canadian Mutual Aid Board for the purchase of supplies for the United Nations (other than Canada). Debits represent (a) the value of such purchases (\$46,155,539.02 from Mutual Aid funds and \$54,977,000.68 from cash provided by the United Kingdom) and (b) refunds of the unexpended balances of the advances at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this Report.
- This account was also credited with advances by the Government of Belgium of \$541,615.38 through the Canadian Mutual Aid Board for the purchase of supplies. Debits represent (a) the value of such purchases which totalled \$478,326.32 and (b) the unexpended balance transferred to Deposits for purchase of supplies—Sundry Governments under Deposit and Trust Accounts.
- C This account is credited with advances from the Canadian Mutual Aid Board for the purchase of supplies for Military Occupation Relief. Debits represent (a) the value of such purchases which totalled \$2,281,909.76 and (b) the refund of the unexpended balance of the advances at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this Report.
- D This account is credited with advances from the Department of Reconstruction and Supply for the purchase of supplies for the United States Government. Debits represent the value of such purchases.
- E This account is credited with advances from the Canadian Mutual Aid Board and the Department of Trade and Commerce for the purchase of supplies for the United Nations Relief and Rehabilitation Administration. Debits represent (a) the value of such purchases which totalled \$15,261,734.95 and (b) the refund of the unexpended balance of the advances at the close of the fiscal year. Further details are shown under the Department of Trade and Commerce section of this Report.

1945-46

PUBLIC ACCOUNTS

PART II

B

AUDITOR GENERAL'S OFFICE

Details of

REVENUES AND EXPENDITURES

AUDITOR GENERAL'S OFFICE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures— [8b] Consolidated Deficit Account: Ordinary 379,238 44 War and Demobilization 274,002 58 <u style="border-top: 1px solid black; border-bottom: 3px double black;">\$ 653,241 02</u>	Revenues— [8b] Consolidated Deficit Account: Ordinary Special Receipts 67,173 26 <u style="border-top: 1px solid black; border-bottom: 3px double black;">\$ 67,173 26</u>
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REVENUES

Comparative Summary

	1945-46	1944-45
Special Receipts—		
A Refunds of Previous Year's War Expenditures	\$ 67,173 26	\$ 77,636 30

Details

Special Receipts—	
A Refunds of Previous Year's War Expenditures:	
Audit Fees	\$ 67,173 26

Services were rendered in 1944-45 as follows: Aero Meters, Ltd., \$600; Aero Timber Products, Ltd., \$725; Allied War Supplies Corporation, \$900; Atlas Plant Extension, Ltd., \$150; Canadian Wool Board, Ltd., \$1,600; Citadel Merchandising Company, Ltd., \$2,500; Defence Communications, Ltd., \$450; Eldorado Mining and Refining, \$2,650; Federal Aircraft, Ltd., \$4,500; Foreign Exchange Control Board, \$535.26; Inspection Board of the United Kingdom and Canada, \$2,050; Melbourne Merchandising, Ltd., \$1,775; National Railways Munitions, Ltd., \$725; Northern Transportation Company, Ltd., \$1,375; Park Steamship Company, Ltd., \$2,400; Polymer Corporation, Ltd., \$6,250; Polymer Sales and Service, Ltd., \$2,750; Quebec Shipyards, Ltd., \$3,250; Research Enterprises, Ltd., \$5,750; Small Arms, Ltd., \$2,500; Sorel Industries, Ltd., \$5,038; Turbo Research, Ltd., \$375; Victory Aircraft, Ltd., \$4,250; War Assets Corporation, Ltd., \$3,750; War Supplies Ltd., \$500; Wartime Food Corporation, Ltd., \$325; Wartime Housing, Ltd., \$5,000; Wartime Metals Corporation, \$1,500; Wartime Oils, Ltd., \$500; Wartime Shipbuilding, Ltd., \$2,500. Costs of conducting the audits were charged partly to Vote 36, Salaries and Expenses of Office and partly to War and Demobilization Allotment.

Certified correct.

WATSON SELLAR,
Auditor General.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
B-3		Stat. Salary of the Auditor General, Consolidated Revenue and Audit Act, c. 27, 1931.....	15,000 00	15,000 00	15,000 00
B-3	36	Salaries and Expenses of Office.....	408,155 00	364,238 44	345,561 39
		<i>Expenditures: from Appropriations not required for 1945-1946.....</i>			290 00
		Total Ordinary.....	423,155 00	379,238 44	360,851 39
B-4		Allotted from the War Expenditure and Demobilization Appropriation (Details on page B-4).....	283,205 00	274,002 58	269,319 26
		Grand Total.....	\$706,360 00	\$653,241 02	\$630,170 65

Salary of the Auditor General, Watson Sellar, Consolidated Revenue and Audit Act, c. 27, 1931.....\$ 15,000 00

Vote 36 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries	360,790 00	360,790 00	321,695 03
Cost of Living Bonus and Other Pay-List Items	30,365 00	30,365 00	28,204 76
Printing and Stationery	6,000 00	6,000 00	3,887 88
A Travelling Expenses	10,000 00	10,000 00	9,735 56
Sundries	1,000 00	1,000 00	715 21
	\$ 408,155 00	\$ 408,155 00	\$ 364,238 44

As of March 31, 1946, there were 151 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Glass, R. S.....	\$ 6,000 00		Hopkinson, J.....	6,000 00*	
Asst. Auditor General			Howard, W. V.....	3,720 00*	
Adamson, A. O.....	4,620 00*	\$ 639 31†	Illsey, T. H. J.....	3,240 00*	1,032 19
Bachand, P. (Nov. 20).....	2,880 00	344 93	Johnstone, J. A.....	3,240 00	
Balls, H. R.....	3,600 00*		Kent, L.....	3,720 00	523 03†
Bell, B. G.	2,520 00*	1,070 11	Ker, G. W.....	2,760 00	
Black, J. F.....	2,920 00*		Kettles, C.....	2,520 00	
Carrothers, E. A.....	3,240 00	666 55†	Kidd, J. A.....	3,480 00	
Casselmann, W. H.....	4,620 00*		Kilgour, A. M.....	2,880 00	1,325 18†
Cassidy, R. J.....	3,480 00		King, B. R.....	4,620 00*	
Chapman, S. E.....	3,240 00		Long, G. R.....	3,120 00*	428 02†
Clements, M.....	3,240 00*		Lumsden, J. G.....	3,000 00	
Colson, E. M.....	2,640 00	637 82†	MacLean, N. R.....	3,600 00*	
Conley, N. H.....	3,720 00		McLachlin, R. A.....	3,240 00	
Crowder, E. S.....	3,720 00*		Millar, B. A.....	3,720 00*	
Crowley, H. G.....	3,600 00*		Moissan, L. H.....	2,760 00	334 93†
Douglas, C.....	4,620 00*	517 30	Morrison, G. A. I.....	2,760 00*	
Elliott, S. R.....	2,520 00*		Moxley, D. J.....	2,400 00	
Ferguson, T. B.....	2,760 00		Muirhead, L. T.....	3,000 00*	
Fortune, G. O.....	3,720 00*		Nash, J. J.....	3,480 00	
Hamilton, A. G.....	2,520 00*		O'Loane, W. R.....	3,720 00*	
Hamlyn, R. G.....	4,620 00*		Parkinson, T.....	3,240 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Patterson, G. W.....	2,520 00		Ross, J. S.....	3,480 00	
Peaker, W. O. M.....	3,120 00		Seddon, F. L.....	3,240 00	
Powers, A. D. J.....	3,600 00*		Selwood, C. E.....	2,520 00	506 13
Price, C. M.....	2,520 00		Simpson, W.....	2,520 00	
Price, F. L.....	4,620 00*		Smith, D. A.....	2,760 00	
Rettie, S.....	4,620 00*		Sommerville, R. S.....	3,480 00	834 98
Richard, L.....	3,600 00*	682 69†	Stevenson, M. I.....	4,620 00*	679 55†
Rider, H. B.....	2,520 00*		Stokes, A. B.....	3,480 00	
Rodriguez, E.....	3,720 00	522 29			

† These items include the sum of \$5,630.18 charged to War and Demobilization Allotment.

A The following employees, whose salaries were under \$2,400 on that date, received travelling expenses of \$300 or over. C. E. Cheney (included under War Expenditure and Demobilization Allotment); W. P. Reynolds, \$477.98; F. Samson, \$1,562.77.

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
Audit of War Expenditures	\$ 283,205 00	\$ 274,002 58	\$ 67,173 26	\$ 958,896 36

Allotment: Audit of War Expenditures.....	283,205 00
Expenditures.....	\$ 274,002 58

A distribution of expenditures follows:

Salaries	171,344 15
Cost of Living Bonus	14,801 63
Unemployment Insurance	1,051 09
A Printing and Stationery and microfilming supplies	46,225 67
B Travelling Expenses	32,877 76
Sundries	7,702 28
	<u>\$ 274,002 58</u>

As of March 31, 1946, there were 105 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beattie, F. J. (Jan. 1).....	\$ 2,400 00		Collins, J. H. (Feb. 1).....	3,900 00	
Brownlie, T. (Feb. 26).....	2,500 00	\$ 2,329 55	Cooper, G. A. (Dec. 1).....	2,400 00	
Campbell, W. F.....	4,560 00		Ferguson, I. O.....	2,400 00	
Chalu, S. A.....	2,520 00	1,629 12	Gilhooly, C. F.....	2,760 00	
Choquette, F.....	2,400 00		Glass, R. W. (Jan. 25).....	2,640 00	
Clark, H. S. (July 31).....	3,240 00		Gollop, R. H.....	2,400 00	505 14
Collins, E. C.....	3,450 00		Haberer, E. (Sept. 1).....	2,400 00	

	<u>Salary rate</u>	<u>Travelling expenses</u>		<u>Salary rate</u>	<u>Travelling expenses</u>
Hardwick, R. H. (Sept. 1) ..	3,600 00		Peebles, J. W. (Jan. 3)	2,800 00	1,550 56
Harris, A.	2,400 00		Smart, G. C. (Oct. 21)	2,700 00	
Johnston, W. A.	2,400 00	925 09	Terry, G. H.	2,400 00	
Lindsay, L. D.	2,400 00		Wass, P. M.	2,400 00	2,501 92
Magee, R.	2,520 00	2,898 84	Wilson, O. E. (Jan. 3)	2,700 00	1,152 88
McDonald, A. J.	2,580 00*		Wodehouse, M. E. (Oct. 16)	2,500 00	429 80
Peck, W. R. (Aug. 3)	3,240 00	927 43			

- A Payments of \$41,193.80 were made to the National Film Board for microfilming supplies.
- B The following employees, whose salary rates were under \$2,400 on that date or whose salaries were paid from Vote 36 received travelling expenses of \$300 or over. Where no amount is shown, travelling expenses are included under Vote 36. A. O. Adamson; E. O. Carrothers; C. E. Cheney, \$2,051.33 (including \$624.81 charged to Vote 36); E. M. Colson; P. H. Cornwall, \$322.59; R. L. Hatton, \$755.49; L. Kent; A. M. Kilgour; G. R. Long; L. H. Moissan; H. Paradis, \$2,312.17; J. H. L. Parent, \$520.73; F. J. Pougnet, \$815.97; L. Richard; M. I. Stevenson; R. E. Theriault, \$577.82.

Travelling expenses of employees of the overseas office amounted to \$3,184.34.

1945-46

PUBLIC ACCOUNTS

PART II

BA

CANADIAN MUTUAL AID BOARD

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

CANADIAN MUTUAL AID BOARD

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures— [8b] Consolidated Deficit Account: War and Demobilization.....\$801,380,053 19	Revenues— [8b] Consolidated Deficit Account: Special Receipts\$ 4,143,123 11
--	--

Receipts and Disbursements—Open Accounts

[9] Floating Debt.....	9 25
[10] Deposit and Trust Accounts	
	(Dr.) 26,378,380 72
	(Dr.)\$ 26,378,371 47

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page BA-5.

GENERAL COMMENTS

Of the total expenditures of \$801,380,053.19, an amount of \$46,022,754.43 was made under the continuing statutory authority of the War Appropriation (United Nations Mutual Aid) Acts 1943 and 1944 while expenditures of \$34,463,198.76 for Military Relief and \$720,894,100 for Mutual Aid were made from allotments from the War Expenditure and Demobilization Appropriation, 1945. Expenditures made directly by the Board consisted of \$4,673,790.81 for Mutual Aid supplies and \$54,388.88 for administration expenses, the balance being expended by the following departments acting as agents of the Board (the amounts quoted comprise expenditures for both Mutual Aid and Military Relief supplies): Agriculture, \$48,437,448.78; Fisheries, \$5,211,463.96; Reconstruction and Supply, \$589,919,547.25; Trade and Commerce, \$153,083,413.51. However, in addition to the foregoing expenditures, the procurement departments disbursed a further sum of \$162,813,263.16, which was provided by the Government of the United Kingdom for its requirements in addition to the aid granted by Canada. The total disbursements were, therefore, \$964,193,316.35.

Mutual aid ceased at midnight, September 1, 1945, and expenditures represent payment for goods actually delivered to that date. By P.C. 9546 of December 14, 1943, P.C. 9967 of January 14, 1944, P.C. 9485 of February 2, 1945, and P.C. 6489 of October 17, 1945, temporary financing of orders placed with the Department of Reconstruction and Supply by the Board was authorized to be provided through the Munitions Production Allotment Fund, see page VA-14 of the Department of Reconstruction and Supply section of this report.

P.C. 767 of March 7, 1946, transferred to the Minister of Trade and Commerce, effective November 1, 1945, the powers, duties and functions of the Canadian Mutual Aid Board under Section 4 of the War Appropriation (United Nations Mutual Aid) Act, 1943, as amended by section 4 of the War Appropriation (United Nations Mutual Aid) Act, 1944, insofar as they relate to commodities, services and equipment required by the United

Nations Relief and Rehabilitation Administration. Accordingly, portions of the Board's allotments—\$38,021,846.03 from War Appropriation (United Nations Mutual Aid) Act, 1944 and \$27,829,900 from the War and Demobilization Allotment—Mutual Aid—together with equivalent sums representing the 1945-46 expenditures therefrom, were transferred to that Department (See Page Y-22).

Under the terms of the Canada-United Kingdom Financial Agreement (see United Kingdom General Settlement Account, under Open Accounts, Department of Finance), all outstanding claims of both Governments arising out of the war effort in respect of supplies and services furnished to each other prior to March 1, 1946, were, with certain exceptions, settled by payment of \$150,000,000 by the United Kingdom. As far as this Board is concerned, the action taken in implementing such terms resulted in the following net debits to its accounts:

Deposit and Trust Accounts	
United Kingdom Cash Receipts Account.....	20,298,093 29 Dr.
Sundry Accounts	413,710 61 Dr.
Net Debit	<u>\$ 20,711,803 90*</u>

*This amount was credited to the United Kingdom General Settlement Account.

There are two appendices to this Section commencing at page BA-7. The first contains a classification of "Mutual Aid" showing cumulative as well as current fiscal year expenditures; the second, a list of suppliers and contractors receiving \$10,000 or over.

REVENUES

Comparative Summary

	<u>1945-46</u>	<u>1944-45</u>
Special Receipts—		
A Refunds of Previous Years' War Expenditures.....	3,715,623 11	
B Sale of Surplus War Assets.....	427,500 00	
Total	<u>\$4,143,123 11</u>	

Details

Special Receipts—	
A Refunds of Previous Years' War Expenditures:	
Dominion Government, Department of National Defence—Army Services, price adjustment on a Military Relief contract, \$6,666.11; Department of National Revenue, refund of duties and taxes on Military Relief contracts, \$3,708,957.....	3,715,623 11
B Sale of Surplus War Assets:	
In accordance with P.C. 249 of January 23, 1946, sale to McIlwraith, McEachern Ltd., Melbourne, Australia, of the vessel S.S. <i>Fawcner Park</i> , hitherto operated on behalf of the Government of the Commonwealth of Australia under Mutual Aid. Net proceeds: selling price, \$450,000, less brokerage fee of \$22,500 paid to Anglo Canadian Shipping Company, Ltd.	427,500 00
Total	<u>\$4,143,123 11</u>

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date	
CURRENT					
Allotted from the War Expenditure and Demobilization Appropriation, 1945—					
BA-4	Military Relief.....	34,500,000 00	34,463,198 76	3,715,623 11	80,946,345 83
BA-4	Mutual Aid.....	725,894,100 00	720,894,100 00	.....	720,894 100 00
		<u>760,394,100 00</u>	<u>755,357,298 76</u>	<u>3,715,623 11</u>	<u>801,840,445 83</u>
War Appropriation (United Nations Mutual Aid) Act, 1944—					
BA-5	*Mutual Aid.....	46,022,754 43	46,022,754 43	427,500 00†	1,750,372,900 00
BA-5	Board Administration.....	6,476 45	.....	.....	78,523 55
		<u>46,029,230 88</u>	<u>46,022,754 43</u>	<u>427,500 00</u>	<u>1,750,451,423 55</u>
	Sub-Total (for Mutual Aid only).....	771,923,330 88	766,916,854 43	427,500 00	2,471,345,523 55
	Grand Total.....	<u>\$806,423,330 88</u>	<u>\$801,380,053 19</u>	<u>\$ 4,143,123 11‡</u>	<u>\$2,552,291,869 38</u>

* Expenditures in connection with Canada's contribution to UNRRA of \$38,021,846.03 for the current year and \$11,092,753.97 for previous years are shown under the Department of Trade and Commerce.

† Classified as Sale of Surplus War Assets.

‡ For details see Revenue Section hereof.

Allotment: Military Relief (War Expenditure and Demobilization Appropriation).... 34,500,000 00
Expenditures.....\$34,463,198 76

This allotment was provided to cover expenditures made in connection with Canada's share of the cost of relief supplies provided by the Allied military forces in Europe to civilian populations during the period of military responsibility.

Expenditures consisted of purchases of the following: automotive equipment and mechanical transport, \$4,624,827.31; chemicals and explosives, \$41,520.04; cloths, clothing and fabrics, \$61,560; machinery, \$81,625.72; binder twine, \$949,929.19; paper, \$353,101.66; soap, \$585,059.68; garden seeds, \$330,451.14; wheat, \$17,210,142.04; flour, \$6,549,277; dairy products, \$1,367,355.40; meat, \$610,444.66; fish, \$532,850.45; lard, \$194,212.56; miscellaneous, \$970,841.91.

***Allotment: Mutual Aid (War Expenditure and Demobilization Appropriation)..... 725,894,100 00**
Expenditures.....\$720,894,100 00

A distribution of expenditures follows:

Board Administration				
	Salaries			39,813 30
A	Travelling Expenses.....			6,219 03
B	Telephone and Telegraph			3,790 07
C	Printing and Stationery			4,536 84
	Miscellaneous			29 64
				<u>54,388 88</u>
D	Mutual Aid Supplies			720,839,711 12
				<u>\$720,894,100 00</u>

* The original amount of the allotment was \$753,724,000. However, in accordance with the terms of P.C. 767 of March 7, 1946, the sum of \$27,829,900 together with the equivalent amount representing the 1945-46 expenditures was transferred to the Department of Trade and Commerce.

As of March 31, 1946, there were 12 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: M. Cain, \$2,400 (Oct. 1); K. C. Fraser, \$8,500; E. M. Henry, \$6,000 (Feb. 1); S. A. MacKay-Smith, \$6,000 (Sept. 6); E. E. Wasson, \$6,000 (Aug. 1); P. F. Weiss, \$3,600.

A Travelling expenses of \$300 or over were paid to: K. C. Fraser, \$3,963.66; E. E. Wasson, \$857.70.

B The Bell Telephone Co. of Canada, Ltd., was paid \$3,653.38.

C The Department of Public Printing and Stationery was paid \$4,216.34.

D Details of this expenditure are merged with those given in the classification of "Mutual Aid" in Appendix 1. Suppliers and contractors receiving \$10,000 or over are included in the list in Appendix 2.

Allotment: Mutual Aid (United Nations Mutual Aid Act, 1944)	46,022,754 43
Expenditures	\$46,022,754 43

There was carried over from the fiscal year 1944-45 the sum of \$84,044,600.46, representing the unexpended balance of the sums appropriated for the purchase of mutual aid supplies under authority of the War Appropriation (United Nations Mutual Aid) Act, c. 15, 1944. However, there was transferred during the year to the Department of Trade and Commerce the sum of \$38,021,846.03 for expenditures in connection with the United Nations Relief and Rehabilitation Administration (see General Comments). The balance of the carry-over, \$46,022,754.43, constitutes the above allotment.

Details of the above expenditures are merged with those given in the classification of "Mutual Aid" in Appendix 1. Suppliers and contractors receiving \$10,000 or over are included in the list in Appendix 2.

Allotment: Board Administration (United Nations Mutual Aid Act, 1944)	\$ 6,476 45
Expenditures	nil

This allotment represents the carry-over from the fiscal year 1944-45 of the unexpended balance of the amount appropriated for this purpose under authority of the War Appropriation (United Nations Mutual Aid) Act, c. 15, 1944.

No expenditures were made from this allotment as the administration expenses of the Board for the current fiscal year are included in the expenditures made from the War Expenditure and Demobilization Allotment (see above).

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
<i>(c) To United Kingdom and Other Governments—</i>				
A Belgium	7,627,150 84	7,627,150 84	7,627,150 84	
B United States of America	3,470,777 81	3,470,777 81	3,470,777 81	
	\$ 11,097,928 65	\$ 11,097,928 65	\$ 11,097,928 65	

A P.C. 1346 of February 27, 1945, and P.C. 2228 of April 2, 1945, authorized the purchase on behalf of the Government of Belgium of supplies urgently required by that Government, the expenditures to be temporarily financed out of an account to be established under authority of section 3 of the War Appropriation Act, 1944. Disbursements represent advances to procurement departments, while receipts cover partial reimbursement by the Government of Belgium and the transfer of the outstanding balance at September 30, 1945, to the Department of Trade and Commerce.

B P.C. 1736 of March 13, 1945, authorized the purchase on behalf of the Government of the United States of America of supplies required by that Government for military relief purposes, the expenditures to be temporarily financed out of an account to be established under authority of section 3 of the War Appropriation Act, 1944. Disbursements represent advances to procurement departments, while receipts cover repayment by War Supplies, Ltd., on behalf of the Government of the United States of America.

[9] Floating Debt

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(d) <i>Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—				
Canadian Mutual Aid Board		\$ 9 25		\$ 9 25

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(c) <i>Miscellaneous—</i>				
A Contractors' Security Deposits—Cash	20,000 00	100 00	20,100 00	
B Government of Belgium—Supplies	506,373 88	7,650,503 14	8,156,877 02	
C National Clothing Collection		1,394,257 39	1,134,907 78	259,349 61
D United Kingdom—Cash Receipts Account	26,111,356 45	175,540,393 81	201,651,750 26	
	<u>\$ 26,637,730 33</u>	<u>\$184,585,254 34</u>	<u>\$210,963,635 06</u>	<u>\$ 259,349 61</u>

A Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1945-46 bonds so held in respect of this Board amounted to \$20,000.

B This account is credited with advances from the Belgian Government for the purchase of urgently needed supplies, and is debited with the value of relative shipments.

C This account is credited with advances from the United Nations Relief and Rehabilitation Administration and from the Canadian United Allied Relief Fund. Disbursements represent costs of conducting the National Clothing Collection in Canada.

D This account is credited with advances from the United Kingdom Government which are disbursed solely to supplement Mutual Aid funds at the discretion of the Board. The unexpended balance in this account at the close of the fiscal year (\$20,298,093.29) was transferred to the United Kingdom General Settlement Account (see General Comments).

1945-46

PUBLIC ACCOUNTS

PART II

BA

CANADIAN MUTUAL AID BOARD

APPENDICES

1. Classification of "Mutual Aid"
2. List of Payments to suppliers and contractors receiving \$10,000 or over

**CLASSIFICATION OF
MUTUAL AID EXPENDITURES**

Details	Total	Recipient					
		United Kingdom		Union of Soviet Socialist Republics		Australia	
		\$	cts.	\$	cts.	\$	cts.
Munitions and Military Supplies, including Ships:							
Aircraft and Parts	118,882,675 27	90,472,381 91					393,521 82
Automotive Equipment and Mechanical Transport	72,264,184 48	67,216,778 99		7,355 04			688,487 72
Tanks and Other Fighting Equipment	15,018,853 66	15,954,457 62		934,568 55 Cr.			1,000 00
Chemicals and Explosives	4,347,456 41	1,987,285 82		2,350,170 71			4,546 32 Cr.
Guns and Small Arms	55,643,325 85	40,111,448 85		1,000 00 Cr.			36,050 14
Shells and Ammunition	81,725,547 98	81,063,674 37					1,000 00
(i) Merchant Vessels—Construction	117,535,643 35	117,504,643 35					29,000 00 Cr.
(ii) Merchant Vessels—Repairs and Servicing	5,861,871 53	749,102 58		4,934,250 24			16,135 12
Naval Vessels and Equipment	63,299,446 33	35,330,077 20		5,732,019 72			173,166 37
Cloths, Clothing and Fabrics	6,503,471 75	3,673,318 76					140,852 14 Cr.
Radio, Electrical and Telephone Equipment	16,548,141 21	7,573,333 18 Cr.		10,573,787 90			3,758,275 27
Lumber and Heavy Materials	3,466,633 48	1,545,983 01		944,435 54			898,666 38
Machine Tools and Heavy Equipment	4,432,995 52	822,704 25		3,525,894 58			1,416 84 Cr.
Small Tools, Stores and Miscellaneous	2,297,988 56	1,421,120 70		258,098 69			34,075 63
Aluminum	562,181 75	157,212 04		404,969 71			
Other Base Metals	1,845,027 14	70,749 90		1,774,667 24			17,288 49 Cr.
Locomotives and Railway Rolling Stock	5,885,836 57	20,005 92		5,861,798 65			
Freight	13,424,604 34	7,934,330 55		2,847,194 83			1,711,457 02
Foodstuffs and Farm Products:							
Bacon	23,789,972 55	23,789,972 55					
Canned Pork	94,990 44	94,990 44					
Offals	207,085 93	207,085 93					
Casings	180,254 75	180,254 75					
Beef	848,872 15	848,872 15					
Other Meats	7,429 52	7,429 52					
Lard	4,659 00			4,659 00			
Tallow	60,502 06						
Cheese	11,488,743 62	11,488,743 62					
Milk	1,486,960 45	1,486,960 45					
Eggs	6,391,240 34	6,391,240 34					
Dehydrated Vegetables	451,025 46	451,025 46					
Fresh Apples	28 61	28 61					
Dried Beans and Canned Corn	20,107 58	20,107 58					
Garden Seeds	22,310 45	1,420 00		20,890 45			
Forage Crop Seeds	661,753 86	118,996 80		542,757 06			
Seed Potatoes	219,079 25						
Canned Salmon	3,648,316 95	3,648,316 95					
Canned Herring	43,357 05	43,357 05					
Frozen Fish	1,395,068 50	1,395,068 50					
Other Fish and Products	589,034 86	118 43					580,753 43
Wheat	90,102,112 76	83,021,618 27		2,263,683 48			
Flour	21,344,553 50	15,871,800 09		4,707,880 83			
Oats	2,070,590 55	1,104,001 99					966,588 56
Oatmeal	451,584 50	451,584 50					
Rolled Oats	1,056,502 90	538,449 28		518,053 62			
Miscellaneous	95,853 13	95,853 13					
General Supplies:							
Asbestos	353,080 00						93,619 66
Paper	3,707,530 68						3,534,962 23
Farm Machinery	2,899,210 71	1,280,521 44		3,821 53			739,175 94
Boots, Clothing and Fabrics	302,101 57						302,101 57
Fertilizers and Chemicals	518,586 92						504,197 15
Linseed Oil	17,529 74						
Tires and Tire Cord Fabric	260,244 75						260,244 75
Blasting Caps	156,356 00						
Ocean Freight	449,277 00						449,277 00
Miscellaneous	1,154,975 72	251 42					352,658 47
Air Training Services under B.C.A.T.P.	765,696 56						388,886 32
United Nations Relief and Rehabilitation Administration:							
Mutual Aid Board Administration	54,388 88						
	766,916,854 43	611,060,011 89		46,340,820 27			15,691,196 81

NOTES:—

- The allocation of Mutual Aid Expenditures to Countries is preliminary and is subject to revision when complete returns have been received on stores declared surplus to War Assets Corporation.
- Of the \$59,141,829.07 declared surplus, \$24,031,407.66 was to War Assets Corporation, \$27,307,738.41 to the Royal Canadian Air Force, and \$7,802,683 to the Royal Canadian Navy.
- Expenditures for 1945-46 are reported by the Department of Trade and Commerce.

1

"MUTUAL AID"

—FISCAL YEAR 1945-46

Nations(1)

China		France		New Zealand		India (I) West Indies (WI) Greece (G)		General— Not Allocated to Countries		Materials Declared Surplus		United Nations Relief and Rehabilitation Administration	
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
2,579,975 12		1,462,181 70		95,587 74 Cr.		86,404,75 (I) Cr.		50,000 00		28,062,359 28			
2,670 00 Cr.				231,411 51				21,351 38		143,107 77			
		15,516 70		970 50 Cr.				634 59					
15,177,253 86		315,598 31								3,974 69			
315,364 60		341,319 08								4,189 93			
		133,381 17		29,002 42									
		485,502 86		1,372 00 Cr.		11,854 78 (G)				21,568,197 40			
		2,954,710 51		16,294 62									
398,143 03		20,184 48		11,083 71						9,360,000 00			
		22,840 70		51,499 47				3,208 38					
		77,286 93		8,526 60									
129,711 48 Cr.		679,282 91		30,310 71				4,811 40					
		16,898 49											
463,407 62		132,607 48		4,032 00				24,535 63					
		60,502 06		311,071 21									
		219,079 25											
				8,163 00									
		121,265 32		4,696,219 45		673 76 (I) Cr.							
		3,385 02				761,487 56 (WI)							
		125,274 73		134,185 61									
		4,857 30		167,711 10									
		36,281 21		839,410 59									
				14,389 77									
		17,529 74											
		156,356 00											
		151,466 67		650,599 16									
				376,810 24									
								54,388 88					
18,801,762 75		7,553,308 62		7,482,790 93		686,203 83		158,930 26		59,141,829 07 (2)			(3)

Appendix
CLASSIFICATION OF

MUTUAL AID EXPENDITURES—FISCAL YEARS

Details	Total	Recipient				
		United Kingdom		Union of Soviet Socialist Republics		Australia
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Munitions and Military Supplies, including Ships:						
Aircraft and Parts.....	272,007,740 30	225,921,251 32				12,475,067 24
Automotive Equipment and Mechanical Transport..	416,210,293 93	362,579,875 30	18,182,989 38			18,093,555 84
Tanks and Other Fighting Equipment.....	102,594,315 17	101,949,158 98	74,020 83			428,394 25
Chemicals and Explosives.....	35,401,023 77	21,229,754 45	11,845,306 29			250,885 00
Guns and Small Arms.....	151,841,546 45	122,291,343 72	16,254 00			442,015 34
Shells and Ammunition.....	271,604,862 06	265,669,517 11	23,654 00			6,278 40
(i) Merchant Vessels—Construction.....	320,311,383 88	318,167,883 88				2,143,500 00
(ii) Merchant Vessels—Repairs and Servicing.....	12,287,671 41	975,019 00	10,919,010 22			1,17,974 74
Naval Vessels and Equipment.....	93,649,989 92	65,485,981 62	5,732,019 72			173,166 37
Cloths, Clothing and Fabrics.....	24,110,007 08	16,586,046 00				203,444 72
Radio, Electrical and Telephone Equipment.....	88,339,432 48	53,906,815 45	19,574,452 97			3,944,952 81
Lumber and Heavy Materials.....	12,511,947 85	3,752,344 32	3,622,542 23			5,036,500 95
Machine Tools and Heavy Equipment.....	19,903,557 78	4,817,272 09	14,685,076 02			249,477 06
Small Tools, Stores and Miscellaneous.....	13,515,171 79	7,971,504 04	1,640,059 68			1,901,934 48
Aluminum.....	16,701,396 43	157,212 04	16,537,457 40			6,726 99
Other Base Metals.....	20,949,460 33	4,506,642 58	15,825,756 75			530,560 49
Locomotives and Railway Rolling Stock.....	12,173,766 38	116,216 40	12,050,783 42			
Freight.....	37,181,681 11	22,200,699 99	5,752,549 15			7,648,688 64
Cancellation Charges.....	3,156 51		3,156 51			
Foodstuffs and Farm Products:						
Bacon.....	157,501,858 22	157,501,858 22				
Canned Pork.....	5,052,571 97	5,052,571 97				
Offals.....	1,549,450 94	1,549,450 94				
Casings.....	888,055 07	888,055 07				
Beef.....	8,376,729 55	8,376,729 55				
Other Meats.....	286,315 09	286,315 09				
Lard.....	2,657,969 44		2,657,969 44			
Tallow.....	60,502 06					
Cheese.....	31,244,201 01	31,244,201 01				
Butter.....	2,994,203 16	2,994,203 16				
Milk.....	1,581,960 45	1,581,960 45				
Eggs.....	19,878,179 46	19,878,179 46				
Dehydrated Vegetables.....	4,947,177 79	4,947,177 79				
Fresh Apples.....	1,312,686 63	1,312,686 63				
Dried Apple Rings.....	581,298 00	581,298 00				
Dried Beans and Canned Corn.....	225,507 43	225,507 43				
Garden Seeds.....	66,569 26	45,678 81	20,890 45			
Forage Crop Seeds.....	1,214,549 91	671,792 85	542,757 06			
Seed Potatoes.....	544,700 00					
Canned Salmon.....	9,553,124 15	9,553,124 15				
Canned Herring.....	3,120,879 75	3,120,879 75				
Frozen Fish.....	3,158,575 27	3,158,575 27				
Other Fish and Fish Products.....	2,781,316 30	8,568 70				1,653,849 75
Wheat.....	172,702,746 00	149,512,460 59	3,860,483 48			
Flour.....	72,810,440 28	44,045,398 76	22,868,285 59			
Oats.....	2,070,590 55	1,104,001 99				966,588 56
Oatmeal.....	751,689 90	751,689 90				
Rolled Oats.....	1,979,733 74	1,167,209 92	812,523 82			
Miscellaneous.....	95,853 13	95,853 13				
General Supplies:						
Asbestos.....	1,307,559 89					973,840 28
Paper.....	3,779,029 76					3,534,962 28
Farm Machinery.....	5,237,177 41	3,618,488 14	3,821 53			739,175 94
Boots, Clothing and Fabrics.....	831,366 46					435,491 46
Fertilizers and Chemicals.....	1,013,253 14					963,630 01
Soap.....	572,201 86					
Linseed Oil.....	1,574,960 67	1,557,430 93				
Tires and Tire Cord Fabric.....	260,244 75					260,244 75
Blasting Caps.....	156,356 00					
Ocean Freight.....	449,277 00					449,277 00
Miscellaneous.....	1,614,359 30	307 91	3,065 76			555,058 16
Air Training Services under B.C.A.T.P.....	28,577,239 71					27,974,498 09
United Nations Relief and Rehabilitation Administration:						
Contribution to Central Committee.....	7,644,500 00					
Mutual Aid Board Administration.....	132,912 43					
	2,482,438,277 52	2,053,116,193 86	167,254,885 70			91,109,739 60

NOTES:

1. The allocation of Mutual Aid Expenditures to Countries is preliminary and is subject to revision when complete returns have been received on stores declared surplus to War Assets Corporation.

2. Of the \$59,141,829.07 declared surplus, \$24,031,407.66 was to War Assets Corporation, \$27,307,738.41 to the Royal Canadian Air Force, and \$7,802,683 to the Royal Canadian Navy.

3. These expenditures are for fiscal year 1944-45 only. Expenditures for 1945-46 are reported by the Department of Trade and Commerce.

1—Concluded

"MUTUAL AID"—Concluded

1943-44, 1944-45 AND 1945-46 COMBINED

Nations(1)

China		France		New Zealand		India (I) West Indies (WI) Greece (G)		General— Not Allocated to Countries		Materials Declared Surplus		United Nations Relief and Rehabilitation Administration	
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
5,080,663	55	2,484,692	49	5,499,062	46	9,001,453	73 (I)	50,000	00	28,062,359	28		
142,106	52			619,621	05			24,334	82	143,107	77		
		25,164	63	49,913	40				634				
27,503,985	51	1,583,973	19							3,974	69		
4,245,308	39	1,655,914	23							4,189	93		
		346,665	03	29,002	42								
		664,756	03	14,014	00	11,854	78 (G)			21,568,197	40		
		7,147,145	30	173,371	06								
1,305,549	23	75,881	84	171,780	18					9,360,000	00		
		39,040	46	58,311	51				3,208				
		143,206	01	8,526	60								
501,938	31	1,447,430	40	47,493	48				4,811				
		36,500	51										
962,340	01	177,652	39	6,766	56				24,535				
				415,215	30								
		60,502	06										
		544,700	00										
				8,163	00								2,110,734
		7,845,247	43	5,659,753	78	5,824,800	72 (I)						134,588
		244,343	10			5,517,824	58(WI)						
		125,274	73	208,444	88								395,875
		76,356	38	167,711	10								572,201
		36,281	21	839,410	59								
				49,623	13								
		17,529	74										
		156,356	00										
		170,474	30	650,599	16								234,854
				602,741	62								
													7,644,500
									132,912	43			
39,741,891	52	25,105,087	46	15,279,525	28	20,355,933	81	240,437	25	59,141,829	07 (2)	11,092,753	97 (3)

Appendix 2

From the total disbursements, the following suppliers and contractors received \$10,000 or more.

Canadian Mutual Aid Board:

Dominion Government, Department of National Defence—Air Services, \$765,696.56; Empire Shipping Co., Ltd., \$4,851,828.06; A. T. O'Leary & Co., \$133,381.17.

Department of Agriculture:

Abattoir Co-operative Federee, \$343,952.15; Abattoir de Quebec, \$428,800.20; Alberta Meat Company, \$42,777.09; Alberta Poultry Marketers, Limited, \$814,011.36; Alberta Seed Growers' Assoc. Ltd., \$13,233.15; Associated Shippers, Incorporated, \$32,607.25; A. A. Ayer Company, Limited, \$809,960.14; Gordon Beardmore & Co., Ltd., \$100,790.51; Belleville Cheddar Cheese, Limited, \$487,882.92; Borden Company, Limited, \$592,431.11; Brandon Creamery & Supply Co., Ltd., \$10,033.25; Brandon Packers, Ltd., \$492,678.68; Brett-Young, Limited, \$14,887.33; British Columbia Egg Producers and Shippers, \$94,392.59; Buckerfields, Limited, \$33,569.28; Bulmans, Limited, Burns & Co., Limited, \$11,412,475.91; Canada Beef Company, \$34,909.38; Canada Egg Products, Limited, \$178,005.32; Canada Foods, Ltd., \$349,952.17; Canada Packers, Limited, \$28,075,975.68; Canada Poultry Sales, Ltd., \$1,255,140.70; Canada Seed Growers Association, \$12,110.45; Canadian Cannery, Limited, \$81,326.51; Canadian Doughnut Company, Ltd., \$224,723.54; Canadian National Railways, \$105,106.77; Canadian Pacific Railway Company, \$133,629.82; Capital Cooperative, Limited, \$11,209.65; Carnation Company, Limited, \$467,989.87; Central Alberta Dairy Pool, \$108,953.27; Coleman Packing Co., Limited, \$355,642.43; Commodity Prices Stabilization Corporation, Ltd., \$17,975.34; W. S. Cook & Son, \$252,194.05; Cooperative Federee de Quebec, \$2,947,055.29; William Couse & Sons, \$19,793.38; Cow & Gate (Canada) Ltd., \$54,727.40; Dominion Dressed Meats, \$35,779.87; John Duff & Sons, Limited, \$491,708.55; Eastern Farm Products Co., \$506,516.89; Edmonton Produce Company, Limited, \$260,771.71; J. C. Edwards & Company, \$494,418.33; Empire Shipping Company, Limited, \$17,362.46; F. W. Fearman Co., Limited, \$277,943.12; Federal Grain, Limited, \$20,705.66; H. Feldman, \$36,821.17; Ferdon, Limited, \$54,640.59; First Co-operative Packers of Ontario, Limited, \$336,710.09; Fort York Packers, Limited, \$14,534.54; Fowler's Canadian Co., Limited, \$667,808.88; Fraser Valley Milk Producers' Ass'n., \$270,908.66; Gainers, Limited, \$1,507,876.29; C. E. Gallagher Co., \$11,700; General Milk Products of Canada, Limited, \$212,237.30; James Goodall, Limited, \$18,752.87; G. E. Govier & Company, Limited, \$22,873.05; Graham's Dried Foods, Limited, \$133,268.52; Grand Valley Creamery, \$13,084.24; L. H. Gray, \$38,960.66; H. C. Greenlaw, \$10,673; Hatfield Industries, Limited, \$18,525; Healtho Egg & Poultry Distributors, \$12,387.39; Henderson, King & Charland, Limited, \$62,901.70; George Hodge & Sons Limited, \$394,463.61; Hodgson, Rowson & Co. Limited, \$1,719,987.83; Hogg & Lytle Limited, \$54,071.07; Hood Land Co., Ltd., \$84,992.17; Hub City Produce, Limited, \$14,914.27; C. H. Huctwith Produce Co., Ltd., \$331,329.18; Frank Hunnissett, Limited, \$31,484.87; Ingersoll Cream Cheese Co., Limited, \$610,812; Intercontinental Pork Packers, Limited, \$1,676,140.01; Island Foods, Inc., \$176,876.21; J. B. Jackson, Limited, \$67,976.90; Kildonian Canning Company, Ltd., \$59,799.20; Laurel Beef Co., Ltd., \$235,692.27; Laurentide Dairy Products, Limited, \$95,501.12; Libby, McNeill & Libby of Canada Limited, \$468,190.98; Stanley Lindsey Seed Mills Limited, \$50,082.64; Listowel Produce, \$10,647.06; Livingston Produce Co., Ltd., \$50,356.79; Lovell & Christmas (Canada) Limited, \$1,069,822.18; Joe Lowe Corporation, \$29,182.92; Manitoba Pool Elevators, Limited, \$66,236.41; C. A. Mann & Company, \$248,156.36; McCabe Bros. Grain Co., Limited, \$107,201.61; McCain Produce Company, Limited, \$19,022.25; A. E. McKenzie Co., Ltd., \$52,033.80; P. W. McLagan, Limited, \$626,316.55; McLean Kennedy Limited, \$55,989.99; Middlesex Creameries Limited, \$78,786.25; Mid West Produce Co., Ltd., \$88,538.46; Mutrie & Mutrie, \$14,200; Nelles & Clarke, Limited, \$14,615.25; Nestle's Milk Products (Canada) Limited, \$132,618.05; New Brunswick Potato Products, Limited, \$86,526.39; Newfield Seed & Nursery Farms, \$34,722.62; R. A. Nothstein Limited, \$227,741.10; Olive & Dorion, Limited, \$1,028,651.21; Ontario Seed Cleaners & Dealers, Limited, \$94,527.36; O-Pee-Chee Company Limited, \$79,392.83; Pacific Meat Company Limited, \$94,903.79; Parkhill Creamery Limited, \$202,467.29; Paulin Chambers Co., Limited, \$33,823.61; Peace River Co-operative Seed Growers Association, Ltd., \$19,207.64; M. Pearl, \$54,696.94; P.E.I. Potato Growers' Association, \$32,558.50; F. W. Pirie, Limited, \$148,034.91; Porter & Black, \$17,667.48; Porters' Limited, \$18,544.50; N. L. Rickett, \$12,894.34; Rodway Company, Limited, \$11,048.55; Rudin and Company, Ltd., \$79,213.46; St. Louis Primary Products, \$47,701.70; James A. Sanderson, \$623,483.13; Saskatchewan Forage Crop Growers' Co-operative Marketing Association, Limited, \$200,371.80; Saskatchewan Poultry Pool, Limited, \$305,652.78; Saskatoon Produce Co., \$54,901.15; J. M. Schneider, Limited, \$1,158,941.61; Wm. Scott & Company, \$88,960.63; Silver's Agencies, Ltd., \$14,109.50; Silverwood Dairies, Limited, \$285,403.34; Silverwood's Lindsay Creamery, Limited, \$268,661.29; Slade & Stewart, Limited, \$60,826.18; Smith Produce Co., \$232,489.41; Steele, Briggs Seed Co., Limited, \$24,024.40; Swift Canadian Co., Limited, \$11,041,809.37; Swift Current Produce Co., \$337,112.02; Thompson Brothers, \$152,341.37; W. G. Thompson, \$30,905.88; Trenton Cold Storage, \$13,938.67; Union Packing Co., Limited, \$1,694,665.81; United Farmers Co-operative Co., Limited, \$356,285.55; Vance Bros. Seeds, \$39,699.06; J. R. Watkins Company, \$63,455.80; Watkins Seeds, Limited, \$28,787.89; Wellington Packers, Limited, \$226,154.79; Western Packing Company of Canada, Limited, \$791,169.32; Western Produce Company, \$94,801.52; Whyte Packing Company, Limited, \$752,311.87; W. Wight & Co., Ltd., \$391,045.03; Wilsil, Limited, \$429,828.43; Winnipeg Cold Storage, \$10,472.60; Woodland Dairy Limited, \$149,353.06; V. Wright, \$46,423.40.

Department of Fisheries:

A.B.C. Packing Company, Ltd., \$679,837.74; B.C. Packers, Ltd., \$1,155,407.37; Booth Fisheries, Ltd., \$55,716.89; Burns Fisheries, Ltd., \$67,298.99; P. J. Cadejan, Ltd., \$126,110.80; Canadian Fish and Cold Storage Company, Ltd., \$171,383.81; Canadian Fishing Company, Ltd., \$479,296.32; Cassiar Packing Company, Ltd., \$259,079.85; Colonial Packers, Ltd., \$103,031.80; Edmonds and Walker, Ltd., \$112,104.44; J. L. Gaul, \$19,467.71; General Sea Foods, Ltd., \$281,655.60; Gorton-Pew (N.B.), Ltd., \$16,327.51; Great West Packing Company, Ltd., \$165,591.15; Gulf Fish & Trading Company, Ltd., \$56,904.68; Wm. Hymans & Sons, Ltd., \$13,542.13; R. E. Jamieson, Ltd., \$44,895.74; Johnson Fishing & Packing Company, Ltd., \$64,424; H. Lelievre & Company, Ltd., \$16,343.95; Leonard Brothers, Ltd., \$143,911.42; Lockeport Company, Ltd., \$22,474.50; A. & R. Loggie Company, Ltd., \$35,726.90; Lunenburg Sea Products, \$48,220.71; Maritime-National Fish, Ltd., \$159,019.93; F. Millerd & Company, Ltd., \$78,971.56; National Harbours Board (Halifax), \$15,656.07; Nelson Bros. Fisheries, Ltd., \$1,062,618.46; H. B. Nickerson & Sons, Ltd., \$107,999.32; Nootka-Banfield Company, Ltd., \$27,352.56; North Shore Packing Company, \$57,680.21; J. E. Plante & Company, \$50,743.30; Prince Rupert Fisherman's Co-operative Association, \$62,315.65; Quebec United Fishermen, \$275,021.24; Queen Charlotte Fisheries, Ltd., \$49,211.37; C. A. Rich, \$11,580.34; Robin, Jones and Whitman, Ltd., \$107,836.99; W. Lawrence Sweeney, \$119,315.77; J. H. Todd & Sons, Ltd., \$93,802.24; United Fishermen's Co-operative Association, \$19,959.85; United Maritime Fishermen's Association, \$17,357.54; Yarmouth Cold Storage Company, Ltd., \$147,533.37.

Department of Reconstruction and Supply: Payments include advances and progress payments on Mutual Aid contracts financed temporarily from the Munitions Production Allotment fund, see Department of Reconstruction and Supply accounts, page VA-14.

Acadian Bobinet Company, Ltd., \$29,534.35; Accessories Manufacturers, Ltd., \$472,279.80; Alaska Pine Company, Ltd., \$61,668.38; Alcor Manufacturing Company (Alcor Co.), \$25,878.56; Allanson Armature Manufacturing Company, Ltd., \$39,752.20; Alma & Jonquieres Railway Company, \$42,073.85; Aluminum Company of Canada, Ltd., \$2,993,418.44; Amalgamated Electric Corporation, Ltd., \$154,617.49; Anaconda American Brass, Ltd., \$43,618.76; Anglo-Canadian Shipping Company, Ltd., \$607,039.19; Armour Clothing Mfg., Ltd., \$20,131.61; Atlas Diesel Engine Corporation, \$38,442.32; Atlas Steels, Limited, \$1,711,988.23; Automatic Electric (Canada) Limited, \$542,928.21; l'Auto-Neige Bombardier, Limited, \$20,803.46; Ayers, Limited, \$60,211.60; Ayerst, McKenna & Harrison, Ltd., \$138,650.20.

Bates & Innes, Limited, \$73,639.05; W. D. Beath & Son, Limited, \$701,588.18; Beattie Gold Mines (Quebec) Ltd., \$34,423.17; Beatty Bros. Limited, \$65,083.10; Belding Corticelli, Limited, \$219,581.50; Belgo-Canadian Mfg. Co., Limited, \$100,812; Bepeco Canada, Limited, \$64,433.65; John Bertram & Sons Co., Ltd., \$1,579,095.51; S. F. Bowser Company, Limited, \$190,053.78; Boyles Bros. Drilling, Co., Ltd., \$96,486.07; Brantford Coach & Body, Ltd., \$793,593.50; British Aeroplane Engines, Ltd., \$81,486.87; British Columbia Mfg. Co., Ltd., \$101,250; British Columbia Sugar Refining Co., Ltd., \$11,357.82; British Ropes Canadian Factory, Ltd., \$89,512.05; Buffwell Engineering and Machine Co., \$83,293.44; Burns & Company, Ltd., \$58,242.40.

Canada Cement Company, Ltd., \$487,016.87; Canada Foils, Ltd., \$60,650.10; Canada Foundries & Forgings, Ltd., \$74,871.37; Canada Machinery Corporation, Ltd., \$264,863.72; Canada Metal Company, Ltd., \$23,016.51; Canada Packers, Ltd., \$37,534.64; Canada Shipping Company, Ltd., \$114,743.82; Canada Varnish Company, Ltd., \$18,344.20; Canada Western Cordage Co., Ltd., \$18,121.69; Canada Wire & Cable Company, Ltd., \$580,623.72; Canadian Australasian Line, Ltd., \$928,826.84; Canadian Blower & Forge Company, Ltd., \$12,516.53; Canadian Bridge Co., Ltd., \$42,139.93; Canadian Car & Foundry Co., Ltd., \$575,027.39; Canadian Fairbanks-Morse Company, Ltd., \$335,562.57; Canadian General Electric Co., Ltd., \$1,140,584.97; Canadian Industries, Ltd., \$480,093.01; Canadian Ingersoll-Rand Co., Ltd., \$986,278.47; Canadian Kodak Co., Ltd., \$409,036.22; Canadian Liquid Air Company, Ltd., \$10,293.27; Canadian Locomotive Company, Ltd., \$283,386.34; Canadian Marconi Company, \$2,307,712.53; Canadian National Carbon Company, Ltd., \$28,635.92; Canadian National Railways, \$7,666,135; Canadian Pacific Express Company, \$9,341.47; Canadian Pacific Railway Company, \$4,054,783.08; Canadian Porcelain Company, Ltd., \$33,349.84; Canadian Power Boat Company, Ltd., \$78,057.72; Canadian Ramapo Iron Works, Ltd., \$77,346.17; Canadian Resins and Chemicals, Ltd., \$490,000.01; Canadian Rogers Sheet Metal & Roofing, Ltd., \$45,318.72; Canadian Top & Body Corporation, Ltd., \$972,006.48; Canadian Tube & Steel Products, Ltd., \$11,116.94; Canadian Westinghouse Company, Ltd., \$5,488,853.95; Canadian Wool Board, Ltd., \$54,682.71; Cansfield Electrical Works, Ltd., \$57,530.87; Cemeo Electrical Manufacturing Co., Ltd., \$10,390.52; Central Aircraft Manufacturing Company, Ltd., \$637,483.94; Central Bridge Company, Ltd., \$2,167,790.31; Champion Spark Plug Company of Canada, Ltd., \$18,527.71; Chrysler Corporation of Canada, Ltd., \$24,059,680.91; Clare Shipbuilding Company, Ltd., \$189,032.68; Cockshutt Plow Company, Ltd., \$110,185.16; Coleman Lamp and Stove Company, Ltd., \$13,838.20; Collins & Aikman of Canada, Ltd., \$70,906.66; Colonial Tool Co., Ltd., \$35,633.95; Commodity Prices Stabilization Corporation, Ltd., \$52,660.50; Connaught Laboratories, \$245,203.50; Continental Woollen Mills, Ltd., \$95,068.74; Cook Clothing Company, Ltd., \$416,246.40; Copp Woollen Mills, Ltd., \$23,446.45; Cornell-Dubilier Electric Corporation, \$32,899.41; Cosmos Imperial Mills, Ltd., \$16,628.77; Coulter Copper & Brass Company, Ltd., \$12,027.45; H. V. Cowie Company, Ltd., \$111,346.56; Coyle Batteries, Ltd., \$24,050.85; Cranemobile, Limited, \$1,651,270.45; A. Cross & Company, Ltd., \$171,495.60; Cusson Brothers, Ltd., \$816,571.21.

Deco Products Corporation, \$10,631.69; Defence Industries, Ltd. (Cherrier), \$38,977,364.90; DeHavilland Aircraft of Canada, Ltd., \$11,066,641.81; De Laval Company, Ltd., \$19,942; Devonshire Clothes, Ltd., \$52,515.22; Diamond T. Motor Car Company, \$12,197.46; Dominion Bridge Company, Ltd., \$1,228,097.83;

Dominion Chain Company, Ltd., \$54,512.38; Dominion Construction Company, Ltd., \$99,143.10; Dominion Duplicators, Ltd., \$11,433.20; Dominion Electrohome Industries, Ltd., \$123,062.89; Dominion Engineering Works, Ltd., \$1,564,217.29; Dominion Foils (Canada), Ltd., \$190,288.20; Dominion Magnesium, Ltd., \$604,295.86; Dominion Plywoods, Ltd., \$121,409.81; Dominion Road Machinery Co., Ltd., \$15,875.19; Dominion Rubber Company, Ltd., \$2,667,558.93; Dominion Steel & Coal Corporation, Ltd., \$1,511,710.33; Dominion Textile Company, Ltd., \$67,679.28; Dominion Truck Equipment Company, Ltd., \$425,040.30; Dominion Wire Ropes & Cable Company, Ltd., \$43,862.75; Donald Ropes & Wire Cloth Company, \$28,932.11; Dowty Equipment (Canada), Ltd., \$21,317.79; Drummondville Cotton Company, Ltd., \$106,251.82; Dunlop Tire & Rubber Goods Company, Ltd., \$236,044.88.

E. D. H. Company, \$10,390.99; Earl Clothing Company, \$114,299.01; Eastern Car Company, Ltd., \$4,565,724.45; Eastern Steel Products, Ltd., \$1,221,862.07; Eastern Textile Products, Ltd., \$17,635.51; Eastern Woodworkers, \$824,332.90; T. Eaton Co., Limited, \$16,453.25; Eaton Knitting Company, Limited, \$31,944.52; E. B. Eddy Company, Ltd., \$27,186.24; Elder Dempster Lines, Ltd., \$74,583.47; Robert Elder, Ltd., \$41,730; Eldorado Mining and Refining, Ltd., \$21,245; Electric Reduction Company of Canada, Ltd., \$133,279.47; Electrolier Mfg. Company, Ltd., \$208,005.63; Electrolux (Canada) Ltd., \$35,666.68; Electronic Devices Company, Ltd., \$25,000; Electro-Weld Metal Products, Ltd., \$48,533.51; J. Elkin Company, Ltd., \$63,920.40; Empire Shipping Company, Ltd., \$538,700.85; Empire Stevedoring Company, Ltd., \$59,828.48; Engineering Products of Canada, Ltd., \$27,335.56; The Essex Terminal Railway Company, \$398,958.02; Exide Batteries of Canada, Ltd., \$296,051.92.

Fairfield & Sons, Ltd., \$152,288.78; Farand & Delorme, \$595,464.86; Fashion-Craft Manufacturers, Ltd., \$144,220.08; Federal Aircraft, Ltd., \$154,114.88; Federal Foundries & Steel Company, Ltd., \$183,036.03; Federal Wire & Cable Company, Ltd., \$293,335.41; Ferranti Electric, Ltd., \$30,941.04; Firestone Tire & Rubber Co. of Canada, Ltd., \$2,104,187.33; Alexander Fleck Limited, \$23,032.48; Fleet Aircraft, Ltd., \$12,991.93; Ford Motor Company of Canada, Ltd., \$45,521,870.17; Four Wheel Drive Auto Co. (Wisconsin), \$636,556.61; Four Wheel Drive Auto Co., Ltd. (Kitchener), \$59,757.10; Frost & Wood Company, Ltd., \$270,118.79; Fruehauf Trailer Company of Canada, Ltd., \$1,533,225.15; Fyr-Fyter Company of Canada, Ltd., \$13,530.82.

Gardner Equipment Company, Ltd., \$1,091,287.75; Gault Brothers, Ltd., \$31,872; General Dry Batteries of Canada, Ltd., \$24,345.66; General Engineering Company (Canada), Ltd., \$7,572,556.18; General Motor Products of Canada, Ltd., \$36,570,672.26; General Plastics, Ltd., \$14,083.50; General Steel Wares, Ltd., \$48,020.57; Glen Textiles Industries, Ltd., \$40,295.71; Globelite Batteries, Ltd., \$61,822.80; B. F. Goodrich Rubber Co. of Canada, Ltd., \$642,360.34; The Goodyear Tire & Rubber Co. of Canada, Ltd., \$3,445,802.61; J. A. Gosselin Company, Ltd., \$12,412.46; Gotfredson, Ltd., \$448,702.46; Granby Elastic Web of Canada, Ltd., \$517,777.16; The Great Western Garment Company, Ltd., \$26,180.35; A. P. Green Fire Brick Company, Ltd., \$21,777.69; B. Greening Wire Company, Ltd., \$60,682.45; C. J. Grenier & Company, \$11,486.48; Grew Boats, Ltd., \$847,671.84; Grover Mills, Ltd., \$13,775.29; Guaranty Silk Dyeing & Finishing Co., Ltd., \$440,628.96; Guelph Carpet & Worsted Spinning Mills, Ltd., \$29,347.32; Gutta Percha & Rubber, Ltd., \$691,660.07.

Hall Machinery of Canada, Ltd., \$173,749.88; Hamilton Bridge Company, Ltd., \$2,349,316.04; Hamilton Cotton Company, Ltd., \$137,797.21; Hamilton Harbour Commissioners, \$10,935.35; Harley-Davidson Motor Company, \$97,654.53; Hart Battery Company, Ltd., \$374,016.69; Heaps Engineering (1940), Ltd., \$300,000; John T. Hepburn, Ltd., \$538,412.52; Heroux Industries, Ltd., \$14,093.35; S. S. Holden, Ltd., \$82,308.16; Hoover Company, Ltd., \$10,386.74; Horn Bros. Woollens Company, Ltd., \$82,008.14; Howard Furnace and Foundries, Ltd., \$274,428.13; Humber Engineering Company, Ltd., \$74,786.28; Huntingdon Woollen Mills, Ltd., \$137,294.86; Hyde Park Clothes, Ltd., \$36,776.73.

Imperial Oil, Ltd., \$14,781.10; Imperial Optical Company, \$11,343.75; Industrial School for the Deaf, \$54,042.75; Industrial Shipping Company, Ltd., \$840,236.69; John Inglis Company, Ltd., \$4,561,561.79; Inspection Board of United Kingdom and Canada, \$104,178.09; International Automatic Electric Corporation, \$17,389.88; International Business Machines Company, Ltd., \$18,151.28; International Flare-Signal Company, Ltd., \$57,013.63; International Malleable Iron Company, Ltd., \$13,134.40; International Nickel Company of Canada, Ltd., \$268,202.88; Irving Shipyards, Ltd., \$665,723.55; Isle-Verte Woollen Mill Reg'd., \$30,328.54.

Jackson-Cochrane, Ltd., \$17,070; Jones Tent & Awning, Ltd., \$30,949.95; James R. Kearney Corporation of Canada, Ltd., \$47,878.51; Kelly Douglas & Company, Ltd., \$19,949.95; William Kennedy & Sons, Ltd., \$48,280.60; Kent-Moore Organization, Inc., \$131,982.78; Kingsley Companies, \$16,416.53; Kondu Mfg. Company, Ltd., \$26,101.51.

Lachance & Tanguay Reg'd., \$17,435.39; Lawson Machine Works, \$12,622.08; John Leckie, Ltd., \$12,002.61; Leland Electric, Canada, Ltd., \$16,517.76; Lever Brothers, Ltd., \$34,281.47; Lincoln Electric Company of Canada, Ltd., \$58,608.97; Link Manufacturing Company, Ltd., \$265,296.67; J. E. Lortie Company, Ltd., \$14,479.56.

Mac-Craft Company, Ltd., \$431,999.52; MacDonald Chemicals, Ltd., 217,405.06; H. R. MacMillan Export Company, Ltd., \$238,282.47; Maitland Development Company, Ltd., \$28,428.26; J. C. Malone & Company, \$31,980.78; Mareco, Ltd., \$544,958.80; Maritime Pant Manufacturing Company, Ltd., \$88,741.49; Massey-Harris Company, Ltd., \$323,420.29; Master Craft Uniform Company Reg'd., \$547,141.65; L. McBrine Company, Ltd., \$10,293.49; R. McDougall Company, Ltd., \$209,894.90; McKinnon Columbus Chain, Ltd., \$42,088.60; McKinnon Industries, Ltd., \$218,659.75; McLean Kennedy, Ltd., \$1,374,593.20; J. W. McMulkin & Son and Ashley Colter, \$114,028.29; Mercury Mills, Ltd., \$83,980.25; Metallic Roofing Company, Ltd., \$1,177,438.45; Midland Boat Works, \$775,926.51; Midland Woollen Mills, Ltd., \$66,145.13; John Millen & Son, Ltd., \$15,718.99; Miller Manufacturing Company, \$172,829.53; Mine Safety Appliances Company of Canada, Ltd., \$38,240.90; Robert Mitchell Company, Ltd., \$10,375; Modern Motor Sales, Ltd., \$44,195.73; Modern Tool

Works, Ltd., \$62,724.49; Monarch Battery Manufacturing Company, Ltd., \$139,480; Montreal, Australia, New Zealand Line, Ltd., \$190,583.94; Montreal Electrotypers & Engravers, Ltd., \$15,687.14; Montreal Locomotive Works, Ltd., \$22,655.67; Montreal Shipping Company, Ltd., \$1,280,856.44; Morrow Screw & Nut Company, Ltd., \$69,031.50; Motor Coach Industries, Ltd., \$546,562.44.

National Electric Refrigerator, Ltd., \$40,977.72; National Hat Mfg., Ltd., \$14,145.60; National Steel Car Corporation, Ltd., \$2,561,722.08; Neon Products of Western Canada, Ltd., \$409,591.50; Newcastle Ship Building Company, Ltd., \$388,800; Nicholson & Cates, Ltd., \$18,670.83; Charles Niedner's Sons, \$43,693.54; Noorduyt Aviation, Ltd., \$2,271,252.93; Northern Electric Company, Ltd., \$1,417,263.42; Nufashioned Narrow Fabric Company of Canada, Ltd., \$163,418.38.

Ontario Hughes-Owens Company, Ltd., \$62,066.68; Otaco, Limited, \$41,512.50; Otis-Fensom Elevator Company, Ltd., \$2,361,081.27; Outboard, Marine & Manufacturing Company of Canada, Ltd., \$1,137,226.04.

Pacific Coast Terminal Company, Ltd., \$25,094.10; Pacific Meat Company, Ltd., \$47,872.09; Page-Hersey Tubes, Ltd., \$43,984.60; Park Manor Clothes, \$55,921.36; Park Steamship Company, Ltd., \$1,210,472.83; Parker Fountain Pen Company, Ltd., \$490,621.15; Penman's, Ltd., \$19,559.98; Pere Marquette Railway Company, \$27,201.22; C. H. Petch, \$26,355.35; G. D. Peters & Company of Canada, Ltd., \$17,193.60; Philco Corporation of Canada, Ltd., \$1,692,490.02; Pickford & Black, Ltd., \$10,091.78; Plessisville Foundry, \$40,987.12; Thos. Pocklington, Ltd., \$16,971.35; Polymer Corporation, Ltd., \$2,792,263.74; Port Carling Boat Works, Ltd., \$769,440.59; Pratt & Whitney of Canada, \$22,289.23; Prest-O-Lite Storage Battery Company, Ltd., \$121,484.41; Pyrene Manufacturing Company of Canada, Ltd., \$40,103.51.

R.C.A., Victor Company, Ltd., \$2,213,574.86; Radium Luminous Industries, Ltd., \$28,065.84; Geo. W. Reed & Company, Ltd., \$149,589.26; Regina Industries, Ltd., \$2,208,313.54; Reliance Gear Works, Ltd., \$30,893.62; Remington Rand, Ltd., \$22,988; Renfrew Electric and Refrigerator Company, Ltd., \$242,890.25; Research Enterprises, Ltd., \$27,122,070.28; Ritchie, Farber & Company, Ltd., \$218,851.20; Roberval & Saguenay Railway Company, \$28,035.73; A. V. Roe Canada, Ltd., \$64,883.74; Rogers Electronic Tubes, Ltd., \$126,709.94; Rogers Majestic, Ltd., \$235,128.18; Roofers Supply Company, Ltd., \$11,384.49; Rubenstein Bros., Ltd., \$166,133.80; Russel Brothers, Ltd., \$225,381.70; Russell & Stoll Company, Inc., \$16,236.07.

S. & G. Clothing Company, Ltd., \$119,050.87; Saguenay Spinning Mills, \$29,304.34; Sangamo Company, Ltd., \$110,955.27; Scarfe & Company, Ltd., \$26,201.15; Schindler Company of Canada, Ltd., \$216,066.84; Scottish Woollen Mills, Ltd., \$25,282.94; Seaboard Lumber Sales Company, Ltd., \$685,049.37; Seaboard Shipping Company, Ltd., \$69,409.78; Seaport Crown Fish Company, Ltd., \$14,501.72; Seiberling Rubber Company of Canada, Ltd., \$517,515.57; Shawinigan Chemicals, Ltd., \$66,867.78; Shefford Woollens, Ltd., \$32,542.54; Shelburne Shipbuilders, Ltd., \$20,055.01; Sherbrooke Machineries, Ltd., \$128,728.39; Sherwin-Williams Company of Canada, Ltd., \$30,475.27; Shiff & Company, Inc., \$14,863.83; Sico Paint, Ltd., \$10,917.45; T. S. Simms & Company, Ltd., \$70,063.57; Singer Manufacturing Company, Ltd., \$94,263.55; Small Arms, Ltd., \$2,066,151.22; Small Electric Motors (Canada) Ltd., \$600,826.36; Smith & Rhuland, Ltd., \$45,360; J. Fyfe Smith Company, Ltd., \$37,999.49; Sorel Industries, Ltd., \$4,220,492.04; Sovereign Potters, Ltd., \$10,776.51; Sparling Brothers Machine Company, \$10,675.75; Sparton of Canada, Ltd., \$85,636.29; Spruce Products, Ltd., \$19,225.30; Staley Manufacturing Corporation, \$28,192.48; S. Stall & Son, Ltd., \$23,483.30; Standard Machine & Tool Company, Ltd., \$115,985.16; Staroba Industrial Research Company, Ltd., \$49,425.21; Star Shipyards (Mercer's) Ltd., \$851,040; Sterling Clothing Company, Ltd., \$127,512.98; G. F. Sterne & Sons, Ltd., \$20,100; Stone Franklin of Canada, Ltd., \$20,542.08; Stowell Screw Company, Ltd., \$11,333.82; Stratheona Garment Manufacturing Company, \$27,132.69; Superior Pant Manufacturing Company, \$26,489.38; Swift Canadian Company, Ltd., \$49,980.16; Switlik Canadian Parachute, Ltd., \$260,341.90.

J. J. Taylor & Sons, Ltd., \$768,906.45; Tayside Textiles, Ltd., \$36,837.33; Terminal Dock & Warehouse Company, Ltd., \$19,990.35; Textile Manufacturing Company, Ltd., \$73,800.96; Thompson Products, Ltd., \$280,980.07; Tooke Brothers, Ltd., \$10,603.20; Toronto, Hamilton & Buffalo Railway Company, \$44,748.28; J. L. Trumbull, Ltd., \$13,650; J. Spencer Turner Company, Ltd., \$35,119.14.

Union Twist Drill Company, \$47,040.63; United Steel Corporation, Ltd., \$34,000.

Vancouver Radio Laboratories, Ltd., \$127,187.39; Vancouver Shipyards, Ltd., \$425,520; Vaughan Shipbuilding Company, Ltd., \$73,908.22; Viceroy Manufacturing Company, Ltd., \$43,379.85; Victory Aircraft, Ltd., \$28,535,277.34; Victory Tool & Machine Company, Ltd., \$28,738.30.

Wabash Railroad Company (Windsor), \$33,268.02; Wagstaffe, Ltd., \$12,641.08; War Assets Corporation, \$153,866.57; Chas. Warnock & Company, Ltd., \$28,759.63; Wartime Shipbuilding, Ltd., \$133,734,009.40; Watson Jack & Company, Ltd., \$23,186.30; Welland Chemical Works, Ltd., \$1,297,982.66; West Aeronautical Devices, Inc., \$124,283.83; West Coast Salvage & Contracting Company, Ltd., \$92,499.02; West Coast Woollen Mills, Ltd., \$14,578.13; Western Auto & Truck Body Works, Ltd., \$247,336.16; Western Radio Service Company, \$18,846.14; Willard Storage Battery Company of Canada, Ltd., \$140,093.61; Williams & Wilson, Ltd., \$96,176.59; Williams-Trow Knitting Company, Ltd., \$21,269.53; Wilson & Cousins, Ltd., \$28,692.53; K. R. Wilson, \$97,067.01; Wilson Motor Bodies, Ltd., \$424,694.74; Gar Wood Industries of Canada, Ltd., \$280,541.46; Woods Manufacturing Company, Ltd., \$214,287.04; Workman Uniform Company, Ltd., \$78,238.85; Weldon Worth, \$18,818.44; Wrights Canadian Ropes, Ltd., \$166,660.54.

York Knitting Mills, Ltd., \$35,718.28.

Department of Trade and Commerce:

Abitibi Power & Paper Co., \$304,479.85; Acer McLernon Ltd., \$119,840.95; Adams & Knickle, \$21,710.07; Alberta Wheat Pool, \$48,712.73; Alliance Paper Mills, Ltd., \$99,786.78; Anaconda American Brass, Ltd., \$37,507.23; Anglo-Canadian Shipping Co., Ltd., \$323,758.65; Asbestos Corporation, Ltd., \$245,624.81; Atlas Steels, Ltd., \$26,430.81.

Bathurst Power & Paper Co., Ltd., \$22,146.61; Bell Asbestos Mines, Ltd., \$31,887.30; L. T. Blais, Ltd., \$71,411.24; J. R. Booth, Ltd., \$104,103.08; Brantford Cordage Co., Ltd., \$319,409.86; British Columbia Pulp & Paper Co., \$19,293.87; Brown Bros. Ltd., \$11,537.01; Brown Corporation, \$369,264.56; A. W. Brown Grain Co., Ltd., \$12,385,596.89; Bunge Corporation, Ltd., \$3,535,858.52; Burns Fisheries, Ltd., \$152,137.02.

Calkins & Burke, Ltd., \$490,834.97; Campbell Flour Mills, Ltd., \$614,575.12; Campbell & McNab, \$131,384.62; Canada Grain Export Co., Ltd., \$940,595.51; Canada Packers, Ltd., \$76,921.10; Canada Shipping Co., Ltd., \$113,832.66; Canadian Australasian Line, Ltd., \$1,198,135.33; Canadian Industries Ltd., \$279,623.99; Canadian International Paper Co., \$252,305.79; Canadian National Carbon Co., Ltd., \$75,515.18; Canadian Transport Co., Ltd., \$215,028.39; Canadian Wheat Board, \$27,888.84; Cargill Grain Co., \$7,612,032.04; Catelli Food Products, Ltd., \$11,999.37; Chemicals, Ltd., \$51,693.72; S. J. Cherry & Sons, Ltd., \$103,251.40; Cockshutt Plow Co., \$67,173.77; Consolidated Mining and Smelting Co. of Canada, Ltd., \$1,892,023.79; Consumers Co-operative Mills, Ltd., \$316,251.04; Continental Grain Co. (Canada) Ltd., \$11,656,892.29; Co-operative Wholesale Society, \$5,496,629.38; Copeland Flour Mills, \$169,112.35; Jas. Cullen & Sons, Ltd., \$235,428.10.

Darling & Brady, \$13,690.18; Henry Disston & Sons, Ltd., \$10,413.15; Dominion Linseed Oil Co., Ltd., \$162,401.52; Dominion Steel & Coal Corporation, Ltd., \$11,525.83; Dominion Textile Co., Ltd., \$165,550.88; Drummondville Cotton Co., Ltd., \$100,014.04; Dyson's, Ltd., \$18,463.91; Earle & Stoddart, Ltd., \$705,711.67; Economic Bag Co., Ltd., \$25,361.65; Elder Dempster Lines, Ltd., \$19,488.40; Electric Reduction Co. of Canada, Ltd., \$18,463.25; Ellison Milling & Elevator Co., Ltd., \$638,388.44; Empire Shipping Co., Ltd., \$123,160.54.

Firestone Tire & Rubber Co. of Canada, Ltd., \$11,644.09; Follitt Grain Co., Ltd., \$3,709,260.26; Ford Motor Co. of Canada, Ltd., \$1,786,028.47; Fort Garry Flour Mills Co., Ltd., \$2,702,627.35; Furness, Withy & Co., Ltd., \$301,204.93; Garnac Grain Co., Inc., \$523,580.48; Gaspesia Sulphite Co., Ltd., \$11,104.38; Jas. Goldie & Co., \$101,798.90; Goodyear Tire & Rubber Co. of Canada, Ltd., \$206,543.88; Graham's Dried Foods, Ltd., \$15,726.36; Granby Elastic Web of Canada, Ltd., \$70,056.42; Great Star Flour Mills, Ltd., \$581,901.85; Gutta Percha & Rubber Co., Ltd., \$17,620.06.

Hall Bryan, Ltd., \$513,111.57; Hallet & Carey, Ltd., \$679,988.25; Hedley Shaw Milling Co., \$76,160; H. J. Heinz Co. of Canada, Ltd., \$18,019.16; Hunt Milling Corporation, Ltd., \$100,859.50; International Harvester Co., Ltd., \$548,788.99; International Malleable Iron Co., Ltd., \$54,671.90; Johnson's Co., \$53,342; J. Kennedy, \$1,510,028.36; Kerr Gifford & Co., Inc., \$1,010,239.97; King Milling Co., Ltd., \$99,171.17; Wm. Knechtel & Son, Ltd., \$187,740.52; L'Air Liquide Society, \$41,545.73; Lake of the Woods Milling Co., Ltd., \$3,675,569.04; Lake St. John Power & Paper Co., Ltd., \$16,153.58; Lakeside Milling Co., Ltd., \$407,429.39; Leval & Co., Inc., \$11,845,978.78; Lever Bros., Ltd., \$311,735.65; Libby, McNeill & Libby, Ltd., \$25,138.47; David Lord, \$18,564.65.

Maple Leaf Milling Co., Ltd., \$4,634,901.35; March Shipping Agency, Ltd., \$121,265.32; Massey Harris Co., Ltd., \$1,888,935.82; Matthews-Wells Co., Ltd., \$49,442.74; McCabe Bros. Grain Co., Ltd., \$8,962,394.72; McDonald & Robb, \$176,339.20; McLarens, Ltd., \$12,114.60; McLean, Kennedy, Ltd., \$545,634.65; H. R. McMillan Export Co., Ltd., \$87,560.67; Merck & Co., \$18,000; Midland Pacific Terminal, Ltd., \$605,303.58; Milroy Grain Co., \$959,087.71; Montreal, Australia, New Zealand Line, Ltd., \$208,578.93; Montreal Shipping Co., Ltd., \$1,094,087.19; B. H. Muirhead, \$25,967.66; Murphy Paint Co., \$29,373.30.

Niagara Brand Spray Co., \$51,903.62; Nicholson File Co., \$41,418.72; Norris Grain Co., Ltd., \$5,474,445.27; Northeastern Paper Products, Ltd., \$12,042.39; Ogilvie Flour Mills Co., Ltd., \$4,410,579; Ontario Paper Co., Ltd., \$26,316.77; Pacific Coast Terminals Co., Ltd., \$12,012.24; Pacific Elevators, Ltd., \$46,607.44; Pacific Mills, Ltd., \$213,201.60; Parrish & Heimbecker, Ltd., \$4,562,469.47; Plymouth Cordage Co., \$517,189.88; Powell River Sales Co., \$176,329.80; R. C. Pratt, \$1,154,093.16; Price & Pierce, Ltd., \$37,045.55; Proctor & Gamble Co. of Canada, Ltd., \$43,421.70; Provincial Paper, Ltd., \$125,771.06.

Quaker Oats Co. of Canada, Ltd., \$3,397,344.73; Quebec North Shore Paper Co., \$61,336.48; Quebec United Fishermen, \$61,235.83; Reliance Grain Co., Ltd., \$10,922,470.84; Jas. Richardson & Sons, Ltd., \$15,424,149.46; Robin Hood Flour Mills, Ltd., \$2,634,449.72; Rolland Paper Co., Ltd., \$20,196.93; F. W. Rudolph, \$681,473.53.

St. Lawrence Flour Mills Co., Ltd., \$1,310,573.69; St. Maurice Valley Paper Co., \$40,430.08; St. Raymond Paper, Ltd., \$17,325.60; Saskatchewan Pool Elevators, Ltd., \$5,534,735.01; Seaboard Shipping Co., Ltd., \$364,384.62; Seaforth Milling Co., \$610,855.89; Sendel & Sendel, Ltd., \$14,050; Shafer-Haggart, Ltd., \$20,599.54; Shawinigan Chemicals, Ltd., \$352,924.86; Sherwin-Williams Co. of Canada, Ltd., \$25,152.67; A. M. Smith & Co., Ltd., \$27,476.77; Howard Smith Paper Mills, Ltd., \$135,643.07; W. C. Smith & Co., Ltd., \$18,621.66; Snider Milling Co., Ltd., \$109,435.25; Steel Co. of Canada, Ltd., \$33,353.65; K. B. Stoddart & Co., \$6,816,878.97; Strathroy Flour Mills, \$192,133.53.

Tavistock Milling Co., Ltd., \$196,639.90; T. H. Taylor Co., Ltd., \$284,152.13; Tidewater Grain Co., \$1,100,735.47; Toronto Elevators, Ltd., \$17,529.74; Torrington Co., Ltd., \$62,144.20; J. Spencer Turner Co., Ltd., \$38,814.85; United Grain Growers Terminals, Ltd., \$20,994.14; United Maritime Fishermen, \$13,346.73; Treasurer of the United States, \$480,427.48; Washburn Crosby Co., Ltd., \$716,833.95; Western Canada Flour Mills Co., Ltd., \$4,376,157.78; Western Clock Co., Ltd., \$276,281.45; Jas. Wilson & Sons, \$67,315.92; Wonderful Soap Co., \$21,442.90; Workman Bag Co., \$11,799.28; Wright Canadian Ropes, Ltd., \$96,309.65; Zwicker & Co., Ltd., \$29,872.66.

1945-46

PUBLIC ACCOUNTS

PART II

C

CHIEF ELECTORAL OFFICER

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

CHIEF ELECTORAL OFFICER

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—	Revenues—
[8b] Consolidated Deficit Account:	[8b] Consolidated Deficit Account:
Ordinary	Ordinary
\$3,091,390 54	\$ 92,800 00

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
Proceeds from Sales.....		11 50
A Miscellaneous	92,800 00	200 00
	\$ 92,800 00	\$ 211 50

Details

Ordinary Revenue—		
A Miscellaneous:		
Forfeiture of 462 candidates' election deposits in the General Election, 1945, and 1 in the Glengarry By-Election, 1945.....		92,600 00
Fine imposed under Elections Act.....		200 00
		\$ 92,800 00

Certified correct.

JULES CASTONGUAY,

Chief Electoral Officer.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
C-3	Stat.	Salary of Chief Electoral Officer, Dominion Elections Act, c. 46, 1938.....	7,999 92	7,999 92	7,999 92
C-3	Stat.	Expenses of Elections, Dominion Elections Act, c. 46, 1938.....	3,033,792 89	3,033,792 89	90,926 32
C-13	Stat.	Expenses of Elections, Printing and Material, Dominion Elections Act, c. 46, 1938.....	8,683 86	8,683 86	58,302 95
C-13	37	Salaries and Expenses of Office.....	47,630 00	40,913 87	21,454 83
		<i>Expenditures: from Appropriations not required for 1945-46.....</i>			82 20
		Total Ordinary.....	\$ 3,098,106 67	\$ 3,091,390 54	\$ 178,766 22

Salary of Chief Electoral Officer, Jules Castonguay, Dominion Elections Act, c. 46, 1938..\$ 7,999 92

Expenses of Elections—Dominion Elections Act, c. 46, 1938.....\$3,033,792 89

The Dominion Elections Act, c. 46, 1938, section 60 (3) provides that the fees, costs, allowances and expenses to be paid and allowed to returning officers and other persons employed at or with respect to elections, in accordance with the tariff approved by the Governor in Council, shall be paid out of any unappropriated moneys forming part of the Consolidated Revenue Fund. Section 61 (1) of the same Act provides that the Auditor General shall tax and pay all election expense accounts.

A distribution of expenditures follows:

A	Plebiscite, 1942.....	54 00
B	Cartier By-election, 1943.....	4 00
C	Grey-North By-election, 1945.....	69 00
D	Civilian Voting, General Election, 1945.....	2,851,586 12
E	War Service Voting, General Election, 1945.....	251,480 55
F	Glengarry By-election, 1945.....	2,445 86
G	General accounts	7,250 53

3,112,890 06

Less—Paid on account of General Election, 1945, in 1944-45 and included in details of D and E.. 79,097 17

\$3,033,792 89

A B C Polling station accounts.

D E The details of these expenditures appear on the following pages.

F Payments on account of Glengarry By-election, 1945, are classified as follows: printing, \$1,091.59; rural enumeration, \$441.27; polling station accounts, \$913.

G General accounts not applicable to any particular electoral district: postage on stamped envelopes used in elections during 1945, \$6,974.88; mileage account of the Assistant Chief Electoral Officer, \$161; expenses of the *ex-officio* revising officer of York County, \$101.13; purchase of maps, etc., \$13.52.

CIVILIAN VOTING—GENERAL ELECTION, 1945—EXPENDITURES TO MARCH 31, 1946

—	Services		Travel		Printing		Sundries		Urban Enumeration		Rural Enumeration		Polling Station Accounts		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
SUMMARY																
Nova Scotia.....	16,043	32	3,463	78	38,168	32	5,493	53	20,492	14	23,583	45	29,723	50	136,968	04
Prince Edward Island.....	2,094	72	584	80	5,446	92	504	75	1,770	58	4,690	52	4,763	00	19,855	29
New Brunswick.....	9,989	24	2,199	75	25,549	33	3,428	29	10,935	82	19,443	71	22,133	25	93,679	39
Quebec.....	90,544	80	15,981	88	241,136	25	32,058	16	156,204	40	93,107	41	166,598	05	795,630	95
Ontario.....	118,086	86	15,615	67	282,199	55	39,543	74	220,371	51	99,060	32	210,694	05	985,571	70
Manitoba.....	19,385	76	5,556	62	50,598	70	6,223	71	31,758	23	22,951	79	36,474	65	172,949	46
Saskatchewan.....	27,173	24	14,535	52	45,682	46	9,953	58	13,434	26	45,806	47	58,705	75	215,291	28
Alberta.....	25,962	13	6,239	66	47,490	47	7,768	92	20,613	74	36,176	78	49,830	50	194,082	20
British Columbia.....	29,677	94	6,137	04	65,436	79	10,563	46	49,516	82	21,688	76	48,938	15	231,958	96
Yukon Territory.....	1,505	00	40	00	819	12	398	90	.....	.....	1,825	83	1,010	00	5,598	85
	340,463	01	70,354	72	802,527	91	115,937	04	525,097	50	368,335	04	628,870	90	2,851,586	12

	Services	Travel	Printing	Sundries	Urban Enumeration	Rural Enumeration	Polling Station Accounts	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
NOVA SCOTIA								
Antigonish-Cuysborough.....	655 00	364 05	1,421 50	271 93	.....	1,750 74	1,530 00	5,993 22
Cape Breton North-Victoria.....	1,123 00	750 00	2,063 40	261 39	1,205 82	1,194 81	1,503 00	8,101 42
Cape Breton South.....	1,923 53	612 19	3,103 51	906 24	4,955 56	821 41	3,924 00	18,246 44
Colchester-Hants.....	1,216 83	176 40	3,120 18	437 93	1,960 26	2,673 79	2,475 00	11,060 39
Cumberland.....	1,102 18	266 96	2,599 27	464 85	1,527 26	1,524 92	2,174 50	9,659 94
Digby-Annapolis-Kings.....	1,067 75	74 70	3,425 64	365 38	344 96	3,539 12	2,651 00	11,468 55
Halifax.....	4,216 50	152 29	9,592 70	1,373 08	8,195 32	2,683 64	6,371 00	32,584 51
Inverness-Richmond.....	1,016 00	310 35	1,930 66	309 56	2,608 34	2,448 54	1,994 00	8,009 11
Pictou.....	1,586 03	171 99	3,651 53	505 38	.....	1,160 01	2,329 00	12,012 28
Queens-Lunenburg.....	1,067 00	451 80	2,592 90	281 67	.....	3,324 06	2,609 00	10,326 43
Shelburne-Yarmouth-Clare.....	1,069 50	133 05	2,667 03	316 14	694 62	2,462 41	2,163 00	9,505 75
	16,043 32	3,463 78	38,168 32	5,493 53	20,492 14	23,583 45	29,723 50	136,963 04
PRINCE EDWARD ISLAND								
Kings.....	451 00	168 80	1,024 68	114 29	.....	1,284 13	1,046 00	4,088 90
Prince.....	630 07	202 05	1,866 81	168 94	446 18	1,726 80	1,492 00	6,532 85
Queens.....	1,013 65	213 95	2,555 43	221 52	1,324 40	1,679 59	2,225 00	9,233 54
	2,094 72	584 80	5,446 92	504 75	1,770 58	4,690 52	4,763 00	19,855 29
NEW BRUNSWICK								
Charlotte.....	816 50	274 20	1,356 50	333 18	.....	1,674 73	1,351 00	5,806 11
Gloucester.....	736 47	237 32	2,120 08	276 64	294 56	2,261 88	1,834 00	7,860 95
Kent.....	379 00	266 90	1,113 53	110 47	.....	1,331 66	1,012 00	4,213 56
Northumberland.....	765 65	310 22	1,902 32	316 86	666 68	1,708 87	1,715 00	7,385 60
Restigouche-Madawaska.....	1,200 80	342 70	3,006 72	457 33	1,456 56	2,098 94	2,436 25	10,939 35
Royal.....	586 00	398 25	1,866 12	246 03	.....	2,141 95	1,567 00	6,807 35
St. John-Albert.....	1,928 95	59 39	5,754 22	733 55	4,901 82	1,669 27	4,442 00	19,489 17
Victoria-Carleton.....	813 75	68 63	1,823 15	260 55	309 40	1,864 90	1,647 00	6,787 38
Westmorland.....	1,565 15	108 19	3,852 60	512 18	2,298 38	2,511 07	3,582 00	14,429 57
York-Sunbury.....	1,197 00	133 95	2,654 04	181 50	1,008 42	2,180 44	2,545 00	9,900 35
	9,989 24	2,199 75	25,549 33	3,428 29	10,935 82	19,443 71	22,133 25	93,679 39
QUEBEC								
Argenteuil.....	776 04	5 32	1,460 16	228 51	439 04	1,184 51	1,195 00	5,288 58
Beauce.....	1,184 00	409 10	2,584 59	239 50	.....	3,059 22	2,486 00	9,962 41
Beauharnois-Laprairie.....	1,145 06	284 41	3,147 14	415 47	1,852 76	1,606 33	2,084 00	10,555 17
Bellechasse.....	730 50	368 40	1,395 87	127 28	.....	1,761 80	1,323 00	5,706 85
Berthier-Maskinonge.....	908 16	252 64	2,227 20	207 82	280 70	2,311 99	1,918 00	8,106 51

CIVILIAN VOTING—GENERAL ELECTION, 1945—EXPENDITURES TO MARCH 31, 1946—Continued

	Services		Travel		Printing		Sundries		Urban Enumeration		Rural Enumeration		Polling Station Accounts		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
<i>QUEBEC—Concluded</i>																
Bonaventure.....	901	00	380	50	2,031	81	314	26			2,446	18	1,927	00	8,000	75
Brome-Missisquoi.....	872	30	89	55	2,144	27	242	74	409	08	1,914	26	1,628	55	7,300	75
Chambly-Rouville.....	870	30	188	82	3,944	41	263	53	1,322	30	2,542	51	2,652	00	11,733	87
Champlain.....	950	36	183	78	2,408	57	406	52	944	72	1,766	06	1,870	00	8,527	58
Chapleau.....	830	25	302	53	2,037	25	184	09			2,294	25	1,879	50	7,530	30
Charlevoix-Saguenay.....	2,149	00	1,090	72	3,341	71	650	96			3,825	64	2,876	00	13,934	03
Chateauguay-Huntingdon.....	641	00	163	05	1,622	26	167	59			1,616	08	1,211	00	5,420	98
Chicoutimi.....	1,803	51	640	25	4,884	35	702	14	3,651	20	2,040	62	4,152	00	17,874	07
Compton.....	591	53	361	20	2,150	20	310	75	609	84	1,521	84	1,534	00	7,079	36
Dorchester.....	710	50	340	60	1,567	30	183	23			1,631	76	1,244	00	5,677	39
Drummond-Arthabaska.....	1,458	30	109	21	3,623	05	514	05	2,231	60	2,274	86	3,125	00	13,336	07
Gaspé.....	1,640	00	2,622	99	2,677	77	539	40			3,246	98	2,571	00	13,298	14
Huill.....	1,491	00	116	30	4,274	12	441	02	3,262	98	938	93	3,112	00	13,636	35
Joliette-L'Assomption-Montcalm.....	1,696	43	512	92	3,617	93	386	07	1,079	92	3,220	39	3,220	00	13,803	66
Kamouraska.....	676	50	160	95	1,609	12	168	64			1,970	76	1,707	00	6,292	97
Labelle.....			6	90	2,026	98					2,164	65	1,639	00	5,837	53
Lake St. John-Roberval.....	1,171	25	696	09	2,898	19	457	92	416	50	3,002	49	2,430	00	11,072	44
Laval-Two Mountains.....	695	00	188	00	1,756	67	227	31			1,935	21	1,468	00	6,270	19
Levis.....	970	42	62	96	2,212	07	245	31	1,851	22	692	52	1,618	00	7,652	50
Lothbiniere.....	852	00	198	00	2,300	61	156	21			2,504	11	1,930	00	7,940	93
Matapedia-Matane.....	1,077	72	245	10	2,432	64	320	21	351	54	2,361	36	2,082	00	8,870	57
Megantic-Frontenac.....	953	28	136	45	2,506	36	237	41	926	24	1,934	17	2,005	00	8,698	91
Montmagny-L'Islet.....	721	94	51	98	1,854	89	203	80	382	06	1,612	48	1,408	00	6,235	15
Nicolet-Yamaska.....	802	62	618	90	2,432	01	381	73	339	50	2,221	72	1,829	00	8,625	48
Pontiac.....	2,465	27	686	99	4,651	99	1,042	67	1,511	44	3,935	41	4,462	00	18,755	77
Portneuf.....	922	50	182	55	2,113	54	268	84			2,526	39	2,021	00	8,034	82
Quebec East.....	2,327	75	69	74	6,062	76	894	50	5,814	34			3,640	00	18,809	09
Quebec South.....	1,419	42	48	83	4,249	40	564	23	4,059	72			2,543	00	12,884	60
Quebec West and South.....	1,722	33	48	20	4,264	25	758	78	4,019	96			2,518	00	13,331	52
Quebec-Montmorency.....	1,219	24	446	46	3,332	25	307	39	720	54	2,477	76	2,401	00	10,904	64
Richelieu-Vercheres.....	1,061	65	15	50	2,843	13	222	73	1,295	00	1,916	51	2,202	00	9,556	52
Richmond-Wolfe.....	799	28	161	15	2,443	66	285	22	446	18	1,900	16	1,634	00	7,669	65
Rimouski.....	885	59	172	22	2,683	95	253	76	604	24	2,390	01	2,077	00	9,066	77
St. Hyacinthe-Bagot.....	1,117	80	22	48	3,237	61	207	64	1,633	24	2,008	81	2,380	00	10,617	58
St. Johns-Iberville-Napierville.....	923	00	101	95	2,419	34	205	62	1,191	82	1,447	59	1,822	00	8,111	32
St. Maurice-Lafleche.....	1,510	95	426	05	3,511	89	697	20	3,065	16	1,008	35	2,766	00	12,985	60
Shefford.....	828	20	239	27	2,210	54	205	98	1,262	94	1,176	15	1,622	00	7,545	08
Sherbrooke.....	1,408	92	124	39	4,091	10	771	37	3,403	56	608	89	2,504	00	12,912	23
Stanstead.....	766	56	103	01	2,177	21	303	09	1,150	24	930	42	1,256	00	6,686	53
Temiscouata.....	991	37	302	07	2,574	76	335	02	652	54	2,180	41	2,102	50	9,138	67

Terrebonne.....	1,231 36	3,196 46	462 11	1,477 14	2,489 00	11,319 03
Three Rivers.....	1,375 14	3,818 09	555 76	3,273 06	2,391 00	12,140 52
Vaudreuil-Soulanges.....	642 00	1,500 62	174 94	.....	1,048 00	5,007 24
Wright.....	837 00	1,581 28	201 87	.....	1,444 00	6,074 89
<i>Island of Montreal</i>						
Cartier.....	2,455 92	5,433 81	1,473 44	5,257 70	3,065 00	17,748 43
Hochelaga.....	2,829 00	7,625 72	1,052 54	7,619 44	4,718 00	23,935 70
Jacques-Cartier.....	1,980 28	5,122 31	892 16	4,361 28	3,407 00	16,344 36
Laurier.....	2,286 26	6,839 64	740 22	6,733 32	4,077 00	20,756 50
Maisonneuve-Rosemont.....	2,224 48	6,121 80	830 32	6,013 98	3,484 00	18,746 43
Mercier.....	2,394 50	6,700 72	826 26	6,106 66	4,366 00	20,914 26
Mount Royal.....	2,588 61	8,451 96	897 71	8,174 68	4,644 00	24,854 40
Outremont.....	1,863 76	5,701 65	836 22	5,431 44	3,492 00	17,390 22
St. Ann.....	1,117 75	3,452 49	468 80	3,265 08	2,227 00	10,570 40
St. Antoine-Westmount.....	1,898 90	5,939 90	667 71	5,647 42	3,034 00	17,276 69
St. Denis.....	2,778 32	8,050 26	1,126 15	7,521 78	4,691 50	24,258 02
St. Henry.....	2,358 47	6,880 43	803 50	6,647 16	3,398 00	20,166 84
St. James.....	3,251 19	9,269 46	1,243 37	8,987 57	5,288 00	28,147 76
St. Lawrence-St. George.....	1,628 96	4,835 07	760 35	7,233 80	2,600 00	14,569 14
St. Mary.....	2,570 19	7,380 44	878 83	7,233 80	4,471 00	22,621 01
Verdun.....	2,592 91	7,177 26	918 39	6,582 80	4,179 00	21,529 23
	<i>90,544 80</i>	<i>241,136 25</i>	<i>32,058 16</i>	<i>156,204 40</i>	<i>166,598 05</i>	<i>795,630 95</i>
ONTARIO						
Algoma East.....	888 00	1,146 30	370 72	.....	1,756 35	6,351 72
Algoma West.....	1,275 92	2,680 48	611 43	2,286 90	2,747 00	10,685 30
Brant.....	824 08	1,446 73	246 94	723 94	1,005 12	5,563 71
Brantford City.....	1,239 98	3,074 12	478 96	2,895 06	2,085 00	10,133 14
Bruce.....	751 00	1,576 80	242 26	.....	1,828 00	7,069 43
Carleton.....	1,225 78	2,645 97	319 92	2,023 70	1,925 00	9,454 66
Cochrane.....	2,502 84	3,656 92	699 04	2,436 70	4,190 00	16,372 02
Dufferin-Simcoe.....	662 50	1,584 34	190 98	.....	1,425 00	6,129 13
Durham.....	1,005 21	1,690 40	329 01	904 54	1,141 67	6,504 63
Elgin.....	1,155 99	3,141 89	372 39	1,619 24	1,988 54	10,868 00
Essex East.....	1,717 26	4,005 74	632 80	3,304 70	3,613 00	15,189 76
Essex South.....	648 60	1,961 33	178 87	530 74	1,470 00	6,832 22
Essex West.....	2,212 40	5,995 23	732 01	6,282 36	4,156 00	19,905 48
Fort William.....	1,427 05	2,939 46	221 15	2,831 64	2,379 35	10,801 83
Frontenac-Addington.....	818 50	1,610 84	197 92	.....	1,728 74	6,703 74
Glengarry.....	569 50	1,132 66	26 15	.....	915 00	4,023 90
Grenville-Dundas.....	921 50	2,013 45	225 02	.....	1,936 00	7,733 99
Grey-Bruce.....	899 00	1,932 50	289 94	.....	1,862 00	7,608 05
Grey-North.....	1,106 82	2,429 87	263 89	1,386 42	2,413 00	9,187 05
Haldimand.....	633 07	1,308 21	193 96	360 78	1,062 00	4,950 81
Halton.....	745 33	1,998 06	299 07	817 88	1,290 00	6,749 76
Hamilton East.....	2,407 45	5,866 84	1,000 06	6,229 58	3,970 00	19,548 93
Hamilton West.....	2,062 64	4,995 31	943 09	5,160 24	3,477 00	16,700 47
Hastings-Peterborough.....	758 50	1,371 68	221 27	.....	1,692 50	6,493 16
Hastings South.....	1,225 48	2,963 05	360 47	2,183 44	2,328 25	10,496 51
Huron North.....	690 81	1,583 09	167 86	427 84	1,418 00	5,888 65
Huron-Perth.....	593 95	1,246 57	108 53	.....	1,311 00	5,061 32

CIVILIAN VOTING—GENERAL ELECTION, 1945—EXPENDITURES TO MARCH 31, 1946—Continued

	Services		Travel		Printing		Sundries		Urban Enumeration		Rural Enumeration		Polling Station Accounts		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
ONTARIO—Concluded																
Kenora-Rainy River.....	1,568	46	669	69	2,349	02	698	39	1,081	08	2,020	04	3,023	15	11,409	83
Kent.....	1,182	30	125	70	3,329	46	106	21	1,610	70	2,344	74	2,469	00	11,168	11
Kingston.....	998	00	37	50	2,789	98	220	75	3,088	12	.....	.....	1,862	00	8,996	35
Lambton-Kent.....	1,015	43	430	74	1,986	52	322	49	474	04	2,164	67	2,231	00	8,624	89
Lambton West.....	1,081	58	191	47	2,749	80	295	20	1,988	56	1,227	26	2,016	00	9,549	87
Lanark.....	1,420	87	254	20	2,275	17	390	40	1,591	52	1,210	39	1,903	10	9,045	65
Leeds.....	878	72	100	03	2,491	78	355	13	1,508	80	1,344	59	1,985	00	8,664	05
Lincoln.....	1,791	25	84	98	4,695	76	392	82	2,945	80	2,240	40	3,192	00	15,343	01
London.....	2,222	32	79	02	5,624	83	831	80	6,620	74	.....	.....	4,036	00	19,414	71
Middlesex East.....	1,006	97	340	43	2,393	37	271	66	1,100	78	1,812	30	2,011	00	8,936	51
Middlesex West.....	658	00	238	20	1,268	45	171	71	.....	.....	1,679	27	1,415	00	5,430	63
Muskoka-Ontario.....	1,224	50	675	68	1,926	34	395	58	.....	.....	2,562	97	2,612	50	9,397	57
Nipissing.....	4,054	65	509	07	6,651	05	1,659	72	4,713	94	3,376	93	5,735	00	26,700	36
Northumberland.....	752	37	88	24	1,995	38	233	82	556	50	1,747	31	1,483	00	6,856	62
Ontario.....	1,326	05	109	65	1,897	53	317	72	2,877	58	1,703	97	1,920	00	7,817	70
Ottawa East.....	2,239	52	68	31	3,814	32	568	10	5,698	42	1,524	15	2,741	00	13,338	44
Ottawa West.....	3,105	84	116	13	7,683	07	525	52	9,579	22	.....	.....	3,288	00	16,396	20
Oxford.....	1,139	25	125	61	3,379	69	405	34	2,172	24	1,860	32	2,368	00	26,626	01
Peel.....	1,298	30	299	85	1,741	01	349	94	9,579	22	1,748	84	2,668	00	11,450	45
Peterborough West.....	1,080	98	63	35	2,630	29	323	68	2,298	24	753	09	1,931	00	9,080	63
Port Arthur.....	1,256	79	219	34	3,140	25	357	40	1,998	98	1,811	52	2,765	00	11,549	28
Prescott.....	1,575	27	120	40	2,972	21	360	13	2,659	02	845	99	2,085	00	10,618	02
Prince Edward-Lennox.....	1,601	40	626	42	2,937	50	445	37	2,099	02	1,559	63	2,903	35	12,172	69
Renfrew North.....	774	32	104	78	1,426	27	171	87	431	20	1,170	65	1,070	00	5,149	09
Renfrew South.....	684	94	121	19	1,746	32	193	10	390	04	1,690	60	1,521	00	6,347	19
Russell.....	970	00	524	06	1,865	04	274	81	931	56	1,260	74	1,437	00	7,263	21
Simcoe East.....	1,173	75	59	75	1,708	87	376	12	994	54	1,195	16	1,617	00	7,085	19
Simcoe North.....	1,016	07	196	86	1,502	72	183	96	1,734	79	1,734	79	1,274	00	5,866	32
Stormont.....	792	85	141	15	2,243	35	479	51	.....	.....	996	57	1,898	25	9,066	28
Timiskaming.....	1,209	28	615	00	2,588	52	195	77	1,603	84	1,114	43	1,666	25	7,757	64
Victoria.....	1,051	07	84	65	1,922	02	526	13	1,302	66	1,475	17	1,710	00	7,076	35
Waterloo North.....	1,692	48	52	44	4,663	07	185	68	1,169	98	1,902	44	2,616	00	10,490	85
Waterloo South.....	1,139	63	86	18	3,061	00	618	48	4,363	24	1,005	83	2,039	00	7,824	75
Welland.....	2,252	90	231	63	6,792	20	336	28	2,244	90	1,101	30	3,128	00	15,523	54
Wellington North.....	701	00	130	80	1,318	83	815	49	5,243	14	2,486	31	4,584	00	22,405	67
Wellington South.....	849	45	74	33	2,685	95	214	18	1,729	58	1,729	58	1,406	00	5,500	39
Wentworth.....	2,454	07	139	23	6,682	51	228	46	4,777	38	993	99	2,000	00	8,943	80
York East.....	2,972	24	122	60	8,985	45	1,035	01	9,191	30	2,162	93	5,345	00	27,651	60

York North.....	1,337 12	3,731 48	569 62	2,464 70	1,725 55	2,719 00	12,855 12
York South.....	2,325 00	7,600 63	474 00	7,974 75	.....	4,266 00	22,640 38
York West.....	2,266 31	6,740 88	805 15	6,998 60	.....	3,707 25	20,633 37
<i>City of Toronto</i>							
Broadview.....	2,173 37	5,707 16	859 04	5,730 90	.....	3,276 00	17,815 32
Danforth.....	1,538 39	4,090 81	586 64	4,353 58	.....	2,181 00	12,773 42
Davenport.....	1,965 03	5,648 95	709 54	5,691 82	.....	3,308 00	17,391 76
Eglinton.....	2,753 04	6,723 13	1,050 67	7,334 56	.....	4,424 00	22,373 78
Greenwood.....	2,232 93	5,930 93	905 18	5,793 34	.....	3,359 00	18,290 85
High Park.....	2,069 77	5,514 21	853 32	5,806 08	.....	3,432 00	17,745 02
Parkdale.....	2,113 80	5,451 21	857 55	5,452 86	.....	3,148 00	17,089 05
Rosedale.....	1,975 02	5,269 21	916 35	5,184 62	.....	3,112 00	16,520 15
St. Paul's.....	2,553 20	6,768 53	1,306 62	6,533 24	.....	4,641 00	21,884 03
Spadina.....	2,999 64	7,993 22	1,292 11	8,041 74	.....	5,070 00	25,494 43
Trinity.....	2,200 56	5,561 77	1,132 21	5,537 70	.....	3,046 00	17,545 76
	<i>118,086 86</i>	<i>282,199 55</i>	<i>39,543 74</i>	<i>220,371 51</i>	<i>99,060 32</i>	<i>210,694 05</i>	<i>985,571 70</i>

MANITOBA

Brandon.....	1,133 11	2,519 88	401 96	1,501 36	1,488 29	2,305 75	9,426 50
Churchill.....	915 20	1,465 33	192 55	.....	1,899 39	1,750 90	8,885 89
Dauphin.....	857 00	2,167 87	277 66	381 92	1,104 04	1,824 00	8,122 14
Lisgar.....	685 50	1,503 24	204 22	.....	1,604 32	1,096 00	5,388 03
Macdonald.....	621 00	1,607 38	190 97	.....	1,946 45	1,367 00	5,932 75
Marquette.....	755 00	1,817 76	230 67	.....	2,229 96	1,683 75	6,874 94
Neepawa.....	620 50	1,501 76	275 72	.....	1,899 53	1,388 00	5,656 21
Portage la Prairie.....	679 09	1,688 12	177 91	632 10	1,264 58	1,536 00	6,268 06
Provencher.....	605 00	1,662 19	186 38	.....	1,891 21	1,452 00	6,157 38
St. Boniface.....	1,054 65	2,708 42	306 77	2,332 54	639 38	1,839 00	9,001 16
Selkirk.....	1,837 90	3,138 57	710 53	2,932 82	2,661 79	2,938 25	12,336 71
Souris.....	426 00	1,144 83	164 54	.....	1,397 31	1,111 00	4,456 68
Springfield.....	942 07	2,474 38	277 59	759 78	1,915 54	1,983 00	8,593 18
Winnipeg North.....	2,168 72	6,586 93	578 75	6,669 74	.....	3,672 00	19,756 09
Winnipeg North Centre.....	2,005 75	5,995 89	642 71	6,074 32	.....	3,861 00	18,152 72
Winnipeg South.....	1,816 63	5,589 03	622 18	5,525 52	.....	3,199 00	16,818 67
Winnipeg South Centre.....	2,262 64	7,027 12	782 60	6,948 13	.....	4,018 00	21,122 35
	<i>19,385 76</i>	<i>50,598 70</i>	<i>6,223 71</i>	<i>31,758 23</i>	<i>22,951 79</i>	<i>36,474 65</i>	<i>172,949 46</i>

SASKATCHEWAN

Assiniboia.....	735 00	1,554 72	366 74	.....	2,285 22	2,391 00	7,356 68
Humboldt.....	350 00	1,698 18	.....	.....	2,362 35	2,138 25	6,676 83
Kindersley.....	1,091 30	1,525 58	453 18	.....	2,310 58	3,019 00	8,723 49
Lake Centre.....	.....	1,578 05	.....	.....	2,217 63	2,037 50	5,838 58
Mackenzie.....	1,250 00	2,306 99	624 88	.....	2,960 92	2,699 00	10,718 57
Maple Creek.....	1,645 00	1,510 18	489 27	.....	2,713 45	3,790 00	10,708 10
Melfort.....	1,613 00	2,346 88	401 37	.....	3,073 96	2,798 00	11,151 06
Melville.....	1,362 92	2,281 60	1,626 73	272 86	2,540 48	2,800 00	11,349 29
Moose Jaw.....	1,468 35	2,634 29	389 93	1,988 56	1,334 91	2,557 00	10,976 84
North Battleford.....	2,124 00	2,216 67	691 03	.....	2,913 95	3,558 00	16,321 97
Prince Albert.....	1,917 95	2,681 27	999 41	1,054 76	1,997 97	3,234 50	14,192 54
Qu'Appelle.....	1,092 50	1,641 63	303 05	.....	2,279 31	2,329 00	7,902 64

CIVILIAN VOTING—GENERAL ELECTION, 1945—EXPENDITURES TO MARCH 31, 1946—Concluded

	Services		Travel		Printing		Sundries		Urban Enumeration		Rural Enumeration		Polling Station Accounts		Total		
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
SASKATCHEWAN—Concluded																	
Regina City.....	1,646	03		57	4,901	30	565	56	4,810	26			2,801	00	14,782	02	
Rosetown-Biggar.....	1,351	00		355	1,611	91	317	32				2,332	05	2,674	50	8,641	98
Rosthern.....	1,223	00		807	1,741	27	281	96				2,239	79	2,219	00	8,512	37
Saskatoon City.....	1,491	33		86	3,565	42	384	23	3,524	22		2,199	57	2,438	00	11,687	80
Swift Current.....	1,607	37		456	1,902	49	415	73	485	38		2,298	01	3,268	00	10,434	58
The Battlefords.....	1,388	78		583	2,039	51	426	23	489	86		2,503	72	3,118	00	10,549	59
Weyburn.....	1,158	21		262	2,023	67	335	27	336	28		2,165	87	2,583	00	8,874	80
Wood Mountain.....	1,442	00		715	1,622	64	560	57				2,591	59	3,170	00	10,101	80
Yorkton.....	1,215	50		224	2,298	21	311	12				2,485	14	2,783	00	9,789	75
	27,173	24		14,535	46,632	46	9,953	58	13,434	26		45,806	47	58,705	75	215,291	28
ALBERTA																	
Acadia.....	1,676	00		215	1,381	14	399	18				2,279	42	3,466	00	9,417	09
Athabaska.....	1,184	00		575	2,482	09	572	49				3,050	74	3,210	00	11,075	12
Battle River.....	1,527	50		64	2,029	51	422	74				2,671	09	3,124	00	9,839	04
Bow River.....	1,349	81		430	2,747	98	488	98	1,379	56		1,624	67	2,322	25	10,343	86
Calgary East.....	1,756	13		167	4,609	99	454	53	4,073	30		534	10	2,796	00	14,391	97
Calgary West.....	1,685	08		134	3,913	20	451	34	3,340	82		669	40	2,417	00	12,611	04
Camrose.....	1,294	00		251	1,979	88	343	04				2,798	64	2,964	00	9,631	26
Edmonton East.....	1,716	33		63	5,311	91	524	00	5,300	96			2,988	00	15,904	77	
Edmonton West.....	1,901	23		93	4,715	15	515	69	4,243	12		451	68	2,661	00	14,581	09
Jasper-Edson.....	1,703	00		963	2,676	93	461	15				3,491	38	3,636	00	12,932	24
Lethbridge.....	1,429	20		188	2,364	13	330	84	1,242	08		1,532	90	1,998	00	9,085	69
Macleod.....	1,428	00		360	1,927	61	474	29				2,825	67	3,052	50	10,068	07
Medicine Hat.....	1,154	25		1,013	2,272	73	379	36	1,033	90		1,845	16	2,601	00	10,299	93
Peace River.....	1,761	00		930	2,265	58	648	96				3,219	39	3,332	75	12,158	42
Red Deer.....	1,438	50		266	2,185	44	522	45				3,167	53	3,006	00	10,586	52
Vegreville.....	1,358	80		507	2,198	18	304	23				2,569	84	2,373	00	9,311	35
Wetaskiwin.....	1,599	30		12	2,429	02	475	65				3,445	17	3,883	00	11,844	74
	25,962	13		6,239	47,490	47	7,768	92	20,613	74		36,173	78	49,830	50	194,082	20
BRITISH COLUMBIA																	
Cariboo.....	1,939	00		2,602	1,705	03	922	66				2,503	69	3,294	25	12,967	53
Comox-Alberni.....	1,238	66		440	2,140	15	429	38	416	50		2,162	67	2,182	00	9,010	01
Fraser Valley.....	917	00		306	2,076	28	269	97	471	66		2,148	20	1,696	00	7,886	01
Kamloops.....	997	72			1,695	23	514	52	579	82		1,663	84	2,461	15	7,912	28
Kootenay East.....	811	25		686	1,445	95	219	39				1,669	83	1,702	00	6,534	97
Kootenay West.....	1,177	37		178	2,213	95	663	08				1,190	48	2,282	00	9,265	87
Nanaimo.....	1,861	97		223	3,953	77	600	40	1,560	58		2,294	45	2,315	00	14,061	46

New Westminster.....	2,293 27	126 50	5,806 69	701 14	3,927 14	2,719 61	4,153 00	19,727 35
Skeena.....	1,937 97	351 02	1,798 74	668 58	818 16	1,214 44	2,219 00	9,007 91
Vancouver-Burrard.....	2,478 26	84 16	6,967 87	840 33	6,915 30	.....	4,139 00	21,424 92
Vancouver Centre.....	2,516 65	78 17	6,457 75	741 35	6,255 48	.....	3,899 00	19,948 40
Vancouver East.....	2,161 87	81 33	6,851 62	740 12	6,745 20	.....	3,807 00	20,387 14
Vancouver North.....	2,231 34	543 44	5,115 51	773 47	3,667 02	2,116 42	3,797 00	18,244 20
Vancouver South.....	3,194 61	101 08	8,463 22	1,083 11	8,332 94	.....	4,759 00	25,933 96
Victoria.....	1,935 00	73 00	5,383 83	664 75	5,993 96	.....	3,567 00	17,617 54
Yale.....	1,986 00	259 30	3,861 20	731 21	1,520 82	2,005 13	2,165 75	12,029 41
	29,677 94	6,137 04	65,426 79	10,563 46	49,516 82	21,638 76	48,938 15	231,958 96
YUKON TERRITORY.....	1,505 00	40 00	819 12	398 90	.....	1,825 83	1,010 00	5,598 85
	340,463 01	70,354 72	802,527 91	115,937 04	525,097 50	368,335 04	628,870 90	2,851,586 12

WAR SERVICE VOTING—GENERAL ELECTION 1945—EXPENDITURES TO MARCH 31, 1946

	Fees	Per Diem Living Allowances	Travel	Sundries	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
In Canada—					
Ontario.....	12,158 00	.....	1,239 42	420 17	13,817 59
Quebec.....	5,500 00	.....	1,706 24	667 97	7,874 21
Nova Scotia, New Brunswick and Prince Edward Island.....	10,840 00	.....	2,255 78	840 84	13,936 62
Manitoba, Saskatchewan, Alberta and Yukon.....	4,725 00	.....	50 00	1,618 73	6,393 73
British Columbia.....	5,460 00	.....	82 50	458 73	6,001 23
Outside Canada—					
Newfoundland.....	7,055 00	6,240 00	1,926 12	118 84	15,339 96
United Kingdom.....	31,177 66	21,910 00	5,516 32	2,480 97	61,084 95
France.....	42,965 00	34,075 00	5,604 48	895 84	83,540 32
Italy.....	5,140 00	3,465 00	441 37	977 47	10 023 84
Middle East.....	8,185 53	5,250 00	354 51	267 60	14,057 64
Far East.....	406 22	5,310 00	127 45	162 77	6,006 44
Australia.....	159 55	1,250 00	138 55	489 38	2,037 48
British West Indies.....	2,532 72	1,020 00	423 79	784 67	4,761 18
General.....	.....	.....	5,387 25	1,218 11	6,605 36
	136,304 68	78,520 00	25,253 78	11,402 09	251,480 55

Expenses of Elections, Printing and Material, Dominion Elections Act, c. 46, 1938. \$ 8,683 86

The Dominion Elections Act, c. 46, 1938, section 60 (7), provides that any expenses incurred by the Chief Electoral Officer for printing election material and the purchase of election supplies shall be paid from the Consolidated Revenue Fund. All payments were made to the Department of Public Printing and Stationery.

Vote 37 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries	33,280 00	31,530 00	28,522 48
Cost of Living Bonus and Other Pay-list Items.....	5,800 00	5,800 00	3,350 52
Printing and Stationery.....	750 00	750 00	545 59
Travelling Expenses	300 00	1,050 00	358 78
A Sundries	7,500 00	8,500 00	8,136 50
	<u>\$ 47,630 00</u>	<u>\$ 47,630 00</u>	<u>\$ 40,913 87</u>

As of March 31, 1946, there were 14 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: D. Stewart, Assistant Chief Electoral Officer, \$3,720; N. Castonguay, \$2,400; A. Charlebois, \$2,400.
 A Includes the purchase of 1 new car at a cost of \$1,307.62

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
Non-Current Allotment				<u>\$ 5,475 00</u>

Details of this Allotment will be found in Public Accounts of previous years.

OPEN ACCOUNTS

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Candidates' Election Deposits.....		<u>\$ 193,200 00</u>	<u>\$ 193,200 00</u>	

This account (which is under the jurisdiction of the Auditor General's Office) is used to record receipts and disbursements of election deposits. Each candidate for election is required to deposit \$200 with the Receiver General at the time he announces his candidature. If he is successful or obtains half as many votes as the successful candidate, this election deposit is refunded, otherwise it is forfeited to the Crown. Forfeited deposits are transferred to Ordinary Revenue—Miscellaneous.

1945-46

PUBLIC ACCOUNTS

PART II

D

CIVIL SERVICE COMMISSION

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

CIVIL SERVICE COMMISSION

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	479,632 04	Ordinary	nil
War and Demobilization	639,533 61	Special Receipts	653 30
	<u>\$1,119,165 65</u>		<u>\$ 653 30</u>

Receipts and Disbursements—Open Accounts

[13] Sundry Suspense Accounts\$ 2 00

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page D-6.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
Refunds of Expenditure		535 07
Total Ordinary		535 07
Special Receipts—		
A Refunds of Previous Years' War Expenditures	653 30	142 87
Grand Total	<u>\$ 653 30</u>	<u>\$ 677 94</u>

Details

Special Receipts—	
A Refunds of Previous Years' War Expenditures: Minimum railway fare recovered from employees struck off strength before completing six months' continuous service, \$648.37; sundries, \$4.93	<u>\$ 653 30</u>

Certified correct.

C. H. BLAND,
Chairman, Civil Service Commission

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
D-3		Stat. Salaries of Civil Service Commissioners, Civil Service Act, c. 22, R.S.....	18,080 60	18,080 60	18,999 96
D-3	38	Salaries and Contingencies of the Commission..	476,770 00	461,101 44	441,021 42
SUPERANNUATION AND RETIREMENT BENEFITS					
D-4		Stat. Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	450 00	450 00	420 00
		Total Ordinary.....	495,300 60	479,632 04	460,441 38
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page D-4).....	650,208 00	639,533 61	526,844 79
		Grand Total.....	\$ 1,145,508 60	\$ 1,119,165 65	\$ 987,286 17

Salaries of Civil Service Commissioners, Civil Service Act, c. 22, R.S. \$ 18,080 60

Members of the Commission were paid at the following annual salary rates: C. H. Bland, \$9,000 (including \$2,000 from Vote 38); S. G. Nelson, \$7,000 (including \$1,000 from Vote 38); J. H. Stitt, \$7,000 (including \$1,000 from Vote 38); A. Thivierge, \$7,000 (including \$1,000 from Vote 38).

The appointment of S. G. Nelson was authorized by P.C. 6412, October 5, 1945, effective that date. The term of J. H. Stitt expired on August 10, 1945.

Vote 38 Salaries and Contingencies of the Commission

	Estimates	Allotments	Expenditures
Salaries	381,300 00	363,300 00	354,360 29
Cost of Living Bonus and Other Pay-list Items	51,470 00	55,470 00	55,222 54
A Cost of Holding Examinations	5,000 00	5,000 00	3,014 27
B Printing and Stationery	10,000 00	15,000 00	14,728 50
C Sundries	29,000 00	38,000 00	33,775 84
	\$ 476,770 00	\$ 476,770 00	\$ 461,101 44

P.C. 1/3962 of May 31, 1945 authorized the payment from this account of additional annual salary of \$2,000 to the Chairman of the Commission and \$1,000 to each of the members in addition to that provided under the Civil Service Act, c. 22, R.S. Payments under this authority were as follows: C. H. Bland, January 1, 1945 to March 31, 1946, \$2,500.05; S. G. Nelson, October 5, 1945 to March 31, 1946, \$489.23; J. H. Stitt, January 1, 1945 to August 10, 1945, \$607.50; A. Thivierge, January 1, 1945 to March 31, 1946, \$1,249.95.

As of March 31, 1946, there were 234 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ashton, F. G.	\$ 2,640 00*		Cole, W. B.	3,720 00	
Balmer, M.	2,640 00*		Daley, S. J.	4,260 00*	
Beaudry, G.	2,400 00		DeSalaberry, C. M.	2,400 00	
Boutin, N. R.	4,680 00*	\$ 1,334 45†	Dumont, M. L.	2,400 00	
Brown, G. A.	3,000 00		Farry, A.	2,520 00*	
Carpenter, J. R.	2,520 00		Garrett, C. E. C.	4,200 00*	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gauthier, G. E.	3,000 00*		Nelson, S. G. (appointed		
Gosselin, R.	4,080 00*		Com'r Oct. 5).....	6,000 00*	
Grant, W. M.	3,000 00*	457 21†	O'Keefe, G. P.	3,120 00*	
Guay, J. M. E.	2,640 00*	492 13†	O'Leary, E. L. (transferred		
Guthrie, M. C.	3,480 00*	315 17†	to Department of Veter-		
Hawkins, T. H.	2,520 00		ans Affairs, Oct. 1)	3,600 00	
Hemsley, S. D. (transferred			Parent, L. A.	3,000 00*	
to Department of Ex-			Patterson, R. M.	2,640 00*	
ternal Affairs, Oct. 1) ...	3,900 00*	778 87†	Powers, P. R. (transferred		
Holmes, C. P. H.	3,120 00*		to Air Transport Board,		
Hughes, W. M.	3,000 00*		Aug. 1)	3,240 00*	
Jackson, G. T.	5,280 00*	401 51†	Putman, C. V.	4,680 00	342 73
Josie, G. H.	2,400 00		Reid, J. G.	3,240 00*	
Lefebvre, J. A. O.	4,200 00*	2,089 60†	Saunders, E. E.	4,440 00*	
Leger, R. W.	3,720 00*		Sibley, E. W.	2,640 00*	
Lochnan, J. C.	2,760 00		Siddall, J. J. M.	2,760 00	
McCann, G.	2,820 00*		Thompson, N. A.		
McNaughton, H. R.	4,500 00*	638 46†	(Jan. 12)	3,120 00*	
Medland, C. R.	4,680 00*		Vinokur, J.	2,520 00*	
Moffit, L. W.	3,720 00*	1,162 72†	Walker, R. M.	3,360 00*	
Morgan, R.	4,200 00*		Walters, P. W.	3,600 00*	
Munro, M. A.	3,000 00*		Watters, D. M.	3,660 00*	803 45†
Murray, J. A.	3,660 00*	628 46			

†These items include an amount of \$810.77 charged to Department of National Health and Welfare, Vote 209 and an amount of \$4,044.73 charged to War and Demobilization Allotment.

A Fees paid to presiding and assisting examiners at \$10 and \$5 per day, respectively, amounted to \$1,719.44; travelling expenses in lieu of fees paid to technical members of examining boards, \$573.05; rental of examination halls, janitor services, etc., \$721.78.

B Payments were made to the Department of Public Printing and Stationery. Official publications cost \$277.35; printing, \$7,700.85; stationery, \$6,750.30.

C In all, travelling expenses amounted to \$16,274.65, and included amounts of \$300 or over paid to the following employees (details merged with those shown under War and Demobilization Allotment): E. D. Alexander; T. H. Andre; H. N. Arnold; T. E. Bennett; E. Charette; E. N. Grantham; R. J. Groves, H. T. Lee; T. M. Powers; R. A. Smith; W. D. Speer; A. D. Thompson.

Other expenses were: advertising, \$12,410.77; telephone and telegraph charges, \$3,344.79; and miscellaneous expenses, \$1,745.63.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 450 00
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WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
D-5 Supply of Personnel for War Services.	637,308 00	630,447 37	4 93	2,415,607 08
D-6 To provide for payment of full one-way railway fare to clerks, stenographers and typists assigned to positions in Ottawa from outside points.	12,900 00	9,086 24	648 37	42,347 31
	\$ 650,208 00	\$ 639,533 61	\$ 653 30	\$ 2,457,954 39

Allotment: Supply of Personnel for War Services.....	637,308 00
Expenditures.....	<u>\$ 630,447 37</u>

A distribution of expenditures follows:

Salaries	481,047 62
Cost of Living Bonus and Other Pay-list Items	78,114 66
A Cost of Holding Examinations	2,551 54
B Printing and Stationery	20,950 21
C Sundries	47,783 34
	<u>\$ 630,447 37</u>

As of March 31, 1946, there were 483 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abbott, J. K. H.	\$ 2,520 00		Lajoie, H. (Mar. 22)	2,400 00	
Alexander, E. D.	3,600 00*	\$ 1,118 85†	Lee, H. T.	2,520 00*	427 80†
Andre, T. H.	3,000 00*	2,170 65†	Loynes, G. J. S.	2,400 00*	543 76†
Arnold, H. N.	3,600 00*	723 83†	MacCraken, H. A. B.	2,520 00	
Avery, G. H.	2,400 00		MacLean, M. M.	2,400 00	
Bardell, R. A.	2,400 00*		McGillivray, G. B.	2,520 00	
Baril, J. R. A.	3,120 00	1,959 30	McGivern, D. L.	2,520 00	
Bennett, G. L.	2,400 00*		Meredith, J. R. (Sept. 5) ..	2,400 00*	1,128 15
Bennett, T. E. (Nov. 27) ..	2,400 00*	1,259 87†	Orr, H. V.	3,000 00*	503 75†
Bruce, C. G.	3,000 00*		Patterson, C. R.	2,760 00	
Camaraire, C. (Jan. 2)	2,400 00		Perry, W. E.	3,000 00*	
Charette, E.	2,400 00*	941 74†	Peterson, B. H.	2,520 00	
Code, R. B.	2,400 00		Poirier, J. O. C. H.	3,120 00*	322 20†
Coderre, G. A.	2,640 00		Powers, T. M.	3,000 00*	724 90†
Collacott, J. R.	2,520 00		Preston, K. J.	2,400 00	
Creighton, L. F.	3,360 00	516 23	Ritchie, J. D. (Jan. 1)	2,400 00	
Crepeau, M. G. J.	2,400 00		Scobie, K. R. J.	3,000 00*	
Davidson, B. J. (Feb. 10)	2,400 00*		Skelly, T. D.	2,400 00	
Desrochers, J.	2,520 00		Smallwood, L. A.	3,000 00	
Faguy, J. P. A.	2,400 00		Smith, R. A.	2,400 00*	441 95†
Fergusson, C. B.	2,520 00		Speer, W. D.	2,400 00*	792 20†
Field, H. H.	3,480 00*		Spencer, E. E.	4,120 00*	
Godfrey, R. F.	3,000 00		Swan, A. M.	2,520 00	
Grantham, E. N.	3,120 00	2,553 14†	Thomas, E. K.	2,400 00*	353 86
Groves, R. J.	2,520 00	1,402 56†	Thompson, A. D.	3,000 00	1,428 69†
Hainault, J. H. R.	2,400 00		Turnbull, D. R.	2,520 00	
Hayes, R. D. (Mar. 25) ...	2,400 00		Wilson, D. J.	5,000 00	
Hollingshead, H. C.	2,400 00*	990 32†	Wright, H. H.	3,000 00	
Laidlaw, C. W.	2,520 00*	743 42†	Wright, J. H.	2,760 00	

†These items include an amount of \$9,813.55 charged to Vote 38.

A Fees paid to presiding and assisting examiners at \$10 and \$5 per day, respectively, amounted to \$955.41; fees paid to technical members of examining boards, etc., \$618.50; fees for marking papers, \$687.45; rental of examination halls, janitor services, etc., \$290.18.

B Payments were made to the Department of Public Printing and Stationery. Official publications cost \$13.05, printing, \$9,066.46 and stationery, \$11,870.70.

C In all travelling expenses amounted to \$21,347.19, and included \$617.44 paid to Mrs. J. W. Smith and amounts of \$300 or over paid to the following employees (details merged with those shown under Vote 38); J. M. E. Guay; M. C. Guthrie; S. D. Hemsley; J. A. O. Lefebvre; H. R. McNaughton; L. W. Moffit.

Other expenses were: advertising, \$10,088.26; Credit Bureau reports (on new appointees), \$1,823.73; postage, \$8,023.60; telegraph and telephone charges, \$5,699.24; transportation of supplies, \$198.10; and miscellaneous expenses, \$603.22.

Allotment: To provide for payment of full one-way railway fare to clerks, stenographers and typists assigned to positions in Ottawa, from outside points, P.C. 9/5547 of July 19, 1944.....

12,900 00
9,086 24

Expenditures.....\$

OPEN ACCOUNTS

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Unclaimed Cheques Suspense—Civil Service Commission		\$ 2 00		\$ 2 00

All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.

1945-46

PUBLIC ACCOUNTS

PART II

E

DEPARTMENT OF EXTERNAL AFFAIRS

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF EXTERNAL AFFAIRS

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	4,521,653 85	Ordinary	213,496 65
War and Demobilization.....	383,049 96	Special Receipts	425 59
	<u>\$4,904,703 81</u>		<u>\$ 213,922 24</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances—	569 37	[10] Deposit and Trust Accounts.....	1,259 29
		[13] Sundry Suspense Accounts....(Dr.)	3,576 67
	<u>\$ 569 67</u>		<u>(Dr.)\$ 2,317 38</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page E-16.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
A Privileges, Licences and Permits.....	160,960 93	81,319 76
B Proceeds from Sales.....	738 81	4,766 08
C Services and Service Fees.....	780 80	384 55
D Refunds of Expenditure.....	49,527 78	6,450 03
E Miscellaneous	1,488 33	290 48
Total Ordinary	213,496 65	93,210 90
Special Receipts—		
F Refunds of Previous Years' War Expenditures.....	425 59	602 70
Grand Total	\$ 213,922 24	\$ 93,813 60

Details

Ordinary Revenue—			
A	Privileges, Licences and Permits:		
	Passport Fees: Ottawa, \$145,234.51; sundry, \$12,461.31.....	157,695 82	
	Visa fees	2,994 11	
	Rent for apartment over the High Commissioner's Office, St. John's, Nfld....	271 00	
			160,960 93
B	Proceeds from Sales.....		738 81
C	Services and Service Fees: Consul and service fees.....		780 80
D	Refunds of Previous Years' Expenditures: Offices abroad, \$48,683.53; sundry, \$844.25		49,527 78
E	Miscellaneous		1,488 33
	Total Ordinary		213,496 65
Special Receipts—			
F	Refunds of Previous Years' War Expenditures.....		425 59
	Grand Total		\$ 213,922 24

Certified correct.

H. H. WRONG,
Acting Under-Secretary of State for External Affairs.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
E-4	39	Departmental Administration.....	622,085 00	606,241 33	408,036 83
	447				
E-5	40	Passport Office—Administration.....	39,928 00	33,668 39	19,731 73
	652				
E-6	41	*Representation Abroad, etc.....	2,010,100 00	1,691,017 24	1,129,261 50
	448				
E-10	42	To provide for hospitality in connection with visitors from abroad.....	22,500 00	21,668 28	9,252 48
E-10	43	Grant to the League of Nations Society in Canada.....	3,000 00	3,000 00	3,000 00
E-10	44	Grant to the International Red Cross Com- mittee.....	40,000 00	40,000 00	40,000 00
E-10	45	Amount required to meet loss on exchange....	64,000 00	28,682 66	30,736 56
E-11	449	Canada—United States Permanent Joint Board on Defence.....	2,500 00	837 04	
E-11	654	To provide for expenses of the Canadian delega- tion to Bermuda for discussions with delegates from the United Kingdom and Newfoundland on Civil Aviation.....	1,500 00	1,499 98	
CANADA'S CONTRIBUTIONS TO MAINTENANCE OF EXTERNAL ORGANIZATIONS					
E-11	46	Expenses of League of Nations for 1945, in- cluding Secretariat, International Labour Organization and Permanent Court of Inter- national Justice.....	319,005 00	317,841 33	214,600 00
E-11	47	Portion of expenditure of the Imperial Economic Committee.....	1,575 00	1,569 33	1,573 44
E-11	48	Portion of expenses of International Wheat Council.....	4,000 00	2,762 50	3,441 00
E-11	49	Expenses of the Inter-governmental Committee on Refugees.....	12,100 00	11,382 35	
E-11	455				
E-11	656	Contribution towards the operational expenses of the Inter-governmental Committee on Refugees for the year 1945.....	215,000 00	214,770 35	

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
		Provisional International Civil Aviation Organization—			
E-11	450	Administration Expenses	15,000 00	12,274 56	
E-12	451	Expenses of Preparatory meeting at Montreal.	20,000 00	18,146 66	
E-12	452	Government's contribution for period ending June 30, 1946.....	59,580 00	59,580 00	
		Food and Agricultural Organization of the United Nations—			
E-12	453	Expenses of Canadian Delegation.....	15,000 00	6,499 41	
E-12	454	Canadian Contribution for period ending June 30, 1946.....	126,500 00	117,682 50	
E-12	456	Portion of expenses of the International Commission for Air Navigation.....	2,100 00	2,002 50	
E-12	655	International Commission on Air Navigation for the years 1941 to 1945, inclusive.....	8,300 00		
E-12	657	*Contribution to the United Nations Organization Working Capital Fund, etc.....	1,205,002 50	1,205,002 50	
PENSIONS AND OTHER BENEFITS					
E-12		Stat. Annuity to the Honourable Philippe Roy, Appropriation Act, No. 4, c. 54, 1938.....	4,999 92	4,999 92	4,999 92
INTERNATIONAL JOINT COMMISSION					
E-13		Stat. Salaries and expenses of the Commission (1-2) Geo. V, c. 28).....	31,361 39	31,361 39	33,962 52
E-13	50	To provide for preliminary studies and surveys of the Columbia River Watershed.....	130,000 00	89,163 63	10,509 25
		<i>Expenditures: from Appropriations not required for 1945-46.....</i>			1,045 29
		Total Ordinary.....	4,975,136 81	4,521,653 85	1,910,150 52
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page E-13).....	458,228 00	383,049 96	295,798 19
		Grand Total.....	\$ 5,433,364 81	\$ 4,904,703 81	\$ 2,205,948 71

*Complete title is shown in following details.

Vote 39 (and Vote 447, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	449,075 00	393,075 00	384,473 28
Cost of Living Bonus and Other Pay-list Items.....	45,415 00	36,915 00	31,795 27
A Printing and Stationery.....	32,500 00	26,000 00	25,328 02
B Sundries	95,095 00	166,095 00	164,644 76
	\$ 622,085 00	\$ 622,085 00	\$ 606,241 33

As of March 31, 1946, there were 231 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Robertson, N. A., Under-Secretary of State for External Affairs	\$10,000 00	\$ 1,508 01†	Bearman, G. M.	2,520 00*	
Wrong, H. H., Associate Under-Secretary of State for External Affairs	10,000 00	933 36†	Beaudry, L.	7,440 00	
Audette, L. C.	4,500 00		Bilodeau, L.	2,520 00	
			Boyce, J. F.	3,720 00	
			Cannon, A. E. L.	2,400 00	
			Carter, H. H.	2,520 00	
			Chapdelaine, J. A.	3,900 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cote, E. A.	3,300 00	970 09†	Maybee, J. R.	2,400 00	
Cox, G. E.	2,400 00		McCordick, J. A.	3,300 00	1,033 37†
Crean, G. G.	3,300 00	836 15	McDermott, T. W. L.	6,000 00	986 03
Cullen, W. H.	2,640 00		McKenzie, M.	2,400 00	
Davis, H. F.	3,300 00		Measures, W. H.	4,680 00	
Delisle, J. L.	2,520 00	409 06	Monette, A.	6,000 00	429 47
Fallis, F. B.	2,400 00		Moran, H. O.	4,500 00	
Gibson, J. A.	3,540 00		Phillips, R. A. J.	2,400 00	
Secretarial allowance paid from Vote 238	600 00		Pierce, S. D.	6,000 00	
Glazebrook, G. P.	5,000 00	1,165 50	Read, J. E.	8,000 00	779 63†
Hall, A. L.	2,880 00*	1,727 38†	Renaud, P. E.	5,640 00	508 63†
Hemsley, S. D.	4,200 00*		Riddell, R. G.	3,600 00	
Hilborn, G. W.	3,300 00		Ritchie, C. S. A.	5,400 00	1,341 68†
Hopkins, E. R.	4,500 00		Robinson, H. B.	2,400 00	
Ignatieff, G.	3,420 00		Sicotte, G.	3,300 00	
Irwin, J. A.	2,400 00		Soward, F. H.	6,000 00	2,286 71
Kidd, G. P.	2,400 00		Starnes, J. K.	3,300 00	
MacDonnell, R. M.	5,400 00	423 75†	Stephens, L. A. D.	2,520 00	
MacKay, R. A.	6,300 00		Wainman-Wood, T. B. B. ..	2,400 00	
Malania, L.	3,000 00*	813 73†	Warren, J. H.	2,400 00	
Martin, W. R.	2,400 00		Weld, J. M.	2,400 00	
Matthews, W. D.	5,000 00	1,167 94	Wershof, W. H.	3,900 00	326 65†
(leave without pay from March 1)					

† These items include travelling expenses charged as follows:— to Vote 449: \$363.07; and to War and Demobilization Allotments: Departmental Administration, \$512.71; San Francisco Conference, \$2,370.02; Return of Canadian civilians interned in the Far East, \$1,033.37; Canadian Representatives at meetings of the United Nations Organization, \$4,539.13.

A Payments were made to the Department of Public Printing and Stationery.

B Includes expenditures for newspapers and publications, \$3,071.13; postage, \$8,842.92; telegrams, cables and telephones, \$92,267.83; taxis, cartage, express and freight, \$1,261.50; rental and other charges on teletype machines and Canadian Press News Service, \$10,291.45.

The travelling expenses of L. B. Pearson, A. Rive and travelling and removal expenses of Mrs. E. H. Kelly are included under Vote 41, and those of Rt. Hon. W. L. Mackenzie King, E. Handy and J. S. Nicol under Prime Minister's Office, Vote 238.

Vote 40 (and Vote 652, Further Supplementary Estimates) Passport Office—Administration

	Estimates	Allotments	Expenditures
Salaries	17,175 00	17,375 00	17,325 00
Cost of Living Bonus and Other Pay-list Items.....	2,028 00	2,028 00	1,953 90
Printing and Stationery.....	20,000 00	19,800 00	14,218 69
Sundries	725 00	725 00	170 80
	<u>\$ 39,928 00</u>	<u>\$ 39,928 00</u>	<u>\$ 33,668 39</u>

As of March 31, 1946, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: J. J. Connolly, \$3,000; A. L. Cooper, \$2,400.

Vote 41 (and Vote 448, Supplementary Estimates) Representation Abroad including salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments

	Estimates	Allotments	Expenditures
<i>Commonwealth—</i>			
A United Kingdom	218,775 00	241,775 00	240,008 95
B Australia	48,395 00	48,395 00	44,665 82
C New Zealand	33,640 00	33,640 00	28,747 80
D South Africa	39,950 00	39,950 00	36,960 19
E Ireland	36,008 00	40,208 00	39,602 40
F Newfoundland	38,270 00	38,270 00	28,869 65
	415,038 00	442,238 00	418,854 81
<i>Foreign Countries—</i>			
G United States—Washington.....	164,205 00	164,205 00	149,550 91
H Brazil	69,200 00	73,700 00	73,165 25
I Russia	93,555 00	94,055 00	93,762 26
J China	122,720 00	122,720 00	102,790 74
K Mexico	81,035 00	89,435 00	88,450 13
L Peru	61,750 00	61,750 00	59,838 08
M Chile	60,310 00	60,310 00	46,736 99
N France (formerly Algiers)	109,765 00	167,265 00	166,575 02
O Belgium	70,640 00	87,640 00	86,370 65
P The Argentine	54,927 00	60,727 00	59,912 70
Q Allied Governments	52,970 00	52,970 00	12,575 90
R United States—New York	53,485 00	53,485 00	51,412 52
S Greenland	11,565 00	11,565 00	10,183 03
T New Offices	411,935 00	315,035 00	202,577 70
<i>Miscellaneous—</i>			
Adjustments in allowance scales required to meet rising costs abroad	62,000 00	38,000 00	
U To build or purchase premises for offices or residences for missions abroad and to provide and equip premises so obtained	100,000 00	100,000 00	68,260 55
Travel	15,000 00	15,000 00	
	1,595,062 00	1,567,862 00	1,272,162 43
	\$2,010,100 00	\$2,010,100 00	\$1,691,017 24

Employees listed in the following comments are those who were receiving salaries at annual rates of \$2,400 or over on March 31, 1946, or at dates of separation. Dates of separation and annual rates of living and other allowances are shown in parentheses. Salary rates indicated by asterisks include war duties supplements.

Where local employees received bonus at rates prevailing in the countries in which they are situated, reference is made thereto under the pertinent account below.

Items of travelling expenses marked with a dagger include amounts charged to other appropriations as follows: Vote 39, \$4,962.88; War and Demobilization Allotments, \$5,223.55; Department of Labour, Vote 107, \$1,242.05.

A *United Kingdom*—As of March 31, 1946, there were 76 salaried employees being paid from this account including: Rt. Hon. Vincent Massey, High Commissioner for Canada in the United Kingdom, \$12,000 (\$28,000); A. B. M. Bell, \$2,760 (Mar. 26); P. M. Dearle, \$3,000; R. A. D. Ford, \$3,420 (\$2,300); G. R. Gotts, \$2,400; D. B. Hicks, \$2,520 (\$2,730); J. W. Holmes, \$3,300 (\$2,300); H. W. Kember, \$2,640*; D. V. Lapan, \$3,300 (\$2,300); G. L. McLennan, \$3,120; P. T. Molson, \$2,400; H. R. Patrick, \$3,000; E. Reid, \$5,400, paid from Vote 39 (Mar. 1) (\$3,950 to Feb. 5); A. Rive, \$5,640 (\$4,700); S. M. Scott, \$4,500 (\$2,920); A. J. Spire, \$2,760*; A. Towler, \$2,640*. A distribution of expenditure follows: salaries (including cost of living bonus paid to local employees on the same basis as that paid by the Government of the United Kingdom), \$126,857.96; allowances, \$44,315.96; travelling and removal expenses, \$6,997.02, of which \$2,500.44 was paid to Rt. Hon. Vincent Massey, \$331.48 to M. E. J. Harding, \$579.12 to F. Hudd, \$383.62 to P. T. Molson, and \$4,940.46† to A. Rive; postage, \$2,281.91; printing and stationery, \$4,272.28; newspaper subscriptions and publications, \$1,315.27; telegrams, cables and telephones, \$38,853.36; sundries, \$5,010.79. Recoverable expenditures made for other departments and outstanding at the close of the fiscal year amounted to \$10,104.40.

- B *Australia*—As of March 31, 1946, there were 10 salaried employees being paid from this account including: Hon. Thomas C. Davis, High Commissioner for Canada in Australia, \$7,500 (\$6,500 and car allowance, \$2,000); A. Rau, \$2,400. A distribution of expenditures follows: salaries, \$17,776.20; allowances, \$10,273.88; travelling and removal expenses, \$4,594.63, of which \$765.49† was paid to Hon. Thomas C. Davis, \$743.90 to A. M. Hyndman including \$291 for which no accounting had been received to the close of the fiscal year, and \$1,466.02† to G. A. Rau; postage, \$1,218.96; printing and stationery, \$517.13; office furnishings, \$633.50, rent, fuel and light, \$1,732.78; newspaper subscriptions and publications, \$279.88; telegrams, cables and telephones, \$5,634.27; sundries, \$2,004.59.
- C *New Zealand*—As of March 31, 1946, there were 5 salaried employees being paid from this account including: W. A. Riddell, High Commissioner for Canada in New Zealand, \$7,440 (\$5,500 and car allowance \$2,000); J. R. M. Walker, \$3,420 (\$2,200). A distribution of expenditures follows: salaries, \$14,823.46; allowances, \$9,093.10; travelling and removal expenses, \$680.92, of which \$455.34 was paid to G. Riddell; office furnishings, \$236.15; printing and stationery, \$311.69; rent of office, \$1,440.83; fuel, light and cleaning, \$482.80; telegrams, cables and telephones, \$919.71; newspaper subscriptions and publications, \$153.23; sundries, \$605.91.
- D *South Africa*—As of March 31, 1946, there were 5 salaried employees being paid from this account including: J. C. Macgillivray, Canadian Government Trade Commissioner, Cape Town, who is Acting High Commissioner for Canada in Pretoria and was paid, under authority of P.C. 18/326 of February 1, 1946, a special allowance of \$500 per month for the period October 1, 1945, to March 31, 1946; A. J. Pick, \$3,300. A distribution of expenditures follows: salaries (including cost of living bonus paid to local employees on the same basis as that paid by the Government of the Union of South Africa), \$11,141.70; allowances, \$9,374.99; travelling and removal expenses, \$5,513.30, of which \$3,530.64 was paid to C. J. Burchell, and \$676.30 to J. C. Macgillivray; newspaper subscriptions and publications, \$336.77; rent of offices, \$2,186.10; office furnishings, \$992.99; postage, \$493.23; printing and stationery, \$667.37; freight and express, \$343.49; telegrams and telephones, \$1,002.35; sundries, \$1,550.97. Recoverable expenditures made for other departments and outstanding at the close of the fiscal year amounted to \$3,356.93.
- E *Ireland*—As of March 31, 1946, there were 7 salaried employees being paid from this account including: M. M. Mahoney, High Commissioner for Canada in Ireland, \$6,960 (\$6,000 and car allowance, \$2,000); E. J. Garland, \$3,780 (\$3,200 and special representation allowance, \$200). A distribution of expenditures follows: salaries (including cost of living bonus paid to local employees on the same basis as that paid by the Government of the United Kingdom), \$15,642.03; allowances, \$11,772.04; travelling and removal expenses, \$4,671.25, of which \$3,776.68 was paid to M. M. Mahoney, \$1,991.67† to Mrs. E. H. Kelly (widow of former High Commissioner for Canada to Ireland) and \$664.25 to E. O'Malley; postage, \$114.85; printing and stationery, \$353.17; residence and office furnishings, \$705.54; rent, fuel and light, \$4,340.03; newspaper subscriptions and publications, \$362.43; telegrams, cables and telephones, \$542.41; sundries, \$1,098.65.
- F *Newfoundland*—As of March 31, 1946, there were 7 salaried employees being paid from this account including: J. S. Macdonald, High Commissioner for Canada in Newfoundland, \$6,480 (\$5,500, car allowance \$2,000 and a special cost of living allowance of \$150 per month); P. A. Bridle, \$2,400 (\$2,720). A distribution of expenditures follows: salaries, \$14,131.23; allowances, \$10,829.56; travelling and removal expenses, \$1,263.60, of which \$546.23 was paid to J. S. Macdonald and \$696.22 to P. A. Bridle; postage, \$198.80; printing and stationery, \$264.98; rent, fuel and light, \$1,131.64; newspaper subscriptions and publications, \$263.34; telegrams, cables and telephones, \$262.04; sundries, \$516.90; amounts recoverable from sundry persons and outstanding at the close of the fiscal year, \$7.56.
- G *United States—Washington*—As of March 31, 1946, there were 34 salaried employees being paid from this account including: L. B. Pearson, Ambassador for Canada in the United States, \$8,360 (\$22,500 and car allowance, \$3,000); B. Carter, \$2,400 (\$840); R. E. Collins, \$3,420 (\$2,750); J. H. Lavigne, \$2,520 (\$960); G. G. Morrow, \$4,500 (\$3,800); J. R. Murray, \$2,400 (\$2,250); A. E. Ritchie, \$3,000 (\$2,750); T. A. Stone, \$5,640 (\$4,500); P. Tremblay, \$3,300 (\$2,750); H. H. Wright, \$2,400 (\$1,500). A distribution of expenditures follows: salaries, \$62,834.71, including cost of living bonus of \$15 per month paid to June 30, 1945, to clerical staff receiving annual salaries less than \$2,580 (incorporated into allowances from July 1, 1945); allowances, \$56,774.12; travelling and removal expenses, \$6,591.20, of which \$2,074.17† was paid to L. B. Pearson, \$961.27 to R. E. Collins (\$243.20 from allotment J, China), \$365.38 to M. C. Dick, \$385.20 to G. G. Morrow, \$783.20 to J. R. Murray and \$2,566.02 to T. A. Stone; postage, \$466.72; printing and stationery, \$2,024.81; office furnishings, \$280.78; Embassy furnishings and maintenance, \$5,304.68; newspaper subscriptions and publications, \$1,129.32; telegrams, cables and telephones, \$5,321.28; fuel, water and light, \$4,369.25; sundries, \$1,005.49. Recoverable expenditures made for other departments and outstanding at the close of the fiscal year amounted to \$3,448.55.
- H *Brazil*—As of March 31, 1946, there were 10 salaried employees being paid from this account including: J. Desy, Ambassador for Canada in Brazil, \$9,440 (\$10,000 and car allowance, \$3,000); R. Chaput, \$2,520 (\$2,410); E. B. Rogers, \$3,900 (\$3,220 and a supplemental rental allowance of \$200). Special annual allowances authorized by P.C. 13/5781, August 29, 1945, were paid to J. Desy, \$1,500; E. B. Rogers, \$500. A distribution of expenditures follows: salaries, \$25,084.30; allowances, \$23,880.41; travelling and removal expenses, \$8,248.48, of which \$4,904.49† was paid to J. Desy, \$1,918.82† to R. Chaput, including \$327.50 for which no accounting had been received to the close of the fiscal year; postage, \$520.80; printing and

stationery, \$516.27; office furnishings, \$360.52; residence furnishings, \$1,174.39; rent of residence, \$2,490.80; rent of office including fuel and light, \$2,847.58; newspaper subscriptions and publications, \$266.29; telegrams, cables and telephones, \$2,932.20; express and freight, \$395.27; sundries, \$4,351.32; amounts recoverable from sundry persons and outstanding at the close of the fiscal year, \$96.62.

- I *Russia*—As of March 31, 1946, there were 10 salaried employees being paid from this account including: L. D. Wilgress, Ambassador for Canada in Russia, \$10,000 (\$10,000 and car allowance, \$3,000); L. Mayrand, \$4,680 (\$3,050); J. H. Thurrott, \$2,400 (\$1,900). A distribution of expenditures follows: salaries, \$30,241.43; allowances, \$20,729.13; travelling and removal expenses, \$8,372.81 of which \$2,800.55† was paid to L. D. Wilgress, \$692.49 to J. V. Allard, \$3,441.05 to L. Mayrand, \$705.33 to M. Powell, and \$1,719.58 to J. H. Thurrott; printing and stationery, \$165.99; residence and office rent, \$7,519.87; rent of cottages and furniture, \$1,174.95; fuel and light, \$4,374.82; newspaper subscriptions and publications, \$286.98; electrical supplies and repairs, \$583; telegrams, cables and telephones, \$3,534.05; renovation of small house, decorating of Embassy, repairs to building and furniture, \$2,841.65; furnishings, \$805.12; Dominion Day reception, \$2,525 (T. 304919B, May 2, 1946); Joint Press Reading Service (P.C. 33/7505, September 27, 1944), \$4,079.14; repairs to heating system, \$552.48; sundries, \$5,908.29; amounts recoverable from sundry persons and outstanding at the close of the fiscal year \$67.55.
- J *China*—As of March 31, 1946, there were 17 salaried employees being paid from this account including: Victor W. Odlum, Ambassador to China, \$10,000; P. G. R. Campbell, \$2,520; E. H. Norman, \$3,900; G. S. Patterson, \$6,000; C. A. Ronning, \$4,860. A distribution of expenditures follows: salaries, \$28,401.32; travelling and removal expenses, \$6,232.08, of which \$2,819.04 was paid to Victor W. Odlum for charter of plane for self and staff to Nanking, \$511.27 to O. N. Bostock, \$555.82 to O. M. M. Kay, and \$505.17 to G. F. Power; printing and stationery, \$310.52; office furnishings, \$432.56; residence furnishings, \$903.91; house expenses, \$11,400.16, of which \$4,861.20 was paid for food; newspaper subscriptions and publications, \$408.15; telegrams, cables and telephones, \$9,414.67; purchases of supplies for office and house, \$7,871.50; operation and upkeep of motor car, \$4,612.36; Shanghai office and house accounts, \$5,611.61; Nanking office and house accounts, \$3,837.72; vault, \$2,697.30; refrigerator, \$1,665; transport to Nanking, \$1,105; rental, Nanking \$14,144; gasoline, \$1,105; rent of cottage, \$599.40; sundries, \$1,252.73; amounts recoverable from other departments and sundry persons which were outstanding at the close of the fiscal year, \$785.75.
- K *Mexico*—As of March 31, 1946, there were 15 salaried employees being paid from this account including: H. L. Keenleyside, Ambassador to Mexico, \$8,360 (\$10,000 and car allowance, \$3,000); H. Allard, \$4,760 (\$6,240); C. C. Eberts, \$3,300 (\$4,150). A distribution of expenditures follows: salaries, \$27,165.03; allowances, \$27,389.51; travelling and removal expenses, \$4,400.35, of which \$2,170.48 was paid to H. L. Keenleyside and \$982.59† to B. M. Meagher; postage, \$520.93; printing and stationery, \$1,318.13; office furnishings, \$3,917.95; residence furnishings and maintenance, \$855.75; office rent, \$4,826.14; residence rent, \$6,111.97; cottage rent, \$2,557.30; newspaper subscriptions and publications, \$186.42; telegrams, cables and telephones, \$2,651.07; sundries, \$5,595.99. Recoverable expenditures made for other departments and outstanding at the close of the fiscal year amounted to \$953.59.
- L *Peru*—As of March 31, 1946, there were 8 salaried employees being paid from this account including: H. Laureys, Canadian Ambassador to Peru, \$10,000 (\$10,000 and car allowance, \$3,000); F. M. Tovell, \$2,520 (\$3,130 and a supplemental rental allowance of \$200). A distribution of expenditures follows: salaries, \$18,699.31; allowances, \$18,260.37; travelling and removal expenses, \$2,319.64, of which \$608.86 was paid to J. Brazeau and \$1,627.60† to F. M. Tovell; postage, \$308.60; printing and stationery, \$703.97; office furnishings, \$4,523.03; residence furnishings, \$2,367.63; office rent, fuel and light, \$2,072.53; residence rent, \$6,728.85; newspaper subscriptions and publications, \$349.01; telegrams, cables and telephones, \$849.28; sundries, \$1,992.52. Amounts recoverable from other departments and sundry persons which were outstanding at the close of the fiscal year amounted to \$663.34.
- M *Chile*—As of March 31, 1946, there were 8 salaried employees being paid from this account including: J. Leger, \$3,420 (\$3,490 and Charge D'Affaires allowances of \$4,755). A distribution of expenditures follows: salaries, \$15,776.73; allowances, \$12,212.87; travelling and removal expenses, \$1,915.71; postage, \$379.22; printing and stationery, \$394.15; office rent, \$1,566.68; residence rent, \$9,298.30; fuel, light and water, \$468.54; newspaper subscriptions and publications, \$506.40; telegrams, cables and telephones, \$1,247.94; sundries, \$2,970.45.
- N *France*—As of March 31, 1946, there were 31 salaried employees being paid from this account including: G. P. Vanier, Canadian Ambassador to France, \$9,440 (\$15,000); P. A. Beaulieu, \$3,300 (\$3,500); J. J. M. Cote, \$2,400 (\$2,000); G. L. Magann, \$5,400 (\$7,000); S. F. Rae, \$3,420 (\$4,500). A distribution of expenditures follows: salaries, \$48,844.16; allowances, \$33,623.11; postage, \$433.64; printing and stationery, \$1,506.80; office furnishings, \$7,277.61; office rent, fuel and light, \$10,855.33; newspaper subscriptions and publications, \$1,203.88; telegrams, cables and telephones, \$14,682.54; travelling and removal expenses, \$8,677.85, of which \$1,524.24 was paid to G. P. Vanier, \$1,978.11 to G. L. Magann, \$1,733.56 to P. A. Beaulieu, including \$568.43 for which no accounting had been received to the close of the fiscal year, \$329.80 to J. C. Bleau, \$325.28 to S. Desmarais, \$368.63 to E. Gagne and \$302.85 to I. Gauthier; payment to Department of National Defence re Algiers Military Mission, \$16,273; payment to J. W. Duchastel for services rendered during German occupation, \$500 (P.C. 26/6357, October 3, 1945); taxis, chauffeurs' services and expenses re cars, \$5,238.02; sundries, \$8,736.26. Amounts recoverable from other departments and sundry persons which were outstanding at the close of the fiscal year amounted to \$8,722.82.

- O *Belgium*—As of March 31, 1946, there were 16 salaried employees being paid from this account including: Hon. W. F. A. Turgeon, \$10,000 (\$10,000 and car allowance, \$3,000); M. Cadieux, \$3,300 (\$2,650); T. L. Carter, \$2,400; E. D. McGreer, \$5,640 (\$5,700). A distribution of expenditures follows: salaries, \$30,896.57; allowances, \$22,511.58; travelling and removal expenses, \$3,916.93, of which \$1,798.87 was paid to E. D. McGreer, \$571.10 to W. C. Merkle, including \$242.41 for which no accounting had been received to the close of the fiscal year and \$380.95 to C. Hebert; printing and stationery, \$483.38; office furnishings, \$5,518.54 and rental of furnishings, \$1,275; rent, \$5,468.92; telegraph and telephone, \$2,366.46; newspapers, \$399.76; expenses in connection with the women's staff mess and meals, \$517.65; conveyance of diplomatic mail, \$498.74; purchase of car, \$2,846.40; sundries, \$8,496.33. Amounts recoverable from other departments and sundry persons which were outstanding at the close of the fiscal year amounted to \$1,174.39.
- P *The Argentine*—As of March 31, 1946, there were 11 salaried employees being paid from this account including: W. F. Chipman, Ambassador for Canada in the Argentine, \$10,000 (\$10,000 and car allowance, \$3,000); J. Fournier, \$3,300 (\$3,650); K. P. Kirkwood, \$5,640 (\$4,220). A distribution of expenditures follows: salaries, \$18,957.80; allowances, \$13,893.18; travelling and removal expenses, \$7,634.30, of which \$1,871.04† was paid to W. F. Chipman, \$2,476.69 to J. Fournier, \$953.90 to M. L. Higman, \$961.05 to H. M. Mischevich, and \$653.42 to E. Stern; postage, \$667.55; printing and stationery, \$705.52; office furnishings, \$291.50; rent, fuel and light, \$12,930.44; newspaper subscriptions and publications, \$374.04; telegrams, cables and telephones, \$3,588.39; sundries, \$869.98.
- Q *Allied Governments in the United Kingdom*—This office was closed on June 30, 1945. On that date, 7 salaried employees were being paid from this account including: Pierre Dupuy, Canadian Minister to the Allied Governments in the United Kingdom, \$8,000 (\$10,000); H. F. Feaver, \$4,500 (\$2,920 and a supplemental rental allowance of \$200) (transferred to T, New Offices—The Netherlands, June 30); J. K. Starnes, \$2,400 (\$2,730) (transferred to Vote 39, June 30). A distribution of expenditures follows: salaries, including cost of living bonus paid to local employees on the same basis as that paid by the Government of the United Kingdom, \$5,359.72; allowances, \$3,962.49; rent, \$1,363.80; sundries, \$204.32. An amount of \$1,685.57 was transferred to the office of the Canadian Legation, The Netherlands, in London.
- R *United States—New York*—As of March 31, 1946, there were 9 salaried employees being paid from this account including: H. D. Scully, Consul General for Canada in New York City, \$9,000 (\$7,000); C. C. E. Chatillon, \$2,520 (\$1,500); K. A. McCloskey, \$4,760 (\$2,500). A distribution of expenditures follows: salaries, \$26,736.78; allowances, \$14,019.84; travelling and removal expenses, \$578.75, of which \$366.04 was paid to H. D. Scully; printing and stationery, \$501.01; office furnishings, \$28.86; telegrams, cables and telephones, \$1,619.26; rent and light, \$7,001.59; sundries, \$645.84. Recoverable expenditures made for other departments and outstanding at the close of the fiscal year amounted to \$280.59.
- S *Consular Services—Greenland*—As of March 31, 1946, there was 1 salaried employee being paid from this account; M. J. Dunbar, Vice Consul of Canada in Greenland from August 20, 1945, \$3,000 (\$500 from September 16, 1945). A distribution of expenditures follows: salaries, \$4,346.74; allowance, \$405.79; travelling and removal expenses, \$773.32, of which \$602.89 was paid to T. Lloyd; supplies purchased in Canada for the Consulate, \$1,450.31; sundries, \$421.91; repayment to the Government of Greenland for advances made to the Consulate for payment of office expenses, \$2,775; amounts recoverable from sundry persons and outstanding at the close of the fiscal year, \$9.96.
- T *New Offices*—
- Berlin*—Lieutenant General Maurice Pope was appointed Head of the Canadian Military Mission in Berlin with representation allowance of \$5,000 per annum, effective January 15, 1946 (P.C. 45/1260 of April 1, 1946). An amount of \$90.23 was paid for newspaper subscriptions and publications. Expenditures amounted to \$590.23.
- Cuba*—As of March 31, 1946, there were 7 salaried employees being paid from this account including: Emile Vaillancourt, Canadian Minister to Cuba, \$10,000 (\$10,000 and car allowance, \$3,000); B. McGregor, \$2,400 (\$960); A. R. Menzies, \$2,760 (\$3,330). A distribution of expenditures (\$61,703.35) follows: salaries, \$19,036.91; allowances, \$17,473.37; travelling and removal expenses, \$6,347.04, of which \$3,085.41 was paid to A. R. Menzies and \$2,240.12 to E. Vaillancourt; postage, \$276.87; printing and stationery, \$1,199.25; office furnishings, \$508.50; residence furnishings and maintenance, \$2,927.46; office rent, \$2,218.12; residence rent, \$4,874; newspaper subscriptions and publications, \$469.65; telegrams, cables and telephones, \$1,118.79; sundries, \$2,762.24; repairs, etc., Minister's car, \$1,751.97. Amounts recoverable from sundry persons and outstanding at the close of the fiscal year, \$739.18.
- Greece*—As of March 31, 1946, there were 9 salaried employees being paid from this account including: The Honourable L. R. Lafleche, appointed Minister for Canada in Greece, from June 9, 1945, at a salary of \$10,000; J. George, \$2,400; M. B. MacLachlan, \$3,900. A distribution of expenditures (\$53,139.85) follows: salaries, \$15,386.31; travelling and removal expenses, \$11,777.67, of which \$4,211.32 was for the Honourable L. R. Lafleche and family, \$1,844.15 to J. George, \$569.27 for M. B. MacLachlan and family, \$360.68 to C. Lizotte, \$448.59 to L. Chartrand and \$3,729.54 for ocean transportation of Mrs. Lafleche and family, Mr. and Mrs. George and M. B. MacLachlan and family; printing and stationery, \$612.76; office furnishings, \$2,205.91; furnishings for stenographer's apartment, \$1,406.14; office rent, rooms and board for Minister and staff, \$6,657.58; newspaper subscriptions and publications, \$203.18; telegrams, cables and telephones, \$2,391.24; sundries, \$1,697.36; purchase of car and expenses re same, \$3,642.06. Recoverable expenditures made for other departments and personal advances outstanding at the close of the fiscal year, amounted to \$7,159.64.

Lisbon—P. E. Morin was transferred from the office of the Canadian Consul General in New York as Vice Consul for Canada in Lisbon, Portugal, from March 3, 1946, at a salary of \$3,300. Expenditures amounted to \$1,775.46, including \$121.80 for furnishings, printing and stationery; \$1,081.82 for travelling and removal expenses (paid to P. E. Morin); and \$182.58 for sundries. Amounts recoverable and outstanding at the close of the fiscal year totalled \$132.

The Netherlands—As of March 31, 1946, there were 8 salaried employees being paid from this account including: Pierre Dupuy, Canadian Minister to the Netherlands, \$8,000 (\$10,000 and car allowance, \$3,000) (from July 1, 1945); H. F. Feaver, \$4,680 (\$4,150). A distribution of expenditures (\$55,266.17) follows: salaries, \$15,613.43; allowances, \$13,126.26; travelling and removal expenses, \$1,541.94, of which \$373.54 was paid to B. Eynon and \$314.78 to K. Scherf; postage, \$147.29; printing and stationery, \$146.13; rent and hotel account for Minister and staff, \$12,953.62; newspaper subscriptions and publications, \$330.76; telegrams, cables and telephones, \$579.87; purchase of a used car and expenses re same \$2,555.90; sundries, \$8,066.62. Recoverable expenditures made for other departments and personal advances outstanding at the close of the fiscal year amounted to \$204.35.

Norway—Under authority of P.C. 6501, October 12, 1945, John D. Kearney was appointed as Envoy Extraordinary and Minister Plenipotentiary to Norway, \$10,000 (\$10,000 and car allowance, \$3,000) and R. Campbell as a member of the staff from January 17, 1946, with salary at an annual rate of \$2,400. A distribution of expenditures (\$22,003.58) follows: salaries, \$3,955.07; allowances, \$3,031.28; board and lodging in lieu of allowances to clerical staff, \$688.41; purchase of car, \$1,709.89; travelling and removal expenses, \$4,328.15 of which \$1,139.92† was paid to J. D. Kearney, \$427.52 to J. Dove, \$630.13 to M. A. Johnson and \$1,121.55 to J. D. Kearney representing joint travelling expenses to Copenhagen of this official and J. Dove for presentation of Letters of Credence; printing and stationery, \$199.22; office furnishings, \$567.45; Legation furnishings and maintenance, \$4,490.95; telegrams, cables and telephones, \$243.38; rent, \$1,458.02; sundries, \$1,258.29; amounts recoverable from sundry persons and outstanding at the close of the fiscal year, \$73.47.

Portland, Maine—As of March 31, 1946, there were 2 salaried employees being paid from this account including: J. D. Foote, Canadian Vice Consul in Portland, Maine, \$2,400 (Jan. 1 to Mar. 31). A distribution of expenditures (\$2,977.61) follows: salaries, \$1,012.44; travel and removal expenses, \$1,367.54 (paid to J. D. Foote); telegrams and telephone, \$89.35; rent and light, \$169.56; sundries, \$167.44; payment to A. Lafleur, Honorary Vice Consul, \$110.50 (T.304845 B, April 30, 1946); payments to distressed Canadians, \$60.78.

General—An amount of \$5,121.45 was spent for supplies, printing and stationery for new offices which will be opened in 1946-47.

U *Miscellaneous*—To build or purchase premises for offices or residences for missions abroad, etc. An amount of \$68,260.55 was expended for furnishings for the Embassy in Moscow, Russia.

Vote 42 (and Vote 653, Further Supplementary Estimates) To provide for hospitality in connection with visitors from abroad.....	22,500 00
Expenditures.....	\$ 21,668 28

Vote 43 Grant to the League of Nations Society in Canada.....	3,000 00
Expenditures.....	\$ 3,000 00

Payment of this grant was made to the Society in September (\$1,500) and December (\$1,500).

Vote 44 Grant to the International Red Cross Committee.....	40,000 00
Expenditures.....	\$ 40,000 00

Payment of this grant was made to the Committee in January, 1946.

Vote 45 Amount required to meet loss on exchange.....	64,000 00
Expenditures.....	\$ 28,682 66

Payments to cover loss on exchange on salaries and allowances of government employees in the United States and Cuba, where the Canadian dollar was depreciated by more than ten per cent (P.C. 8/608 of March 24, 1938), amounted to \$13,428.81. An amount of \$15,253.85 was spent to cover the difference occasioned by the purchasing of roubles at 12 to the U.S. dollar and the selling of such roubles to officers of the Embassy in the U.S.S.R. at 25 roubles to the U.S. dollar. The authority for this expenditure was P.C. 23/11742 of December 21, 1942, which guaranteed exchange, with certain limitations, at the rate of 25 roubles to the U.S. dollar to all such officers.

Vote 449	Canada-United States Permanent Joint Board on Defence.....	2,500 00
	Expenditures.....	\$ 837 04

The travelling expenses of R. M. Macdonnell are shown under Vote 39.

Vote 654	To provide for expenses of the Canadian delegation to Bermuda for discussions with delegates from the United Kingdom and Newfoundland on Civil Aviation.....	1,500 00
	Expenditures.....	\$ 1,499 98

Expenditures include hotel accounts and official entertainment expenses of \$1,460.79.

CANADA'S CONTRIBUTIONS TO MAINTENANCE OF EXTERNAL ORGANIZATIONS

Vote 46	Expenses of the League of Nations for 1945, including Secretariat, International Labour Organization and Permanent Court of International Justice.....	319,005 00
	Expenditures.....	\$ 317,841 33

The above expenditures represented Canada's contribution of 1,236,090.98 Swiss francs, payment of which was made in August and December.

Vote 47	Portion of expenditure of the Imperial Economic Committee.....	1,575 00
	Expenditures.....	\$ 1,569 33

The above expenditures represented a contribution to the Imperial Economic Committee of £352.

Vote 48	Portion of expenses of International Wheat Council.....	4,000 00
	Expenditures.....	\$ 2,762 50

By arrangement between the Governments of Argentina, Australia, the United Kingdom, the United States and Canada, an International Wheat Council was set up to deal with the marketing of wheat. Under the terms of the agreement, each Government undertook to pay one-fifth of the expenses incurred by the Council. The above expenditures represent Canada's contribution of \$2,500 U.S. funds for the year ending July 31, 1946.

Vote 49 (and Vote 455, Supplementary Estimates)	Expenses of the Intergovernmental Committee on Refugees.....	12,100 00
	Expenditures.....	\$ 11,382 35

Canada's contribution was £2,555.

Vote 656	Contribution towards the operational expenses of the Intergovernmental Committee on Refugees for the year 1945.....	215,000 00
	Expenditures.....	\$ 214,770 35

Canada's contribution was £48,263.

Vote 450	Provisional International Civil Aviation Organization—Administration Expenses	15,000 00
	Expenditures.....	\$ 12,274 56

Expenses in connection with the operation of the office in Montreal were as follows: salary of A. C. McKim, Canadian Representative, from August 1, 1945 to March 31, 1946, \$8,000; salaries of staff, \$1,288.17; printing and stationery, \$1,358.36; travel, \$1,002.45; sundries, \$625.58.

Vote 451 Provisional International Civil Aviation Organization—Expenses of Preparatory Meeting at Montreal	20,000 00
Expenditures	\$ 18,146 66

Expenditures include: salaries of staff, \$5,373.24; travelling expenses, \$1,649.96; printing, stationery and supplies, \$2,194.28; payment to Windsor Hotel, \$4,572.25.

Vote 452 Provisional International Civil Aviation Organization—Government's contribution for period ending June 30, 1946	59,580 00
Expenditures	\$ 59,580 00

Canada's contribution was paid in December, 1945.

Vote 453 Food and Agricultural Organization of the United Nations—Expenses of Canadian Delegation	15,000 00
Expenditures	\$ 6,499 41

Vote 454 Food and Agricultural Organization of the United Nations—Canadian contribution for period ending June 30, 1946	126,500 00
Expenditures	\$ 117,682 50

Vote 456 Portion of expenses of the International Commission for Air Navigation	2,100 00
Expenditures	\$ 2,002 50

The above expenditures represent Canada's contribution of £450 which was paid in March, 1946.

Vote 655 International Commission on Air Navigation for the years 1941 to 1945, inclusive	8,300 00
Expenditures	nil

Vote 657 Contribution to the United Nations Organization Working Capital Fund to provide working capital for the operations of the organization pending assessment and collection of regular contributions	1,205,002 50
Expenditures	\$1,205,002 50

The above expenditures represent Canada's contribution of \$1,090,500 (U.S. funds) which was paid in March, 1946.

PENSIONS AND OTHER BENEFITS

Annuity to the Honourable Philippe Roy, Appropriation Act No. 4, c. 54, 1938	\$ 4,999 92
---	--------------------

INTERNATIONAL JOINT COMMISSION

Salaries and expenses of the Commission (1-2, Geo. V, c. 28).....\$ **31,361 39**

As of March 31, 1946, there were 5 salaried officials being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: Hon. Charles Stewart, chairman, \$7,500; Hon. J. E. Perrault, commissioner, \$7,500; L. J. Burpee, secretary, \$4,620. Travelling expenses of \$300 or over were paid to: L. J. Burpee, \$710.46; J. L. Montgomery, \$912.48; Hon. J. E. Perrault, \$319.87; Hon. Charles Stewart, \$928.88; E. M. Sutherland, \$380.89.

The Department of Public Works was paid \$3,539.40 for rent of offices and \$175.08 for telephone services.

Vote 50 To provide for preliminary studies and surveys of the Columbia River Watershed 130,000 00
Expenditures.....\$ 89,163 63

The work was undertaken upon a recoverable basis by the Department of Mines and Resources, Surveys and Engineering Branch. Travelling expenses of \$300 or over, included under Department of Mines and Resources, Vote 153 were paid to: V. M. Meek, T. M. Patterson and C. E. Webb.

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
E-14 Departmental Administration.....	65,000 00	53,035 57	175 36	1,190,124 57
E-14 Passport Office.....	38,800 00	32,272 49		53,679 67
E-14 Representation Abroad.....	61,263 00	55,276 86	111 11	404,506 57
E-14 Evacuation of Offices Abroad.....	15,000 00	13,294 78	112 86	128,454 51
E-14 Payment of Employees' Claims for loss of personal effects.....	5,500 00			33,963 98
E-14 To provide for expenses of Canadian Delegation to the United Nations Conference on International Organization, San Francisco, California, U.S.A.....	117,700 00	111,852 53		111,852 53
E-15 Expenses in connection with the Repatriation of Prisoners of War.....	30,000 00	21,734 26		21,734 26
E-15 To provide for the strengthening of the upper and lower floors of Embassy Building, Chungking, China.....	3,400 00	3,192 67		3,192 67
E-15 To provide for repairs and additions to Canadian Embassy Buildings at Chungking, China.....	7,815 00	5,990 84		5,990 84
E-15 To provide for a contribution to the United Nations War Crimes Commission.....	8,500 00	8,303 16		8,303 16
E-15 To provide for expenses in connection with the return of Canadian Civilians who were interned in the Far East.....	10,000 00	4,492 15		4,492 15
E-15 Expenses of maintaining temporarily in the United Kingdom certain German Civilian Internees being returned from Canada to Germany.....	16,750 00	16,475 24		16,475 24
E-15 To provide for expenses of Canadian representatives at meetings of the United Nations Organization.....	75,000 00	53,800 18		53,800 18
E-16 To provide for Canada's contribution towards the expenses of the Inter-Allied Reparations Agency.....	3,500 00	3,329 23		3,329 23
Total Current.....	458,228 00	383,049 96	399 33	2,039,899 56
*Non-current Allotments.....			26 26	358,668 40
	\$ 458,228 00	\$ 383,049 96	\$ 425 59	\$ 2,398,567 96

*The details of these Allotments will be found in Public Accounts of previous years.

Allotment: Departmental Administration	65,000 00
Expenditures	\$ 53,035 57

As of March 31, 1946, there were 11 salaried employees being paid from this account.

A distribution of expenditures follows: salaries, \$23,535.62; travelling and removal expenses, \$8,609.92; cable, telegram and telephone charges, \$15,339.18; purchase of typex machines, \$3,895.61; postage, \$600; sundries, \$1,055.24.

The following employees received travelling expenses of \$300 or over: H. F. Angus, \$1,517.23; E. R. Hopkins, \$710.11; C. S. Kilbeck, \$528.39; B. M. Meagher (included under Vote 41); F. W. Poland, \$337.02; A. Rive (included under Vote 41); W. H. Wershof (included under Vote 39); C. F. Wilson, \$325.35.

Allotment: Passport Office	38,800 00
Expenditures	\$ 32,272 49

As of March 31, 1946, there were 46 salaried employees being paid from this account. Expenditures were for salaries and cost of living bonus.

Allotment: Representation Abroad	61,263 00
Expenditures	\$ 55,276 86

As of March 31, 1946, there were 6 salaried employees being paid from this account.

An amount of \$49,294.38 was expended in connection with the Washington office. Expenditures were as follows: salaries and allowances, \$13,633.81; printing and stationery, \$802.80; rent, fuel and light, \$18,040.25; telegrams and telephones, \$14,547.15; Embassy maintenance, \$955.25; sundry items, \$1,315.12.

Expenditures for the High Commissioner's Office in London, England, comprised: \$1,620 for salaries of the staff, \$65.86 for travel, and \$967.58 for printing. Salaries and allowances of the staff of the Canadian Embassy in Paris, France, amounted to \$3,329.04.

Allotment: Evacuation of Offices Abroad	15,000 00
Expenditures	\$ 13,294 78

Expenditures were for rent and upkeep of quarters in the country which were maintained in view of the possible necessity of evacuating the office from London; rent and upkeep of suitable alternative office accommodation in London in case Canada House should be made uninhabitable by bombing. Such facilities were retained until the termination of the leases.

Allotment: Payment of Employees' Claims for loss of personal effects	5,500 00
Expenditures	nil

Allotment: To provide for expenses of Canadian Delegation to the United Nations Conference on International Organization, San Francisco, California, U.S.A., P.C. 18/2662, April 17, 1945	117,700 00
Expenditures	\$ 111,852 53

Expenditures were as follows: telegraph charges, \$31,974.10; gasoline, oil and food supplied to members of the R.C.A.F. flying the mail to San Francisco, \$10,143.05, payment for which was made to the United Air Lines, Chicago, Ill.; transportation, \$11,198.38; travelling expenses, \$23,183.51; hotel accommodation in San Francisco, \$31,170.71; Delegation office expenses, \$1,068.61; newspapers, \$680.73; sundries, \$2,433.44.

The travelling expenses of N. A. Robertson, A. L. Hall, P. E. Renaud and C. S. A. Ritchie are included in the details under Vote 39, those of R. Chaput, W. F. Chipman, J. Desy and L. D. Wilgress under Vote 41, and those of the Rt. Hon. W. L. Mackenzie King under the Prime Minister's Office, Vote 238.

Allotment: Expenses in connection with the Repatriation of Prisoners of War.....	30,000 00
Expenditures.....	\$ 21,734 26

Expenditures were: printing and stationery, \$5,110.99; newspaper subscriptions and publications, \$5,970.12; film production cost, \$2,400; travelling expenses, \$2,984.57, of which \$1,190.67 was paid to F. W. Poland, \$597.23 to H. Blume, and \$526.58 to E. Koch; sundries, \$5,268.58.

Allotment: To provide for the strengthening of the upper and lower floors of the Embassy Building, Chungking, China.....	3,400 00
Expenditures.....	\$ 3,192 67

Allotment: To provide for repairs and additions to Canadian Embassy Buildings at Chungking, China.....	7,815 00
Expenditures.....	\$ 5,990 84

Allotment: To provide for a contribution to the United Nations War Crimes Commission..	8,500 00
Expenditures.....	\$ 8,303 16

The above expenditures represent Canada's contribution of £1862-5-8, of which £800 was paid in October, 1945, and the balance in January, 1946.

Allotment: To provide for expenses in connection with the return of Canadian Civilians who were interned in the Far East.....	10,000 00
Expenditures.....	\$ 4,492 15

Travelling expenses amounted to \$3,267.92 and included those of J. A. McCordick shown under Vote 39.

Allotment: Expenses of maintaining temporarily in the United Kingdom certain German civilian internees being returned from Canada to Germany.....	16,750 00
Expenditures.....	\$ 16,475 24

The above expenditures represent an amount of £3702-6-0 which was paid through the High Commissioner's Office, London, England.

Allotment: To provide for expenses of Canadian representatives at meetings of the United Nations Organization.....	75,000 00
Expenditures.....	\$ 53,800 18

Expenditures include: hotel accommodation, London, \$26,754.72; travelling expenses, \$15,828.30; official entertainment, \$4,175.89 (P.C. 44/7354, December 15, 1945 and P.C. 19, January 4, 1946) and per diem allowances of \$10 for extra expenses paid to Escott Reid (\$1,890) and A. Rive (\$910) under authority of P.C. 23/326 of February 1, 1946.

The travelling expenses of H. H. Wrong, E. A. Cote, A. L. Hall, L. Malania, J. E. Read and C. S. A. Ritchie are included in the details under Vote 39 and those of L. D. Wilgress under Vote 41.

Allotment: To provide for Canada's contribution towards the expenses of the Inter-Allied		
Reparations Agency		3,500 00
Expenditures	\$	3,329 23

The above expenditures represent payment of Canada's contribution of 132,375 Belgian francs, payment being made in March, 1946.

Comparative Statement of Accounts Receivable

	March 31 1946	March 31 1945
Current year	37,895 72	552 92
Previous years—Collectable	nil	4,113 21
—Uncollectable	nil	nil
	<u>\$ 37,895 72</u>	<u>\$ 4,666 13</u>

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
(f) <i>Miscellaneous—</i>				
Food and Agricultural Organization of the United Nations		\$ 1,502 00	\$ 2,071 67	\$ 569 67

The closing balance in this account represents disbursements on behalf of the Organization to be recovered in 1946-47.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(c) <i>Miscellaneous—</i>				
<i>Empress of Ireland</i> Relief Fund		\$ 4,402 75	\$ 3,143 46	\$ 1,259 29

This fund was raised by subscription in Great Britain following the sinking of the *Empress of Ireland* in 1914. Receipts are deposits to the credit of the Receiver General of Canada in the Bank of Montreal, London, England, by the Public Trustee of the fund. These deposits are credited to this account and the Department of External Affairs, the agent in Canada for the Trustee, makes disbursements to beneficiaries both here and in the United States.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
External Affairs—Suspense	\$ 10,278 34	\$ 13,704 13	\$ 17,280 80	\$ 6,701 67

Receipts which cannot immediately be allocated are credited to this account pending advice which will enable the proper disposition thereof.

1945-46
PUBLIC ACCOUNTS

PART II
F

DEPARTMENT OF FINANCE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF FINANCE

REFERENCE TABLE

	PAGE
Appropriations (Summary and Index).....	F-5
War and Demobilization Allotments (Summary and Index).....	F-23

Bank of Canada.....	F-53, 57
Canadian Farm Loan Board.....	F-52, 57
Canadian Wheat Board.....	F-34
Canadian Wool Board, Limited.....	F-49, 54
Central Mortgage and Housing Corporation.....	F-57
Central Mortgage Bank.....	F-57
Commodity Prices Stabilization Corporation, Limited.....	F-49, 54
Comptroller of the Treasury's Office.....	F-20, 26
Cost of Loan Flotations.....	F-13
Dominion of Canada Assay Office.....	F-5, 9, 54
Dominion-Provincial Taxation Agreements.....	F-18
Export Credits Insurance Corporation.....	F-54, 57
Farmers' Creditors Arrangement Act.....	F-22
Federal District Commission (See Privy Council Office)	
Foreign Exchange Control Board.....	F-54
Gasoline Tax, Compensation to Provinces.....	F-18
Halifax Disorders and Explosions.....	F-32
House Conversion Program.....	F-5, 50
Housing Acts.....	F-9
Loans and Advances.....	F-54
National Battlefields Commission.....	F-19
National War Finance Committee.....	F-13
Old Age Pensions, including Pensions to the Blind (See Department of National Health and Welfare)	
Payments to Millers.....	F-34
Premium, Discount and Exchange.....	F-17, 64
Public Debt Charges.....	F-12
Royal Canadian Mint.....	F-5, 9, 54
Subsidies to Provinces.....	F-17
Superannuation Acts.....	F-11, 62
Tariff Board.....	F-19
United Kingdom General Settlement Account.....	F-64
War Damage Insurance.....	F-62
Wartime Food Corporation Limited.....	F-49, 54
Wartime Prices and Trade Board.....	F-5, 34

DEPARTMENT OF FINANCE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account—	
Ordinary	575,694,521 84
War and Demobilization	144,271,386 70
Write-down of Active Assets to Consolidated Deficit Account ...	962 00
Other Charges	25,000 000 00
	<u>\$744,966,870 54</u>

Revenues—

[8b] Consolidated Deficit Account—	
Ordinary	83,016,523 12
Special Receipts	1,878,770 66
	<u>\$ 84,895,293 78</u>

Receipts and Disbursements—Open Accounts

[1] Cash		[9] Floating Debt	
(a) In Current Deposits	650,995,355 99	(a) Matured Funded Debt Out- standing	3,889,559 06
(b) In Special Deposits ....(Cr.)	150,495 09	(c) Interest Due and Outstanding	30,197,872 47
[2] Departmental Working Capital		(d) Outstanding Cheques and Warrants .....(Dr.)	17,811,868 84
Advances	801,442 84	[10] Deposit and Trust Accounts	
[3] Loans and Advances		(b) Bank Circulation Redemption Fund .....(Dr.)	570,790 76
(b) To Foreign Exchange Control Board	700,000,000 00	(c) Miscellaneous	312,381,075 93
(c) To Sundry Government Agencies .....(Cr.)	12,765,590 38	[11] Insurance, Pension, Guaranty Accounts	
(d) To Provincial and Municipal Governments .....(Cr.)	4,384,830 87	(b) Insurance and Guaranty Funds	1,049,325 01
(e) To United Kingdom and Other Governments	966,044 65	(c) Pension and Retirement Funds	2,681,187 64
(f) Miscellaneous .....(Cr.)	14,721,232 31	[12] Deferred Credits	16,483,846 91
[4] Investments—		[13] Sundry Suspense Accounts	2,203,073 62
(c) Canadian Farm Loan Board Capital Stock .....(Cr.)	2,400,962 00	[15] Reserves for Certain Contingent Liabilities	
(b) Central Mortgage and Housing Corporation—Capital	24,750,000 00	(c) Reserve for possible losses on ultimate realization of active assets	25,000,000 00
(d) Miscellaneous .....(Cr.)	182,313,032 63	[16] Funded Debt Unmatured	
[6] Deferred Charges—		(a) Payable in Canada	2,907,170,039 44
Unamortized Discounts and Commissions on Loans	5,812,033 22	(b) Payable in London.....(Dr.)	221,702 27
[7] Sundry Suspense Accounts	269,800,000 00	(c) Payable in New York....(Dr.)	155,000,000 00
	<u>\$ 1,436,388,733 42</u>		<u>\$ 3,127,451,618 21</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page F-53.

GENERAL COMMENTS

There are 8 appendices to this report which contain statements in respect of:—

1. Return on Investments, page F—70.
2. Interest on Public Debt, 1945-46, page F—72.
3. Servicing of Public Debt, 1945-46, page F—76.
4. Cost of Loan Flotations, 1945-46, page F—77.
5. Subsidy Accounts, page F—79.
6. Government-owned Companies, page F—84.
7. National Housing Administration, Home Conversion Program, page F—97.
8. National Battlefields Commission, page F—98.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
Tax Revenue:		
A Chartered Banks—Note Circulation Tax	270,061 68	350,005 86
B Insurance Companies—Tax on Net Premiums	7,950,552 33	7,181,560 88
Non-Tax Revenue:		
C Return on Investments	69,758,669 95	59,029,935 06
D Bullion and Coinage	4,954,034 25	4,586,427 25
E Proceeds from Sales	6,533 02	5,506 45
F Services and Service Fees	40,959 85	31,758 94
G Refunds of Expenditure	25,205 34	17,060 90
H Miscellaneous	10,506 70	7,878 68
Total Ordinary	83,016,523 12	71,210,134 02
Special Receipts—		
I Refunds of Previous Years War Expenditures	57,373 80	7,661 59
J Miscellaneous War Revenues	1,660,571 38	1,007,438 81
K War Donations	160,782 48	177,023 92
L Non-War Donations	43 00	48 00
Canadian Wheat Board—		
Reduction in Reserve Account		589,360 17
Surpluses in certain Special Accounts		2,624,659 06
Grand Total	\$ 84,895,293 78	\$ 75,616,325 57

Details

Ordinary Revenue—	
Tax Revenue:	
A Chartered Banks—Note Circulation Tax	270,061 68
The Chartered Banks Note Circulation Tax is collected under the authority of Part I of the Special War Revenue Act, c. 179, R.S., and amendments, at the rate of one-fourth of one per cent upon the average quarterly amount of the notes in circulation of each bank, less adjustment for notes in circulation outside of Canada.	
B Insurance Companies—Tax on Net Premiums	7,950,552 33
Part III of the Special War Revenue Act, c. 179, R.S., with amendments in force as at March 31, 1946, levied a tax on net insurance premiums received by companies authorized under the laws of the Dominion or any Province thereof, of (a) 2 per cent on net premiums of companies, other than a mutual company not carrying on the business of life insurance, an exchange, or an association of persons formed on the plan known as Lloyds; (b) 3 per cent on net premiums received by every association of persons formed on the plan known as Lloyds, and every mutual company not carrying on the business of life insurance and not carrying on business on the premium deposit plan; (c) 4 per cent upon net premiums received by every mutual company carrying on insurance business on the premium deposit plan and by every exchange. The tax did not apply to marine insurance. Under the same authority, a tax of 10 per cent was levied on net premiums paid by any resident of Canada for insurance on property with companies not authorized under the laws of the Dominion or any Province thereof. For the fiscal year 1945-46 taxes on premiums of licensed companies amounted to \$7,945,231.52 and taxes on insurance carried with unauthorized companies to \$5,320.81.	

Non-Tax Revenue:

C	Return on Investments: For details see Appendix I to this Section, page F-70.....	69,758,669	95
D	Bullion and Coinage:		
	Dominion of Canada Assay Office:—Charges for assaying and refining gold, \$3,039.35; gain in refining gold, \$470.45; handling charges, \$14,200.51;		
	Royal Canadian Mint:—Charges for refining gold, \$100,154.33; handling charges, \$877,672.02; gain in refining gold, \$24,119.53; net gain on silver accounts, \$2,558,182.40; gain on bronze and tombac coinage, \$644,668.38; gain on steel coinage, \$624,289.41; gain on nickel coinage, \$107,237.87	4,954,034	25
E	Proceeds from Sales: Publications, \$6,297.79; salvaged material, \$235.23	6,533	02
F	Services and Service Fees: Royal Canadian Mint, assays, etc., \$7,555.24; Bank Act Fees, \$4,845.75; repayment by the chartered banks for bank inspection expenses for the calendar year 1945, \$28,320.86; bond transfer fees, \$238	40,959	85
G	Refunds of Previous Years' Expenditures	25,205	34
H	Miscellaneous: Conscience money, \$389.50; confiscated money, \$1,550.60; fines and forfeitures, \$4,201.66; sundry, \$4,364.94	10,506	70
	Total Ordinary	83,016,523	12
	Special Receipts—		
I	Refunds of Previous Years' War Expenditures	57,373	80
J	Miscellaneous War Revenues: Wartime Prices and Trade Board:—licence fees, \$6,264.61, fines for violations of price ceiling regulations, \$617,448.40, sundry, \$2,887.25; National Housing Administration:—House conversion program—rentals, \$1,032,111.22; salvaged material, \$1,207.15; miscellaneous, \$652.75	1,660,571	38
K	War Donations	160,782	48
L	Non-War Donations	43	00
	Grand Total	\$ 84,895,293	78

Certified correct.

W. C. CLARK,
Deputy Minister of Finance.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
F-7	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
F-7	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
F-8	51 } 457 }	Departmental Administration.....	659,578 00	625,297 14	527,409 65
F-8	52 } 658 }	Bank Inspection (Inspector General of Banks' Office).....	102,460 00	100,857 30	27,146 15
F-9	53 } 458 }	Royal Canadian Mint, including the Dominion of Canada Assay Office.....	496,442 00	465,008 80	377,431 87
			1,270,480 00	1,203,163 24	943,987 67
HOUSING BRANCH					
F-9	54 } 459 }	Administration, National Housing Act and Home Improvement Loans.....	239,796 00	147,197 15	85,244 40
F-10	Stat.	Fees for making loans in remote localities, National Housing Act, c. 49, 1938.....	6,991 52	6,991 52	5,310 00
F-10	Stat.	Tax payments, National Housing Acts, c. 49, 1938 and c. 46, 1944.....	515 81	515 81	6,229 44
F-10	Stat.	Home Improvement Loans—Losses, Home Improvement Loans Guarantee Act, c. 11, 1937.....	8,864 77	8,864 77	7,784 18
F-10	55	*To provide for payments to approved lending institutions in respect of loans made for the purpose of financing the conversion of existing houses into multiple family houses, etc.....	1 00		
			256,169 10	163,569 25	104,568 02

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
SUPERANNUATION AND RETIREMENT BENEFITS					
F-11	57	Superannuation and Retirement Acts, Administration.....	171,164 00	163,571 42	145,016 66
F-11	58	Government's contribution to the Superannuation Fund.....	2,700,000 00	2,696,037 93	2,340,793 07
F-11	59	To provide for retiring allowances to former employees of the Department of Public Printing and Stationery.....	1,110 00	942 84	1,085 85
F-11	Stat.	Superannuation Allowances, Civil Service Superannuation and Retirement Act, c. 17, R.S. 1906.....	94,313 86	94,313 86	106,511 50
F-11	Stat.	Retirement Allowances, Public Service Retirement Act, c. 67, 1920.....	119,353 79	119,353 79	128,124 47
F-12	Stat.	Widows' Annuities, Civil Servants' Widows' Annuities Act, c. 74, 1927.....	66,050 66	66,050 66	71,661 51
F-12	Stat.	Retirement Benefits, Royal Canadian Mint Act, c. 48, 1931.....	11,766 48	11,766 48	10,082 94
F-12	Stat.	Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.....	6,526 66	6,526 66	7,850 00
PENSION BENEFITS					
F-12	Stat.	Annuity to Jane St. Clair Hurley.....	33 25	33 25	5,961 41
			3,170,318 70	3,158,596 89	2,817,087 41
PUBLIC DEBT CHARGES (CONSOLIDATED REVENUE AND AUDIT ACT, C. 27, 1931)					
F-12	Stat.	Interest on Public Debt.....	409,134,501 56	409,134,501 56	318,994,820 53
F-12	Stat.	Annual Amortization of Bond Discount, Premiums and Commissions.....	14,933,218 21	14,933,218 21	12,800,996 86
Servicing of Public Debt—					
F-13	Stat.	Redemption and Transfer of Bonds.....	5,893,658 55	5,893,658 55	1,005 98
F-13	60	Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's fees, etc.....	280,300 00	276,763 25	171,901 59
F-13	Stat.	Cost of Loan Flotations.....	7,377,501 52	7,377,501 52	7,877,686 56
			437,619,179 84	437,615,643 09	339,846,411 52
PREMIUM, DISCOUNT AND EXCHANGE					
F-17	Stat.	Premium, Discount and Exchange.....	14,733,764 37	14,733,764 37	16,348,192 80
SUBSIDIES AND SPECIAL COMPENSATION					
SUBSIDIES TO PROVINCES					
<i>Subsidies to Provinces</i>					
F-17	Stat.	Prince Edward Island.....	381,931 88	381,931 88	381,931 88
F-17	Stat.	Nova Scotia.....	705,140 18	705,140 18	705,140 18
F-17	Stat.	New Brunswick.....	732,385 76	732,385 76	732,385 76
F-17	Stat.	Quebec.....	2,866,589 88	2,866,589 88	2,866,589 88
F-17	Stat.	Ontario.....	3,155,007 48	3,155,007 48	3,155,007 48
F-17	Stat.	Manitoba.....	1,717,284 18	1,717,284 18	1,716,986 58
F-17	Stat.	Saskatchewan.....	2,049,775 00	2,049,775 00	2,028,578 20
F-17	Stat.	Alberta.....	1,835,075 00	1,835,075 00	1,855,207 40
F-17	Stat.	British Columbia.....	1,003,439 86	1,003,439 86	1,003,439 86
			14,446,629 22	14,446,629 22	14,445,267 22
<i>Special Compensation to Provinces</i>					
F-18	Stat.	Compensation to provinces in lieu of Income and Corporation Taxes, under the Dominion—Provincial Taxation Agreement Act, 1942, c. 13, 1942-43—			
		Prince Edward Island.....	701,943 96	701,943 96	720,964 66
		Nova Scotia.....	3,302,036 98	3,302,036 98	3,391,078 03
		New Brunswick.....	3,733,651 44	3,733,651 44	4,009,080 15
		Quebec.....	20,199,289 58	20,199,289 58	21,098,142 67
		Ontario.....	30,710,546 92	30,710,546 92	36,022,664 72
		Manitoba.....	5,824,107 93	5,824,107 93	5,685,198 18
		Saskatchewan.....	5,837,725 68	5,837,725 68	5,943,457 62
		Alberta.....	15,189,342 93	15,189,342 93	3,794,635 72
		British Columbia.....	12,553,123 22	12,553,123 22	12,668,708 30
F-18	61 *	To enable the Minister of Finance, subject to agreements with the provinces to guarantee the provincial liquor revenues of the provinces, etc.	1 00		
			98,051,769 64	98,051,768 64	93,333,930 05

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
MISCELLANEOUS GRANTS AND CONTRIBUTIONS					
F-18	62	Canadian General Council of the Boy Scouts..	9,000 00	9,000 00	9,000 00
F-19	63	Dominion Council of the Girl Guides.....	4,860 00	4,860 00	4,860 00
F-19	64	Royal Astronomical Society.....	1,620 00	1,620 00	1,620 00
F-19	65	Royal Canadian Academy of Arts.....	2,025 00	2,025 00	2,025 00
F-19	Stat.	Corporation of the City of Ottawa, Ottawa Agreement Act, c. 27, 1945.....	525,000 00	525,000 00	100,000 00
F-19	Stat.	National Battlefields Commission, c. 57, 1908 and Amendments.....	75,000 00 617,505 00	75,000 00 617,505 00	75,000 00 192,505 00
GENERAL					
F-19	67	*Tariff Board, including the Dominion Trade and Industry Commission, etc.....	74,570 00	46,311 53	51,549 57
F-20	68	To provide for the expenses of the Comptroller of the Treasury's Office.....	5,572,560 00	5,565,399 35	3,121,727 59
F-22	69				
F-22	69	Farmers' Creditors Arrangement Act, 1943, and Municipal Improvements Assistance Act, 1938, Administration.....	214,110 00	86,805 62	128,400 35
F-23	70	To provide subject to the approval of the Treasury Board, for salaries, cost of living bonus, reclassifications and increases.....	100,000 00		
F-23	71	Unforeseen Expenses, expenditure thereof to be subject to the approval of the Treasury Board and a detailed statement to be laid before Parliament within fifteen days of next Session. 80,000 00 Less transferred..... 14,361 34	65,638 66	4,304 01	8,069 36
F-23	Stat.	Redemption of Previous Years' Cheques: Consolidated Revenue and Audit Act, c. 27, 1931. 1,061 63 6,027,940,29	1,061 63 5,703,882,14	1,137 77 3,310,884 64	1,137 77 3,310,884 64
		<i>Expenditures: from Appropriations not required for 1945-46.....</i>			4,795 45
		Total Ordinary.....	576,193,756 16	575,694,521 84	471,347,629 78
SPECIAL					
		<i>Expenditures: from Appropriations not required for 1945-46.....</i>			186,444 58
		Allotted from the War Expenditure and Demobilization Appropriation (See page F-23).....	148,811,290 36	144,271,386 70	167,731,521 20
WRITE DOWN OF ASSETS					
F-52	Stat.	Cancellation of Canadian Farm Loan Board, Capital Stock, Canadian Farm Loan Act, c. 66, R.S. and Amendments.....	962 00	962 00	1,146 00
OTHER CHARGES					
F-52		Provision for Reserve for possible losses on ultimate realization of active assets.....	25,000,000 00	25,000 000 00	25,000 000 00
		Grand Total.....	\$750,006,008 52	\$744,966,870 54	\$664,266,741 56

* Complete title is shown in following details.

Salary of Minister, Hon. J. L. Ilsley, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

Vote 51 (and Vote 457, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	388,740 00	424,740 00	420,964 74
Cost of Living Bonus and Other Pay-list Items	57,088 00	72,588 00	71,694 40
A Printing and Stationery	55,000 00	55,000 00	36,449 83
B Express on Coin and Silver Bullion Shipments	120,000 00	61,000 00	51,623 09
C Travelling Expenses	6,250 00	6,250 00	4,801 72
Sundries	32,500 00	40,000 00	39,763 36
	<u>\$ 659,578 00</u>	<u>\$ 659,578 00</u>	<u>\$ 625,297 14</u>

This vote was provided for administrative expenses not exclusively related to any branch of the Department.

As of March 31, 1946, there were 347 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Clark, W. C.	\$12,000 00	Hamovitch, W.	2,700 00	McRae, D. M.	4,800 00
Deputy Minister		(Sept. 24)		Mills, R. P.	2,400 00
Ronson, W. C.	7,500 00	Hunter, W. E.	5,040 00*	Otter, J.	2,400 00
Asst. Deputy Minister		Johnson, D. M.	7,000 00	Purkiss, E.	2,820 00
Annis, C. A.	4,020 00	Lawson, T. (Feb. 1) ..	4,440 00*	Read, C. L.	2,880 00
Bryce, R. B.	7,000 00	Livingston, S. L.	2,700 00	Read, L. M. (Oct. 23)	2,400 00
Callaghan, W. J.	5,340 00	Lowe, G. E.	4,200 00*	Richardson, K. F. ...	3,480 00
Campbell, W. C.	2,400 00	Macfarlane, J. G.	5,700 00	Sharp, M. W.	6,000 00
(Sept. 21)		McCallum, H. A.	4,020 00	Smellie, W.	5,320 00*
Casselman, R. L.	4,720 00*	McCavour, G. W.	2,820 00*	Tolmie, J. R. (Nov. 1)	7,000 00
Eaton, A. K.	7,000 00	McGougan, G.	3,600 00*	Wickwire, A. L.	4,080 00
Effemy, G. D.	3,240 00*	McLeod, A. M. (l.w.p., Nov. 1)	2,400 00		

A Payments were made to the Department of Public Printing and Stationery.

B Payments were made as follows: Canadian National Railways, \$24,518.85; Canadian Pacific Express Company, \$24,385.28; Bank of Canada, \$2,718.96.

C Travelling expenses of \$300 or over were paid to: Hon. J. L. Ilsley, \$910.84; G. W. Auxier (serving without salary), \$447.82; A. K. Eaton, \$985.76; D. M. McRae, \$1,910.40.

Vote 52 (and Vote 658, Further Supplementary Estimates) Bank Inspection (Inspector General of Banks' Office)

	Estimates	Allotments	Expenditures
Salaries	18,120 00	18,620 00	18,264 51
Cost of Living Bonus and Other Pay-list Items	440 00	540 00	450 04
Rental	900 00	900 00	900 00
A Travelling Expenses	3,000 00	2,400 00	1,635 38
B Sundries	80,000 00	80,000 00	79,607 37
	<u>\$ 102,460 00</u>	<u>\$ 102,460 00</u>	<u>\$ 100,857 30</u>

This vote was provided for the expenses of examinations and enquiries into the affairs and business of the chartered banks as required by section 56 of the Bank Act, c. 30, 1944, and Quebec Savings Bank Act, c. 14, R.S. All expenses are assessed against the banks in the proportion which the assets of each bears to the total assets of all and the repayments credited to Revenues—Services and Service Fees.

As of March 31, 1946, there were 3 salaried employees being paid from this account. C. F. Elderkin was receiving a salary at an annual rate of \$15,000 on that date.

A C. F. Elderkin received travelling expenses of \$1,635.38.

B Auditors' fees, mainly in connection with a special audit of the reserves of all chartered banks, amounted to \$78,940.34 and payments were made as follows: Anderson & Valiquette, \$3,674; Chartré, Samson, Beauvais, Gauthier & Cie, \$9,783; Clarkson, Gordon, Dilworth & Nash, \$14,260; Glendinning, Jarrett, Gray & Roberts, \$12,500; Haskell Elderkin & Co., \$6,237.59; McDonald, Currie & Co., \$2,400; Peat, Marwick, Mitchell & Co., \$18,320.90; Price, Waterhouse & Co., \$4,564.85; Riddell, Stead, Graham & Hutchison, \$2,325; P. S. Ross & Sons, \$4,875.

Vote 53 (and Vote 458, Supplementary Estimates) Royal Canadian Mint, including the Dominion of Canada Assay Office

	Estimates	Allotments	Expenditures
Salaries	316,620 00	359,917 81	337,864 04
Cost of Living Bonus and Other Pay-list Items	40,449 75	40,549 75	40,484 04
Overtime	44,550 00		
A Retired Allowances	1,821 65	1,821 65	1,821 60
Miscellaneous Current Expenses	3,037 00	3,737 00	3,583 16
Equipment-Machinery and Repairs	10,217 00	22,217 00	20,917 12
B Power, Light and Gas	12,505 00	14,505 00	13,716 45
Supplies—Coining	17,900 00	31,900 00	29,808 84
Supplies—Refining and Assaying	35,212 00	15,212 00	12,805 54
Printing and Stationery	1,342 00	1,542 00	1,461 07
Freight, Cartage and Express	4,850 00	4,850 00	2,357 15
Travelling Expenses	100 00	189 79	189 79
Contingent Reserve	7,837 00		
	<u>\$ 496,442 00</u>	<u>\$ 496,442 00</u>	<u>\$ 465,008 80</u>

This vote was provided for expenses in connection with the operation of the Royal Canadian Mint and the Dominion of Canada Assay Office under the authority of the Royal Canadian Mint Act, c. 48, 1931, including the minting of silver, steel and bronze coin and the refining and assaying of gold bullion.

Of the above expenditures, those for the Dominion of Canada Assay Office, Vancouver, totalled \$17,358.62 consisting of: salaries, \$15,573.00; cost of living bonus, \$638.58; miscellaneous current expenses, \$558.66; equipment, \$31.73; refining and assaying, \$513.22; printing and stationery, \$37.10; freight, express, cartage, etc., \$6.33.

As of March 31, 1946, there were 286 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date, or at date of separation (shown in parenthesis) follows. Salary rate indicated by an asterisk includes war duties supplement. A. I. Archambault, \$2,400; P. W. Bond, \$3,600; R. J. Edmunds, \$4,320; C. W. Ellis, \$2,520; A. L. Entwistle (Apr. 4), \$4,500; G. N. Ford, \$3,720; W. A. Hawkey, \$3,000; C. J. Morris, \$2,700; F. R. Mulford, \$2,400; E. V. Murray, \$3,120; J. G. Perry, \$2,400; T. Shingles, \$2,760; V. R. Thirkell, \$2,700; O. C. Toller, \$2,820; A. S. Vince, \$2,700; A. P. Williams, \$4,480.*

A A retired allowance of \$1,821.60 was paid to John Roe.

B Payment was made to the Ottawa Light, Heat and Power Co., Ltd.

Payments of \$5,000 or over were made to the following: The Nichols Chemical Company, Limited, \$6,260.88; War Assets Corporation, \$7,624.34.

HOUSING BRANCH

Vote 54 (and Vote 459, Supplementary Estimates) Administration, National Housing Act and Home Improvement Loans

	Estimates	Allotments	Expenditures
Salaries	135,210 00	121,210 00	91,682 22
Cost of Living Bonus and other Pay-list Items	13,586 00	13,586 00	6,173 14
Printing and Stationery	45,000 00	50,000 00	12,102 63
A Travelling Expenses	15,000 00	20,000 00	14,763 54
Sundries	31,000 00	35,000 00	22,475 62
	<u>\$ 239,796 00</u>	<u>\$ 239,796 00</u>	<u>\$ 147,197 15</u>

This vote was provided for the expenses of administering the National Housing Acts, c. 49, 1938, and c. 46, 1944, and the Home Improvement Loans Guarantee Act, c. 11, 1937, including the supervision of loans, guarantees and tax payments made thereunder. By P.C. 7499, December 28, 1945, the administration of the National Housing Act 1944 and other Housing Acts was transferred to the Central Mortgage and Housing Corporation, effective January 1, 1946.

As of March 31, 1946, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. I. E. Ashfield, \$2,640* (Feb. 1); R. Berrill \$2,700 (Feb. 1); T. D. Berry, \$3,120* (Feb. 1); R. W. G. Card, \$3,240*; T. E. Dahlstrom, \$2,400 (Feb. 1); W. G. Davis, \$2,520* (Sept. 20); S. Gitterman, \$4,200 (Feb. 1); J. J. Hyland, \$3,360 (Nov. 30); H. C. Jarvis, \$2,520 (Feb. 3); A. F. Knight, \$4,000 (Feb. 1); E. J. Lant, \$2,400; J. I. Lawson, \$5,500 (Feb. 1); G. I. Legate, \$4,500 (Feb. 1); S. L. Livingston, \$2,700 (Feb. 1); D. F. Marsland, \$2,400 (Feb. 1); J. J. Matthews, \$2,800* (Feb. 1); U. H. Mignon, \$3,600 (Feb. 1); J. P. Moses, \$2,640* (Feb. 1); F. W. Nicolls, \$6,000; E. J. Russell, \$2,520.

A Travelling expenses of \$300 or over were paid to: I. E. Ashfield, \$674.80; T. D. Berry, \$720.04; S. Gitterman, \$473.58; J. I. Lawson, \$415.02; F. W. Nicolls, \$1,786.48; B. M. Ritchie, \$455.20; A. Smith, \$508.25.

Fees for making loans in remote localities—National Housing Acts, c. 49, 1938, and c. 46, 1944.....\$ 6,991 52

These two acts authorize the Minister of Finance, in order to encourage the making of loans in small or remote communities, to enter into contracts with approved lending institutions providing for the payment by the Dominion of inspection fees not exceeding \$20 and mileage expenses for each necessary inspection trip, in connection with loans not exceeding \$4,000.

The following amounts were paid to lending institutions in accordance with the above: Canada Life Assurance Company, \$935.36; London Life Insurance Company, \$871.10; London and Western Trust Co., \$78.80; Mutual Life Assurance Company of Canada, \$1,794.84; Ontario Loan and Debenture Company, \$609.22; Sun Life Assurance Company of Canada, \$2,702.20.

Tax payments—National Housing Act, c. 49, 1938.....\$ 515 81

Section 22, Part III of the Act authorized the Minister of Finance to pay the municipal taxes (if levied) on houses valued at not more than \$4,000 which were constructed during the period commencing June 1, 1938, and ending December 31, 1940, or on such earlier date as might be set by the Governor in Council, on the following basis: 1st tax year—100 per cent; 2nd tax year—50 per cent; 3rd tax year—25 per cent.

By P.C. 4021 of December 5, 1939, payments were restricted to taxes on houses, the construction of which was commenced before May 31, 1940.

Tax payments, summarized by provinces, were as follows: Ontario, \$110.95; Alberta, \$90.39; British Columbia, \$314.47.

Home Improvement Loans—Losses, Home Improvement Loans Guarantee Act, c. 11, 1937.. \$ 8,864 77

The Act guarantees lending institutions against losses sustained on defaulted home improvement loans, but stipulates that the Government liability in this regard shall not exceed 15 per cent of the aggregate amount of home improvement loans made by any such approved lending institution. In accordance with the provisions of this Act, payments were made to the following lending institutions: Bank of Montreal, \$3.50; Bank of Nova Scotia, \$6.80; Banque Canadienne Nationale, \$229.68; Canadian Bank of Commerce, \$822.72; Dominion Bank, \$48.67; Heating and Plumbing Finance Company, Limited, \$308.44; Imperial Bank of Canada, \$343.78; Royal Bank of Canada, \$6,679.49. Sundry legal fees amounted to \$421.69.

Gross expenditures amounted to \$8,864.77; but \$15,940.26 was received from debtors in default and credited to Ordinary Revenue—Refunds of Previous Years' Expenditures, and a further amount of \$3,952.36, representing interest on past due balances, was received and credited to Ordinary Revenue—Return on Investments.

Vote 55 To provide for payments of amounts owing under guarantees given by Minister of Finance pursuant to Item 51 of Schedule A to the Appropriation Act, No. 5, 1944 (and pursuant to corresponding items in previous Appropriation Acts) to approved lending institutions in respect of loans made for the purpose of financing the conversion of existing houses into multiple family houses, such payments to be made out of unappropriated moneys in the Consolidated Revenue Fund.....\$ 1 00
Expenditures..... nil

As of March 31, 1946, 59 loans had been approved for a total amount of \$112,725.28. There were no claims for losses. The Government's contingent liability, limited to 15 per cent of the aggregate of such loans made by each lending institution, amounted to \$16,385.70 as at March 31, 1946.

SUPERANNUATION AND RETIREMENT BENEFITS

Vote 57 Superannuation and Retirement Acts—Administration

	Estimates	Allotments	Expenditures
Salaries	137,730 00	137,730 00	134,990 52
Cost of Living Bonus and Other Pay-list Items.....	23,434 00	25,434 00	24,618 13
Sundries	10,000 00	8,000 00	3,962 77
	<u>\$ 171,164 00</u>	<u>\$ 171,164 00</u>	<u>\$ 163,571 42</u>

This vote was provided for the expenses of administering the Civil Service Superannuation and Retirement Acts.

As of March 31, 1946, there were 139 salaried employees being paid from this account. G. L. Gullock was receiving a salary at an annual rate of \$4,620, including war duties supplement, on that date.

Vote 58 (and Vote 659, Further Supplementary Estimates) Government's contribution to the Superannuation Fund.....	2,700,000 00
Expenditures.....	\$2,696,037 93

Regulations approved by P.C. 45/1147, June 16, 1927, pursuant to the Civil Service Superannuation Act, 1924, provide that the contribution by the Government to the Superannuation Fund shall be equal to the amount contributed by employees under the Act. The sum of \$2,696,037.93 is equal to the net current contributions to the fund by such employees in the fiscal year 1944-45.

Vote 59 To provide for retiring allowances to former employees of the Department of Public Printing and Stationery.....	1,110 00
Expenditures.....	\$ 942 84

Expenditures are payments of retiring allowances, under P.C. 2146, October 22, 1919, to a number of former employees of the Department of Public Printing and Stationery, such allowances being graded according to age, length of service and salary received. No further retirements may be authorized under the above Order in Council.

Superannuation allowances, Civil Service Superannuation and Retirement Act, c. 17, R.S., 1906	\$ 94,313 86
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This represents superannuation allowances paid to civil servants appointed prior to April 1, 1893, and retired under the provisions of the above Act. Payments to those appointed after April 1, 1893, and eligible for superannuation under the above Act, are made from the Superannuation Account (see page F-62).

Retirement Allowances, Public Service Retirement Act, c. 67, 1920	\$ 119,353 79
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Under authority of this Act, provision was made for the retirement and payment of allowances, under stipulated conditions, to certain members of the Public Service who were not eligible for annual retiring allowances under the Superannuation and Retirement Act, c. 17, R.S., 1906. Retirements were all effected prior to November 1, 1924, on which date the retirement provisions of the Act expired (c. 69, 1924).

Widows' Annuities, Civil Servants' Widows' Annuities Act, c. 74, 1927.....\$ 66,050 66

This Act provides that the Governor in Council may grant to a widow an annual allowance, payable until death or remarriage, of an amount equal to one-fourth of the allowance her husband received under the Superannuation and Retirement Act, c. 17, R.S., 1906, or would have received if, at the time of his death, he had been retired under the Act.

Retirement Benefits, Royal Canadian Mint Act, c. 48, 1931.....\$ 11,766 48

Payments to former employees of the Royal Mint of the portions of their retirement benefits referable to their services in the Ottawa Branch of the Royal Mint were as follows: J. Burke, \$883.44; F. J. Cletheroe, \$1,050; G. V. H. Howard, \$1,657.44; H. S. Low, \$1,104; E. A. Maginnes, \$921.60; T. H. Mansell, \$1,140; R. C. Roe, \$960.

A gratuity of \$4,050 was paid to the Royal Trust Company, executors of the estate of the late A. L. Entwistle, under authority of the British Superannuation Act, 1909, as amended by the Royal Mint Act of 1931 (approved by P.C. 65/5720 dated August 25, 1945).

Amounts due by the British Government on account of the portion of the benefits for the year ended March 31, 1946, of F. J. Cletheroe and T. H. Mansell referable to their services in the Royal Mint, and amounting to \$54.56 and \$172.90 respectively were outstanding at the close of the fiscal year.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.\$ 6,526 66

The total expenditures under the above statutory authority were \$108,877.28. Expenditures by other Departments included in the pertinent Sections are as follows: Agriculture, \$6,420; Civil Service Commission, \$450; Fisheries, \$290; Insurance, \$800; Labour, \$6,056.66; Legislation, \$460; Mines and Resources, \$4,156.66; National Defence—Army Services, \$6,543.32; National Defence—Naval Services, \$1,140; National Defence—Air Services, \$1,640; National Health and Welfare, \$1,423.32; National Revenue, \$14,160; National War Services, \$280; Post Office, \$25,723.20; Public Printing and Stationery, \$2,788.66; Public Works, \$4,707.48; Reconstruction and Supply, \$2,010; Royal Canadian Mounted Police, \$320; Secretary of State, \$700; Trade and Commerce, \$8,123.66; Transport, \$6,951; Veterans Affairs, \$7,206.66.

PENSION BENEFITS

Annuity to Jane St. Clair Hurley.....\$ 33 25

This amount represents payment for the month of April, 1945, of an annuity granted to Jane St. Clair Hurley at the rate of \$399 per year, commencing April 1, 1944, and continuing thereafter during her lifetime. The annuitant died May 24, 1945.

PUBLIC DEBT CHARGES

Interest on Public Debt, Consolidated Revenue and Audit Act, c. 27, 1931.....\$409,134,501 56

Details of this expenditure are shown in Appendix 2 to this Section, page F-72.

Annual Amortization of Bond Discount, Premiums and Commissions, Consolidated Revenue and Audit Act, c. 27, 1931.....\$14,933,218 21

This amount is the proportion applicable to the fiscal year 1945-46, of the net cost of bond discounts, premiums and commissions on loans issued since 1930. Such amount was credited to Deferred Charges—Unamortized Discounts and Commissions on Loans Account (see under Open Accounts further on in this section). Details, by loans, of the amount amortized will be found in Part I of this Report (page 42).

Servicing of Public Debt—Redemption and Transfer of Bonds, Consolidated Revenue and Audit Act, c. 27, 1931..... \$5,893,658 55

Details of these expenditures will be found in Appendix 3 to this section, page F-76.

Vote 60 Servicing of Public Debt—Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's fees, etc.

	Estimates	Allotments	Expenditures
Services of fiscal agents, London, England.....	1,750 00	1,750 00	1,645 28
Commission for payment of coupon and fully registered interest...	258,000 00	210,200 00	209,628 73
Fees for acting as registrar.....	5,550 00	3,550 00	989 97
Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges.....	10,000 00	59,800 00	59,715 90
Sundries	5,000 00	5,000 00	4,783 37
	<u>\$ 280,300 00</u>	<u>\$ 280,300 00</u>	<u>\$ 276,763 25</u>

Details of these expenditures will be found in Appendix 3 to this section, page F-76.

Cost of Loan Flotations—Consolidated Revenue and Audit Act, c. 27, 1931..... \$7,377,501 52

Loan Flotation Charges, excluding discounts and commissions, were classified as follows:

Fourth Victory Loan.....	1,192 34
Fifth Victory Loan.....	3,192 68
Sixth Victory Loan.....	7,726 09
Seventh Victory Loan.....	22,289 87
Eighth Victory Loan.....	3,359,928 87
Ninth Victory Loan.....	3,685,801 99
War Savings Certificates and Stamps.....	296,673 12
Non-Interest Bearing Certificates.....	92 68
Litho-printing six-month $\frac{1}{2}$ % Treasury notes dated March 1, 1946.....	199 80
Treasury Bills—Printing tenders, \$161.08; litho-printing bills, \$243.....	404 08
	<u><u>\$7,377,501 52</u></u>

Administration and promotion expenses in connection with the flotation of various Victory Loans and sales of War Savings Certificates and stamps were incurred by the National War Finance Committee, the establishment of which was approved by P.C. 45, January 7, 1942, as amended. A detailed breakdown of these expenses will be found in Appendix No. 4 to this section, page F-77.

Additional expenditures on account of the Fifth, Seventh, Eighth and Ninth Victory Loans totalling \$20,745,251.43, were made during the year and charged to Deferred Charges—Unamortized discounts and commissions on loans (see under Open Accounts further on in this Section) to be written off annually over the life of the loans. Of such total, \$7,941,159.32 was paid to canvassers for commissions on bonds sold to persons who were not (a) included on a special names list, (b) classified under "employee subscriptions" or (c) members of the Armed Forces; \$6,961,015 to approved dealers, and \$5,843,077.11 to Banks, Trust and Loan Companies (P.C. 3586, May 15, 1944, and P.C. 8210, October 24, 1944).

An amount of \$74,722.62 representing profits in the National War Finance Committee Trading Account (See under Open Accounts further on in this Section) was applied as a credit against the expenditures for the Eighth and Ninth Loans.

As of March 31, 1946, there were 33 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation are listed below (asterisks denote separation date of December 31, 1945, while other separation dates are shown in parentheses). The travelling expenses of these employees, where the amount was \$300 or over, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Banks, J.	\$ 2,400 00		*Meunier, M.	3,000 00	
Bedson, S. L. (Mar. 31)....	2,640 00		*Monast, C. N.	3,000 00	1,876 42
*Beeby, L.	3,000 00		Morency, J. (Feb. 28).....	3,300 00	1,005 44
*Belanger, J. G.	3,600 00	\$ 439 14	Morency, P. (Feb. 28).....	2,700 00	
*Bird, R. M.	5,000 00	963 33	Morin, P. V. (Mar. 31)....	3,000 00	
*Brazeau, J. A.	2,700 00	564 33	Morine, A. N. (Jan. 31)....	3,500 00	348 13
Brough, R. R.	4,200 00	1,216 93	*Morris, K. L.	3,600 00	1,372 00
*Brown, A. F.	3,300 00		Munro, G. C. (July 6).....	3,300 00	720 12
Budden, W. H. (Jan. 31)...	6,000 00	1,100 20	Neff, J. H.	3,800 00	1,602 22
*Campbell, E. F.	4,200 00	516 05	*Nicol, R. T.	3,600 00	536 35
Cantelon, C. M. (Jan. 15)..	2,400 00		Nixon, S. E. (Jan. 15)....	6,500 00	972 61
Chard, E. S. (Feb. 28).....	3,300 00		*Olson, C. R.	2,400 00	
*Chuchem, I. J.	2,700 00		Paisley, J. R. (Jan. 31)....	3,600 00	950 47
*Clifford, R. C.	3,000 00		*Panneton, F.	3,300 00	604 91
Cody, M. B.	3,600 00		Parker, J. W. (Jan. 31)....	5,000 00	
*Comtois, A. C.	3,900 00	1,603 41	*Pearce, W. D.	2,700 00	
Crack, W. C. (Feb. 28).....	2,700 00		Pearson, F. B. (Jan. 15)....	4,400 00	
*Craig, H. A.	3,000 00	422 74	*Pezzack, T.	3,500 00	527 08
*Craig, J. B.	3,600 00	398 44	Phelan, F. J. (Jan. 31)....	4,400 00	
*Cullen, J. A.	2,400 00		*Phoenix, Y.	2,700 00	
DeMartigny, H. L.	4,800 00		*Pibus, H. A.	2,700 00	1,218 68
Demers, R. (July 23).....	3,000 00	1,119 50	*Pigeon, E.	3,000 00	1,339 43
DePencier, J. C. (Nov. 30)..	5,200 00	650 02	*Poitras, A. D.	3,600 00	303 10
*Desaulniers, H.	3,900 00	416 65	*Prevost, J. P.	3,000 00	
*DesGroseilliers, C. R.	3,300 00	1,248 22	Provost, J. G.	3,000 00	
*DesRosiers, A.	2,640 00	2,170 75	Racine, J. R. (Nov. 15)....	3,600 00	1,129 32
*DesRosiers, J. E.	3,600 00	1,343 06	*Richardson, C. H.	7,500 00	1,977 66
Dickinson, H.	3,000 00		Richardson, F. C. (Jan. 31).	3,000 00	525 78
*Dion, Y. A.	2,700 00	1,653 63	Richardson, I.	2,700 00	
*Dooner, R. J.	3,900 00		*Robichaud, H.	3,000 00	1,732 65
*Dumaine, T.	3,000 00	1,272 57	*Running, R. E.	2,700 00	
Dumoulin, J. R. (May 19)..	3,000 00		*St. Amant, A.	2,400 00	
*Dussault, J. L.	3,300 00		Seedhouse, J. H. (Aug. 15)..	2,400 00	
Fielder, F. M. (Jan. 31)....	3,500 00		Sellars, E. M. (Feb. 28)....	2,600 00	
*Goddard, N. C.	3,300 00	424 58	Skead, J. M.	4,000 00	
*Graham, C. E.	4,500 00	895 91	Skinner, R. H. L.	3,000 00	
*Grieve, C.	2,700 00		*Spenard, A. F.	2,700 00	474 80
Hanna, E. R. (Nov. 30)....	5,200 00	1,017 84	Spilstead, R. (Nov. 17)....	3,000 00	
Haslam, J. A.	3,000 00		Stacey, G. N.	4,500 00	316 74
*Hill, H. B.	3,120 00	478 19	Taylor, T. N. (Sept. 30)....	3,500 00	
*Johns, W. R.	2,400 00		*Tessier, J.	3,000 00	
*Kerr, J.	3,600 00	628 88	Thomson, J. M. (July 31)..	2,520 00	
*Kidd, A. L.	3,900 00	423 75	Tiffin, C. F. (Jan. 31).....	3,000 00	
*Lacaille, C.	3,000 00	566 62	*Torrance, J. W. T.	4,000 00	
Landry, W. (June 30)	2,400 00		Turnbull, B. (Feb. 28).....	5,000 00	
*Langevin, R. V.	3,000 00	1,294 05	*Turner, P. W.	2,900 00	
Letourneau, A. (Nov. 30)...	3,000 00	1,567 12	*Verroneau, P.	2,640 00	1,837 23
*Longtin, D. D.	3,000 00	486 14	Westcott, F. J. (Oct. 31)....	5,000 00	
*MacDonald, G. W.	3,000 00		Whiteley, A. B. (Feb. 28)...	2,700 00	
*Manning, T. R.	3,500 00		*Wilson, L. I. J.	3,600 00	
Marcette, J. D. (June 21)...	3,600 00		Womersley, W.	3,600 00	
*McDonagh, J. F.	3,500 00		*Woodbridge, R.	4,000 00	
McKee, C. B. (Jan. 31)....	4,800 00	667 34	Woolrich, H. (Aug. 31)....	2,700 00	
*McMitchell, W. A.	3,500 00	1,147 38	*Wright, J. E.	3,300 00	1,001 17
McNeill, H. A. L. (Mar. 31)	3,180 00	472 32			

The following temporary or voluntary workers received travelling expenses of \$500 or over: N. M. Adams, \$673.59; G. D. Aiken, \$699.22; W. M. Alley, \$637.64; L. C. Amys, \$1,362.83; A. B. Anderson, \$1,273.58; G. K. Anderson, \$1,143.95; K. B. Andras, \$791.47; A. G. Andrews, \$1,490.47; N. B. Anglin, \$943.59; B. R. Arneill, \$1,390.78; L. Aubin, \$1,013; H. S. Backus, \$836.40; T. H. Baker, \$1,427.79; D. K. Baldwin, \$2,189.36; D. M. Balfour, \$516.09; G. V. Ballentine, \$844.73; K. F. Barbour, \$632.17; A. E. Barron, \$1,104.55; H. D. Bartlett,

\$778.18; S. G. Bartlett, \$1,213.68; C. A. Beairsto, \$953.06; C. G. Beatty, \$500.14; C. C. Beaubien, \$1,631.26; P. J. Beaubier, \$1,135.64; J. I. Bedingfield, \$954.97; N. Belanger, \$1,183.38; Roger Belanger, \$546.19; Roland Belanger, \$515.46; H. B. Bell, \$1,038.51; J. V. Bell, \$1,428.06; L. L. Bell, \$1,235.68; P. W. Bell, \$1,750.84; C. G. Bernard, \$696.97; P. L. Bernard, \$519.20; M. G. Berry, \$536.56; C. Berthiaume, \$1,231.06; P. Bertrand, \$1,671.10; W. N. Bickle, \$1,569.47; H. J. Bird, \$559.59; G. A. Birks, \$958.34; A. E. Black, \$518.35; P. A. Blackshaw, \$1,198.72; J. A. Boivin, \$830.37; N. Bouffard, \$1,072.54; J. B. Boughner, \$672.61; J. O. Boulanger, \$996.34; P. A. Brault, \$597.03; G. Bray, \$1,239.85; R. D. Brearley, \$676.77; F. J. Brennan, \$685.30; J. A. Brewster, \$688.27; R. M. Brink, \$851.12; L. W. Brooks, \$1,032.86; J. R. Brousseau, \$606.91; A. Brown, \$637.97; J. S. Brown, \$1,584.10; E. M. Bruton, \$772.09; R. B. Buchanan, \$585.01; R. V. Bullock, \$1,190.45; E. G. Bulmer, \$1,018.97; E. Bunting, \$942.58; L. W. Burt, \$1,371.99; P. Bussieres, \$1,388.04; W. L. Caldwell, \$808.21; A. H. Cameron, \$1,162.68; P. F. Carey, \$989.72; A. D. Carr-Hilton, \$632.19; A. J. Cartan, \$1,204.58; D. K. Cassels, \$1,026.75; G. Catellies, \$809.28; A. H. Cater, \$587.23; G. Cay, \$514.75; A. B. Cayley, \$605.68; P. J. Chadsey, \$564.35; L. P. Chalmers, \$937.10; C. Champagne, \$1,817.79; C. F. Chapman, \$532.90; P. Cinq-Mars, \$1,073.46; J. A. Clark, \$502.99; W. L. Clark, \$2,365.32; C. P. Clarke, \$1,198.70; J. O. Clarke, \$974.94; L. Clearihue, \$608.50; L. Clerk, \$531.22; H. E. Cochran, \$2,237.80; A. C. Cochrane, \$1,253.60; J. W. Cochrane, \$2,764.14; K. A. Cockburn, \$1,251.03; W. T. K. Collier, \$1,396.52; L. Considine, \$590.50; J. L. Cook, \$1,398.85; C. J. Copithorne, \$1,326.44; D. S. Copus, \$1,224.23; J. M. Corbiel, \$2,013.11; C. L. Cowan, \$774.56; M. D. Cox, \$1,788.51; R. Cran, \$519.36; K. H. Crane, \$609.46; L. J. Crevier, \$1,286.45; S. W. Crook, \$699.58; G. W. Culver, \$1,140.37; R. A. Daly, \$723.49; S. M. Daniel, \$1,558.11; W. M. Daniell, \$1,326.21; F. Dansereau, \$1,059.31; J. H. Davie, \$1,162.25; J. L. Davis, \$753.68; W. K. Davis, \$897.74; T. F. Dawson, \$1,298.70; M. C. Deans, \$1,096.75; C. W. Dearberg, \$857.30; H. V. DeBury, \$1,236.74; G. C. Deeks, \$1,085.06; A. N. deGalatoff, \$949.33; S. B. G. Denton, \$1,138.20; A. W. D'Entrement, \$664.75; M. E. Dery, \$724.72; P. G. DeTonnancour, \$1,478.25; C. J. Dill, \$654.77; J. M. Dillon, \$624.96; R. M. Dixon, \$920.73; O. A. Doherty, \$1,074.61; E. J. Doran, \$1,230.34; J. M. Douglas, \$1,523.41; S. T. Douglas, \$1,158.52; R. Dubreuil, \$709.52; J. P. Debuc, \$1,383.52; L. H. Duclos, \$582.01; J. C. Dumont, \$935.54; H. V. Dunbar, \$570.66; M. M. Dunlop, \$638.80; D. P. Dwyer, \$1,124.02; J. M. Easson, \$1,118.91; F. Edgell, \$1,279.45; D. W. M. Erskine, \$1,374.80; P. E. Ethier, \$591.17; P. J. Evans, \$576.10; F. W. Falkner, \$521.20; W. L. Faulkner, \$1,031.16; J. R. Findley, \$1,433.67; W. G. Flack, \$1,115.20; L. J. Forbes, \$981.83; J. Forget, \$849.18; W. Forster, \$1,016.47; J. A. Fournier, \$709.95; A. F. Francis, \$898.80; W. R. Franks, \$1,217.76; F. M. Fraser, \$1,254.52; P. H. Frignon, \$746.92; R. A. Fugere, \$1,346.05; C. Gagnon, \$615.16; G. Gagnon, \$1,089.65; M. Gagnon, \$1,486.79; J. R. Gale, \$1,254.47; C. A. Gallagher, \$827.42; R. E. Gardner, \$897.76; J. E. Garneau, \$1,239.36; R. Gelinas, \$1,016.04; L. B. Gibson, \$807.16; F. L. Gilbert, \$647.85; A. Gillespie, \$1,116.38; G. Gingras, \$1,315.60; P. B. Girard, \$1,436.55; R. Giroux, \$1,143.29; E. E. Glasgow, \$1,239.36; W. C. Goodman, \$796; D. W. Gordon, \$1,035.98; J. A. Gosselin, \$1,448.11; E. D. Goulding, \$1,457.60; J. L. Graham, \$1,164.18; A. W. Grandchamp, \$1,011.18; H. Gravel, \$1,106.74; C. H. Guay, \$1,618.41; E. Guay, \$1,606.48; P. A. Guay, \$1,423.83; F. R. Guptill, \$762.24; T. Guy, \$758.09; J. D. Hagar, \$702.05; E. O. W. Hall, \$1,021.99; R. Hamel, \$1,561.33; G. P. Hamm, \$553.64; W. D. Hanley, \$737.11; T. R. Hanson, \$2,069.31; P. J. Harrington, \$596.05; G. R. Harris, \$1,915.50; S. W. Harris, \$1,196.54; W. C. Harris, \$551.99; W. M. Harris, \$926.40; T. R. Harrison, \$1,172; R. F. Hassen, \$1,400.17; H. W. Hatch, \$876.26; M. Hebert, \$520.40; E. M. Henderson, \$1,623.24; J. Henderson, \$1,031.50; G. A. Henley, \$512.20; D. Henshaw, \$2,899.14; E. R. Henry, \$553.24; Eric R. Henry, \$939.40; G. Heywood, \$731.52; R. C. Hicks, \$813.27; J. R. Hillborn, \$1,063.25; T. M. Hockin, \$1,082.24; K. Holdsworth, \$516.65; A. E. Holmes, \$912.94; L. J. Holmes, \$804.86; J. T. Hopewell, \$921.50; C. G. Horton, \$1,240.50; W. M. Houston, \$618.82; A. L. Howard, \$1,193.19; H. P. Hubbs, \$1,361.73; S. A. Hughes, \$1,229.11; H. A. Humber, \$1,433.42; P. E. Hume, \$701.11; E. H. W. Husband, \$507.17; B. A. Ingraham, \$548.62; J. A. Inness, \$713.02; F. J. Isard, \$1,151.53; R. E. Jackson, \$889.39; W. C. Jackson, \$602.78; F. B. Jacob, \$556.20; A. Jarvis, \$658.10; W. H. R. Jarvis, \$543.03; J. E. Jennings, \$1,307.80; R. M. Johns, \$907.78; T. E. Johns, \$541.71; P. M. Johnson, \$733.02; C. E. Jolly, \$722.90; J. J. Joyal, \$508.86; E. O. Keeler, \$546.70; J. G. Kellam, \$834.13; A. P. Kennedy, \$1,469.58; E. M. Kennedy, \$1,280.88; D. J. Kilgour, \$749.30; E. F. C. Kinnear, \$976.27; W. J. Kirby, \$711.32; P. Knubley, \$687.05; A. T. Kyle, \$1,096.22; J. D. Labbe, \$617.26; U. Labelle, \$618.72; G. A. Lacouture, \$1,147.05; G. Laflamme, \$1,649.85; G. Lafleur, \$1,856.65; G. C. Lajoie, \$706.96; R. A. Lambert, \$563.33; A. Lamoureux, \$1,263.63; R. S. Lampard, \$794.35; O. S. Lampman, \$877.56; G. Landry, \$714.05; H. Langevin, \$501.79; R. Laplante, \$831.82; J. A. Lapointe, \$875.95; N. Laramée, \$1,113.22; E. G. Lawrence, \$501.46; J. L. Lawther, \$532.48; L. G. Layton, \$1,437.69; J. A. Leddy, \$824.69; D. R. Lee, \$1,428.89; H. B. Lee, \$1,311.30; W. C. Lee, \$925.99; T. Lemay, \$1,298.80; J. P. LeMoine, \$581.12; G. T. Lemon, \$567.75; V. C. Lepine, \$565.26; H. Letourneau, \$809.12; J. L. Letroy, \$515.55; R. P. Leveque, \$1,026.12; G. C. Lindsay, \$914.87; C. Longpie, \$1,725.57; D. W. Lonsdale, \$605.14; J. A. Lumsden, \$923.20; W. J. Lyons, \$1,559.11; E. M. MacBrayne, \$1,985.05; C. A. MacDonald, \$1,427.59; M. MacDonald, \$1,474.20; N. D. MacDonald, \$765.78; K. G. MacDuffee, \$784.20; W. E. MacGillivray, \$893; R. MacInness, \$1,912.34; J. L. MacKee, \$1,506.10; W. G. MacLaren, \$661.19; D. D. MacLeod, \$777.59; N. L. MacNames, \$1,719.70; D. J. MacNeill, \$533.28; J. D. MacPherson, \$1,068.78; G. Magnan, \$512.71; F. P. Mallon, \$1,382.38; D. B. Mansur, \$1,495.21; R. Marchand, \$1,362.36; J. M. Marion, \$504.05; B. K. Marshall, \$1,172.70; C. H. D. Marshall, \$1,202.21; J. R. Martin, \$561.52; B. H. Mason, \$1,408.34; W. Mason, \$870.35; H. A. Matthews, \$1,041.99; R. W. Maxwell, \$541.92; C. A. May, \$553.12; E. R. Mayall, \$1,178.57; F. G. McArthur, \$935.68; C. W. McBride, \$1,529.10; A. S.

McCant, \$650.29; H. J. McCarrey, \$1,209.07; D. McCarthy, \$725.26; O. E. McCarthy, \$1,055.05; W. H. McCormick, \$1,316.72; J. E. McCready, \$1,146.38; B. L. McCutcheon, \$972.23; S. L. McGinnis, \$763.65; J. H. McIntosh, \$949.17; G. A. McKay, \$1,000.81; J. O. McKenzie, \$1,202.71; V. J. McLellan, \$677.25; W. J. McLelland, \$973.23; R. S. McMurdo, \$1,040.70; T. D. McMurray, \$636.11; W. E. McMurtry, \$705.80; G. R. McPhee, \$1,336.52; W. D. Meikle, \$527.30; J. B. Milette, \$590.48; J. E. Miloche, \$660.65; E. Miller, \$1,202; L. G. Mills, \$1,828.24; L. G. Millson, \$805.08; D. L. Mitchell, \$1,172.95; T. F. Moore, \$562.57; H. L. Moreau, \$768.62; A. Morissette, \$1,241.24; D. E. Morrison, \$1,141.16; R. S. Morton, \$585.47; J. C. Munro, \$683.50; W. H. Nanson, \$944.65; C. R. Nash, \$1,398.91; T. H. Newell, \$759.97; N. A. Normand, \$998.42; A. Normandin, \$1,260.45; R. B. O'Brian, \$1,007.78; A. B. Odlum, \$774.76; S. B. O'Hara, \$519.49; C. J. Oliphant, \$1,389.35; I. Olivier, \$1,042.75; F. E. Osborne, \$536.14; A. E. C. Oxley, \$571.38; D. J. Packard, \$664.85; C. Page, \$1,267.40; E. J. Papillon, \$704.78; P. Parrott, \$898.70; J. G. Pattee, \$1,035.76; D. D. Patterson, \$651.98; J. S. Patterson, \$1,432.64; P. R. Payn, \$565.57; E. G. Pearson, \$760.13; L. A. Pedneault, \$878.40; F. W. Peel, \$1,203.59; F. Pepper, \$1,587.34; J. A. Pequegnat, \$548.69; E. G. Percival, \$912.30; M. Pesant, \$912.90; Y. Phenix, \$745.40; A. O. Philip, \$749.65; A. L. Pidgeon, \$518.70; A. G. Plaxton, \$780.74; H. A. Plow, \$731.47; K. E. Plumpton, \$1,312.29; E. R. Pope, \$709.57; A. V. Pothier, \$1,776.24; F. J. Potter, \$1,320.00; A. C. Powell, \$1,317.34; G. R. Price, \$993.27; W. H. Price, \$1,242.60; E. L. Pudden, \$931.34; W. R. Purves, \$2,617.65; J. R. Pyper, \$526.93; H. J. Reid, \$1,196.57; W. A. Reid, \$1,084.99; R. J. G. Reiner, \$1,629.77; M. L. A. Richard, \$1,468.19; J. B. Ridley, \$1,363.70; D. Ritchie, \$531.20; S. G. J. Robbins, \$791.97; J. A. Roberts, \$1,478.76; R. W. Robertson, \$966.70; H. B. Robinson, \$1,017.45; W. A. Robinson, \$1,034.66; S. H. Robitaille, \$1,513.44; F. Rochon, \$895.93; J. B. Ross, \$1,475.88; P. Ruel, \$624.60; G. C. Rundle, \$776.55; G. G. St. Pierre, \$787.27; B. C. Samis, \$612.87; J. B. Saunders, \$862.15; W. W. Shaver, \$501.85; R. J. Shaw, \$773.50; R. M. Sheppard, \$684.84; F. A. Sherrin, \$1,715.52; D. G. Simpson, \$2,046.71; E. W. Simpson, \$1,581.97; J. T. Skelly, \$1,633.03; C. R. Slip, \$1,759.87; W. T. Slisson, \$591.35; E. G. Sorsoleil, \$1,650.27; J. V. Sorsoleil, \$676.91; E. G. Spaulding, \$529.36; J. W. Speer, \$539.30; A. G. A. Spence, \$1,359.80; H. D. Stanley, \$1,294.06; A. H. Stevens, \$546.17; H. M. Stevens, \$675.69; J. B. Stevenson, \$878.83; G. C. Stewart, \$1,662.12; D. A. Street, \$1,583.93; R. C. F. Sutcliffe, \$627.36; H. E. Sutton, \$565.14; J. E. Sydie, \$1,074.91; C. Taillon, \$1,721.18; F. Tanguay, \$599.20; E. H. Tanner, \$795.61; C. R. Taylor, \$502.61; G. H. Taylor, \$821.08; T. S. Taylor, \$537.38; R. Tevendale, \$736.22; P. Theberge, \$1,495.82; G. Thibodeau, \$1,462.65; C. A. Thompson, \$561.01; G. M. Thompson, \$1,584.38; K. G. Thompson, \$620.40; C. A. Thomson, \$834.82; W. E. Thomson, \$1,472.19; W. H. A. Thorburn, \$810.86; R. G. Thorley, \$977.43; H. B. Tindale, \$715.85; J. B. Topp, \$1,411.50; J. Toupin, \$573.12; G. K. Towers, \$568.34; H. L. Trapp, \$748.41; R. Trottier, \$1,298.12; W. G. Tubby, \$1,127.05; H. Turgeon, \$536.45; A. C. Turner, \$1,459.55; E. W. Turner, \$655.70; D. Valois, \$945.05; H. J. Vandewater, \$995.62; F. G. Venables, \$1,340.86; J. H. Vernon, \$1,807.15; M. Verrault, \$1,604.22; P. Vidal, \$1,025.12; R. W. Wadds, \$824.36; R. B. Wadsworth, \$655.48; L. Wakelin, \$602.10; J. H. Walker, \$531.21; W. A. Wall, \$1,302.82; T. G. Walsh, \$1,081.48; A. G. Walwyn, \$1,043.48; G. R. Warburton, \$1,010.32; B. H. Watson, \$584.88; E. A. Webb, \$1,653; L. A. Weinreb, \$735.16; A. G. Welch, \$572.60; D. B. Weldon, \$535.74; F. G. Weller, \$1,332.12; J. J. West, \$2,149.10; W. W. Whelan, \$666.85; W. T. White, \$777.80; E. A. Whitworth, \$672.70; L. M. Wightman, \$1,469.49; D. R. Wiley, \$507.98; G. C. Wilkins, \$1,118.61; M. G. Wilkinson, \$884.18; A. H. Williams, \$1,021.29; R. Wilson, \$971.02; R. C. Wilson, \$602.38; T. B. Wilson, \$850.44; W. F. Wilson, \$2,102.23; W. G. Wilson, \$1,293.34; G. R. Winchester, \$523.79; J. D. Winslow, \$758.74; F. A. L. Woodland, \$1,538.46; G. E. Wootten, \$1,595.26; L. F. Worsley, \$579.74; D. A. Wotherspoon, \$610.67; J. R. Wright, \$1,117.05; R. K. Wright, \$897.57; G. S. Yardley, \$634.48; N. D. Young, \$1,275.55.

Suppliers receiving \$5,000 or more: Advertising Agencies of Canada, \$1,540,165.03; Alberta Government Telephones, \$5,894.02; Bank of Canada, \$127,634.97; R. Beauchamp, \$7,728.00; Bell Telephone Company of Canada, \$86,322.72; British American Bank Note Company, Limited \$769,858.56; British Columbia Telephone Company, \$12,234.40; Estate of Dominic Burns, \$12,136.00; Canadian Bank Note Company, Limited, \$559,623.60; Canadian Daily Newspapers Association, \$27,808.37; Canadian National Express, \$7,163.04; Canadian National Telegraphs, \$17,800.97; Canadian Pacific Express Company, \$8,006.75; Canadian Pacific Telegraphs, \$19,189.59; Day Sign Company Limited, \$12,544.74; Dominion Government: Foreign Exchange Control Board, \$9,599.58; Department of National Defence—Army Services, \$37,916.66, Naval Services, \$15,532.37, Air Services, \$28,962.41; National Film Board, \$219,460.54, Post Office Department, \$60,092.80, Department of Public Printing and Stationery, \$331,540.05; Dominion Oxygen Company, \$6,962.04; Dymont, Limited, \$5,384.69; The T. Eaton Company, Limited, \$23,346.22; General Advertising Incorporated, \$11,550.26; J. J. Gibbons, Limited, \$10,895.65; L. R. Greene, Limited, \$15,229.46; S. S. Holden, Limited, \$13,755.18; Hook Signs, Limited, \$5,885.25; Hollywood Victory Committee, \$5,829.74; The Jam Handy Organization, Incorporated, \$43,506.96; A. Kimball, Limited, \$11,975.84; A. Laflamme, \$9,718.50; Manitoba Telephone System, \$5,104.13; Maritime Telegraph and Telephone Company, Limited, \$5,532.97; Paramount Pictures, Incorporated, \$15,979.85; Remington Rand, Limited, \$10,062.04; The Royal Trust Company, \$6,900; Royal York Hotel, \$10,048.40; Savage Display Service, \$8,546.71; Scythes & Company, Limited, \$12,565.85; Southam Press, \$49,871.44; Trans-Canada Air Lines, \$9,178.70; Twentieth Century Fox Film Corporation, \$36,467.26; Underwood, Limited, \$7,544.30; Unique Products Limited, \$47,360.55; John Walter & Sons, Limited, \$8,372.16; Windsor Hotel, \$5,492.72.

The following table exhibits details of sales and expenses (excluding premiums and discounts) of the Eighth and Ninth Victory Loans as at March 31, 1946:

	Eighth Victory Loan 1945	Ninth Victory Loan 1945
Sales Analysis—		
Total Sales	\$ 1,563,619,350 00	\$ 2,027,486,300 00
Number of Subscriptions	3,178,275	2,947,636
Expenses to March 31, 1946	\$ 13,100,283 57	\$ 14,990,491 70
Percentage of expenses to Total Sales	·838	·734
Expense Analysis—		
Salaries	605,597 86	707,122 16
Travelling expenses	399,013 19	442,034 14
Postage and express	72,684 49	76,295 17
Communication services	105,008 28	108,447 92
Stationery and printing	93,936 92	88,361 50
Equipment and rental	35,462 42	33,844 40
Office rent, light, heat and janitor service	96,785 70	115,200 70
Organization expenses	78,963 63	87,824 48
Advertising and publicity	1,521,914 54	1,328,054 95
Printing and distribution of bonds	695,145 41	730,650 58
Commissions to salesmen	3,449,920 41	4,490,945 80
Remuneration to banks, trust and loan companies	2,551,089 33	3,290,703 91
Remuneration to dealers	3,437,450 00	3,523,040 00
Bond Trading Profit	42,688 61Cr.	32,034 01Cr.
	<u>\$ 13,100,283 57</u>	<u>\$ 14,990,491 70</u>

NOTE.—See page F-16, 1944-45 Public Accounts, for table giving details similar to the above in respect of the first to seventh Victory Loans. The figures in such table are, however, subject to slight adjustment by reason of small expenditures made this year in respect of the fourth, fifth, sixth and seventh loans (see page F-13).

PREMIUM, DISCOUNT AND EXCHANGE

Premium, Discount and Exchange \$ 14,733,764 37

This amount represents the excess of disbursements over receipts on this account for the current fiscal year. For details see Sundry Suspense Accounts, page F-64.

SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES

Subsidies to Provinces

Prince Edward Island	381,931 88
Nova Scotia	705,140 18
New Brunswick	732,385 76
Quebec	2,866,589 88
Ontario	3,155,007 48
Manitoba	1,717,284 18
Saskatchewan	2,049,775 00
Alberta	1,835,075 00
British Columbia	1,003,439 86
	<u>\$ 14,446,629 22</u>

Appendix 5 to this section, page F-79 shows by provinces the amount to which each is entitled and the individual payments made.

Special Compensation to Provinces

Compensation to Provinces in lieu of Income and Corporation Taxes under the Dominion-Provincial Taxation Agreement Act, 1942, c. 13, 1942-43.....\$ 98,051,768 64

Under the provisions of the Dominion-Provincial Taxation Agreement, 1942, c. 13, 1942-43, the Minister of Finance, with the approval of the Governor in Council, may enter into an agreement with the government of any province to provide, subject to terms and conditions, that the province and its municipalities shall cease to levy personal income and corporation taxes for the duration of the war and for a certain readjustment period thereafter, and to provide for the payment of compensation by the Dominion to the province therefor. Section 5 of the Act provides, subject to terms and conditions, for compensation to the provinces by the Dominion for loss of revenue re tax on sale of gasoline. The annual Dominion compensation for corporation, income and gasoline taxes is computed on a basic year, being, in the case of each province or municipality concerned, the fiscal year ending nearest to December 31, 1940.

Compensation to provinces, in return for vacating the personal income and corporation tax fields for the duration of the war, and for reduction in gasoline revenue, was as follows:

	Income and Corporation Taxes		Gasoline Tax		Total
	Year Ending	Amount	Year Ending	Amount	
Prince Edward Island..	Mar. 31, 1946	701,943 96	.....	.....	701,943 96
Nova Scotia.....	Feb. 28, 1946	2,911,078 03	Nov. 30, 1945	390,958 95	3,302,036 98
New Brunswick.....	Jan. 31, 1946	3,650,067 45	Oct. 31, 1945	83,583 99	3,733,651 44
Quebec.....	Mar. 31, 1946	20,199,289 58	.....	.....	20,199,289 58
Ontario.....	Mar. 31, 1946	28,269,707 03	Mar. 31, 1946	2,440,839 89	30,710,546 92
Manitoba.....	Jan. 31, 1946	5,547,824 37	Apr. 30, 1945	276,283 56	5,824,107 93
Saskatchewan.....	Jan. 31, 1946	5,826,774 04	Apr. 30, 1945	10,951 64	5,837,725 68
Alberta.....	Mar. 31, 1946	15,189,342 93	.....	.....	15,189,342 93*
British Columbia.....	Mar. 31, 1946	12,046,642 89	Mar. 31, 1945	506,480 33	12,553,123 22
		\$ 94,342,670 28		\$ 3,709,098 36	\$98,051,768 64

* Including adjustment under authority of the Dominion-Alberta Supplementary Taxation Agreement Act, c. 17, 1945.

Vote 61 To enable the Minister of Finance, subject to agreements with the provinces, to guarantee the provincial liquor revenues of the provinces entering into an agreement, pursuant to the offer made by the Minister of Finance to the Provincial Premiers on March 2, 1943, whereby in consideration of the provinces raising retail prices for spirits by an amount at least sufficient to absorb the increase in excise duty of \$2 per proof gallon imposed under amendment to the Excise Act, Chapter 9, Statutes of Canada, 1943, and an additional amount equivalent to \$2 per proof gallon, the Dominion guarantees for the duration of the wartime liquor control restrictions, the liquor revenues of each province on the basis of such revenues received during the 12 months ending June 30, 1942, provided that any payments necessary to fulfil the guarantees given under this authority shall be paid out of any unappropriated moneys in the Consolidated Revenue Fund.....\$ 1 00
Expenditures..... nil

As of March 31, 1946, no payments had been made under this authority.

MISCELLANEOUS GRANTS AND CONTRIBUTIONS

Vote 62 Canadian General Council of the Boy Scouts.....\$ 9,000 00

Vote 63	Dominion Council of the Girl Guides	\$ 4,860 00
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Vote 64	Royal Astronomical Society	\$ 1,620 00
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Vote 65	Royal Canadian Academy of Arts	\$ 2,025 00
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Corporation of the City of Ottawa, Ottawa Agreement Act, c. 27, 1945		\$ 525,000 00

The agreement as ratified by c. 27, 1945, provides for payment to the Corporation of the sum of \$300,000 annually for a period of five years from July 1, 1944, such payment to be made in quarterly instalments. The above amount was paid to the Corporation in respect of the period July 1, 1944 to March 31, 1946.

National Battlefields Commission, c. 57, 1908, and Amendments	\$ 75,000 00
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This amount is a statutory grant to the National Battlefields Commission for the acquisition, management and control of national battlefields under the provisions of c. 57, 1908, an Act respecting the National Battlefields at Quebec. The accounts of the Commission are audited by the Auditor General of Canada pursuant to section 14 of the Act and his report in this connection will be found in Appendix 8 to this section, see page F—98.

GENERAL

Vote 67 **Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or Regulations**

	Estimates	Allotments	Expenditures
Salaries.....	63,090 00	63,090 00	40,345 00
Cost of Living Bonus and Other Pay-list Items.....	3,480 00	3,480 00	1,844 62
Travelling Expenses.....	1,000 00	1,000 00	246 70
Telegrams and Telephones.....	500 00	500 00	15 26
Printing and Stationery.....	1,000 00	1,000 00	441 46
Reporting Service.....	500 00	500 00	11 70
Dominion Trade and Industry Commission.....	1,000 00	1,000 00	
Sundries.....	1,500 00	1,500 00	906 83
A Annuity to Retired Member of the Board.....	2,500 00	2,500 00	2,499 96
	\$ 74,570 00	\$ 74,570 00	\$ 46,311 53

This vote was provided for the expenses of administering the Tariff Board Act, c. 55, 1931, under which, in respect of goods produced in or imported into Canada, inquiries into costs of raw materials, production, transportation, labour and prices are made and findings reported to the Minister of Finance. The Act also empowers the Board to hear, and give decisions on, appeals from tariff rulings of the Department of National Revenue. The Dominion Trade and Industry Commission Act, c. 59, 1935, provides for the establishment of commodity standards and investigation into complaints respecting unfair trade practices.

As of March 31, 1946 there were 13 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rate indicated by an asterisk includes war duties supplement. H. B. McKinnon, Chairman, \$12,000; R. Cousineau, \$3,000; J. C. Leslie, \$2,940; J. R. MacGregor, \$6,000; P. G. Turner, \$5,400* (May 31).

A Annuity to M. N. Campbell under the provisions of Section 8 of the Act.

**Vote 68 (and (a) Vote 460, Supplementary Estimates; (b) Vote 660, Further Supplementary Estimates)
To provide for the expenses of the Comptroller of the Treasury's Office**

	Estimates	Allotments	Expenditures
Salaries	3,765,520 00	3,798,520 00	3,795,528 51
Cost of Living Bonus and Other Pay-list Items	507,040 00	480,540 00	479,640 33
A Printing and Stationery and Office Equipment	500,000 00	501,500 00	501,119 46
B Travelling Expenses	60,000 00	59,000 00	57,159 91
C Rent of Equipment	110,000 00	106,500 00	106,085 65
D Sundries	90,000 00	93,000 00	92,552 63
E Postage—Family Allowance Cheques	540,000 00	533,500 00	533,312 86
	\$5,572,560 00	\$5,572,560 00	\$5,565,399 35

This vote was provided to defray the expenses of the office of the Comptroller of the Treasury in carrying out the duties imposed by the Consolidated Revenue and Audit Act, c. 27, 1931, including the issue of public moneys from the Consolidated Revenue Fund, the provision of accounting services for Government Departments, and other duties assigned by the Governor in Council.

As at March 31, 1946, there were 3,549 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McIntyre, B. G. Comp- troller of the Treasury	\$9,000 00		Clark, J. A.	3,120 00	
Hodgkin, J. O., Asst. Comp- troller	6,000 00		Coburn, F. G.	4,930 00*	2,089 87†
Adams, I. M.	2,520 00*	\$ 1,748 34	Coffin, L. L.	3,240 00	
Allen, A. T.	4,620 00*		Cordes, H. G. M.	3,240 00*	702 40
Anderson, J. (Feb. 27)	4,320 00		Corrigan, H. W.	2,400 00	
Anderson, J. P.	3,120 00*		Couillard, J. E.	3,600 00	
Anderson, T. R. C.	4,800 00*	657 44†	Cousins, W. J.	2,460 00*	
Angers, C. E.	3,600 00*		Craig, H. C.	4,140 00	1,574 73
Atkinson, C. T.	2,700 00*		Craig, L. C.	4,260 00	
Bannard, A. W.	5,400 00*	862 97†	Crocker, C. C.	3,420 00*	
Barnhill, C. E.	2,400 00*		Cullen, J. B.	3,520 00*	
Beach, N. E.	4,320 00*	3,497 57†	Curran, H. D.	2,400 00	
Beattie, L. McD.	2,700 00*		Currie, G. F. (Oct. 23)	2,400 00	
Beaudoin, J. R. L.	3,600 00*		Cuthbert, C. E.	2,640 00*	
Beauvais, J. E.	3,840 00		Cuthill, D. J.	3,120 00	
Berthe, E. H.	2,700 00	848 86	Dancey, J. E.	3,000 00	869 19
Bishop, J. T.	2,700 00		Darling, W. L.	2,700 00*	
Blagdon, J. A.	2,640 00*		Davies, D.	2,460 00*	
Boswell, A. L.	3,120 00*		Davis, R. E.	4,800 00*	
Bott, G. E.	2,700 00*		Dawson, J. D. (on loan to Department of National War Services)	3,600 00	1,200 55†
Bowie, G. G.	2,460 00		deJocas, H.	3,360 00	
Bowles, T.	3,120 00		Dilks, C. N.	3,120 00	
Bradford, C.	2,400 00		Donkin, F. W.	4,440 00	
Brindell, E. J.	3,960 00		Donkin, L. E.	2,400 00	
Brisson, J. T.	4,320 00	1,690 36†	Donnelly, B. C.	3,600 00*	
Brown, H. J.	3,520 00*		Doris, C. P.	3,240 00*	
Buchanan, A. B.	2,700 00		Dorval, J. G. W.	2,640 00*	
Buchanan, W. A.	2,700 00*		Doyle, W. H.	2,460 00*	
Buckingham, H. C.	2,580 00*		Drew, D. S.	3,120 00*	
Bullock, J.	2,460 00*		Drew, W. G.	2,820 00*	
Burdett, R. A.	3,600 00*		Duncan, C. C.	3,820 00*	1,480 93
Burns, C. H.	2,400 00		Duncan, J. K.	2,700 00*	
Burns, E.	2,400 00		Edwards, E. R.	2,700 00	
Burton, C. H.	2,700 00*		Fagan, M. E.	3,120 00	
Callaway, N. M.	2,580 00		Fairbairn, W. B.	2,880 00	
Cameron, F. J.	4,140 00*		Fauvel, B. A.	2,400 00	
Caron, J. P.	2,640 00*		Fee, J. H.	2,940 00*	
Cashion, W.	2,700 00*		Fergus, M. J.	2,700 00*	
Charlton, H. G.	3,780 00*	3,095 20†	Feron, F. G.	3,360 00	
Cheney, G. H.	4,300 00*	336 29†	Fidler, M. D.	3,780 00*	1,228 35

DEPARTMENT OF FINANCE

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
FitzSimons, J. A.	2,700 00		MacDonald, D. A.	3,000 00	
Flanagan, P. T.	3,600 00		Mackie, T. E.	2,940 00*	730 00†
Flegg, H. V.	2,700 00		Marcoux, J. O. J.	3,000 00	
Foisy, W.	3,600 00		Matheson, C. P.	3,420 00*	
Foulds, J. T.	2,700 00*		Mattice, W. J.	3,120 00	2,341 46
Franklin, A. V.	5,400 00*		May, P.	2,700 00*	
Fraser, J. A.	3,900 00*	330 52†	McCarthy, H. C.	2,700 00	
Frost, E. L.	2,460 00		McCarthy, W. W.	2,700 00	
Gagnon, P. E.	3,600 00		McCoy, A. F.	2,820 00*	
Garland, G. A.	2,400 00		McCoy, J. P. (June 10) ...	2,400 00	
Gilman, H. D.	4,140 00		McCracken, H. M.	3,120 00*	534 11†
Gimblett, R. J.	2,460 00*		McCullough, W. W.	2,700 00	
Graham, H. M.	2,700 00		McCutcheon, L. W.	4,140 00	
Grant, H. L.	2,700 00		McCutcheon, R. E.	2,700 00	
Gray, A.	3,780 00*		McDougall, S.	3,180 00*	
Greenway, W. J.	5,400 00		McGill, J. J.	4,500 00	
Hall, C. C.	2,460 00*		McGuckin, J. C.	2,700 00*	
Hammell, W. F.	2,460 00		McMullen, J. E.	3,600 00	
Hart, D.	2,700 00		McPhail, A. S.	3,360 00	
Hawkins, E. W. (Feb. 1) ...	2,700 00		McQuarrie, W. E.	2,820 00*	
Hearnden, G. E.	2,400 00		Meagher, P. L.	2,820 00*	
Hearnden, J. R.	2,700 00		Megaffin, W. H.	3,120 00	889 15
Hekking, A.	2,400 00		Mitchell, A.	2,640 00*	
Henderson, W. R.	3,600 00		Monk, G. B. (Sept. 1)	3,120 00	
Hendry, D.	3,240 00*		Moore, W. P.	3,240 00	
Hester, H. H.	4,140 00		Morgan, I. M.	4,780 00*	
Hoare, G. A.	3,840 00*		Morrison, T. W.	2,460 00*	
Hodgins, G. W. F.	3,600 00		Morton, R. L.	3,840 00	1,439 07
Hoganson, E. F.	3,120 00		Myers, J. W.	3,780 00	
Holmes, F. W.	3,600 00*		Neville, P. V.	2,700 00	
Horton, J. W.	2,700 00	383 33	Noonan, J. V.	2,400 00	
Houghton, J. E. W.	3,900 00*	820 97†	O'Brien, C. L.	2,460 00	
Hussey, J. O.	2,820 00*	2,665 41†	O'Connor, W. J.	3,840 00*	
Jarvis, H. A. (July 14)	2,700 00		O'Dempsey, J. A. (Nov. 1) ..	2,400 00	
Jesshope, E. V.	3,120 00		Oliver, D. W. G.	4,800 00	
Johannsson, M.	2,700 00	1,096 90†	Olmsted, W. B.	2,700 00*	
Johnson, A. B.	2,700 00		Pariseau, P. E.	3,240 00	
Jones, L. E.	2,700 00*		Payne, S. A. (Mar. 24) ...	2,700 00	
Keating, N. A.	2,700 00		Pells, J. S.	2,820 00*	305 13†
Kelley, H. W.	2,460 00		Phenner, C. C.	2,820 00*	
Kelley, J. C.	3,600 00*		Phillips, T. F.	3,600 00	2,568 16†
Kelly, J. I.	3,600 00*		Playfair, R. C.	5,300 00*	703 48†
Lacombe, J. A.	3,900 00*		Pollard, G. H.	2,400 00	
Lafortune, E. A.	3,120 00*		Powers, G.	2,580 00*	
Lancaster, H. L.	3,900 00*		Pratt, C. A.	2,580 00*	522 81†
Landry, G. L.	3,120 00*		Pratte, J. E. H.	4,980 00*	
Lane, J. P.	2,400 00		Radford, W. G.	2,700 00	
Langdon, E. T.	4,980 00		Rathwell, W. K.	3,840 00	
Larkin, E. P.	2,700 00*		Ratney, J. R. T.	2,700 00	300 05
Latendresse, J. A. R.	4,140 00		Rayner, H. B.	3,840 00*	
Lauchlan, W.	4,140 00*		Reilly, T. H.	2,700 00	334 60†
Leeman, J. A.	3,100 00*	1,886 46	Reny, J. N. G.	2,700 00	897 00
Lemay, J. A. (Sept. 1)	4,140 00		Rice, G. J.	2,520 00*	
Lemay, J. H. (On loan to Department of National War Services)	3,720 00*		Rocque, J. L.	3,120 00	1,048 85
Little, G. P.	3,420 00*		Rolston, J. R.	2,700 00	1,557 52†
Little, J. W.	2,820 00*		Roy, J. L.	3,600 00*	
Lodge, W.	2,520 00*		Rusk, H.	3,120 00*	
Lomax, J. M. (Transferred to Department of Veter- ans Affairs, Nov. 1) ..	3,780 00	1,915 53†	Russell, J. G. (Transferred to Department of Veterans Affairs, Sept. 1)	2,880 00	
Long, C. E.	3,120 00*		St. Jean, E. R.	2,820 00*	
Lynas, J. A.	2,700 00*		Salmon, J. A.	2,700 00*	850 55
Lynch, M. E.	2,580 00		Sawyer, E. A.	3,600 00	
			Scatcherd, E. C. (Oct. 12) ...	2,940 00	
			Schofield, C. A.	2,460 00*	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Sheppard, W. T.	3,120 00*		Waldorf, C. V.	3,600 00*	
Simpson, J. H. V.	2,400 00		Walton, W. S.	2,820 00*	
Skinner, G.	2,700 00	315 50	Waters, R. V.	3,240 00*	404 56
Slasor, H.	3,840 00*		Weeks, F. O.	5,400 00	
Sloman, H.	5,400 00		Weir, J. W.	2,700 00	
Smith, J.	3,600 00	328 85	White, H. J.	2,700 00	594 76†
Smithers, H. L.	3,600 00		Whittle, D. G.	6,000 00*	
Smythe, A. E.	3,120 00	1,669 62	Wilkinson, C. L.	2,700 00	
Somerville, J. M.	2,700 00		Willis, T. G. (Jan. 1)	3,120 00	369 00
Spence, W. C.	2,700 00		Wilson, H. E.	2,940 00*	
Stanley, G. M.	2,700 00*	406 07	Wilson, H. T.	3,420 00	
Stephenson, P. C.	4,800 00	728 77	Wilson, W. T. (Transferred to Wartime Prices and Trade Board, Jan. 1)...	4,440 00	1,085 34
Stevens, J.	4,620 00		Wood, E. E.	4,620 00	
Stokoe, T. N.	2,940 00		Wood F. E.	6,000 00*	947 32†
Stremes, F. W.	3,120 00		Wood, W. J.	2,700 00	
Strong, R. A.	3,120 00		Woodside, E. H. S.	4,080 00	
Taylor, B. E.	2,400 00		Woolsey, A. G.	3,120 00*	
Tobin, G. L.	2,640 00*		Worden, G. F.	3,120 00	
Tremblay, R.	3,360 00		Wright, C. J.	3,120 00*	
Tressider, G. N.	2,580 00		Wurtele, W. G.	3,840 00	675 87
Turner, E. K.	3,600 00*	1,471 04	Wymbbs, A. D.	3,840 00*	
Turner, O. D.	3,240 00*		Yetts, C. N.	3,120 00	
Viau, M. E. A.	2,400 00				
Virr, L. S.	2,820 00*				
Wagstaff, F. L.	2,700 00	1,910 62†			

† These items include an amount of \$23,878.95 charged to War and Demobilization Allotment and an amount of \$1,116.41 charged to Department of National War Services, War and Demobilization Allotment.

A *Printing and Stationery and Office Equipment.* Payments were made to the Department of Public Printing and Stationery.

B *Travelling Expenses.* The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over. A. J. Banks, \$949.81 (including \$308.04 charged to Department of Veterans Affairs, Vote 399); A. C. Brooks, \$396.50; W. R. Butchart, \$969.40; G. W. Cameron, \$533.45; Y. D. Chevrier, \$895.99; J. S. Cormack, \$595.80; R. Cosgrove, \$855.45; R. C. Gauthier, \$629.95; L. A. Graham, \$726.17; W. W. Holcombe, \$1,508.55; L. Latremouille, \$868.96; R. Matheson, \$458.17; J. C. Paquette, \$978.93; G. A. Pink, \$616.21; D. J. Quail, \$385.92; W. A. Renwick, \$597.76; M. L. Sully, \$1,567.32; W. J. Tubman (included under War and Demobilization Allotment); E. W. Whitmore, \$792.22.

C *Rent of Equipment.* Payments were made to the International Business Machines Co., Ltd., for rental of accounting machines.

D *Sundries.* Includes costs of embossing addressograph plates in preparation for Family Allowance payments as follows: Addressograph—Multigraph Sales Agency, \$15,816.37; part-time assistance, \$24,772.93.

E *Postage—Family Allowance Cheques.* Expenditures from this allotment represent mainly payments to the Post Office Department, under a special arrangement (known as the "Postage—paid-in-cash" system) whereby the Post Office accepts mailings from the District Treasury Office of each province, without postage affixed, and subsequently bills the Comptroller of the Treasury for this service.

Vote 69 Farmers' Creditors Arrangement Act, 1943, and Municipal Improvements Assistance Act, 1938, Administration

	Estimates	Allotments	Expenditures
Salaries.	48,510 00	48,510 00	39,705 63
Cost of Living Bonus and Other Pay-list Items.....	5,100 00	5,100 00	3,863 06
A Fees.	100,000 00	100,000 00	15,895 00
B Travelling Expenses.....	5,000 00	5,000 00	1,243 21
Stationery and Equipment.....	5,000 00	5,000 00	1,524 49
Postage.	15,000 00	15,000 00	6,054 31
Rents.	1,000 00	1,000 00	423 40
Filing and Legal Costs.....	12,000 00	12,000 00	6,978 26
Telephones and Telegrams.....	1,000 00	1,000 00	633 58
C Land Appraisals	20,000 00	20,000 00	9,604 00
Sundries.	1,500 00	1,500 00	880 68
	<u>\$ 214,110 00</u>	<u>\$ 214,110 00</u>	<u>\$ 86,805 62</u>

A distribution of the expenditures, which were mainly in connection with the Farmers' Creditors Arrangement Act, follows: Ontario, \$13.20; Manitoba, \$6,228.32; Saskatchewan, \$47,099; Alberta, \$18,341.69; Head Office, Ottawa, \$15,123.41.

As of March 31, 1946, there were 22 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: A. M. Campbell, \$3,600; C. W. Hoffman, \$3,600; H. Millican, \$3,600; C. A. Port, \$3,600.

A Payments of \$1,000 or more to Official Receivers were made as follows: J. M. Bright, \$1,045; E. D. Hancock, \$1,685; H. A. Rutherford, \$1,275.

B Travelling expenses of \$300 or over were paid to: J. T. Brown, \$323.75; C. A. Port, \$720.79.

C Costs of land appraisals (made by the Canadian Farm Loan Board), distributed by provinces, were as follows: Manitoba, \$84; Saskatchewan, \$8,064; Alberta, \$1,456.

Vote 70 To provide, subject to the approval of the Treasury Board, for salaries, cost of living bonus, re-classifications and increases.....	\$ 100,000 00
Expenditures.....	nil

Vote 71 Unforeseen Expenses, expenditure thereof to be subject to the approval of the Treasury Board, and a detailed statement to be laid before Parliament within fifteen days of next session.....	80,000 00
Less transferred	14,361 34
Expenditures.....	\$ 65,638 66
	4,304 01

Amounts transferred to other departments were as follows: Governor General and Lieutenant Governors \$2,563.58; Justice, \$10,851.30; Public Works, \$15; Secretary of State, \$931.46.

Under authority of P.C. 563 of February 15, 1946, a Royal Commission on Administrative Classifications in the Public Service was set up under Part I of the Inquiries Act, c. 99, R.S. The following members were appointed to act as Commissioners: Walter L. Gordon (Chairman), Sir Thomas Gardiner, E. de B. Panet. Under authority of P.C. 56/630 of February 22, 1946, J. J. Deutsch was appointed Secretary of the Commission.

Salaries at a per diem rate of \$25 were paid to: Sir Thomas Gardiner, \$425; E. de B. Panet, \$125; J. J. Deutsch, \$950. H. W. Maisey received \$364.60 in connection with reporting of proceedings. Travelling expenses were paid to: Sir Thomas Gardiner, \$1,708.62; J. J. Deutsch, \$199.72.

Redemption of Previous Years' cheques, Consolidated Revenue and Audit Act, c. 27, 1931..	\$ 1,061 63
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This amount represents payment, or provision for payment, of outstanding cheques presented during the year, the amounts of which had previously been written off to Revenues.

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
F-26 Comptroller of the Treasury.....	9,411,750 00	9,369,317 48	51,035 93	39,247,797 98
Employees' Plan Victory Loans—				
F-29 Administration.....	235,000 00	233,658 44	65 01	583,173 91
F-29 Replacement of bonds lost in mails and reimbursement of accounts incorrectly charged with repayments.....	4,000 00	201 30		572 38
F-29 Expenses of Co-ordinating Officer for Public Service 8th Victory Loan.....	3,800 00	3,462 95		3,462 95

See Page		Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
<i>CURRENT—Continued</i>					
F-29	Expenses of Co-ordinating Officer for Public Service 9th Victory Loan.....	3,500 00	3,030 21		3,030 21
F-30	*To provide for losses of remittances for War Savings Certificates and losses of War Savings Stamps, or proceeds from sale of same, etc.....	8,000 00	4,608 25		23,919 75
F-30	To provide for miscellaneous small losses which have occurred as an unavoidable consequence of the method of selling and distribution of War Savings Stamps, War Savings Certificates or Victory Bonds.....	2,000 00	815 36		3,614 03
F-30	*To provide for payment to Geoffrey Daville, Toronto, Ont., in reimbursement of medical and other expenses, etc.....	464 90	464 90		464 90
F-30	Expenses of Dominion-Provincial Conference.....	132,875 00	116,598 86		200,056 08
F-30	Expenses of Overseas Cheque Adjustment Branch.....	7,000 00	5,772 74		18,681 19
F-31	To provide for the expenses of a Commission of Enquiry to examine into and report upon certain problems arising under income taxation and the levy of succession duties in Canada....	8,500 00	3,476 99		26,799 34
F-31	To provide for the expenses of a Commission of Enquiry to investigate and report upon the application of income and profits tax measures to organizations operated on a co-operative or mutual basis.....	103,000 00	96,126 60		137,659 77
F-31	Expenses in connection with Saskatchewan-Dominion Tax Agreement, Arbitration.....	13,200 00	10,874 75		10,874 75
F-31	To provide for payment of funeral expenses incurred in connection with the deaths of the crew of the Mosquito Bomber "F" for Freddie,	197 00	197 00		197 00
F-32	*To provide for payments for the purpose of operating a hostel for ex-service men and their dependents in the building known as the Old Vancouver Hotel—				
	For renovating and equipping the Hostel for occupancy....	10,000 00	10,000 00		10,000 00
	For operating the Hostel.....	10,000 00	10,000 00		10,000 00
F-32	To provide for the payment of premiums on purchase of Dominion of Canada Registered Stock.....	20,000 00	11,638 82		8,264,844 68
F-32	Payments of claims in connection with disorders at Halifax and vicinity on the 7th and 8th of May, 1945, and the explosions at the Naval Magazine at Bedford Basin on the 18th and 19th of July 1945, P.C. 5688 August 21, 1945.....	5,000,000 00	4,610,118 37		4,610,118 37

Sec Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
<i>CURRENT—Concluded</i>				
F-33	To provide for expenses in connection with the investigation of claims arising out of the explosion at the Naval Magazine Dartmouth, N.S., and the V-E Day disturbances at Halifax, N.S.....	260,000 00	248,355 16	248,355 16
F-33	Payment of claims re war damage in accordance with the terms of P.C. 5281, July 26, 1945 and P.C. 7446 of December 28, 1945	5,000 00	406 97	406 97
F-34	*Payments to Millers and other manufacturers of wheat products for human consumption, etc.....	18,000 000 00	14,750,000 00	57,950,000 00 (a)
	Wartime Prices and Trade Board—			
F-34	Administration.....	13,728,313 08	13,582,791 49	50,664,404 97 (b)
F-48	Advertising.....	1,430,000 00	1,170,158 75	1,170,158 75 (c)
F-49	Canadian Wool Board Limited.	446,686 92	446,686 92	1,043,085 39
F-49	Subsidies due to application of order placing a ceiling over all prices—			
	Commodity Prices Stabilization Corporation Limited.....			
	.....	98,108,335 22		
	†Less Advances. 289,431 76			
		97,818,903 46	97,818,903 46	355,619,826 39
F-50	Housing Conversion Program—			
	Conversion of large dwellings into Multiple Housing Units—			
	†Administration.....	214,050 00	213,208 26	412,046 10
	Halifax, Moncton, Saint John and contiguous municipalities.....	53,000 00	358 42	2,059 25
	Montreal and Quebec.....	611,400 00	529,178 18	2,168,802 69
	Ottawa and Vicinity.....	116,900 00	98,920 15	522,074 49
	Kingston, Trenton and contiguous municipalities.....	67,500 00	44,580 06	160,272 35
	Toronto and Vicinity.....	78,000 00	40,105 91	189,417 38
	Hamilton, St. Catharines and Brantford.....	141,300 00	121,756 94	533,835 21
	Windsor, Sarnia and contiguous municipalities.....	60,000 00	50,939 42	114,273 69
	Edmonton, Calgary and contiguous municipalities.....	206,050 00	160,067 39	356,953 25
	Vancouver, Victoria and Nanaimo.....	600,900 00	504,606 20	2,195,726 31
	Total Current.....	148,811,290 36	144,271,386 70	526,506,965 64
	** Non-Current Allotments.....		5,719 07	1,017,690,818 07
				1,544,197,783 71
	Less: Miscellaneous War Revenues to date.....			3,095,610 49
		<u>\$148,811,290 36</u>	<u>\$144,271,386 70</u>	<u>\$1,541,102,173 22</u>

* Complete title is shown in following details.

† Included in the debit balance of the relative account under the Open Accounts further on in this Section.

‡ Merged with other allotments in the previous fiscal years.

** Details of these accounts will be found in Public Accounts of Previous Years.

(a) Includes the amount \$3,000,000 shown under Department of Trade and Commerce in 1942-43.

(b) Includes the amount \$216,426.89 shown under Department of Labour prior to 1941-42.

(c) Included under Administration in previous years.

Allotment: Comptroller of the Treasury.....	9,411,750 00
Expenditures.....	<u>\$9,369,317 48</u>

This allotment was provided for the expenses of expanded accounting services for the Defence Departments, including the Dependents' Allowance and Assigned Pay Branch, the Overseas Office, and other services incidental to war.

A distribution of expenditures follows:

Salaries.....	7,367,908 17
Cost of Living Bonus.....	812,532 40
Unemployment Insurance.....	63,307 57
A Travelling Expenses.....	228,375 01
B Printing and Stationery and Office Equipment.....	382,284 84
C Rent of Equipment.....	245,099 45
D Sundries.....	269,810 01
	<u>\$9,369,317 48</u>

As of March 31, 1946, there were 5,613 salaried employees being paid from this account, including 750 in England and 20 in Washington, U.S.A. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abeles, D.....	\$ 3,300 00	\$369 00	Cameron, J. G.....	4,140 00	663 32
Adams, R. W. (Sept. 16)...	4,800 00		Cameron, R. J.....	2,700 00	
Aitchison, L. V.	2,500 00	335 95	Campbell, J. H.....	3,120 00	
Armstrong, H. J.....	4,140 00		Cantin, N. (Aug. 1).....	2,400 00	
Armstrong, H. W.....	3,600 00		Carphin, G. W. F. (Apr. 8)..	2,700 00	
Armstrong, W. G.....	3,120 00	495 46	Carrier, P. R.....	2,400 00	
Arnall, W. J. (June 14).....	2,700 00		Caulfield, W. H.....	5,400 00	318 11
Arnold, J. P.....	3,600 00		Chandler, W. S.....	3,300 00	
Arnold, L. G. (Nov. 16).....	3,120 00		Charlton, W.....	3,300 00	
Asgeirson, P. G. (Nov. 1)...	2,400 00		Cheeseman, S. B.	3,120 00	666 31
Ashfield, J. S.....	2,400 00		Cherry, A. A.....	3,120 00	360 94
Asselin, E.....	2,400 00		Christian, C. P.....	3,120 00	883 70
Bardwell, F. W.....	2,700 00	752 32	Clarke, O. T. C. (July 1)....	2,700 00	
Barnett, V. G.....	2,700 00		Clough, E. M.....	2,700 00	579 57
Bates, H. S.....	3,600 00		Cohn, E. P.....	3,600 00	1,431 44
Bates, J. H.....	2,700 00	1,410 03	Cohon, N. E.....	2,700 00	
Beach, H. V.....	3,600 00	2,253 55	Collinson, B. J.....	3,120 00	
Bedford, R. W. (Oct. 18)....	2,500 00		Colquhoun, D. A. (Dec. 1)..	3,000 00	971 13
Belanger, J. B. (July 8)....	4,200 00		Colterjohn, W. H.....	2,700 00	
Belanger, R. A.....	2,700 00*		Connor, D. H.....	4,800 00*	3,316 10
Bell, J. H. A.....	2,400 00	636 78	Cook, J. H.....	3,400 00	338 74
Bertrand, B. (Apr. 25).....	2,700 00		Cooney, M. P.....	3,120 00	861 91
Bisson, D. G.....	2,700 00		Cornfoot, K. B.....	3,120 00	979 12
Black, F. G.....	4,140 00	635 05	Couture, E.....	2,400 00	
Blakeslee, J. E.....	2,700 00		Cowan, N. S.....	4,000 00	
Blanchard, D. M. (Aug. 16)..	3,900 00		Cox, A. J. (Nov. 1).....	3,400 00	
Bluethner, E. R. (Aug. 1)...	3,120 00		Crockett, F. L.....	2,400 00	
Bolton, G. R.....	2,700 00	1,420 50	Currie, T. S. (Jan. 1).....	3,600 00	
Bourbeau, M. (July 22)....	2,400 00		Darbyson, G. C.....	2,850 00	
Boutin, L. E. (Aug. 1).....	2,700 00		Dean, R. G.....	2,400 00	
Bradshaw, N. J. W.....	3,120 00		Dean, R. H.....	3,120 00	
Brennan, C. N.....	4,500 00	364 45	Deighton, D. C. (Mar. 16)..	3,120 00	
Brock, H.....	3,120 00	1,862 64	Dery, G.....	2,700 00	
Browne, L. T. (July 18)....	2,800 00		Desroches, M. Z.....	2,400 00	
Bryson, W. E.....	2,700 00*		Devonshire, L. C.....	2,700 00	842 75
Burdon, A. T. (Feb. 6).....	3,600 00	1,081 30	DiMauro, P.....	2,400 00	
Burns, A. W. (Mar. 7).....	4,140 00		Dobson, R. A.....	2,700 00	
Burrows, K. M.....	3,000 00		D'Orsonnens, R.	2,400 00	
Bush, L. J. (July 24).....	3,900 00		Drake, J. M.....	2,400 00	1,516 92
Cahley, H. J.....	2,700 00		Draper, G. V.....	4,800 00	521 69
Cameron, I. (Jan. 20).....	2,400 00		Drew, G. T. O.....	2,700 00	

DEPARTMENT OF FINANCE

F-27

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Duffy, T. E.....	2,700 00	564 60	Johnson, G. A.....	2,700 00	
Dunn, V.....	2,460 00		Johnson, H.....	3,600 00	
Durnan, E. H. (Dec. 1).....	3,300 00	575 32	Johnson, H. W.....	3,600 00	
Edgar, D. A.....	3,600 00	1,257 13	Johnston, J. R. (Aug. 12)....	2,400 00	488 71
Edwards, C. D. (Feb. 7).....	2,400 00	933 14	Jones, R. M. (Sept. 21).....	2,700 00	
Elliott, E. H.....	3,600 00	560 58	Kay, R.....	2,400 00	
Elliott, G. W.....	3,600 00		Kearns, J. F.....	2,700 00	
Elliott, S. A.....	2,700 00		Kee, J. B.....	3,120 00	
Espley, S. E.....	3,000 00	352 05	Kent, W. F.....	3,000 00	527 45
Evans, W. A.....	2,700 00		Kenty, H. J.....	3,000 00	563 00
Feetham, S. J.....	3,000 00		Kew, J. H.....	3,360 00	571 56
Fielden, H. W. (July 8)....	4,140 00		Kilgore, T. H.....	2,700 00	
Firth, J. C. (Sept. 1).....	2,700 00	566 57	King, R. H.....	2,700 00	
Fitzgerald, J. P.....	3,300 00	1,443 56	Kynch, V. H.....	2,400 00	
Fraser, A. H.....	2,400 00	542 32	Lamont, E. C.....	3,600 00	1,329 34
Fraser, B. E.....	2,700 00	434 85	LaRue, J. P. (July 19).....	3,120 00	
Friesen, A. P. (Feb. 16)....	3,600 00	564 97	Lavoie, G.....	4,200 00	1,384 12
Fryer, J. D.....	4,140 00	407 36	Leask, C. W. (Oct. 1).....	3,600 00	
Gaboury, F. J.....	3,600 00	537 41	Ledoux, J. C.....	2,700 00	
Galbraith, B. H. (Nov. 1)...	3,000 00		Lee, C. E.....	3,120 00	
Gale, S. E.....	2,600 00	1,298 00	Lee, J.....	4,140 00	302 23
Gallagher, J. D.....	2,400 00		Letourneau, C. E. (Mar. 1)..	2,400 00	
Gandy, J. F.....	3,000 00		Livingstone, J. V.....	3,600 00	2,476 51
Gannon, T. J. (Dec. 19)....	2,500 00	365 96	Lloyd, J. B.....	3,000 00	
Gardner, A. R.....	2,520 00		Lockhead, R.....	2,700 00	
Gay, L. A. G.....	2,500 00	1,112 72	Loree, R. C. (Dec. 1).....	3,400 00	571 52
Gay, N. A.....	3,600 00		Luck, H. M. (May 8).....	2,700 00	
Gerrie, H. R.....	3,300 00		MacAloney, F. R.....	2,700 00	1,263 83
Gervan, R. M. (Mar. 31)....	2,400 00	485 69	Mackenzie, W. T.....	2,400 00	487 61
Giffin, J. B.....	2,400 00		MacLachlan, R. D.....	2,700 00	
Gilbert, I. W.....	2,400 00	311 73	MacLean, A.....	2,400 00	
Gingras, J.....	3,400 00		Marchand, J. G. H. A.....	2,700 00	1,944 92
Givins, W. M.....	2,400 00	303 29	Margolian, J. (Mar. 31)....	2,400 00	1,101 92
Gosselin, J. S.....	2,400 00	389 33	Markham, H. S.....	2,700 00	
Gratton, A.....	2,700 00		Marshall, G.....	2,700 00	
Grenier, J. J. W. (Feb. 28)...	2,700 00		Martin, R. I.....	2,400 00	
Griffiths, W. M.....	4,620 00		Mascuich, W. J.....	3,120 00	1,369 87
Guselle, L. E.....	2,400 00		Masleck, W.....	3,120 00	
Hague, J. D. (Sept. 16)....	3,120 00	473 24	Mason, A. J.....	2,400 00	327 06
Handley, F.....	3,000 00		Masterman, F. O.....	3,900 00*	
Hanlon, E. G.....	2,700 00		Masters, G. A. (Dec. 9)....	2,400 00	
Harildstad, J. B. (Jan. 1)...	2,400 00		McAllister, W. D.....	2,700 00	
Harper, C. L.....	3,120 00		McDonald, J. H.....	3,120 00	301 00
Harrop, R.....	2,400 00	2,178 32	McDowall, A.....	2,700 00	
Hawkins, V. R.....	3,000 00	621 59	McGee, E. R.....	3,120 00	
Heard, H. B.....	2,700 00	1,806 57	McGee, W.....	2,700 00	
Hebert, L. A. (Jan. 1).....	2,400 00		McIntyre, D. C. (July 1)....	3,000 00	
Henderson, J. D. (Jan. 26)...	4,500 00	737 69	McJannett, R. J. (Jan. 6)...	2,400 00	
Henderson, W. R. (trans- ferred to Vote 68, Feb. 1)	3,600 00		McKeever, W. L.....	3,600 00	1,169 40
Hetu, J. A. R.....	2,400 00		McNeil, E. (Feb. 10).....	3,120 00	
Hickey, H. F. (Nov. 1).....	3,120 00		McParland, M. A. J. (Nov. 24)	3,000 00	1,313 87
Hill, L. N.....	2,700 00*	793 29	Meyer, C. F.....	3,120 00	1,162 45
Hindsley, N. (Nov. 16)....	4,600 00	365 28	Michaelchuk, W. T.....	2,400 00	
Hollinger, J. L. (July 1)....	3,300 00		Millington, H.....	2,700 00	1,919 24
Hollinger, P. (Dec. 5).....	2,400 00		Mitchell, A. E.....	2,400 00	
Houghton, I. S.....	2,400 00	432 64	Morgan, E. H. (Oct. 1)....	2,400 00	
Huck, W. H.....	4,140 00	513 88	Morrow, S. T. D.....	2,700 00	663 60
Humphries, W. G.....	2,400 00		Motherwell, T. B.....	2,400 00	1,008 40
Ingall, A. W.....	3,600 00	558 66	Muirhead, G. M. (Mar. 17)..	2,700 00	
Inns, F. L. (Feb. 14).....	3,000 00		Mundy, T. J.....	3,800 00	1,396 18
Jackson, G. F.....	2,700 00		Murray, A. R.....	3,900 00	471 72
Jackson, H. W. (Nov. 25)...	3,600 00		Neals, J. G. L.....	2,400 00	
Jackson, W. A.....	3,120 00	392 02	Nelson, J. E.....	3,000 00	850 88
Johnson, C. A.....	3,000 00		Newington, G. W.....	3,120 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Newman, F. J.	3,120 00	1,269 09	Sprague, D. (Jan. 1)	4,800 00	731 02
Nicholson, S. R. (Nov. 18) ..	3,600 00		Springs, W. C. R.	2,520 00	
Oano, E. E. (June 24)	2,700 00		Sproule, J. B.	2,700 00	
O'Brien, H. M.	2,400 00	1,168 21	Stearns, A. A.	3,400 00	1,270 15
O'Brien, R. A.	2,700 00		Stephens, G. H. (Dec. 1)	3,120 00	
O'Hara, D. W. (May 1)	2,400 00		Stewart, D.	3,120 00	
Ohlke, F. R.	3,000 00	1,759 31	Stockwell, E. A. (Feb. 15) ...	3,900 00	940 51
Olson, G. S.	3,300 00		Storey, G. L.	2,400 00	942 60
O'Neil, T. G.	2,400 00		Strickland, M. L. (Oct. 21) ..	2,700 00	415 10
Orr, K. H.	3,600 00	440 91	Sullivan, L. B.	3,120 00	
O'Toole, E. P. (Sept. 24)	2,400 00	667 39	Sutherland, J. M.	2,520 00	
Paddon, N. (Mar. 1)	3,300 00		Sutherland, K. W. (Sept. 16) .	3,000 00	
Page, B. W.	3,500 00		Tanner, B. H.	3,600 00	1,198 78
Parkinson, H. (Dec. 6)	2,700 00	1,190 70	Taylor, E. D.	3,500 00	981 49
Patrick, F. G. (Apr. 8)	3,900 00		Taylor, J. T.	3,000 00	
Payne, J. S. R. (Mar. 31)	3,900 00		Taylor, P. (June 1)	4,140 00	
Peck, W. R.	3,240 00		Thomas, G. (Mar. 15)	3,120 00	1,069 76
Pelton, G. H. (Nov. 11)	3,600 00		Thomson, E. G.	2,700 00	
Peterson, E. B.	2,400 00		Thorne, K. P.	3,000 00	
Philp, R. (Dec. 1)	2,700 00		Thornhill, A. M. (Oct. 1)	3,000 00	1,023 77
Porter, J. M.	3,120 00	2,207 08	Tighe, E.	5,400 00	468 93
Preston, L. D. (Mar. 17)	3,600 00	1,476 42	Tillett, A. B. (June 1)	3,120 00	
Pretsell, L. A. (June 16)	3,120 00		Tinker, H. E. (Oct. 27)	2,700 00	
Puckett, W. B.	4,600 00	1,521 70	Tipple, S. V.	2,400 00	347 54
Quinn, M. G.	2,700 00		Toal, W. H. (Dec. 16)	2,400 00	
Rathie, W. R.	2,400 00		Tremblay, F.	2,700 00	854 75
Raydon, S. J.	2,700 00		Tubman, W. J.	2,700 00	1,272 00†
Reburn, E.	2,400 00		Turnbull, J.	3,600 00	2,020 72
Redpath, O. C.	3,000 00		Turner, E. B.	3,120 00	
Reeves, J. A.	2,400 00	687 94	Tweltridge, T. H.	2,400 00	747 34
Reid, J.	2,700 00		Tyner, J. H. (Mar. 1)	2,700 00	
Reid, W. A.	3,000 00		Ure, R. W.	3,500 00	
Reid, W. M.	2,700 00	2,218 73	Vallee, R.	2,700 00	
Richards, H.	3,300 00		Vander Haeghe, J. G.	3,120 00	
Riley, W. H.	3,120 00	1,337 93	(Dec. 6)		
Rintoul, F. W. (Sept. 9)	2,700 00		Van Houten, C. W.	2,400 00	
Rioux, C. M.	2,700 00		Veitch, J. B. (Aug. 12)	2,700 00	
Rittinger, A. V.	2,400 00	1,002 80	Viger, G. (Dec. 1)	2,700 00	
Robertson, J. M.	2,700 00*		Wagstaff, F. L. (Transferred		
Robson, H. S.	2,700 00		to Vote 68—Mar. 1)	2,700 00	1,910 62
Rock, H. L.	2,700 00		Wallace, A. S.	3,120 00	
Rombough, R. E.	2,520 00		Wallace, D. B. (Feb. 1)	2,400 00	
Ross, H. M.	3,600 00	1,257 36	Wallis, G. B.	2,700 00	716 34
Russell, H. C.	2,700 00	1,444 37	Walton, F. H.	2,700 00	
Russell, J. A.	3,120 00		Walton, W. D.	3,000 00	1,532 27
Scott, J. M. (Dec. 9)	3,000 00		Watson, J. R.	2,520 00	
Scott, R. D.	3,120 00	346 30	Wellein, A. H. (Jan. 10)	3,300 00	2,198 64
Seaborn, W. R.	4,140 00		Werthner, A. P.	2,700 00	
Seale, A. C.	3,000 00	865 26	Wilding, A. (Sept. 15)	5,400 00	
Shaver, R. A. (Mar. 31)	3,120 00		Wilson, H. P. (Apr. 10)	2,400 00	
Shaver, R. F.	3,120 00	1,129 09	Wilson, H. R.	3,120 00	
Shearns, F. T.	5,400 00	429 65	Wilson, W. T. (transferred		
Sheppard, E. J.	3,120 00	417 70	to Vote 68—Dec. 1)	4,440 00	
Skinner, G. (transferred to	2,700 00		Winstanley, H. (Nov. 16)	3,400 00	505 92
Vote 68, Jan. 8)			Winter, C. E.	3,000 00	
Slater, R.	3,300 00	616 22	Wolfe, P. B.	2,700 00	
Smith, C. H. M.	2,400 00		Wood, J. P.	2,700 00	
Smith, D. M.	2,400 00		Woodill, L. P. (Nov. 13)	2,500 00	1,088 35
Smith, G. E.	2,700 00		Wright, R. A.	2,700 00	1,297 66
Smith, H. R. H. (Dec. 25) ..	3,600 00		Wright, R. H.	2,800 00	382 19
Smith, R. E.	3,000 00	1,009 11	Wright, R. I. (Nov. 18)	3,300 00	
Smith, W. (Mar. 17)	3,000 00	1,161 68	Wright, W. H. (June 1)	2,400 00	
Smyth, N.	2,400 00		Wyllie, W.	3,120 00	
Spicer, J. M. M.	2,700 00	426 66	Wynd, G. D. (Dec. 1)	2,520 00	

† Charged to Vote 68.

A *Travelling Expenses.* The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over. D. Adams, \$423.57; R. M. Anderson, \$567.91; W. A. Anderson, \$515.20; P. Archambault, \$467.40; J. Asselin, \$1,095.00; E. Ast, \$599.86; J. A. Botsford, \$1,650.78; R. E. Bray, \$627.12; E. O. Bullock, \$808.79; A. Clements, \$336.30; G. H. Colson, \$2,074.53; I. C. Cushing, \$398.27; J. L. O. M. De La Bruere, \$1,752.95; P. deRepentigny, \$957.70; J. O. Doyle, \$561.05; M. Fahey, \$383.51; G. R. Forbes, \$2,190.00; M. M. C. Fortin, \$808.79; A. T. Fraser, \$1,409.54; L. B. Glover, \$3,078.00; C. Hickey, \$808.79; D. E. Hill, \$808.79; G. E. Hill, \$808.79; S. Hjørleifson, \$1,095.00; J. C. Holden, \$460.38; M. D. Holtzman, \$808.79; M. M. Horn, \$717.72; J. R. Hutchison, \$808.79; T. D. Irvin, \$392.35; L. A. Kearney, \$1,095.00; A. E. Kelly, \$1,279.20; J. C. Knox, \$985.80; M. Lachaine, \$808.79; F. H. Lawford, \$562.77; A. J. Mason, \$327.06; W. G. Maynard, \$2,055.10; E. M. McAndrew, \$808.79; M. A. McAndrew, \$808.79; R. C. McKay, \$311.13; B. Minskip, \$882.00; D. H. Montgomery, \$432.56; M. Mosser, \$312.00; M. P. Muldoon, \$801.42; J. F. Mulvey, \$1,554.27; R. S. Pickell, \$1,901.60; M. T. Porter, \$808.79; D. M. Reid, \$808.79; J. G. Reid, \$732.00; H. B. W. Smith, \$857.97; A. M. Starratt, \$1,652.90; G. I. Stevens, \$808.79; P. F. Taylor, \$532.65; W. R. Taylor, \$2,190.00; B. Therrien, \$2,351.40; T. C. Tippet, \$808.79; R. Trudel, \$434.50; G. G. Wallace, \$418.78; M. E. S. Watford, \$808.79; D. L. Westrop, \$2,281.00; J. M. Wilkinson, \$1,137.20; S. T. Yuar, \$576.38.

The travelling expenses of the following employees were included under Vote 68, from which their salaries were paid: T. R. C. Anderson; A. W. Bannard; N. E. Beach; G. H. Cheney; F. G. Coburn; J. A. Fraser; J. E. W. Houghton; J. O. Hussey; M. Johannsson; J. M. Lomax; T. E. Mackie; H. M. McCracken; J. S. Pells; T. F. Phillips; R. C. Playfair; C. A. Pratt; T. H. Reilly; J. R. Rolston; F. L. Wagstaff; F. E. Wood.

B *Printing and Stationery and Office Equipment.* Payments were made to the Department of Public Printing and Stationery and include purchase of accounting machines.

C *Rent of Equipment.* Payments were made to the International Business Machines Co., Ltd.

D *Sundries.* Supper allowances were authorized by Treasury Board for certain branches at a rate of 75 cents for each three hours of overtime, and the total expenditure for that purpose was \$16,977.75. By branches, the payments were: Dependents Allowance and Assigned Pay, \$11,848.50; Department of National Defence—Army Services, \$3,488.25, Air Services, \$1,641.

In connection with the organization, co-ordination and audit of war accounting activities, payments were made under authority of various Orders in Council as follows: Haskell, Elderkin and Company, \$6,765.39; Peat, Marwick, Mitchell and Company, \$812.50; John D. Henderson, \$712.65.

Payments of \$5,000 or over were made to the following: Addressograph-Multigraph Sales Agency, \$7,253.25; Canadian National Telegraphs, \$13,421.30; Canadian Pacific Railway Co., \$13,035.70; Dominion Government—Post Office Department, \$14,456.52.

Allotment: Employees' Plan Victory Loans—Administration	235,000 00
Expenditures	\$ 233,658 44

The work involved in recording instalment payments and issuing, registering (where necessary) and mailing Victory Loan bonds in respect of certain members of the public service of Canada is handled by this Department. The salaries of the additional staff and other expenses in this connection were paid from this allotment.

As of March 31, 1946, there were 194 salaried employees being paid from this account.

Allotment: Employees' Plan Victory Loans—Replacement of bonds lost in mails and reimbursement of accounts incorrectly charged with repayments	4,000 00
Expenditures	\$ 201 30

Payments were made under authority of P.C. 18/6000 of August 1, 1944.

Allotment: Expenses of co-ordinating officer for Public Service 8th Victory Loan	3,800 00
Expenditures	\$ 3,462 95

Allotment: Expenses of co-ordinating officer for Public Service 9th Victory Loan	3,500 00
Expenditures	\$ 3,030 21

These allotments were authorized to meet expenses involved in the co-ordination of the efforts of the various canvassers, the organizing of committees and dealing generally with campaign problems.

Allotment: To provide for losses of remittances for War Savings Certificates and Losses of War Savings Stamps or proceeds from the sale of same in accordance with the terms of Order in Council P.C. 11/7359 of August 19, 1942.....	8,000 00
Expenditures.....	4,608 25

Expenditures are payments to the Bank of Canada of bona fide claims for (a) remittances for War Savings Certificates lost in or stolen from the mail, and (b) losses in post offices, by fire or theft, of War Savings Certificates, War Savings Stamps or of proceeds from the sale thereof.

Allotment: To provide for miscellaneous small losses which have occurred as an unavoidable consequence of the method of selling and distribution of War Savings Stamps, War Savings Certificates or Victory Bonds.....	2,000 00
Expenditures.....	815 36

Payments were made under authority of P.C. 56/6181, August 4, 1943.

Allotment: To provide for payment to Geoffrey Daville, Toronto, Ontario, in reimbursement of medical and other expenses incurred by him as the result of injuries received in a motor accident while he was engaged in duties as a Victory Loan salesman	464 90
Expenditures.....	464 90

Payment was made under authority of P.C. 52/1260 of April 1, 1946.

Allotment: Expenses of Dominion-Provincial Conference, P.C. 21/1555 of March 2, 1944..	132,875 00
Expenditures.....	116,598 86

A distribution of expenditures follows:

Salaries	30,174 77
A Travelling Expenses	3,011 03
B Printing and Stationery	35,703 22
C Preparation of Statistics	42,421 54
D Sundries	5,288 30
	\$ 116,598 86

As of March 31, 1946, there were 16 salaried employees being paid from this account.

A The payments made to provincial representatives coming to Ottawa at the invitation of the Dominion Government to assist in the preparation of financial material were authorized by Treasury Board Minute T.261970B., April 20, 1944, and amounted to \$1,641.24. Travelling expenses amounting to \$736.75 were also paid to J. J. Deutsch.

B Payments were made to the Department of Public Printing and Stationery.

C James C. Thompson & Company were paid this amount for assistance in the preparation of public finance statistics for the Cabinet Committee on Dominion-Provincial Relations.

D Of this amount, \$4,318.86 was for official entertainment as approved by individual Orders in Council.

Allotment: Expenses of Overseas Cheque Adjustment Branch.....	7,000 00
Expenditures.....	5,772 74

These expenditures represent salaries and office expenses of the Overseas Cheque Adjustment Branch.

Allotment: To provide for the expenses of a Commission of Enquiry to examine into and report upon certain problems arising under income taxation and the levy of succession duties in Canada.....	8,500 00
Expenditures.....	\$ 3,476 99

Payments were made under authority of P.C. 8679 of November 13, 1944. An amount of \$2,880.86 was paid to the Department of Public Printing and Stationery for printing.

Allotment: To provide for the expenses of a Commission of Enquiry to investigate and report upon the application of income and profits tax measures to organizations operated on a co-operative or mutual basis, P.C. 8725, March 16, 1944.....	103,000 00
Expenditures.....	\$ 96,126 60

A distribution of expenditures follows:

Salaries and Fees	74,792 19
Travelling Expenses	17,550 24
Printing and Stationery	3,309 55
Sundries	474 62
	<u>\$ 96,126 60</u>

Remuneration, at per diem rates (shown in parentheses) authorized by P.C. 8741 of November 16, 1944, was paid to members of the Commission as follows: The Honourable E. M. McDougall, \$4,300 (\$25); E. N. Arnason \$4,400 (\$25); G. A. Elliott, \$4,300 (\$25); J. M. Nadeau, \$7,300 (\$50).

Counsel fees were paid to Burchell, Smith, Parker and Fogo for the services of E. T. Parker, \$13,250, and to the firm of David & Perrier for the services of Roger Brossard, \$475.

Clarkson, Gordon, Dilworth & Nash, chartered accountants, received \$23,511.64 for professional services.

Payments in connection with reporting of proceedings were made to: T. S. Hubbard, \$4,754.55; H. W. Maisey, \$594.90.

Travelling expenses of \$300 or over were paid to: E. H. Ambrose, \$1,122.80; B. N. Arnason, \$2,469.18; R. C. Bedson, \$413.31; M. Caron, \$568.49; G. A. Elliott, \$2,504.72; J. G. Glassco, \$1,072.11; E. M. McDougall, \$2,141.91; J. M. Nadeau, \$1,216.62; E. T. Parker, \$1,789.57; W. S. Ronald, \$1,369.49; J. J. Vaughan, \$1,679.20; H. D. Woods, \$339.46.

Allotment: Expenses in connection with the Saskatchewan-Dominion Tax Agreement, Arbitration	13,200 00
Expenditures.....	\$ 10,874 75

The above allotment was provided to cover expenses incurred by members of the arbitral tribunal selected to settle the dispute between the Province of Saskatchewan and the Dominion in connection with the Dominion-Provincial Taxation Agreement.

P.C. 44/6976, November 17, 1945, authorized the payment of fees to F. R. Scott, Provincial representative, of \$1,000 (\$100 per day): G. H. Steer, representative for the Dominion of Canada, received \$700 (at \$25 per diem); and J. G. Gillanders \$100 (at \$10 per diem).

Travelling expenses were paid to: J. G. Gillanders, \$102.64; F. R. Scott, \$161.84; G. H. Steer, \$1,074.67.

Counsel fees amounting to \$7,039.77 were paid to Tilley, Carson, Morlock and McCrimmon. B. P. Lake received \$421.80 in connection with reporting of proceedings.

Allotment: To provide for payment of funeral expenses incurred in connection with the deaths of the crew of the Mosquito Bomber "F" for Freddie.....	197 00
Expenditures.....	\$ 197 00

Payment was made under authority of P.C. 371/1260 of April 1, 1946.

Allotment: To provide for payments to the Citizens' Rehabilitation Council of Greater Vancouver, B.C., for the purpose of operating a hostel for ex-servicemen and their dependents in the building known as the Old Vancouver Hotel—	
For renovating and equipping the hostel for occupancy.....	10,000 00
For operating the hostel.....	10,000 00
	20,000 00
Expenditures.....	\$ 20,000 00

Payments were made under authority of P.C. 466 of February 15, 1946.

Allotment: To provide for the payment of premiums on purchase of Dominion of Canada Registered Stock	
	20,000 00
Expenditures.....	\$ 11,638 82

Expenditures are payments for premiums on certain securities, held by residents of the United Kingdom, which were redeemed in the present fiscal year. The following table shows the value of securities redeemed and the amount of premiums paid thereon:

Securities	Amount Redeemed	Premiums paid
3½ per cent 1950-55	25,065- 0- 5	3,131 39
4 per cent 1953-58	17,329-14-10	8,037 34
3½ per cent 1958-63	3,160-10- 0	470 09
	£ 45,555- 5- 3	\$ 11,638 82

Allotment: Payments of claims in connection with disorders at Halifax and vicinity on the 7th and 8th of May, 1945, and the explosions at the Naval Magazine at Bedford Basin on the 18th and 19th of July, 1945, P.C. 5688, August 21, 1945	
	5,000,000 00
Expenditures.....	\$4,610,118 37

Under authority of the War Measures Act, P.C. 5688 of August 21, 1945, empowered the Minister of Finance to pay compensation on an *ex gratia* basis in respect of damage to property directly resulting from (a) the disorders that occurred in the City of Halifax and vicinity thereof during the celebration of the declaration of Victory over Germany on the 7th and 8th of May, 1945, and (b) the explosions that occurred in the Naval Magazine at Bedford Basin on the 18th and 19th of July, 1945. Damage to property is defined to include loss from looting of stock in trade but not to include damage to or loss of (a) land other than the structures thereon; (b) growing crops, plants or trees; (c) money, negotiable instruments, securities for money or documents of any kind including documents owned for the purpose of a business, evidences of indebtedness or evidences of title to any property or right or of the discharge of any obligation; or (d) incorporeal property, and not to include any consequential loss or any loss of profits, earnings or use or occupancy. Damage in respect of which compensation is payable is not to be deemed "war damage" within the meaning of the War Risk Insurance Act, 1942. P.C. 1240 of April 2, 1946, extended the period for acceptance of claims to April 23, 1946.

A distribution of expenditure follows:

	Buildings	Chattels	Total	Number of Claims paid
Riots	350,403 57	582,372 26	932,775 83	794
Explosions	3,513,556 19	163,786 35	3,677,342 54	7,957
	\$3,863,959 76	\$ 746,158 61	\$4,610,118 37	8,751

Payments of \$5,000 or over were as follows:

Riots—Arron Brothers, Ltd., \$15,195.54; Bloomfield's Men's Wear, \$17,737.22; Bond Clothes Agency, \$12,059.52; Conbury, Ltd., \$39,751; J. Cordon, \$9,940.77; Diana Cigar Store, \$6,846.84; D'Allaird's Ltd., \$5,979.98; T. Eaton Co. (Maritimes Ltd.), \$10,666.98; Fadar's Pharmacy, Ltd., \$13,504.13; Morris Goldberg, \$7,266.84; R. S. Hart, \$6,394.04; N. Heinisch & Co., Ltd., \$21,497.30; The Hudson Co., Ltd., \$20,583.97; Jacobson Bros., \$18,584.53; M. Karas, Ltd., \$5,370.76; Kay's Ltd., \$13,711.77; A. Keith & Son Ltd., \$7,462.50; Lemonides Vellis, \$7,143.65; A. C. McLean, \$8,529.21; A. N. Meletides, \$13,378.49; M. W. Merker, \$5,361; Modern Dress Shop,

\$6,225.91; Nova Scotia Liquor Commission, \$178,924.46; H. Offman, \$13,987.95; Progress Stores, Ltd., \$19,990.33; Sea Grill, Ltd., \$7,748.70; L. E. Seever, \$11,827.75; H. Simon, Ltd., \$10,009.37; H. Star & Son, \$35,422.36; Tip Top Tailors, Ltd., \$10,051.09; F. W. Woolworth Co., Ltd., \$22,040.60; Wallace Brothers, \$28,935.85; Zeller's (Nova Scotia) Ltd., \$45,507.13.

Explosions—All Saints Cathedral, \$55,800; Brandram-Henderson, Ltd., \$7,770.17; Carter Ice Co., Ltd., \$9,383.50; Central Baptist Church, \$16,000; M. L. Clayton, \$8,809.09; H. V. Cleveland, \$22,352.67; P. A. & J. A. Cohn, \$10,024.40; Consumer's Cordage Co., Ltd., \$10,959.44; A. Dean, \$5,251.75; G. V. & R. C. Duff, \$6,728.93; M. B. Fineberg, \$6,779.20; J. Glick Investments, Ltd., \$7,711.20; Halifax Club, \$9,555.51; Halifax Creamery, \$9,703; Halifax Relief Commission, \$47,529.38; City of Halifax Works Department, \$18,451.05; House of the Guardian Angel (Infants' Home), \$18,451.05; L. J. McIsaac, \$6,352.67; Moirs Ltd., \$19,164.71; Monastery of the Good Shepherd, \$7,143.31; Mount St. Vincent's Academy and College, \$27,056.35; S. C. Oland, \$10,743.60; W. E. Poulos, \$5,161.10; Purdy Motors, Ltd., \$11,783.07; C. H. Rowlett, \$10,561.15; H. Ruscoe, \$7,729.66; St. Joseph's Convent, \$5,009.97; St. Joseph's Orphanage, \$29,777.42; R. B. Seeton Co., Ltd., \$16,006.70; 21st Company Veterans' Guard of Canada, \$5,392.95; Wartime Housing Ltd., \$15,089.15; W. M. Webster, \$5,810.85; B. A. Wentzell, \$7,161.42.

Allotment: To provide for expenses in connection with the investigation of claims arising out of the explosion at the Naval Magazine, Dartmouth, N.S., and the V-E Day disturbances at Halifax, N.S.	260,000 00
Expenditures	\$ 248,355 16

This allotment was provided to cover administrative costs, and payments were made under authority of various Orders in Council. A distribution of expenditures follows:

Salaries	29,068 43
A Travelling Expenses	5,637 31
Printing and Stationery	2,765 85
B Appraisers' and Adjusters' Fees	206,880 25
Sundries	4,003 32
	\$ 248,355 16

As of March 31, 1946, there were 28 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: A. F. Croft, \$2,400; R. R. Montgomery, \$4,200; H. R. Snuggs, \$3,600. B. W. Newsam, previously employed as adjuster at the rate of \$30 per diem, was appointed Administrator from March 1, 1946, at the same rate of remuneration, and received, altogether, \$1,485 (charged to "B").

A Travelling expenses of \$300 or over were paid to: H. G. Cochrane, \$1,498.49; K. B. B. Harris, \$2,296.02.

B Payment was made at the rate of \$30 per diem, and the following received \$1,000 or over: J. Arsenaull, \$1,110; J. G. Belliveau, \$1,005; C. F. Bradley, \$4,500; C. B. Britnell, \$1,121.25; O. F. Bush, \$4,485; J. L. Butt, \$2,845; J. G. Chalmers, \$3,025; J. R. Clark, \$3,315; C. Y. Cleveland, \$3,000; A. R. Cohn, \$4,582.50; E. F. Crease, \$2,130; R. H. Cuzner, \$4,380; H. G. DeWolfe, \$1,485; R. P. Donkin, \$3,795; G. Downer, \$4,230; A. F. Duffus, \$3,930; D. M. Dunlop, \$7,950; G. B. Elliott & Company, \$9,480; R. L. Egar, \$2,490; J. H. Feltenhine, \$1,155; C. F. Hall, \$5,400; K. B. B. Harris, \$10,050; H. Hemmin, \$5,190; H. G. Ivany, \$4,710; D. R. Kline, \$3,885; H. C. Lewis, \$7,920; E. Lordly, \$4,575; Major & Fitzgerald, \$12,480; W. R. Marryat, \$4,950; G. H. Marshall, \$4,335; E. L. McElmon, \$3,525; G. W. Miller, \$3,570; A. H. Minshull, \$3,810; D. S. Misener, \$5,182.50; S. R. Morrison, \$4,830; W. T. Myzner, \$5,070; A. E. Priest, \$2,640; R. H. Pugh, \$5,010; F. A. Ransom, \$5,388; J. H. Rogers, \$1,665; E. E. Sheppard, \$5,505; E. K. Sollows, \$1,575; P. W. Tupper, \$1,350; C. H. Vaughan, \$5,670; D. A. Webber, \$2,850; G. J. Wilson, \$2,220; T. Withers, \$5,730; G. E. Zinck, \$4,260.

Allotment: Payment of claims re war damage in accordance with the terms of P.C. 5281, July 26, 1945, and P.C. 7446 of December 28, 1945.	5,000 00
Expenditures	\$ 406 97

Under authority of the above Orders in Council, payments were made of small claims not covered under the War Risk Insurance Act, 1942.

Allotment: Payments to Millers and other manufacturers of wheat products for human consumption, to enable them to sell at prices not in excess of the maximum prices during the basic period, September 15 to October 11, 1941	18,000,000 00
Expenditures	\$ 14,750,000 00

The above amount of \$14,750,000 represents further advances made to the Canadian Wheat Board under authority of P.C. 5768, August 28, 1945, to provide for payments during the 1945-46 crop year.

In the following statement, which displays the transactions from the inception of the policy, the debits are advances while the credits represent accountings in the form of statements certified by the Comptroller of the Board.

	<u>Dr.</u>	<u>Cr.</u>
Advances, 1942-43	3,000,000 00	
Advances, 1943-44	20,500,000 00	
Certified statement of net payments to March 31, 1944		19,957,016 74
Advances, 1944-45	19,700,000 00	
Certified statement of net payments during 1944-45		20,652,269 99
Advances, 1945-46	14,750,000 00	
Certified statement of:		
(a) Net payments during 1945-46		21,470,818 67
(b) Total rebates of drawback received under profit control through the Commodity Prices Stabilization Corporation, Ltd., to March 31, 1946 ..	6,462,671 16	
(c) Costs incurred in the administration of drawback payments to flour millers and processors from August 1, 1942 to July 31, 1945		105,529 51
Balance to be accounted for		2,227,036 25
	<u>\$ 64,412,671 16</u>	<u>\$ 64,412,671 16</u>

Firms receiving amounts totalling \$10,000 or over during the current fiscal year are as follows: Bishop Milling Co., Battleford, Sask., \$13,401.58; Byers Flour Mill, Cameron, Alta., \$25,375.10; Canada Starch Co., Ltd., Toronto, Ont., \$47,835.98; Caledonia Milling Co., Ltd., Caledonia, Ont., \$16,463.98; Campbell & McNab, Douglas, Ont., \$17,180.90; Canadian Postum Co., Windsor, Ont., \$22,109.30; Canadian Shredded Wheat Co., Ltd., Niagara Falls, Ont., \$35,782.41; Chalmers Milling Co., Ltd., Toronto, Ont., \$12,768.78; Cherry, S. J. & Sons Ltd., Preston, Ont., \$94,501.50; Chinook Flour Mills, Okotoks, Alta., \$12,423.11; Collingwood Milling Co., Collingwood, Ont., \$15,895.08; Consumers Co-op. Mills Ltd., Outlook, Sask., \$26,449; Copeland Flour Mills Ltd., Midland, Ont., \$569,672.23; Dutton Flour Mills, Dutton, Ont., \$27,514.35; Ellison Milling & Elevator Co., Lethbridge, Alta., \$333,730.46; Godbout Milling Co., Dundas, Ont., \$12,893.50; Great Star Flour Mills Ltd., St. Mary's, Ont., \$118,838.39; Henkels Flour Mills, Chesley, Ont., \$14,290.35; Hunt Milling Corp., Ltd., London, Ont., \$67,220.33; Knetchel, Wm. & Son Ltd., Hanover, Ont., \$40,661.52; Lake of the Woods Milling Co., Winnipeg, Man., \$3,546,836.22; Lakeside Milling Co., Ltd., Toronto, Ont., \$281,416.90; McCarthy Milling Co., Streetsville, Ont., \$143,922.87; McDonald & Robb Ltd., Valleyfield, Que., \$70,274.83; Maple Leaf Milling Co., Ltd., Toronto, Ont., \$3,228,149.36; Melville Milling Co., Melville, Sask., \$25,543.78; North West Mill & Feed Co., South Edmonton, Alta., \$30,632.04; Ogilvie Flour Mill Co., Winnipeg, Man., \$3,410,040.08; Purity Flour Mills Ltd., Toronto, Ont., \$2,546,525.03; Quaker Oats Co., of Can. Ltd., Chicago, Illinois, \$891,215.75; Robin Hood Flour Mills, Ltd., Moose Jaw, Sask., \$4,092,717.63; Soo Line Mills Ltd., Winnipeg, Man., \$168,066.99; St. Lawrence Flour Mills, Montreal, Que., \$1,042,274.08; Steinbach Flour Mills, Steinbach, Man., \$15,971.42; Strathroy Flour Mills, Strathroy, Ont., \$17,038.91; Swift Current Flour Mills, Swift Current, Sask., \$47,237.72; Tavistock Milling Co., Ltd., Tavistock, Ont., \$39,579.48; Taylor, T. H. Co., Ltd., Chatham, Ont., \$202,005.33; Union Supply Co., Ltd., Rosthern, Sask., \$10,872.08; Waskesiu Mills, Ltd., Prince Albert, Sask., \$13,415.75; Weyburn Flour Mills, Ltd., Winnipeg, Man., \$60,979.86; Winkler Milling Co., Ltd., Winkler, Man., \$19,429.13; Yorkton Milling Co., Ltd., Yorkton, Sask., \$27,429.70.

Allotment: Wartime Prices and Trade Board—Administration	13,728,313 08
Expenditures	\$13,582,791 49

A distribution of expenditures follows:

Salaries	9,451,795 45
A Travel	1,013,018 60
B Printing	836,192 22
C Stationery	109,628 23
D Telephones	244,015 61
E Telegrams	49,279 54
F Legal and Audit.....	349,539 90
G Postage	278,854 77
H Freight and Express.....	52,121 67
I Local Ration Boards.....	465,024 47
J Ration Coupon Banking.....	598,547 52
K Sundries	134,773 51
	\$ 13,582,791 49

The Wartime Prices and Trade Board was constituted by P.C. 2516, September 3, 1939, under authority of the War Measures Act, 1914, "to provide safeguards under war conditions against any undue enhancement in the prices of food, fuel and other necessities of life, and to ensure an adequate supply and equitable distribution of such commodities". From September 3, 1939, to December 1, 1941, the Board's activities were confined to selective controls of supplies and prices. The overall price ceiling became effective December 1, 1941, under authority of P.C. 8527, November 1, 1941, establishing the "Maximum Prices Regulation" and the powers of the Board to administer the ceiling were broadened by P.C. 8528, November 1, 1941. The "Maximum Rentals Regulations" were authorized by P.C. 8965, and the "Wartime Leasehold Regulations" by P.C. 9029, both dated November 21, 1941. The terms of the "Maximum Prices Regulations" stipulate that the highest prices at which any person may sell any goods, or services defined in the regulations, is the highest lawful price at which he sold those goods or services during what is known as the "basic period"—September 15 to October 11, 1941—unless the Wartime Prices and Trade Board has ordered otherwise. To maintain equitable and orderly distribution of goods in short supply, the Board has issued a number of orders to regulate distribution, and administers coupon rationing of various food items. To assist the Board in controlling prices and maintaining supply, three companies wholly owned by the Crown, have been incorporated: Commodity Prices Stabilization Corporation Limited, Wartime Food Corporation Limited, and Canadian Wool Board Limited. Assistance is given through payment of subsidies, modification or remission of duties and taxes, and government bulk purchasing when the "squeeze" cannot be absorbed or offset by trade and industry.

As of March 31, 1946, there were 5,121 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abel, R. B.	\$ 3,600 00		Anstis, J. M. R. (July 24)...	4,800 00	677 42
Adams, H. B.	4,200 00	\$ 725 57	Arbour, J. E.	2,400 00	
Adams, J. I.	2,700 00	617 88	Arbuthnot, T. E.	2,700 00	399 10
Adams, R. M. (Nov. 13)....	5,000 00		Arcand, M.	2,700 00	996 26
Adamson, G. L.	2,400 00		Archambault, M.	2,400 00	
Adcock, F.	2,520 00	480 67	Archard, A. S.	3,600 00	
Aitken, A.	2,700 00	494 84	Archer, K. E.	4,000 00	911 81
Alexander, G. P.	3,000 00		Archibald, J. M. (Sept. 4)...	2,400 00	
Allan, G. F.	3,000 00		Archibald, J. W.	3,000 00	
Allan, G. T.	3,000 00		Armand, A.	3,000 00	
Allan, H. M.	3,600 00	358 85	Armand, J.	2,400 00	
Allard, B. (Mar. 23)....	2,400 00	674 64	Armstrong, H. L.	3,900 00	
Allen, E. S. (Mar. 4)....	2,700 00		Armstrong, J. I.	5,000 00	391 71
Allen, J. A. (Jan. 28)....	2,520 00		Armstrong, S. M.	2,400 00	
Allen, M. O.	2,400 00		Arnold, J.	5,000 00	825 23
Alsaker, O. S. (May 1)....	4,000 00		Arnoldi, A.	3,600 00	
Amiro, D. J.	3,300 00		Arsenault, L. (Oct. 7)....	3,300 00	
Anderson, A. A.	2,700 00		Aseltine, H. S.	2,520 00	307 80
Anderson, G. J. (July 1)....	3,000 00		Ashbaugh, F. K.	4,000 00	3,161 01
Anderson, G. W.	2,400 00	999 96	Ashbourne, E. L.	6,000 00	
Anderson, R. D.	3,000 00		Atkins, J. (Jan. 1)....	5,000 00	1,761 78
Anderson, S. W.	2,700 00	1,904 52	Audette, F. A.	2,400 00	
Anderson, W. H.	2,400 00	337 13	Austin, W. E.	5,600 00	
Andrews, J. D.	2,400 00	1,418 61	Bacon, W. G.	4,200 00	
Anger, H. D.	7,500 00		Bagshaw, F. B.	2,800 00	
Anglin, S. E.	2,600 00	836 69	Bailey, F. R.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Baker, H. C. (Nov. 16)	3,500 00		Boisvert, J. G.	3,000 00	
Bambridge, G. H. (Jan. 7)	2,400 00	314 20	Boivin, J. E.	2,400 00	
Barbeau, R.	3,600 00		Bolduc, L.	2,700 00	
Barlow, C. H.	2,700 00		Bond, H. S.	3,000 00	1,241 99
Barnes, C. W. B. (Sept. 1)	2,400 00		Booth, C. H.	3,000 00	
Baron, A. H. (Sept. 1)	3,000 00		Booth, E. E.	2,700 00	
Barratt, P. H. (Apr. 16)	3,000 00		Borduas, F.	2,700 00	427 70
Barrett, D. D.	3,000 00		Bothwell, G. R.	2,520 00	454 93
Barry, G. F.	2,400 00		Bouchard, G. H.	2,700 00	709 72
Barter, J. H.	2,400 00		Boudreau, J. D. (Jan. 1)	2,400 00	
Barter, S. P. S.	2,700 00	940 20	Boulanger, E. L. (June 19)	2,400 00	
Bason, G. F.	2,400 00		Boulet, S. (Apr. 25)	3,000 00	
Baudouin, J. H. (Jan. 7)	2,400 00		Bournival, E.	2,400 00	
Baulch, B. L. (Feb. 1)	2,400 00		Bouteiller, F. P.	2,400 00	
Bavin, C. H.	5,600 00	415 70	Boylan, S. D.	2,700 00	
Baylis, R. E. (Dec. 1)	4,000 00		Boyle, E. A.	4,000 00	
Bayly, C. J.	3,600 00		Bradley, C. K.	2,700 00	453 74
Bazin, J. A.	2,700 00		Brand, F. R.	2,400 00	
Beach, C. L. (May 10)	2,500 00		Brand, G. B.	2,400 00	
Beament, E.	2,400 00		Brawley, C. J.	3,120 00	
Beauchamp, F. G.	2,400 00	1,633 72	Bray, S. H.	3,000 00	
Beauchemin, M. J.	3,000 00		Brazier, C. W.	5,000 00	1,505 73
Beaudin, R. (Oct. 29)	2,400 00	725 34	Bremner, B. M.	3,300 00	606 45
Beaudoin, J. P. R.	3,000 00	2,464 99	Brennan, C. E. (Feb. 1)	3,000 00	
Beaulieu, R.	2,400 00		Bridgman, R. A.	2,700 00	
Beaumier, O.	2,400 00	1,734 03	Brimblecombe, E. D.	4,500 00	389 50
Beauparlant, R.	2,400 00		(Nov. 16)		
Bechard, V. (July 12)	2,400 00		Brissenden, G. C.	2,700 00	
Becker, H. G.	2,400 00	2,367 49	Brittain, J. H.	5,000 00	1,325 18
Bedard, R.	2,400 00		Broadfoot, J. A.	2,400 00	
Beehler, F. V.	3,360 00		Brochu, G.	2,700 00	
Behm, H. F. (Sept. 5)	2,400 00	578 75	Brocklesby, R. E.	4,800 00	723 14
Belair, F.	2,400 00		Broderick, J. M. (Aug. 13)	3,300 00	
Belanger, L. G.	2,400 00	627 32	Brodie, J. H. (Feb. 9)	2,400 00	
Belanger, L. J.	2,400 00		Broley, L. L.	3,000 00	
Bell, O. H.	3,600 00	1,605 99	Brook, T. J. (Jan. 15)	4,300 00	1,131 96
Bell, P. G.	2,400 00	1,073 27	Brookes, G. E.	4,000 00	
Bell, R. T. R. (Oct. 20)	2,400 00		Brooks, G. S.	4,500 00	435 36
Belleville, H. J.	2,400 00	525 39	Brossard, J. C.	2,400 00	733 61
Bennetts, M. J.	2,400 00	429 71	Brown, D. F.	2,400 00	
Benoit, M.	3,000 00		Brown, E. A.	4,200 00	
Benson, J. G.	2,400 00	698 90	Brown, F. L.	2,400 00	
Beresford, S.	2,700 00	353 64	Brown, G. G. (Oct. 1)	5,000 00	
Bergeron, F. E.	2,400 00	429 96	Brown, G. M. (Feb. 1)	2,400 00	
Bergeron, J. P.	3,000 00		Brown, H.	5,000 00	950 49
Berry, R.	5,400 00		Brown, H. A.	4,800 00	3,491 46
Bertrand, J. G.	4,200 00	357 25	Brown, J. P.	2,400 00	
Beullac, P.	6,000 00		Brown, S. W.	2,820 00	
Beveridge, J. W.	4,000 00		Bryan, G. J.	4,500 00	1,676 32
Bezaire, A. G.	2,400 00		Bryant, C. A. (Mar. 22)	2,400 00	306 64
Bindner, M. J. (Mar. 10)	2,400 00		Bryant, J. S.	3,600 00	948 75
Binks, E. U.	4,200 00	806 99	Bryce, G. M.	2,400 00	
Binney, W. R.	4,000 00		Brydges, J. J.	3,000 00	373 18
Bisson, A. M.	3,300 00		Bunn, H. R.	2,520 00	
Black, D. M.	2,400 00		Bunting, H. L.	3,000 00	
Blackburn, A. P. (Dec. 13)	3,000 00		Bunting, J. R.	2,400 00	
Blackett, D. W. H.	2,700 00	894 15	Burgess, M. A.	2,400 00	
Blackett, W. E.	2,700 00		Burland, G. R. (Aug. 14)	2,400 00	
Blackwell, H. C.	2,700 00		Burleigh, L. H.	3,600 00	
Blair, C. H.	4,200 00		Burleigh, N. S.	3,000 00	
Blais, J. F.	2,700 00		Burley, H. G.	3,500 00	
Blay, G. G. (Oct. 16)	3,000 00		Burroughes, F. E. (Sept. 24)	4,000 00	
Blondal, B. (Oct. 1)	2,400 00		Burrows, R. B.	2,400 00	443 59
Blouin, J. A. (May 2)	2,400 00		Butler, C. F.	4,200 00	858 08
Blue, N. R. (Jan. 8)	2,700 00		Butler, J. J.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Butt, F. C. (Oct. 1)	5,200 00		Cooper, T. E. (Dec. 1) ...	5,000 00	389 59
Butterworth, W. R. (Aug. 8)	2,700 00		Cormier, J. E.	3,600 00	304 46
Byers, J. W. G.	2,400 00		Cornellier, P. E.	2,400 00	458 36
Cadrin, L. P.	3,500 00		Cossey, C. A.	2,400 00	853 19
Cadrin, P. T.	4,000 00	432 40	Costigane, C. S. (Oct. 9) ..	3,600 00	
Calder, C. C.	3,600 00		Cote, J.	2,400 00	
Caldwell, B. A. C.	3,600 00		Couch, H. B.	2,520 00	1,036 53
Calvert, R. M.	2,400 00		Cournoyer-Morin, J. A.	2,700 00	
Cameron, B.	3,000 00		Couture, C. M.	2,400 00	669 57
Cameron, C. D. (Jan. 8) ...	3,600 00		Cowan, A. G.	3,000 00	355 57
Cameron, J. P.	3,000 00		Cowperthwaite, C. H.	3,800 00	
Cameron, R. B.	3,600 00		Craig, C. S.	3,000 00	333 23
Campbell, D.	3,000 00		Craig, F. W.	2,400 00	416 93
Campbell, J. A.	2,400 00		Cranston, W. C. (Feb. 19) ..	4,500 00	641 90
Campbell, J. E.	3,000 00	963 52	Cree, H.	3,800 00	
Campbell, T. B.	2,400 00		Crew, C. G. (Nov. 16) ...	3,000 00	
Campbell, W. S.	4,500 00	438 20	Crichton, G. D.	2,700 00	490 25
Campeau, A. (Mar. 2)	2,400 00		Crilley, F. X.	2,400 00	
Cannon, W. J.	2,500 00		Croft, J. R. (Sept. 1)	6,900 00	417 22
Cantin, J. C.	3,000 00		Cross, F. W.	3,600 00	
Carey, H. D. (July 1)	2,400 00		Crothers, H. B.	2,400 00	
Carnegie, H.	2,400 00		Crowe, D. H.	2,400 00	
Caron, J. R.	3,000 00		Crowley, D.	4,000 00	
Carroll, W. J. (Mar. 11) ..	2,400 00	335 59	Cruise, F.	2,700 00	571 40
Carter, E. O. (Dec. 1)	2,700 00		Cullen, J. A. (May 22) ...	3,600 00	
Carter, K. Le M. (Jan. 1) ..	2,500 00		Cumming, C. F.	3,000 00	
Carter, R. J.	2,700 00		Cummings, H. L.	5,400 00	
Cassault, J. G. (Mar. 6)	3,120 00		Cunliffe, H. W.	3,000 00	
Castonguay, A.	2,400 00		Cunningham, M. A.	3,600 00	
Castonguay, J.	2,700 00	464 75	Cunningham, R. A.	3,500 00	
Cater, S.	2,400 00	741 11	Curran, M. N.	2,400 00	
Cavers, W. A. (Sept. 25) ..	3,000 00		Currie, D.	2,400 00	
Cawker, S. L. (Nov. 15) ...	2,400 00		Currie, F. R. (Feb. 22) ...	5,600 00	644 84
Chadwick, N. S.	3,000 00		Cutler, J. H.	2,400 00	
Chambers, E. J.	4,500 00	2,565 88	Daignault, A. (Mar. 1) ...	2,400 00	
Chambers, J. W.	2,400 00	434 88	Daigneault, L.	2,400 00	
Champagne, G. A. (Oct. 22)	2,400 00	643 58	Daigneault, L. R.	4,500 00	1,034 29
Charette, J. E.	2,700 00	376 13	Dakin, A. P.	2,700 00	
Charette, L. E. L.	2,700 00		Dale, E. R.	2,700 00	
Charlton, L. R. (Nov. 1) ..	4,000 00		Dalgliesh, G. E.	3,600 00	1,215 76
Chevalier, L.	2,400 00		Dallamore, L.	2,400 00	
Chisholm, J. T. G.	3,000 00		Daly, J. A.	3,000 00	
Christie, P. G.	2,400 00	334 75	Daniels, H. D. (Feb. 18) ...	5,200 00	327 70
Christie, R. C.	2,400 00	505 94	Darby, L. H. (Jan. 7)	2,400 00	
Clancey, E. C.	3,600 00	905 36	Davidson, J. G.	3,000 00	
Clark, W. E.	2,400 00		Davidson, J. W.	2,600 00	1,222 58
Clarke, C. E.	3,000 00		Davidson, W. A.	3,000 00	
Clarke, O. L.	2,400 00	1,682 94	Davies, G. M.	6,500 00	324 50
Cliff, F. S.	3,000 00	402 00	Davies, J. K.	2,400 00	727 25
Climo, T. A.	6,000 00	1,492 04	Davy, R. F.	2,700 00	
Close, J. F.	5,500 00	717 87	Dawson, W. R.	5,000 00	
Coleclough, A. R. Y.	2,400 00		Day, K. W.	3,000 00	541 75
Coleman, B. R.	3,000 00		Deacon, W. A. (Jan. 3) ...	4,500 00	
Coleman, J. G.	4,200 00	789 31	Dean, J. S. (Apr. 18)	2,400 00	
Collier, W. E.	2,820 00		DeBlois, G. S.	2,400 00	
Collins, A. C.	3,120 00		Decary, P. R.	2,700 00	
Collins, H. G.	3,600 00		de la Durantaye, C. F.	3,600 00	857 37
Colthurst, H. N.	4,200 00		Delagrave, A. (Dec. 10) ...	3,000 00	
Complin, E. B.	5,000 00	1,117 70	Delagrave, P.	3,600 00	
Congdon, W. A.	4,000 00	563 71	Delany, H. R.	3,600 00	
Conrad, C. A. (July 20) ...	2,400 00		Delf, J. H.	2,700 00	
Cook, M. W. (Oct. 29) ..	2,700 00		Delisle, J. A.	2,400 00	
Cook, W.	3,000 00		Delorme, N. G.	2,400 00	
Cook, W. R.	2,700 00		Demers, A. (Jan. 1)	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Demers, J. H.	2,400 00		Edge, H. P. A.	6,600 00	
Dennison, R. H.	2,400 00		Edmonds, A. (Mar. 1).....	2,400 00	1,257 14
Dent, J. H.	2,400 00		Einfeld, C.	2,400 00	1,534 04
Desaulniers, J. V.	6,000 00		Ellerton, W. P. (Feb. 19)....	2,550 00	
Deschamps, J. G.	2,400 00		Elliot, F. C. F.	2,700 00	
Deschatelets, J. P.	3,000 00		Elliott, A. L.	3,000 00	
Desgroseliers, C. H.	3,000 00		Elliott, S. G. (Feb. 1).....	2,400 00	1,942 04
Desilets, J. A. (Feb. 20) ...	2,400 00	595 92	Ellis, J. B.	3,600 00	
Desjardins, R. J.	3,600 00		Elwood, T. H.	2,400 00	
Desloges, J. V.	3,300 00		Elworthy, R. T.	4,800 00	
Desnoux, E.	3,500 00		Emmerson, J. B.	2,400 00	
Desnoyers, J. A.	3,300 00	324 83	Englebert, R. (Dec. 10).....	3,600 00	
Desroches, J. P.	3,000 00		Ensom, B. E.	3,000 00	
DeVitt, C. A. S.	2,700 00		Ettenberg, B. R.	2,400 00	
Dickenson, J. F. (Oct. 20) ..	2,700 00		Falardeau, P. C.	4,500 00	
Dickey, H. B.	2,700 00		Farewell, C. A.	4,500 00	
Dion, S. L.	3,600 00		Farr, A. R.	2,400 00	1,652 40
Dionne, J.	3,300 00	326 34	Farr, G. D. (Nov. 1).....	4,200 00	405 58
Dix, M. B.	3,000 00	372 15	Faucher, J. A.	2,520 00	
Dixon, W. A.	2,700 00		Fauteux, L. (Nov. 1).....	3,600 00	
Dodds, R. G.	3,000 00	620 57	Feilde, J. F.	2,400 00	1,774 31
Dodson, P. J.	2,500 00	477 34	Feldt, M. (Dec. 15).....	3,600 00	
Doherty, R. A.	2,400 00		Felteau, J. C.	2,520 00	
Donaldson, B. E.	2,700 00		Fenton, J. G. (Apr. 9).....	3,000 00	
Doner, A. G.	3,300 00		Ferguson, A. D.	5,000 00	
Donohue, W. T.	2,700 00		Ferguson, G. H.	2,400 00	
Dopp, W. J.	2,400 00		Ferguson, J. E. (July 5)....	5,000 00	
Doran, G. E.	4,200 00		Ferguson, J. G.	2,400 00	
Dostie, A.	3,780 00		Ferguson, M. McQ.	3,600 00	
Douglas, C. L. M. (Oct. 22) ..	5,200 00	2,444 77	Ferland, P.	3,000 00	
Douville, C. E.	3,000 00		Ferrier, A. R. (Jan. 1).....	3,600 00	549 43
Dowler, F. A.	2,400 00		Ferrier, J. G.	2,700 00	
Dowrey, W. R. (Jan. 1).....	5,000 00		Fingland, L. A. (June 22)....	3,300 00	
Doyle, P. E.	3,000 00		Finlayson, G. D.	3,000 00	
Driscoll, R. F.	2,700 00		Fisher, R. H.	2,400 00	
Drouin, J. P. E.	2,400 00	1,393 39	Fisk, G. H.	6,000 00	
Dube, H. J. (July 24).....	2,800 00		Fitzpatrick, W. H.	4,200 00	
Dubois, J. A.	2,400 00		Fitzsimmons, E. H.	2,700 00	
DuBoyce, R. M. (Nov. 22) ..	2,400 00		Flanagan, O. L. (Dec. 7)....	3,300 00	
Dubrulle, P. L.	2,400 00		Flegg, H. G.	3,600 00	
Ducharme, J. A. (Nov. 13) ..	2,700 00		Fletcher, F. E.	3,600 00	
Ducharme, W. E. (Aug. 20) ..	3,500 00		Flynn, J. (Aug. 22)	4,000 00	
Duggan, G. E.	2,400 00	518 25	Follett, G. W.	2,400 00	782 76
Duggan, H. O. (Feb. 18)....	2,400 00		Food, B. A.	2,700 00	
Dumont, P. E.	3,060 00		Foran, P. F. (Apr. 2).....	2,800 00	
Dunbar, E. G.	2,400 00		Forbes, R. F.	3,000 00	
Dunbar, G. R.	3,300 00	419 91	Force, E. H.	2,400 00	
Duncan, M. S.	3,000 00		Forest, J.	2,400 00	
Dunlop, A. C.	2,400 00	1,487 66	Forest, L.	2,400 00	
Dunn, J.	2,400 00		Forfar, G. H.	2,400 00	
Dunning, G. G.	3,600 00		Forgues, O.	2,700 00	
Dunning, H. C. (Feb. 4)....	2,700 00		Forrester, J. A.	2,400 00	
Dupont, R.	2,520 00		Forsythe, R. M.	2,400 00	
Dupuis, P.	3,000 00		Fortin, R.	2,400 00	
Dussault, J. V.	3,000 00		Fosbrooke, H. J.	3,000 00	
Dussault, M.	3,000 00		Foster, C. J.	3,000 00	
Dutil, H. A.	3,000 00	1,637 81	Foster, H. K.	2,400 00	
Dymond, H. H.	2,520 00	318 55	Foster, M. E.	2,700 00	
Eagleson, J. E.	3,000 00	565 02	Foster, R. A.	2,400 00	1,073 38
Earle, R. S.	3,120 00		Foster, R. L.	2,700 00	
Eaton, F. H.	2,600 00		Fournier, C. E.	2,400 00	2,537 31
Ecelestone, A. E.	2,400 00	821 52	Fournier, J.	3,000 00	
Eddy, A. M.	2,472 00	2,794 87	Fournier, J. O. (Mar. 16)....	2,400 00	768 30
Edgar, S. R.	4,600 00		Fowler, R. M. (Apr. 2).....	8,000 00	
Edge, A. (Feb. 8).....	4,200 00		Fowler, Ralph M.	3,500 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Fox, E. J.	5,500 00	722 59	Goodison, G. A.	2,400 00	472 20
Fram, J. W.	3,000 00		Gordon, S. (Nov. 19)	2,700 48	
Francis, C. A.	3,000 00	364 73	Gordon, T. D.	3,800 00	
Frank, J. N.	4,800 00		Gougeon, I. V. (Feb. 4) ...	2,400 00	1,546 95
Franks, L. L.	2,700 00		Gould, W. C.	3,000 00	
Fraser, A. M. (Oct. 29)....	2,400 00		Graham, W. F.	3,000 00	
Fraser, A. Y.	2,400 00		Graham, W. H. (Nov. 19) .	2,400 00	
Fraser, J. L.	3,240 00	1,975 46	Grant, D. J.	3,900 00	
Fraser, L. W. (Jan. 14)....	3,000 00		Gravel, R. J. (Oct. 23)	2,400 00	
Fraser, S. J.	3,000 00		Graves, M. F.	2,400 00	
Fraser, W.	2,995 20		Gray, W. W.	2,400 00	1,063 51
Free, T. G. (July 23)....	2,400 00	375 97	Green, H. C.	3,600 00	493 98
Freel, F. W.	3,000 00		Green, W. E.	2,400 00	863 34
Freeman, G. H.	5,600 00	699 71	Greenway, R. W. (Nov. 9) ..	2,700 00	
Freeman, R. B.	2,400 00		Greenwood, A. W.	2,400 00	
Fremont, J.	2,800 00		Greig, D. G.	2,400 00	
Friend, J. E. (June 22)....	3,300 00		Grenier, M.	2,700 00	
Frost, S. R.	2,400 00		Grier, G. A.	2,400 00	
Fyfe, M. H. (Feb. 1)....	5,000 00		Griffin, A. G. S.	4,500 00	827 07
Gagne, R. (Dec. 8)....	2,820 00		Griffiths, O.	2,400 00	
Gagne, S. L. (Jan. 23)....	2,640 00	2,917 85	Griggs, J. H. (Oct. 11)	2,520 00	513 55
Gagnon, A.	3,600 00		Grisdale, F. S.	7,200 00	532 62
Gallinger, C. S.	2,444 04		Gronau, F. G.	3,600 00	
Gallup, R. W.	6,000 00	823 82	Grothe, L. E. (Jan. 1)....	3,000 00	736 26
Galt, N. M.	3,600 00		Grundý, G. E.	6,000 00	326 78
Gantz, A.	3,600 00		Guenet, R.	2,400 00	
Garand, H.	3,600 00		Guerette, O.	2,800 00	
Gardam, M. G. H.	2,700 00		Gunn, J. D.	2,700 00	645 39
Gareau, F.	2,400 00		Gustafson, C. E.	2,400 00	
Garland, G.	4,200 00	876 95	Guter, E.	2,400 00	
Gasse, A. J.	4,200 00	549 69	Hale, C. W. (Dec. 1)	2,689 44	
Gaucher, P. E.	2,400 00	2,281 52	Hall, F. W.	3,600 00	529 77
Gauthier, F. B.	2,400 00		Hall, H. D.	2,600 00	
Geddes, R. (Feb. 1)....	8,000 00	2,509 89	Hall, J. G. M.	2,400 00	
Geldart, W. J.	3,600 00		Hall, R. B. (Jan. 22)	3,600 00	391 16
Gelly, J. L. E. V.	4,500 00	1,058 23	Hall, T. L. (Aug. 1)	4,200 00	
Gendreau, H. W.	2,400 00		Hamel, B. E. (Aug. 9)	2,400 00	368 15
Gerald, W. T.	2,400 00		Hamilton, W. M.	3,300 00	
Germain, P. G.	2,400 00	779 64	Hammond, H. W.	2,700 00	1,013 39
Gibb, J.	3,300 00		Hammond, M. (Feb. 26) ..	3,600 00	
Gibbons, N. L.	2,400 00		Hanlan, J. D.	5,000 00	
Gibbs, C. C.	2,400 00		Hanley, C. L.	2,400 00	681 34
Gibson, J. D.	5,650 00		Hanson, J. M.	2,400 00	
Gibson, T. W.	3,000 00		Harding, M. H.	3,000 00	
Giffin, C. R. J.	2,520 00	1,321 20	Harding, P. S.	3,000 00	
Giguere, A.	2,400 00	501 21	Hardy, G. C.	3,000 00	
Gilchrist, R. S. (Apr. 16)....	4,740 00		Hargreaves, E. J.	5,400 00	3,037 76
Gillespie, A. M. (Oct. 1)....	3,000 00		Harlow, R. A.	3,000 00	
Gillespie, W.	5,000 00	716 99	Harper, C. T.	3,000 00	
Gillis, C. J. (Mar. 2)....	2,400 00	1,866 80	Harris, C. J.	2,700 00	
Gillis, E. J. (May 7)....	2,700 00		Harris, R. W. (Dec. 1) ...	3,000 00	1,247 83
Gilmore, M. P.	3,600 00	817 34	Harrison, A. E. H.	2,400 00	1,331 04
Gilmour, A. A. (Sept. 24)....	2,400 00		Harrison, H. R.	5,000 00	
Girard, G.	3,300 00		Hart, J. G.	3,000 00	419 73
Girard, J. A.	2,400 00		Harvey, E. G.	2,400 00	783 19
Giroux, J. R. (Jan. 2)....	4,200 00		Harvey, K. W.	5,000 00	2,427 12
Glass, D. C. (Sept. 17)....	4,000 00	896 80	Harvie, K. (Jan. 5)	2,820 00	350 16
Glassey, H. F.	2,400 00	505 44	Hatheway, M. M.	2,700 00	529 61
Goble, L. L.	2,400 00	660 14	Hawkins, T.	2,700 00	
Godber, F.	2,400 00		Hayball, B. R.	2,400 00	
Godbout, J. A.	2,700 00	405 58	Hayes, F. J. (Dec. 8)	2,400 00	380 57
Godbout, R. E.	5,000 00	573 98	Hazcland, A. J. (Jan. 1)	5,200 00	2,925 25
Gold, E. R. (Jan. 7)....	7,000 00	1,565 83	Head, A. (July 13)	2,520 00	
Goldecke, W. F. (Jan. 1)....	5,000 00		Healey, J. S.	3,000 00	
Golumbia, M.	5,600 00	437 25	Heather, A. O. (Dec. 8) ...	5,000 00	1,496 53

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hebert, A. (Mar. 16)	2,400 00		Johnson, R. M. (May 3) ..	4,500 00	354 05
Hebert, P.	2,400 00	2,185 73	Johnston, J. F. (Aug. 13) ...	3,654 00	672 90
Heckbert, H. R. (Mar. 28) .	2,400 00	1,053 92	Johnston, K.	2,700 00	
Hedge, E. G.	2,400 00		Johnston, M. M. (Mar. 4) ..	2,400 00	1,115 22
Hemond, C. E. (June 23) ...	2,400 00		Johnstone, J. B.	2,700 00	
Henderson, A. M. (Dec. 1) .	8,000 00	523 92	Johnstone, J. M.	2,700 00	
Henderson, J. C. (Jan. 17) .	3,000 00		Johnstone, W. J.	2,400 00	1,985 40
Hendry, C. S.	2,700 00		Jolicœur, J. H.	2,400 00	1,632 14
Henrichon, J. E.	3,000 00		Jolly, A. E.	2,700 00	
Hetu, J. F. X. (Oct. 29) ...	2,400 00		Jones, C. S.	3,000 00	
Hewgill, C. H.	3,420 00		Jones, E. L.	2,400 00	428 40
Hewitt, C. H.	2,700 00		Jones, J. T.	2,400 00	
Hewitt, G. W.	3,000 00		Jost, W. H. (Nov. 5)	4,200 00	
Higgins, H. M. (Sept. 7)	4,000 00		Judd, A. M.	2,400 00	
Hillier, S. H.	2,700 00		Jukes, M. E.	2,400 00	
Hind, L. J.	2,400 00	783 77	Julien, M.	2,820 00	
Hoben, R. D.	2,400 00		Julien, R.	3,000 00	
Hoffman, H. B.	5,400 00	1,616 33	Kalmakoff, M.	4,200 00	
Hogan, E. J.	2,400 00	683 90	Kee, F. N. (Jan. 1)	2,700 00	1,128 53
Hogarth, C. G.	2,700 00	856 90	Keith, F. M.	2,400 00	
Holder, S. L.	3,000 00		Kellond, H. W.	4,000 00	936 93
Holman, H. V.	3,000 00		Kemp, H. R. (May 29)	6,300 00	
Holmes, E. E.	2,640 00		Kendall, S.	2,700 00	
Holtby, T. C.	2,400 00	357 53	Kennedy, D. K. (Oct. 4) ..	4,000 00	
Homienock, A.	2,400 00		Kennedy, W. G.	2,400 00	2,262 34
Hooks, L. A.	2,400 00		Kenny, E. A.	2,400 00	
Hope, G.	2,400 00	404 55	Kent, J. L.	2,700 00	1,001 39
Hope, G. M.	3,500 00	612 18	Kent, W. J.	3,000 00	425 59
Hopper, E. L.	2,500 00		Kenvyn, R.	2,820 00	310 35
Hopper, M. S. (June 6)	3,300 00		Kenward, A. T.	2,400 00	1,414 84
Houlden, G.	2,700 00	583 67	Kester, F. O.	2,400 00	494 88
Housey, J. E.	3,000 00		Kidd, P. C.	2,400 00	775 53
Houston, G. F.	3,900 00	541 50	Kieffer, J. E. H. M.	5,000 00	
Hubbard, G. D.	2,400 00	515 00	King, H. (Apr. 2)	4,800 00	
Hughes, F. H. (Apr. 2)	2,400 00		King, H. B.	5,400 00	315 25
Hughes, J. (Mar. 1)	2,700 00		King, M. R.	3,600 00	
Hughes, R. J. E.	3,300 00	426 53	Kingstone, G.	3,300 00	
Hunter, G. C.	3,120 00	335 65	Kinnon, A. (Feb. 8)	2,700 00	
Hutchison, F. F.	3,000 00		Kirkpatrick, H. W. (Sept. 30)	2,400 00	
Hyndman, E. B. (Aug. 1) ..	2,400 00		Kirkwood, R. A.	2,400 00	
Ince, G. H. (Dec. 1)	4,200 00		Knott, J. M. (Mar. 7)	2,400 00	
Ingram, W. R.	6,000 00		Knox, R. M. (Oct. 1)	2,820 00	
Inns, H. J.	3,500 00	1,913 73	Korenberg, G. (Jan. 21) ..	2,400 00	
Ireland, W. F.	2,520 00		Kyle, D. G.	3,600 00	
Irish, A.	4,800 00		Labbe, N. A.	2,400 00	1,255 55
Irving, R.	2,400 00		Labelle, A.	3,000 00	
Irwin, L. D.	2,700 00		Lachapelle, G.	2,400 00	
Isaac, W. J. S.	2,700 00		Lackey, W. C.	4,800 00	1,607 08
Ives, T. G. (Feb. 4)	2,600 00		Lacroix, J. A.	2,400 00	2,066 23
Jackson, A. H.	3,600 00		Lafave, R. B. (July 24)	3,000 00	
Jackson, J. A.	4,000 00		Lafreniere, J. H.	2,400 00	
Jackson, S. G.	3,800 00	530 72	Lalande, J. A.	2,400 00	1,527 82
Jacques, J. O.	2,400 00		Lalonde, E. A.	3,000 00	1,495 32
James, E. T. (June 21)	3,500 00		Lamarche, J. A. (Feb. 16) ...	2,400 00	
James, W. C. (May 31) ...	6,000 00		Lambert, R. H.	2,700 00	
Jamieson, E.	2,400 00		Lambert, W. F.	2,400 00	553 70
Jamieson, E. P.	2,400 00		Lambie, J.	2,400 00	
Jarvis, J. M. (Feb. 1)	2,400 00	1,260 54	Lamon, F. E. (Sept. 25)	3,120 00	438 81
Jewett, K. R.	3,300 00		LaMountain, E. L.	4,000 00	660 75
Jobin, J. A.	2,400 00		Lamoureux, L. (Oct. 30)	2,400 00	1,131 98
Jode, C. L.	2,400 00		Landry, A.	3,000 00	
Johnson, A. W.	4,200 00	786 67	Landry, N.	2,400 00	1,215 89
Johnson, C. F. G. (July 10) .	3,500 00		Lang, O. W. (Apr. 11)	2,400 00	
Johnson, L. I.	2,400 00	1,286 75	Langevin, J. L.	3,000 00	1,780 17
Johnson, R. F.	4,500 00	1,240 74	Langford, H. E. (Apr. 1)	3,750 00	

DEPARTMENT OF FINANCE

F-41

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Langis, J. C. G. (Dec. 1)....	2,640 00		MacDonald, I. (Feb. 16)....	2,400 00	
Langlais, L.	2,820 00		MacDonald, J. F.	2,400 00	
Lanoix, G.	2,400 00		MacDonald, K. C.	2,400 00	1,053 50
Lapierre, L.	3,000 00		MacDonald, V. M. (Oct. 16) .	3,000 00	
Lapointe, G. E.	3,000 00		MacDonald, W. D.	2,820 00	
Lapp, M. W. (July 10)....	3,600 00		MacDougall, B. A. (Apr. 1) ..	4,500 00	
Larson, C. R.	3,000 00		MacDougall, A. (Mar. 4)....	2,400 00	1,607 24
Laugheed, L. E. (June 22) ...	3,000 00		MacDougall, W. J.	2,640 00	607 25
Laurence, T. R.	2,400 00	757 05	MacEachern, M. E.	3,000 00	
Lavigne, G. (Mar. 19)....	2,820 00		MacFarlane, J. A. (Feb. 1) ..	2,700 00	
Lavoie, S.	2,600 00	517 13	MacInnes, F. G.	3,600 00	
Lawson, W. H.	2,520 00		MacIntyre, E. F.	2,700 00	
Layton, E. P.	2,400 00		MacKay, H.	4,800 00	589 17
Leah, H.	2,400 00		MacKay, R. S.	4,200 00	1,027 57
Leathem, M. P.	3,120 00	504 00	MacKeigan, I. A.	5,000 00	316 34
LeBlanc, R.	3,600 00		MacKenzie, C. T. (Sept. 1) ..	4,254 00	
LeBon, L. (Feb. 21)....	2,700 00		MacKenzie, D. G. (Dec. 1) ..	8,000 00	2,660 56
LeBourdais, D. M.	4,000 00	361 70	Mackey, G. A.	3,000 00	1,703 13
Leckie, W. G.	3,300 00		Mackie, A. R.	5,000 00	865 76
Leduc, G.	2,400 00		Mackie, J. A.	3,300 00	
LeDuc, O.	2,820 00	354 90	MacKinnon, G. T.	3,000 00	700 37
Leduc, O. D.	3,000 00		Macklem, G. C. (June 16) ...	2,400 00	
Lee, W. S. (July 24)....	5,500 00	451 01	MacLeod, R. D.	2,700 00	866 91
LeGallais, J. P.	3,500 00		MacLeod, W. N. (Jan. 1)....	3,335 00	
Legge, S. C.	3,800 00		MacMahon, M. D. (Mar. 9) .	4,500 00	540 33
Lehberg, A. S.	3,500 00		MacMillan, H.	2,400 00	
Lehberg, F. H.	4,500 00	1,483 88	MacNab, F. F. (Jan. 1)....	3,600 00	
Leishman, R. S.	2,400 00	802 20	MacOdrum, C. G. (Sept. 1) ..	4,000 00	329 75
Leithead, J. T.	3,300 00		Macpherson, M. C.	2,400 00	743 39
Lemelin, C. (May 1)....	2,400 00		MacRostie, D. C.	3,800 00	1,424 34
Leonard, L. A.	2,700 00		Madget, A. C.	3,600 00	
Leroux, J. D.	2,700 00		Madson, M. E. (May 1)....	3,300 00	
Lesage, R.	4,000 00	541 93	Maher, T. J. (Apr. 16)....	3,000 00	
Levack, D. H.	2,400 00	560 97	Mahoney, S. D.	2,520 00	
Leveque, H. C.	2,400 00	724 25	Main, R. W.	4,700 00	
Levesque, E.	2,700 00		Mainguy, L.	2,400 00	
Levy, I.	3,300 00		Maloney, E. P. (Mar. 26) ...	3,600 00	
Levy, S. C.	2,400 00		Maltais, J. L.	2,400 00	
Liddell, W. A.	4,200 00		Manley, P.	4,800 00	
Lidgate, J. A.	2,400 00		Mansell, R. K. (Dec. 1)....	2,400 00	
Limoges, J. P.	2,700 00	3,130 54	Manser, A. E.	2,400 00	443 37
Linzey, P. H.	2,520 00		Manson, M. A. (Feb. 4)....	3,300 00	374 68
Lister, G. A.	4,500 00	450 21	Mantle, W. F. (Jan. 1)....	3,000 00	1,830 58
Little, D. J.	2,400 00		Marien, J. L.	3,800 00	351 64
Little, W.	4,000 00		Marier, A.	3,000 00	
Lobley, O.	5,000 00	2,270 75	Marisseau, J. M.	2,400 00	
Logan, E. H.	3,600 00	351 75	Marriseau, J. A.	2,400 00	
London, I.	3,200 00		Marsh, E. J.	4,200 00	1,765 81
Lougheed, N. G. M.	2,520 00		Marshall, D. H.	3,000 00	468 38
Love, J. C.	2,640 00	534 15	Martel, J. L.	2,400 00	
Lovell, G. R.	2,400 00	1,410 55	Martin, J. M.	5,000 00	866 59
Lowe, M. C. (Oct. 16)....	7,000 00	1,260 71	Martin, J. R.	4,200 00	3,677 81
Lowndes, C. M.	3,500 00		Martin, O. C.	2,400 00	
Lowrey, H. C.	3,000 00	356 12	Martin, W. E. C. (Nov. 22) ..	4,500 00	
Lugsdin, S. G.	3,000 00		Martyn, A. D.	2,700 00	1,392 36
Lumsden, T. B. (June 30) ...	2,400 00		Marwick, J. R.	6,000 00	555 75
Lussier, M. A.	2,400 00		Mason, D. E.	2,400 00	
Lymburner, J. A. (Feb. 21) ..	2,700 00		Mason, D. W.	2,820 00	
Lyon, A. L.	2,500 00	1,063 62	Masson, W. G.	5,000 00	440 77
MacAlpine, N. A. (Feb. 26) ..	2,700 00		Matheson, J. C.	2,700 00	
MacArthur, R. S.	3,000 00	489 62	May, A.	8,000 00	1,472 92
MacAuley, G.	2,400 00		May, A. S. (Jan. 8)....	5,000 00	342 69
MacDonald, A. E.	2,400 00		Maynard, N. C. (Mar. 22) ...	3,000 00	1,162 33
MacDonald, A. P. (Aug. 11) .	2,400 00		Maynes, W. J.	2,700 00	
MacDonald, D. A.	2,400 00	1,217 04	McAllister, C. B.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McCallum, H. A. (July 24) ..	4,200 00		Moffat, G. W.	3,600 00	982 84
McCallum, J. F.	3,600 00		Moffat, H. W.	2,400 00	
McCallum, L. C.	2,400 00		Moffat, R. E. (Nov. 6) ...	4,200 00	
McCarthy, D.	3,600 00		Moffat, W. L.	2,820 00	
McClure, G.	4,000 00		Moffatt, R. B.	2,520 00	
McCowan, S.	3,720 00		Mogan, J. C.	2,400 00	
McCrae, K. C.	5,000 00	560 99	Molesworth, G. N. (May 1)	6,000 00	
McCullough, W. B.	2,400 00	392 14	Montambault, A.	2,520 00	
McCutcheon, L.	4,200 00		Monteith, C. L.	2,700 00	366 77
McCutcheon, M. W. (Oct. 1)	10,000 00	4,240 29	More, J. H.	2,400 00	
McDaniel, E. B.	2,400 00		Moreton, A. E.	2,400 00	
McDiarmid, J. S.	3,500 00		Morin, J. O.	3,000 00	
McDonald, C. H. (Nov. 1) ...	2,400 00		Morris, B. W.	2,900 00	
McDonald, D. A.	3,000 00		Morrow, E. S. (May 15) ..	2,520 00	
McDonald, G. C.	3,600 00		Moscovitch, M. A.	3,600 00	736 63
McDonald, J. A. S. (Jan. 5) ..	2,700 00		Moscovitch, S. (May 14) ...	2,400 00	
McEwen, J. W.	2,400 00		Moussette, M.	3,000 00	
McGeer, D. F.	3,600 00		Mowat, R. H.	2,400 00	
McGill, R. V.	2,400 00		Moxley, J. F.	2,820 00	489 08
McGillivray, C. D.	2,400 00		Moyer, C. S.	3,000 00	
McGraw, W. R.	2,400 00		Moynaugh, J.	3,000 00	
McIntosh, J. A.	2,640 00	318 83	Mulcair, J.	3,000 00	
McIntosh, R. B. (Nov. 2)	3,000 00		Mullan, J. W.	3,000 00	
McIntosh, W. S.	2,820 00		Munro, C. D. (Oct. 13)	3,000 00	
McIntyre, A. M.	4,200 00		Murphy, G. (July 14)	2,700 00	
McIntyre, G. D.	3,800 00		Musselman, F. K.	2,400 00	1,219 50
McIntyre, W. P.	2,400 00		Nadeau, J. P.	5,000 00	1,034 80
McKee, C. G.	3,300 00	1,838 14	Nadeau, L. E.	6,500 00	778 47
McKinley, L. A.	4,800 00	717 07	Nadeau, P. A.	2,400 00	
McLaren, J. J. (Jan. 1)	2,400 00		Nairn, A. W. (Jan. 1)	3,000 00	
McLaughlin, C. R.	3,000 00		Nason, W. (Oct. 15)	5,000 00	
McLennan, W. N.	2,400 00		Neal, M. W.	2,400 00	
McLeod, R. A.	4,200 00	1,300 38	Neale, H.	3,000 00	
McManman, J. L. (Feb. 5) ...	2,829 20		Neate, A. J. (June 16)	2,700 00	
McManus, J. P.	3,120 00		Needham, C. A.	2,500 00	
McMaster, D. S. (June 22) .	4,500 00		Neeson, D.	2,400 00	
McMichael, N.	2,600 00		Neill, J. D.	4,000 00	
McMorran, T. F.	5,000 00		Neilsen, K. P. A. (Dec. 17) .	5,000 00	
McMullen, H.	3,600 00		Nelson, J. L.	3,300 00	
McPherson, R. A. E.	2,400 00		Newark, A. J. (Dec. 12) ...	2,400 00	1,790 24
(Jan. 10)			Nicholl, A.	3,000 00	309 18
McPhillips, W. H.	5,000 00	665 24	Nicholls, A. B.	2,700 00	
McQueen, R. A.	4,500 00		Nicholls, W. N. (Mar. 9) ...	2,400 00	
McRae, R. F.	2,400 00		Nicholson, A.	2,700 00	
McSweeny, G. W.	4,000 00	1,156 03	Nicholson, E. M.	3,800 00	952 57
McTavish, F. D.	2,820 00	541 79	Nicoll, S. B.	3,600 00	
Megan, F. C. (Apr. 2)	3,000 00		Noble, R. D. (Oct. 3)	4,000 00	
Menard, J. P. A. (Nov. 26) .	2,400 00	1,242 14	Noon, F. J.	3,000 00	
Mercier, A.	2,400 00		Noreau, J. A.	2,400 00	1,077 10
Merkley, A. D.	2,700 00	877 82	Norman, A. L.	3,450 00	
Merleau, L. T. (Feb. 25)	2,400 00		Norman, S. J.	2,700 00	377 35
Merrick, J. L.	2,700 00	485 77	Norris, N. L.	2,400 00	
Merrix, A. H.	2,400 00		Norton, N. C.	3,600 00	
Michaud, A. L. (Feb. 16) ..	2,400 00	429 90	Nyberg, C. A. (Mar. 1) ...	2,400 00	
Michaud, J. J.	2,400 00		O'Brien, J. E.	3,600 00	1,517 10
Michaud, J. S.	2,700 00	343 35	O'Brien, J. L.	2,600 00	
Miles, E. B.	2,700 00		O'Brien, James L.	2,400 00	
Millar, T. A. (Dec. 5)	2,400 00		O'Higgins, O.	3,000 00	
Miller, G. (Sept. 24)	3,500 00		Old, E. H.	3,600 00	
Miller, G. S. (Oct. 20)	3,600 00	504 68	Oldaker, H. J. (Apr. 16) ...	3,600 00	
Millington, F. (Nov. 1)	3,000 00	681 73	Oliver, E. J. (July 25)	4,000 00	
Mitchell, C. H. (Feb. 28) ..	7,500 00	1,362 05	Orr, D.	3,000 00	
Mitchell, F. L.	6,000 00	1,747 35	Orr, R. J. (Jan. 1)	3,000 00	
Mitchell, R. S.	3,000 00		Ouellette, M. R. (Mar. 12) ..	2,700 00	
Mitchell, W. H.	2,700 00	354 63	Quimet, J. M. A.	2,520 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ouvard, J. de la S. (Dec. 15)	2,400 00	984 52	Raley, G. G. E.	6,000 00	430 77
Owens, H. T.	2,700 00		Ramsay, A. G. (Jan. 1).....	3,000 00	
Oxner, W. C. (Jan. 16)	4,500 00	324 44	Ramsden, R. C. (Nov. 12)...	2,400 00	
Paget, E. B.	5,000 00		Randall, L. C.	3,600 00	
Painter, R. H. E.	4,000 00		Ranger, P. P.	3,120 00	
Palmer, A. W.	3,600 00		Rawn, C. E. (Mar. 1).....	2,400 00	553 20
Panneton, J. J.	4,200 00		Regan, J. P. (Jan. 23).....	3,500 00	423 02
Paquet, F.	3,120 00	1,252 80	Reid, M. (June 19).....	2,951 00	
Paquin, M.	2,400 00		Reid, V. J.	3,000 00	685 28
Paradis, A. P.	2,400 00		Renault, J. R. (Sept. 17)....	2,400 00	
Paradis, H. J. P. (Feb. 6) .	2,700 00		Renton, A.	2,700 00	
Parent, H.	4,200 00	319 69	Reynolds, E. B.	3,600 00	338 22
Parent, Herve	2,400 00	690 02	Reynolds, F. C. S.	2,400 00	
Parent, P. E.	2,400 00		Reynolds, F. O.	3,000 00	
Parker, A. D.	2,400 00		Rhind, C. E.	3,300 00	863 43
Parker, A. S.	4,000 00		Rice, C. W.	3,000 00	355 34
Parker, E. M. (Apr. 2)	5,000 00		Richard, P.	3,500 00	
Parkinson, E. T. (Feb. 8) ..	2,400 00		Richard, P. E. O. J.	2,400 00	
Parkinson, J. F.	5,000 00	370 02	Richard, Z. (Nov. 20).....	2,400 00	848 90
Parkinson, R. M.	4,500 00		Riches, T. H.	2,700 00	414 55
Parsons, A. H.	3,000 00	628 05	Ridler, A. A.	4,000 00	
Pascoe, J. E.	5,000 00	721 68	Riel, P. M. (Dec. 15).....	2,400 00	
Patchell, J. B.	2,520 00		Rigby, G. E. (Sept. 1).....	2,400 00	
Patenaude, J. G.	3,600 00	440 45	Riley, R. L. (Feb. 15).....	3,000 00	
Payne, W. R.	2,400 00	488 11	Rinfret, E. G. (May 1).....	5,000 00	
Peacey, W. A.	2,400 00		Riopel, L. (Oct. 27).....	2,400 00	
Peart, J. W.	4,200 00		Riopelle, J. A. R.	2,400 00	628 21
Peers, H. W.	2,400 00	553 43	Ritchie, R. S.	4,200 00	
Pelletier, G.	2,400 00		Rivard, R.	2,700 00	606 93
Peltier, L. P.	3,900 00	3,998 20	Robbins, J.	3,600 00	
Pennington, C. M.	2,400 00		Robert, J. M. R.	3,000 00	
Pepler, H. B.	2,700 00		Robertson, T. R. B.	3,200 00	445 45
Perey, R. W.	2,400 00		Robinson, E. J.	4,000 00	430 27
Perkins, R. R.	2,400 00	1,055 02	Robinson, G. S.	4,500 00	
Perrault, J.	4,500 00		Robinson, H. C.	3,600 00	
Petapiece, D. K.	3,600 00		Robinson, V. B. (Aug. 28)...	4,200 00	
Petch, Z. H. (Sept. 1)	3,300 00		Robitaille, L. C. (July 7)....	7,000 00	
Pettigrew, J. G.	2,820 00	317 39	Robitaille, O.	3,120 00	872 60
Pettis, K. F.	3,600 00		Robitaille, P. A. (Apr. 11)...	3,600 00	
Phelan, W.	3,000 00		Roblin, H. N.	2,820 00	
Phillips, C. R.	3,000 00		Roche, H. J.	2,700 00	
Phipps, E. E.	4,000 00	807 15	Rochon, P.	3,420 00	430 62
Piche, E.	2,400 00	1,632 36	Rodier, F. C.	2,400 00	
Pickard, W. J.	2,400 00		Rodomar, O. W.	7,000 00	1,260 16
Pickford, H. N.	3,000 00	349 77	Roger, P. (July 24).....	2,400 00	
Picotte, J. V.	3,000 00		Rogers, C. A.	4,000 00	
Pincott, G. S.	6,000 00		Rogers, C. F.	3,750 00	1,012 60
Plamondon, L. P. (Feb. 1) ..	2,500 00	457 82	Rosenbluth, G.	2,820 00	
Plumptre, A. F. W.	8,000 00	2,261 29	Ross, D. B. D.	2,400 00	
Pollock, W. R.	4,500 00	521 44	Ross, G. A. M.	4,000 00	
Poole, A. R.	2,400 00	477 08	Ross, H. I. (Dec. 8).....	7,000 00	450 22
Poole, T. C. (May 1)	2,400 00		Ross, J. A. (Nov. 12).....	6,000 00	932 85
Pope, W. L. A.	4,800 00	2,065 98	Ross, J. C.	5,000 00	593 20
Poupart, A.	5,000 00		Ross, P. E.	2,400 00	
Precious, H. E.	2,400 00		Rothberger, J. T.	2,700 00	
Prevost, L.	2,700 00		Rother, A.	4,200 00	
Price, C. E.	2,400 00		Rousseau, V. M.	2,400 00	
Primrose, N.	3,600 00		Rowan, J. H.	2,400 00	
Puffer, H. G.	2,400 00	579 72	Rowatt, J. A.	3,300 00	
Purdy, S. J. (June 21)	2,400 00		Rowland, C. L.	2,400 00	391 27
Pyke, E. W.	2,400 00		Rowland, L. O.	3,300 00	
Quinlan, J. J.	4,200 00		Roy, E.	2,700 00	
Racette, L. C.	2,400 00	1,597 95	Roy, H. E. (Mar. 1).....	3,840 00	486 89
Racey, D. B. (Oct. 5)	3,000 00		Roy, J. E.	2,400 00	
Rainbow, J. W. (June 16)....	5,000 00		Roy, L. V. J.	3,600 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Roy, P. E.	2,700 00	431 66	Smith, A. T.	4,500 00	
Rubin, D. I.	2,400 00		Smith, F.	3,600 00	491 11
Rueffer, P. L.	2,400 00	606 90	Smith, F. H.	2,700 00	
Rumball, C. E. W.	2,400 00		Smith, G. B.	2,400 00	
Rumpel, G. H. (Jan. 23)	6,000 00	2,407 25	Smith, G. M.	3,000 00	
Ruppell, J. E.	3,000 00	862 75	Smith, H. C.	3,300 00	
Rusconi, A. G.	3,300 00	971 56	Smith, H. N.	2,400 00	349 14
Russell, G. R. (Aug. 8)	2,400 00		Smith, H. W.	2,400 00	
Ruttan, C. M.	4,800 00	365 70	Smith, I. D.	2,700 00	
Ryan, D.	3,000 00		Smith, I. S.	2,400 00	
Ryan, F. W.	3,000 00	443 54	Smith, K. H. (Jan. 7)	4,000 00	
Sadler, L. W.	3,600 00		Smith, N. C.	3,000 00	
St. Arnaud, H. J. I.	3,000 00		Smith, W. R. (May 3)	2,400 00	
St. Denis, O.	2,400 00	723 16	Sowdon, A. B. M. (Jan. 23) ..	3,420 00	
St. Jean, A. G.	2,400 00	1,141 83	Sparling, F.	3,000 00	
St. Jean, M. (Jan. 24)	3,000 00		Sparrow, W. H.	3,600 00	
St. Laurent, J. R.	2,400 00	711 68	Spence, C. G. (Nov. 1)	3,000 00	
Ste. Marie, A. N.	3,000 00	1,174 38	Spence, E. J.	7,000 00	1,969 87
Ste. Marie, E.	2,700 00		Spence, H. M.	2,700 00	
Ste. Marie, M.	2,400 00		Spence, W. F.	6,000 00	844 10
Samuel, C. L.	3,000 00		Spence, W. R.	2,400 00	
Sargent, M. E.	2,400 00		Spoor, F. L. (Oct. 10)	3,000 00	
Saunders, E. F.	6,000 00		Sproule, W. J.	3,600 00	
Saunders, F. T. W.	6,500 00	2,897 27	Stables, R. J.	2,400 00	507 47
Saunders, V. L.	2,400 00	379 77	Standish, W. T.	2,700 00	976 05
Savard, T. A.	3,000 00		Stanfield, R. L. (Nov. 13) ...	3,600 00	
Savoie, A.	7,000 00	658 11	Stanford, W. A. (Dec. 20) ...	5,000 00	562 87
Scanlan, A. J.	3,000 00		Stanley, O. J.	2,820 00	
Schacter, L. E.	4,000 00		Stavert, N.	2,400 00	
Schade, M. H.	3,500 00		Stein, H. H. (May 1)	3,500 00	
Schultz, H. H.	4,200 00	2,440 92	Stenstrom, D. G. (Dec. 1) ...	6,000 00	
Schultz, R.	2,500 00		Stephens, S. T.	4,800 00	
Scott, M. L.	2,400 00		Stevenson, J. H.	3,000 00	
Scott, T. D.	2,700 00		Stevenson, L. F. (Oct. 16) ...	3,356 90	
Scrutton, S. M.	2,400 00		Stewart, C. D.	3,600 00	833 01
Secord, D. N. (Mar. 1)	2,400 00	1,323 62	Stewart, D. A.	2,400 00	
Seguin, J. O.	3,000 00		Stewart, D. O.	2,520 00	659 27
Seguin, L. E. (Sept. 17)	2,400 00	376 78	Stirton, J. J.	3,000 00	
Seldon, F. L.	6,500 00	457 22	Stockton, R.	2,700 00	1,095 83
Senecal, A.	2,700 00	439 54	Stoker, H. R.	5,000 00	
Shallow, C. R.	2,700 00		Stonehouse, C. S.	2,520 00	2,356 29
Sharpe, E. H.	4,500 00		Storey, R. D. (July 1)	4,000 00	582 75
Sharpe, L. C.	2,400 00		Straughan, B. C.	2,400 00	
Shaw, J. F.	3,600 00		Stuempfle, D. E. (Oct. 1) ..	2,400 00	
Shaw, R. L.	2,520 00		Sullivan, C. C.	4,000 00	
Shepherd, S. A.	5,500 00	1,582 02	Sullivan, J. W.	2,400 00	
Sherwood, L.	4,440 00		Sutherland, A.	4,200 00	655 48
Shirley, A. J.	3,300 00		Sutherland, D. F. (Aug. 20) .	3,000 00	
Short, E.	2,500 00		Sutherland, J. B.	3,000 00	
Shortt, G. E.	4,200 00*		Sutherland, R. D. (Jan. 1) .	5,000 00	
Shuker, W. C.	3,600 00		Sutton, W. E.	4,200 00	
Siddall, E. R.	4,000 00		Sykes, R. C.	2,400 00	
Sidney, H. V.	3,750 00		Symonds, N. W.	2,520 00	
Simons, H.	2,400 00		Symons, A. W.	2,400 00	
Simpson, A. B.	2,400 00		Symons, W. J. (June 23) ..	2,400 00	
Simpson, G.	2,400 00		Talbot, C. E. (Mar. 8)	2,400 00	
Simpson, H. W.	2,700 00		Tambling, W. J.	2,400 00	
Simpson, J. M.	2,400 00		Tanguay, R. E.	2,400 00	
Simpson, R. E.	3,800 00	476 66	Tansley, S. N. (Oct. 17) ..	2,400 00	
Sinclair, C. R.	2,700 00	1,872 31	Tapp, G. E. (Sept. 24)	2,400 00	
Sinclair, D. J.	5,600 00		Tarbolton, J. S.	2,400 00	
Sinclair, G. R. (Jan. 1)	2,400 00		Tardif, J. O.	2,700 00	955 17
Sivers, J. W.	3,000 00		Taschereau, T. W.	2,400 00	
Smith, A. G.	3,600 00	1,807 71	Taylor, A. B.	4,800 00	422 65
Smith, Albert G.	2,400 00		Taylor, E. B. (July 28)	3,500 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Taylor, J.	3,600 00	659 00	Ward, G. C.	5,600 00	
Taylor, K. W.	8,000 00	1,022 22	Ward, S. H.	4,200 00	
Tessier, J. M.	3,300 00		Watson, H. C.	2,400 00	
Tevlin, J. J. C.	2,400 00		Watson, W. L. (Mar. 22) ..	2,700 00	539 30
Therriault, P. A.	2,400 00	1,190 17	Watson, W. M.	2,400 00	
Thibert, J. A. (Feb. 6)	4,000 00		Watt, P. (Dec. 24)	2,400 00	
Thickson, J. N.	2,800 00		Waud, F. J.	3,000 00	
Thomas, C. H. (Jan. 7)	2,800 00		Wayman, W. R.	2,400 00	
Thomas, D. G.	5,000 00	357 26	Weale, E. J. (Nov. 5)	2,400 00	
Thompson, E. A. (Mar. 20) ..	2,400 00		Weekley, H. A.	2,400 00	783 16
Thompson, J. A.	2,400 00		Weir, J. S. (Dec. 1)	2,700 00	
Thompson, O. G.	3,000 00		Welch, H. W.	4,000 00	
Thompson, R. W.	3,120 00		Welliver, B. (July 24)	2,400 00	
Thompson, W. J.	2,400 00		Wells, D. C. (Jan. 18)	3,600 00	
Thomsett, A. H. (Sept. 23) ..	2,700 00		Wells, J. E.	3,600 00	
Thomson, G.	2,640 00		Wells, W. A. (June 1)	3,600 00	
Thomson, R. (Aug. 13)	5,000 00		Wenaus, A. B. (Oct. 1) ...	3,000 00	679 20
Thornley, P. G. (Apr. 3) ..	2,400 00		West, G. W. (Sept. 4)	2,400 00	401 60
Thornton, B. E.	3,000 00		Westaway, A. A. (Jan. 10) ..	2,400 00	
Tierney, A. A. (Apr. 2)	2,400 00		Whale, E. F.	2,400 00	659 46
Todd, R. A. R. (Jan. 9)	4,000 00		Wheaton, W. C.	2,520 00	
Toner, H. A.	2,400 00		Wheeler, J. E.	2,700 00	
Topping, E.	4,200 00		White, C. S.	3,600 00	1,801 31
Tousignant, E.	2,700 00		White, E. J.	2,400 00	
Tracey, W. R.	2,800 00	498 09	Wigmore, A. D.	3,000 00	
Tradburks, M. L. (Oct. 1) ..	4,500 00		Wilkinson, A.	3,000 00	559 01
Treadwell, W. G.	2,400 00		Wilkinson, M. B. (July 1) ..	2,400 00	
Treleaven, T. J.	3,300 00	364 16	Willard, E. W.	2,400 00	
Tremblay, W. L.	2,400 00	521 09	Williams, A. L.	3,120 00	
Tricker, F. S.	2,400 00	490 57	Williams, E. W.	2,700 00	
Trimble, R. C.	2,700 00		Williams, G. A.	3,500 00	1,335 65
Trimble, W. C. (Aug. 15) ..	2,520 00		Williams, G. T.	3,000 00	627 97
Trudel, R.	3,000 00	1,298 16	Williams, H. B.	3,000 00	
Tucker, R. H.	2,400 00	608 48	Williams, J. L.	2,700 00	452 29
Tuft, G. F.	2,400 00	529 38	Williamson, N. S.	2,400 00	
Turgeon, P. E.	4,200 00		Williamson, W. E.	3,800 00	
Turnbull, J. O.	2,400 00	447 25	Willis, W. A. (Mar. 1)	3,300 00	1,652 06
Turner, A. B.	3,300 00	1,921 25	Willoughby, D. P.	2,400 00	
Turner, F. H.	2,400 00		Wilson, A. C. (Dec. 22) ...	4,000 00	657 51
Turner, M. I.	2,700 00	641 10	Wilson, B. A.	2,700 00	623 33
Ullett, A. B.	4,000 00		Wilson, L. J.	3,300 00	634 03
Uteck, W. G.	2,400 00	1,255 42	Wilson, R. B.	2,700 00	
Vallee, M.	3,420 00	548 80	Wilson, W. M. (Nov. 1) ...	4,800 00	521 85
Vallis, L. C.	2,700 00	434 80	Wilson, W. T.	6,000 00	
Vanwart, F. W.	2,700 00		Wingfelder, J. J.	3,600 00	
Vass, J. D.	3,450 00	368 04	Winrow, E. C. (Oct. 15) ...	4,500 00	
Venditti, J. (Mar. 1)	2,400 00		Witherow, H. L. (Aug. 8) ..	3,000 00	
Vergette, V.	2,400 00		Wollaston, R. F.	2,400 00	489 84
Vernon, J. C. (Sept. 24) ..	4,200 00	612 53	Wood, G. L. (Feb. 15)	2,400 00	
Vezina, F. A.	3,000 00		Wood, T. C.	3,000 00	
Vezina, L.	2,400 00		Wraith, G. E.	2,700 00	1,231 00
Vickers, R. S. (Jan. 11)	5,200 00		Wright, C. M.	2,400 00	
Vigeant, J. R.	2,400 00		Wright, J. R.	5,500 00	572 45
Vogt, D.	3,000 00		Wright, R. A.	2,400 00	635 58
Walden, W. J. (Mar. 18) ..	4,200 00	943 95	Wyse, G.	2,700 00	843 43
Walker, F. E.	5,000 00		Yates, R. F. (Nov. 24)	4,200 00	
Walker, J. G.	4,500 00	512 98	Yeomans, F. L. (Sept. 20) .	2,400 00	
Wallace, C. G.	3,600 00		Young, G. M.	4,200 00	
Wallace, D. B.	3,000 00		Younger, C. W.	4,200 00	619 28
Walsh, G. F.	4,252 20	336 13	Younger, G. R.	5,000 00	
Waltham, C. A.	2,400 00	2,171 75	Youngs, W. H.	3,000 00	413 64
Walton, C. K.	3,300 00		Zaitlen, M.	3,600 00	
Wand, E. H.	2,700 00	329 66			

J. R. Croft, who served as Administrator of Services, was paid an honorarium at the rate of \$200 per month from September 1.

The following employees, receiving salaries at annual rates of \$2,400 or over, were receiving living allowances as at March 31, 1946, or at date of discontinuance (shown in parenthesis) at annual rates listed: E. J. Fox, \$1,500; R. K. Mansell, \$1,500 (July 7). C. J. Callister, whose salary was paid by the Department of Agriculture, received a living allowance at the rate of \$1,200 per annum.

The following employees receiving salaries at annual rates of \$2,400 or over, were receiving special allowances as at March 31, 1946, at annual rates listed: H. F. Glassey, \$480; P. H. Linzey, \$480.

As at March 31, 1946, G. E. Gunby whose salary was paid by the Department of National Revenue, was being paid a war duties supplement at the rate of \$420 per annum.

The following were paid upon a per diem basis (rate shown in parenthesis): F. W. Dakin, \$3,510 (\$20); P. Olivier, \$2,505 (\$10).

As at March 31, 1946, the following were receiving allowances at the rate of \$15 per diem, and had been paid the amounts indicated:

Honourable Judges—J. A. Barry, \$1,380; T. H. Barton, \$390; B. Boyd, \$4,200; A. Caron, \$1,140; M. M. Colquhoun, \$720; J. J. Coughlin, \$1,515; J. L. Crawford, \$465; E. W. Cross, \$495; K. L. Crowell, \$315; J. Desmarais, \$3,555; J. B. Dickson, \$555; A. E. Doak, \$195; A. H. Dowler, \$885; A. A. Dysart, \$4,665; R. M. Edmanson, \$900; W. E. Fisher, \$150; C. J. Ford, \$300; L. A. Hanna, \$840; M. L. Hayward, \$300; A. A. Ingram, \$870; J. A. Jackson, \$1,635; L. G. Lewis, \$45; A. MacDonald, \$465; J. W. MacDonald, \$300; A. R. MacDonell, \$3,285; J. E. Madden, \$1,290; G. Marin, \$2,760; C. W. A. Marion, \$180; A. G. McDougall, \$465; J. P. McIsaac, \$315; G. McPhee, \$2,040; R. Millar, \$1,740; G. Patterson, \$735; A. Pettigrew, \$3,960; J. A. D. Plouffe, \$1,275; J. C. Reynolds, \$1,125; W. T. Robb, \$1,065; A. Roberts, \$420; J. G. A. Robertson, \$375; B. W. Roscoe, \$135; L. Roy, \$2,505; J. L. Ryan, \$825; W. F. Schwenger, \$1,515; J. A. Shea, \$1,065; J. S. Smiley, \$90; V. R. Smith, \$960; T. Tremblay, \$1,845; H. W. Whitla, \$2,925; E. D. Woodburn, \$105.

District Magistrates—H. Achim, \$1,155; J. F. Bugeaud, \$135; A. Gaudet, \$630; F. X. Lacoursiere, \$1,500; A. Michaud, \$1,335; J. Poisson, \$75.

As at March 31, 1946, the following were receiving allowances at the rate of \$25 per diem, and had been paid the amounts indicated: R. Hossack, \$150; S. A. Shoemaker, \$3,550.

The following employees, whose salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: G. H. Adam, \$1,112.18; E. M. Allen, \$696.66; E. R. Allen, \$578.36; P. Anderson, \$445.16; P. J. Anderson, \$1,302.07; G. B. Archibald, \$697.95; H. N. Argue, \$745.73; W. Armstrong, \$1,058.53; C. J. Arthur, \$484.55; W. M. Assef, \$608.03; J. D. Asselin, \$329.93; G. E. Atkinson, \$465.51; H. R. Atkinson, \$1,405.25; A. J. Attree, \$556.75; L. C. Atwell, \$478.04; M. J. E. Audet, \$333.10; A. T. Baker, \$1,880.41; B. Ballantyne, \$845.17; H. Baller, \$312.39; D. G. Balsillie, \$639.62; W. G. Barbour, \$1,828.16; G. A. Beattie, \$779.61; F. W. Beatty, \$501.89; W. J. Beaulieu, \$814.29; G. A. Beaumont, \$1,041.94; K. Beemer, \$632.17; R. S. Beischel, \$657.56; W. J. Bell, \$648.60; R. Bellavance, \$1,781.40; F. G. Belleperche, \$794.26; L. M. Bennett, \$560.05; L. Benny, \$664.43; C. W. S. Bentley, \$658.10; J. Bernard, \$425; J. Berry, \$1,004.35; W. L. Bertrand, \$2,168.20; H. J. Berube, \$1,131.55; J. G. Bevan, \$325.99; G. Bibeau, \$933.92; J. H. Bicknell, \$952.78; D. Bird, \$1,155.67; G. E. Board, \$637.43; G. Boisclair, \$481.40; J. O. N. Boissinot, \$1,197.88; A. Boisvert, \$349.70; G. Bouchard, \$547.39; F. H. Boucher, \$362.50; L. P. Boulanger, \$1,473.04; H. M. S. Bowen, \$329.95; R. Bowen, \$347.57; F. V. Bradley, \$522.62; J. Bromby, \$508.31; M. W. Brook, \$761.68; J. A. Brouillard, \$1,091.76; J. A. Brownlee, \$810.73; J. R. Brunet, \$756.35; J. W. Burton, \$1,100.19; W. J. Butt, \$497.29; G. L. Button, \$1,234.47; M. E. Cadieux, \$597.66; H. P. Campeau, \$512.20; R. Campeau, \$444.66; L. Cantin, \$466.97; T. Cantin, \$907.02; L. Carrier, \$1,145; C. H. Carruthers, \$511.97; G. Catherwood, \$3,721.07; J. A. Cavanagh, \$1,634.17; A. R. Cawley, \$924.82; R. S. Chappell, \$566.50; E. Charest, \$692.64; J. Charette, \$986.43; J. Charron, \$301.40; F. Chevalier, \$441.29; W. H. Chrysler, \$754.32; W. Clark, \$754.39; W. G. Clark, \$858.90; A. A. Clarke, \$1,366.17; H. Cleroux, \$514.83; C. B. Cliffe, \$311.73; G. H. Clifford, \$736.05; F. H. Coles, \$390.25; H. J. Collier, \$747.33; M. Collin, \$360.05; J. P. Collins, \$425.45; R. C. Comeau, \$1,910.33; E. R. Cooke, \$364.47; L. Cordeau, \$1,156.95; G. H. Cormier, \$914.61; H. Cote, \$708.07; H. H. Coton, \$722.84; R. Courchesne, \$868.69; O. Crites, \$464.51; A. I. Culp, \$776.19; J. A. Dalrymple, \$432.38; L. D'Aoust, \$1,048.55; R. A. Davison, \$508.40; T. C. Deachman, \$898.06; V. De la Plante, \$2,435.43; L. Delorme, \$674.25; R. A. Demers, \$1,043.34; R. Desilets, \$853.93; J. N. Desrosiers, \$860.54; J. A. Devine, \$637.71; P. K. Dickins, \$627.81; J. G. Donaldson, \$910.01; L. A. Donaldson, \$607.32; W. J. Douglas, \$304.95; A. F. Doyle, \$710.80; R. Drolet, \$487.51; G. T. Drummond-Hay, \$455.27; A. P. Dube, \$411.37; A. R. Ducharme, \$698.79; C. O. Dumais, \$1,059.79; J. Eamer, \$747.01; G. A. Edmondstone, \$550.08; H. G. E. Ellis, \$389.82; E. T. Enright, \$432.61; A. H. Erdahl, \$532.03; M. Ethier, \$1,319.05; A. R. Everettes, \$453.43; R. H. Falconer, \$531.57; E. C. Ferguson, \$1,805.56; W. W. Findlater, \$1,694.80; W. A. Findlay, \$527.52; N. R. Flower, \$1,535.90; J. E. Flynn, \$1,748.73; A. L. Foreman, \$313.04; E. E. Forgues, \$548.95; J. H. Fortier, \$1,123.25; P. Fournier, \$515.24; B. Frappier, \$436.75; D. P. Fraser, \$330.69; S. T. Fraser, \$573.05; O. Fregeau, \$558.85; N. C. Friday, \$2,360.20; R. Gagne, \$490.80; A. G. Gagnon, \$1,067.88; J. A. Gagnon, \$1,456.90; L. L. Gamache, \$752.18; S. A. Ganam, \$514.19; A. Gaudreault, \$735.29; G. Gauthier, \$487.37; J. M. Gauthier, \$314.59; G. Genest, \$1,076.73; A. Genois, \$1,324.69; J. Gerlach, \$513.32; O. Giguere, \$2,115.61; H. B. Gilbert, \$1,599.09; P. Giles, \$415.40; W. H. Gillis, \$419.61; P. Godin, \$863.01; E. H. Good, \$483.97; E. W. Gordon, \$380.94; T. C. Gorman, \$1,021.68; A. U. Gosling, \$1,344.03; S. M. Graham, \$412.32; M. D. Grant, \$423.95; E. Gray, \$1,055.52; G. H. Gray, \$586.06; T. Green, \$642.74; F. R. Gregor, \$618.78; C. R. Grieve, \$465.98; P. E. Guy, \$348.70; O. Guyot, \$716.06; B. Halfnights, \$732.91; H. E. Hall, \$424.63; G. Hamel, \$566.75; A. S. Hamilton, \$1,312.72; M. M. Hanna, \$1,700.64; F. R. Harmer, \$876.81; W. J. Harrison, \$482.13; J. J. L. Hay, \$642.21; A. E. Heaslip, \$863.24; G. O. Hebert, \$1,111.59; W. G. Hedge, \$308.48; J. N. Hennessy, \$736.10; A. Henry, \$503.12; C. H. Herbert, \$1,485.86; J. L. Herman, \$835.81; W. A. Hick, \$381.04; D. Hill, \$621.23; A. Hinton, \$764.50; C. A. Hiseler, \$356.65; G. Hitchcock, \$658.20; J. R. Hivon, \$1,093; H. R. Hocking, \$498.30;

G. W. Hodges, \$895.63; T. H. Hodgins, \$383.55; H. J. Holmes, \$528.69; G. P. Hoskins, \$729.08; M. A. Huel, \$569.04; G. W. Humberstone, \$301.28; J. J. Hunt, \$1,585.76; W. W. Hunter, \$444.91; G. W. Hutstwayte, \$1,118.35; B. H. Jennison, \$370.34; G. J. Jodoin, \$406.65; N. C. Johnson, \$476.14; W. T. Johnson, \$624.33; A. J. Johnston, \$337.44; E. G. Johnston, \$899.27; J. C. Johnston, \$748.73; J. L. H. Johnston, \$828.54; S. B. Johnston, \$527.30; J. C. Jones, \$740.41; G. Jordon, \$530.35; C. V. Kay, \$347.49; J. T. Keizer, \$373.39; F. J. Kelly, \$324.22; C. Kershaw, \$345.78; D. R. Kidd, \$804.83; D. King, \$919.54; W. A. Kirby, \$509.16; W. Kunnas, \$615.88; M. Labreche, \$620.57; J. A. Lacasse, \$619.96; J. Lacroix, \$979.92; A. Ladouceur, \$922.78; A. A. Laferte, \$1,010.65; H. Lafleur, \$744.15; J. W. Lageson, \$942.70; U. Lahaie, \$734.54; L. J. Lamontagne, \$683.83; A. Lamoureux, \$1,578.84; W. E. Landers, \$848.87; G. Landry, \$1,016.52; G. H. Landry, \$511.83; V. Landry, \$733.15; H. L. Langille, \$534.70; V. B. Lankin, \$974.64; L. Lanoue, \$2,080.10; J. E. Lapalme, \$301.15; A. Laplante, \$558; E. Lariviere, \$706.34; M. A. E. Lariviere, \$861.78; J. A. Latour, \$361.60; E. Lavier, \$661.46; E. D. Lavigne, \$686.94; M. O. Lavoie, \$392.55; J. E. Leclerc, \$2,756.25; C. Lecours, \$939.70; G. Leeming, \$1,451.14; L. Lefebvre, \$1,107.47; A. LeFrancois, \$1,116.83; A. Legare, \$360; R. Legault, \$562.30; T. G. LeGros, \$923.24; L. Lepine, \$467.75; W. Lesurf, \$1,545.98; E. Levesque, \$1,210.10; J. A. Lewis, \$435.66; O. R. Lewis, \$1,147.59; M. L'heureux, \$1,242.95; A. W. Lindsay, \$682.53; H. M. Linnell, \$648.58; C. O. Lloyd, \$1,206.23; G. H. London, \$1,274.56; P. Loranger, \$941.50; O. Ludger, \$860.87; G. Lusignan, \$394.15; E. Macauley, \$880.81; M. Macauley, \$916.89; J. MacCrimmon, \$313.55; D. MacDonald, \$300.82; N. K. MacDonald, \$609.49; W. J. MacDonald, \$400.95; A. B. MacInnes, \$1,726.28; H. MacKenzie, \$395.14; J. A. MacKimmie, \$645.43; A. N. MacLeay, \$715.22; H. MacNeil, \$779.15; R. E. Maguire, \$712.36; H. Marineau, \$581.51; K. H. Marshall, \$333.63; G. A. Martin, \$401.10; J. C. Martin, \$969.97; W. Martin, \$1,076.06; C. A. Mason, \$458.50; J. A. Mathieu, \$508.63; R. Matte, \$600.07; J. G. G. E. Mazurette, \$549.41; H. A. McAllister, \$935.32; J. McAskill, \$1,404.56; E. C. McBretney, \$320.90; C. H. McBride, \$334.80; H. J. McConnell, \$324.25; A. McDonald, \$499.71; J. C. McGill, \$660.29; A. McIntosh, \$493.46; J. A. McIntyre, \$1,344.11; H. K. McKay, \$531.32; J. H. McKeever, \$311.85; J. McKinlay, \$1,120.58; L. V. McLeod, \$345.27; R. A. McMahan, \$1,093.88; T. G. McNeill, \$1,522.60; W. McQuitty, \$454.47; L. P. Merette, \$640.72; C. L. Merritt, \$1,628.23; C. Messera, \$515.95; P. Meunier, \$979.11; A. H. Michel, \$573.84; R. Migneron, \$905.81; A. R. Milette, \$316.69; A. C. Miller, \$461.50; P. Mills, \$353.56; J. C. Mitchell, \$1,908.24; S. W. Mitchell, \$796.04; R. G. Moffatt, \$366.95; H. F. Mohan, \$657.84; C. O. Mollberg, \$801.08; W. J. Moore, \$1,639.28; W. J. N. Moore, \$1,169.62; M. G. Moreland, \$836.48; W. A. Morfitt, \$1,145.09; J. A. Morin, \$470.31; J. L. Morin, \$1,191.09; L. Morningstar, \$759.02; E. E. Morton, \$1,582.38; A. E. Murdock, \$469.16; D. R. Murray, \$662.56; J. C. Murray, \$523.43; J. Mustard, \$622.47; R. E. Nadeau, \$465.42; E. J. Newman, \$399.36; S. H. Nichols, \$361.90; A. Nicholson, \$716.72; W. Niles, \$645.20; L. Nolin, \$361.23; P. E. O'Donnell, \$549.95; B. A. Ogilvie, \$470.94; A. T. O'Kane, \$600.65; J. H. O'Keefe, \$748.50; W. G. Oliver, \$979.93; H. O'Rourke, \$999.23; W. Orr, \$1,496.20; C. Owen, \$1,163.94; A. Pare, \$453.42; M. R. Pare, \$554.45; L. Parent, \$487.37; W. M. Parry, \$598.96; D. L. Paterson, \$703.50; W. J. Patterson, \$1,174.70; E. Pelisser, \$581.67; L. P. Pelletier, \$805.97; C. O. Peloquin, \$421.34; J. J. Perrault, \$639.52; R. Philipson, \$501.43; G. B. Pierce, \$502.22; K. K. Pinney, \$648.40; M. Plessis-Belair, \$712.67; P. G. Plummer, \$1,174.14; J. C. Poirier, \$715.34; J. R. Poirier, \$1,459.52; R. A. Poirier, \$1,424.82; W. A. Pope, \$1,392.51; G. H. Porter, \$1,052.77; W. L. Porter, \$806.90; G. H. Potter, \$708.59; R. Potvin, \$897.16; H. Poulin, \$1,694.50; L. V. Precor, \$481.20; J. A. Presly, \$303.61; C. E. Proctor, \$1,377.45; L. Provencher, \$630.50; J. L. Quesnel, \$2,137.70; F. W. Quinsey, \$453.15; M. Racicot, \$370.04; C. F. Ramsay, \$302.92; W. E. Rayfuse, \$317.90; A. Raymond, \$1,237.30; P. W. Regan, \$475.73; A. Reid, \$934.40; J. F. Reynolds, \$695.42; A. B. Rhodes, \$1,094.99; J. D. Rice, \$642.71; W. G. Rice, \$1,516.61; J. G. Richardson, \$1,349.36; C. O. Rimmer, \$355; C. J. Ritzer, \$592.53; J. S. Robb, \$414.33; G. A. Robichaud, \$732.38; P. Rocheferd, \$1,404.34; L. G. Rock, \$887.57; W. S. Rose, \$520.80; J. L. Rousseau, \$430.59; A. Roy, \$320.11; F. Roy, \$590.95; A. R. Rundle, \$980.50; W. R. Rutherford, \$510.62; C. F. Rymal, \$663.13; M. Saillant, \$834.44; E. Savage, \$374.20; C. M. Scott, \$1,065.25; G. T. Scott, \$586.59; J. Sevigny, \$1,139.80; A. B. Sheehan, \$756.23; D. M. Shields, \$364.89; C. B. Short, \$408.75; M. G. Short, \$335.58; R. Simard, \$1,841.59; J. A. Simmonds, \$1,060.08; J. H. Sinclair, \$1,570.23; W. J. Smith, \$921.46; R. E. Snelgrove, \$436.02; G. W. Speedy, \$684.11; M. Sprake, \$1,072.99; G. Stables, \$368.60; J. Stables, \$335.96; G. Steele, \$333.03; R. J. Stinson, \$513.15; J. R. Stocker, \$627.14; R. F. Stothers, \$307.45; G. W. Stratton, \$306.24; P. G. Strohm, \$1,406.59; R. A. F. Sutton, \$330.49; L. Talbot, \$485.08; F. W. Taylor, \$1,358.89; R. Taylor, \$363.17; J. Tempe, \$988.76; W. H. Thackeray, \$1,582.66; A. J. Thompson, \$421.29; E. B. Thompson, \$681.53; W. E. Thompson, \$412.89; W. H. Thomson, \$925.80; H. V. Thorndyke, \$834.85; S. Thornwell, \$533.63; D. C. Tierney, \$1,451.65; F. Tissington, \$535.60; M. Tittley, \$1,321.10; J. Tod, \$327.53; S. Townsend, \$938.72; D. P. Trafananko, \$427.34; J. A. Tremblay, \$939.19; L. Tremblay, \$811.89; H. F. Trevillion, \$623.88; R. B. Trott, \$568.60; M. J. Turnbull, \$849.29; W. L. Turnbull, \$606.07; V. H. Turple, \$1,314.42; F. Uden, \$665.79; J. B. Upton, \$361.33; G. Valiquette, \$397; E. Vallieres, \$575.35; J. W. VanBuskirk, \$743.03; I. D. Vandewater, \$647.30; W. E. Vannier, \$443.47; J. A. Vary, \$1,446.85; C. E. Vezina, \$1,876.33; G. Vigeant, \$1,247.60; J. A. Villeneuve, \$1,089.33; H. E. Vincent, \$934.26; E. H. Waddell, \$851.77; G. S. Wallbridge, \$444.19; M. Ward, \$511.80; F. Weir, \$1,087.59; J. R. Wetheral, \$418.77; T. Wharton, \$971.36; R. H. Whitman, \$2,760.02; L. Wight, \$719.27; J. H. Willison, \$662.34; J. S. Wilson, \$1,540.93; T. S. Wilson, \$944.68; V. O. Wiseman, \$398.99; F. C. Woods, \$745.34; A. J. Wright, \$1,218.67; A. P. Wyatt, \$425.50.

J. E. Blakeman received travelling expenses of over \$300 (included under Department of Agriculture, Vote 19).

The following persons, serving the Board without remuneration, were paid travelling and living expenses of \$300 or over: F. M. Blackwell, \$1,071.25; H. H. Bloom, \$702.22; J. C. A. Bordelcau, \$577.35; W. H. Bosley, \$480.41; R. P. Bower, \$1,813.42; A. Bradshaw, \$1,648.25; C. H. Browne, \$1,210.51; R. M. Bryan, \$387.37; A. L. Cawthorn-Page, \$1,250.92; M. G. Cohen, \$424.10; L. D'Aoust, \$346.08; V. C. Davis, \$412.07; R. E. Day, \$547.66; S. W. Day, \$328.98; J. Diamond, \$311.43; S. G. Dixon, \$496.11; W. Downs, \$1,157.07; R. B. Duff,

\$545.89; A. Y. Eaton, \$408.60; M. E. Enkin, \$3,198.18; F. F. Field, \$351.94; C. E. Finlay, \$375.61; H. H. Foreman, \$1,865.99; G. F. Fricke, \$982.53; S. R. Frost, \$1,234.40; W. Gittes, \$480.96; D. Gordon, \$1,592.18; C. Graham, \$1,551.51; W. M. Grant, \$3,143.02; E. T. Griffith, \$877.18; B. K. Gunn, \$749.77; F. C. Hayes, \$753.43; A. M. Henderson, \$1,332.84; L. S. Hewes, \$1,097.44; H. J. Hobbins, \$4,359.98; C. V. Hodder, \$476.50; M. E. Hurrell, \$629.64; B. Jacob, \$355.85; R. W. James, \$712.19; A. P. Jewett, \$393.90; A. C. Johnston, \$1,028.02; G. E. Johnston, \$1,113.38; H. Kennedy, \$726; A. A. Lang, \$528.18; C. S. Leckie, \$1,256.14; W. J. W. Lennox, \$1,877.25; H. H. Levy, \$316.98; H. S. Leybourne, \$4,015.83; D. L. MacCoy, \$645.06; N. A. MacRae, \$627.25; E. S. Manning, \$340.10; C. K. C. Martin, \$1,565.40; J. A. Martin, \$452.70; F. D. Mathers, \$1,780.07; J. E. McIntyre, \$1,007.41; J. A. McKay, \$1,198.22; J. A. McLaren, \$365.07; A. N. McLean, \$1,984.84; J. A. Moffat, \$394.51; K. H. Olive, \$1,377.41; J. J. Page, \$401; C. A. Pemberton, \$1,498.68; F. G. Riseborough, \$3,421.02; B. H. Sanders, \$3,401.24; A. A. Shelly, \$2,774.52; H. D. Smith, \$618.53; H. G. Smith, \$1,859.50; R. A. Stewart, \$687.07; W. H. Stoker, \$832.22; R. A. H. Taylor, \$1,074.57; R. Thomas, \$810.60; J. H. Thomson, \$1,308.51; W. J. Tiller, \$759.15; D. R. Townsend, \$1,077.28; T. K. Wade, \$1,660.

The following Honourable Judges were paid travelling and living expenses of \$300 or over: B. Boyd, \$971.90; A. Caron, \$305.81; W. M. Colquhoun, \$584.85; L. A. Hanna, \$736.59; A. R. MacDonell, \$640.20; J. E. Madden, \$707.31; G. McPhee, \$944.50; J. A. Plouffe, \$509.85; J. C. Reynolds, \$656.74; W. T. Robb, \$748.01; V. R. Smith, \$430.85.

Payments of \$5,000 or over were as follows:

- A *Travel*. Trans-Canada Air Lines, \$40,391.80 (this amount is also included in travelling expenses of employees).
- B *Printing*. Department of Public Printing and Stationery, \$596,330.60; Department of National Revenue, \$62,051.82; John Lovell & Son Ltd., \$177,584.22.
- C *Stationery*. Department of Public Printing and Stationery, \$107,073.31.
- D *Telephones*. Bell Telephone Company of Canada, Ltd., \$185,472.75; British Columbia Telephone Company, \$12,113.14; Manitoba Telephone System, \$6,355.86; Maritime Telegraph & Telephone Company, Ltd., \$11,022.49; New Brunswick Telephone Company Ltd., \$6,343.44; Province of Saskatchewan Department of Telephones, \$6,792.63.
- E *Telegrams*. Canadian National Telegraphs, \$24,277.17; Canadian Pacific Railway Company, \$23,521.63.
- F *Legal and Audit*. Gustave Adam, \$5,946.40; J. G. Ahern, \$5,485.08; J. A. Burrows, \$5,950.50; W. H. Campbell, \$13,236.02; J. B. Clearihue, \$8,717.56; L. Crestohl, \$7,827.20; C. R. Davidson, \$6,019.57; S. H. Green, \$8,024.06; M. Laurier, \$7,875.48; N. L. Matthews, \$5,864.40; T. McNicoll, \$5,166.72; G. McPhedran, \$6,657; J. L. Ross, \$7,080.36; W. S. Ross, \$5,237.21.
- G *Postage*. Post Office Department, \$278,394.84.
- H *Freight and Express*. Canadian National Railways, \$15,322.50; Canadian Pacific Railway Company, \$12,145.87; Brinks Express, \$17,890.41.
- I *Local Ration Boards*. City of Montreal, \$16,885.44; City of Toronto, \$8,491.39.
- J *Ration Coupon Banking*. Bank of Montreal, \$111,278.56; Bank of Nova Scotia, \$49,736.28; Bank of Toronto, \$25,656.08; Banque Canadienne Nationale, \$83,328.34; Canadian Bank of Commerce, \$109,957.31; Dominion Bank, \$25,074.50; Imperial Bank of Canada, \$39,069.25; Provincial Bank of Canada, \$27,433.13; Royal Bank of Canada, \$123,268.39.
- K *Sundries*. Canadian Opinion Co., \$8,082.56; Stevenson & Kellogg (Management Engineers), \$6,102.94.

Allotment: Wartime Prices and Trade Board—Advertising 1,430,000 00
Expenditures \$1,170,158 75

A distribution of expenditures by programs follows. It should be noted that, in the following list, the word "space" means space in newspapers and other publications; while "films" means production of motion picture films:

Program	Advertising medium	Amount
<i>Soldier's Wife</i> (Radio)		240,018 92
<i>Farmers' Bulletin</i> (Space)		81,073 28
<i>Emergency Shelter</i> (Radio, space, films and street car advertising)		117,547 95
<i>Sugar Conservation</i> (Space, films, outdoor posters and street car advertising)		134,970 69
<i>La Metairie Rancourt</i> (Radio)		86,153 75
<i>Don't Confuse the Signals</i> (Space)		23,539 61
<i>Questionnaires and Surveys</i>		2,967 83
<i>Rationing Helps the Farmer</i> (Space)		26,116 64
<i>General Rationing Advertising</i> (Radio, space, films)		19,646 91

<u>Program</u>	<u>Advertising medium</u>	<u>Amount</u>
Industrial Films Circuit	(Films)	24,000 00
Post V-E Day Inflation	(Films)	14,000 00
Notices to Food Trade re Canned Meat....	(Space)	5,037 14
Miscellaneous Advertising Accounts	(Purchase of advertising materials).....	9,810 03
Rentals Administration	(Space)	5,767 54
Meat Rationing Publicity	(Radio, space, films).....	120,736 80
Textiles Conservation	(Radio, space, films).....	78,828 28
Special Quebec Program	(Space)	57,430 83
Films—Miscellaneous	(Films)	48,678 94
Radio General—Miscellaneous	(Radio)	6,232 07
Space in Press—General Miscellaneous	(Space)	6,897 56
General Programs—Anti-Inflation	(Space)	60,703 95
		<u>\$1,170,158 75</u>

Payments of \$5,000 or over were as follows: Advertising Agencies of Canada, \$1,051,992.41; National Film Board, \$93,723.43.

Allotment: Wartime Prices and Trade Board—Canadian Wool Board Limited.....	446,686 92
Expenditures.....	\$ 446,686 92

P.C. 1835, March 10, 1942, authorized the Minister of Finance to cause the incorporation and organization of the Canadian Wool Board Limited as a Crown company under the provisions of the Companies Act, 1934, and to execute an agreement with the company authorizing it to perform such duties and to enter into such transactions as the Minister or the Wartime Prices and Trade Board may authorize or direct it to perform with respect to the acquisition, conservation and distribution of domestic and foreign wool and related products as may be deemed necessary. Under the same authority the Minister may, with the approval of the Treasury Board, advance funds for administrative and other expenses of the Company. The advances are recorded under Loans and Advances (see Open Accounts—further on in this section); expenses are met from these advances and, periodically throughout the year, the account is credited and the War and Demobilization allotment debited with such expenses. There were no advances made to the Company in the present fiscal year. The above expenditures of \$446,686.92, represent the net loss for the year, and this amount together with cash repayments amounting to \$6,500,000 made by the Company during the year was credited to outstanding advances.

The balance sheet as at March 31, 1946, and operating statements for the present fiscal year as furnished and certified by the Auditor General will be found in Appendix 6 to this section, page F-84.

Allotment: Subsidies due to application of order placing ceiling over all prices—Commodity Prices Stabilization Corporation Limited	98,108,335 22
Less Advances.....	289,431 76
	<u>97,818,903 46</u>
Expenditures.....	\$97,818,903 46

P.C. 9870, December 17, 1941, as amended by P.C. 5863, July 7, 1942, authorized the Minister of Finance to cause the incorporation and organization of the Commodity Prices Stabilization Corporation Limited as a Crown company under the Companies Act, 1934, and to execute an agreement with the Corporation authorizing it to perform such duties and to enter into such transactions as the Minister or the Wartime Prices and Trade Board may authorize or direct it to perform for the purpose of assisting the Wartime Prices and Trade Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies and bulk purchasing in accordance with principles formulated by the Wartime Prices and Trade Board and approved by the Minister. Under the same authority, the Corporation was empowered to carry on its duties and responsibilities through the incorporation and organization of subsidiary companies, and under this provision a subsidiary, Wartime Food Corporation Limited, was established. The Order in Council authorized the Minister, with the approval of Treasury Board, to advance funds for administrative and other expenses of the Corporation. The advances are recorded in Loans and Advances (shown under Open Accounts further on in this section). Expenses of the Corporation are met from these advances and, periodically throughout the year, the account is credited and the War and Demobilization

allotment debited with such expenses. The advances in the present fiscal year amounted to \$90,000,000 (of which \$89,050,000 was advanced to Commodity Prices Stabilization Corporation, Ltd., and \$950,000 to Wartime Food Corporation, Ltd.), while the expenditure charged to War and Demobilization allotment totalled \$97,818,903.46. The gross amount of this allotment includes provision for the net increase, during the current fiscal year, of advances to Wartime Food Corporation Limited.

The expenditures were as follows:

Commodity Prices Stabilization Corporation Limited—

Administrative expenses	1,411,186	34
Subsidies—import	41,602,181	16
domestic	37,915,007	54
Commodity trading loss.....	16,230,325	29
	<u>97,158,700</u>	<u>33</u>

Less:

Adjustments in respect of marine losses.....	463	73
Premium earned on Lumber Industry Assistance Loans Guarantees.....	187	48
Recovery on loss in fulfillment of Lumber Industry Assistance Loans Guarantees	564	00
	<u>1,215</u>	<u>21</u>

Less: Provision for Doubtful Accounts Receivable..... 850 10

365 11

97,158,335 22

Wartime Food Corporation Limited—

Administrative expenses	60,519	71
Subsidies—import	517,284	98
domestic	82,763	55
	<u>660,568</u>	<u>24</u>
	<u>\$ 97,818,903</u>	<u>46</u>

The Balance Sheets as at March 31, 1946, and Operating Statements for the present fiscal year as furnished and certified by the Auditor General will be found in Appendix 6 to this section, page F-84.

It should be noted that the books of the Commodity Prices Stabilization Corporation Limited closed on March 31, 1946 and the above-mentioned balance sheet does not include an advance of \$5,000,000 on April 1, 1946, to cover 1945-46 expenses.

Allotment: House Conversion Program—Conversion of large dwellings into multiple housing units

	Allotments	Expenditures
A Administration—		
Salaries	196,000 00	197,200 19
Cost of Living Bonus and Other Pay-list Items.....	18,050 00	16,008 07
B Halifax, Moncton, Saint John, and contiguous municipalities.....	53,000 00	358 42
C Montreal and Quebec.....	611,400 00	529,178 18
D Ottawa and vicinity.....	116,900 00	98,920 15
E Kingston, Trenton and contiguous municipalities.....	67,500 00	44,580 06
F Toronto and vicinity.....	78,000 00	40,105 91
G Hamilton, St. Catharines, and Brantford.....	141,300 00	121,756 94
H Windsor, Sarnia, and contiguous municipalities.....	60,000 00	50,939 42
I Edmonton, Calgary, and contiguous municipalities.....	206,050 00	160,067 39
J Vancouver, Victoria and Nanaimo.....	600,900 00	504,606 20
	<u>\$2,149,100 00</u>	<u>\$1,763,720 93</u>

A more detailed breakdown of the above expenditures follows:

	Administration	Rents	Conversion Costs	Maintenance	Total
A	213,208 26				213,208 26
B	358 42				358 42
C	5,316 11	122,654 68	294,246 92	106,960 47	529,178 18
D	10,343 87	25,841 20	36,298 67	26,436 41	98,920 15
E	1,034 60	6,750 06	30,077 97	6,717 43	44,580 06
F	999 38	12,650 92	16,238 31	10,217 30	40,105 91
G	3,498 39	23,456 58	58,994 15	35,807 82	121,756 94
H	965 96	6,185 76	38,021 02	5,766 68	50,939 42
I	2,632 90	1,751 29	137,540 45	18,092 75	160,067 39
J	6,607 91	98,572 18	259,202 03	140,224 08	504,606 20
	<u>\$ 245,015 80</u>	<u>\$ 297,862 67</u>	<u>\$ 870,619 52</u>	<u>\$ 350,222 94</u>	<u>\$ 1,763,720 93</u>

Funds made available under the above allotments were used to alleviate an acute shortage of housing accommodation in certain urban areas by the conversion of suitable large dwellings into multiple housing units. The original authorities restricted the estimated expenditures to \$1,500 per dwelling unit, but P.C. 5392 of July 13, 1944 amended this restriction by authorizing an estimated expenditure of not over \$2,000 per unit for units containing more than 1 bedroom.

P.C. 7499 of December 28, 1945 directed that, as the Central Mortgage and Housing Corporation will act in the place of the Minister of Finance, in the operations of the National Housing Act, 1944, and other Housing Acts on and after January 1, 1946, the Corporation shall on behalf of His Majesty and in the place of the Minister of Finance have, exercise and perform all rights, powers, duties, liabilities and functions of the Minister of Finance under the Home Conversion Orders except the authority of the Minister of Finance to pay moneys out of the Consolidated Revenue Fund.

The above Order in Council also directs that, from January 1, 1946, all moneys owing to the Minister of Finance under or pursuant to the Home Conversion Orders shall be paid to the Corporation, which, quarterly thereafter, shall pay such moneys to the Minister, less any expenses incurred by the Corporation in the operation of the Home Conversion Orders other than the cost of converting properties into multiple housing units. Under this provision, the sum received for the quarter ending March 31, 1946, amounted to \$27,840.46, and was credited to Special Receipts, Miscellaneous War Revenues.

A As of March 31, 1946, there were 72 salaried employees, consisting of members of the field staff whose employment was continued to this date under an arrangement between the Department and the Corporation, being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees, where the amount was \$300 or over, are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Arnold, A.	\$ 3,120 00	\$ 1,422 43	Grenon, E. (Feb. 1)	2,400 00	457 14
Arnold, S. R.	2,520 00		Lainchbury, A. J.	2,520 00	
Beaudry, R.	3,000 00		Lapointe, P. (Oct. 1)	3,120 00	
Brotherston, L. A. (July 1) ..	2,400 00		LeBlanc, L. (Nov. 1)	3,120 00	
Buchanan, R. R. (Feb. 1) ...	2,520 00	853 72	McLennan, G. J. (Apr. 1) ..	3,120 00	
Callaghan, M. H.	2,400 00		McNeill, W. (Feb. 15)	2,520 00	
Campbell-Rogers, T. L. ...	3,120 00	588 39†	Morris, L. W. (Feb. 1)	2,400 00	647 40
(Nov. 21)			Payette, C.	2,520 00*	
Christian, E. H.	2,400 00		Perram, H. C. (Sept. 16) ...	3,240 00*	
Cicero, C.	2,520 00		Pilkington, A. R.	2,400 00	
Clark, F. (Feb. 1)	2,400 00		Porter, R. R.	2,400 00	
Cote, F. (Feb. 1)	2,400 00		Proctor, G.	2,400 00	360 29
Davidson, J.	3,600 00	633 20	Raymond, E.	3,120 00*	343 03
Dixon, M. G.	3,120 00	752 37	Reed, D. J.	3,120 00	
Dudley, J. E. (Feb. 1)	4,500 00	605 62	Ritchie, J. C.	2,520 00	692 35
Eastwood, J. M. (Feb. 1) ...	2,520 00		Rowley, J.	2,400 00	
Ferguson, H. R.	2,520 00	1,321 14	Sutherland, W. (Dec. 25) ...	3,120 00	
Ferguson, H. M. (Feb. 1) ...	2,400 00		Vickers, A. (May 1)	2,520 00	
Galbraith, J. S. (Feb. 1)	5,400 00	1,488 46	Wasson-Tucker, A.	3,120 00	
Gerson, S. (Sept. 1)	3,120 00		(Aug. 15)		
Godard, A.	2,460 00*	589 79	Young, J. H.	3,120 00	1,132 68

† Including \$238.95 charged to Vote 54.

R. H. Douglas, whose salary rate was under \$2,400 on March 31, 1946, received travelling expenses of \$335.85.

B-J Under the provisions of various Orders in Council, the Minister of Finance was authorized to acquire, usually by lease, for a term of five years with the privilege of renewal, buildings suitable for conversion into multiple housing units. The individual authorities, and the maximum liability of the Crown under each, are shown below. Figures in parentheses indicate the number of buildings that may be acquired where such qualification is included in the Order in Council.

- B P.C. 7324, September 20, 1943, \$250,000.
- C P.C. 6812, August 30, 1943, \$500,000; P.C. 259, January 24, 1944, \$500,000; P.C. 7743, October 6, 1944, as amended by P.C. 3733, May 24, 1945, and P.C. 6887, November 13, 1945, \$825,000.
- D P.C. 2641, April 1, 1943 (10), \$50,000; P.C. 4579, June 4, 1943 (40), \$200,000; P.C. 6812, August 30, 1943 (50), \$250,000; P.C. 9381, December 7, 1943, as amended by P.C. 1101 of February 20, 1945, \$500,000.
- E P.C. 9015, November 23, 1943, as amended by P.C. 8307, October 30, 1944, \$500,000.
- F P.C. 4892, June 17, 1943 (50), \$250,000; P.C. 524, January 28, 1944, \$500,000.
- G P.C. 6812, August 30, 1943, as amended by P.C. 9015, November 23, 1943 (50), \$250,000; P.C. 7745, October 6, 1944, as amended by P.C. 2907, April 24, 1945, and P.C. 3744, May 29, 1945, and P.C. 6653, October 26, 1945, and P.C. 6885, November 13, 1945, \$210,000.
- H P.C. 7324, September 20, 1943, \$250,000; P.C. 9015, November 23, 1943, included the City of London in this district.
- I P.C. 7324, September 20, 1943, as amended by P.C. 3365 of May 4, 1944, \$250,000; P.C. 9015, November 23, 1943, included the City of Fernie, in this district; P.C. 7744, October 6, 1944, \$150,000.
- J P.C. 4579, June 4, 1943 (50), \$250,000; P.C. 7889, October 12, 1943, and P.C. 8305, October 26, 1943 (100), \$500,000; P.C. 3252, May 2, 1944, as amended, for equipment, supplies and furniture required for the operation of the Ritz Hotel, Victoria, the total amount of such purchases not to exceed \$20,000; P.C. 6814, August 29, 1944, included the City of Nanaimo in this district; P.C. 7742, October 6, 1944, as amended by P.C. 6886, November 13, 1945, \$1,050,000.

Suppliers and contractors receiving \$5,000 or more: Allen & Viner Construction Company, Limited, \$7,390.89; Anguish & Whitfield Limited, \$9,472.70; Armstrong Co., Ltd., \$26,847.35; Arrow Kirk Coal Company, Limited, \$7,302.88; P. Aubry, \$10,419.84; R. J. Austin, \$26,014.69; B.C. Electric Railway Company, Limited, \$13,988.79; James Bodie Construction Company, Limited, \$10,792.67; Chas. Boyd and Company, \$14,937.15; C. Carpenter & Son, Limited, \$24,273.70; Magloire Cauchon Limited, \$6,136.06; Eugene Chalifour, \$50,246.23; Thomas Cochren, \$9,946.63; Commonwealth Construction Company, \$30,153.82; Agostino D'Ambrosio, \$8,064.48; Joseph Day, \$6,765.45; A. Deslauriers & Fils Limitee, \$25,636.08; Evans & Warner, \$16,447.87; J. S. Fleming, \$17,766.44; Alphonse Gratton Incorporated, \$9,066.14; A. R. Grimwood, \$8,262.50; J. L. Guay & Freres Limitee, \$41,299.38; Halse-Martin Construction Company, Limited, \$21,893.75; Roy Heintz, \$19,716.95; Kenneth Hemsworth, \$6,656.47; Jack Henson, Jr., \$14,911.91; E. J. Hunter, \$12,445.15; J. & M. Construction Company, \$8,749.52; Eugene Jinchereau, \$27,277.54; Jack Jones, \$7,695.20; V. L. Leigh, \$14,550.81; Luney Bros. Limited, \$33,974.96; McLennan, McFeely & Prior, Limited, \$18,164.98; City of Montreal, \$7,046.73; G. Moxham, \$5,800.58; Albert Noel, \$23,785.14; Northwestern Utilities, Limited, \$5,669.91; F. Pilon, \$33,256.85; Quebec Coal Company, Limited, \$5,124.77; Rose Coal Company, \$5,061.70; L. G. Scott, \$42,224.95; J. K. Sinclair, \$8,376.55; Herman S. Smith, \$11,305.80; Archie Sullivan, \$18,906.63; Syndicat de Construction Moderne, \$59,669.10; Joseph Turcotte, \$35,908.79; Joseph Vickers, \$20,460.98; G. H. Wheaton, \$11,303.02; W. H. Yates Construction Company, \$8,670.76; J. D. Young and Apperly, \$6,808.43.

WRITE DOWN OF ASSETS

Cancellation of Canadian Farm Loan Board Capital Stock, Canadian Farm Loan Act, c. 66, R.S., and amendments.....	\$ 962 00
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Under authority of the Canadian Farm Loan Act, the above amount of capital stock subscribed by the Dominion Government, and representing first mortgage loans, was cancelled during the year and the title transferred to the Canadian Farm Loan Board.

OTHER CHARGES

Provision for Reserve for possible losses on ultimate realization of active assets.....	\$25,000,000 00
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This amount augments the reserve for possible losses on the ultimate realization of Active Assets. The reserve now amounts to \$150,000,000 (see under Open Accounts further on in this section).

Comparative Statement of Accounts Receivable

(Wartime Prices and Trade Board)

	March 31, 1946	March 31, 1945
Current Year	161,897 55	181,476 71
Previous Years—Collectable	130,015 50	54,812 90
—Uncollectable	263 19	219 30
	<u>\$ 292,176 24</u>	<u>\$ 236,508 91</u>

OPEN ACCOUNTS

[1] Cash

	Dr. Balance Apr. 1, 1945		Receipts		Disbursements		Dr. Balance Mar. 31, 1946
<i>(a) In Current Deposits—</i>							
Canada	48,002,220 30	Cr.	17,016,485,660 19		16,466,282,826 33		502,200,613 56
London	2,696,886 34		396,762,319 43		365,544,544 34		33,914,661 43
New York	200,279,405 12		715,871,003 96		646,296,256 92		269,854,152 16
	<u>\$ 154,974,071 16</u>		<u>\$ 18,129,118,983 58</u>		<u>\$ 17,478,123,627 59</u>		<u>\$ 805,969,427 15</u>
<i>(b) In Special Deposits—</i>							
Bank of Canada, Special Funds							
Bond Redemption Account	522,636 68		5,623,500,375 00		5,623,575,330 17		447,681 51
Interest Account	869,332 13		344,100,000 00		344,271,448 46		697,883 67
War Savings Certificates Redemption Account	231,677 86		34,500,000 00		34,344,742 50		386,935 36
Bank of Montreal, London, Special Funds							
Redemption Account	1,155,662 33		8,760 00		66,673 33		1,097,749 00
Interest Account	8,224 34		414,089 55		413,927 49		8,386 40
Bank of Montreal, New York, Special Funds							
Interest Account	4,964 19		390,874 91		392,472 60		3,366 50
	<u>\$ 2,792,497 53</u>		<u>\$ 6,002,914,099 46</u>		<u>\$ 6,003,064,594 55</u>		<u>\$ 2,642,002 44</u>

Cash in current deposits represents the total of the balances at credit of the Receiver General of Canada in the several banks in Canada, London and New York at the close of the relative fiscal years.

Cash in special deposits consists of balances in the hands of fiscal agents of the Government for the purchase or redemption of bonds and the payment of interest on the public debt, etc.

[2] Departmental Working Capital Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
A Dominion of Canada Assay Office				
Gold and Silver Purchase Account	25,637 66	1,907,789 05	1,910,660 18	28,508 79
Royal Canadian Mint—				
B Gold Purchase Account	2,814,811 72	51,694,508 85	51,959,152 17	3,079,455 04
C Silver Purchase Account—Coinage	772,987 58	3,172,104 12	3,471,425 28	1,072,308 74
C Silver Purchase Account—Bullion	141,127 12	325,613 25	256,880 32	72,394 19
C Silver Purchase Account—C.V.S. Medals..			96,851 39	96,851 39
C Nickel Purchase Account	914 09	744 96	179,299 53	179,468 66
C Copper Purchase Account	37,024 69	642,247 53	711,626 53	106,403 69
C Steel Purchase Account	41,444 80	742,055 89	700,611 09	
	<u>\$ 3,833,947 66</u>	<u>\$ 58,485,063 65</u>	<u>\$ 59,286,506 49</u>	<u>\$ 4,635,390 50</u>

A This account relates to the transactions in gold at the Dominion of Canada Assay Office in Vancouver. Gold deposits, which include the silver content thereof, are purchased from mining companies and individuals for shipment to the Royal Canadian Mint, this account being debited with the value of the former transactions and credited with the value of the latter. The closing balance represents the statutory value of the gold, including that of the silver content, on hand in the Dominion Assay Office on that date.

B The amount shown as receipts arises from the transfer of gold bullion to the Bank of Canada and sales of fine gold to the public; while disbursements represent (a) payments made by the Royal Canadian Mint for newly-mined gold, old jewelry, dental scrap, etc., and (b) the amount of the net operating profit for the year which was transferred to Revenue—Bullion and Coinage. The closing balance represents the statutory value equivalent to \$20.67+ the ounce fine of the gold on hand at that date.

C Receipts in these accounts represent the face value of all coin issued to the Bank of Canada and in the case of the Silver Purchase Account, the proceeds from the sale of fine silver to the public. Disbursements are (a) the value of all metals purchased for coinage and medal purposes as well as the net value of mutilated coin withdrawn from circulation and (b) the amount of the net operating profit for the year which was transferred to Revenue—Bullion and Coinage. The closing balances represent the cost value of the metals on hand at that date.

[3] Loans and Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
(b) A To Foreign Exchange Control Board	850,000,000 00		700,000,000 00	1,550,000,000 00
(c) To Sundry Government Agencies—				
B Canadian Wool Board Limited	13,403,601 53	6,946,686 92		6,456,914 61
C Commodity Prices Stabilization Corpora- Limited	32,162,831 16	97,158,335 22	89,050,000 00	24,054,495 94
Wartime Food Corporation Limited..	36,245 91	660,568 24	950,000 00	325,677 67
D Export Credits Insurance Corporation — Capital Surplus Account	500,000 00		2,000,000 00	2,500,000 00
	<u>46,102,678 60</u>	<u>104,765,590 38</u>	<u>92,000,000 00</u>	<u>33,337,088 22</u>

[3] Loans and Advances—Concluded

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr Balance Mar. 31, 1946
<i>(d) To Provincial and Municipal Governments—</i>				
Provincial:				
E Alberta—Subsidy Overpayment	350,000 00			350,000 00
F Alberta—Under Relief Acts	25,887,500 00	26,255,500 00	26,237,500 00	25,869,500 00
F British Columbia—Under Relief Acts	34,467,140 05	34,564,520 11	34,467,140 05	34,369,759 99
F Manitoba—Under Relief Acts	24,774,950 27	15,025 80		24,759,924 47
F Saskatchewan—Under Relief Acts	71,161,785 78	81,000 00		71,080,785 78
G Saskatchewan—Power Commission	42,240 00	3,840 00		38,400 00
H Saskatchewan—Seed Grain Advances, 1908 .	82,655 80	928 70		81,727 10
I Saskatchewan—Seed Grain Advances, 1938 .	15,886,521 38	3,937,245 79		11,949,275 59
Municipal:				
J Municipal Improvements Assistance Act	5,543,349 99	231,410 52		5,311,939 47
	<u>178,196,143 27</u>	<u>65,089,470 92</u>	<u>60,704,640 05</u>	<u>173,811,312 40</u>
<i>(e) To United Kingdom and Other Governments—</i>				
K Belgium			25,000,000 00	25,000,000 00
K Czechoslovakia			3,191,551 00	3,191,551 00
L Greece	6,525,000 00			6,525,000 00
K Netherlands			25,150,000 00	25,150,000 00
K Netherlands—Indies			1,800,000 00	1,800,000 00
K Norway			9,495,000 00	9,495,000 00
L Roumania	24,329,262 40			24,329,262 40
M Union of Soviet Socialist Republics ...	10,000,000 00	2,500,000 00	2,775,500 00	10,275,500 00
N United Kingdom	602,510,409 92	63,946,006 35		538,564,403 57
	<u>643,364,672 32</u>	<u>66,446,006 35</u>	<u>67,412,051 00</u>	<u>644,330,716 97</u>
<i>(f) Miscellaneous—</i>				
O Bank for International Settlements	272,785 84			272,785 84
P Dominion and National Housing Acts	14,721,232 31	16,215,591 14	1,494,358 83	
Q New Westminster Harbour Commission ...	274,537 23			274,537 23
R Saint John Bridge and Railway Extension Co.—Loan	433,900 00			433,900 00
	<u>15,702,455 38</u>	<u>16,215,591 14</u>	<u>1,494,358 83</u>	<u>981,223 07</u>
	<u>\$ 1,733,365,949 57</u>	<u>\$ 252,516,658 79</u>	<u>\$ 921,611,049 88</u>	<u>\$ 2,402,460,340 66</u>

A Advances are made to this Board under the provisions of the Exchange Fund Order, 1940, and the War Expenditure and Demobilization Appropriation Act to provide capital to carry on its foreign exchange transactions. Disbursements represent additional advances made during the year. Interest due to November 1, 1945 at 1 per cent per annum, and amounting to \$8,154,690.27 was received and credited to Revenue—Return on Investments.

B Under authority of P.C. 1835, March 10, 1942, this Government-owned Company was incorporated under the Companies Act for the purpose of buying and selling foreign and domestic wools, fabrics, fibres and commodities, and is operated under the control of the Wartime Prices and Trade Board. Advances as required

- are made by the Minister of Finance under authority of the War Expenditure and Demobilization Appropriation Act and are debited to this account. Current receipts include administrative expenses and losses in trading for the year (which are charged to the War Expenditure and Demobilization Appropriation) together with refunds totalling \$6,500,000, on account of advances made to the Company in previous years.
- C Under authority of P.C. 9870, December 17, 1941, this Government-owned Corporation was incorporated under the Companies Act and placed under the control of the Wartime Prices and Trade Board. The Corporation buys and sells commodities and subsidizes firms and individuals for the purpose of controlling the prices of goods, ware and merchandise in Canada, and in this connection, the Minister of Finance is authorized to advance \$10,000,000; further advances as required are made under authority of the War Expenditure and Demobilization Appropriation Act. All such advances are debited to this account. Each month an adjustment is made, crediting this account and charging the War Expenditure and Demobilization Appropriation with the subsidies paid, losses on commodity trading and administrative expenses.
Wartime Food Corporation, Limited, is a subsidiary.
- D Subsection 3 of section 10 of the Export Credits Insurance Act c. 39, 1944 prescribes that for any part of the subscription to the capital stock of the Corporation the Minister of Finance shall pay to the Corporation an equal amount to be credited to capital surplus account. The amount of \$2,000,000 is equal to the capital investment made during the year (see under Investments further on in this section).
- E This loan was renewed under authority of P.C. 5755 of August 28, 1945, for a period of 1 year from September 1, 1945. Interest at 3 per cent per annum amounting to \$10,500 was received and credited to Revenue—Return on Investments.
- F No further loans were made to the provinces during the year for unemployment relief or agricultural assistance. The Province of Alberta repaid \$18,000 and renewals were \$26,237,500; the Province of British Columbia repaid \$97,380.06 and the renewals totalled \$34,467,140.05; while repayments as shown were received from the Provinces of Manitoba and Saskatchewan. Interest amounting to \$2,761,597.26 was received and credited to Revenue—Return on Investments.
- G A loan of \$57,600 to the Province of Saskatchewan was authorized by P.C. 4891 of September 17, 1940, to enable the Saskatchewan Power Commission to extend its power and light system to the Bombing and Gunnery School at Dafoe, Saskatchewan. It bears interest at 3½ per cent and is repayable in thirty half-yearly instalments, the first of which became due May 15, 1941. Repayment of principal totalling \$3,840 was received during the year together with interest amounting to \$1,444.80, which latter amount was credited to Revenue—Return on Investments.
- H Advances were made by the Dominion Government to the Province of Saskatchewan for the purchase of seed grain. The receipts represent repayments.
- I Under the Seed Grain Loans Guarantee Act, c. 13, 1938, the Governor in Council may authorize the guarantee of the principal and interest of any loans made by a chartered bank which were guaranteed by the Province of Saskatchewan under the authority of the Municipalities Seed Grain and Supply Act, 1938, of Saskatchewan, the Local Improvement Districts Act, 1936, of Saskatchewan, and any amendments thereto, or any acts passed in substitution therefor for purchasing seed grain and providing other assistance to farmers in connection with seeding operations during the spring of 1938; provided, however, that the liability of the Government of Canada in respect of principal under all guarantees given under this Section shall be limited to \$14,500,000. Section 6 of the Act provides that the Minister of Finance may pay out of any unappropriated moneys in the Consolidated Revenue Fund the amounts necessary to fulfil any guarantee given under the authority of this Act and section 5 (iii) provides that if the Government of Canada is required to pay any amount in respect of any such guarantee, the province shall deliver to the Minister of Finance treasury bills or other obligations of the province equivalent in principal amount to the amount which the Government of Canada is so required to pay. Receipts represent payments made by the province during the year.
- J Receipts represent repayments made during the year. Interest, at the rate of 2 per cent per annum, amounting to \$109,666.40 was received and credited to Revenue—Return on Investments.
- K These accounts relate to loans, authorized under section 22, Export Credits Insurance Act, c. 39, 1944, and various Orders in Council, made for the purpose of facilitating and developing trade between Canada and the countries concerned. The disbursements represent advances made during the current year.
- L No payments of principal or interest were made during the year by the Governments of Greece and Roumania on account of advances made in 1919-20 and 1920-21.
- M This account relates to: (a) a loan of \$10,000,000 which was authorized under authority of section 3 of the War Appropriation Act, 1942, and pursuant to an agreement, approved by P.C. 7822 of September 1, 1942, between Canada and Russia for the purchase by the latter of Canadian wheat and flour; and (b) a loan, authorized under section 22, Export Credits Insurance Act, c. 39, 1944, made for the purpose of facilitating and developing trade between Canada and Russia. During the year, Russia made a repayment of \$2,500,000 on the first loan, and received advances of \$2,775,500 on the second one. Interest, at a rate of 3 per cent per annum, amounting to \$323,443.86 was received and credited to Revenue—Return on Investments.

N Under authority of the War Appropriation (United Kingdom Financing) Act, 1942, sterling balances held by Canada in an amount equivalent to \$700,000,000 at the exchange rate of \$4.45 to the pound sterling were converted into a Canadian dollar obligation of the Government of the United Kingdom which, under the provisions of the Act, is non-interest-bearing until after the termination of the war. Receipts in this account represent repayments made during the present fiscal year.

O This is a non-interest-bearing deposit made by the Dominion under the terms of the agreements providing for the establishment of the bank. The deposit was made in 1930-31.

P Disbursements are the Dominion's share of loans made to December 31, 1945, under the National Housing Act, c. 49, 1938, Vote 424, which provided for further advances not exceeding \$1,000,000, and the National Housing Act, c. 46, 1944. An amount of \$1,171,506.83 was advanced under the statutory authorities and \$322,852 from the Vote. Receipts are repayments of such loans to December 31, 1945, as well as of those made under the Dominion Housing Act, c. 58, 1935. No losses were reported during the year. The outstanding balances of loans, as at January 1, 1946, were taken over by the Central Mortgage and Housing Corporation upon payment of \$14,721,232.31 and this account closed.

Q This account relates to advances made to the New Westminster Harbour Commission to assist in the construction and for other purposes connected with the development of the harbour. Interest at 5 per cent per annum for the period July 1, 1941 to June 30, 1943 and amounting to \$27,453.72 was received during the year and credited to Revenue—Return on Investments.

R The amount in this account represents advances made to the Saint John Bridge and Railway Extension Company, for the construction of a bridge and rail connections at Saint John, N.B., as authorized by Chapter 26 of the Statutes of 1883. The liability was subsequently assumed by the Canadian Pacific Railway Company. Interest, at 4 per cent per annum amounting to \$17,356 was received and credited to Revenue—Return on Investments.

[4] Investments

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
(a) A Bank of Canada—Capital Stock.	5,920,000 00			5,920,000 00
(b) B Central Mortgage Bank—Capital Stock	250,000 00	250,000 00		
(b) B Central Mortgage and Housing Corporation—Capital Advances			25,000,000 00	25,000,000 00
(c) C Canadian Farm Loan Board—				
Initial Capital Advances.....	5,050,000 00			5,050,000 00
Capital Stock Subscription....	2,243,670 00	962 00		2,242,708 00
Bonds	16,700,000 00	4,500,000 00	2,100,000 00	14,300,000 00
Canadian Fisherman's Loan Act				
—Initial Capital Advances...	29,000 00			29,000 00
Capital Stock Subscriptions....	1,519 00			1,519 00
	<u>24,024,189 00</u>	<u>4,500,962 00</u>	<u>2,100,000 00</u>	<u>21,623,227 00</u>
(d) Miscellaneous—				
D Export Credits Insurance Corporation—Subscription to Capital Stock	500,000 00		2,000,000 00	2,500,000 00
E Montreal Turnpike Trust Bonds.	14,308 00			14,308 00
F International Monetary Fund...			33,150 00	33,150 00
F International Bank for Reconstruction and Development			35,912 50	35,912 50
G Securities Investment Account...	335,921,665 80	528,235,044 30	343,852,949 17	151,539,570 67
	<u>336,435,973 80</u>	<u>528,235,044 30</u>	<u>345,922,011 67</u>	<u>154,122,941 17</u>
	<u>\$366,630,162 80</u>	<u>\$532,986,006 30</u>	<u>\$373,022,011 67</u>	<u>\$206,666,168 17</u>

- A This account records the investment of the Government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act Amendment Act, c. 42, 1938. Of this amount, \$5,000,000 represents the par value of 100,000 shares of capital stock, and the balance of \$920,000 premium paid in respect of the acquisition in 1938 of shares held by the public. Amounts of \$225,000 from dividends and \$22,541,920.92, being the Government's share of the net surplus for the year, were credited to Revenue—Return on Investments.
- B Section 17 of the Central Mortgage and Housing Corporation Act, c. 15, 1945, stipulates that advances not exceeding \$25,000,000 may be made to the Corporation for capital purposes. Section 42 of the Act directs that "the assets of the Central Mortgage Bank shall be transferred to the Corporation which, at their market value, shall be deemed to be a payment to the Corporation under section 17 of the Act". The value of such assets, as at January 1, 1946, the date upon which they were taken over by the Central Mortgage and Housing Corporation, was determined to be the sum of \$253,919.34, consisting of the value of the capital stock, \$250,000, and the net profit for the calendar year 1945, \$3,919.34 (the value of the capital stock was credited to the preceding account, while that of the net profit was credited to Revenue—Return on Investments). The balance, \$24,746,080.66, of the capital amount authorized by section 17 was paid to the Corporation in cash.
- C Receipts represent the purchase by the Board, from surplus funds, of \$4,500,000 of its 3½ per cent bonds due January 2, 1960, and the writing off to Consolidated Deficit Account of capital stock amounting to \$962. Disbursements cover the purchase from the Board by the Dominion of \$2,100,000 of the Board's 3 per cent bonds due January 2, 1970. Interest amounting to \$745,399.99 was received during the year and credited to Revenue—Return on Investments. Of this amount, \$175,000 represented interest on initial capital advances, and \$570,399.99 interest on Farm Loan Bonds of \$5,000,000. The additional amount of \$50,000 under initial capital advances was voted in the Supplementary Estimates of 1928-29 (Vote 505) and is repayable without interest.
- On initial capital advances, made under authority of the Canadian Fisherman's Loan Act, c. 52, 1935, interest of \$725 was received and credited to Revenue—Return on Investments.
- D The Corporation was incorporated under the Export Credits Insurance Act, c. 39, 1944, to promote the revival of trade by the provision of Dominion Government guarantees to encourage exports from Canada. The disbursements represent a further subscription by the Minister of Finance for capital stock of the Corporation, as authorized by subsection 2 of section 10 of the Act.
- E The amount represents the balance still owing by various municipalities for sums advanced from the Treasury of the United Provinces of Upper and Lower Canada, for the purpose of building toll roads in the vicinity of Montreal. Interest, at the rate of 6 per cent per annum, amounting to \$858.48 was received and credited to Revenue—Return on Investments.
- F The amounts shown under disbursements represent Canada's subscriptions to the International Monetary Fund and the International Bank for Reconstruction and Development, as authorized by section 5, of the Bretton Woods Agreement Act, c. 11, 1945.
- G This account reflects the operations in securities investments which consist mainly of Dominion of Canada direct and guaranteed securities.

[6] Deferred Charges

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
Unamortized Discounts and Commissions on Loans	\$ 86,739,037 82	\$ 14,945,943 87	\$ 20,757,977 09	\$ 92,551,071 04

Receipts represent refunds and amortization charges applicable to 1945-1946, the offsetting debit to the latter appearing under expenditure, while disbursements cover the premiums, discounts and commissions on loans issued during 1945-1946. The closing balance represents the unamortized amount of discounts, commissions and redemption bonuses on loans issued and premiums on loans converted since April 1, 1930. Details, by loans, of the amounts amortized will be found in Appendix No. 2 to Part I of this Report (page 42).

[7] Sundry Suspense Accounts

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
A Bank of Montreal, Provincial Notes Suspense Account	27,573 83			27,573 83
B Canadian National Railways Exchange Suspense		68,796,485 05	68,796,485 05	
C Cheque Adjustment Suspense.....	194 24			194 24
D Minister of Finance Special Custody Account	755,200,000 00	150,194,000 00	419,994,000 00	1,025,000,000 00
E National Harbours Board Exchange Suspense		1,052,125 00	1,052,125 00	
F Redemption of Debt, London Suspense		168,845 49	168,845 49	
G Retirement Fund Suspense.....	191 28			191 28
H United Kingdom Financing Securities Suspense		309,974 55	309,974 55	
I War Savings Certificates, 1940 Suspense		235 18	235 18	
	<u>\$755,227,959 35</u>	<u>\$220,521,665 27</u>	<u>\$490,321,665 27</u>	<u>\$1,025,027,959 35</u>

A This account reflects the liability of the Bank of Montreal for the redemption of provincial notes stolen from its branch at St. Catharines in 1869, at the time the Bank was agent for the issue and redemption of these notes for the Receiver General. The original liability was \$46,000. As the stolen notes are presented for payment, the Minister of Finance redeems them at face value and is recouped by the Bank.

B This account records the sale of United States and sterling funds to the Canadian National Railways. The Government is reimbursed monthly.

C This account records the net difference between overpayments and underpayments to banks by the Cheque Adjustment Branch.

E This account records the sale of United States funds to the National Harbours Board (to be used for the redemption of certain interest coupons), and the repayment by the Board to the Dominion.

F The debits in this account represent the purchase of securities, at the prices at which they were vested by the Government of the United Kingdom. Clearance was subsequently made to the proper accounts.

G The balance in this account represents overpayments which were made to individuals for the period up to and including March 31, 1944, from the Retirement Fund.

H The cost of repatriated securities purchased was charged to this account. Clearance was subsequently made to the proper accounts.

I Payments to the Bank of Canada to cover cheques which have been received for the purchase of War Savings Certificates and found non-negotiable are debited to this account. It is credited with the amounts involved should such cheques subsequently be made negotiable, or should it become necessary to cancel the relevant certificates.

[9] Floating Debt

	Cr. Balance Apr. 1, 1945	Increase or Decrease*	Cr. Balance Mar. 31, 1946
(a) Matured Funded Debt Outstanding.....	18,700,784 69	3,889,559 06	22,590,343 75
(b) <i>Stock and Other Obligations Payable on Demand—</i>			
Compensation to Seigneurs.....	11,827 40		11,827 40
Dominion Stock, Issue B, 3½%.....	3,700 00		3,700 00
	<u>15,527 40</u>		<u>15,527 40</u>
(c) <i>Interest Due and Outstanding—</i>			
Unpaid Interest:			
Domestic Loans	26,815,476 64	30,071,715 76	56,887,192 40
Canada and New York Loans.....	30,115 00	8,525 00*	21,590 00
New York Loans.....	1,926,116 84	134,519 65	2,060,636 49
London Loans	51,788 91	162 06	51,950 97

PUBLIC ACCOUNTS: PART II

[9] Floating Debt—Concluded

	Cr. Balance Apr. 1, 1945	Increase or Decrease*	Cr. Balance Mar. 31, 1946
Unpaid Dividends:			
Province of Nova Scotia	795 80		795 80
Province of Prince Edward Island	867 25		867 25
Province of New Brunswick	1,279 00		1,279 00
Province of Canada	4,663 18		4,663 18
Province of British Columbia	33 67		33 67
Dominion Stock	3,717 33		3,717 33
Unpaid Warrants	49 36		49 36
	<u>28,834,902 98</u>	<u>30,197,872 47</u>	<u>59,032,775 45</u>
(d) Outstanding Cheques and Warrants—			
Current Account—Treasury Office.....	112,001,202 76	18,016,429 17*	93,984,773 59
Previous Years' Account—Treasury Office	178,948 25	204,555 12	383,503 37
Outstanding Imprest Account Cheques—Finance.....	50 83	5 21	56 04
Less—Unclaimed Registered Interest (Letter of Credit) Cheques Adjustment Account.....	-9 63		-9 63
	<u>112,180,192 21</u>	<u>17,811,868 84*</u>	<u>94,368,323 37</u>
	<u>\$159,731,407 28</u>	<u>\$ 16,275,562 69</u>	<u>\$176,006,969 97</u>

Floating debt consists of obligations of the Dominion payable on demand and includes unrepresented matured bonds, stock payable on demand, interest due and outstanding and warrants and cheques outstanding. Further details will be found in Part I of this Report, page 21.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(b) A Bank Circulation Redemption Fund	2,259,510 67	65,598 49	636,389 25	1,688,719 91
(c) Miscellaneous—				
B Contractors' Securities—Cash....	1,228 36	1,420 00	2,648 36	
Minister of Finance—Securities Custody Account	755,200,000 00	409,897,000 00	140,097,000 00	1,025,000,000 00
Minister of Finance—Special Account	100,391,740 72	192,896,257 45	150,314,894 40	142,973,103 77
C Companies in liquidation:				
Canadian Home Investment Co.	4,878 80			4,878 80
Dominion Trust Co.	8,931 10			8,931 10
Great North Insurance Co.	344 70			344 70
Montreal Canada Fire Insurance Co.	605 09			605 09
Ontario Fire Insurance Co.	12,458 65			12,458 65
Rimouski Fire Insurance Co. ..	3,030 53			3,030 53
Western Canada Fire Insurance Co.	443 00			443 00
Western Mutual Fire Insurance Co.	516 97			516 97
York County Loan and Savings Co.	35,468 36			35,468 36
D Defunct Banks:				
Bank of Vancouver.....	8,657 40			8,657 40
Banque du Peuple.....	6,349 82			6,349 82
Banque St. Hyacinthe.....	2,428 64			2,428 64
Banque St. Jean.....	67 61			67 61
Banque Ville Marie.....	4,669 59			4,669 59
Central Bank	2,225 94			2,225 94
Commercial Bank of Manitoba	328 36			328 36
Ontario Bank	21,592 71			21,592 71

[10] Deposit and Trust Accounts—Concluded

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
E Canadian National Railways, Equipment Issue, 1923— Redemption Account	5,500 00			5,500 00
E Canadian National Railways, Guaranteed Bond Issues, 1923 and 1924 and 1924-54— Outstanding Interest	108,387 50	1,757,637 50	1,759,762 50	106,262 50
F Common School Funds—Ontario and Quebec	2,677,770 70			2,677,770 70
G King George V Silver Jubilee Cancer Fund for Canada.....	489,000 00			489,000 00
H Home Bank Creditors' Relief Suspense	8,654 15		34 44	8,619 71
I Unclaimed Dividends—Liquidations under the Bankruptcy Act	112,736 88	6,437 87	3,643 41	115,531 34
J Wm. Scott Estate.....	7,720 85	592 22	286 00	8,027 07
	<u>859,115,736 43</u>	<u>604,559,345 04</u>	<u>292,178,269 11</u>	<u>1,171,496,812 36</u>
	<u>\$861,375,247 10</u>	<u>\$604,624,943 53</u>	<u>\$292,814,658 36</u>	<u>\$1,173,185,532 27</u>

A The Bank Circulation Redemption Fund consists of amounts deposited with the Minister of Finance by the chartered banks to secure the redemption of their outstanding notes, as required by section 64 of the Bank Act, 1944. Interest at 3 per cent amounting to \$65,598.49 for the fiscal year was allowed on the required deposit of each bank and was charged to Interest on Public Debt.

B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account.

C These accounts reflect the balances of amounts remitted by the liquidators of certain defunct trust and insurance companies and represent unclaimed dividends due the ordinary creditors.

D The balances in these accounts represent unclaimed dividends of the banks' assets due the depositors.

E The balances of these accounts represent the amounts deposited with the Government to meet matured bonds and interest coupons which, for the convenience of investors, have been made payable at the offices of the Assistant Receivers General (and now at the agencies of the Bank of Canada). The receipts in the latter account represent cash received from the Canadian National Railways while the disbursements were for interest coupons redeemed by the Bank of Canada.

F The fund represents the proceeds from the sale of lands set apart under 12 Vic., 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Income from the sales is apportioned to the two provinces on the basis of population. Interest, apportioned on the same basis as the proceeds, is paid semi-annually to the above-named provinces at the rate of 5 per cent per annum and is charged to Interest on Public Debt. Payments in the current fiscal year were to: Ontario, \$71,229.86; Quebec, \$62,658.68.

G This account was established under authority of P.C. 144 of January 18, 1936, whereby the amount to be paid into Consolidated Revenue Fund is limited to \$500,000, made up of a Government grant of \$100,000 and deposits by the Trustees of public contributions. Interest on this fund at 3 per cent per annum, amounting to \$14,670, was paid to the Trustees and charged to Interest on Public Debt under the above mentioned authority.

H This represents the unexpended balance of amount received from the liquidators of the Home Bank and the Commissioner under the Home Bank Creditors' Relief Account, to provide for outstanding relief cheques, and to pay any claims of depositors which should have been, but were not, dealt with by the Commissioner.

I The balance in this account represents declared but unpaid dividends of estates, paid to the Receiver General in accordance with the provisions of the Bankruptcy Act.

J This is the balance of a bequest made by the late William Scott, for the benefit of soldiers who served in World War I. Payments are made on the application of the Canadian Pension Commission.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(b) Insurance and Guaranty Funds—</i>				
A Insurance Fund—Civil Service	18,019,711 73	1,449,345 47	454,759 65	19,014,297 55
B Government Officers' Guarantee Fund	372,999 17	83,661 24	2,189 81	454,470 60
C War Damage Insurance Special Account—General	7,500,038 83	22,382 85	49,081 00	7,473,340 68
D War Damage Insurance Special Account—Board of Grain Com- missioners	1,494,662 10		34 09	1,494,628 01
E War Damage Insurance Account— Government Property	3,227,781 12			3,227,781 12
	<u>30,615,192 95</u>	<u>1,555,389 56</u>	<u>506,064 55</u>	<u>31,664,517 96</u>
<i>(c) Pensions and Retirement Funds—</i>				
F Superannuation Account	79,147,228 02	13,403,342 64	7,106,205 36	85,444,365 30
G Retirement Fund—Civil Service	13,922,605 99	5,096,363 00	8,712,312 64	10,306,656 35
	<u>93,069,834 01</u>	<u>18,499,705 64</u>	<u>15,818,518 00</u>	<u>95,751,021 65</u>
	<u>\$123,685,026 96</u>	<u>\$ 20,055,095 20</u>	<u>\$ 16,324,582 55</u>	<u>\$127,415,539 61</u>

A The Civil Service Insurance Fund increased by \$994,585.82 during the fiscal year. Receipts consisted of premium revenue amounting to \$369,987.39 and interest of \$1,079,358.08. Disbursements comprised payment of death benefits, \$408,324.79, payment of cash surrender values, \$44,223.75, and refund of overpaid premiums, \$2,211.11.

B Receipts credited to this fund during the year consisted of premiums, at the rate of 10 cents per \$100 of coverage, amounting to \$73,059.22 and interest at 2½ per cent compounded semi-annually \$10,602.02. Disbursements were made to various departments to cover defalcations amounting to \$263.84, and for refund of overpayment of premiums, \$1,925.97.

C This account is credited with premiums received under the General War Risk Insurance Scheme (War Risk Insurance Act, 1942); the disbursements consist of compensation, indemnities, administration expenses and refunds of overpayments of premiums.

D Under authority of P.C. 10229, November 19, 1942, amended by P.C. 11161, December 8, 1942, a blanket insurance scheme was established for the insurance of grain in commercial storage in Canada and in transit. The premium is obtained by means of a levy, which levy is collected by the Board of Grain Commissioners from elevator operators. Out of this account, in addition to claims, there is paid interest at the rate of four per cent per annum to elevator managers in respect of outstanding advances of the foregoing levy made by such managers on behalf of owners of grain. The disbursement represents an interest payment to the National Harbours Board (Churchill Elevator).

E P.C. 2/8917 of September 30, 1942, authorizes that, under the War Risk Insurance Act, c. 35, 1942, and the War Measures Act, c. 206, R.S., the property of His Majesty in right of the Dominion of Canada be insured against war damage. The credit balance represents premiums paid in previous years and charged to the appropriations of the departments concerned.

F The balance at the credit of the Superannuation Account increased by \$6,297,137.28 during the fiscal year. The amount contributed by employees was \$4,689,957.55, that by the Government, \$2,696,037.93 and interest amounting to \$3,169,002.52 was added. In addition, an amount of \$2,848,344.64 was transferred, under authority of an Act to amend the Civil Service Superannuation Act, c. 34, 1944, from the Civil Service Retirement Fund. Superannuation payments amounted to \$6,648,200.82, gratuities to \$42,199.37, withdrawal allowances to \$415,291.63 and a payment of \$513.54 was made to the Province of Ontario under Section 11E of the Superannuation Act.

G The balance at the credit of the Civil Service Retirement Fund decreased by \$3,615,949.64. Receipts consisted of abatements from salaries, certain adjustments and transfers amounting to \$4,665,341.47 and interest of \$431,021.53; disbursements were lump sum payments on retirement or death of contributors, certain adjustments and the transfer of \$2,848,344.64 as described in the previous comment.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Ernest Davis Estate—Suspense	3,670 31	2,369 50		6,039 81
B Interest Special Account — Interest Accrued—				
Seventh Victory Loan, 1944	374,573 92		374,573 92	
Ninth Victory Loan, 1945		227,198 60		227,198 60
General				
C Income Tax Deductions Suspense—				
Central Pay Office	83,453 52	16,758,502 59	16,752,300 31	89,655 80
D Unemployment Insurance Deductions Suspense—Central Pay Office	2,528 94	1,422,981 45	1,420,179 19	5,331 20
War Saving Certificates Instalment Purchases—				
Central Pay Office	50,939 40	1,580,861 60	1,543,559 50	88,241 50
Instalment purchases of Victory Bonds:				
F Second Victory Loan, 1942—				
Public Service	32,856 11	57 95	168 00	32,746 06
F Third Victory Loan, 1942—				
Public Service	19,630 81	149 26	2,395 53	17,384 54
F Fourth Victory Loan, 1943—				
Public Service	65,998 05	2,223 09	8,502 80	59,718 34
F Fifth Victory Loan, 1943—				
Public Service	82,684 75	5,964 33	34,955 86	53,693 22
F Sixth Victory Loan, 1944—				
Public Service	60,901 48	38,810 57	83,674 24	16,037 81
F Seventh Victory Loan, 1944—				
Public Service	2,683,534 94	29,117,303 05	31,778,138 80	22,699 19
F Eighth Victory Loan, 1945—				
Public Service		27,332,637 31	26,945,755 42	386,881 89
F Ninth Victory Loan, 1945—				
Public Service		20,141,691 71	1,202,700 53	18,938,991 18
	<u>\$ 3,460,772 23</u>	<u>\$ 96,630,751 01</u>	<u>\$ 80,146,904 10</u>	<u>\$ 19,944,619 14</u>

A The will of the late Ernest Davis, who died on May 12, 1936, provided that the residue of his estate should be paid to the Dominion Government. Receipts during the fiscal year represent further proceeds from this estate. When it is finally wound up, the amount will be transferred to Revenue.

B Accrued interest collected from those purchasing bonds after the issue date, is credited to these accounts and, on first due date, is transferred to Interest on Public Debt.

C Income tax deductions from the salaries and wages of employees paid through Central Pay Office are credited to this account pending payment to the Department of National Revenue.

D Deductions from the salaries and wages of employees paid through Central Pay Office are credited to this account pending payment to the Unemployment Insurance Commission.

E Deductions from the salaries of Dominion Government employees paid by Central Pay Office are credited to this account and cheques are drawn against it in favour of the Bank of Canada as the certificates become fully paid.

F These accounts were established to record instalment purchases of Victory Loan bonds by employees of the Dominion Government, Crown corporations and other government agencies. Receipts are the instalments, while disbursements are payments to the Bank of Canada for bonds fully subscribed.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Briton Medical and General Life Association Funds	281 06			281 06
B Cash Suspense—Unallocated Funds..	2,128,727 63	213,373 51	2,233,185 43	108,915 71
C Donations Suspense—Non-War.....		43 00	43 00	
D George Mayo Estate.....	11,000 00	1,100 00		12,100 00
D George Henderson Keeler Estate....	275 00	250 00		525 00
E Matured Bonds and Interest Unclaimed	85,283 80	3,108 00	6,935 00	81,456 80
F National Housing Act—Suspense....	915 00		915 00	
G Housing Administration—Suspense...		703,155 81	703,155 81	
H National War Finance Committee Trading Account		95,799 27	95,799 27	
I Premium, Discount and Exchange....		14,734,599 13	14,734,599 13	
J Royal Canadian Mint—Handling Charges		895,797 53	895,797 53	
K Royal Canadian Mint—Newfoundland Coinage		1 50	1 50	
L Security Division Suspense Account—Finance		5,991 15	665 76	5,325 39
M United Kingdom—General Settlement Account		410,862,105 94	406,676,586 25	4,185,519 69
N Unclaimed Award, Registrar Exchequer Court of Canada, B.C. Admiralty District.....	1,831 17			1,831 17
O Unclaimed Cheques Suspense—Finance	43,782 36	166 32	20 64	43,928 04
O Unclaimed Cheques Suspense—Wartime Prices and Trade Board..	21 20			21 20
P Unclaimed Drafts Suspense—Finance	85 49	10 90		96 39
Q Unclaimed War Savings Certificates and Stamps	98,533 93	31,730 45	1,535 82	128,728 56
R Victory Loans 1917-18-19—Canvassers' Suspense Account	1,620 83			1,620 83
S Victory Loans, 1917-18-19—At credit of subscribers in arrears.....	207,482 70		60 00	207,422 70
T Victory Loan, 1941—At credit of subscribers in arrears.....	4,336 99	23 94	73 05	4,287 88
T 2nd Victory Loan, 1942, At credit of subscribers in arrears.....	8,602 12	486 18	154 39	8,933 91
T 3rd Victory Loan, 1942—At credit of subscribers in arrears.....	4,335 16	341 37	279 20	4,397 33
T 4th Victory Loan, 1943—At credit of subscribers in arrears.....	4,878 65	424 48	203 49	5,099 64
T 5th Victory Loan, 1943—At credit of subscribers in arrears.....	3,394 46	500 34	212 43	3,682 37
T 6th Victory Loan, 1944—At credit of subscribers in arrears.....	1,795 30	872 72	490 70	2,177 32
T 7th Victory Loan, 1944—At credit of subscribers in arrears.....	10 00	2,605 78	209 14	2,406 64
T 8th Victory Loan, 1945—At credit of subscribers in arrears.....		1,524 48	127 13	1,397 35
U War Donations Suspense.....		163,490 48	163,490 48	
V Wartime Prices and Trade Board Suspense	3 00	111 49		114 49
	<u>\$ 2,607,195 85</u>	<u>\$427,717,613 77</u>	<u>\$425,514,540 15</u>	<u>\$ 4,810,269 47</u>

A This credit represents the balance of the proceeds from the liquidation of the assets of this Association which was wound up in the fiscal year 1887-88.

- B The amounts of remittances which are not immediately classifiable are credited to this account. Upon receipt of the necessary information, clearance is made to the proper accounts.
- C Donations received from various sources and designated as non-war contributions are credited to this account and, at the close of the fiscal year, the balance is transferred to Revenue—Special Receipts.
- D These amounts are interim payments from estates which were bequeathed to the Government as a contribution toward the war effort. When the wills have been probated, the net proceeds of the estates will be transferred to Revenue—Special Receipts.
- E Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.
- F The amounts collected by payroll deductions in connection with two housing loans and credited to this account pending a decision as to their disposal, have now been returned to the persons concerned.
- G This account was established to record moneys, made payable to the Receiver General of Canada during the period January 1, 1946, and March 31, 1946, which were properly payable to the Central Mortgage and Housing Corporation. The receipts are the total of such moneys received and the disbursements reflect the amount paid to the Central Mortgage and Housing Corporation.
- H This is a bond trading account in connection with the furtherance of the sale of Victory Loan Bonds generally.
- I Obligations payable in other than Canadian currency, such as those portions of the Funded and Floating Debt payable in London and New York are recorded in the Balance Sheet at par of exchange. Similarly assets held in London and New York such as cash, special deposits, and security investments are shown at \$4.86½ to the pound sterling and \$1 to the American dollar. In all other transactions, the current market values are used and the difference is adjusted by charging or crediting this account as required. At the close of the fiscal year the excess of disbursements over receipts was charged to Expenditures—Premium, Discount and Exchange.

The following table shows the transactions, apart from certain adjusting entries, in the account for 1945-46:

Expenditure—

Premium paid on gold and on United States funds purchased.....	66,352,717 23
Discount on sterling funds sold.....	13,451,514 61
	79,804,231 84

Revenue—

Premium received on gold and on United States funds sold.....	49,017,554 49
Discount on sterling funds purchased.....	16,052,912 98
	65,070,467 47

Net Expenditure	\$ 14,733,764 37
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- J Amounts deducted from the payments for gold deposited with the Royal Canadian Mint and the Dominion of Canada Assay Office, Vancouver, to cover the costs of packing, insurance, express, etc., on shipments of fine gold out of Canada, are credited to this account, while certain of the actual expenses are debited hereto. For this fiscal year, the total deductions exceeded the expenses charged to this account by \$891,872.53 which was transferred to Revenue—Bullion and Coinage.
- K The receipts in this account represent payment by the Government of Newfoundland of brokerage charged on coinage minted for it by the Dominion. The disbursements constitute payment by the Dominion to the brokerage firm concerned.
- L The amounts of remittances received by the Securities Division as instalment payments, on the purchase of bonds, which are not immediately classifiable are credited to this account. Upon receipt of the necessary information, clearance is made to the proper accounts.
- M Under the terms of the Canada-United Kingdom Financial Settlement Agreement, approved by P.C. 825 of March 6, 1946, the outstanding claims of both Governments arising out of the war effort in respect of services and supplies furnished to each other prior to March 1, 1946, were, with certain exceptions, settled by payment of \$150,000,000 by the United Kingdom. In implementing the terms of the Agreement, the accounts of each department concerned were debited or credited with amounts determined to be due to or

from the United Kingdom, and the corresponding offsetting credits or debits were made to this General Settlement Account. The payment of \$150,000,000 made by the United Kingdom was also credited to this account; and a summary of the net debits and credits follows:

	Dr.	Cr.
Department of Agriculture.....	110,840,862 95	
Canadian Mutual Aid Board.....		20,711,803 90
Department of Fisheries.....	12,483,554 47	
Department of National Defence—Army Services.....		60,098,436 36
Department of National Defence—Naval Services.....	6,276,052 76	
Department of National Defence—Air Services.....		44,745,733 04
Department of Reconstruction and Supply.....		5,237,617 79
Department of Trade and Commerce.....	146,996,186 91	
Department of Transport.....	11,414 31	
Payment by the United Kingdom.....		150,000,000 00
	<hr/>	
	276,608,071 40	
Balance as at March 31, 1946.....	4,185,519 69	
	<hr/>	
	\$280,793,591 09	<hr/>
		\$280,793,591 09

NOTE: By the close of the fiscal year, it had not been possible to determine and bring to account all adjustments involved, which explains the above-mentioned credit balance of \$4,185,519.69.

- N Amount received from the Registrar, British Columbia Admiralty District which had been on deposit in his account for more than twenty years. Payment will be made if a valid claim for the money should be submitted.
- O All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to these accounts pending claims therefor.
- P The chartered banks of Canada submit semi-annually to this department lists of outstanding drafts and receipts on Government Account. The amounts of certain of these drafts and receipts are credited to this account pending information as to the department or services concerned. Clearance is made upon receipt of such information.
- Q To this account is credited the value of War Savings Certificates and Stamps which are returned to the Bank of Canada, War Savings Division, for various reasons. When owners are located or identified, disbursements are made.
- R This account relates to undelivered cheques issued in favour of canvassers for the 1917, 1918 and 1919 Victory Loans. Full particulars of these cheques are on file in the Finance Department.
- S This account has to do with incomplete subscriptions to the 1917, 1918 and 1919 Victory Loans. On November 29, 1930, the Governor in Council approved the principle of refunding, on application by the subscriber, the amount of any instalment paid.
- T These accounts are similar in purpose to the one described in "S" above.
- U To this account are credited donations towards the Canadian war effort. At the close of the fiscal year, the credit balance is transferred to Revenue—Special Receipts.
- V Receipts which cannot immediately be allocated are credited to this account pending clearance to the proper accounts.

[14] Province Debt Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
British Columbia	583,021 40			583,021 40
Manitoba	3,578,941 20			3,578,941 20
New Brunswick	529,299 39			529,299 39
Nova Scotia	1,055,411 69			1,055,411 69
Ontario	2,848,289 52			2,848,289 52
Prince Edward Island	775,791 83			775,791 83
Quebec	2,549,213 61			2,549,213 61
	<hr/>			<hr/>
	11,919,968 64			11,919,968 64
Less:				
Province of Nova Scotia Suspense Account.....	40,139 91			40,139 91
Province of Prince Edward Island Land Account	782,402 33			782,402 33
Province of Quebec Debt Account	1,473,609 63			1,473,609 63
	<hr/>			<hr/>
	2,296,151 87			2,296,151 87
	<hr/>			<hr/>
	\$9,623,816 77			\$9,623,816 77

The amount of \$2,296,151.87, included as an asset in the Dominion Balance Sheet, consists of amounts due on debt account by the Provinces of Nova Scotia, Prince Edward Island and Quebec.

The amount of \$11,919,968.64, included as a liability, represents the amount of the debt allowances granted to the provinces as a result of the financial settlements of Confederation.

Details of the interest paid and received in connection with these accounts will be found in Appendix 5 to this section, page F-79.

[15] Reserves for Certain Contingent Liabilities

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(b) Reserve for possible losses on ultimate realization of active assets.....	\$125,000,000 00	\$ 25,000,000 00		\$150,000,000 00
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

During the year this reserve was increased by a further \$25,000,000, such amount being charged to Expenditures (see page F-52).

[16] Funded Debt Unmatured

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(a) Payable in Canada.....	13,194,427,059 46	4,537,682,872 24	1,630,512,832 80	16,101,597,098 90
(b) Payable in London.....	12,065,532 86		221,702 27	11,843,830 59
(c) Payable in New York.....	333,000,000 00		155,000,000 00	178,000,000 00
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$13,539,492,592 32	\$ 4,537,682,872 24	\$ 1,785,734,535 07	\$16,291,440,929 49

NOTE.—A portion of this indebtedness is reported under the Department of National Revenue (see page P-31).

Schedule T (page 29) in Part I of this Report, in which Part the funded debt unmatured is shown in total, gives a break-down by loans. On page 7 of the same Part, Comment No. 16 on the Balance Sheet explains the increase during 1945-46.

1945-46

PUBLIC ACCOUNTS

PART II

F

DEPARTMENT OF FINANCE

APPENDICES

1. Return on Investments
2. Interest on Public Debt, 1945-46
3. Servicing of Public Debt, 1945-46
4. Cost of Loan Flotations, 1945-46
5. Subsidy Accounts
6. Government-owned Companies
7. National Housing Administration, Home Conversion Program
8. National Battlefields Commission

Appendix 1

RETURN ON INVESTMENTS

Particulars	Time	Date to which interest was paid	Rate of Interest	Amount invested		Amount Realized		
				\$	cts.	\$	cts.	\$
PROVINCES								
Relief Loans—								
Manitoba.....	1 year.....	Various.....	3	24,759,924	47†	742,839	26	
Saskatchewan.....	Various.....	Various.....	3	71,080,785	78†	208,074	45	
Alberta.....	1 year.....	Various.....	3	25,869,500	00†	776,574	17	
British Columbia.....	1 year.....	Various.....	3	34,369,759	99†	1,034,109	38	
								2,761,597 26
Subsidy overpayment—Province of Alberta.....	1 year.....	Mar. 1, 1946..	3	350,000	00			10,500 00
Province of Saskatchewan—Power Commission.....	1 year.....	Nov. 15, 1945..	3½	38,400	00†			1,444 80
Province of Quebec—Debt Account.....	1 year.....	Dec. 31, 1945..	4					58,944 38
Province of Saskatchewan—								
Seed Grain Loans Guarantee, 1936..	On acct.....	Various.....	3	2,637,398	15†	22,721	72	
Seed Grain Loans Guarantee, 1937..	On acct.....	Various.....	3	7,136,051	09†	56,945	27	
								79,666 99
NATIONAL HARBOURS BOARD								
Churchill Harbour Advances.....	12 days.....	Jan. 12, 1946..	3	30,000	00		29 59	
Halifax Harbour Debentures.....	On acct.....	Various.....	Various...	12,502,603	65†	350,000	00	
Montreal Harbour Debentures.....	On acct.....	Various.....	Various...	60,041,167	78†	1,850,000	00	
Saint John Harbour Debentures.....	On acct.....	Various.....	Various...	17,055,791	31†	550,000	00	
Three Rivers Harbour Debentures.....	On acct.....	Various.....	Various...	3,901,630	50†	150,000	00	
Vancouver Harbour Debentures.....	On acct.....	Various.....	Various...	24,923,708	68†	1,050,000	00	
								3,950,029 59
HARBOUR COMMISSION								
New Westminster Harbour Debentures.....	2 years.....	June 30, 1943..	5	274,537	23†			27,453 72
CANADIAN NATIONAL RAILWAYS								
Purchase of railway equipment—								
1936 Agreement.....	1 year.....	Oct. 16, 1945..	3	2,585,865	45†	85,333	56	
1940 Agreement.....	1 year.....	Oct. 18, 1945..	3½	9,919,683	18†	364,548	35	
1941 Agreement.....	1 year.....	Dec. 20, 1945..	3½	16,591,611	53†	629,098	60	
1943 Agreement.....	1 year.....	Feb. 25, 1946..	2½	20,301,666	81†	573,912	51	
1944 Agreement.....	18 months..	Mar. 10, 1946..	2½	12,162,196	69†	501,690	61	
Financing and Guarantee Act, 1940—								
Advances for purchase of securities..	Various.....	Jan. 1, 1946..	3½	108,101,911	50†	3,781,347	57	
Financing and Guarantee Act, 1941—								
Advances for purchase of securities..	Various.....	Jan. 1, 1946..	3½	8,590,908	68†	301,359	67	
Financing and Guarantee Act, 1942—								
Advances for purchase of securities..	Various.....	Jan. 1, 1946..	3½	18,272,096	10†	639,379	54	
Refunding Act, 1938.....	Various.....	Jan. 1, 1946..	Various...	30,778,594	21†	2,603,087	50	
Refunding Act, 1944.....	Various.....	Jan. 1, 1946..	Various...	122,184,000	00†	1,625,168	56	
War Appropriation Act, 1941, Temporary Loan.....	1 year.....	Jan. 1, 1946..	3½	13,906,999	71	486,744	98	
War Appropriation (United Kingdom Financing) Act, 1942—Advances for purchase of securities.....	Various.....	Jan. 1, 1946..	3½	256,286,523	12†	8,962,852	71	
								20,554,524 16
MISCELLANEOUS								
Bank of Canada Capital Stock.....	1 year.....	Dec. 31, 1945..	4½	5,000,000	00	225,000	00	
Bank of Canada—Dominion's share of profits for calendar year 1945.....						22,541,920	92	
Bank of Montreal, London, Eng.—								
Interest on current account.....	Various.....	Nov. 30, 1945..	½			30,009	21	
Canadian Farm Loan Board—								
Interest on bonds.....	Various.....	Jan. 1, 1946..	3½	12,200,000	00†	559,904	11	
Interest on bonds.....	Various.....	Jan. 1, 1946..	3	2,100,000	00†	10,495	88	
Interest on initial capital.....	1 year.....	Mar. 31, 1946..	3½	5,000,000	00	175,000	00	
Interest on initial capital—								
Fisherman's Loan Act.....	1 year.....	Mar. 31, 1946..	2½	29,000	00	725	00	
Canadian National (West Indies) Steamships Ltd—								
Loan for working capital.....	302 days....	Oct. 30, 1945..	3	450,000	00	11,169	86	
Advances for capital and deficit.....	On acct.....		Various...	5,059,960	94†	131,829	56	

Appendix 1—Concluded

RETURN ON INVESTMENTS—Concluded

Particulars	Time	Date to which interest was paid	Rate of Interest	Amount invested		Amount Realized			
				\$	cts.	\$	cts.	\$	cts.
MISCELLANEOUS—Concluded				p. c.					
Central Mortgage Bank— Net profits for calendar year 1945.....							3,919	34	
Dawson Creek, B.C.—Sewage Disposal System—Loan.....	Various.....	Dec. 31, 1945..	2	92,060	26†	1,132	71		
Dominion and National Housing Acts— Loans.....	Various.....	Various.....	Various...			458,442	39		
Foreign Exchange Control Board— Advances.....	Various.....	Nov. 1, 1945..	1	1,550,000,000	00†	8,154,690	27		
Government of the Union of Soviet Socialist Republics— Loan for purchase of wheat and flour.....	1 year.....	Jan. 1, 1946..	3	10,000,000	00	300,000	00		
Loan—Export Credits Insurance Act.....	Various.....	Feb. 28, 1946.	3	2,775,500	00†	23,443	86		
Home Improvement Loans— Interest on overdue payments.....	Various.....	Various.....	Various...			3,952	36		
Montreal Turnpike Trust Corporation— Interest under commutation agree- ments.....	Various.....	Various.....	6	14,308	00	858	48		
Municipal Improvements Assistance Act, 1938—Loans.....	Various.....	Various.....	2	5,311,939	47†	109,666	40		
Saint John Bridge and Railway Extension Co.—Loan.....	1 year.....	July 1, 1945..	4	433,900	00	17,356	00		
Securities Investment Account.....	Various.....	Various.....	Various...	151,539,570	67†	9,554,942	84		
Halifax Pilots' Pension Fund.....	Various.....	Mar. 31, 1946..	3			49	86		
									42,314,509 05
									69,758,669 95

† Balance March 31, 1946.

Appendix 2

INTEREST ON PUBLIC DEBT, 1945-46

To whom paid	Description	Time for which interest was paid	Date to which interest was paid	Rate of interest	Amount of principal		Interest paid		Total	
					\$	cts.	\$	cts.	\$	cts.
FUNDED DEBT AND TREASURY BILLS										
PAYABLE IN CANADA										
The Provincial Treasurer:										
Manitoba.....	Debenture Stock—School Lands.....	1 year	Jan. 1, 1946	4	5,919,862 65	236,794 50				
Saskatchewan.....	Debenture Stock—School Lands.....	1 year	Jan. 1, 1946	4	17,809,039 00	712,361 56				
Alberta.....	Debenture Stock—School Lands.....	1 year	Jan. 1, 1946	4	9,564,369 20	382,582 76				
Sundry Persons.....	Refunding Loan, 1926-46.....	1 year	Feb. 1, 1946	4½	45,000,000 00		1,331,738 82			
Sundry Persons.....	Refunding Loan, 1937-51.....	1 year	Nov. 15, 1945	3½	60,000,000 00		2,025,000 00			
Sundry Persons.....	Conversion Loan, 1931-56.....	1 year	Nov. 1, 1945	4½	43,125,700 00		1,950,002 42			
Sundry Persons.....	Conversion Loan, 1931-57.....	1 year	Nov. 1, 1945	4½	37,523,200 00		1,940,656 50			
Sundry Persons.....	Conversion Loan, 1931-58.....	1 year	Nov. 1, 1945	4½	276,687,600 00		1,688,544 00			
Sundry Persons.....	Conversion Loan, 1931-59.....	1 year	Nov. 1, 1945	4½	289,693,300 00		12,450,942 00			
Sundry Persons.....	Conversion Loan, 1937-49.....	1 year	Dec. 1, 1945	3½	33,500,000 00		13,036,198 50			
Sundry Persons.....	Loan of 1932-52.....	1 year	Oct. 15, 1945	4	56,191,000 00		1,088,749 15			
Sundry Persons.....	Loan of 1935-55, June 1.....	1 year	Dec. 1, 1945	3	40,000,000 00		2,247,640 00			
Sundry Persons.....	Loan of 1935-55, Nov. 15.....	1 year	Dec. 1, 1945	3	55,000,000 00		1,200,000 00			
Sundry Persons.....	Loan of 1936-66.....	1 year	Dec. 1, 1945	3½	54,708,000 00		1,650,000 00			
Sundry Persons.....	Loan of 1938-39-58.....	1 year	Dec. 1, 1945	3	88,200,000 00		1,777,847 60			
Sundry Persons.....	Loan of 1936 Perpetual.....	1 year	Dec. 1, 1945	3	55,000,000 00		2,646,000 00			
Bank of Canada.....	One Year Notes, 1944-45.....	6 months	Mar. 15, 1945	3	250,000,000 00		1,650,000 00			
Bank of Canada.....	One Year Notes, 1945-46.....	6 months	Apr. 15, 1945	1	250,000,000 00		1,250,000 00			
Bank of Canada.....	Two Year Notes, 1943-45.....	6 months	Oct. 15, 1945	1	450,000,000 00		3,375,000 00			
Bank of Canada.....	Six Months Notes, dated Oct. 16, 1944.....	6 months	July 2, 1945	1½	102,000,000 00		382,500 00			
Bank of Canada.....	Six Months Notes, dated Mar. 1, 1945.....	6 months	Apr. 16, 1945	.75	256,000,000 00		863,589 04			
Bank of Canada.....	Six Months Notes, dated Sept. 1, 1945.....	6 months	Sept. 1, 1945	.75	256,000,000 00		960,000 00			
Bank of Canada.....	Two Year Notes, 1944-46.....	1 year	Mar. 1, 1946	1½	100,000,000 00		1,375,000 00			
Sundry Persons.....	First War Loan, 1940.....	1 year	Feb. 1, 1946	3½	250,000,000 00		8,125,381 07			
Sundry Persons.....	Second War Loan, 1940.....	1 year	Apr. 1, 1946	3	324,945,700 00		9,748,371 00			
Sundry Persons.....	Victory Loan, 1941-46.....	1 year	Dec. 15, 1945	2	193,286,000 00					
Sundry Persons.....	Victory Loan, 1941-51.....	1 year	Dec. 15, 1945	3	643,534,250 00		19,306,027 50			
Sundry Persons.....	Second Victory Loan, 1942-48.....	1 year	Mar. 1, 1946	2½	269,879,900 00		6,072,277 50			
Sundry Persons.....	Second Victory Loan, 1942-54.....	1 year	Mar. 1, 1946	3	669,653,900 00		20,089,767 00			
Sundry Persons.....	Third Victory Loan, 1942-46.....	1 year	Nov. 1, 1945	1½	144,253,000 00		2,524,427 50			
Sundry Persons.....	Third Victory Loan, 1942-56.....	1 year	Nov. 1, 1945	3	847,136,050 00		25,414,081 50			
Sundry Persons.....	Fourth Victory Loan, 1943-46.....	1 year	Nov. 1, 1945	1½	197,455,000 00		3,455,462 50			
Sundry Persons.....	Fourth Victory Loan, 1943-57.....	1 year	Nov. 1, 1945	3	1,111,261,650 00		33,337,849 50			
Sundry Persons.....	Fifth Victory Loan, 1943-47.....	1 year	Nov. 1, 1945	1½	373,259,000 00		6,532,032 50			
Sundry Persons.....	Fifth Victory Loan, 1943-59.....	1 year	Jan. 1, 1946	3	1,197,324,750 00		35,919,742 50			
Sundry Persons.....	Sixth Victory Loan, 1944-48.....	1 year	Mar. 1, 1946	1½	239,713,000 00		4,194,977 50			
Sundry Persons.....	Sixth Victory Loan, 1944-60.....	1 year	Dec. 1, 1945	3	1,165,300,350 00		34,959,010 50			
							28,171,747 50			
							26,162,044 50			
							27,938,509 00			
							36,793,312 00			
							42,451,775 00			
							39,153,988 00			

(a)

Sundry Persons.....	Seventh Victory Loan, 1944-48.....	1 yr. & 3 m.	Nov. 1, 1945	1 1/2	344,267,000 00	6,024,672 50	
Sundry Persons.....	Seventh Victory Loan, 1944-62.....	1 yr. & 3 m.	Feb. 1, 1946	3	1,315,639,200 00	48,968,025 41	
Sundry Persons.....	Eighth Victory Loan, 1945-49.....	6 months	Nov. 1, 1945	1 1/2	267,800,000 00	2,343,250 00	(b) 54,992,687 91
Sundry Persons.....	Eighth Victory Loan, 1945-63.....	11 months	Apr. 1, 1946	3	1,295,819,350 00	35,518,484 91	37,861,734 91 6,161,993 96 29,589 80
Sundry Persons.....	War Savings Certificates.....	Various	Various	2			
Sundry Persons.....	Refundable Income Tax.....	Various	Various				
Sundry Persons.....	Treasury Bills.....	91 days	July 13, 1945	.365	65,000,000 00	59,158 50	
Sundry Persons.....	Treasury Bills.....	10 days	July 13, 1945	.362	10,000,000 00	992 00	
Sundry Persons.....	Treasury Bills.....	91 days	July 27, 1945	.369	65,000,000 00	59,780 00	60,150 50
Sundry Persons.....	Treasury Bills.....	24 days	July 27, 1945	.362	10,000,000 00	2,380 00	
Sundry Persons.....	Treasury Bills.....	91 days	Aug. 10, 1945	.367	55,000,000 00	50,330 00	62,160 00
Sundry Persons.....	Treasury Bills.....	38 days	Aug. 10, 1945	.362	20,000,000 00	7,536 00	
Sundry Persons.....	Treasury Bills.....	91 days	Aug. 31, 1945	.365	65,000,000 00	59,085 00	57,866 00
Sundry Persons.....	Treasury Bills.....	59 days	Aug. 31, 1945	.362	10,000,000 00	5,848 00	
Sundry Persons.....	Treasury Bills.....	91 days	Sept. 14, 1945	.363	65,000,000 00	58,800 75	64,933 00
Sundry Persons.....	Treasury Bills.....	73 days	Sept. 14, 1945	.362	10,000,000 00	7,235 00	
Sundry Persons.....	Treasury Bills.....	91 days	Sept. 28, 1945	.362	65,000,000 00	58,611 50	66,035 75
Sundry Persons.....	Treasury Bills.....	87 days	Sept. 28, 1945	.362	10,000,000 00	8,621 00	
Sundry Persons.....	Treasury Bills.....	91 days	Oct. 12, 1945	.363	75,000,000 00	67,232 50	67,232 50
Sundry Persons.....	Treasury Bills.....	91 days	Oct. 26, 1945	.362	75,000,000 00	67,761 50	67,761 50
Sundry Persons.....	Treasury Bills.....	91 days	Nov. 9, 1945	.363	75,000,000 00	67,826 00	67,826 00
Sundry Persons.....	Treasury Bills.....	91 days	Nov. 30, 1945	.363	75,000,000 00	67,806 00	67,806 00
Sundry Persons.....	Treasury Bills.....	91 days	Dec. 14, 1945	.361	75,000,000 00	67,500 00	67,500 00
Sundry Persons.....	Treasury Bills.....	91 days	Dec. 28, 1945	.362	75,000,000 00	67,661 50	67,661 50
Sundry Persons.....	Treasury Bills.....	91 days	Jan. 11, 1946	.363	75,000,000 00	67,758 00	67,758 00
Sundry Persons.....	Treasury Bills.....	91 days	Jan. 25, 1946	.364	75,000,000 00	68,034 00	68,034 00
Sundry Persons.....	Treasury Bills.....	91 days	Feb. 8, 1946	.364	75,000,000 00	68,015 00	68,015 00
Sundry Persons.....	Treasury Bills.....	91 days	Mar. 1, 1946	.364	75,000,000 00	68,012 00	68,012 00
Sundry Persons.....	Treasury Bills.....	91 days	Mar. 15, 1946	.363	75,000,000 00	67,721 75	67,721 75
Sundry Persons.....	Treasury Bills.....	91 days	Mar. 29, 1946	.363	75,000,000 00	67,830 00	67,830 00
Sundry Persons.....	Treasury Bills.....	91 days	Apr. 12, 1946	.363	75,000,000 00	67,767 25	67,767 25
Sundry Persons.....	Treasury Bills.....	91 days	Apr. 26, 1946	.364	75,000,000 00	67,972 75	67,972 75
Sundry Persons.....	Treasury Bills.....	91 days	May 10, 1946	.363	75,000,000 00	67,844 00	67,844 00
Sundry Persons.....	Treasury Bills.....	91 days	May 31, 1946	.363	75,000,000 00	67,854 50	67,854 50
Sundry Persons.....	Treasury Bills.....	91 days	June 14, 1946	.362	75,000,000 00	67,619 00	67,619 00
Sundry Persons.....	Treasury Bills.....	91 days	June 28, 1946	.371	75,000,000 00	69,347 50	69,347 50
Sundry Banks.....	Deposit Certificates.....	182 days	Apr. 3, 1945	.75	130,000,000 00	486,164 38	486,164 38
Sundry Banks.....	Deposit Certificates.....	182 days	Apr. 10, 1945	.75	50,000,000 00	186,986 30	186,986 30
Sundry Banks.....	Deposit Certificates.....	182 days	Apr. 17, 1945	.75	98,000,000 00	368,506 85	368,506 85
Sundry Banks.....	Deposit Certificates.....	182 days	Apr. 17, 1945	.75	42,000,000 00	157,068 49	157,068 49
Sundry Banks.....	Deposit Certificates.....	182 days	Apr. 24, 1945	.75	145,000,000 00	542,260 27	542,260 27
Sundry Banks.....	Deposit Certificates.....	182 days	Aug. 28, 1945	.75	57,100,000 00	213,538 35	213,538 35
Sundry Banks.....	Deposit Certificates.....	182 days	Sept. 4, 1945	.75	88,920,000 00	332,536 44	332,536 44
Sundry Banks.....	Deposit Certificates.....	182 days	Sept. 11, 1945	.75	128,980,000 00	482,349 86	482,349 86
Sundry Banks.....	Deposit Certificates.....	182 days	Sept. 18, 1945	.75	110,000,000 00	411,369 86	411,369 86
Sundry Banks.....	Deposit Certificates.....	182 days	Sept. 25, 1945	.75	150,000,000 00	560,958 90	560,958 90
Sundry Banks.....	Deposit Certificates.....	182 days	Oct. 2, 1945	.75	130,000,000 00	486,164 38	486,164 38
Sundry Banks.....	Deposit Certificates.....	182 days	Oct. 9, 1945	.75	75,000,000 00	280,479 45	280,479 45
Sundry Banks.....	Deposit Certificates.....	182 days	Oct. 16, 1945	.75	140,000,000 00	523,561 64	523,561 64
Sundry Banks.....	Deposit Certificates.....	34 days	May 21, 1945	.75	50,000,000 00	34,931 49	34,931 49
Sundry Banks.....	Deposit Certificates.....	182 days	Oct. 23, 1945	.75	120,000,000 00	448,767 12	448,767 12

1,600,384 50

368,730,552 68

Appendix 2—Concluded

INTEREST ON PUBLIC DEBT, 1945-46—Concluded

To whom paid	Description	Time for which interest was paid	Date to which interest was paid	Rate of interest	Amount of principal	—	Interest paid	Total
				p. c.	\$	\$	\$	\$
					cts.	cts.	cts.	cts.
	PAYABLE IN CANADA—Concluded							
Sundry Banks.....	Deposit Certificates.....	27 days	May 21, 1945	.75	50,000,000 00		27,739 74	
Sundry Banks.....	Deposit Certificates.....	140 days	Nov. 19, 1945	.75	150,000,000 00		431,506 80	
Sundry Banks.....	Deposit Certificates.....	83 days	Nov. 19, 1945	.75	57,100,000 00		97,382 85	
Sundry Banks.....	Deposit Certificates.....	182 days	Mar. 5, 1946	.75	75,000,000 00		280,479 45	
Sundry Banks.....	Deposit Certificates.....	76 days	Nov. 19, 1945	.75	13,920,000 00		21,738 08	
Sundry Banks.....	Deposit Certificates.....	182 days	Mar. 12, 1946	.75	95,000,000 00		355,273 97	
Sundry Banks.....	Deposit Certificates.....	69 days	Nov. 19, 1945	.75	33,980,000 00		48,177 10	
Sundry Banks.....	Deposit Certificates.....	182 days	Mar. 19, 1946	.75	95,000,000 00		355,273 97	
Sundry Banks.....	Deposit Certificates.....	62 days	Nov. 19, 1945	.75	15,000,000 00		19,109 59	
Sundry Banks.....	Deposit Certificates.....	182 days	Mar. 26, 1946	.75	95,000,000 00		355,273 97	
Sundry Banks.....	Deposit Certificates.....	55 days	Nov. 19, 1945	.75	125,000,000 00		141,267 11	
Sundry Banks.....	Deposit Certificates.....	48 days	Nov. 19, 1945	.75	55,000,000 00		54,246 55	
Sundry Banks.....	Deposit Certificates.....	41 days	Nov. 19, 1945	.75	35,000,000 00		29,486 31	
Sundry Banks.....	Deposit Certificates.....	34 days	Nov. 19, 1945	.75	65,000,000 00		45,410 95	
Sundry Banks.....	Deposit Certificates.....	27 days	Nov. 19, 1945	.75	50,000,000 00		27,739 74	7,805,749 90
	PAYABLE IN LONDON (AT COST)							
Sundry Persons.....	Loan of 1897.....	1 year	Apr. 1, 1946	2½			2,361 79	
Sundry Persons.....	Loan of 1950-55.....	Various.....	Various.....	3½			145,418 65	
Sundry Persons.....	Loan of 1933-58.....	Various.....	Various.....	4			120,468 21	
Sundry Persons.....	Loan of 1938-63.....	Various.....	Various.....	3½			108,428 00	376,676 65
	PAYABLE IN NEW YORK							
Sundry Persons.....	Loan of 1930-60.....	1 year	Apr. 1, 1946	4	100,000,000 00		4,000,000 00	
Sundry Persons.....	Loan of 1936-61.....	1 year	Jan. 15, 1946	3½	48,000,000 00		1,500,000 00	
Sundry Persons.....	Loan of 1937-67.....	1 year	Jan. 15, 1946	3	55,000,000 00		1,650,000 00	
Sundry Persons.....	Loan of 1938-68.....	1 year	Nov. 15, 1945	3	40,000,000 00		1,200,000 00	
Sundry Persons.....	Loan of 1943-48.....	1 year	Jan. 15, 1946	2½	30,000,000 00		750,000 00	
Sundry Persons.....	Loan of 1943-53.....	1 yr. + 1 d.	Jan. 16, 1946	3	30,000,000 00		902,500 00	
Sundry Persons.....	Loan of 1943-58.....	1 yr. + 1 d.	Jan. 16, 1946	3	30,000,000 00		902,500 00	10,965,000 00
	Premium on U.S. Funds at 11% or 10½%							1,178,725 00
	OTHER LIABILITIES							
Sundry Persons.....	Dominion Stock, Issue B.....	1 year	Oct. 31, 1945	3½	3,700 00		129 50	
Sundry Persons.....	Compensation to Seigneurs.....	1 year	Jan. 1, 1946	6	11,827 40*		585 88	715 38
	DEPOSIT AND TRUST ACCOUNTS							
Sundry Banks.....	Bank Circulation Redemption Fund.....	1 year	July 1, 1945	3	1,688,719 91*		65,598 49	
Replacement Fund.....	Burrard Dry Dock Pontoon.....	1 year	Apr. 1, 1946	3	68,982 47*		1,971 29	
Canteen Fund.....	Central Trust Fund of the Army, Navy and Air Force Canteens.....	1 year	Apr. 1, 1946	2½	2,228,790 65*		45,630 11	

DEPARTMENT OF FINANCE

Sundry Persons.....	Various	Apr. 1, 1946	2	2,882,134 70*	.....	46,059 69
Sundry Persons.....	Various	Apr. 1, 1946	3	2,400,839 67*	760,093 12	
Sundry Persons.....	Various	Apr. 1, 1946	3	288,762 93*	51,467 17	
Sundry Persons.....	Various	Apr. 1, 1946	3	.....	155 95	
Indian Trust Fund.....	1 year	Apr. 1, 1946	6	1,074,095 88	64,445 75	811,716 24
Indian Trust Fund.....	1 year	Apr. 1, 1946	5	15,563,555 49	778,177 78	842,623 53
King George V— Cancer Fund.....	1 year	Apr. 1, 1946	3	489,000 00	.....	14,070 00
Land Assurance Fund.....	1 year	Apr. 1, 1946	3	20,573 28*	.....	594 86
National Harbours Board— National Harbours Board— Special Account No. 2.....	1 year	Jan. 1, 1946	2	4,593 72*	261 09	
National Harbours Board— Special Account No. 3.....	1 year	Jan. 1, 1946	2	355,240 75*	6,008 40	6,269 49
Sundry Persons.....	Various	Apr. 1, 1946	2	35,537,214 78*	.....	656,456 23
R.C.M.P. Benefit Fund.....	1 year	Apr. 1, 1946	2	59,313 62*	.....	960 06
Executive Council.....	1 year	Nov. 14, 1945	4	500,000 00	.....	20,000 00
Provincial Treasurer: Ontario.....	1 year	Jan. 1, 1946	5	.....	71,229 86	
Quebec.....	1 year	Jan. 1, 1946	5	.....	62,658 68	
						133,888 54
INSURANCE AND GUARANTY FUNDS						
Annuities Fund.....	1 year	Apr. 1, 1946	4	287,492,656 00*	.....	10,193,045 29
Civil Service Insurance Fund.....	1 year	Apr. 1, 1946	6	19,014,297 55*	.....	1,079,358 08
Returned Soldiers' Insurance Fund.....	1 year	Apr. 1, 1946	4	23,354,692 77*	.....	901,746 83
Veterans' Insurance Account.....	1 year	Apr. 1, 1946	3½	283,681 61*	.....	2,629 76
Government Officers' Guarantee Fund.....	1 year	Apr. 1, 1946	2½	454,470 60*	.....	10,602 02
						12,187,381 98
PENSION AND RETIREMENT FUNDS						
Superannuation Account.....	1 year	Apr. 1, 1946	4	85,444,365 30*	.....	3,169,002 52
Sundry Persons.....	1 year	Jan. 1, 1946	4	10,306,656 35*	.....	431,021 53
National Harbours Board Pension Fund.....	1 year	Jan. 1, 1946	4	1,038,620 33*	.....	25,719 43
R.C.M.P. Dependents' Pen- sion Fund.....	1 year	Apr. 1, 1946	4	454,318 64*	.....	16,586 56
Pilots' Pension Funds— British Columbia.....	1 year	Apr. 1, 1946	3	14,774 54*	80 23	
Montreal.....	1 year	Apr. 1, 1946	3	12,317 13*	212 59	
Saint John.....	1 year	Apr. 1, 1946	3	6,795 81*	135 31	
Sydney.....	1 year	Apr. 1, 1946	3	1,755 87*	50 71	
						487 84
						3,642,817 88
						409,134,501 56

(a) Less accrued interest received on \$102 million of notes dated March 1, 1945 but not issued until April 16, 1945.

(b) Less accrued interest received on instalment subscriptions.

* Balance March 31, 1946.

15829

Appendix 3

SERVICING OF PUBLIC DEBT, 1945-46

To Whom Paid	Services	\$	cts.	\$	cts.	\$	cts.
	Expenses of redemption and transfer of bonds—Consolidated Revenue and Audit Act, 1931—						
Bank of Montreal, London, England.	Stamp Duty on transfers of stock.....			142	19		
“ “	Redemption expenses, vested issues—Cablegrams, postage, etc.....			29	07		
“ “	Commission paid for redemption of bonds—Sterling issues.....			254	09		
Bank of Montreal, New York.....	New York issues—						
“ “	3% Loan, 1937-67.....	17,281	86				
“ “	3% Loan, 1938-68.....	13,084	24				
“ “	3% Loan, 1943-53.....	10,204	33				
“ “	3% Loan, 1943-58.....	10,117	99				
“ “	Sundry Loans.....	335	84				
				51,024	26		
	Expenses in connection with transfer of bonds—Postage, registration, insurance and exchange fees on sundry bonds.....				7	64	
Sundry Persons.....	Premiums paid on called bonds, New York—						
“	3% Loan, 1938-68 called Nov. 15, 1945 at 104.....	1,675,224	20				
“	3% Loan, 1937-67 called Jan. 15, 1946 at 104.....	2,215,967	00				
“	3% Loan, 1943-53 called Jan. 16, 1946 at 103.....	979,748	25				
“	3% Loan, 1943-58 called Jan. 16, 1946 at 103.....	971,261	85				
				5,842,201	30		
						5,893,658	55
	VOTE 60—SERVICING OF PUBLIC DEBT						
Sundry Banks, Canada.....	Commission for cashing Dominion of Canada coupons.....	199,615	74				
Bank of Montreal, New York.....	Commission for cashing Dominion of Canada coupons and for paying registered interest..	10,012	99			209,628	73
“ “	Fees for acting as registrar of Dominion of Canada bond issues in New York.....					989	97
Bank of Montreal, London, England.	For services as fiscal agents in London, England for the year ended December 31, 1945 at a rate of £150 per million pounds of debt.....			1,645	28		
“ “	Advertising interest payments.....			674	60		
“ “	Postage and revenue stamps on interest cheques.....			69	65		
Doremus & Co., New York.....	Advertising call notices of redemption—3% New York Loans due, 1953, 1958, 1967 and 1968.....			4,039	12		
Sundry Bank Note Companies....	Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges.....			59,715	90		
						276,763	25
						6,170,421	80

Appendix 4

COST OF LOAN FLOTATIONS, 1945-46

	\$	cts.	\$	cts.	\$	cts.
Fourth Victory Loan, dated May 1, 1943— National War Finance Committee— Administration—Salaries.....			400	88		
Advertising and publicity—Miscellaneous.....			791	46		
					1,192	34
Fifth Victory Loan, dated November 1, 1943— National War Finance Committee— Administration—Salaries.....			234	62		
Advertising and publicity—Miscellaneous.....			2,958	06		
					3,192	68
Sixth Victory Loan, dated May 1, 1944— National War Finance Committee— Administration—Salaries.....			347	63		
Advertising and publicity—Miscellaneous.....			7,378	46		
					7,726	09
Seventh Victory Loan, dated November 1, 1944— National War Finance Committee— Administration— Salaries.....		315	47			
Travelling expenses.....		76	70			
Postage and express.....		11	69			
Communication services.....		4	98			
Stationery and printing.....		399	58			
Office rental, light, heat and janitor service.....		1,156	62			
Advertising and publicity—Miscellaneous.....				1,965	04	
Engraving and furnishing bonds.....				9,319	92	
				11,004	91	
					22,289	87
Eighth Victory Loan, dated May 1, 1945— National War Finance Committee— Administration— Salaries.....	476,	213	19			
Travelling expenses.....	331,	474	53			
Postage and express.....	61,	962	87			
Communication services.....	96,	029	44			
Stationery and printing.....	84,	044	23			
Purchase and rental of equipment.....	30,	213	71			
Office rental, light, heat and janitor service.....	73,	316	13			
Expenses of organization meetings.....	74,	365	26			
Advertising and publicity— Newspapers and magazines.....	552,	044	79			
Radio.....	120,	477	94			
Motion pictures.....	159,	779	81			
Posters, billboards and street car cards.....	61,	920	87			
Literature and miscellaneous.....	278,	337	08			
Provincial committees' expenses for publicity generally.....	307,	292	22			
Engraving and furnishing bonds.....				1,479,	852	71
				695,	145	41
				3,402,	617	48
Less net bond trading profit.....				42,	688	61
						3,359,928 87
Ninth Victory Loan, dated November 1, 1945— National War Finance Committee— Administration— Salaries.....	707,	122	16			
Travelling expenses.....	442,	034	14			
Postage and express.....	76,	295	17			
Communication services.....	108,	447	92			
Stationery and printing.....	88,	361	50			
Purchase and rental of equipment.....	33,	844	40			
Office rental, light, heat and janitor service.....	115,	200	70			
Expenses of organization meetings.....	87,	824	48			
				1,659,	130	47

Appendix 5

SUBSIDY ACCOUNTS

PROVINCE OF ALBERTA

Date		Dr.		Cr.	
		\$	cts.	\$	cts.
1945					
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 809,000 (estimated population, January 1, 1944), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....			323,600	00
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....			110,000	00
	By $\frac{1}{2}$ year's grant as authorized by clause 20 of the schedule to Chap. 3, Statutes of 1930, population between 400,000 and 800,000 (Census 1941).....			281,250	00
July 2...	To Cash.....	714,850	00		
Sept. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....			202,687	50
Sept. 1...	To Cash.....	202,687	50		
1946					
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....			714,850	00
Jan. 2...	To Cash.....	714,850	00		
Mar. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....			202,687	50
Mar. 1...	To Cash.....	202,687	50		
		1,835,075	00	1,835,075	00

PROVINCE OF BRITISH COLUMBIA

Date		Dr.		Cr.	
		\$	cts.	\$	cts.
1945					
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 817,861 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....			327,144	40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....			110,000	00
	By $\frac{1}{2}$ year's allowance in lieu of lands, as authorized by O.C. Windsor, May 16, 1871, and Chap. 37, Sec. 24, Statutes of 1930.....			50,000	00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$583,021.40.....			14,575	53
July 2...	To Cash.....	501,719	93		
1946					
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....			501,719	93
Jan. 2...	To Cash.....	501,719	93		
		1,003,439	86	1,003,439	86

Appendix 5—Continued
 SUBSIDY ACCOUNTS—Continued
 PROVINCE OF MANITOBA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1945			
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 729,000 (estimated population, January 1, 1944), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		291,600 00
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By ½ year's grant as authorized by Clause 20 of the Schedule to Chap. 29, Statutes of 1930, population between 400,000 and 800,000 (Census 1941).....		281,250 00
	By ½ year's interest at 5 per cent per annum on \$7,631,683.85 in lieu of debt as authorized by 2 Geo. V, Chap. 32, Sec. 4.....		190,792 09
July 2...	To Cash.....	858,642 09	
1946			
Jan. 1...	By ½ year's grants and allowance as above.....		858,642 09
Jan. 2...	To Cash.....	858,642 09	
		1,717,284 18	1,717,284 18

PROVINCE OF NEW BRUNSWICK

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1945			
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 457,401 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		182,960 40
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By ½ year's allowance in lieu of export duty on lumber as authorized by 36 Vic., Chap. 41, Sec. 1.....		75,000 00
	By ½ year's interest at 5 per cent per annum on debt allowance of \$529,299.39.....		13,232 48
July 2...	To Cash.....	366,192 88	
1946			
Jan. 1...	By ½ year's grants and allowances as above.....		366,192 88
Jan. 2...	To Cash.....	366,192 88	
		732,385 76	732,385 76

Appendix 5—Continued

SUBSIDY ACCOUNTS—Continued

PROVINCE OF NOVA SCOTIA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1945			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 577,962 (Census 1941) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.		231,184 80
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
July 2...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$1,055,411.69.....		26,385 26
	To Cash.....	352,570 09	
1946			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		352,570 09
Jan. 2...	To Cash.....	352,570 09	
		705,140 18	705,140 18

PROVINCE OF ONTARIO

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1945			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,787,655 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907—		
	2,500,000 at 80 cents per head per annum.....	\$ 1,000,000 00	
	1,287,655 at 60 cents per head per annum.....	386,296 50	
	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		1,386,296 50
	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4 of 1884.....		120,000 00
July 2...	To Cash.....	1,577,503 74	71,207 24
1946			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,577,503 74
Jan. 2...	To Cash.....	1,577,503 74	
		3,155,007 48	3,155,007 48

Appendix 5—Continued

SUBSIDY ACCOUNTS—Continued

PROVINCE OF PRINCE EDWARD ISLAND

Date			Dr.	Cr.
			\$ cts.	\$ cts.
1945				
July	1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 109,078 (Census 1891) as authorized by Sec. 1 (b) and 1 (8) of the B.N.A. Act, 1907.....		43,631 20
		By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		50,000 00
		By $\frac{1}{2}$ year's grant in lieu of Public Lands, O.C. Windsor, June 26, 1873.....	\$ 22,500 00	
		Less $\frac{1}{2}$ year's deduction on Land Account balance, being 5 per cent per annum on \$782,402.33 as authorized by O.C. Windsor, June 26, 1873.....	19,560 05	
				2,939 95
		By $\frac{1}{2}$ year's additional allowance on subsidy account as authorized by 50-51 Vic., Chap. 8, Sec. 1.....		10,000 00
		By $\frac{1}{2}$ year's allowance as authorized by 1 Edw. VII, Chap. 3, Sec. 1 in settlement of Steamships Service claim.....		15,000 00
		By $\frac{1}{2}$ year's grant as authorized by 2 Geo. V, Chap. 42, Sec. 2.....		50,000 00
		By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$775,791.83....		19,394 79
July	2...	To Prince Edward Island Railway for $\frac{1}{2}$ year's interest on construction and maintenance of the Hillsboro River Bridge on the Murray Harbour Branch, as authorized by 63-64 Vic., Chap. 7.....	4,875 00	
July	2...	To Cash.....	186,090 94	
1946				
Jan.	1...	By $\frac{1}{2}$ year's grants and allowances as above.....		190,965 94
Jan.	2...	To deduction as above.....	4,875 00	
Jan.	2...	To Cash.....	186,090 94	
			381,931 88	381,931 88

PROVINCE OF QUEBEC

Date			Dr.	Cr.
			\$ cts.	\$ cts.
1945				
July	1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,331,882 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum.....	\$1,000,000 00	
		831,882 at 60 cents per head per annum.....	249,564 60	
				1,249,564 60
		By $\frac{1}{2}$ year's grant for its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
		By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4 of 1884.....		63,730 34
July	2...	To Cash.....	1,433,294 94	
1946				
Jan.	1...	By $\frac{1}{2}$ year's grants and allowances as above.....		1,433,294 94
Jan.	2...	To Cash.....	1,433,294 94	
			2,866,589 88	2,866,589 88

Appendix 5—Concluded
SUBSIDY ACCOUNTS—Concluded
PROVINCE OF SASKATCHEWAN

Date			Dr.	Cr.
			\$ cts.	\$ cts.
1945	July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 843,000 (estimated population January 1, 1944) as authorized by Sec. 1 (1-b) of the B. N. A. Act, 1907.....		337,200 00
		By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B. N. A. Act, 1907.....		110,000 00
		By ½ year's grant as authorized by Clause 21 of the Schedule to Chap. 41, Statutes of 1930 (Census 1941), population between 800,000 and 1,200,000.....		375,000 00
July	2...	To Cash.....	822,200 00	
Sept.	1...	By ½ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
		To Cash.....	202,687 50	
1946	Jan. 1...	By ½ year's grants as above.....		822,200 00
Jan.	2...	To Cash.....	822,200 00	
Mar.	1...	By ½ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
		To Cash.....	202,687 50	
			2,049,775 00	2,049,775 00

SUBSIDY ALLOWANCE FROM JULY, 1867, TO CLOSE OF THE FISCAL YEAR ENDED MARCH 31, 1946

Province	Allowances for Government	Allowances per head of population	Special Grants	Interest on Debt Allowances	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Alberta.....	7,511,666 67	19,502,744 67	21,843,750 00	16,620,375 00	65,478,536 34
British Columbia.....	8,560,000 00	19,336,684 00	8,500,000 00	2,196,113 34	38,592,797 34
Manitoba.....	9,015,000 00	23,701,305 20	26,644,232 76	17,929,629 81	77,290,167 77
New Brunswick.....	9,170,000 00	21,893,706 40	11,580,000 00	1,715,214 52	44,358,920 92
Nova Scotia.....	9,810,000 00	28,495,795 20	826,980 00	3,815,959 32	42,948,734 52
Ontario.....	12,560,000 00	133,855,021 39	.....	6,595,077 90	153,010,099 29
Prince Edward Island.....	4,920,000 00	6,272,590 40	6,534,863 24	3,029,530 77	20,756,984 41
Quebec.....	12,160,000 00	110,499,049 60	.....	6,726,320 37	129,385,369 97
Saskatchewan.....	8,136,666 67	24,074,583 60	26,031,250 00	16,620,375 00	74,862,875 27
	81,843,333 34	387,631,480 46	101,961,076 00	75,248,596 03	646,684,485 83

NOTE.—The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payments to Provinces under the Dominion-Provincial Taxation Agreement Act, 1942.

Appendix 6**GOVERNMENT-OWNED COMPANIES**

Government-owned companies formed in connection with the work of the Wartime Prices and Trade Board are:

The Canadian Wool Board Ltd.; and

The Commodity Prices Stabilization Corporation Ltd. (with a subsidiary: Wartime Food Corporation Ltd.).

They were all incorporated under Part I of the Companies Act, 1934, as companies with share capital. The only shares issued—other than in the name of the Minister (of Finance) in trust for His Majesty the King in right of Canada—are directors' qualifying shares, all directors having made assignments in blank of such qualifying shares.

Agreements between the Minister and each of these companies provide, in substance, for:—(1) the performance by the company of such transactions as may be delegated to it by the Minister or the Wartime Prices and Trade Board; (2) the setting up of branch offices or the incorporation and organization of subsidiary companies; (3) the keeping of proper accounts of operations and the rendering of financial statements for each monthly period and for the fiscal year; (4) the Minister to be kept advised of the principles followed in the operation of the business; (5) express consent in writing of the Minister to be obtained for operations other than those necessary or incidental to the carrying out of the agreements; (6) amendments or supplements to the agreements to be approved by the Minister.

The Commodity Prices Stabilization Corporation Ltd., has to do with the control of prices of goods, ware and merchandise in Canada, and the payment of subventions, subsidies, bonuses, etc., in accordance with principles formulated by the Wartime Prices and Trade Board and approved by the Minister. The Canadian Wool Board Ltd. was formed to regulate the acquisition, conservation and distribution of domestic and foreign wool and related products, and to increase the production of wool in Canada by assuring sheep growers a stable market at known prices for all production of wool during the present war and one producing year thereafter.

Round sum advances to the companies are made at intervals under the authority of the War Appropriation Act. The accounts of the companies are audited by the Auditor General and the balance sheets and operating statements included herein were furnished, and certified, by him.

CANADIAN WOOL BOARD LTD.

Balance Sheet as at March 31, 1946

ASSETS		LIABILITIES	
Cash on Hand and at Bank.....	3,089,893 94	Accounts Payable.....	1,357,096 64
Accounts Receivable:		Receiver General of Canada—Sales Tax.....	5,946 23
Customers.....	178,167 83	Customers' Advance Payments and Credit Balances—	
Claims Receivable.....	25,723 90	Canadian Export Board.....	805,250 00
Subsidy receivable from Commodity Prices Stabilization Corporation Limited, <i>re</i> losses on sale of imported fleece wool, yarns, piece goods and rayon.....	558,436 25	Sundry.....	265,283 93
United States customs duty drawback on fleece wool exported for processing into tops, yarns and fabrics—estimated.....	237,539 42	Liability for Returnable Bale Covers and Sacks, in hands of customers and suppliers.....	78,828 50
Inventories of wool, tops, yarns, fabrics, etc. (Schedule "B").....	999,867 40	Dominion of Canada—Advances:	
Prepaid Insurance, etc.....	4,876,522 96	Balance April 1, 1945.....	13,403,601 53
	3,115 61	<i>Deduct</i> —Repayments during the year.....	6,500,000 00
	<u>999,867 40</u>	<i>Deduct</i> —Net loss for year, per Income and Expenditure Statement (Schedule "A").....	446,686 92
	4,876,522 96	Share Capital—	
	3,115 61	Authorized: 1,000 shares of no par value.....	80 00
	<u>3,115 61</u>	Issued:	
	<u>\$ 8,969,399 91</u>		<u>\$ 8,969,399 91</u>

NOTE: As at March 31, 1946, there were outstanding letters of credit totalling \$11,060.32 U.S.

Approved on behalf of the Board.

H. BROWN,
Director.
GEO. W. FRASER,
Director.

I have examined the accounts of Canadian Wool Board Ltd. for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Board's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Board.

WATSON SELLAR,
Auditor General.

CANADIAN WOOL BOARD LTD.—Continued

Income and Expenditure Statement, for the year ended March 31, 1946

Income:				
Sales, less outward freight (Schedule "A-1").....		22,337,235	87	
Subsidies, Commodity Prices Stabilization Corporation Limited (Schedule "A-1")		1,969,871	18	
Cash discounts, on purchases.....		10,454	35	
Miscellaneous income.....		12,219	26	
				24,329,780 66
Expenditure:				
Cost of sales (Schedule "A-1").....		24,293,568	96	
Selling, handling and shipping expenses:				
Commissions on sales.....		74,069	21	
Charges on export shipments.....		2,609	61	
Warehousing expenses—				
Storage and handling.....	167,698	50		
Inter-warehouse freight.....	12,738	52		
U.N.R.R.A.....	15,045	69		
Freight on bale covers.....	3,578	01		
Miscellaneous.....	2,659	47		
		201,720	19	
Cash discounts, on sales.....		626	77	
				279,025 78
Administrative Expenses:				
Salaries.....		58,839	41	
Travelling.....		5,709	93	
Office rent.....		5,040	90	
Stationery and office supplies.....		4,645	40	
Telephone and telegraph.....		3,686	95	
Audit fees.....		1,600	00	
Bank charges.....		943	43	
Miscellaneous.....		4,041	80	
Office furniture and equipment.....		798	68	
				85,306 50
Reserves:				
Provision to reduce inventory of pulled and scoured wool to realizable value.....		129,408	66	
Deduct: Reduction in reserve, previously established, to adjust inventory of domestic fleece wool to ceiling price value.....		10,842	32	
				118,566 34
				24,776,467 58
Net Loss for the year.....				\$ 446,686 92

SCHEDULE "A-1"

Trading Account for the year ended March 31, 1946

INCOME

	Sales (less outward freight)	Subsidies*	Total	Cost of Sales	Gross Profit or Loss
Imported fleece wool.....	6,830,552 19	405,698 94	7,236,251 13	7,236,251 13	
Domestic fleece wool.....	3,126,199 34		3,126,199 34	3,220,777 11	94,577 77
Pulled wool.....	1,605,528 85		1,605,528 85	1,526,787 31	78,741 54
Scoured wool.....	56,716 39		56,716 39	58,116 43	1,400 04
Tops.....	232,660 35		232,660 35	242,411 70	9,751 35
Noils.....	27,197 11		27,197 11	25,304 51	1,892 60
Combing by-products.....	4,560 47		4,560 47	3,504 37	1,056 10
Yarns.....	4,334,104 05	1,128,532 99	5,462,637 04	5,462,637 04	
Piece goods.....	3,860,889 82	434,921 68	4,295,811 50	4,295,811 50	
Piece goods U.N.R.R.A.....	2,255,821 55		2,255,821 55	2,218,244 54	37,577 01
Rayon.....	3,005 75	717 57	3,723 32	3,723 32	
	\$22,337,235 87	\$ 1,969,871 18	\$24,307,107 05	\$24,293,568 96	\$ 13,538 09

Note: * Received or receivable from Commodity Prices Stabilization Corporation Limited.

SCHEDULE "B"

CANADIAN WOOL BOARD LTD.—*Concluded*

Inventories as at March 31, 1946, at cost or as specifically noted below and as certified by the management

Imported fleece wool.....		1,950,740 12
Domestic fleece wool.....	280,000 31	
<i>Less: Reserve to reduce cost to ceiling price.....</i>	9,441 16	
		270,559 15
Pulled wool.....	1,145,387 76	
<i>Less: Reserve to reduce cost to realizable value.....</i>	128,408 66	
		1,016,979 10
Scoured wool.....	35,547 29	
<i>Less: Reserve to reduce cost to realizable value.....</i>	1,000 00	
		34,547 29
Tops.....	86,272 61	
Noils and combing by-products.....	5,229 77	
Yarns.....	366,281 97	
Piece Goods.....	704,010 31	
Rayon.....	120,535 18	
		4,555,155 50
Wool, Tops, Yarns and Fabrics in process, in hands of processors.....		321,366 46
Bale covers and sacks, at nominal value.....		1 00
		<u>\$ 4,876,522 96</u>

COMMODITY PRICES STABILIZATION CORPORATION LIMITED

Ottawa, June 18, 1946.

To the Shareholders,
Commodity Prices Stabilization Corporation Limited,
Ottawa, Ontario.

Gentlemen:

In accordance with the requirements of section 4 of Order in Council P.C. 9870 of December 17, 1941, I have audited the accounts of your company to March 31, 1946, and submit herewith the following statements:

Balance Sheet as at March 31, 1946.....	Schedule "A"
Inventory of Commodities as at March 31, 1946.....	Schedule "B"
Statement of Operations for the fiscal year ended March 31, 1946.....	Schedule "C"
Statement of Subsidies Paid for the fiscal year ended March 31, 1946.....	Schedule "D"
Statement of Profit and Loss on Commodity Trading for the fiscal year ended March 31, 1946.....	Schedule "E"

Administrative expenses for the fiscal year ended March 31, 1946..... Schedule "F"

Subsidies paid by the corporation are subject to adjustment under the provisions of Limitation on Subsidies undertakings and contracts, and in the case of commodities exported or used as ship stores, to refund under the Repayment of Subsidy Order. Subsidies paid are also subject, in some instances, to investigation and adjustment by officers of the corporation after payment. Therefore, payments now recorded may not be regarded invariably as final.

Subsidy claims in process, but not approved at March 31, 1946, have not been considered as liabilities of the fiscal year ended that date.

The management has certified that all commodities in inventory at March 31, 1946, were held in warehouse or were in transit at that date. Due to the volume of stock on hand, particularly in the case of tea, it was not possible to reconcile completely the Corporation's inventory records with stocks in warehouse at February 28, 1946, as certified by the several warehousemen. No deficiency was noted during the course of the audit. However, some adjustments may be necessary on the final disposal of stocks.

Yours faithfully,

WATSON SELLAR,

Auditor General.

SCHEDULE "B"

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—Continued

Inventory of Commodities as at March 31, 1946

Artificial Silk.....	41,041 55
Bindertwine, Rope and Materials.....	168,678 70
Bristles.....	434,807 38
Butter, Dairy.....	7,517 37
Coffee.....	4,086,401 05
Cotton Yarns and Fabrics.....	283,413 03
Jute.....	1,029,313 80
Oils and Fats.....	464,194 98
Spices.....	95,515 62
Surplus Stocks—Cotton Fabrics.....	1,005 46
Tea.....	8,588,850 54
Tin.....	2,305,925 07
Purchases for Special Users	
Citrus Juices.....	35,471 96
	<u>\$17,542,136 51</u>

SCHEDULE "C"

Statement of Operations for the Year ended March 31, 1946

SUBSIDIES PAID	
Import.....	41,602,181 16
Domestic.....	37,915,007 54
Total as per Schedule "D".....	79,517,188 70
COMMODITY TRADING	
Cost of Sales.....	151,167,857 72
Sales.....	132,611,241 26
	18,556,616 46
Less: Recoveries of trading losses under limitation on subsidies	
undertakings and contracts.....	2,166,915 17
Export surcharges.....	159,071 97
Miscellaneous income <i>re</i> ship stores.....	304 03
	<u>2,326,291 17</u>
Trading Loss as per Schedule "E".....	16,230,325 29
ADMINISTRATIVE EXPENSES, as per Schedule "F".....	1,574,722 17
Less: Service Charges Applied.....	163,535 83
	<u>1,411,186 34</u>
	97,158,700 33
Deduct: OTHER INCOME AND CHARGES	
Adjustments in respect of marine losses.....	463 73
Premium earned on Lumber Industry Assistance Loans Guarantees.....	187 48
Recovery of loss in fulfilment of Lumber Industry Assistance Loans Guarantees.....	564 00
	<u>1,215 21</u>
Less: Provision for Doubtful Accounts Receivable.....	850 10
	<u>365 11</u>
DEFICIT.....	<u><u>\$97,158,335 22</u></u>

SCHEDULE "D"

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—Continued

Statement of Subsidies paid for the year ended March 31, 1946

SUBSIDIES—IMPORT			
General.....			30,333,922 39
Petroleum and Products			
Ocean Tanker, Eastern Canada.....	2,025,587 53		
Less: Surcharges recovered.....	<u>1,484,645 29*</u>		
		540,942 24	
Ocean Tanker, British Columbia.....		2,799,278 39	
Prairie.....		6,040,368 93	
Ontario via Toledo.....		<u>1,887,669 21</u>	
			41,602,181 16
Total Import Subsidies.....			
SUBSIDIES—DOMESTIC			
Artificial Silk			
Yarns			
Viscose for filler.....	1,037 34		
Viscose for filler, special arrangement.....	<u>94,224 95</u>		
		95,262 29	
Bindertwine, Rope and Materials			
Manila Fibre.....			5,147 69
Butter			
Butterfat.....	916 60*		
Transportation.....	<u>11,758 52</u>		
		10,841 92	
Canned Fruits and Vegetables			
1942 Pack.....	123,315 78		
1943 Pack.....	<u>50,347 72*</u>		
1944 Pack.....	136,864 83		
1945 Pack.....	1,244,687 98		
Storage.....	<u>43,509 84</u>		
		1,498,030 71	
Coal			
Bituminous for coking.....	26,674 41		
Cost-of-living bonus.....	700 03*		
Emergency diversion.....	57,345 31		
Transportation, Maritimes.....	<u>4,597 13</u>		
Coke:			
Transportation, Nova Scotia.....	3,607 82		
Algoma.....	<u>1,575,992 89</u>		
		1,667,517 53	
Corn			
Corn meal, special arrangement.....	196 17*		
Diversion.....	114,165 11		
For processing.....	486,746 23		
For processing, special arrangement.....	<u>11,161 71</u>		
		611,876 88	
Cotton			
Manufactures:			
Underwear, fleece-lined.....		45,666 34	
Eggs, frozen.....		<u>25,305 03</u>	
Feeds			
Fishmeal.....		40,308 16*	
Fertilizers—Eastern Canada.....		<u>135,088 73</u>	
Fish, canned			
Salmon, 1944 Paek.....	251,214 04		
1945 Paek.....	<u>197,796 20</u>		
		449,010 24	
Fish Hooks.....		<u>1,352 94</u>	
Foods			
Transportation, miscellaneous.....		3,359 02	
Footwear—to July 15, 1943.....		<u>69,353 23*</u>	
Fruits, fresh			
Strawberries, B.C., 1942.....	9,603 56		
Tree fruits, 1943.....	<u>8,231 95*</u>		
Tree fruits, 1944.....	15,715 67		
Tree fruits, 1945.....	<u>829,671 45</u>		
		846,758 73	

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—Continued

Statement of Subsidies paid for the year ended March 31, 1946—Continued

Fruits, processed			
Strawberries, B.C., 1944.....			409 50
Furniture.....			47,425 73
Glucose, etc., special arrangements.....			130,574 67
Groceries			
Order 116			
Standard.....	277,364	17	
Cereal products.....	3,235	74	
Pork and beans.....	16,944	87	
Transportation, Gaspe.....	3,875	86	
			<u>301,420 64</u>
Iron, pig, special arrangement.....			30,893 93
Iron and Steel, special arrangements			
Algoma.....			25,098 04
Jam and Jelly.....			693,296 20
Leather			
Footwear, sole and upper.....	213,255	10*	
Glove and garment (including Shearlings).....	222,501	46	
			<u>9,246 36</u>
Lime.....			14,231 96
Lumber			
Pitprops and mine ties.....		9 18*	
Consumer, softwood.....	613,782	76	
Producer, B.C. Coastal (including lath).....	3,702	33*	
Producer, B.C. Coastal, Shingles.....	4,184	74	
Retail Prairie.....	1,296	00	
Sawmill, B.C. Coastal, Logs.....	200,275	62	
Snow fencing.....	10,748	54	
			<u>826,576 15</u>
Maple Products			
Payments.....	79,143	62	
Recoveries.....	66,331	86*	
			<u>12,811 76</u>
Meat			
Beef, canned, fresh.....	10,056	55	
Beef, transportation.....		304 49	
Beef, special arrangement.....	54,167	02	
Bologna and weiners.....		360 39*	
Pork sausage, special arrangement.....	3,808	66	
			<u>67,976 33</u>
Milk			
Consumer.....			21,666,780 47
Oils and Fats			
Bones and Fats, transportation.....		165 14	
Soap and Shortening Materials.....	2,327,320	88	
Soya Beans.....	116,902	36	
			<u>2,444,388 38</u>
Paper Products			
Scribblers and Counter Cheques.....		80 51	
Waste Paper, transportation.....		221 63*	
			<u>141 12*</u>
Rubber			
Neoprene and Neoprene Latex.....	61,329	88	
Synthetic and Crude.....	1,299,041	20	
			<u>1,360,371 08</u>
Rye Grain.....			82,968 18
Soil Pipe			
Cast Iron, special arrangement.....			3,191 10
Tanning Materials			
Hemlock Bark.....			2,340 95
Tea and coffee inventories, Dec. 7/42.....			2 78*
Tin			
United Kingdom.....			455,594 55
Vegetables			
Beans, White and Yellow Eye, 1943.....		43 89*	
Beans, White and Yellow Eye, 1944.....	11,108	29	
			<u>11,064 40</u>

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—Continued

Statement of Subsidies paid for the year ended March 31, 1946—Concluded

Woodenware			
Basket bottom lumber.....		169 54	
Boxes, Shooks and Baskets, Zone 3.....		2,451 95	
Boxes, Shooks and Baskets, Zone 5.....		30,943 11	
Fruit Box Lumber, Zone 5.....		33,711 09	
Butter Boxes.....		157,869 07	
Cheese Boxes 1943, 1944.....		18,967 14	
Egg Boxes and Shooks.....		43,725 47	
Fruit and Vegetable Containers.....		495,310 08	
Apple Barrels and Parts.....		213,783 19	
Powdered Milk Barrels and Nail Kegs.....		2,432 61	
Oars.....		3,750 41	
Special Arrangements.....		671,129 28	
			1,674,242 94
Wood Fuel			
Dealers:			
Cordwood \$1.00.....		134,206 00	
Transportation.....		217,022 59	
Combination, Regional.....		2,081,441 55	
Charcoal, etc., special arrangement.....		99,759 49	
			2,532,429 63
Wool			
Yarns and Fabrics, Worsted.....			200,261 83
Yeast, special arrangement.....			36,000 00
			37,915,007 54
Total Domestic Subsidies.....			\$ 79,517,188 70

* Net recoveries.

SCHEDULE "E"

Statement of Profit and Loss on Commodity Trading for the year ended March 31, 1946

Commodity	Sales	Cost of Sales	Profit	Loss	
Alcohol, Industrial.....	6,406,868 27	7,435,351 63	.....	1,028,483 36	
Artificial Silk.....	2,404,564 40	3,320,694 57	.....	916,130 17	
Beeswax.....		311 33	311 33	.....
Bindertwine Rope and Materials.....	998,736 04	1,078,587 23	.....	79,851 19	
Bristles and Horsehair....	2,006,208 59	2,077,302 45	.....	71,093 86	
Broom Corn.....		14 63	.....	14 63	
Butter, Dairy.....	71,569 27	89,345 64	.....	17,776 37	
Casein.....	8,728 44	13,742 89	.....	5,014 45	
Canned Fruits and Veg- tables—Pumpkin.....	40,242 37	40,242 37	.....	.....
Citrus Juices.....	749,485 11	912,667 68	.....	163,182 57	
Cocoa Beans.....	4,811,582 45	5,429,600 29	.....	618,017 84	
Coffee.....	17,738,868 55	19,746,791 80	.....	2,007,923 25	
Cotton Yarns and Fabrics	4,283,445 98	6,155,098 56	.....	1,871,652 58	
Feeds.....	2,197 25	1,420 83	776 42	.....
Fertilizers.....	500,452 00	591,637 75	.....	91,185 75	
Fish Hooks.....		10 00	10 00	.....
Fruits, Dried.....	10,951,076 96	15,202,388 56	.....	4,251,311 60	
Hides and Skins.....	169,396 55	169,396 55	.....	.....
Jute.....	12,739,258 86	12,882,340 00	.....	143,081 14	
Oils and Fats.....	12,667,013 31	15,351,706 35	.....	2,684,693 04	
Pesticides.....	41,297 98	54,647 82	.....	13,349 84	
Rubber.....	4,440 60	13,057 22	.....	8,616 62	
Spices.....	381,525 78	589,559 94	.....	208,034 16	
Surplus Stocks — Cotton Fabrics.....	520,273 50	523,197 56	.....	2,924 06	
Tea.....	21,169,092 75	21,721,540 19	.....	552,447 44	
Tin.....	1,261,131 47	1,364,200 85	.....	103,069 38	
Vegetables—Potatoes.....	317 70	6,861 04	7,178 74	.....
Woodenware.....	49,671 15	80,013 67	.....	30,342 52	
Wool.....	29,719,467 43	33,416,164 56	.....	3,696,697 13	
Purchases for Special Users					
Canned Corned Beef....	875,444 77	875,444 77	.....	.....
Citrus Juices.....	1,151,460 61	1,151,460 61	.....	.....
Fruits, Dried.....	887,423 12	887,423 12	.....	.....
	<u>\$ 132,611,241 26</u>	<u>\$ 151,167,857 72</u>	<u>\$ 8,276 49</u>	<u>\$18,564,892 95</u>	18,556,616 46

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—*Concluded*Statement of Profit and Loss on Commodity Trading for the year ended March 31, 1946—*Concluded*

<i>Less:</i>			
Recovery of trading losses:			
Under limitation on subsidies undertakings and contracts.....	2,166,915 17*		
Export surcharges.....	159,071 97*		
Miscellaneous Income re Ship Stores.....	304 03		
			<u>2,326,291 17</u>
NET LOSS ON COMMODITY TRADING.....			<u><u>\$16,230,325 29</u></u>

* Details of these amounts follow.

Recovery of trading losses under limitation on subsidies undertakings and contracts			
Alcohol, Industrial.....	352,159 33		
Bindertwine, Rope and Materials.....	40,566 64		
Cocoa Beans.....	781,550 86		
Jute.....	82,877 35		
Oils and Fats.....	909,760 99		
			<u>\$ 2,166,915 17</u>
Recovery of trading losses—			
Export surcharges			
Bindertwine, Rope and Materials.....	45,041 00		
Coffee.....	81,566 45		
Spices.....	3,058 37		
Tea.....	25,171 43		
Tin.....	4,234 72		
			<u>\$ 159,071 97</u>

SCHEDULE "F"

Administrative Expenses for the year ended March 31, 1946

General			
Salaries.....	988,996 70		
Printing and Stationery.....	9,077 32		
Office Supplies and Expenses.....	20,537 62		
Postage.....	6,117 23		
Telephone and Telegrams.....	12,658 14		
Travelling and Living Expenses.....	121,419 77		
Premium on Fidelity Bond.....	1,555 61		
Unemployment Insurance.....	4,109 34		
Rentals.....	50,046 49		
Office Services—Light, Water, etc.....	7,897 89		
Bank Collection Charges—General.....	22,401 40		
Bank Collection Charges—Milk Subsidy.....	54,654 68		
Milk Board Expenses—Milk Subsidy.....	13,735 15		
Legal Expenses.....	1,683 00		
Audit Fees.....	4,500 00		
Automobile Expenses.....	11,532 46		
			<u>1,330,922 80</u>
Office Equipment.....	5,371 03		
Office Furniture.....	6,882 56		
Automobiles.....	11,776 56		
			<u>24,030 15</u>
Bulk Purchase Division.....			<u>219,769 22</u>
Total.....			<u><u>\$ 1,574,722 17</u></u>

WARTIME FOOD CORPORATION LTD.

Balance Sheet as at March 31, 1946

ASSETS	LIABILITIES
Cash at Bank.....	Accounts Payable.....
Claim Receivable—	
United States Department of Agriculture.....	Dominion of Canada—Advances:
98,339 77	Balance, April 1, 1945.....
228,004 26	Received during the year.....
	986,245 91
	<i>Deduct:</i> Subsidies and administrative expenses
	for the year, per Expenditure Statement.....
	325,677 67
	Share Capital:
	Authorized: 1,000 shares of no par value
	Issued:
\$ 326,344 03	75 00
	\$ 326,344 03

Approved on behalf of the Board,

R. T. MOHAN, *Director.*
K. W. TAYLOR, *Director.*

I have examined the accounts of Wartime Food Corporation Ltd. for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WARTIME FOOD CORPORATION LTD.—Concluded
Expenditure Statement for the year ended March 31, 1946

Subsidies:

Import—

Potatoes.....	884,171 37	
<i>Less: Contributions</i> United States Department of Agriculture	351,358 04	
	532,813 33	
Onions.....		2,049 30

	534,862 63	
<i>Less: Refunds of previous year's subsidies on oranges.....</i>		17,577 65

517,284 98

Domestic—

Transportation of potatoes.....	82,763 55	
---------------------------------	-----------	--

600,048 53

Administrative Expenses:

Salaries.....	41,190 94	
Telephone and telegraph.....	10,917 92	
Rent.....	2,189 56	
Printing and stationery.....	1,890 14	
Travelling expenses.....	1,633 51	
Office supplies and expenses.....	1,589 21	
Audit fees.....	325 00	
Unemployment insurance.....	262 40	
Fidelity bond insurance.....	250 00	
Miscellaneous.....	271 03	

60,519 71

Total, applied against Dominion of Canada advances.....\$ 660,568 24

Appendix 7

**NATIONAL HOUSING ADMINISTRATION
HOME CONVERSION PROGRAM**

Consolidated Statement

Expenditure 1943-44	840,832 31		
Expenditure 1944-45	4,052,646 93		
Expenditure 1945-46	1,763,720 93		
		6,657,200 17	
Less Refunds of Expenditure		1,739 45	
		6,655,460 72*	
Less Income for period		1,580,111 38	
			5,075,349 34
 <i>Less Depreciation on Assets:</i>			
Equipment		50,831 29	
Furniture		1,711 53	
Miscellaneous Operating Equipment		1,059 67	
			53,602 49
Dominion's Investment at March 31, 1946			\$5,021,746 85

* As at March 31, 1946 there was on deposit with the Department of Finance the sum of \$101,585.75 representing the owners' (of converted properties) share of certain uncompleted projects and unapplied against these expenditures at that date.

At the same date there existed a liability of \$33,960 in respect of Contractors' Holdbacks on uncompleted projects.

Appendix 8

NATIONAL BATTLEFIELDS COMMISSION

Ottawa, November 14, 1946.

The Chairman and Members,
National Battlefields Commission,
Battlefields Park,
Quebec, P.Q.

Dear Sirs:

An audit has been made of the receipts and disbursements of the National Battlefields Commission for the fiscal year ended March 31, 1946, in accordance with the provisions of Section 14 of the National Battlefields at Quebec Act of 1908. Copies of the financial statements of the Commission are appended hereto, as follows:

Statement of Receipts and Disbursements for the fiscal year ended March 31, 1946	Schedule "A"
Statement of Cash Balances and Investments in Securities, etc., as at March 31, 1946	Schedule "B"
Comparison of Expenditures for the fiscal year ended March 31, 1946, with estimates approved by the Governor in Council.....	Schedule "C"
Statement of Assets and Liabilities as at March 31, 1946.....	Schedule "D"
Statement of Revenues and Expenditures for the fiscal year ended March 31, 1946	Schedule "E"

Subject to the following comments, it is my opinion that the Statement of Receipts and Disbursements, Schedule "A", is properly drawn up so as to exhibit a true and correct view of the receipts and disbursements of the Commission for the year ended March 31, 1946.

Section II of the Act requires that the Commission submit to the Minister of Finance, for the approval of the Governor in Council, estimates of its proposed expenditures. Those for the year were approved by Order in Council P.C. 32/3454 of May 16, 1945. While the actual expenditures for the year were collectively \$245.66 less than the total authorized by the Order in Council, charges to various headings exceeded specific authorizations. Those involved were:

<u>Administration.</u>	<u>Authorized</u>	<u>Expended</u>	<u>Excess</u>
Salaries	\$ 7,250 00	\$ 7,375 00	\$ 125 00
Office Supplies	250 00	385 21	135 21
<u>Maintenance</u>			
Salaries and Wages	50,600 00	51,152 47	552 47
Workmen's Compensation	350 00	351 40	1 40
Contingencies	2,062 89	2,463 84	400 95
Park Equipment (globes) .....	....	1,268 24	1,268 24

The statements of assets and liabilities and of revenues and expenditures contained in Schedules "D" and "E" have been submitted by the Commission. Progress has been made in the revision of the accounts designed to produce accurate and comprehensive financial statements. Attention is directed to the Fixed Assets, Schedule "D":

Land at cost\$511,665.43

This sum is set up without including expenditures by way of legal costs, plans and surveys and interest on purchase price. These amount to approximately \$65,000.00. In order that the real cost of the land be reflected in the accounts of the Commission, consideration should be given to the item.

No depreciation has been provided for park equipment such as lamp standards, benches, etc.

Yours faithfully,

WATSON SELLAR,
Auditor General.

NATIONAL BATTLEFIELDS COMMISSION—Continued
 Receipts and Disbursements for the Year ended March 31, 1946

RECEIPTS		DISBURSEMENTS	
Balance, April 1, 1945—		Maintenance Account—	
Maintenance Account.....	2,097 89	Salaries and wages.....	51,152 47
Administration Account.....	1,934 84	Machinery, repairs and supplies.....	3,446 07
Land Account.....	10,055 92	Automotive equipment, repairs and supplies.....	2,018 91
Quebec Tercentenary Account.....	42 71	Greenhouse and nursery operations.....	761 45
	<u>14,131 36</u>	Electric lighting of park.....	3,789 65
		Insurance.....	1,395 54
Maintenance Account—		Workmen's Compensation.....	351 40
Dominion Government Grant.....	66,800 00	Snow removal.....	1,090 80
Sundry Revenue.....	1,082 37	Park equipment.....	1,268 24
	<u>67,882 37</u>	Contingencies.....	2,230 96
Administration Account—		Part payment loan office building.....	2,250 00
Dominion Government Grant.....	8,200 00		<u>69,755 49</u>
	<u>8,200 00</u>	Administration Account—	
Land Account—		Salaries.....	7,375 00
Part payment loan office building.....	2,250 00	Office supplies and expenses.....	904 58
Interest on bank balance.....	25 44	Water taxes.....	127 00
Interest on investment.....	150 00	Professional services.....	625 00
	<u>2,425 44</u>		<u>9,031 58</u>
		Land Account.....	nil
		Balance, March 31, 1946—	
		Maintenance Account.....	224 77
		Administration Account.....	1,103 26
		Land Account.....	12,481 36
		Quebec Tercentenary.....	42 71
	<u>\$ 92,639 17</u>		<u>13,852 10</u>
			<u>\$ 92,639 17</u>

Certified Correct.

LUCIEN PACAUD,
Secretary.

Approved.

L. J. ADJUTOR AMYOT,
Chairman.

NATIONAL BATTLEFIELDS COMMISSION—Continued

Statement of Cash Balances and Investments in Securities, etc., as at March 31, 1946

	Mainte- nance Account	Adminis- tration Account	Land Account	Quebec Tercen- tenary Account	Total
CASH—					
At Bank of Montreal, Quebec.....	224 77	1,103 26	6,071 36	42 71	7,442 10
INVESTMENTS—					
3% Dominion of Canada bonds, due January 1, 1949.....			5,000 00		5,000 00
OWING FROM EMPLOYEES—					
Re instalment purchases of Victory bonds (secured by 3% Dominion of Canada bonds, due September 1, 1966).....			1,410 00		1,410 00
	<u>\$ 224 77</u>	<u>\$ 1,103 26</u>	<u>\$12,481 36</u>	<u>\$ 42 71</u>	<u>\$13,852 10</u>

SCHEDULE "C"

Comparison of Estimates approved by Governor in Council with actual expenditures
(P.C. 32/3453 of May 16, 1945)

ADMINISTRATION	Estimates	Expenditures	Underexpended Overexpended*
Salaries.....	7,250 00	7,375 00	125 00*
Office supplies.....	250 00	385 21	135 21*
Office expenses.....	650 00	519 37	130 63
Water taxes.....	127 00	127 00	
Legal and professional services.....	1,800 00	625 00	1,175 00
Contingencies.....	57 84		57 84
	<u>10,134 84</u>	<u>9,031 58</u>	<u>1,103 26</u>
MAINTENANCE			
Salaries and wages.....	50,600 00	51,152 47	552 47*
Materials, machinery, repairs and supplies.....	3,500 00	3,213 19	286 81
Automotive equipment, repairs and supplies.....	2,285 00	2,018 91	266 09
Nursery stock and fertilizers.....	1,500 00	761 45	738 55
Electric lighting of Park.....	3,800 00	3,789 65	10 35
Insurance.....	1,450 00	1,395 54	54 46
Workmen's compensation.....	350 00	351 40	1 40*
Snow removal.....	1,100 00	1,090 80	9 20
Part-payment loan office building.....	2,250 00	2,250 00	
Contingencies.....	2,062 89	2,463 84	400 95*
Park equipment (globes).....		1,268 24	1,268 24*
	<u>68,897 89</u>	<u>69,755 49</u>	<u>857 60*</u>
	<u>\$ 79,032 73</u>	<u>\$ 78,787 07</u>	<u>\$ 245 66</u>

SCHEDULE "D"

NATIONAL BATTLEFIELDS COMMISSION—Continued

Statement of Assets and Liabilities at March 31, 1946

ASSETS		LIABILITIES
Current Assets—		
Cash in bank.....	7,442 10	Proprietary Account—
Owing from employees (Victory bonds).....	1,410 00	Balance, April 1, 1945.....
Materials and supplies.....	6,713 41	Excess of expenditures over revenues for the
Nursery stock and fertilizers.....	2,200 62	fiscal year ending March 31, 1946.....
Investment in Securities—		<u>7,042 96</u>
Dominion of Canada Bond.....	5,000 00	
Fixed Assets—		
Land at cost.....	511,665 43	
Roads and driveways.....	475,424 59	
General Grading.....	120,835 52	
Park Equipment.....	55,804 75	
Buildings.....	52,609 24	
Less: reserve for depreciation.....	17,625 58	
Machines, tools, etc.....	14,631 21	
Less: reserve for depreciation.....	2,907 44	
Automotive Equipment.....	7,750 56	
Less: reserve for depreciation.....	2,610 00	
Office furniture and fixtures.....	2,419 19	
Less: reserve for depreciation.....	447 88	
Deferred Charges—		
Unexpired insurance.....	731 19	
	<u>\$ 1,241,046 91</u>	<u>\$ 1,241,046 91</u>

Certified Correct.

LUCIEN PACAUD,
Secretary.

Approved.

L. J. ADJUTOR AMYOT,
Chairman.

NATIONAL BATTLEFIELDS COMMISSION—*Concluded*

Statement of Revenues and Expenditures for the fiscal year ended March 31, 1946

REVENUES		
Statutory Grant.....	75,000 00	
Interest on bank balance.....	25 44	
Interest on investment.....	150 00	
Part-payment loan office building.....	2,250 00	
Sundry revenue.....	1,082 37	
		78,507 81
EXPENDITURES		
Administration—		
Salaries.....	7,375 00	
Office supplies.....	385 21	
Office expenses.....	519 37	
Water taxes.....	127 00	
Professional services.....	625 00	
		9,031 58
Maintenance—		
Salaries and wages.....	51,152 47	
Materials, machines, repairs and supplies.....	4,576 64	
Automotive equipment, repairs and supplies.....	2,068 63	
Nursery stock and fertilizers.....	1,657 67	
Office supplies.....	72 05	
		59,527 46
Miscellaneous—		
Electric lighting of park.....	3,789 65	
Park equipment.....	1,255 04	
Insurance.....	1,356 19	
Workmen's compensation.....	351 40	
Unemployment insurance.....	167 88	
Snow removal.....	1,090 80	
Office expenses.....	232 88	
Contingencies.....	2,050 39	
Part-payment loan office building.....	2,250 00	
		12,544 23
Depreciation of Property—		
Buildings.....	1,255 44	
Machines, tools.....	1,463 12	
Automotive equipment.....	1,505 00	
Office furniture and fixtures.....	223 94	
		4,447 50
		85,550 77
Excess of Expenditures over Revenues.....		\$ 7,042 96

1945-46

PUBLIC ACCOUNTS

PART II

G

DEPARTMENT OF FISHERIES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF FISHERIES

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	3,262,017 67	Ordinary	1,100,703 98
Special	112,084 32	Special Receipts	8,780 24
War and Demobilization	254,306 62		
	\$3,628,408 61		\$1,109,484 22

Receipts and Disbursements—Open Accounts

[13] Loans and Advances:		[9] Floating Debt	(Dr.) 108 24
(d) To Provincial and Municipal Gov- ernments	177 79	[10] Deposit and Trust Accounts	26,911 96
(e) To United Kingdom and Other Governments	17,259 30	[12] Deferred Credits	(Dr.) 92 00
	\$ 17,437 09	[13] Sundry Suspense Accounts	269 45
			\$ 26,981 17

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page G-19.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
A Privileges, Licences and Permits	51,506 95	44,528 47
B Proceeds from Sales	1,017,939 23	378,977 07
C Services and Service Fees	16,133 91	14,277 50
D Refunds of Expenditure	956 58	1,609 99
E Miscellaneous	14,167 31	14,518 08
Total Ordinary	1,100,703 98	453,911 11
Special Receipts—		
F Refunds of Previous Years' War Expenditures	11 50	265 49
G Miscellaneous War Revenues	8,768 74	25,489 02
Grand Total	\$1,109,484 22	\$ 479,665 62

Details

Ordinary Revenue—	
A Privileges, Licences and Permits:	
Fishing Licences	38,904 75
Modus Vivendi Licences	314 00
Oyster Leases	3,241 50
Trawler Licences	9,041 70
Rentals	5 00
	51,506 95

Fishing licences were issued ranging from 25 cents for lobster fishing to \$75 for lobster pound licences. The proceeds by provinces or districts were: Nova Scotia, \$5,517.50; Prince Edward Island, \$1,105.25; New Brunswick, \$9,124.50; British Columbia, \$22,242; Yukon Territory, \$516; Northwest Territories, \$399.50.

"Modus Vivendi" licences were issued to United States fishing vessels at a charge of \$1 per licence.

Oyster Leases were issued in the provinces of Prince Edward Island, Nova Scotia and New Brunswick, the proceeds therefrom being respectively, \$2,035.58, \$533.09 and \$672.83.

Trawler licences at a fee of \$500 each were issued to the following: W. B. Moriarty Co., Ltd., Halifax, \$1,000; Halifax Fisheries Ltd., Halifax, \$1,500; A. M. Smith & Co., Ltd., Halifax, \$1,000; National Sea Products Ltd., Halifax, \$3,000; Maritime National Fish Ltd., Halifax, \$2,000; Lunenburg Sea Products Ltd., \$500; J. T. Cruickshank, Halifax, \$41.70 (one licence for March only).

B Proceeds from Sales:

Sealskins	1,013,879 42	
Fish	461 72	
Oysters	3,078 93	
Sundries	519 16	
		1,017,939 23

A provisional fur seal agreement entered into between Canada and the United States of America, approved by P.C. 4112 of May 30, 1944, replaced the Pelagic Sealing Treaty of 1911. Under the terms of this agreement Canada is to receive 20 per cent of the total number of sealskins taken annually upon the Pribilof Islands.

Canada has received, during the fiscal year 1945-46, proceeds from sales of skins as follows: U.S.A. Pribilof Islands rookeries, 11,499 skins taken in kind by Canada and marketed in Montreal, \$694,832; Canada's share of proceeds from sales by U.S. Government of 46,375 skins sold in St. Louis, Mo., \$319,047.42.

The cost of dressing and dyeing, including freight, customs and excise duties, warehouse expenses, etc., amounting to \$400,361.34, was charged to Votes 83 and 661.

The amount of \$3,078.93 represents sales from the Department's experimental areas in Prince Edward Island of: (a) marketable oysters; and (b) small oysters for stocking areas in outlying districts.

C Services and Service Fees:

Canned Salmon Inspection Fees	8,634 15	
Canned Herring Inspection Fees	6,913 30	
Canned Pilchard Inspection Fees	193 26	
Miscellaneous Services	393 20	
		16,133 91

Inspection fees were collected, at the rate of one-half cent per case of forty-eight one-pound cans, or the equivalent thereof, covering certificates for all salmon, herring and pilchard packed in British Columbia.

D Refunds of Previous Years' Expenditures 956 58

E Miscellaneous:

Fines and Forfeitures	14,122 04	
Premium on foreign exchange transactions	5 27	
Sundry	40 00	
		14,167 31

Fines imposed and proceeds from confiscations under the following Acts:—Fisheries Act: Nova Scotia, \$803; Prince Edward Island, \$958; New Brunswick, \$1,960.60; British Columbia, \$5,373.26; North Pacific Halibut Protection Act: British Columbia, \$4,980.25; Fish Inspection Act: Manitoba, \$46.93.

Total Ordinary 1,100,703 98

Special Receipts—

F Refunds of Previous Years' War Expenditures 11 50

G Miscellaneous War Revenues:

Sale of fish by Long Liner <i>J. J. Cowie</i> . (See War and Demobilization Allotment: Operation of Experimental Long Line Fishing Vessel on Atlantic Coast)	8,607 97	
Sundry Sales	160 77	
		8,768 74

Grand Total \$1,109,484 22

Certified correct.

D. H. SUTHERLAND,
For Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
G-5	Stat.	Salary of Minister, Salaries Act, c. 24, 1944.	10,000 00	10,000 00	10,000 00
G-5	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.	2,000 00	2,000 00	2,000 00
G-5	72	Departmental Administration.	163,760 00	151,883 97	149,638 20
G-5	73	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services.	1,480,000 00	1,326,155 27	857,390 27
G-7	74	Building Fishways and Clearing Rivers (Revote \$10,000).	25,000 00	15,314 60	1,071 43
G-8	75	*Educational Extension Service.	75,000 00	18,271 06	19,401 86
G-8	76	Fish Culture.	199,030 00	192,894 98	181,006 43
G-9	77	Oyster Culture.	34,430 00	25,017 44	21,041 83
G-9	78	Fisheries Research Board of Canada.	541,700 00	502,009 76	338,428 08
G-10	79	*To provide for Canadian share of expenses of the International Fisheries Commission—Halibut, etc.	27,100 00	26,679 50	26,898 63
G-11	80	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission, etc.	42,000 00	41,120 32	38,838 32
G-12	81	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission—Hell's Gate Canyon, etc.	750,000 00	370,759 18	93,155 00
G-12	82	Grant to the United Maritime Fishermen's Association.	3,000 00	3,000 00	3,000 00
G-12	83	*To provide for transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins, etc.	400,361 34	400,361 34	191,458 67
G-12	84	To provide for payment of a bounty for the destruction of Harbour Seals.	30,000 00	16,385 00	4,540 00
G-13	Stat.	Fishing Bounty—Deep Sea Fisheries Act, c. 74, R.S.	159,875 25	159,875 25	158,232 10
SUPERANNUATION AND RETIREMENT BENEFITS					
G-14	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	290 00	290 00	980 00
		<i>Expenditures: from appropriations not required for 1945-46.</i>			62,089 46
		Total Ordinary.	3,943,546 59	3,262,017 67	2,159,170 28
SPECIAL					
G-14	85	To provide for the extension of educational work in co-operative producing and selling among fishermen.	56,000 00	53,530 34	54,033 60
G-14	86	To provide for administrative expenses of the Fisheries Prices Support Act, 1944.	60,000 00		
G-14	87	To provide for improvement of shore facilities for the handling of fisheries products, subject to the approval of the Governor in Council.	250,000 00		
G-14	466	To provide for the construction of a vessel of particular design for experimental fishing for herring and mackerel.	100,000 00	58,553 98	
		Total Special.	466,000 00	112,084 32	54,033 60
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page G-14).	1,552,215 57	254,306 62	407,299 71
		Grand Total.	\$ 5,961,762 16	\$ 3,628,408 61	\$ 2,620,503 59

*Complete title is shown in following details.

Salary of Minister, Salaries Act, c. 24, 1944.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	\$	2,000 00

The above amounts were paid as follows to: the Hon. E. Bertrand, for the period April 1 to August 28, 1945, \$7,903.23; to the Hon. H. F. Bridges, for the period August 29, 1945 to March 31, 1946, \$4,096.77.

Vote 72 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	129,380 00	127,880 00	119,496 89
Cost of Living Bonus and Other Pay-List Items.....	12,380 00	12,380 00	11,198 15
Printing and Stationery	4,000 00	4,000 00	3,555 68
A Travelling Expenses	10,000 00	11,500 00	9,693 44
B Sundries	8,000 00	8,000 00	7,939 81
	<u>\$163,760 00</u>	<u>\$163,760 00</u>	<u>\$151,883 97</u>

As of March 31, 1946, there were 72 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements: D. B. Finn, Deputy Minister, \$8,000; S. Bates, \$6,000 (July 28); M. A. Belisle, \$3,600 (Aug. 29); E. Bosse, \$4,080; C. Bruce, \$4,260; M. M. Cummings, \$2,400; H. P. Evans, \$2,400; F. A. C. Harrison, \$3,000; J. J. Lamb, \$3,660*; H. A. Lynch, \$3,300; W. C. MacKenzie, \$2,400; I. McArthur, \$4,800; G. McCann, \$2,400; R. G. McKay, \$3,660; S. Ozere, \$3,720; H. F. S. Paisley, \$3,780; D. H. Sutherland, \$5,400*; A. J. Whitmore, \$4,500*.

A Travelling expenses of \$300 or over were paid to: Hon. E. Bertrand, \$533; Hon. H. F. G. Bridges, \$1,721; D. B. Finn, \$2,663.70†; M. B. Bell, \$1,928.45†; E. Bosse, \$981.50; H. P. Evans, \$1,507.74†; F. Harrison, \$614.15; H. A. Lynch, \$1,533.81†; W. C. MacKenzie, \$489.97†; I. S. McArthur, \$324.98; D. H. Sutherland, \$1,292.21†; A. J. Whitmore, \$2,063.54.

† These items include amounts charged to other accounts as follows: Vote 73, \$3,436.19; Vote 74, \$1,158.96; Vote 78, \$1,292.21; War and Demobilization Allotment, \$1,483.40.

B The expenditure for postage, telegrams and telephones amounted to \$7,179.95.

Vote 73 (and Vote 461, Supplementary Estimates) Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services

	Estimates	Allotments	Expenditures
Salaries and Wages	579,809 00	579,809 00	537,511 36
Cost of Living Bonus and Other Pay-list Items	103,567 00	103,567 00	78,179 02
Living Allowances	6,240 00	6,240 00	5,204 34
Allowances (Board for Crews)	3,775 00	7,875 00	7,806 61
Printing and Stationery	12,000 00	16,000 00	15,985 98
Travelling Expenses	147,414 00	147,414 00	136,713 02
Supplies, etc., Patrol and Protection Boats	108,100 00	108,100 00	96,971 72
Repairs to Patrol and Protection Boats	173,951 00	118,351 00	57,564 77
Construction and Acquisition of Vessels	298,000 00	345,500 00	345,226 38
Miscellaneous	47,144 00	47,144 00	44,992 07
	<u>\$1,480,000 00</u>	<u>\$1,480,000 00</u>	<u>\$1,326,155 27</u>

As of March 31, 1946, there were 174 employees being paid from this account. A list by provinces and districts of those receiving salaries at annual rates of \$1,800 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. The travelling expenses of these employees are shown in parentheses.

Eastern Division, Fishery Officers and Guardians:—

Nova Scotia:

Headquarters, Halifax: A. L. Barry, division supervisor, \$4,380* (\$2,063.99); S. J. Homans, \$2,280 (\$1,515.60); E. A. Horne, \$2,640* (\$336.62).

Sydney and District: W. McAulay, district supervisor, \$2,760 (\$1,145.97); T. H. Kitchen, \$1,800 (\$1,078.25); E. M. S. Lewis, \$1,800 (\$1,064.15); A. J. Murphy, \$1,800 (\$2,006.99); J. M. O'Toole, \$1,800 (\$1,108.65); R. F. Sampson, \$1,800 (\$1,302.07); P. W. Smith, \$1,800 (\$1,054.29); A. K. Wilkie, \$1,800 (\$831.86); guardians, \$12,074.67 (\$393.45).

Pictou and District: E. D. Fraser, district supervisor, \$3,120* (\$1,661.49); G. M. Adamson, \$1,800 (\$670.71); E. M. Arnold, \$1,800 (\$738.84); E. G. Beaver, \$1,800 (\$802.28); A. P. Fitzgerald, \$1,800 (\$898.21); W. G. Harris, \$1,800 (\$808.08); J. P. Henneberry, \$1,800 (\$831.91); C. C. Hollis, \$1,800 (\$204.96); A. MacDonald, \$1,800 (\$1,020.55); M. M. Manson, \$1,800 (\$852.19); D. M. Pettis, \$1,800 (\$871.07); F. Swaine, \$1,800 (\$938.53); under \$1,800: 5 inspectors (\$3,460.16); guardians, \$9,980.04 (\$958.24).

Digby and District: F. Watson, district supervisor, \$2,400 (\$1,719.78); J. P. Buchanan, \$1,800 (\$1,107.17); P. E. Filleul, \$1,800 (\$1,077); A. W. Fralick, \$1,800 (\$1,272.71); A. J. Fraser, \$1,980* (\$633.21); S. M. K. Hennigar, \$1,800 (\$668.65); B. Hunter, \$1,800 (\$1,170.92); A. S. Kenney, \$1,800 (\$1,034.12); H. G. Locke, \$1,800 (\$852.60); W. J. Naas, \$1,800 (\$737.26); H. H. Pothier, \$1,800 (\$576.41); J. H. Thibault, \$1,800 (\$1,109.88); under \$1,800: 3 inspectors (\$2,162.13); guardians, \$14,755.87 (\$740.75).

Prince Edward Island:

Charlottetown and District: J. J. Larabee, district supervisor, \$2,760 (\$1,286.13); L. C. Johnston, \$1,800 (\$919.64); P. C. Martin, \$1,800 (\$1,064.88); P. A. McLellan, \$1,800 (\$927.45); J. C. Shaw, \$1,800 (\$1,362.55); under \$1,800: 3 inspectors (\$3,382.60); guardians, \$7,129.56 (\$710.16).

New Brunswick:

Welchpool and District: F. E. Justason, district supervisor, \$2,760 (\$1,407.91); B. Barnes, \$1,800 (\$1,267.90); S. K. Ingalls, \$1,800 (\$888.45); O. A. Rigby, \$1,800 (\$911.92); D. L. Thompson, \$1,800 (\$851.61) under \$1,800: 2 inspectors (\$1,838.28); guardians, \$3,046.35 (\$81.35).

Newcastle and District: T. C. Collette, district supervisor, \$2,760 (\$1,089.99); T. Bell, \$1,800 (\$1,111.97); F. J. Breau, \$1,800 (\$1,331.78); L. J. Doucet, \$1,800 (Sept. 19) (\$75.31); C. Guignard, \$1,800 (\$1,607.24); L. J. Landry, \$1,800 (\$1,235.16); R. G. Long, \$1,800 (\$967.83); J. J. Losier, \$1,800 (\$1,013.42); A. A. Robichaud, \$1,800 (\$1,203.72); A. Turbide, \$1,800 (\$1,391.21); under \$1,800: 2 inspectors, (\$1,481.94); guardians, \$15,991.38 (\$2,026.23).

Fredericton and District: L. H. Parks, district supervisor, \$2,760 (\$955.72); under \$1,800: 5 inspectors, (\$4,239.18); guardians, \$15,842.88.

Canned Fish Inspection Laboratory, East Coast: A. Hollett, \$2,460; R. E. S. Homans, \$2,460 (\$708.66); W. J. Brownlee and E. Hess (travelling expenses included under Vote 78).

Fish Curing Inspection Service: K. Sollows, \$2,160* (\$1,650.26); 4 inspectors (\$2,835.12).

Central Fisheries Division:—

H. V. Dempsey, chief inspector, \$3,600 (\$436.06); H. P. Evans and M. B. Bell (travelling expenses included under Vote 72); guardians, \$1,994.66 (\$258.44).

Western Division, Fishery Officers and Guardians:—

British Columbia:

Headquarters, Vancouver: J. A. Motherwell, division supervisor, \$4,020 (\$1,407.03); W. M. Chapman, \$2,700 (\$78.50); K. K. Hughes, \$2,220; L. G. Swan, \$2,400; T. Taylor, \$2,640 (\$98.44).

New Westminster and District: R. W. MacLeod, \$2,760 (\$532.01); D. Lockwood, \$1,800 (\$1,325.82); G. L. Stock, \$1,800 (Mar. 1) (\$35); under \$1,800: 5 inspectors, (\$4,406.07); guardians, \$5,989.22 (\$5,576.90).

Prince Rupert and District: I. Urseth, acting district supervisor, \$1,800 (\$703.95); R. C. Edwards, \$1,800 (\$677.61); C. Lord, \$1,800 (\$573.38); A. McIver, \$1,800 (\$249.75); G. E. Moore, \$1,800; G. S. Reade, \$1,800 (\$133.45); W. Strachan, \$1,800 (\$597.36); F. Warne, \$2,160 (\$427.85); under \$1,800: 1 inspector (\$1,317.81); guardians, \$11,632.05 (\$2,403.94).

Nanaimo and District: J. F. Tait, district supervisor, \$2,760 (\$1,081.81); C. G. Barrie, \$1,800 (\$1,184.53); S. Boond, \$1,800 (\$100.80); D. S. Cameron, \$1,800 (\$103.45); H. G. Dane, \$1,800 (\$423); A. MacDonald, \$1,800 (\$1,330.72); A. N. McKinnon, \$1,800 (\$859.07); A. Park, \$1,800 (\$898); J. C. Scott, \$1,800 (June 1); A. J. Touchings, \$1,800 (\$597.72); under \$1,800: 1 inspector (\$1,015.23); guardians, \$9,637.29 (\$4,214.20).

Canned Fish Inspection Laboratory, West Coast: F. Charnley, \$3,600.

The wages of officers and crews of the Fisheries Patrol Service and the Fisheries Protection Service were charged to the allotment for salaries and wages, and include the following employees receiving salaries at an annual rate of \$1,800 or over on March 31, 1946: D. A. Archibald, \$1,920; T. A. Brown, \$1,920; J. Cowie, \$1,920; C. W. Earnshaw, \$2,280; G. Eburne, \$2,220; R. B. Fenwick, \$1,980; J. S. Geldert, \$1,920; A. S. Hynes, \$1,920; J. S. Menchions, \$1,920; R. C. Mercer, \$1,920; A. E. Moore, \$1,920; A. Murray, \$1,920; D. Scott, \$2,220; L. Sheppard, \$2,280; R. I. Swansburg, \$2,280; D. Taylor, \$1,860; J. P. Williams, \$1,920; A. F. Yates, \$1,930.

The following employees receiving salaries at annual rates of \$1,800 or over, were receiving living allowances as of March 31, 1946, at rates listed: R. C. Edwards, \$150 per year; C. Lord, \$150 per year; A. McIver, \$480 per year; G. E. Moore, \$480 per year; G. S. Reade, \$150 per year; W. Strachan, \$480 per year; I. Urseth, \$150 per year; F. Warne, \$480 per year.

Suppliers receiving \$5,000 or more: Clare Shipbuilding Co., Ltd., \$7,955.07; Department of Public Printing and Stationery, \$10,181.34; Hoffars Ltd., \$7,258.14; Imperial Oil Ltd., \$5,912.29; Pictou Foundry and Machine Co., Ltd., \$40,472.45; War Assets Corporation, \$322,500.

A summary of the expenditures under this vote follows:—

Eastern Division:

Fishery Officers and Guardians: Nova Scotia, \$197,919.77; Prince Edward Island, \$37,822.71; New Brunswick, \$129,702.71; Quebec, \$649.80; general account, \$3,182.81.....	369,277 80
Administration of Canned Fish Regulations, East Coast	23,587 36
Fish Curing Inspection Service	13,181 42
Fisheries Patrol Service: boats with operating expenses over \$2,000: <i>Andrew Halkett</i> , \$9,224.05; <i>Capelin</i> , \$16,492.84; <i>Capital</i> , \$3,047.75; <i>Gannet Rock No. 2</i> , \$4,523.16; <i>Gilbert</i> , \$5,351.52; <i>Gulf Racer</i> , \$3,135.29; <i>Gulf Raider</i> , \$2,561.10; <i>Gulf Runner</i> , \$2,981.63; <i>Gulf Scout</i> , \$3,624.69; <i>Thresher</i> , \$7,339.27; New boat to replace <i>Thresher</i> , \$9,102.22; boats under \$2,000 (16) \$11,073.58; general account, \$90.39	78,547 49
Fisheries Protection Service: <i>Melville</i>	254,910 46
Central Fisheries Division	11,451 70

Western Division:

Fishery Officers and Guardians: British Columbia, \$170,024.34; general account, \$5,161.81.....	175,186 15
Fisheries Patrol Service: boats with operating expenses over \$2,000: <i>Babine Post</i> , \$27,796.55; <i>Beldis</i> , \$3,720.58; <i>Black Raven No. 2</i> , \$5,664.11; <i>Bonila Rock No. 2</i> , \$3,313.18; <i>Cloyah No. 2</i> , \$3,392.83; <i>Clupea</i> , \$5,412.29; <i>Egret Plume No. 2</i> , \$7,366.37; <i>Elida</i> , \$2,595.22; <i>F. D. 101</i> , \$4,896.85; <i>F. D. 102</i> , \$6,163.31; <i>F. D. 201</i> , \$2,639.18; <i>F. D. 202</i> , \$9,879.27; <i>Hermod</i> , \$2,025.95; <i>Ila</i> , \$3,408.59; <i>Iral</i> , \$2,501.94; <i>Linnea</i> , \$3,027.93; <i>Merry Sea No. 2</i> , \$7,582.72; <i>Metra</i> , \$3,159.39; <i>Onerka No. 2</i> , \$3,627.10; <i>Pearl</i> , \$2,021.60; <i>Pursepa</i> , \$5,103.23; <i>Rividis</i> , \$5,309.79; <i>Sea Duke</i> , \$2,291.39; <i>Selene</i> , \$2,117.48; <i>Senepa</i> , \$2,467.17; <i>Sonia E.</i> , \$2,255.57; <i>Sooke</i> , \$28,149.58; <i>Styart Post</i> , \$23,818.64; <i>Swan Tail No. 2</i> , \$6,236; <i>Vanidis</i> , \$10,082.90; <i>Vedder River</i> , \$5,306.49; <i>Western Hope</i> , \$3,336.49; boats under \$2,000 (77) \$64,397.09; Digby Island Station, \$5,012.56; New Westminster Station, \$3,646.38; Air Patrol, \$1,958.40; general account, \$517.17	283,201 29
Fisheries Protection Service: <i>Ailin Post</i> , \$27,500; <i>Nicola Post</i> , \$27,500; <i>Kitimat</i> , \$23,884.47; <i>Nitinat</i> , \$23,257.82; general account, \$56.57.....	102,198 86
Administration of the Canned Fish Regulations, British Columbia.....	14,567 86
General Accounts: Yukon Territory, \$23; Northwest Territories, \$21.88.....	44 88
	<u>\$1,326,155 27</u>

The following is a comparative statement of expenditures by activities:—

	1945-46	1944-45
East—Administration	406,046 58	386,914 96
East—Patrol Service	78,547 49	80,717 94
East—Protection Service	254,910 46	
Central Fisheries Administration	11,451 70	
West—Administration	189,798 89	186,092 97
West—Patrol Service	283,201 29	179,852 48
West—Protection Service	102,198 86	23,811 92
	<u>\$1,326,155 27</u>	<u>\$ 857,390 27</u>

Vote 74 (and Vote 462, Supplementary Estimates) Building Fishways and Clearing Rivers (Revote \$10,000)

	Estimates	Allotments	Expenditures
Wages	12,200 00	12,200 00	8,125 40
Cost of Living Bonus and Other Pay-list Items	2,080 00	2,080 00	12 32
Travelling Expenses	700 00	1,700 00	1,647 13
Sundries	10,020 00	9,020 00	5,529 75
	<u>\$25,000 00</u>	<u>\$25,000 00</u>	<u>\$15,314 60</u>

The expenditures by provinces were as follows: Nova Scotia, \$594.42; Prince Edward Island, \$64.72; New Brunswick, \$674.72; British Columbia, \$13,980.74.

The travelling expenses of H. A. Lynch are included in those shown under Vote 72.

Vote 75 (and Vote 463 Supplementary Estimates) Educational Extension Service (formerly Development of the Deep Sea Fisheries and the Demand for Fish)

	Estimates	Allotments	Expenditures
Salaries and Wages	8,860 00	8,860 00	4,800 00
Cost of Living Bonus and Other Pay-list Items	900 00	900 00	156 24
Printing and Stationery	9,000 00	9,000 00	2,576 56
A Travelling Expenses	5,960 00	5,960 00	3,715 57
Supplies and Materials	32,800 00	32,800 00	
B Sundries	17,480 00	17,480 00	7,022 69
	<u>\$ 75,000 00</u>	<u>\$ 75,000 00</u>	<u>\$ 18,271 06</u>

As of March 31, 1946, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: H. J. Freeman, \$2,400; E. LeBlanc, \$2,400.

A Travelling expenses of \$300 or over were paid to: H. J. Freeman, \$1,626.49; E. LeBlanc, \$2,089.08.

B Includes cost of advertising for publicity purposes, \$6,195.31.

Vote 76 Fish Culture

	Estimates	Allotments	Expenditures
Salaries and Wages	109,340 00	106,840 00	104,467 18
Cost of Living Bonus and Other Pay-list Items	16,800 00	16,800 00	14,513 45
Allowances in Lieu of Dwellings	515 00	515 00	423 96
Printing and Stationery	1,000 00	1,000 00	319 65
A Travelling Expenses	7,400 00	8,300 00	8,278 31
B Supplies	42,802 00	38,802 00	38,183 09
Repairs	12,169 00	15,669 00	15,608 91
Miscellaneous	9,004 00	11,104 00	11,100 43
	<u>\$ 199,030 00</u>	<u>\$ 199,030 00</u>	<u>\$ 192,894 98</u>

As of March 31, 1946, there were 45 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. J. Atkinson, \$3,000; J. Catt, \$2,760; J. A. Rodd, \$4,920.

A Travelling expenses of \$300 or over were paid to: J. Catt, \$541.60; C. E. Harding, \$409.80; A. P. Hills, \$2,350.80; C. F. Stevens, \$328.49; F. A. Tingley, \$1,780.42.

B Canada Packers Ltd., received \$14,204.39.

A distribution of expenditures by hatcheries, etc., follows:

Nova Scotia: Antigonish, \$18,538.95; Bedford, \$6,530.07; Cobequid, \$7,069.10; Coldbrook Ponds, \$3,200.92; Grand Lake Pond, \$5,834.07; Kejimikujik Ponds, \$5,891.26; Lindloff, \$10,298.94; Margaree, \$11,552.36; Margaree Pond, \$3,551.77; Mersey River Pond, \$1,330.61; Middleton, \$7,937.50; Nictaux Pond and Rearing Station, \$356.88; River Philip Pond, \$637.72; Sackville Pond, \$312.75; Yarmouth, \$8,024.10; general, \$389.55.....	91,456 55
Prince Edward Island: Cardigan Pond, \$4,476.93; Kelly's Pond, \$3,896.95; Morrell Pond, \$443.20..	8,817 08
New Brunswick: Chamcook Lakes, \$187.68; Charlo, \$9,219.43; Florenceville, \$11,122.92; Grand Falls, \$6,553.17; Miramichi, \$7,641.22; Miramichi Ponds, \$1,645.51; New Mills Pond, \$4,317.69; Saint John, \$15,765.27; general, \$231.45.....	56,684 34
Maritime Provinces: supervisors, engineers and staff, \$15,784.10; general, \$6,596.37.....	22,380 47
General: administration	13,556 54
	<u>\$ 192,894 98</u>

The following is a comparative statement by activities:

	1945-46	1944-45
Administration	13,556 54	13,320 16
East—Maintenance and Operation	179,338 44	167,686 27
	<u>\$ 192,894 98</u>	<u>\$ 181,006 43</u>

Vote 77 Oyster Culture

	Estimates	Allotments	Expenditures
Salaries and Wages	18,050 00	18,050 00	13,156 96
Cost of Living Bonus and Other Pay-list Items.....	4,630 00	4,630 00	2,515 17
A Travelling Expenses	6,650 00	5,650 00	4,033 40
Sundries	5,100 00	6,100 00	5,311 91
	<u>\$ 34,430 00</u>	<u>\$ 34,430 00</u>	<u>\$ 25,017 44</u>

As of March 31, 1946, there were 4 salaried employees being paid from this account.

A Travelling expenses of \$300 or over were paid to: H. R. Found, \$890.86; C. J. Kerswill (included under Vote 78); R. P. Morrison, \$1,020.12.

Vote 73 (and Vote 464, Supplementary Estimates) Fisheries Research Board of Canada

	Estimates	Allotments	Expenditures
Salaries and Wages	296,585 00	286,585 00	264,815 39
Cost of Living Bonus and Other Pay-list Items	27,728 00	27,728 00	20,817 02
Printing and Stationery	6,630 00	10,730 00	10,713 43
Travelling Expenses	47,100 00	52,600 00	52,502 27
A Sundries	163,657 00	164,057 00	153,161 65
	<u>\$ 541,700 00</u>	<u>\$ 541,700 00</u>	<u>\$ 502,009 76</u>

The Fisheries Research Board Act, c. 31, 1937, provides for the constitution of a Board of fifteen members as follows: two from the Department, two representing the fishing industry on the Atlantic Coast, two representing the fishing industry on the Pacific Coast and nine scientists selected from a list including nominations which may be made by any Canadian university having on its staff scientists engaged in research work in any way bearing upon fishery problems. The duration of office and subsequent appointment are provided for in the Act.

Section 6 of the Act provides that the Board shall have charge of all Dominion fishery research stations in Canada and shall have the conduct and control of investigations of practical and economic problems connected with marine and fresh water fisheries, flora and fauna, and such other work as may be assigned to it by the Minister.

Section 11 of the Act provides that the Board may expend such sums as are necessary for its work from moneys appropriated by Parliament for the work of the Board or from funds received as bequests, donations, etc.

The Board received \$10,545.70 from the following sources: contributions from the Province of British Columbia, \$7,066.58; rent of properties, sales of publications, etc., \$3,479.12; and an amount of \$521.09, due at the close of the fiscal year 1945-46 by the Province of British Columbia, was transferred to the Province of British Columbia Fisheries Research Board of Canada Account under Loans and Advances. The total of these receipts was credited to sub-allotment accounts as follows: Pacific Biological Station (Nanaimo, B.C.), \$7,587.67; General, \$3,479.12.

As of March 31, 1946, there were 111 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beatty, S. A.	\$ 5,040 00	\$ 1,004 03	Hachey, H. B.	3,600 00	
Beveridge, J. M. R.	2,880 00		Hart, J. L.	3,480 00	854 74'
Brownlee, W. J.	2,400 00	448 73†	Hess, E.	4,080 00	1,858 75†
Carter, N. M.	5,040 00	468 20	Huntsman, A. G.	5,880 00	965 24
Castell, C. H.	3,480 00		Kennedy, W. A.	2,640 00	473 16
Cosgrove, E. T.	2,640 00		Kerswill, C. J.	2,880 00	1,430 87†
Doan, K. H.	3,960 00	864 76	Lantz, A. W.	2,400 00	
Dunbar, M. J. (Aug. 1) ..	2,400 00		LeBlond, D. (Oct. 1)	2,400 00	
Dyer, W. J.	3,000 00		Leim, A. H.	5,040 00	816 00†
Elson, P. F.	2,760 00		MacKenzie, R. A.	3,000 00	858 70
Foerster, R. E.	5,040 00	1,297 97	Martin, W. R.	2,400 00	1,231 60
Foley, M. A.	2,640 00		Medcof, J. C.	2,760 00	920 92
Grant, R. (Sept. 4)	2,400 00		Miller, R. B. (Oct. 16)	3,600 00	404 62

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Nadeau, A.	3,000 00	1,102 75	Tarr, H. L. A.	3,360 00	
Neave, F.	3,240 00	387 25	Tester, A. L.	2,880 00	442 15†
Needler, A. W. H.	4,860 00	1,859 86	Tully, J. P.	2,880 00	
Oughton, J. G. (Sept. 27)	2,400 00		Walsh, J. P. (July 23)	2,520 00	
Pritchard, A. L.	3,360 00	981 98	White, H. C.	2,400 00	
Rawson, D. S.	3,600 00	2,247 28	Wilder, D. G.	2,640 00	698 77
Rigby, E. G.	2,664 00		Wood, A. L.	3,000 00	953 21
Smith, M. W.	3,000 00		Wynne-Edwards, V. C.		
Sprules, W. M.	2,640 00	383 30	(Sept. 23)	3,600 00	828 45
Swain, L. A.	2,520 00		Young O. C.	4,080 00	433 99

†These items include amounts charged to other accounts as follows: Vote 73, \$2,307.48; Vote 77, \$1,430.87; Deposit and Trust Account, Atlantic Herring Investigation, \$1,258.15.

As stipulated in section 9 of the Act, no member of the Board received payment or emolument for his services except the Chairman, A. T. Cameron, who was paid an honorarium of \$1,000.

The following, whose salary rates were under \$2,400 on that date, or who served without remuneration, received travelling expenses of \$300 or over; A. E. Calder, \$2,533.51 (\$1,999.71 charged to War and Demobilization Allotment and \$533.80 to Deposit and Trust Account, Atlantic Herring Investigation); A. T. Cameron, \$998.40; W. A. Clemens, \$312.62; W. J. H. Deane, \$311.67; J. R. Dymond, \$405.25; L. G. Kervin, \$532.07; J. I. Manzer, \$618.84; E. W. Sears, \$462.01; D. H. Sutherland (included under Vote 72); J. L. Tremblay, \$1,011.05; U. J. Walsh, \$522.55; W. W. Yorston, \$309.83.

A Includes acquisition of scientific equipment, \$14,491.21; coal, coke, wood, gasoline, etc., \$7,127.73; charter of boats, \$3,415.50; acquisition of vessels and equipment, \$14,136.96; acquisition of and repairs to buildings, \$9,288.17; rewards for return of fish tags, \$4,302.04; subscriptions for scientific publications, \$1,121.93; express, freight, cartage, telegrams, telephones, postage and electricity, \$17,315.03.

A comparative statement of expenditures follows:

Establishment	Gross Expenditure	
	1945-46	1944-45
Atlantic Biological Station (St. Andrews, N.B.).....	116,443 57	70,820 65
Pacific Biological Station (Nanaimo, B.C.).....	147,892 07	97,255 53
Atlantic Experimental Station (Halifax, N.S.).....	71,843 71	55,688 94
Gaspé Experimental Station (Grande Riviere, Que.).....	34,562 95	20,658 62
Pacific Experimental Station (Vancouver, B.C.).....	54,475 31	45,242 50
Toronto Office.....	10,421 59	10,108 05
Central Fisheries Research Station (Winnipeg, Man.).....	12,700 25	9,744 03
Northwest Territories Investigation.....	35,226 92	19,037 27
Atlantic Herring Investigation.....	7,818 50	4,237 51
General	21,691 68	16,363 08
	<u>513,076 55</u>	<u>349,156 18</u>
<i>Less:</i> Amounts received from other sources and credited to—		
Pacific Biological Station.....	7,587 67	9,214 00
Gaspé Experimental Station.....		500 00
General	3,479 12	1,014 10
	<u>11,066 79</u>	<u>10,728 10</u>
	<u>\$ 502,009 76</u>	<u>\$ 338,428 08</u>

Vote 79 To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1923, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries

	Estimates	Allotments	Expenditures
Salaries and Wages	17,593 00	18,793 00	18,573 12
Printing and Stationery	750 00	550 00	409 35
A Travelling Expenses	1,600 00	1,650 00	1,637 15
Sundries	7,157 00	6,107 00	6,059 88
	<u>\$ 27,100 00</u>	<u>\$ 27,100 00</u>	<u>\$ 26,679 50</u>

The Treaty between Canada and the United States, ratified by Northern Pacific Halibut Fishery (Convention) Act, c. 36, 1937, is designed to enable international control for the preservation of the Halibut Fishery of the North Pacific Ocean and the Bering Sea. The Commission is empowered to make all necessary study and investigation in relation to the Fishery and to regulate fishing.

The Treaty provides that each country appoint two commissioners, and pay the salaries and expenses of its own appointees and one-half the joint expenses incurred by the Commission.

No salaries were paid to the Canadian Commissioners.

The total disbursements for the year amounted to \$52,908.32, apportioned as follows: Canada, \$26,679.50; United States, \$26,228.82. Of the United States portion, \$17,687.61 has been repaid and, pending collection, the balance of \$8,541.21 was transferred to the Pacific Halibut Treaty Special Account under Loans and Advances.

Canada's portion of the expenditure includes an amount of \$450.70 covering non-sharable expenses incurred by a Canadian Commissioner.

As of March 31, 1946, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: F. H. Bell, \$4,980; H. A. Dunlop, \$6,360; N. L. Freeman, \$3,360; J. T. Gharrett, \$3,060 (Dec. 15); H. Jensen, \$2,460; A. H. Seymour, \$3,540; G. Shirk, \$2,784.

A Travelling expenses of \$300 or over were paid to: L. S. Carey, \$323.67; L. G. Holtby, \$377.04; G. W. Nickerson, \$450.70.

Vote 80 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System

	Estimates	Allotments	Expenditures
Salaries and Wages	30,423 00	26,173 00	25,829 27
Printing and Stationery	500 00	1,500 00	1,390 80
A Travelling Expenses	5,400 00	4,400 00	4,003 93
Sundries	5,677 00	9,927 00	9,896 32
	\$ 42,000 00	\$ 42,000 00	\$ 41,120 32

The Treaty between Canada and the United States, ratified by the Sockeye Salmon Fisheries (Convention) Act, c. 10, 1930, is designed to enable international control for the preservation of the Sockeye Salmon Fisheries of the Fraser River and waters contiguous thereto. The Commission is empowered to make all necessary study and investigation in relation to such Fisheries for the purpose of regulating fishing.

The Treaty provides that each country appoint three commissioners and pay the salaries and expenses of its own appointees, and one-half the joint expenses incurred by the Commission.

No salaries were paid to the Canadian Commissioners.

The total disbursements for the year amounted to \$81,797.91 apportioned as follows: Canada, \$41,120.32; United States, \$40,677.59.

The amount of \$442.73 by which Canada's share exceeds that of the United States comprises: (a) non-sharable expenses incurred by the Canadian Commissioners amounting to \$285; and (b) an amount of \$157.73 representing Canada's share of a refund of \$315.52 covering gasoline tax paid in previous years and which was credited to Ordinary Revenue—Refunds of Expenditure, while the United States' share was credited against the expenditure chargeable to that country.

During the fiscal year, the United States repaid \$25,358.19 and, pending collection, the balance of \$15,319.40 was transferred to the Pacific Salmon Treaty Special Account under Loans and Advances.

As of March 31, 1946, there were 18 salaried employees being paid from this account.

A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. E. Atkinson, \$3,300; B. M. Brennan, \$7,500; W. A. Clemens, \$2,500; G. V. Howard, \$2,400; C. P. Idyll, \$2,400; D. G. C. MacKay, \$4,000; A. E. Peterson, \$2,400; G. B. Talbot, \$2,400; W. F. Thompson, \$3,749.95; W. Tomkinson, \$2,400; R. Van Cleve, \$6,000; L. Whitesel, \$2,520.

A Travelling expenses of \$300 or over were paid to: B. M. Brennan, \$491.51; C. P. Idyll, \$515.96; E. D. Knight, \$413.02; R. R. Shoemaker, \$446.06; G. B. Talbot, \$602.99; W. F. Thompson, \$392.19.

Vote 81 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission to overcome obstructions to the ascent of sockeye salmon at Hell's Gate Canyon, and for investigating and overcoming obstructions to such salmon at other points on the Fraser River Watershed (Revote).....	750,000 00
Expenditures	\$ 370,759 18

Under Article III of the treaty between Canada and the United States for the preservation of the sockeye salmon of the Fraser River System, ratified by the Sockeye Salmon Fisheries (Convention) Act, c. 10, 1930, the Commission is authorized to recommend removing or otherwise overcoming obstructions to the ascent of sockeye salmon, in any of the waters covered by the provisions of the Convention, where investigation may show such removal of or other action to overcome obstructions to be desirable.

The cost of all work done is to be borne equally by the two Governments, and the above expenditures represent Canada's share. Of the United States' portion, \$247,528.93 has been repaid and, pending collection, the balance of \$123,230.29 was transferred to the Pacific Salmon Treaty (Hell's Gate) Special Account under Loans and Advances.

Canada's share of the expenditures was classified as follows: salaries and wages, \$46,695.72; supplies, materials and equipment, \$6,375.44; travelling expenses, \$7,057.40; construction, \$295,218.86; exchange on U.S. Funds, \$1,644.25; sundries, \$13,767.51.

As of March 31, 1946, there were 30 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: M. C. Bell, \$6,000; L. J. Bomberger, \$4,200; C. H. Clay, \$3,600; A. C. Cooper, \$2,400; R. A. Dick, \$2,700; J. B. Dierssen, \$3,300; H. S. Dunlop, \$2,520; E. F. Gibson, \$5,280; R. I. Jackson, \$2,940; J. Marshall, \$2,400; J. Pyper, \$3,360; J. Stobart, \$2,400; C. R. Walters, \$2,700.

Travelling expenses of \$300 or over were paid to: M. C. Bell, \$447.44; C. W. Harris, \$891.53; R. I. Jackson, \$473.65.

Suppliers receiving \$5,000 or more: Coast Construction Co., \$478,257.27; Columbia Bitulithic Ltd., \$6,574; Dawson, Wade & Co., Ltd., \$102,983.22; Western Bridge & Steel Fabricators, Ltd., \$7,833.37.

Vote 82 Grant to the United Maritime Fishermen's Association.....	3,000 00
Expenditures	\$ 3,000 00

The grant was made for the purpose of assisting in the circulation of information to fishermen to enable them to carry on their work more efficiently and so derive greater remuneration from their efforts, and to encourage co-operative activities. Payment was made in quarterly instalments under authority of Treasury Board Minute T. 289972B. of September 4, 1945 and T. 297249B. of January 9, 1946.

Vote 83 (and Vote 661, Further Supplementary Estimates) To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of notes dated December 8 and 19, 1942.....	400,361 34
Expenditures	\$ 400,361 34

Suppliers receiving \$5,000 or more: Canadian Fur Auction Sales Co., Montreal, \$24,034.89; Collector of Customs, Montreal, \$125,230.55; Fouke Fur Co., St. Louis, U.S.A., \$174,955.17; C. W. Martin & Sons, London, England, \$71,123.61. Revenue from the sale of skins amounting to \$1,013,879.42 is shown under Proceeds from Sales in the Revenues of this Department.

Vote 84 (and Vote 465, Supplementary Estimates) To provide for payment of a bounty for the destruction of Harbour Seals.....	30,000 00
Expenditures	\$ 16,385 00

P.C. 6839 of August 4, 1942, authorizes the Minister to establish the rate of bounty to be paid for any fiscal year for the destruction of harbour seals which are a source of serious loss and inconvenience, particularly to salmon fishermen, on both coasts. During the present fiscal year, a bounty of \$5 per head was paid in the following spheres of operation: East Coast, \$6,495; West Coast, \$9,890.

Fishing Bounty, Deep Sea Fisheries Act, c. 74, R.S. \$ 159,875 25

Under authority of the Deep Sea Fisheries Act, the Governor in Council may authorize the payment, out of the Consolidated Revenue Fund of Canada, of an annual grant not exceeding one hundred and sixty thousand dollars, to aid in the development of the sea fisheries of Canada, the encouragement of the building and fitting out of improved fishing vessels, and the improvement of the condition of the fishermen.

Under P.C. 738, dated February 28, 1946, it was provided that the sum of \$160,000 be distributed for the year 1945-46 upon the following basis:—

Boats: Fishermen engaged in fishing boats, who shall also have complied with the regulations entitling them to receive bounty, shall be paid the sum of \$7.30 each, and the owners of fishing boats shall be paid the sum of \$1 per boat.

Vessels: The owners of the vessels entitled to receive bounty shall be paid \$1 per registered ton, provided, however, that the payment to the owner of any one vessel shall not exceed the sum of \$80 and all vessel fishermen entitled to receive bounty shall be paid the sum of \$7.85 each.

The bounty was distributed as shown in the following statement which includes a number of outstanding claims of 1944-45:—

Province and County	Boats	Men	Amount	Vessels	Men	Amount	Total
			\$ cts.			\$ cts.	\$ cts.
<i>Nova Scotia—</i>							
Annapolis	187	263	2,106 75				2,106 75
Antigonish	111	162	1,293 60				1,293 60
Cape Breton	213	365	2,877 50	77	276	3,255 35	6,132 85
Digby	251	455	3,572 50	41	96	1,258 60	4,831 10
Guysboro	506	798	6,331 40	38	99	1,314 15	7,645 55
Halifax	721	1,024	8,196 05	22	122	1,391 70	9,587 75
Inverness	182	444	3,423 05	20	116	1,138 60	4,561 65
Kings	48	63	507 90				507 90
Lunenburg	616	767	6,215 10	44	796	8,667 10	14,882 20
Pictou	24	40	316 00				316 00
Queens	156	234	1,864 05	23	65	816 25	2,680 30
Richmond	306	589	4,605 55	15	47	557 95	5,163 50
Shelburne	503	784	6,225 75	129	401	4,817 85	11,043 60
Victoria	212	340	2,693 55	14	56	608 60	3,302 15
Yarmouth	111	230	1,790 00	74	207	2,577 70	4,367 70
Cumberland	1	1	8 30				8 30
	4,148	6,559	52,027 05	497	2,281	26,403 85	78,430 90
<i>New Brunswick—</i>							
Charlotte	150	296	2,310 65	31	104	1,215 40	3,526 05
Gloucester	390	773	6,030 20	119	472	5,943 20	11,973 40
Hants	2	2	16 30				16 30
Kent	150	263	2,069 90	20	42	576 70	2,646 60
Northumberland	42	106	815 80	23	70	797 50	1,613 30
Saint John	12	20	158 00				158 00
Westmorland	54	100	783 70				783 70
	800	1,560	12,184 55	193	688	8,532 80	20,717 35
<i>Prince Edward Island—</i>							
Kings	229	327	2,615 20				2,615 20
Prince	380	656	5,165 50				5,165 50
Queens	142	259	2,032 70				2,032 70
	751	1,242	9,813 40				9,813 40
<i>Quebec—</i>							
Bonaventure	310	587	4,587 90	37	143	1,578 55	6,166 45
Gaspe	1,247	2,075	16,389 85	128	524	5,907 40	22,297 25
Matane	54	98	769 40				769 40
Magdalen Islands	624	1,532	11,807 30				11,807 30
Saguenay	739	1,252	9,873 20				9,873 20
	2,974	5,544	43,427 65	165	667	7,485 95	50,913 60
	8,673	14,905	117,452 65	855	3,636	42,422 60	159,875 25

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 290 00

SPECIAL

Vote 85 To provide for the extension of educational work in co-operative producing and selling among fishermen 56,000 00
Expenditures \$ 53,530 34

Under P.C. 2648 of April 16, 1945, the Minister was authorized to enter into agreements with educational institutions possessing the necessary facilities for the carrying out of adult educational work among fishermen to prepare them for taking part in co-operative production and disposal of their products.

The following allocations were authorized by the above Order in Council. (Payments made during the year are shown in parentheses): Saint Francis Xavier University, Antigonish, N.S., for the Maritime Provinces, \$37,000 (\$34,613.08); Social Economic Service of the College of Sainte Anne de la Pocatiere, Que., for Gaspé Peninsula and the north shore of the Gulf of Saint Lawrence, \$14,000 (\$14,000); University of British Columbia, Vancouver, B.C., for the Province of British Columbia, \$5,000 (\$4,917.26).

Vote 86 To provide for administrative expenses of the Fisheries Prices Support Act, 1944 \$ 60,000 00
Expenditures nil

In view of the prices obtained for fish during the year, it was not found necessary to put the Act into operation, and therefore no expenditures were incurred for administrative expenses.

Vote 87 To provide for improvement of shore facilities for the handling of fisheries products, subject to the approval of the Governor General in Council \$ 250,000 00
Expenditures nil

No expenditures were made from this vote as the plan for the handling of fisheries products was not sufficiently advanced at the close of the fiscal year.

Vote 466 To provide for the construction of a vessel of particular design for experimental fishing for herring and mackerel 100,000 00
Expenditures \$ 58,553 98

Suppliers receiving \$5,000 or more: Shelburne Shipbuilders, Ltd., \$23,975; Wm. Stairs, Son & Morrow Ltd., \$31,594.64.

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
G-15 Construction of Fishermen's Floats, Prince Rupert, B.C.	61,350 07	35,445 97	.....	38,053 13
G-15 Japanese Fishing Vessels Disposal Committee	11 50	11 50	11 50	25,687 66
G-16 To provide for assistance in the form of a subsidy of \$165 per gross ton for construction of vessels of the Packer-Seiner type for use in the Fishing Industry in British Columbia	34,204 00	34,203 27	.....	333,009 15
G-16 Operation of Experimental Long Line Fishing Vessel on Atlantic Coast	35,000 00	24,031 39	.....	106,978 92

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date	
<i>CURRENT—Concluded</i>					
G-16	To provide for assistance in the form of a subsidy of \$165 per gross ton for construction of vessels of the Dragger type and assistance in the form of a subsidy amounting to 66 2/3 per cent of the total cost of conversion in respect of fishing schooners converted to Draggers for use on the Atlantic Coast.....	125,000 00	89,067 50	.....	144,564 80
G-16	To provide for payment of compensation for diminution of value caused by war damage to fishing boats and fishing gear.....	10,000 00	4,200 40	.....	4,337 40
G-16	Expenses in connection with the supply of frozen fish to the British Ministry of Food.....	30,000 00	24,824 13	.....	47,956 42
G-17	To provide for the payment of subsidies in connection with the purchase of Canadian canned salmon in accordance with the terms of P.C. 59/4753 of July 6, 1945.....	1,200,000 00			
G-17	Payment of War Bonus to crews of Fisheries Protection Vessels and Fisheries Patrol Vessels operating in war zones within dangerous waters.	19,250 00	19,198 17	.....	50,962 93
G-17	Salt Fish Export Regulations—Administration.....	20,000 00	16,020 43	.....	49,670 29
G-18	To provide for expenses in connection with the administration of the Canned Fish Regulations.....	11,400 00	7,303 86	.....	7,303 86
C-18	To provide for the payment of interest charges incurred in connection with the purchase of the 1945 Canned Salmon Pack on behalf of the British Government.....	6,000 00			
	Total Current.....	1,552,215 57	254,306 62	11 50	808,524 56
	*Non-Current Allotments....	.....	.....	.....	407,861 05
					1,216,385 61
	Less: Miscellaneous War Revenues to date.....	.....	.....	.....	50,921 07
	Total.....	<u>\$1,552,215 57</u>	<u>\$ 254,306 62</u>	<u>\$ 11 50</u>	<u>\$1,165,464 54</u>

*The details of these Allotments will be found in Public Accounts of previous years.

Allotment: Construction of Fishermen's Floats, Prince Rupert, B.C.....	61,350 07
Expenditures.....	\$ 35,445 97

Due to the exigencies of war, the wharf facilities available at Prince Rupert for use by the fishing fleet were very limited and, as fishing is the major industry of Prince Rupert, and large amounts of the fish taken were required for war purposes, the construction of suitable floats, under the direction of the Department of Public Works, for the accommodation of fishing vessels and boats was authorized by P.C. 4807 of June 23, 1944.

John Currie and Son received \$33,260.25.

Allotment: Japanese Fishing Vessels Disposal Committee.....	11 50
Expenditures.....	\$ 11 50

Represents expenditures made in 1942 by the Japanese Fishing Vessels Disposal Committee covering payments to elevator operators for Christmas gratuities and to janitor for moving services and which were approved by the Treasury Board under T.234299B. of June 1, 1945.

Allotment: To provide for assistance in the form of a subsidy of \$165 per gross ton for construction of vessels of the Packer-Seiner Type for use in the Fishing Industry in British Columbia.....	34,204 00
Expenditures.....	\$ 34,203 27

To stimulate private building of fishing vessels and to lessen the vessel shortage which had reduced the productive capacity of the British Columbia fishing industry, a subsidy of \$165 per gross ton was authorized by P.C. 2798 of April 10, 1942, amended by P.C. 3738 of May 5, 1942, to be paid on vessels of the packer-seiner type, upon which construction had been started on or after March 15, 1942 and the plans of which had been approved by the Steamship Inspection Board.

Payments were made to: Brooks Packing Co., Ltd., Vancouver, \$25,093.09; Nicolai Jurinich, Vancouver, \$9,107.18.

Allotment: Operation of Experimental Long Line Fishing Vessel on Atlantic Coast.....	35,000 00
Expenditures.....	\$ 24,031 39

P.C. 40/897 of February 2, 1943, authorized the construction of a fishing vessel for the Atlantic Coast to explore the possibilities of the long line fishing method used in the Pacific halibut fishery, in order that production and the supply of fish products may be maintained and increased.

Proceeds from the sale of fish are shown under Miscellaneous War Revenues in the Revenues of this Department.

Expenditures were as follows: wages \$12,316.04; supplies and materials, \$5,588.08; travelling expenses, \$2,170.82; acquisition of vessel equipment, \$3,145.20; miscellaneous, \$811.25.

Travelling expenses of \$300 or over were paid to: A. E. Calder (included under Vote 78).

Allotment: To provide for assistance in the form of a subsidy of \$165 per gross ton for construction of vessels of the Dragger Type and assistance in the form of a subsidy amounting to 66 2/3 per cent of the total cost of conversion in respect of fishing schooners converted to Dragers for use on the Atlantic Coast	125,000 00
Expenditures.....	\$ 89,067 50

P.C. 7580 of August 26, 1942, amended by P.C. 3297, April 22, 1943, authorized assistance in the form of a subsidy toward the cost of construction of wooden dragers or the conversion of fishing schooners to dragers on the Canadian Atlantic Coast in order to utilize more effectively and intensively the labour still available in the fishing industry and thereby maintain the production of fish which was being threatened with curtailment due to the manpower shortage.

Payments were made to: Halifax Fisheries Ltd., \$6,287; Lunenburg Sea Products Ltd., \$59,532; W. B. Moriarty Co., Ltd., \$23,248.50.

Allotment: To provide for payment of compensation for diminution of value caused by war damage to fishing boats and fishing gear.....	10,000 00
Expenditures.....	\$ 4,200 40

P.C. 5036 of July 3, 1942, as amended, provided for compensating fishermen for the loss of, or damage to, fishing boats and fishing gear due to the war.

Allotment: Expenses in connection with the supply of frozen fish to the British Ministry of Food.....	30,000 00
Expenditures.....	\$ 24,824 13

P.C. 4727 of June 10, 1943, authorized the Minister to negotiate agreements with the appropriate authorities of the United Kingdom for the supply of frozen fish; to make arrangements with Canadian processors of frozen fish to ensure fulfilment of such agreements; and to appoint, subject to the approval of the Governor in Council, such clerical and technical personnel as may be necessary for the carrying out of the regulations.

The remuneration of such personnel is to be determined by the Minister with the approval of the Governor in Council, and they are also to be paid reasonable travelling and living expenses incurred while away from their headquarters on official duties.

A distribution of expenditures follows: salaries, \$17,171.43; cost of living bonus and other pay-list items, \$1,928.90; travelling expenses, \$5,308.30; miscellaneous, \$415.50.

As of March 31, 1946, there were 9 employees being paid from this account.

Travelling expenses of \$300 or over were paid to: D. E. Brackett, \$355.09; A. J. Chiasson, \$704.50; C. MacEwen, \$548.25; J. R. Morrison, \$454.94; A. J. Noel, \$321.83; F. W. Sollows, \$645.34; D. R. M. Taylor, \$674.30

Allotment: To provide for the payment of subsidies in connection with the purchase of Canadian Canned Salmon in accordance with the terms of P.C. 59/4753 of July 6, 1945.	\$1,200,000 00
Expenditures	nil

By P.C. 8287 of October 27, 1944, an Agreement for the purchase of Canadian canned salmon for 1944-45 was approved. Under this Agreement the 1944 production was secured at prices which prevailed in 1942, on the understanding that if at the end of the operating season investigation showed that the said prices had not been sufficient to give an equitable over-all return on salmon canning operations, the producers would be paid in addition to the agreed prices as many cents per case as were necessary in the opinion of the Minister of Fisheries to achieve that result.

Such additions to the price of canned salmon in the form of subsidy payments, are for the account of the British Ministry of Food, the Canadian Red Cross Society and the Commodity Prices Stabilization Corporation Ltd., which latter organization agreed to absorb the subsidies on that portion of the 1944 canned salmon pack which was sold for domestic consumption. Due to certain accounting difficulties, they recommended that the Department of Fisheries secure authorization to make the payments to the canners, such payments to be upon a recoverable basis.

Accordingly, by P.C. 59/4753 of July 6, 1945, the Department was authorized to make accountable advance payments in this regard of \$1.25 per 48 lb. case, refunds to be made by the British Ministry of Food, the Canadian Red Cross Society and the Commodity Prices Stabilization Corporation in the proportion which their purchases bear to the total pack.

The total subsidy payments amounted to \$1,034,912.01 and were made to: A.B.C. Packing Co., Ltd., \$422,707.90; B.C. Packers, Ltd., \$409,444.37; Colonial Packers Ltd., \$24,911.25; Great West Packing Co., Ltd., \$12,465.80; F. Millerd & Co., Ltd., \$27,158.75; North Shore Packing Co., Ltd., \$22,725.82; Queen Charlotte Fisheries Ltd., \$22,324.37; J. H. Todd & Sons, Ltd., \$93,173.75.

Reimbursements were received from: Canadian Red Cross Society, \$42,431.51; Commodity Prices Stabilization Corporation, Ltd., \$251,274.94; Canadian Mutual Aid Board for British Ministry of Food, \$741,205.56.

Allotment: Payment of War Bonus to crews of Fisheries Protection Vessels and Fisheries Patrol Vessels operating in war zones within dangerous waters.	19,250 00
Expenditures	\$ 19,198 17

P.C. 14/275 of January 13, 1943, authorized the payment of a Special War Bonus to the officers and crews in the Fisheries Protection Service for the periods during which they would be operating in dangerous waters determined as war zones by the Minister. P.C. 71/6181 of August 4, 1943, extended the payment of this special war bonus to the Fisheries Patrol Service.

The expenditures by services and provinces were as follows:—Fisheries Protection Service: British Columbia, \$3,411.49; Fisheries Patrol Service: Nova Scotia, \$1,729.43; Prince Edward Island, \$200.70; New Brunswick, \$581.71; British Columbia, \$13,274.84.

Allotment: Salt Fish Export Regulations—Administration	20,000 00
Expenditures	\$ 16,020 43

On June 18, 1943, Canada signified her adherence to a recommendation of the Combined Food Board of the United Nations which involves a plan for allocating the supplies of salted fish which would be available to the United Nations and friendly neutral countries.

In order to ensure the fulfilment of Canada's obligations in a manner least likely to disturb unduly the salt fish industry, the power to control and direct the export of salted fish was conferred on the Minister of Fisheries by P.C. 6289 of August 6, 1943.

A Salt Fish Advisory Committee was established, the members of which serve without remuneration but are allowed reasonable travelling and living expenses while away from their places of residence on official business.

For the administration of the regulations, the Minister is authorized to appoint, with the approval of the Governor in Council, such employees as may be necessary, to fix their remuneration and to provide the necessary accommodation, stationery, equipment and telephones.

A distribution of expenditures follows: salaries, \$9,066.10; cost of living bonus and other pay-list items, \$606.24; printing and stationery, \$152.57; travelling expenses, \$3,213.37; sundries, \$2,982.15.

As of March 31, 1946, there were 5 salaried employees being paid from this account. B. McInerney was receiving a salary at an annual rate of \$5,500 on that date.

Travelling expenses of \$300 or over were paid to: D. B. Finn and W. C. MacKenzie (included under Vote 72); B. McInerney \$606.57.

Allotment: To provide for expenses in connection with the administration of the Canned Fish Regulations	11,400 00
Expenditures	\$ 7,303 86

The recommendations of the Combined Food Board, to which the Government of Canada has signified its adherence, involve a plan of allocating the supplies of canned fish which would be available to the United Nations and friendly neutral countries.

To ensure the fulfilment of Canada's obligations in a manner least likely to disturb unduly the canning industry, the power to control and direct the export of canned fish was conferred on the Minister of Fisheries by P.C. 2751 of April 17, 1945.

Two Canned Fish Advisory Committees have been established; one situated in eastern and the other in western Canada. The members serve without remuneration but are allowed reasonable and actual travelling and living expenses while away from their places of residence on official business.

For the administration of the regulations, the Minister is authorized to appoint, with the approval of the Governor in Council, such officers, clerks and employees as may be necessary, to fix their remuneration and to provide the necessary accommodation, stationery, equipment and telephones.

A distribution of expenditures follows: salaries and wages, \$4,552.36; cost of living bonus and other pay-list items, \$1,170.81; travelling expenses, \$572.50; sundries, \$1,008.19.

As of March 31, 1946, there were 3 salaried employees being paid from this account. T. R. Kinsella (on loan from the Department of Trade and Commerce) was receiving a salary at an annual rate of \$2,520, including war duties supplement.

Allotment: To provide for the payment of interest charges incurred in connection with the purchase of the 1945 Canned Salmon Pack on behalf of the British Government	\$ 6,000 00
Expenditures	nil

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	4,425 71	743 24
Previous Years—Collectable	4,460 65	4,111 99
—Uncollectable	39 56	39 56
	\$ 8,925 92	\$ 4,894 79

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
<i>(d) To Provincial and Municipal Governments—</i>				
A Province of British Columbia—Fisheries				
Research Board of Canada.....	343 30	343 30	521 09	521 09
<i>(e) To United Kingdom and Other Governments—</i>				
B United States—Pacific Halibut Treaty.....	21,826 04	21,826 72	8,541 21	8,540 53
C United States—Pacific Salmon Treaty.....	34,505 50	34,474 94	15,319 40	15,349 96
D United States—Pacific Salmon Treaty (Hell's Gate)	73,529 94	73,529 94	123,230 29	123,230 29
E United Kingdom Fisheries		12,524,771 35	12,524,771 35	
	<u>\$129,861 48</u>	<u>\$12,654,602 95</u>	<u>\$12,671,862 25</u>	<u>\$ 147,120 78</u>

A Under agreement with the Fisheries Research Board of Canada, the Province of British Columbia contributes certain sums to defray expenses incurred in connection with fisheries investigations conducted by the Pacific Biological Station at Nanaimo, B.C. Balances due at the close of the year are transferred to this account from the vote from which disbursements were initially made.

B C D The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Halibut Fisheries Commission and the International Pacific Salmon Fisheries Commission. All accounts are paid by Canada and monthly statements are rendered to the United States. At the close of the year, balances due are transferred from the respective votes to these accounts.

E The transactions in this account reflect the purchase of fish for the United Kingdom Government and the transfer of the outstanding balance in this connection (\$12,483,554.47), for the period ending February 28, 1946, to the United Kingdom General Settlement Account (See under Open Accounts—Department of Finance).

[9] Floating Debt

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(d) Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Fisheries.	\$ 360 53	\$ 21 96	\$ 130 20	\$ 252 29

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual manner and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(c) Miscellaneous—</i>				
A Contractors' Securities—Cash—Fisheries.....	3,040 00	29,911 96	3,000 00	29,951 96
B Atlantic Herring Investigation.....		60,000 00	60,000 00	
	<u>\$ 3,040 00</u>	<u>\$ 89,911 96</u>	<u>\$ 63,000 00</u>	<u>\$ 29,951 96</u>

A Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds held at the close of 1945-46 in respect of this Department.

B The Atlantic Herring Investigation Committee was established in 1944 by the Governments of Canada, Newfoundland, Nova Scotia, Prince Edward Island, New Brunswick and Quebec. Each participating government contributes assistance on a unit basis and the contributions are credited to this account. Canada's contribution of \$12,000 was charged to Vote 78, Fisheries Research Board of Canada. Disbursements are made directly from the Open Account and at the close of the fiscal year any credit balance is refunded on a pro rata basis to the contributors.

The following statement shows the contributions, the expenditures and the amounts refunded to the contributors:—

<u>Contributor</u>	<u>Basis of Contributions</u>	<u>Amounts Contributed</u>	<u>Expenditures 1945-46</u>	<u>Amounts Refunded</u>
Canada	4 units	12,000 00	7,818 50	4,181 50
Newfoundland	4 units	12,000 00	7,818 50	4,181 50
Nova Scotia	4 units	12,000 00	7,818 50	4,181 50
Prince Edward Island	1 unit	3,000 00	1,954 63	1,045 37
New Brunswick	3 units	9,000 00	5,863 88	3,136 12
Quebec	4 units	12,000 00	7,818 50	4,181 50
	20 units	\$ 60,000 00	\$ 39,092 51	\$ 20,907 49

[12] Deferred Credits

	<u>Cr. Balance Apr. 1, 1945</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cr. Balance Mar. 31, 1946</u>
Paylist Deductions—Fisheries.....	\$ 157 00	\$ 2,460 00	\$ 2,552 00	\$ 65 00

Deductions for War Savings Certificates from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the agency concerned.

[13] Sundry Suspense Accounts

	<u>Cr. Balance Apr. 1, 1945</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cr. Balance Mar. 31, 1946</u>
A Mutual Aid—Fisheries		6,735,950 41	6,735,950 41	
B Unclaimed Cheques—Suspense—Fisheries	1,863 22	290 85	21 40	2,132 67
C Department of Fisheries—Suspense.....		3,434 41	3,434 41	
	\$ 1,863 22	\$6,739,675 67	\$6,739,406 22	\$ 2,132 67

A Under authority of section 4 (1) of the War Appropriation (United Nations Mutual Aid) Act, c. 17, 1943, funds were made available to the Department by the Canadian Mutual Aid Board to cover expenditures incurred in supplying canned, frozen and salted fish to the United Nations (other than Canada). Of advances totalling \$6,735,950.41, an amount of \$6,599,572.27 (consisting of \$5,211,463.96 from Mutual Aid funds and \$1,388,108.31 cash provided by the United Kingdom), was expended for this purpose and the balance, \$136,378.14, refunded to the Board at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this Report.

B All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account pending claims therefor.

C Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

1945-46

PUBLIC ACCOUNTS

PART II

H

**GOVERNOR GENERAL
AND LIEUTENANT-GOVERNORS**

Details of
REVENUES AND EXPENDITURES

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary	\$ 226,614 88
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APPROPRIATIONS AND EXPENDITURES

Comparative Summary

Sec Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
H-2	Stat.	Salary of the Governor General— Governor General's Act, c. 85, R.S.	48,666 60	48,666 60	48,666 60
H-2	Stat.	Salaries of the Lieutenant-Governors— Salaries Act, c. 182, R.S.			
		Alberta	9,000 00	9,000 00	9,000 00
		British Columbia	9,000 00	9,000 00	9,000 00
		Manitoba	9,000 00	9,000 00	9,000 00
		New Brunswick	9,000 00	9,000 00	9,000 00
		Nova Scotia	9,000 00	9,000 00	9,000 00
		Ontario	9,999 96	9,999 96	9,999 96
		Prince Edward Island	6,999 96	6,999 96	6,999 96
		Quebec	9,999 96	9,999 96	9,999 96
		Saskatchewan	8,900 00	8,900 00	9,000 00
H-3	88	Office of the Secretary to the Governor General including allowance of \$2,500 per annum to the Secretary to the Governor General	103,646 00	94,484 82	93,090 75
GENERAL					
H-3		Transfer from Vote 71, Unforeseen Expenses (De- partment of Finance)	2,563 58	2,563 58	
		Total Ordinary	\$235,776 06	\$226,614 88	\$222,757 23

Salary of the Governor General—Governor General's Act, c. 85, R.S. \$ 48,666 60

The above Act provides that there shall be payable yearly to the Governor General "a salary of ten thousand pounds sterling, equal to and of the value of forty-eight thousand six hundred and sixty-six dollars and sixty-three cents". Salary was paid to His Excellency the Earl of Athlone.

Salaries of the Lieutenant-Governors—Salaries Act, c. 182, R.S. \$ 80,899 88

The above Act provides that the salaries of the Lieutenant-Governors of the provinces shall be as follows: Alberta, \$9,000; British Columbia, \$9,000; Manitoba, \$9,000; New Brunswick, \$9,000; Nova Scotia, \$9,000; Ontario, \$10,000; Prince Edward Island, \$7,000; Quebec, \$10,000; Saskatchewan, \$9,000.

The Lieutenant-Governor of the Province of Saskatchewan died on June 20, 1945, and his salary to that date was \$2,000. His successor, whose salary commenced on June 25, received \$6,900.

Vote 88 Office of the Secretary to the Governor General, including allowance of \$2,500 per annum to the Secretary to the Governor General

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	28,425 00	28,425 00	28,027 71
Cost of Living Bonus and Other Pay-list Items	2,461 00	2,461 00	1,306 79
A Allowances	2,500 00	2,500 00	1,250 00
Printing and Stationery	8,000 00	8,000 00	1,796 91
B Sundries	62,260 00	62,260 00	62,103 41
	<u>\$ 103,646 00</u>	<u>\$ 103,646 00</u>	<u>\$ 94,484 82</u>

As of March 31, 1946, there were 12 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rate indicated by an asterisk includes war duties supplement. Sir Shuldham Redfern, Secretary to the Governor General, \$5,000 (Sept. 30); P. S. Burt, \$2,400; H. S. Graham, \$3,000; F. L. C. Pereira, \$6,000*; E. M. Stothers, \$2,400. Aides-de-Camp were paid \$4,599.60.

A An allowance at the rate of \$2,500 was paid (to Sept. 30) to Sir Shuldham Redfern as Secretary to the Governor General.

B A travelling allowance at the rate of \$50,000 per annum, under the provisions of P.C. 40/1803 of July 10, 1914, was paid to the Governor General to December 31. Accounts for travelling expenses amounted to \$18,279.51. Charges in connection with the Governor General's railway cars were \$2,299.66.

GENERAL

Transfer from Vote 71, Unforeseen Expenses (Department of Finance).....\$ 2,563 58

Payments were to cover expenses totalling \$2,317 incurred by Sir Shuldham Redfern, Secretary to the Governor General, and of \$246.58 by Miss Vera Grenfell, Lady-in-Waiting to Princess Alice, on their return to England.

1945-46

PUBLIC ACCOUNTS

PART II

I

DEPARTMENT OF INSURANCE

Details of

REVENUES AND EXPENDITURES

DEPARTMENT OF INSURANCE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	\$ 198,964 34	Ordinary	\$ 170,819 21

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
A Proceeds from Sales	20 00	3 65
B Services and Service Fees	170,779 26	171,373 02
C Miscellaneous	19 95	
Total Ordinary	<u>\$ 170,819 21</u>	<u>\$ 171,376 67</u>

Details

Ordinary Revenue—		
A Proceeds from Sales: Direct sale of publications		20 00
B Services and Service Fees:		
Assessments on:		
Insurance Companies	159,698 27	
Loan Companies	3,858 49	
Trust Companies	4,124 05	
Small Loans Companies and money lenders	2,748 45	
Total (revenue from assessments)	<u>170,429 26</u>	

Under the provisions of the Department of Insurance Act, c. 45, 1932, the expenditure incurred by the Dominion during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, c. 46, 1932, the Foreign Insurance Companies Act, c. 47, 1932, the Loan Companies Act, c. 28, R.S., the Trust Companies Act, c. 29, R.S., the Small Loans Act, c. 23, 1939, and amendments, is assessed against the companies transacting business thereunder, in the proportion which the net premiums in Canada or income of each bears to the total amount of such premiums or income received during the preceding calendar year.

The amount assessed is determined as follows:

	1944-45
Expenditures	174,832 18
Estimated rent, char service, lighting and sundries charged to Department of Public Works, Vote 249	11,437 64
Total estimated expenditures	<u>186,269 82</u>

Less:

Salaries on account of Civil Service Insurance administration, etc.	6,857 06	
Work done for other departments.....	8,000 00	
Revenue from sale of publications (by Department of Public Printing and Stationery).....	612 50	
Net penalties received.....	371 00	
	<u>15,840 56</u>	
Total to be assessed.....		<u><u>\$ 170,429 26</u></u>

Net penalties collected during the current year..... 350 00
170,779 26

Gross penalties amounting to \$8,850, were received during 1945-46 from companies which did not file the business statements within the time-limit imposed under the terms of the Act. Rebates totalling \$8,500 were subsequently authorized by the Governor in Council under the provisions of section 33 of the Consolidated Revenue and Audit Act, c. 27, 1931, resulting in the net figure of \$350 referred to above.

C Miscellaneous: Premium on foreign exchange transactions.....	19 95
	<u><u>\$ 170,819 21</u></u>

Certified correct.

G. D. FINLAYSON,

Superintendent of Insurance.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
I-3	89	Departmental Administration.....	180,830 00	178,248 79	174,832 18
I-4	90	Expenses of work in the interests of Fire Prevention.....	19,925 00	19,915 55	10,472 50
SUPERANNUATION AND RETIREMENT BENEFITS					
I-4	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	800 00	800 00	
		Total Ordinary.....	<u>\$ 201,555 00</u>	<u>\$ 198,964 34</u>	<u>\$ 185,304 68</u>

Vote 89 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	122,960 00	127,360 00	127,271 83
Cost of Living Bonus and Other Pay-list Items.....	8,120 00	5,920 00	5,731 76
A Printing and Stationery.....	6,000 00	5,200 00	5,076 09
B Printing Annual Reports.....	19,000 00	20,200 00	20,196 07
C Travelling Expenses	18,500 00	15,900 00	14,198 92
D Valuation of Securities	5,250 00	5,250 00	4,960 95
Sundries	1,000 00	1,000 00	813 17
	<u>\$ 180,830 00</u>	<u>\$ 180,830 00</u>	<u>\$ 178,248 79</u>

The purpose of this vote is to provide for the cost of supervision and inspection of Canadian, British and foreign insurance companies, and the administration and enforcement of the Canadian and British Insurance Companies and Foreign Insurance Companies Acts; the administration of the Loan Companies, Trust Companies and Small Loans Acts, and the superintendence and examination of companies operating thereunder; the

administration of the Civil Service Insurance Act; and the collection of insurance, loan, trust and small loans companies superintendence assessments and of Special War Revenue Taxes on insurance written in Canada or placed with unregistered companies. The latter taxes are included in the revenues of the Department of Finance.

As of March 31, 1946, there were 53 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements: G. D. Finlayson, Superintendent of Insurance, \$10,000; C. R. Brereton, \$3,600; W. Dargavel, \$5,400* (Nov. 23); G. C. Gardner, \$3,720; W. H. Gilliland, \$6,900; R. Humphrys, \$3,000; A. D. Jamieson, \$4,620; W. A. Keltie, \$2,640* (Jan. 30); K. R. MacGregor, \$5,220*; M. L. Mallen, \$3,000; W. R. McDonald, \$4,620; K. M. McIlraith, \$3,600; G. L. Palmer, \$3,000; J. R. E. Patterson, \$3,960; C. A. Ranson, \$3,960; A. G. Robertson, \$3,000; H. W. Stinson, \$2,640; R. W. Walker, \$3,600; R. W. Warwick, \$5,940; A. D. Watson \$6,900.

A B Payments were made to the Department of Public Printing and Stationery.

C The following employees were receiving living allowances on the basis of \$3.50 per day while not in travel status: C. R. Brereton \$845.25; W. Dargavel, \$246.75; W. H. Gilliland, \$1,246; A. D. Jamieson, \$805.75; W. R. McDonald, \$850.50; K. M. McIlraith, \$934; C. A. Ranson, \$1,232; A. G. Robertson, \$947.92; H. W. Stinson, \$1,106.50.

Travelling expenses of \$300 or over were paid to: C. R. Brereton, \$672.01; W. Dargavel, \$738.65; A. D. Jamieson, \$889.26; W. R. McDonald, \$621.08; K. M. McIlraith, \$648.03; J. R. E. Patterson, \$925.58; A. G. Robertson, \$509.16; R. W. Walker, \$370.11.

D Payments from this account were: K. M. Pringle, \$3,500; Department of Public Printing and Stationery, \$1,460.95.

Vote 90 Expenses of work in the interests of Fire Prevention

	Estimates	Allotments	Expenditures
Salaries	5,820 00	6,070 71	6,070 71
Cost of Living Bonus and Other Pay-list Items.....	225 00	218 41	218 41
Printing and Stationery.....	1,720 00	2,583 47	2,574 02
A Travelling Expenses	800 00	633 87	633 87
B Production of Fire Prevention Film.....	9,000 00	8,941 50	8,941 50
Sundries	2,360 00	1,477 04	1,477 04
	<u>\$ 19,925 00</u>	<u>\$ 19,925 00</u>	<u>\$ 19,915 55</u>

As of March 31, 1946, there were 2 salaried employees being paid from this account. W. L. Clairmont was receiving a salary at an annual rate of \$4,560 on that date.

A The amount of these travelling expenses was paid to W. L. Clairmont.

B Paid to the National Film Board.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 800 00

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	nil	nil
Previous Years—Collectable	nil	nil
—Uncollectable	365 28	365 28
	<u>\$ 365 28</u>	<u>\$ 365 28</u>

1945-46

PUBLIC ACCOUNTS

PART II

J

DEPARTMENT OF JUSTICE

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF JUSTICE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	6,106,031 32	Ordinary	564,909 63
War and Demobilization	18,719 79	Special	43,970 03
	<u>\$6,124,751 11</u>		<u>\$ 608,879 66</u>

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
A Privileges, Licences and Permits.....	11,284 81	11,300 50
B Proceeds from Sales.....	355,773 81	426,150 90
C Services and Service Fees.....	55 69	24 00
D Refunds of Expenditure.....	11,194 80	5,300 83
E Miscellaneous	186,600 52	5,322 17
Total Ordinary	564,909 63	448,098 40
Special Receipts—		
F Refunds of Previous Years' War Expenditures	43,970 03	42,573 31
Grand Total	\$ 608,879 66	\$ 490,671 71

Details

Ordinary Revenue—	
A Privileges, Licences and Permits:	
Rentals	11,284 81
B Proceeds from Sales:	
Farm produce	178,578 11
Manufactured products	157,641 73
Water	7,435 97
Canada Law Reports	12,118 00
	<u>355,773 81</u>

Proceeds from Sales:—Produce of the penitentiary farms was: potatoes, 1,029,646 lbs.; other vegetables, 1,066,666 lbs.; pork, bacon, beef and other meats, 402,225 lbs.; milk, 93,788 gallons; eggs, 39,001 doz.; grain, 43,488 bushels; corn, 680 tons; hay, 1,587 tons; swine, 444 head; cattle, 37 head; fowl, 1,876. Thirty-five tons of vegetables were furnished without cost to other Government Departments—National Defence (Army Services), National Defence (Air Services), and Mines and Resources (Indian Affairs).

C Services and Service Fees:	
Sheriff's fees, Yukon Territory.....	55 69
D Refunds of Previous Years' Expenditures.....	11,194 80

E Miscellaneous:

Fines and Forfeitures:

Penitentiaries	327 25	
Fines, Section 67 H, Penitentiary Act.....	250 00	
Yukon Territory	2,535 50	
Combines Investigation Act	183,487 77*	
		<u>186,600 52</u>
Total Ordinary		564,909 63

Special Receipts—

F Refunds of Previous Years' War Expenditures	43,970 03
Recoveries from the Armed Forces and other Government departments in connection with goods repaired and manufactured in penitentiaries in the previous fiscal year, the relevant expenditures having been charged to the war allotment of that year.	

Grand Total \$ 608,879 66

Comparative statement of Revenue Receipts showing Sales of Farm Produce by Penitentiaries.

	1945-46		1944-45	
	Revenue Receipts		Revenue Receipts	
	Total	From Sales of Farm Produce	Total	From Sales of Farm Produce
Dorchester	45,562 95	22,382 96	45,893 61	22,843 63
St. Vincent de Paul.....	110,490 00	40,119 15	129,012 70	40,019 15
Kingston	78,476 29	32,662 61	112,406 09	30,516 42
Collin's Bay	34,682 21	18,289 57	36,459 47	18,030 83
Manitoba	41,878 46	26,924 19	43,637 06	28,309 98
Saskatchewan	31,448 86	26,622 91	39,881 62	33,326 60
British Columbia	23,451 77	11,576 72	23,654 35	12,032 33
	<u>\$ 365,990 54†</u>	<u>\$ 178,578 11</u>	<u>\$ 430,944 90</u>	<u>\$ 185,078 94</u>

* Under Department of Labour in previous fiscal year.

† Includes all Ordinary Revenue of the Department except (B) Sales of Canada Law Reports, \$12,118, (C) Sheriff's Fees, \$55.69, and (E) Fines—Yukon Territory, \$2,535.50, Combines Investigation Act, \$183,487.77.

Certified correct.

F. P. VARCOE,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
J-5	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00.
J-5	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
J-5	Stat.	Salary of Solicitor General of Canada, Salaries Act, c. 12, 1931.....	9,527 74	9,527 74	
J-5	Stat.	Motor Car Allowance to Solicitor General of Canada, Appropriation Act, No. 5, c. 61, 1931.....	1,905 59	1,905 59	
J-5	91	Departmental Administration.....	182,449 00	162,178 51	141,551 21
J-5	467	92 *Remission Service.....	55,410 00	42,944 83	41,981 50
J-6	93	Administration of Justice—Miscellaneous Expenditure.....	6,000 00	6,000 00	4,488 32
J-6	94	Expenses of Litigated Matters.....	25,000 00	9,960 64	2,646 27
J-6	95	Annual Contribution to the Canadian Law Library, London, England.....	500 00	363 00	350 61
J-6	Stat.	Supreme Court of Canada—			
J-8	96	Judges' Salaries, Judges Act, c. 105, R.S.....	87,000 00	87,000 00	77,774 19
J-8	469	Administration.....	78,495 00	73,826 51	68,324 57
J-6	Stat.	Exchequer Court of Canada—			
J-8	97	Judges' Salaries and travelling allowances of Admiralty Judges, Judges Act, c. 105, R.S....,	31,504 70	31,504 70	24,728 03
J-8	662	Administration.....	49,533 00	45,634 99	36,856 40
J-8	98	Yukon Territorial Court—Administration.....	5,040 00	2,138 82	2,774 86
J-6	Stat.	Other Courts—Judges' Salaries and travelling allowances, Judges Act, c. 105, R.S.....	1,955,922 83	1,955,922 83	1,938,912 33
J-8	99	Payments of gratuities to the widows or other dependents of judges who die while in office.	15,000 00	11,499 98	7,599 99
J-9	105	†Combines Investigation Act.....	61,000 00	34,580 70	24,920 53
J-9	468				
PENITENTIARIES BRANCH					
J-9	100	Branch Administration.....	122,344 00	65,632 41	61,327 82
J-10	101	*Operation and Maintenance of Penitentiaries,			
J-10	471	etc.....	3,750,453 00	3,192,434 60	2,874,398 84
PENSIONS AND OTHER BENEFITS					
J-12	Stat.	Pensions under the Judges Act, Judges Act, c. 105, R.S.....	347,860 25	347,860 25	333,325 87
J-12	102	Pension to William Tatton.....	564 00	564 00	564 00
J-12	Stat.	Pension to Mrs. Alice Joynson, c. 11, 1914.....	499 92	499 92	499 92
J-12	Stat.	Pension to Mrs. Violet L. Jenkin, Appropriation Act, c. 76, 1927.....	600 00	600 00	600 00
J-12	Stat.	Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927.....	600 00	600 00	600 00
GENERAL					
J-12		Transfer from Vote 71 (Department of Finance)			
		Unforeseen Expenses.....	10,851 30	10,851 30	
		Expenditures: from appropriations not required for 1945-46.....			610 00
		Total Ordinary.....	6,810,060 33	6,106,031 32	5,656,835 26
		Allotted from the War Expenditure and Demobilization Appropriation.			
		(Details on page J-12).....	20,375 00	18,719,79	44,604 51
		Grand Total.....	\$ 6,830,435 33	\$ 6,124,751 11	\$5,701,439 77

*Complete title is shown in following details.

†Previously under Department of Labour.

Salary of Minister, Rt. Hon. L. S. St. Laurent, Salaries Act, c. 24, 1944.....	\$	10,000	00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	\$	2,000	00

Salary of Solicitor General of Canada, Hon. Joseph Jean, Salaries Act, c. 12, 1931.....	\$	9,527	74
Motor Car Allowance to Solicitor General of Canada, Appropriation Act, No. 5, c. 61, 1931..	\$	1,905	59

The above amounts cover the period April 18, 1945 to March 31, 1946.

Vote 91 (and Vote 467, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	153,896 00	151,396 00	137,478 53
Cost of Living Bonus and Other Pay-list Items.....	9,953 00	12,453 00	11,850 95
A Printing and Stationery	6,500 00	6,500 00	5,167 60
B Sundries, including Travelling Expenses, Telegrams and Telephones, etc.	12,100 00	12,100 00	7,681 43
	<u>\$ 182,449 00</u>	<u>\$ 182,449 00</u>	<u>\$ 162,178 51</u>

As of March 31, 1946, there were 61 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. F. P. Varcoe, Deputy Minister, \$10,000; E. Miall, Assistant Deputy Minister, \$8,000 (Jan. 23); P. M. Anderson, \$6,000*; M. Bernier, \$3,420, secretarial allowance, \$600; H. Bourque, \$2,520; E. A. Driedger, \$5,000; P. Fontaine, \$5,700; R. Forsyth, \$6,000*; R. Gibeault, \$5,700; B. Godbout, \$4,080; G. L. Hardy, \$2,520*; D. H. W. Henry, \$2,640; W. R. Jackett, \$5,000; W. D. Johnstone, \$2,400; D. W. Mundell, \$5,000; J. J. O'Leary, \$2,400 (Aug. 25); R. A. Olmsted, \$5,700*; J. C. Stein, \$5,000; J. G. Sylvestre, \$3,000.

A Paid to Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to: Hon. Joseph Jean, \$692; A. M. Bernier, \$396.35. Expenditures for long distance telephone messages were \$2,414.13, and for telegrams, \$1,093.74. The sum of \$1,993.62 was paid to E. Miall, Assistant Deputy Minister, upon retirement, being the difference between salary and superannuation allowance for six months in lieu of retiring leave with pay, under authority of P.C. 59/238 of January 23, 1946.

Vote 92 Remission Service, including remuneration to members of the Royal Canadian Mounted Police Force (to be expended under Order in Council, and not to exceed \$1,600) for assistance to this Service, and an amount of \$10,900 to reimburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this Service

	Estimates	Allotments	Expenditures
Salaries	34,275 00	34,275 00	27,739 80
Cost of Living Bonus and Other Pay-list Items.....	3,135 00	3,135 00	2,069 32
Printing and Stationery	2,000 00	2,000 00	998 68
A Sundries, including Travelling Expenses, Telegrams and Telephones, etc.	3,500 00	3,500 00	2,665 84
Remuneration to the Royal Canadian Mounted Police Force for Assistance	1,600 00	1,600 00	1,300 00
Reimbursement to the Royal Canadian Mounted Police Force for Assistance	10,900 00	10,900 00	8,171 19
	<u>\$ 55,410 00</u>	<u>\$ 55,410 00</u>	<u>\$ 42,944 83</u>

As of March 31, 1946, there were 14 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: M. F. Gallagher, \$6,440; C. S. Guthrie, \$3,000; E. L. Jamieson, \$2,400; T. S. Waldron, \$3,000.

A Travelling expenses of \$300 or over were paid to: M. F. Gallagher, \$777.59; F. W. Thompson, \$507.85. Expenditures for long distance telephone messages were \$537.11 and for telegrams, \$552.88.

Vote 93 Administration of Justice—Miscellaneous Expenditure.....	6,000 00
Expenditures	\$ 6,000 00

Expenditures include \$4,499.78 for taking and transcribing evidence; and \$225 for fees and expenses of alienists. The sum of \$1,200 was paid to A. Duclos, Registrar, Exchequer Court of Canada, upon retirement, being the difference between salary and superannuation allowance for six months in lieu of retiring leave with pay, under authority of P.C. 4129 of June 9, 1945.

Vote 94 Expenses of Litigated Matters.....	25,000 00
Expenditures	\$ 9,960 64

Expenditures include \$183 for Bar fees; \$1,096 for law stamps; \$7,685 for legal fees and expenses, of which \$7,000 was paid to A. Geoffrion, \$300 to A. J. McLeod and \$385 to G. F. Reid.

Vote 95 Annual Contribution to the Canadian Law Library, London, England.....	500 00
Expenditures	\$ 363 00

Expenditures include grant of \$350 to the Canadian Law Library, London, England and subscription of such Library for the United States Supreme Court Reports.

Supreme Court of Canada—Judges' Salaries, Judges Act, c. 105, R.S.....	87,000 00
Exchequer Court of Canada—Judges' Salaries and travelling allowances of Admiralty Judges, Judges Act, c. 105, R.S.	31,504 70
Other Courts—Judges' Salaries and travelling allowances, Judges Act, c. 105, R.S.	1,955,922 83
	\$2,074,427 53

The Judges Act, c. 105, R.S., directs that the salaries of Judges be a charge to Consolidated Revenue Fund and paid as follows:

Supreme Court of Canada: Chief Justice, \$15,000; 6 puisne Judges, each \$12,000.

Exchequer Court of Canada: President, \$10,000; 2 puisne Judges, each \$9,000.

Local Judges in Admiralty of the Exchequer Court, one Judge in each district, Nova Scotia, New Brunswick, Quebec and British Columbia, each \$1,000; Prince Edward Island, \$300; Toronto, \$600.

Nova Scotia: Chief Justice, \$10,000; Judge in Equity and 5 puisne Judges, each \$9,000; Judge of the Court of Divorce and Matrimonial Causes, \$500; 7 County Court Judges, each \$5,000.

Prince Edward Island: Chief Justice, \$10,000; 2 assistant Judges, each \$9,000; 3 County Court Judges, each \$5,000.

New Brunswick: Chief Justice of New Brunswick and Chief Justice of the Court of King's Bench Division, each \$10,000; 2 puisne Judges of the Court of Appeal and 3 puisne Judges of the King's Bench Division, each \$9,000; Judge of the Court of Divorce and Matrimonial Causes, \$500; 6 County Court Judges, each, \$5,000.

Quebec: Chief Justice, Court of King's Bench and Chief Justice of Superior Court, each, \$10,000; the puisne Judge of the Superior Court appointed to perform duties of the Chief Justice in the district as constituted for the Court of King's Bench (sitting in Appeal), within which the Chief Justice does not reside, \$10,000; 11 puisne Judges of the Court of King's Bench and 35 puisne Judges of the Superior Court, each, \$9,000; Circuit Court, Senior Judge, \$8,000; 3 Judges, each, \$7,000.

Ontario: Chief Justice of Ontario and Chief Justice of High Court, each, \$10,000; 7 Justices of Appeal, each, \$9,000; 12 Justices of the High Court, each, \$9,000; 75 Judges and Junior Judges, each, \$5,000.

Manitoba: Chief Justice of the Court of Appeal and Chief Justice of the Court of King's Bench, each, \$10,000; 4 puisne Judges of the Court of Appeal and 5 puisne Judges of the Court of King's Bench, each, \$9,000; 9 County Court Judges and 1 Junior County Court Judge, each, \$5,000.

Saskatchewan: Chief Justice of Saskatchewan and Chief Justice of the Court of King's Bench, each, \$10,000; 4 puisne Judges of the Court of Appeal and 6 puisne Judges of the Court of King's Bench, each, \$9,000; 18 District Court Judges, each, \$5,000.

Alberta: Chief Justice of Alberta and Chief Justice of the Trial Division, each, \$10,000; 4 Justices of Appeal and 5 Justices of the Supreme Court, each, \$9,000; 12 District Court Judges, each, \$5,000.

British Columbia: Chief Justice of the Court of Appeal and Chief Justice of the Supreme Court, each, \$10,000; 4 Justices of Appeal and 5 puisne Judges of the Supreme Court, each, \$9,000; 14 Judges and Junior Judges of the County Courts, each, \$5,000.

Section 21 of the Judges Act provides for, in addition to his moving or transportation expenses, a per diem allowance of \$10 in cities and \$6 elsewhere, to a Judge of the Exchequer, Superior or County Courts during periods he is attending at any place other than that at which he is, by law, obliged to reside. The per diem allowance is paid for each day or part of a day a judge is absent from his lawful place of residence. Travelling expenses of Judges of the Exchequer Court of Canada, amounting to \$6,121.40 were charged to Vote 97.

Each Judge of a District Court in Ontario by section 22, subsection 4 of the Judges Act receives \$500 per annum as a travelling allowance, and such payments were made to 13 judges in 1945-46.

Section 21 of the Judges Act states that the travel allowance to a Superior Court Judge shall be "in addition to his moving or transportation expenses". However, this does not apply to Judges travelling between Quebec and Montreal who are paid on a basis of \$25 per trip for transportation expenses, nor to Judges travelling between Vancouver and Victoria who are paid on a basis of \$15.

The following statement shows salaries and per diem and travel allowances of Judges by courts.

	Judges' salaries	Per diem allowances	Travel allowances	Total
Supreme Court of Canada	87,000 00			87,000 00
Exchequer Court of Canada	26,717 70			26,717 70
Local Judges in Admiralty	4,787 00			4,787 00
	118,504 70			118,504 70
Nova Scotia:				
Supreme Court	58,507 90	980 00	666 49	60,154 39
Divorce Court	500 00			500 00
County Courts	33,494 09	3,462 00	2,242 42	39,198 51
Prince Edward Island:				
Supreme Court	27,999 96	402 00	253 34	28,655 30
County Courts	14,999 76	66 00	37 31	15,103 07
New Brunswick:				
Court of Appeal	27,491 90	892 00	278 08	28,661 98
Court of King's Bench	36,527 73	2,238 00	1,050 48	39,816 21
Divorce Court	422 67			422 67
County Courts	29,999 53	3,680 00	1,406 06	35,085 59
Quebec:				
Court of King's Bench	108,425 77	3,720 00	1,883 60	114,029 37
Superior Courts and Circuit Courts	347,614 41	16,240 00	5,034 99	368,889 40
Ontario:				
Court of Appeal	69,758 02	664 00	388 19	70,810 21
High Courts	113,599 43	10,792 00	4,038 83	128,430 26
County Courts	244,268 48	4,616 00	2,690 14	251,574 62
District Courts	58,611 07		5,749 08	64,360 15
Manitoba:				
Court of Appeal	45,999 96			45,999 96
Court of King's Bench	38,741 92	1,148 00	1,137 98	41,027 90
County Courts	49,999 20	2,238 00	2,846 20	55,083 40
Saskatchewan:				
Court of Appeal	36,999 96			36,999 96
Court of King's Bench	63,999 96	3,098 00	1,424 80	68,522 76
District Courts	89,509 32	4,678 00	2,483 46	96,670 78
Alberta:				
Supreme Court, Appeal Division	45,549 96	2,218 00	885 22	48,653 18
Supreme Court, Trial Division	54,999 96	4,842 00	1,750 14	61,592 10
District Courts	54,058 27	6,300 00	3,329 96	63,688 23
British Columbia:				
Court of Appeal	45,999 92	4,365 00	570 00	50,934 92
Supreme Court	54,999 96	4,904 00	1,152 30	61,056 26
County Courts	69,998 88	5,796 00	4,206 77	80,001 65
	1,823,077 99	87,339 00	45,505 84	1,955,922 83
	<u>\$1,941,582 69</u>	<u>\$ 87,339 00</u>	<u>\$ 45,505 84</u>	<u>\$2,074,427 53</u>

Vote 96 (and Vote 469, Supplementary Estimates) Supreme Court of Canada, Administration

	Estimates	Allotments	Expenditures
Salaries	51,895 00	51,895 00	49,021 55
Cost of Living Bonus and Other Pay-list Items	3,800 00	3,800 00	3,318 48
Printing, Stationery, Travelling Expenses and Sundries, including Books, Magazines, etc., for Judges, not exceeding \$350	4,800 00	4,800 00	3,775 32
A Law Books and Books of Reference for Library, and Binding of same	9,000 00	9,000 00	8,945 84
Printing and Binding Supreme Court Reports and Distributing Canada Law Reports	9,000 00	9,000 00	8,765 32
	<u>\$ 78,495 00</u>	<u>\$ 78,495 00</u>	<u>\$ 73,826 51</u>

As of March 31, 1946, there were 22 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: G. A. Audette, \$2,700; S. E. Bolton, \$3,120; W. K. Campbell, \$3,600; C. E. Gobeil, \$3,480; A. Grenier, \$4,000; F. H. Hird, \$2,400; P. Leduc, \$7,500; D. M. Ormond, \$3,000.

A Receipts from sales of Law Reports for 1945-46 totalled \$12,118 and were credited to Ordinary Revenue—Proceeds from Sales.

Vote 97 (and (a) Vote 470 Supplementary Estimates; (b) Vote 662, Further Supplementary Estimates) Exchequer Court of Canada, Administration

	Estimates	Allotments	Expenditures
Salaries	25,655 00	25,655 00	23,403 18
Cost of Living Bonus and Other Pay-List Items.....	1,378 00	1,378 00	1,214 70
A Judges' and Court Officials' Travelling Expenses, Services of Sheriffs, Outside Court Reporters, etc.	17,000 00	17,000 00	15,634 06
Printing, Stationery and Sundries, including \$150 for Judges' Books	1,500 00	1,500 00	1,383 05
Printing and Binding Exchequer Court Reports	4,000 00	4,000 00	4,000 00
	<u>\$ 49,533 00</u>	<u>\$ 49,533 00</u>	<u>\$ 45,634 99</u>

As of March 31, 1946, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: H. Desmarais, \$3,000; A. W. Duclos, \$5,000 (June 5); H. R. L. Henry, \$5,000; G. J. Kitts, \$3,480 (Sept. 21); R. M. Spankie, \$3,720; F. J. Trowbridge, \$2,400.

A Travelling expenses of \$300 or over: Judges—E. R. Angers, \$672.71; J. C. A. Cameron, \$2,459.80; J. E. Michaud, \$1,021.15; C. G. O'Connor, \$830.20; J. T. Thorson, \$434.10; staff—H. Desmarais, \$807.90; R. M. Spankie, \$2,607.20; reporting evidence, \$6,389.75; sheriff and constable fees, \$343.50.

Vote 98 Yukon Territorial Court—Administration

	Estimates	Allotments	Expenditures
Salaries	2,040 00	2,040 00	1,320 00
Contingent Expenses	3,000 00	3,000 00	818 82
	<u>\$ 5,040 00</u>	<u>\$ 5,040 00</u>	<u>\$ 2,138 82</u>

Vote 99 Payments of gratuities to the widows or other dependents of judges who die while in office	15,000 00
Expenditures	\$ 11,499 98

Widow of Judge of District Court of Alberta.....	833 33
Widow of Chief Justice of Court of King's Bench of Manitoba.....	1,666 67
Widow of Judge of Supreme Court of Nova Scotia	1,500 00
Widow of Judge of County Court of Nova Scotia	833 33
Widow of Judge of Court of Appeal of Ontario.....	1,500 00
Widow of Judge of County Court of Ontario (A. A. Ingram).....	833 33
Widow of Judge of County Court of Ontario (O. E. Klein).....	833 33
Widow of Judge of Court of King's Bench of Quebec	1,500 00
Widow of Judge of Circuit Court of Quebec.....	1,166 66
Widow of Judge of County Court of Saskatchewan	833 33
	\$ 11,499 98

Vote 105 (and Vote 468, Supplementary Estimates) Combines Investigation Act

	Estimates	Allotments	Expenditures
Salaries	19,960 00	28,960 00	22,348 03
Cost of Living Bonus and Other Pay-list Items.....	1,540 00	1,750 00	1,748 89
A Fees and Expenses of Legal Counsel, Accountants, Special Assistants, Reporters, Special Commissioners and Witnesses	35,000 00	24,790 00	8,829 16
Printing and Stationery	500 00	1,500 00	912 10
Sundries	500 00	500 00	187 84
Telephones, Telegrams and Postage.....	500 00	500 00	111 86
Travelling Expenses	3,000 00	3,000 00	442 82
	\$ 61,000 00	\$ 61,000 00	\$ 34,580 70

This account, voted under the Department of Labour and transferred to this Department by authority of P.C. 6206, September 25, 1945, provides for the expenses of the administration of the Combines Investigation Act, c. 26, R.S.

As of March 31, 1946, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. H. M. Brown, \$4,800*; F. C. Gascoigne, \$3,600; F. A. McGregor, \$9,000; A. G. Powell, \$3,000; A. S. Whiteley, \$4,500; P. W. Willis, \$3,000.

A Expenditures include payments to: C. A. Curtis, \$571.25; A. Geoffrion, \$4,500; B. S. Keirstead, \$628.21; Chas. Russell and Co., \$1,739.39; J. Willis, \$1,066.20.

PENITENTIARIES BRANCH

Vote 100 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	88,335 00	88,335 00	53,396 68
Cost of Living Bonus and Other Pay-list Items.....	8,697 00	8,697 00	6,027 85
A Travelling Expenses	15,000 00	15,000 00	1,817 67
Printing and Stationery	4,000 00	4,000 00	3,400 92
Sundries	6,000 00	6,000 00	677 29
B Honorarium to Acting Superintendent for special additional services	312 00	312 00	312 00
	\$ 122,344 00	\$ 122,344 00	\$ 65,632 41

As of March 31, 1946, there were 35 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. H. Coyles, \$3,000; R. H. Cratchley, \$2,820; W. S. Lawson, \$4,140; J. A. McLaughlin, \$3,060; S. J. Pearson, \$4,260; G. L. Sauvant, \$3,420.

A Travelling expenses of \$300 or over were paid to: W. S. Lawson, \$491.93; J. A. McLaughlin, \$417.62; G. L. Sauvant, \$554.62.

B Paid to G. L. Sauvant under authority of P.C. 63/238, January 23, 1946.

Vote 101 (and Vote 471, Supplementary Estimates) Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and live stock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries

	Estimates	Allotments	Expenditures
Salaries	1,558,370 00	1,558,370 00	1,525,223 70
Cost of Living Bonus and Other Pay-list Items	204,470 00	207,170 00	206,847 60
A Retiring Allowances	43,600 00	16,000 00	15,893 75
B Uniforms	37,333 00	49,333 00	44,954 05
C Messing	47,300 00	47,300 00	37,104 33
Printing and Stationery	11,000 00	11,000 00	6,002 03
D Other Administrative Charges	24,800 00	24,800 00	23,695 17
E Maintenance of Convicts	631,875 00	661,875 00	587,292 93
F Discharge Expenses	40,150 00	40,150 00	34,425 83
G Operating Expenses	454,565 00	469,565 00	417,331 76
H Maintenance of Fixed Assets.....	81,830 00	106,830 00	89,745 95
I Construction of Buildings, Walls and Ducts	217,240 00	167,240 00	52,154 36
Machinery and Equipment	228,220 00	215,520 00	131,796 07
J Live Stock Purchased	19,700 00	24,700 00	19,917 07
Industrial Contracts (Recoverable)	150,000 00	150,000 00	
	<u>\$3,750,453 00</u>	<u>\$3,750,453 00</u>	<u>\$3,192,434 60</u>

The distribution of expenditures by penitentiaries is as follows:—

Penitentiaries	Salaries, Cost of Living Bonus and Other Pay-list Items	Administration	Maintenance of Convicts and Discharge Expenses	Operation, Maintenance of Fixed Assets, Construction, etc.	Total
Dorchester	221,771 84	21,223 37	77,453 13	102,599 08	423,047 42
St. Vincent de Paul	428,934 01	25,081 10	176,777 84	180,295 48	811,088 43
Collin's Bay	189,979 60	11,063 84	43,824 11	67,302 53	312,170 08
Kingston	310,696 05	25,992 96	128,004 54	115,371 32	580,064 87
Manitoba	179,170 16	12,542 25	53,769 78	86,160 98	331,643 17
Saskatchewan	210,120 29	19,992 21	68,763 81	95,407 06	394,283 37
British Columbia	191,399 35	11,753 60	73,125 55	63,858 76	340,137 26
	<u>\$1,732,071 30</u>	<u>\$ 127,649 33</u>	<u>\$ 621,718 76</u>	<u>\$ 710,995 21</u>	<u>\$3,192,434 60</u>

As of March 31, 1946, there were 961 salaried employees being paid from this account (as compared with 899 on March 31, 1945): Dorchester, 121; St. Vincent de Paul, 242; Collin's Bay, 102; Kingston, 178; Manitoba, 97; Saskatchewan, 118; British Columbia, 103. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate	Allowances		Salary rate	Allowances
Dorchester:			St. Vincent de Paul— <i>Concluded</i>		
Bourque, E. G.	\$ 3,300 00*	\$ 180 00**	Le Bel, G.	4,950 00	810 00†
Goad, G. T.	4,650 00*	690 00†	Lesage, R.	2,640 00	
Ison, H. E.	2,400 00*	180 00**	Levasseur, C.	2,280 00*	720 00
Sears, L. H.	2,580 00*		Preville, R.	2,520 00	240 00**
Spurr, E. B.	2,520 00	180 00**	Valiquette, F. (Aug. 18)..	2,520 00	
Timlin, C. E. (Feb. 23)..	3,420 00	690 00†	Kingston:		
Vanier, H. A.	2,520 00	180 00**	Allan, R. M.	5,310 00*	810 00†
St. Vincent de Paul:			Brady, M. J.	2,520 00	
Belanger, J. C. A.	2,400 00*	180 00**	Campbell, J. H. (Aug. 27)	2,700 00*	
Brodeur, E. O.	3,510 00		Earl, O. A.	2,400 00	
Coron, E.	3,120 00		Kidd, W. E.	2,520 00	300 00**
Dorias, J.	2,640 00*		Millard, L. H.	3,270 00	690 00†
Gagnon, G. Z. (Sept. 26).	3,180 00*	180 00**	Peddar, A. G.	2,400 00*	200 00**
Garceau, E.	2,580 00		Tweddell, T. N.	2,520 00	
			Webster, A. A.	2,640 00*	

	Salary rate	Allowances		Salary rate	Allowances
Collin's Bay:			Saskatchewan:		
Cleeton, H.	3,210 00	690 00†	Akers, J. B.	2,580 00*	
Craig, W. H.	4,590 00*	690 00†	Daoust, J. L.	2,520 00	
Grant, W.	2,640 00		Darby, C. S.	2,520 00	
Keech, H. L.	2,580 00*		Duff, J.	3,030 00*	690 00†
Saunders, F. H.	2,400 00*	180 00**	Everatt, J. W.	3,870 00*	690 00†
			Luckraft, R. M.	2,520 00	
			Tisdale, C. L.	2,400 00	
Manitoba:			British Columbia:		
Bedford, H. J.	2,520 00		Beasley, F.	2,520 00*	
Bloomfield, S. F.	2,640 00*		Douglass, R. S.	3,630 00*	690 00†
Bowden, N.	2,700 00*		Drinkwater, J. G.	2,400 00*	180 00**
Campbell, A. H.	3,870 00	690 00†	Hanrahan, J. (June 16)...	2,520 00	
Geraghty, W. T.	2,400 00*	72 00**	Meighen, W.	4,650 00*	690 00†
West, W. H.	3,270 00*	690 00†	Quigley, J. A.	2,520 00	
Wood, W. R.	2,520 00		Ridland, G. B.	2,520 00	

**Received allowances (free quarters) under section 34 of the Penitentiary Act.

†In these cases the amounts are deducted from, not added to, the salary rates shown.

A Retiring allowances: gratuities on retirement were paid under section 32 of the Penitentiary Act c. 154, R.S. to 3 employees as follows:

Dorchester: C. E. Timlin, \$6,483.75.

Saskatchewan: C. H. Cummings, \$2,621.67; M. B. Hangerud, \$3,333.33.

Seven death gratuities, totalling \$3,405, were paid under section 33 of the Act.

B Uniforms for officers and guards are made in the penitentiaries.

C One meal per day is served without cost to officers and guards on duty. The monthly average of meals so served was 15,954; the average cost per meal was 21.64 cents.

D Includes the following grants in lieu of public school taxes: Dorchester, \$1,000; St. Vincent de Paul, \$500; Collin's Bay, \$200; Kingston, \$700; Manitoba, \$2,550.

E Expenditures include the following: clothing, \$117,036.66; rations, \$339,476.73; other maintenance, \$130,779.54; care of patients in mental hospitals (the average number of convicts in such institutions was 39), \$20,020.41; medical and surgical fees, \$5,043.35; hospital expenses, \$4,510; X-ray, \$1,106.75; eye-specialists' fees, \$2,204; optical supplies, \$1,638.01; dentists' fees and laboratory work, \$7,187.76.

The remuneration accumulated to the credit of 1,356 convicts discharged during the year was \$56,175.29. Against this amount, the sum of \$29,871.83 covering the cost of tobacco, smokers' supplies, etc., consumed by them during the period of their incarceration, was debited, and the balance, \$26,303.46 was paid to them in cash. Purchases of tobacco, smokers' supplies, etc., during the year amounted to \$41,995.47.

F Discharge expenses include the cost of wearing apparel and transportation to point of sentence, the former amounting to \$28,403.61, and the latter to \$5,690.09.

Nine convicts died during the year and the cost of interments was \$332.13.

G Expenditures include the following:—Fuel: Dorchester, \$20,809.88; St. Vincent de Paul, \$71,634.86; Collin's Bay, \$20,242.43; Kingston, \$30,296.80; Manitoba, \$22,647.50; Saskatchewan, \$19,993.46; British Columbia, \$14,608.80; total, \$200,226.73.

Electric Current: Dorchester, \$8,120.05; St. Vincent de Paul, \$12,336.30; Collin's Bay, \$3,193.37; Kingston, \$6,858.05; Manitoba, \$6,641.34; Saskatchewan, \$10,031.25; British Columbia, \$7,601.98; total, \$54,782.34.

Gasoline: Dorchester, \$1,087.53; St. Vincent de Paul, \$2,580.44; Collin's Bay, \$2,420.00; Kingston, \$2,157.52; Manitoba, \$692.50; Saskatchewan, \$1,204.60; British Columbia, \$993.96; total, \$11,136.55.

H I Includes expenditures for lumber: Dorchester, \$8,442.50; St. Vincent de Paul, \$7,196.63; Collin's Bay, \$4,984.97; Kingston, \$5,613.71; Manitoba, \$7,990.42; Saskatchewan, \$991.80; British Columbia, \$2,056.36; total, \$37,276.39.

J Purchases included 14 head of draft horses and 179 head of cattle.

Suppliers receiving \$5,000 or more: Beardmore & Co., Ltd., \$6,744.03; Beaver Specialty Ltd., \$6,591.48; Douglas S. Biggs, \$6,673.26; Boon-Strachan Coal Co., Ltd., \$74,311.07; British American Oil Co., Ltd., \$5,890.73; Burns & Co., Ltd., \$11,668.09; Canada Packers Ltd., \$66,486.26; Canadian Industries Ltd., \$7,287.97; Canadian National Railways, \$8,504.66; Canadian Utilities Ltd., \$10,031.25; Consolidated Piece Dyers Ltd., \$5,214.90; Dagenais & Galarneau, \$6,143.03; Dominion Coal Co., Ltd., \$14,791.56; Dominion Textile Co., Ltd., \$11,593.15; Drury's Supplies Reg'd, \$18,650.67; Eastern Hay and Feed Co., Ltd., \$6,140.34; Empire Sash and Door Co., Ltd., \$6,975.64; John M. Garland Son & Co., Ltd., \$17,575.53; Gilley Bros., Ltd., \$14,108.17; S. Green, \$5,469.69; Harstone Coal Co., Ltd., \$22,314.29; L. B. Holliday & Co., of Canada Ltd., \$3,486.85; Kingston Public Utilities Commission, \$10,369.34; Lang Tanning Ltd., \$11,206.72; W. C. Macdonald Inc., \$33,875.64; McCain Produce Co., Ltd., \$13,379.65; Monarch Woollen Co., \$7,219.65; Morris Coal Co., \$33,111.25; New Brunswick Electric Power Commission, \$8,120.05; City of New Westminster, \$9,646.27; Northern Cartage & Contracting Co., Ltd.,

\$5,908.58; North Star Lumber Co., Ltd., \$16,876.34; Novo Broom & Mop Supplies Corp., \$6,767.09; Ogilvie Flour Mills Co., Ltd., \$7,101.09; Paton Manufacturing Co., Ltd., \$11,451.57; Penmans Ltd., \$13,015.46; Prince Albert Lumber Co., Ltd., \$10,513.84; Purity Flour Mills Ltd., \$18,362.87; Quebec Hydro, \$12,336.30; Quebec Provincial Hospitals, \$8,302.40; Regent Knitting Mills, Ltd., \$5,184.48; Sherwin-Williams Co., of Canada, Ltd., \$5,023.39; Swift Canadian Co., Ltd., \$10,127.57; United Shoe Machinery Co., of Canada, Ltd., \$5,565.35; War Assets Corporation, \$27,771.40; Western Grocers Ltd., \$5,946.39; City of Winnipeg Hydro Electric System, \$7,151.13.

PENSIONS AND OTHER BENEFITS

Pensions under the Judges Act, Judges Act, c. 105, R.S. \$ 347,860 25

A statement of payments by Courts follows. In each case, the number of pensions is shown in parentheses.

Supreme Court of Canada (2)	\$ 21,483 87	Manitoba (5)	\$ 16,962 62
Nova Scotia (8)	18,387 72	Saskatchewan (10)	40,212 02
Prince Edward Island (2)	11,666 52	Alberta (15)	47,181 27
New Brunswick (6)	20,471 75	British Columbia (9)	33,819 34
Quebec (7)	30,038 66	Yukon (1)	161 29
Ontario (33)	102,475 19		

Vote 102 Pension to William Tatton 564 00
 Expenditures \$ 564 00

Pension to Mrs. Alice Joynson, c. 11, 1914. 499 92
 Pension to Mrs. Violet L. Jenkin, Appropriation Act, c. 76, 1927. 600 00
 Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927. 600 00
 \$ 1,699 92

GENERAL

Transfer from Vote 71, Unforeseen Expenses, Department of Finance. \$ 10,851 30

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
J-13	Expenses in connection with the Administration of the Defence of Canada Regulations.	500 00	499 70	153,894 15
J-13	War Staff in the office of the Minister of Justice.	1,380 00	1,376 73	22,225 61
J-13	Expenses in connection with Prize Courts.	6,640 00	5,240 23	21,095 23
J-13	Expenses of a Commission appointed under authority of P.C. 3422½ of May 10, 1945 to inquire into the disorders at Halifax, N.S., on May 7 and 8, 1945.	10,105 00	10,103 13	10,103 13
J-13	To provide for additional remuneration to be paid to Judge J. C. A. Cameron, County Court Judge of Hastings County, Ontario, in connection with the performance of his duties as Deputy Judge of the Exchequer Court of Canada.	1,750 00	1,500 00	1,500 00
	Total Current.	20,375 00	18,719 79	208,818 12
	*Non-Current Allotments.		43,970 03	38,549 33
		\$ 20,375 00	\$ 18,719 79	\$ 43,970 03
				\$ 247,367 45

*The details of these Allotments will be found in Public Accounts of previous years.

Allotment: Expenses in connection with the Administration of the Defence of Canada	
Regulations	500 00
Expenditures	499 70
	499 70

The above expenditures consist of payments of \$350 to G. Fauteux and \$149.70 to J. J. Robinette for legal fees and expenses.

Allotment: War Staff in the office of the Minister of Justice		1,380 00
Expenditures	\$	1,376 73
		1,376 73

Allotment: Expenses in connection with Prize Courts		6,640 00
Expenditures	\$	5,240 23
		5,240 23

Expenditures comprised: claim paid in connection with cargo of Danish ship *Europa*, \$2,764.18; legal fees and expenses—J. G. Fogo, \$1,834.23, C. MacKenzie, \$221.45, R. V. Prenter, \$220.37, L. D. Whinyard, \$200.

Allotment: Expenses of a Commission appointed under authority of P.C. 3422½ of May 10, 1945 to inquire into the disorders at Halifax, N.S., on May 7 and 8, 1945		10,105 00
Expenditures	\$	10,103 13
		10,103 13

Expenditures include: travelling expenses of E. C. Elwood, \$1,053.34 and Hon. Mr. Justice R. L. Kellock, \$379.05; legal fees and expenses, C. F. H. Carson, \$6,489.55; printing and stationery, \$208.66; advertising, \$87.73.

Allotment: To provide for additional remuneration to be paid to Judge J. C. A. Cameron, County Court Judge of Hastings County, Ontario, in connection with the performance of his duties as Deputy Judge of the Exchequer Court of Canada		1,750 00
Expenditures	\$	1,500 00
		1,500 00

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	6,645 88	16,019 10
Previous Years—Collectable	8 60	2,370 47
—Uncollectable	1,028 87	1,040 33
Total	\$ 7,683 35	\$ 19,429 90

OPEN ACCOUNTS

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Unclaimed Cheques Suspense—Justice	\$ 150 00			\$ 150 00

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account pending claims therefor.

1945-46

PUBLIC ACCOUNTS

PART II

K

DEPARTMENT OF LABOUR

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF LABOUR

Reference Table

	<u>PAGE</u>
Appropriations (Summary and Index).....	K-5
War and Demobilization Allotments (Summary and Index)....	K-17
Government Annuities.....	K-7, 37
Japanese Division.....	K-4, 34, 40, 42
<i>Labour Gazette</i>	K-4, 8
Labour Transference.....	K-30
National Selective Service Program.....	K-20
National War Labour Board.....	K-27
Unemployment Insurance Act, 1940.....	K-4, 9, 37
Vocational Training.....	K-24

DEPARTMENT OF LABOUR

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	20,613,474 69	Ordinary	5,192 63
Special	20,661 65	Special Receipts	2,526,688 84
War and Demobilization	22,859,119 93		
	<u>\$ 43,493,256 27</u>		<u>\$ 2,531,881 47</u>

Receipts and Disbursements—Open Accounts

[9] Floating Debt	37 40
[10] Deposit and Trust Accounts (Dr.)	163 53
[11] Insurance, Pension and Guaranty Accounts	93,825,700 28
[12] Deferred Credits	5,923 44
[13] Sundry Suspense Accounts	12,885 38
	<u>\$ 93,832,536 09</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page K-37.

GENERAL NOTE:—Balance Sheet as at March 31, 1946, and Statement of Profit and Loss for the year ended March 31, 1946, relating to the Tashme Canteen operated by the Japanese Division of the Department of Labour are included as an Appendix to this section.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
A Proceeds from Sales	1,979 67	2,067 23
B Refunds of Expenditure	2,789 88	2,228 42
C Miscellaneous	423 08	70 97
Total Ordinary	5,192 63	4,366 62
Special Receipts—		
D Refunds of Previous Years' Special Expenditures	12,530 01	22,973 69
E Refunds of Previous Years' War Expenditures	67,205 52	54,572 23
F Miscellaneous War Revenues	133,395 16	160,768 03
G Sale of Surplus War Assets	185 00	1,963 01
H Cash Surplus from Operations	2,313,373 15	638,469 43
Grand Total	<u>\$2,531,881 47</u>	<u>\$ 883,113 01</u>

Details

Ordinary Revenue—

A	Proceeds from Sales: <i>Labour Gazette</i> and other publications, \$1,908.81; sundry, \$70.86	1,979 67
B	Refunds of Previous Years' Expenditures, \$2,379.13; refunds of outstanding advances, \$410.75 ..	2,789 88
C	Miscellaneous	423 08
	Total Ordinary	5,192 63

Special Receipts—

D Refunds of Previous Years' Special Expenditures:

Refunds received from the Provinces for the adjustment of expenditures included in Provincial claims relating to unemployment relief, relief settlement and youth training—Prince Edward Island, \$1,900; Quebec, \$3,978.34; Ontario, \$1,166.14; Manitoba, \$1,891.72; Saskatchewan, \$3,465.13; Alberta, \$128.68. 12,530 01

E Refunds of Previous Years' War Expenditures:

Refunds received from the Provinces for the adjustment of expenditures included in Provincial claims relating to the War Emergency Training Program—Quebec, \$941.09; Ontario, \$4,092.77; Manitoba, \$4.64; Saskatchewan, \$81.37
 Repayment by students of loans, \$28,076.32.
 Rebate of machine rentals, \$3,982.56.
 Miscellaneous, \$3,350.88.
 Japanese Division, sundry refunds, \$7,072.03.
 Unemployment Insurance Commission refunds in connection with general labour transference in war industries and agriculture, \$17,485.32; assistance to the provinces in recruiting, transporting and placing labourers upon farms, \$1,858.86; compulsory transfer of ex-coal mine workers from other industries back to the coal industry, \$259.68 67,205 52

F Miscellaneous War Revenues:

Fines and forfeitures, \$35,734.10; rental of buildings, both owned and leased by the Japanese Division, to Japanese self-supporting communities and occidental storekeepers in project areas, \$34,267.12; proceeds from sales of vegetables and livestock supplied by Division farm projects to Division store at Tashme, B.C., Division's institutions, local merchants and packing houses, \$13,959.10; hospitalization supplied to Japanese old-age pensioners and local residents, sale of drugs and medical supplies, \$4,725.68; board collected from the Division staff resident in the various establishment staff houses, \$7,268.60; residual profits—Tashme store, \$14,324.02; Tashme store profits 1945-46, \$10,786.65; miscellaneous items, \$12,329.89 133,395 16

G Sale of Surplus War Assets 185 00

H Cash Surplus from Operations: Japanese Wood Projects Annual Revolving Fund, \$60,643.93; Prisoners of War Labour Projects Annual Revolving Fund, \$2,252,661.08; Department of Labour Tashme Store Annual Revolving Fund, \$68.14 2,313,373 15

Grand Total \$2,531,881 47

Certified correct.

A. MacNAMARA,
 Deputy Minister of Labour.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
K-5	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
K-5	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
K-6	103 } 472 }	Departmental Administration.....	643,905 00	617,742 08	479,646 99
K-7	104 } 473 }	Annuities Act.....	420,739 00	400,916 51	353,556 72
K-7	Stat.	Government Annuities—Payment required to maintain reserve, Government Annuities Act, c. 7, R.S.....	293,797 96	293,797 96	257,288 00
K-7	106 } 474 }	Fair Wages, Conciliation and Industrial Disputes Investigations.....	182,496 00	160,870 71	164,164 71
K-8	107 } 475 }	International Labour Conference.....	42,000 00	24,005 47	16,420 11
K-8	108 } 476 }	Labour Gazette and other publications authorized by Labour Department Act.....	71,305 00	67,438 05	61,944 32
K-8	109	Vocational Training Co-ordination Act, 1942—Payments to the Provinces under Agreements, including undischarged commitments of previous years.....	750,000 00	300,627 02	300,419 63
K-9	110	Expenses of Advisory Council.....	5,000 00	1,780 98	3,697 78
K-9	Stat.	Technical Education Act, c. 193, R.S.—Payments to Province of Manitoba for encouragement of Technical Education.....	29,496 44	29,496 44	25,061 71
UNEMPLOYMENT INSURANCE ACT, 1940					
K-9	111 } 477 }	Administration.....	6,692,700 00	6,184,964 15	5,112,626 95
K-16	112	Government's Contribution to Unemployment Insurance Fund.....	13,500,000 00	12,513,778 66	12,746,179 30
K-17	113	Advances to Workers under Section 91 of the Act.....	50,000 00		
SUPERANNUATION AND RETIREMENT BENEFITS					
K-17	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	6,056 66	6,056 66	3,683 32
		<i>Expenditures: from Appropriations not required for 1945-46.....</i>			500 00
		Total Ordinary.....	22,699,496 06	20,613,474 69	19,537,189 54
SPECIAL					
K-17	114	To provide for Relief Projects (undischarged commitments).....	50,000 00	20,094 99	27,840 50
K-17	478	To authorize and to provide for Dominion share of settlement of a disputed claim with the Province of Ontario re fraudulent relief vouchers from the Town of Burlington.....	566 66	566 66	
		Total Special.....	50,566 66	20,661 65	27,840 50
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page K-17).....	26,334,066 00	22,859,119 93	19,664,331 73
		Grand Total.....	\$49,084,128 72	\$43,493,256 27	\$39,229,361 77

Salary of Minister, Hon. Humphrey Mitchell, Salaries Act, c. 24, 1944.....\$ 10,000 00
 Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....\$ 2,000 00

Vote 103 (and Vote 472, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	451,205 00	462,005 00	460,446 95
Cost of Living Bonus and Other Pay-list Items	53,400 00	57,600 00	57,319 28
Conference Expenses	1,000 00	500 00	
A Printing and Stationery	40,000 00	42,000 00	41,947 69
B Publicity	60,000 00	42,500 00	23,158 03
Subscriptions to Newspapers, etc.	2,800 00	2,800 00	1,702 62
C Sundries	10,000 00	10,000 00	9,387 55
D Telephones, Telegrams and Postage	10,500 00	13,000 00	12,835 30
E Travelling Expenses	15,000 00	13,500 00	10,944 66
	<u>\$ 643,905 00</u>	<u>\$ 643,905 00</u>	<u>\$ 617,742 08</u>

As of March 31, 1946, there were 291 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements. The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacNamara, A.			Lefebvre, P. J. (July 1) ..	2,820 00	
Deputy Minister	\$10,000 00	\$ 317 89†	Levenue, H. M. (June 19)	2,400 00	
Anderson, G.	3,800 00	2,448 90	Levinson, C.	2,400 00	
Bellan, A. L.	2,880 00		MacDonald, F. M. (Dec. 1)	3,000 00	
Black, H. A.	5,300 00*	385 84	MacKinnon, L.	2,820 00*	
Blackburn, G. G.	2,400 00		Mackintosh, M.	3,420 00	
Brown, A. H.	6,000 00*		MacLellan, M. E.	2,520 00*	
Burton, F. W.	2,400 00		McCord, C. R.	3,360 00*	466 20†
Casselman, P. H.	2,880 00		McVea, J. F.	2,400 00	
Collacott, J. R.	2,880 00		Odam, A. J.	3,360 00	377 76
Cramm, R. M.	3,180 00		Pammett, H. T.	2,520 00*	404 18
Cross, K. C.	2,820 00		Peebles, A.	6,000 00	399 80
Currie, J. H.	2,560 00*		Phelan, V. C.	5,100 00	2,315 72†
Dodds, R. V.	2,520 00		Reisman, S. S.	2,400 00	
Dumouchel, J.	2,880 00		Ritchie, M. E.	2,400 00*	
Enright, C. A.	2,400 00		Rump, W. J.	2,400 00	
Fitzsimmons, H. P. (Aug. 1)	2,880 00		Stangroom, E.	4,680 00*	
Forbes, J. D.	3,360 00	828 24	Sutherland, D. J.	3,000 00	
Francis, J. P.	2,400 00		Wallace, R. B.	2,400 00*	
Greene, G. G.	4,080 00	623 05	Waterman, A. M.	2,640 00*	
Hall, O.	4,200 00*	341 21	Wilson, B.	3,000 00	
Howland, R. D.	4,200 00*	1,676 80†	Wyatt, J. M.	3,120 00*	816 83
Kerr, A. G.	2,520 00				

†These items were charged to Vote 107, \$2,315.72; War and Demobilization Allotments—National Selective Service Labour Supply—Administration, \$317.89, Prisoners of War Labour Projects Annual Revolving Fund, \$466.20, and Department of Reconstruction and Supply, Vote 308, \$1,676.80.

A Payments were made to the Department of Public Printing and Stationery.

B The National Film Board was paid \$18,954.95.

C Includes a payment of \$5,000 as a grant to Frontier College, authorized by P.C. 93/6637, October 24, 1945.

D Suppliers receiving \$5,000 or more: Bell Telephone Company of Canada, \$6,556.72; Canadian National Telegraphs, \$5,160.57.

E Hon. Humphrey Mitchell received travelling expenses of \$2,414.80.

Vote 104 (and Vote 473, Supplementary Estimates) Annuities Act

	Estimates	Allotments	Expenditures
Salaries	125,285 00	125,885 00	122,531 97
Cost of Living Bonus and other Pay-list Items	20,904 00	20,904 00	18,861 29
A Commissions to Agents	250,000 00	244,600 00	231,307 09
B Printing and Stationery	15,000 00	17,500 00	17,138 85
Sundries	6,000 00	7,800 00	7,758 16
Telephones, Telegrams and Postage	2,800 00	3,300 00	2,934 35
Travelling Expenses	750 00	750 00	384 80
	<u>\$ 420,739 00</u>	<u>\$ 420,739 00</u>	<u>\$ 400,916 51</u>

This vote provides for the expenses of the administration of the Government Annuities Act, c. 7, R.S.

As of March 31, 1946, there were 108 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements. E. G. Blackadar, \$4,920*; E. J. Grimes, \$2,940*; C. H. Houston, \$2,640* (Dec. 1); C. H. McQuarrie, \$3,720*; S. B. Stewart, \$3,060*.

A The following agents were paid commissions of \$5,000 or over: W. B. Amos, \$5,878.29; D. McL. Anderson, \$5,742.93; F. W. E. Bartholomew, \$6,818.60; A. Berscht, \$6,330.92; F. C. Crosby, \$5,835.77; H. L. Gilmour, \$5,025.49; E. A. Jenkins, \$5,172.90; F. MacKinnon, \$6,151.78; H. Marcotte, \$5,505.01; J. D. A. McDonald, \$5,471.90; A. E. Milton, \$5,781.22; F. W. Plaxton, \$5,252.80; G. H. Quinn, \$5,012.72; W. W. Ryan, \$5,165.43; R. Seguin, \$5,398.73; A. M. Sinclair, \$5,073.20; H. L. Smith, \$5,464.57; G. C. Wright, \$6,193.99. The Post Office Department was paid \$7,850.57 representing commissions to Postmasters on sale of Government Annuities.

B Payments were made to the Department of Public Printing and Stationery.

**Government Annuities—Payment required to maintain reserve, Government Annuities Act,
c. 7, R.S. \$ 293,797 96**

Section 15 of the Act requires that the liabilities in the statutory account shall include, at the end of each fiscal year, the present value of all annuities contracted for to that date. As premium, income and interest credits were insufficient to provide for this liability, the account was augmented by the above amount (see "Government Annuities" under Open Accounts further on in this section).

Vote 106 (and Vote 474, Supplementary Estimates) Fair Wages, Conciliation and Industrial Disputes Investigations

	Estimates	Allotments	Expenditures
Salaries	121,370 00	115,370 00	110,111 78
Cost of Living Bonus and Other Pay-list Items	8,126 00	8,126 00	6,273 84
Printing and Stationery	3,000 00	2,000 00	451 69
Sundries	1,000 00	1,000 00	563 57
Telephones, Telegrams and Postage	9,000 00	12,000 00	11,835 92
A Travelling Expenses	30,000 00	29,000 00	17,963 58
B Expenses of Industrial Disputes Investigations	10,000 00	15,000 00	13,670 33
	<u>\$ 182,496 00</u>	<u>\$ 182,496 00</u>	<u>\$ 160,870 71</u>

This vote provides for the expenses of the administration of the Fair Wages and Hours of Labour Act, c. 39, 1935, and Industrial Disputes Investigations Act, c. 112, R.S.

As of March 31, 1946, there were 39 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements. F. J. Ainsborough, \$3,780*; R. W. Crumb, \$4,140*; G. R. Currie, \$5,220; W. Dunn, \$3,000; F. E. Harrison, \$5,220; R. H. Cooper, \$3,360; R. E. Jackson, \$2,640†; H. S. Johnstone, \$4,140; A. MacDonald, \$3,600*; J. L. MacDougall, \$2,400*; M. M. MacLean, \$6,000; J. S. McCullagh, \$4,800; J. J. Middleton, \$3,000; J. P. Nicol, \$3,780* (Nov. 17); L. Pepin, \$3,360; H. Perkins, \$3,720; H. R. Pettigrove, \$4,620; B. Rose, \$4,200; C. W. Rump, \$2,640*; H. R. Rutherford, \$4,260*; G. P. Shields, \$3,000; H. A. Spence, \$3,840*; F. X. R. Trepanier, \$4,800.

†Part of salary charged to Vote 111.

A Travelling expenses of \$300 or over were paid to: F. J. Ainsborough, \$1,586.71; R. W. Crumb, \$1,095.50; G. R. Currie, \$827.16; W. Dunn, \$1,551.44; F. E. Harrison, \$711.70; R. H. Hooper, \$1,547.97; H. S. Johnstone, \$1,130.09; A. MacDonald, \$981.45; J. S. McCullagh, \$2,090.42; J. P. Nicol, \$965.42; L. Pepin, \$910.34; H. Perkins, \$1,408.70; H. R. Pettigrove, \$1,538.31; Mr. Justice I. C. Rand, \$433.25; Mr. Justice S. E. Richards, \$2,445.21; J. E. St. Laurent, \$1,353.23; R. Trepanier, \$458.48; B. Wilson, \$589.29.

B Payments re various boards and inquiries under the Industrial Disputes Investigation Act.

Vote 107 (and Vote 475, Supplementary Estimates) International Labour Conference . . .	42,000 00
Expenditures	\$ 24,005 47

Under authority of P.C. 6103, September 27, 1945, and P. C. 6631, October 23, 1945, Canada, being a member of the International Labour Organization of the League of Nations (established under the Labour Part of the Treaties of Peace, 1919), participated in Conferences held at Paris, France, in October, 1945, and at Copenhagen, Denmark in November, 1945.

P.C. 6852, November 15, 1945, approved the principle of the representation of Canada on the Standing Industrial Committees of the International Labour Organization for certain of the major world industries. The Industrial Committee for Inland Transport held its first meeting in London in December, 1945.

This vote provided for the expenses and allowances of the delegates.

Travelling and living expenses of \$300 or over were paid to: T. L. Carter, \$498.61; A. Charpentier, \$1,188.77; P. Conroy, \$574.59; J. D. D'Aoust \$1,200.95; N. Dowd, \$1,092.56; S. M. Gossage, \$574.59; Hon. P. Martin (included under Secretary of State, Vote 318); F. G. Neate, \$1,115.70; V. C. Phelan (included under Vote 103); A. Rive (included under Vote 41—Department of External Affairs); A. Ross, \$1,376.48; B. Showler (included under War and Demobilization Allotment—National War Labour Board and Regional Boards); L. Smith, \$413.35; J. A. Sullivan, \$777.09; H. Taylor, \$1,197.99; J. S. Thompson, \$777.09; G. Turgeon, \$2,790.14.

Vote 108 (and Vote 476, Supplementary Estimates) Labour Gazette and other publications authorized by the Labour Department Act

	Estimates	Allotments	Expenditures
Salaries	12,240 00	16,240 00	15,820 42
Labour Gazette Correspondents	6,140 00	5,840 00	5,515 00
Cost of Living Bonus and Other Pay-list Items	2,225 00	2,525 00	2,400 04
A Printing and Binding	50,000 00	46,000 00	43,517 45
Stationery and Supplies	500 00	500 00	97 44
Sundries	200 00	200 00	87 70
	\$ 71,305 00	\$ 71,305 00	\$ 67,438 05

Payments were for expenses in connection with the publication and distribution of the *Labour Gazette* and other bulletins, as provided in the Labour Department Act, c. 111, R.S.

As of March 31, 1946, there were 47 salaried employees, including 39 *Labour Gazette* Correspondents, being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements. R. L. Mainwaring, \$2,520; H. J. Walker, \$4,200.

A Payments were made to the Department of Public Printing and Stationery.

Vote 109 Vocational Training Co-ordination Act, 1942—Payments to the Provinces under Agreements, including undischarged commitments of previous years	750,000 00
Expenditures	\$ 300,627 02

The following payments were made to the Provinces: Nova Scotia, \$16,635.96; Prince Edward Island, \$6,273.98; New Brunswick, \$28,126.84; Quebec, \$79,735.21; Ontario, \$75,740.16; Manitoba, \$2,197.97; Saskatchewan, \$37,285.16; Alberta, \$14,508.91; British Columbia, \$40,122.83.

Vote 110 Vocational Training Co-ordination Act, 1942—Expenses of Advisory Council . . .	5,000 00
Expenditures	1,780 98

The Vocational Training Co-ordination Act, 1942, provides for the appointment of an Advisory Council to carry out investigations of problems relating to the operation of the Act and make reports and recommendations thereon.

This vote was for payment of travelling expenses and per diem allowances of the members of the Council, who serve without salary.

Technical Education Act, c. 193, R.S.—Payments to Province of Manitoba for encouragement of Technical Education	\$ 29,496 44
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The Technical Education Act, c. 193, R.S., as amended, provides for payment to the Provinces for the purpose of promoting and assisting technical education, subject to the Provinces fulfilling certain conditions. Commitments under agreements entered into with all Provinces other than the Province of Manitoba have been discharged.

UNEMPLOYMENT INSURANCE ACT, 1940

Vote 111 (and Vote 477, Supplementary Estimates) Administration

	Estimates	Allotments	Expenditures
Salaries	11,737,445 00	11,107,445 00	10,807,132 16
Cost of Living Bonus and Other Pay-list Items	1,953,154 00	1,539,654 00	1,443,047 94
A Professional and Special Services	115,000 00	150,000 00	142,823 69
B Commissions to Post Office Department	275,000 00	275,000 00	273,512 80
C Printing and Stationery	450,000 00	505,000 00	337,989 46
D Unemployment Insurance Stamps	35,000 00	45,000 00	36,493 63
E Unemployment Insurance Workers' Books	70,000 00	49,150 00	39,392 48
F Travelling Expenses	510,000 00	595,000 00	510,998 72
G Freight, Express and Cartage	35,000 00	45,000 00	40,083 19
H Equipment	150,000 00	351,000 00	212,856 81
I Telegrams, Telephones and Postage	405,000 00	549,350 00	548,398 04
J Lands and Buildings	75,000 00	385,000 00	188,612 20
K Rents	550,000 00	750,000 00	648,977 15
L Advertising and Publicity	405,000 00	405,000 00	130,031 50
M Miscellaneous and Current Expenses	65,901 00	79,901 00	72,020 76
	<u>16,831,500 00</u>	<u>16,831,500 00</u>	<u>15,432,370 53</u>
Less proportion for National Selective Service (Special War)	10,138,800 00	10,138,800 00	9,247,406 38
	<u>\$ 6,692,700 00</u>	<u>\$ 6,692,700 00</u>	<u>\$ 6,184,964 15</u>

During the fiscal year 1945-46 the Unemployment Insurance Commission continued to administer certain phases of the National Selective Service program. Although the additional expenses incurred in carrying out this program were properly a charge to an allotment from the War Expenditure and Demobilization Appropriation, it was found impossible to segregate the expenses as between Unemployment Insurance and National Selective Service activities because (i) a considerable part of National Selective Service work would have been undertaken in the ordinary placement of workers; (ii) staff were engaged on both classes of work and did not devote their time exclusively to one or the other. In view of these circumstances, expenditures that were solely due to National Selective Service activities or to the work of the Unemployment Insurance Commission were charged accordingly and the remainder of the expenditures were charged originally to this vote and were subsequently divided between the two services on a percentage basis where necessary; and the following details relate to both expenditures from this vote and the War and Demobilization Allotment.

As of March 31, 1946, there were 8,264 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Trottier, L. J., Chief Commissioner	\$12,000 00	\$ 617 36	Butterfield, J. E. (Apr. 11) ..	2,700 00	.
Mitchell, A. M., Commis- sioner (Aug. 1)	8,000 00		Bygate, C. M.	2,400 00	
Tallon, R. J., Commissioner	8,000 00	619 85	Cabana, M.	2,700 00	
Allan, G. W. (Oct. 25)	2,400 00		Cabell, W. D. (Nov. 1)	3,000 00	488 82
Altimas, F. J.	3,720 00*	557 52	Caine, G. W.	2,400 00	
Anderson, R. G.	3,000 00*		Cale, R. A. G.	3,000 00	577 85
Archibald, W. G.	2,700 00*	401 08	Caloren, H. F. (Apr. 22)	5,400 00	
Argyle, J. V.	4,020 00	474 94	Campbell, M.	2,700 00	842 00
Baillargeon, J. O.	3,300 00	519 51	Carnill, W.	3,720 00*	
Baird, H.	3,420 00*	378 23	Carson, H. C.	3,000 00	
Ball, H. (July 1)	2,700 00		Cartier, E. A. (Oct. 12)	3,000 00	
Ball, R. W.	2,880 00		Cartlidge, A. V.	2,400 00	782 98
Banks, C. H.	2,820 00		Carvolth, G. W.	2,400 00	
Banting, E. D.	2,400 00*		Caswell, A. M.	2,700 00	
Barclay, R. G.	5,220 00	1,553 73	Cave, H. E.	2,700 00	
Barker, W. H.	3,000 00	360 96	Chadwick, W. H.	2,400 00	
Bartlett, L. P. T. (Feb. 7) ..	2,400 00		Chales, C.	2,400 00	
Barton, D. M. (Oct. 1)	2,400 00		Charbonneau, L.	2,400 00	
Barton, R. W.	3,300 00		Charron, G. E.	2,700 00*	671 68
Barton, S.	2,760 00		Christie, D.	2,700 00*	472 80
Bastien, H.	2,700 00		Clarke, R. F.	3,000 00*	
Bate, R. M. J.	2,820 00*		Clarkson, P. K.	2,400 00	
Beach, J. E.	2,400 00	500 67	Clarry, A. G.	3,000 00	329 24
Beaudoin, O.	2,400 00		Cline, S. W.	2,700 00	
Beckwith, E. R.	3,420 00*	460 94	Coghlan, J. J.	2,700 00	
Begg, W. T.	2,700 00	498 09	Cole, C. M.	3,000 00*	1,347 70
Belec, A. J.	2,400 00	939 13	Coles, F. B.	3,000 00	
Bellefeuille, J. C. M.	2,700 00*		Collins, A. B.	3,000 00*	2,222 21
Bellemare, C.	2,400 00		Collins, G. S.	4,200 00*	
Belyea, C. M.	3,000 00		Compton, J. F.	3,300 00	
Bergevin, L. M.	3,000 00*	724 61	Condy, W. F.	2,400 00	
Bibeau, R. R.	3,300 00	390 05	Conlon, H.	2,400 00	
Bishop, H. K. M.	3,000 00		Connolly, T. L.	2,700 00*	401 28
Black, J. H.	2,400 00	1,028 01	Conroy, T. J. E.	2,400 00*	
Black, W. P.	2,700 00		Cooper, N.	3,600 00†	
Blanchard, B. R.	2,520 00*		Coristine, H. B.	2,400 00	518 75
Blondin, A. A.	2,700 00		Cornell, E. R.	3,000 00	
Boisvert, G. A.	2,400 00	389 09	Cornez, J.	3,000 00	312 26
Bolduc, A. W.	2,400 00	2,213 63	Cote, A. (part time)	2,400 00	406 16
Bolduc, L. (Nov. 1)	2,400 00		Cote, A. W. (Dec. 1)	2,400 00	
Bouchard, J. O.	2,400 00		Cote, J. P.	3,600 00	
Boucher, O.	2,700 00		Cote, R. A.	3,000 00	820 91
Boudreau, O. L.	2,460 00		Coulson, L. F. D.	2,700 00	331 78
Bouthillier, A. J.	3,600 00	452 86	Cox, K. J. (Oct. 2)	2,400 00	
Boutin, A. (Oct. 24)	3,600 00		Coy, R. J.	3,000 00	1,866 69
Bowlin, P. R.	3,000 00	1,452 03	Crosdale, R. C.	2,400 00	
Boyer, C. W.	3,000 00		Crowcroft, A. A. (Jan. 15) ..	3,000 00	354 90
Boyle, A. E.	3,000 00	2,104 68	Cuff, W. G.	2,700 00	768 53
Bradbury, E. R.	3,120 00*	1,262 23	Cummings, B. W.	2,400 00	1,172 25
Brant, T. W.	2,400 00*		Cunningham, L. P.	2,400 00*	
Bricault, A. C.	3,300 00		Currey, N. M.	3,300 00	1,275 45
Brighton, R. H. (Feb. 1)	2,400 00		Curry, L. J.	3,420 00*	823 41
Brockington, H. (Feb. 2)	3,000 00	353 16	Dalgleish, A.	2,700 00	
Brousseau, V.	2,520 00*		Daly, W. J.	2,400 00	
Brown, C. A. C. (Feb. 17) ..	3,000 00		Darling, C. (part time)	3,600 00	
Brown, R.	4,500 00†		Darracott, W. H. L.	3,720 00*	
Brownell, E. M. (Aug. 26) ..	2,400 00		Dauth, H. T.	3,000 00	
Buckley, G. A.	3,600 00		Davidson, G. J.	3,000 00	
Bullard, W.	2,520 00*		Davidson, J.	2,400 00	
Burns, A. C.	2,760 00		Davidson, M. A.	2,700 00	685 11
Burns, J.	2,400 00	877 72	Davis, S. G.	2,400 00	
Butt, F. C.	2,400 00		Davis, W. B.	3,000 00	470 00
			Davison, W.	3,000 00	1,845 73
			De Lamezon, P.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Deraspe, A.	2,400 00		Freeman, R. A. (May 2) ...	2,700 00	
Desautels, G. D.	2,400 00		Froom, J. R.	2,400 00	
Deschamps, O.	3,300 00	418 18	Fullerton, J. T.	3,000 00	
Desjardins, H. A.	2,700 00*		Gagne, A.	3,000 00*	1,404 98
Deslauriers, D. P.	2,400 00		Gagne, J. L.	2,400 00	
Desormeaux, E. C.	4,500 00	360 14	Gagnon, C. (Oct. 14)	3,600 00	
Dickson, G. L.	2,700 00	1,109 37	Galarneau, P. A.	2,700 00	
Dillon, E. M. (part time) ..	2,400 00	913 22	Galbraith, A. C. (Jan. 5) ...	2,400 00	
Dion, M.	2,760 00		Galbraith, H. T.	2,400 00*	
Dionne, E. A.	3,300 00		Gaudette, J. A. P. F.	2,640 00	
Dolan, W. F.	2,400 00		Gelardie, A. J.	2,400 00	
Donnelly, J. E. (June 28) ...	2,400 00		Gendron, J. A.	2,400 00*	742 48
Doughty, H. (July 7)	3,300 00		Gerry, E. W.	2,400 00	
Downing, G. M.	3,000 00*	1,286 73	Gibson, M. M.	2,700 00	1,309 57
Doyle, M. G.	2,400 00		Gingras, G. F. (Oct. 14) ...	2,700 00	
Dubrule, M.	2,400 00		Girard, J. L.	2,400 00	318 71
Dubuc, C.	3,600 00*		Girardot, F. R.	3,120 00	
Dubuc, E.	2,700 00		Girouard, J. L. A.	3,000 00*	1,519 36
Duff, H. O.	2,400 00	705 49	Goodall, G. B.	2,520 00*	
Dufour, P. A.	2,400 00	1,663 41	Goodman, H. E.	3,000 00	
Duncan, A. M. (Oct. 7) ...	3,300 00		Goss, R. W.	2,700 00*	589 89
Duncan, J.	2,400 00	407 65	Gouin, H. T.	4,200 00	
Duncan, W.	3,300 00*	1,147 58	Goulden, A. E.	2,400 00	514 94
Dunham, A. G. (transferred to Dept. of National Health and Welfare, Feb. 12)	3,000 00		Graham, N. E.	2,400 00	
Dunsmore, C. P.	3,600 00*		Grandbois, G. A.	2,400 00	
Duteher, H. K. (Nov. 1) ...	2,700 00		Gravely, T. G. (May 31) ...	2,700 00	
Dwyer, J. F.	3,900 00*		Gray, J. E.	2,700 00	
Eadie, M.	3,000 00		Gregoire, A. H.	3,000 00*	515 38
Elliott, E. F.	2,700 00		Gregory, M.	2,400 00	
Ellison, O. E. T.	2,400 00		Gregnier, P.	3,000 00*	350 30
Elsdon, W. D.	2,400 00		Groulx, R. H.	3,000 00	
Emery, W. M. (transferred to Dept. of Mines and Resources, Jan. 22)	2,400 00		Guay, J. T. M.	4,500 00*	408 46
Ennis, H. R.	3,000 00*	1,209 36	Guertin, M.	2,400 00	
Etehell, C.	3,000 00		Guevremont, R.	2,400 00	
Fabian, L. G.	3,000 00	1,184 16	Guillot, J. A.	2,400 00	
Fabyan, F. E.	2,700 00		Guyon, H.	2,520 00	
Falconer, P.	2,400 00		Hall, C. L.	3,600 00*	397 26
Farley, J.	2,400 00		Hall, R. H.	3,000 00*	444 33
Farrell, W. W.	2,400 00*		Hamilton, R. A.	3,300 00	929 55
Farrow, B. T.	2,700 00*		Hare, H. R.	3,900 00*†	
Fennell, R. J.	3,000 00	928 47	Harrington, F. G.	2,640 00	574 20
Ferrier, A. R.	2,700 00		Harris, J. C.	2,700 00*	
Filshie, J. W.	2,400 00	1,783 50	Harrison, J. M.	2,400 00*	
Findlay, W. W.	2,400 00		Hartley, G. R.	2,400 00	
Finley, G. S.	2,400 00		Hartley, R. P.	4,500 00	1,991 84
Fitzpatrick, R. C.	2,400 00	343 05	Heap, J. F.	3,000 00*	2,064 27
Fleet, H. E.	2,820 00*		Heaps, A. A.	4,020 00	1,939 83‡
Fleury, J. O. L.	3,000 00*		Hebert, J. E.	2,400 00	2,015 67
Flint, C.	3,600 00	1,431 01	Heffernan, J. G. P.	3,600 00*	
Flowers, W.	2,400 00	416 51	Hereford, F. M.	3,600 00†	
Foisy, Y. A.	2,400 00		Hetherington, J. W. (Jan. 1)	3,300 00	
Fonseca, G. G.	2,700 00*		Heuchan, G. E. (May 2) ...	2,640 00	
Forbes, S. H.	2,760 00		Hill, W. E. (May 21)	2,760 00*	
Fortier, E. H.	2,700 00*		Hithecock, F. C.	2,700 00	1,379 40
Foster, J. R.	2,760 00		Hobbins, A. F. (Feb. 5) ...	2,700 00	314 26
Foster, S. H.	2,400 00	594 72	Holly, T. M.	2,400 00	
Foster, W. R.	2,700 00		Holmes, H. W. (July 21) ...	2,700 00	
Frame, A. E. (Dec. 15) ...	3,300 00		Holmes, W. M.	2,520 00	
Fraser, L. W. (June 7) ...	2,700 00		Hood, A. W.	3,000 00	
Fraser, W.	2,400 00		Hopper, R. J.	2,400 00	
			Horn, S.	2,400 00	
			Horning, E. L.	2,400 00	659 25
			Horrobin, W.	3,420 00*	
			Hosken, S. G.	3,300 00	776 80
			Houghton, E. J.	2,700 00	426 77

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Howard, P. A.	2,520 00		MacBride, M. H.	3,000 00	506 66
Howden, C. B. (transferred to Dept. of National Health and Welfare, June 7)	3,300 00*		MacCarthy, R.	2,400 00	
Hudson, C. R.	3,300 00	534 07	MacDonald, G. A.	3,000 00	326 33
Hudson, H. C.	4,380 00	1,472 11	MacDonald, H. E.	2,400 00	
Ingersoll, G. M.	2,400 00		MacDonald, W. P. (Jan. 29)	2,400 00	
Ireland, A. G.	2,700 00	345 63	MacGregor, H.	2,820 00	779 63
Irving, A. J.	3,000 00*		MacLean, A. B.	2,700 00	2,686 63
Irwin, R. T. (transferred to Dept. of Veterans Affairs, May 1)	3,000 00		MacNeill, J. C.	2,400 00	326 70
Jackson, D. M.	3,000 00	1,085 30	MacPhail, L. L.	3,000 00	2,264 11
Jackson, R. E.	2,640 00†		MacVicar, G. D.	3,000 00	
Jalbert, J. B.	2,400 00		Manary, A. V.	2,700 00	
Jamieson, W. B. (Mar. 18) .	2,400 00	1,802 60	Mangan, M. F.	3,000 00	564 41
Jones, L. C.	2,700 00	586 39	Manson, F. E.	2,400 00	
Jones, P. G.	3,720 00*	705 26	Marier, B. J.	3,000 00	1,895 44
Joubert, E.	2,400 00		Marion, J. R.	2,640 00*	1,475 26
Katz, J. (July 17)	3,000 00		Marion, P. G. R.	2,700 00*	
Kearns, J. D. (Nov. 25)....	2,400 00		Marsh, K. E.	3,120 00*	1,659 38
Keating, J. P.	3,120 00*	518 52	Martin, S. G.	2,880 00	
Keetch, H.	3,900 00*		Massue, J. G. N.	2,700 00	
Kesson, W. M.	2,400 00		Matthews, B. J.	2,400 00	
King, A. C. D.	2,400 00	890 21	Maxwell, D. G.	2,400 00	1,593 69
Knight, A. R.	2,400 00		Mayall, W.	3,720 00*	
Kristjansson, J. F.	3,000 00	748 20	Mayer, C. S.	2,400 00	
Kyle, S. H.	2,400 00		McBeath, A. B.	2,400 00	986 73
Laberge, E. P.	4,380 00	1,187 49	McCaughey, J.	2,640 00	1,349 53
Lacasse, V.	2,700 00		McCauley, G. A.	2,700 00	431 10
Lacoste, A.	2,400 00		McClennan, L. W. (Oct. 5) .	2,400 00	
Lacroix, J. C. (Jan. 6)	2,400 00		McCorquodale, J. A.	2,400 00	
Lafamme, J. A.	2,700 00	401 58	McCunn, R. F.	2,700 00	1,540 65
Lafleur, L. M. G.	2,400 00		McDaid, R. M.	2,400 00	
Lafond, L. J.	3,000 00		McDonald, A. L.	2,400 00	514 68
Lafortune, T. J.	2,760 00	571 72	McDougall, M. H.	2,700 00	908 98
Laframboise, J. R.	2,700 00*		McFarquhar, C. C.	3,000 00	536 64
Lamarre, N. G.	2,520 00		McGillivray, F. E.	2,400 00*	
Lambert, P. E.	2,700 00	442 47	McGregor, J.	2,880 00*	496 05
Lambert, T.	2,400 00*	375 31	McGregor, K. R.	3,000 00	333 72
Landon, C. S.	3,000 00	784 84	McGregor, O. F.	2,400 00	
Langevin, J. I.	3,000 00*	1,649 91	McKay, F. A.	2,400 00	
Langlois, R.	2,700 00*		McKeever, A.	2,400 00	
Larkin, S. V. (Oct. 2)	2,700 00		McKenna, D. J.	2,400 00	
Larsen, W. M.	2,700 00	306 35	McKinstry, W. M.	4,500 00	1,512 68
Larway, J. B. (June 16)....	2,700 00	464 36	McLachlan, M. B. (trans- ferred to Dept. of External Affairs, Aug. 16)	3,600 00	
Lashbrook, S. C.	2,400 00	926 48	McLaren, S. H.	6,000 00*	
Lavallee, T.	2,400 00*		McLaren, W. L.	2,400 00	383 86
Lavoie, E. (June 23)	3,300 00		McLaughlin, D. H.	3,000 00	561 38
Lawson, G. F.	2,640 00	1,181 63	McLean, D. J. (Jan. 15)....	2,400 00	
Leahy, A. P.	2,640 00*	1,655 70	McLean, N. A.	2,400 00	
Leblanc, J. M. (Dec. 9)	2,400 00		McMehen, R. J. (July 16) ..	2,400 00	
Lee, F. R.	2,400 00	461 54	McNeel, R. E. (July 23)....	3,000 00	360 49
Linegar, J.	2,700 00*		McTeer, W. S.	2,400 00	
Little, W. H.	2,400 00	1,657 79	Mellis, W. H. L.	2,700 00*	
Livingston, H. S.	2,400 00		Menard, A. J. (July 24)....	2,700 00	
Lockerby, G. J.	2,400 00		Merrill, E. L.	3,600 00*	604 21
Loggie, J. H.	2,400 00		Merrithew, J. P. (June 9) ..	2,700 00	
Lough, G. A.	3,120 00*		Mills, A. P. C.	2,400 00	
Lowrie, D. W. (Jan. 4)	2,400 00		Mitchell, E. N.	3,300 00	350 68
Luders, T. C.	3,000 00	854 65	Mitchell, H. J. H. (May 9) .	2,700 00	
Lumsden, A. B. (Sept. 6) ..	3,000 00		Moden, E. G.	2,400 00*	
Lysecki, J. J.	3,000 00	666 61	Moraw, W. C.	2,520 00	
MacAulay, P. N.	2,700 00	833 28	Morin, J. A.	2,400 00	
			Morley, E. S.	2,700 00*	
			Morris, E. L.	3,000 00*	2,177 51
			Morrison, C. R.	2,640 00	1,530 19

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Morrison, G. M.	4,020 00	1,568 53	Reid, G. P.	3,000 00	300 14
Morrison, M. K.	2,700 00*		Reid, H. N.	2,700 00*	
Morton, J. T.	2,400 00		Relph, H. S.	4,380 00	559 61
Motard, L. R.	2,400 00		Renaud, J. A.	2,400 00	
Mudge, C. A.	3,000 00		Rene de Cotret, F. R.	3,120 00*	401 63
Munro, H. N.	2,700 00	1,389 13	Renwick, J. W. (Jan. 3)....	3,300 00	
Munro, J. F.	2,400 00	564 79	Retallack, N. M.	3,000 00*	
Murdoch, R. W.	2,400 00		Richard, L. N. (Sept. 7)....	2,400 00	
Murley, J. B.	2,400 00*	502 57	Richardson, W. E.	3,000 00	1,361 05
Murphy, D. F.	3,300 00	1,023 82	Robb, G. R.	2,400 00	
Murray, A. G.	2,400 00	349 12	Robert, R.	4,500 00	
Murray, N. R.	2,700 00	393 24	Roberts, W. M.	3,420 00*	978 47
Nash, T. H.	3,300 00*		Robertson, C. F. (Apr. 15)..	2,400 00	
Neveu, A. O.	2,400 00		Robertson, D. W. (July 4)..	2,400 00	
Newton, C. A.	2,400 00	842 65	Robillard, G. A. F.	2,400 00	
Nichols, R. G.	2,400 00		Robinson, H. L.	3,000 00	
Nicholson, J. J.	2,400 00		Rodier, P. E.	3,300 00	
Nisbet, J. F.	3,000 00		Rogers, L. W. (July 4)....	2,400 00	
Normandin, L. P.	2,520 00*		Ross, R. (Sept. 12)....	2,700 00	
O'Gorman, M. L.	3,120 00*	794 40	Ross, W. E.	3,000 00	
Oliver, R.	2,400 00*		Rous, M. E.	2,400 00	349 16
Olver, E. H.	2,400 00*		Rousseau, E. (May 3)....	2,700 00	
O'Neill, M.	2,520 00*		Roy, J. S.	3,000 00*	1,012 09
Ord, G. L.	2,640 00		Roy, P.	2,400 00	435 05
Ouimet, A. L.	2,400 00	761 02	Russell, H. J.	2,400 00	308 20
Ovenden, H. D. E.	2,700 00*		Russell, W. J.	3,000 00	394 80
Paisley, E. W. M. (Nov. 22)	2,880 00		Rutherford, W. K.	4,800 00*	1,200 41†
Paradis, G. E.	2,400 00		Ryan, J. P.	3,300 00*	
Parent, J. G. R.	3,000 00*	987 69	Ryan, W. J.	3,000 00*	
Parke, A. A.	2,400 00		Ryde, J. A. N.	2,400 00*	
Parkinson, T. (transferred to Dept. of Veterans Affairs, Apr. 2)	3,300 00*		St. Laurent, J. E.	2,640 00	
Patenaude, L.	3,300 00		St. Onge, H. E. (transferred to War and Demobiliza- tion Allotment: Industrial Production Co-operation Board — Administration, Oct. 6)	3,000 00	814 82
Paterson, W. G.	2,700 00*		Sanderson, T. K.	3,000 00	315 47
Peck, J. C. (Feb. 14)....	2,700 00		Saunders, A. E.	2,700 00	
Peers, A. (Nov. 1)....	2,700 00		Sauve, J. H.	2,400 00	
Pelletier, A.	2,400 00	622 58	Savignac, J.	2,400 00	
Perry, H. L. (Feb. 1)....	3,900 00*		Savignac, R.	2,400 00	
Peto, E. J. (Oct. 1)....	2,400 00		Scholes, E. (Apr. 8)....	2,400 00	
Petrimoulx, L. A.	2,400 00		Scott, G. H.	2,400 00	951 79
Phelan, P. G.	2,700 00		Scott, W. G.	3,000 00	646 85
Phillips, T. A.	3,000 00*	2,390 01	Seguin, J. E. G.	3,600 00*	
Picard, S.	3,720 00*		Selkirk, W. A.	3,000 00*	
Pippy, W. H.	2,400 00	1,070 62	Severs, H. (Mar. 30)....	2,400 00	
Pomfret, S. J.	2,820 00*		Sewell, F. F.	2,400 00	
Poyser, J. R.	3,300 00		Sharp, J. D. (Mar. 14)....	2,400 00	
Prada, L.	2,400 00		Sharp, O. A. (June 7)....	3,000 00*	
Pratt, A. V. (July 23)....	3,000 00		Sharrer, J. A.	3,000 00	1,308 52
Pratt, R. F. (Leave without pay from Feb. 12)	3,300 00*		Shaw, O. J.	4,020 00*	
Prefontaine, J. A.	2,700 00	750 22	Shaw, T. J.	2,400 00	
Prefontaine, L.	5,700 00	332 99	Shepard, S.	2,400 00	
Primeau, G. J.	2,400 00	329 64	Shirley, H. C.	2,520 00	654 24
Primeau, M. R.	2,400 00		Simpson, W. J.	2,400 00	442 45
Proctor, G. H.	2,700 00*		Sims, R. H.	3,120 00*	
Purdy, G. H.	2,400 00	1,276 72	Sinfield, E. W.	3,300 00	587 01
Putman, C. E.	2,400 00	497 87	Sladen, R. V.	3,120 00*	
Quilty, B. J. (Dec. 1)	2,400 00	479 09	Smith, A. N.	2,400 00	1,070 71
Quilty, S. P.	2,520 00*		Smith, C. E.	2,700 00	491 84
Rackham, A.	3,000 00*	617 75	Smith, E. A.	2,400 00	
Radford, T. B.	2,640 00*	658 62	Smith, E. E.	3,000 00	1,353 51
Raper, C. S.	3,120 00*	1,308 25	Smith, G. A.	2,400 00	480 81
Raper, D. B. (Mar. 26)....	2,700 00				
Reed, H. H.	2,400 00*				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Smith, J. E.	2,400 00	1,259 87	Turley, T.	2,400 00	969 61
Smith, J. J.	2,700 00		Turnbull, W.	2,400 00	
Smith, K.	2,400 00		Tweedley, F. S.	2,400 00	375 43
Smith, M. C.	2,400 00*		Tyson, E.	2,400 00	1,090 24
Smitten, W.	3,000 00	1,813 27	Valens, H. H.	2,400 00	469 03
Smyth, W. J. E.	2,700 00*		Vandry, J. G. (Nov. 27) ...	3,600 00	
Sproule, P. M.	2,400 00	362 96	Varley, J. H.	2,700 00	1,249 02
Stampe, F. R. (July 10) ...	3,000 00		Vogan, J. J.	2,520 00	
Steeves, D. D.	2,700 00	1,600 48	Waite, E. J.	2,400 00*	
Stephen, L. M. (Nov. 9) ...	2,400 00		Walker, J. B.	2,700 00	
Stephenson, D. J.	3,420 00*		Walsh, T. R.	4,500 00*	1,914 11
Stevenson, R.	2,400 00		Walters, G. K. (Oct. 13) ...	2,400 00	
Stewart, D. D. (Oct. 7) ...	3,300 00		Warrior, R. W.	2,400 00	723 77
Stewart, J. H.	2,400 00*		Watt, R. N.	2,400 00*	
Stickle, W. G.	2,400 00		Wayling, G.	3,000 00*	1,868 63
Stockan, I. H. (May 2) ...	2,880 00		Webb, E. F.	2,400 00	352 24
Stocker, W. V.	2,700 00		Welsh, E. A.	3,000 00*	
Stone, W. G.	2,400 00*		Welter, F. L.	3,000 00*	1,522 30
Stratton, H. C.	3,300 00*		Wetherall, J. W.	2,700 00*	315 12
Street, G. E.	3,000 00*		White, F. J.	4,800 00	2,309 03
Strike, L. N.	3,720 00**	1,191 45	Whiting, E. V.	2,400 00*	
Stuart, G. H. (Aug. 19) ...	3,000 00		Whitten, W. J. (Dec. 29) ...	2,400 00	306 13
Suffield, H. G.	3,000 00*	1,285 58	Willard, F. L. (Oct. 7) ...	3,000 00	
Sullivan, B. G.	5,700 00	1,276 06	Williams, A.	2,400 00	
Summers, M. R.	2,400 00*		Williams, E.	2,400 00	
Tassie, J. S. G.	2,520 00	691 72	Wilson, C. C.	2,700 00	
Tellier, G.	2,700 00		Wilson, D. D.	3,000 00*	908 10
Temple, J. W.	4,500 00*	452 91	Wilton, A. (Sept. 8) ...	3,300 00	325 34
Therault, A.	3,000 00	877 33	Winter, G. E.	2,400 00	711 12
Thomas, A. S.	2,400 00		Winter, G. T.	2,400 00*	
Thomas, E. W.	3,420 00*		Womersley, W.	2,400 00	765 41
Thompson, H. J.	2,520 00		Wood, A.	3,420 00*	308 50
Thruswell, E. F.	2,400 00		Wood, A. (June 1) ...	3,300 00*	
Toupin, J. P. A.	2,400 00	399 79	Wood, A. E.	2,400 00	367 74
Treleaven, K. N.	3,180 00		Wood, D. S.	2,700 00	
Tremblay, J. (May 2) ...	3,000 00		Wood, James E.	3,000 00	882 92
Tremeer, F. A. M.	2,400 00		Wood, Joseph E.	2,520 00*	
Trent, W. A. D.	2,700 00*	515 91	Wright, S. C.	3,000 00*	1,996 73
Trudelle, J. A.	3,120 00	2,369 84	Wright, W. E.	3,000 00	425 95
Tuckett, G. W.	2,700 00				

** On loan from May 28 from Canadian National Railways which was reimbursed an amount of \$62.20 to cover pension obligations.

† Part of salary charged to other accounts.

‡ These items include an amount of \$2,547.83 charged to War and Demobilization Allotment.

Of the above employees, the following received living allowances as at March 31, 1946, at annual rates listed: G. A. Smith, \$300; E. V. Whiting, \$480.

As at March 31, 1946, 25 employees whose salary rates were under \$2,400 per annum were paid living allowances as follows: 2 at \$1,500; 3 at \$1,200; 5 at \$480; 14 at \$300; 1 at \$120.

P.C. 100/6173, September 21, 1945, authorized the payment of an allowance of \$250 per month to H. W. Firth, part time representative, Employment Service and Unemployment Insurance Branch, Dawson, Yukon Territory.

During the fiscal year minor overpayments of salaries occurred, due, in practically all cases, to the fact that the necessary information with respect to the separation did not reach Treasury in time for the adjustment to be made. The Administration is endeavouring to secure repayment.

The following employees whose salary rates were under \$2,400 on March 31, 1946, were paid travelling expenses of \$300 or over: L. Albright, \$701.20; E. C. Anderson, \$696.51; H. Andrews, \$498.30; R. G. Annand, \$356.41; E. Arbour, \$426.32; H. C. Archambault, \$520.33; F. T. Armstrong, \$500.62; W. M. Ballantyne, \$924.11; P. O. Balthazar, \$339.58; L. R. Beaulieu, \$436.63; R. M. Beck, \$350.18; G. Belle, \$925.31; F. Belliveau, \$617.09; J. D. Bernard, \$1,034.43; A. Berube, \$531.48; R. R. Bird, \$374.11; T. E. Boivin, \$324.04; J. H. Bouchard, \$1,351.75; L. Bouchard, \$336.93; H. O. Boufford, \$411.32; R. R. J. Bourque, \$2,135.33; A. A. Brittain, \$427.16; C. S. Butcher, \$1,982.68; W. J. M. Caird, \$396.96; H. H. Camm, \$370.94; E. G. Cannon, \$1,143.12; O. E. Carlin, \$559.59; A. H. Carmichael, \$536.15; J. O. Carpentier, \$819.96; J. M. Cassels, \$509; J. O. Chapdelaine, \$407.81; R. V. Chapman, \$840.23; J. E. Charron, \$324.76; M. Chartray, \$623.61; E. Chouinard, \$916.40; K. D. Clifford, \$341.83; H. L. Coles, \$862.69; H. T. Colpitts, \$855.62; R. K. Copeland, \$400.25; J. C. Cottrill, \$439.60; J. I. Coulombe, \$389.01; E. A. Cyr, \$528.30; H. F. Dann, \$903.96; H. D'Aoust,

\$558.22; B. L. Davies, \$1,019.01; L. R. Delahunt, \$677.92; E. F. Denton, \$540.46; E. F. Dillistone, \$450.75; E. V. Dobson, \$449.06; S. L. Dowsell, \$324.91; P. G. Duckett, \$508.44; G. A. Duncan, \$325.60; J. E. Dupre, \$549.39; W. A. Ego, \$381.20; F. P. Ferguson, \$304.45; P. H. Flack, \$511.88; L. R. Forbes, \$741.57; C. M. Fox, \$977.68; G. H. B. Frere, \$484.08; J. H. Gagnon, \$995.31; A. O. Galarneau, \$479.91; H. Garlick, \$405.24; H. Gascoyne, \$579.49; A. Gauthier, \$406.15; G. Gellibrand, \$633.80; A. Gendron, \$344.15; C. Gobeil, \$548.16; R. C. Godfrey, \$418.48; P. H. Godsell, \$566.80; D. W. Gray, \$1,073.10; A. Green, \$931.68; H. Gregoire, \$731.18; E. H. Griffin, \$869.40; A. B. Handley, \$2,509.08; H. R. Hare, \$662.22; H. G. Hawkins, \$673.79; C. W. Heller, \$1,192.63; B. K. Hibbert, \$555.66; G. H. Hicking, \$398.50; J. G. Hill, \$356.95; J. W. Hogben, \$686.97; V. Holliday, \$633.11; H. Hopper, \$612.12; L. E. Hudon, \$377.23; R. W. R. Hughes, \$467.84; A. E. Hunt, \$399.52; L. V. D. Hurtubise, \$907.55; G. H. Hutchinson, \$662.11; W. L. Ireland, \$663.85; W. Isabel, \$685.01; J. A. Johnson, \$494.89; H. Johnston, \$502.84; S. B. Johnston, \$421.45; W. D. Johnston, \$369.75; I. P. Jollymore, \$462.49; A. Joncas, \$413.90; G. S. Jory, \$901.80; W. G. Kenyon, \$644.73; C. D. Knowlton, \$1,291.51; L. Lafrance, \$306.26; B. Lahaie, \$392.70; R. Lark, \$844.75; C. W. Latter, \$302.75; F. Lauzier, \$867.25; J. E. G. Lebel, \$432.57; J. A. Leblanc, \$1,022.42; F. J. Lote, \$583.60; J. G. Lush, \$669; C. A. MacConnell, \$300.15; E. MacDonald, \$552.81; J. F. MacDonald, \$685.16; R. H. MacDonald, \$665.07; A. L. MacDonell, \$640.67; D. J. MacPhee, \$362.59; A. Mainville, \$1,228.99; R. A. Major, \$389.70; R. Marcotte, \$421.19; B. Mark, \$393.46; C. McCadden, \$521.40; C. C. McCausland, \$859.77; J. S. McClements, \$650.60; J. R. McCormick, \$354.96; J. C. E. McDonald, \$320.75; W. B. McFetridge, \$1,038.18; W. A. McGill, \$370.82; E. N. McLellan, \$1,033.71; J. A. McMarton, \$337.92; W. McMordie, \$807.39; F. Mears, \$452.55; C. W. Merritt, \$833.72; E. Metivier, \$436.61; W. Miller, \$1,263.84; A. V. Milton, \$725.96; L. J. Mitton, \$363.93; N. C. Moore, \$788.20; L. A. Morache, \$476.55; M. R. Morgan, \$1,013.72; C. E. Morissette, \$548.33; B. C. Morrison, \$1,010.24; H. Mosley, \$878.19; C. A. Muir, \$1,339.85; C. W. Muirhead, \$379.40; W. D. Muirhead, \$1,477.89; H. S. Murray, \$794.90; G. L. Nadeau, \$355.19; R. Nadeau, \$467.14; W. S. Nairn, \$632.65; T. B. Nesbitt, \$548.86; G. E. Neville, \$1,320.39; L. A. Niblett, \$477.72; H. C. Nicholson, \$368.58; O. A. Noble, \$931.87; D. L. Norman, \$789.56; C. C. Ogilvie, \$307.50; H. M. O'Neill, \$808.30; D. Owen, \$467.24; J. N. Page, \$618.10; E. F. Palmer, \$669.51; R. C. Panser, \$453.52; E. J. Parker, \$951.54; A. J. Parsons, \$434.86; R. R. Patterson, \$625.96; B. Pearson, \$524.47; F. P. Perras, \$318.14; F. J. Pillgrem, \$583.50; J. A. Potvin, \$885.33; W. J. Powell, \$675.04; E. B. Price, \$575.30; A. W. Quemby, \$659.05; L. P. Racicot, \$528.97; W. Ramsay, \$578.74; G. E. L. Raymond, \$1,465.61; R. E. Read, \$404.22; E. Reeves, \$764.61; R. J. Reid, \$503.90; R. V. Ricketts, \$1,459.68; R. Rivet, \$451.68; J. P. Roy, \$776.60; J. H. Runyon, \$503.30; R. H. Ruth, \$507; J. C. Rutherford, \$623.94; C. C. Ryan, \$868.86; R. G. Sage, \$663.66; L. St. Germain, \$325.95; A. Sauve, \$673.32; C. E. Sawyers, \$429.70; J. W. Shannon, \$816.14; S. J. Shaw, \$361.42; A. E. Simmons, \$480.68; R. E. Slade, \$1,270.68; A. W. Smith, \$683.38; F. S. Smith, \$927.02; P. J. Smith, \$626.14; H. M. Snow, \$491.60; I. C. Softley, \$493.41; W. H. A. Sparling, \$504.05; E. G. Steeves, \$433.77; J. A. Stefure, \$678.55; H. M. Stewart, \$445.08; D. A. Stuart, \$836.84; R. Surette, \$1,053.30; G. Talbot, \$775.64; J. S. Taylor, \$542.45; W. G. B. Thompson, \$348.98; E. J. K. Topley, \$1,714.46; T. E. Towers, \$441.92; A. S. Trotter, \$853; S. E. Trueman, \$1,604.19; J. C. Turcotte, \$403.23; T. R. Turner, \$1,226.02; J. E. Underhill, \$562.42; L. P. Verreault, \$884.37; M. Verrette, \$384.67; H. L. Viel, \$361.82; C. E. Wall, \$559.39; G. W. Wallace, \$398.63; L. Warde, \$364.84; W. S. Weese, \$418.54; W. H. Wells, \$890.66; G. W. Whamond, \$752.66; C. A. White, \$711.35; W. D. Whittaker, \$476.53; F. A. Wilson, \$390.76; V. S. Wilson, \$383.75; W. E. Wilson, \$427.88; R. C. Woodworth, \$793.11; W. E. Woollacott, \$332.52; R. Wortman, \$876.21.

In addition to the above, travelling expenses of \$300 or over were paid to other than Commission employees as follows: M. Ainslie, \$460.82; C. E. Berg, \$670.22; Hon. L. Cannon, \$940.20; Hon. W. J. Lindal, \$882.87; A. C. MacKay, \$392.95; A. J. Maure, \$407.90; W. Walker, \$348.96.

Salaries and wages were paid to casual employees as follows: for distribution of unemployment insurance books, benefit claims, and for compilation of head office master index, \$922,197.57; caretakers paid through Department of Public Works, \$66,262; replacement of employees on military leave, \$29,709.97.

A *Professional and Special Services.* Legal fees, \$10,336.19; medical fees, at \$3 each under authority of P.C. 2/6795 of August 26, 1943, for examinations of workers subject to compulsory transfer under National Selective Service Civilian Regulations, \$31,456; fees for personnel of Courts of Referees and Unemployment Insurance Advisory Committee, \$35,157; Canadian Corps of Commissioners for services rendered in Local and Regional Offices, \$65,243.03; sundries, \$631.47.

B *Commissions to Post office Department.* Commissions were paid under authority fo P.C. 114/5687, July 2, 1942, at the rate of 6/10ths of one per cent of sales of stamps and meter impressions. Payments represent commissions on total sales of \$45,585,466.94.

C *Printing and Stationery.* The Department of Public Printing and Stationery received an amount of \$336,458.76, of which \$4,669.02 was paid through the Department of Public Works.

D *Unemployment Insurance Stamps.* Payments were made to the Canadian Bank Note Co., Ltd.

E *Unemployment Insurance Workers' Books.* Payments were made to the Department of Public Printing and Stationery.

F *Travelling Expenses.* In addition to travel costs itemized elsewhere under this vote, this allotment includes: travelling expenses for other than Government employees, \$7,885.18; per diem allowances, including reimbursement for time lost, \$3,604.39; bus and street car fares, \$14,270.08; and accountable advances, \$222.88. The latter represent advances for travel made to former employees which are to be accounted for in 1946-47. Travelling expenses of employees include charges for air travel amounting to \$6,487.09, payments for which were made to the Trans-Canada Air Lines.

- G Freight, Express and Cartage.** Expenditures include: air transportation of goods, \$356.08; freight and express, \$30,334.74; cartage, \$9,392.37. Suppliers receiving \$5,000 or more: Canadian National Express, \$13,465.80; Canadian Pacific Express Company, \$10,472.76.
- H Equipment.** Acquisition of furniture, furnishings and fixtures amounted to \$153,944.68, educational equipment to \$1,105.42, and office equipment to \$50,135.09, while maintenance charges were as follows: furniture, furnishings and fixtures, \$1,096.30; office equipment, \$6,550.98; sundry equipment, \$24.34. The foregoing expenditures include \$147,781.16 paid through the Department of Public Works, and \$62,019.86 paid through the Department of Public Printing and Stationery for furniture, maintenance of equipment and office equipment. Suppliers receiving \$5,000 or more: Canadian Public Booth Co., Ltd., \$21,217.44; Imperial Typewriters of Canada, \$13,700.89; North American Bent Chair Co., Ltd., \$6,595.97; Chas. Ogilvy Ltd., \$5,173.73; H. H. Popham, \$9,798.16; Preston Furniture Co., Ltd., \$6,820.30; Snyder's Ltd., \$7,643.40; Steel Equipment Co., Ltd., \$7,015.37; J. & J. Taylor Ltd., \$9,469.63; N. G. Valiquette, \$27,643.25.
- I Telegrams, Telephones and Postage.** Charges for various services were: telephone rentals, \$88,131.16; long distance telephone calls, \$76,192.42; telegrams, \$61,417.89; postage, \$320,966.95; messenger service, \$1,689.62. Suppliers receiving \$5,000 or more: Alberta Government Telephones, \$6,033.69; Bell Telephone Company, \$90,899.01; British Columbia Telephone Company, \$13,969.47; Canadian National Telegraphs, \$40,336.82; Canadian Pacific Telegraphs, \$17,111.01; Dominion Government, Post Office Department, \$320,966.95; Manitoba Telephone System, \$9,211.27; Maritimes Telephone Company Ltd., \$9,573.08; New Brunswick Telephone Company Ltd., \$9,495.12; Department of Telephones, Saskatchewan, \$5,003.06.
- J Lands and Buildings.** This includes payments of \$188,611.90 made through the Department of Public Works for repairs and alterations to structures. Buildings where repairs and alterations cost over \$2,000 are: Montreal, 2185 Henri-Julien St., \$2,624.95, 205 Lagauchetiere St. W., \$4,481.24, 720 Morin St., \$4,206.07, 1464 Mountain St., \$2,008.52, 3626 St. Urbain St., \$8,811.78; Quebec, C.P.R. Freight Building, \$2,303.90; Rosemount, St. Brendan's Hall, \$3,105.46; Verdun, 211 Gordon Ave., \$2,094.38; Fort William, Ont., Old Post Office, \$2,931.61; Ottawa, Motor Building, \$2,098, No. 5 Temporary Building, \$2,132.77; Sudbury, 152 Elm St., \$2,842.96; Toronto, Brock Building, \$2,145.45, Hyslop Building, \$65,227.80; Winnipeg, Customs Building, \$10,658.17, Travellers Building, \$27,807.98; Edmonton, Motor Building, \$2,530.10. Suppliers receiving \$5,000 or more: J. Beaton & Sons, \$8,376.77; Bennett-Pratt Ltd., \$65,078.68; E. L. Bouveron & Co., \$5,005.45; Alphonse Gratton Inc., \$7,184; Manitoba Engineering Co., Ltd., \$5,592.78; M. J. Reiner, \$5,527.25; J. J. Shea & Co., Ltd., \$7,700.
- K Rents.** Buildings, \$646,600.45; office equipment, \$2,311.53; sundries, \$65.17. The expenditures include payments made through the Department of Public Works amounting to \$645,809.85. Suppliers receiving \$5,000 or more: Atlantic Utilities, Ltd., \$9,064.32; Bank of Montreal, \$8,876; Beattie-Cadillac-Chevrolet-Oldsmobile Ltd., \$12,379.40; Mrs. Rose Blumenthal, \$9,000; Canadian City and Town Properties, Ltd., \$5,483.31; City of Edmonton, \$15,303.75; Edmonton Credit Co., Ltd., \$22,650; Freres de Saint Gabriel, \$6,675; Granville Estates No. 2 Limited, \$14,209.56; Hanson Bros. Realty Corp., \$15,408; John Bevan Hay, \$5,000; Estate of William Hyslop, \$10,972.50; Imperial Oil Ltd., \$7,775; Insurance Exchange Corp Ltd., \$51,091.94; J. B. & H. Langlois, \$7,000; R. Lawson and B. Weldon, \$6,500; Province of Manitoba, \$6,480; Montreal Foundling and Baby Hospital, \$6,307.37; National Health Association, \$5,940; E. S. Parker, \$6,262.12; Pimberton Realty, \$5,665; Presbyterian French Mission, \$5,610.50; City of Quebec, \$6,023.50; Read Building Ltd., \$15,525; Republic Investments Ltd., \$30,333.50; Saguenay Telephone Co., \$5,280; J. J. Seguin, \$13,000; Jack Singer and Abram Belsberg, \$7,864.50; Stock Exchange Building Corporation Ltd., \$20,466.36; W. Woodall, \$7,291.67.
- L Advertising and Publicity.** Expenditures comprise: newspaper advertising, \$126,993.63; and radio services, \$3,037.87. Suppliers receiving \$5,000 or more: R. C. Smith and Son. Limited, \$118,563.76.
- M Miscellaneous and Current Expenses.** Expenditures comprise: heat, \$6,436.21; electricity, \$42,338.31; water (including water rates), \$8,144.09; laundry and towel service, \$262.40; subscriptions to newspapers and periodicals (including occasional individual purchases), \$2,774.59; Government Officers' Guarantee Fund, \$3,337.19; miscellaneous, \$8,719.97, and accountable advances, \$8. The latter represents petty cash advances for which a satisfactory accounting had not been made at the close of the fiscal year. They are to be accounted for in 1946-47. The expenditure includes payments made through the Department of Public Works as follows: heating, \$6,436.21; light and power, \$42,338.31; water, \$8,144.09; sundries, \$168.83. Suppliers receiving \$5,000 or more: Hydro-Quebec, \$7,316.25.

Vote 112 Government's Contribution to the Unemployment Insurance Fund.....	13,500,000 00
Expenditures.....	\$ 12,513,778 66

The Government's contribution to the Unemployment Insurance Fund represents one-fifth of the aggregate credits to the fund—which were derived from (1) the sale of stamps \$35,060,611.22; (2) contributions paid other than by stamps, \$27,601,802.70; and (3) fines and penalties exacted under section 68 of the Unemployment Insurance Act, c. 44, 1940, \$2,303.66—after deducting refunds of contributions made under the provisions of the Act, \$95,824.26.

Vote 113	Advances to Workers under Section 91 of the Act	\$ 50,000 00
	Expenditures	nil

This vote was provided for the payment of advances of a recoverable nature to workers seeking employment. No advances were made during the current year.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 6,056 66
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SPECIAL

Vote 114	To provide for Relief Projects (undischarged commitments)	50,000 00
	Expenditures	\$ 20,094 99

Under the provisions of the Relief Act, 1932, agreements were entered into with the Provinces, except Prince Edward Island, for the purpose of providing a measure of self-sustaining relief to families, who would otherwise be in receipt of material aid, by placing such families on the land. Renewal agreements under the Relief Acts of 1934, 1936 and 1940, provided for continuity of settlement made under former agreements and also for additional placement of families. In organized municipalities, the Dominion, Province and Municipality concerned each contributes one-third of the maximum amount provided under the agreements. In unorganized municipalities, the Dominion and the Province share equally in the expenditures.

The following amounts were paid to the Provinces: Quebec, \$20,019.21; Manitoba, \$75.78.

Vote 478	To authorize and to provide for Dominion share of settlement of a disputed claim with the Province of Ontario re fraudulent relief vouchers from the Town of Burlington	566 66
	Expenditures	\$ 566 66

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date	
CURRENT					
	National Selective Service Program—				
K-20	Labour Supply—Administration	851,950 00	758,681 29	3 32	2,663,671 78
	National Registration—				
K-21	Administration.....	313,695 00	313,127 29	64 17	3,075,060 70 (a)
K-21	Mobilization Division.....	916,500 00	811,095 33	953 07	10,303,300 66 (b)
K-23	Manpower Statistics Unit.....	162,080 00	137,382 11	4,048 75	484,906 22
K-23	Expenses in connection with work to be performed by the Unemployment Insurance Commission.....	10,138,800 00	9,247,406 38		22,717,585 81
	Canadian Vocational Training—				
K-24	Administration.....	70,980 00	67,014 85		184,482 56
K-24	Payments to the Provinces for Training individuals for skilled or semi-skilled occupations connected with war work, including undischarged commitments of previous years.....	749,100 00	700,595 51	4,954 76	16,091,226 89
K-24	Payments to the Provinces for Training young men for aircraft manufacturing and as ground mechanics for the R.C.A.F. etc., including undischarged commitments of previous years.....	5,000 00	3,154 37	109 38	5,491,575 57

See Page		Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
	<i>CURRENT—Continued</i>				
K-24	Vocational Training for Discharged Members of Canada's Armed Forces, including undischarged commitments of previous years.....	4,950,000 00	4,365,425 14	130 73	5,158,915 60
	Vocational Training Coordination Act—				
K-25	Payments to the Provinces under agreements—Respecting Training and Re-training of Former War Workers.....	8,334 00	1,371 68	.....	1,371 68
K-25	Payments to the Provinces under agreements—Respecting Dominion Assistance to Vocational Schools.....	983,334 00	607,284 02	.....	607,284 02
K-25	Job Instructor and Supervision Training Program, including undischarged commitments of previous years.....	8,750 00	3,221 01	.....	24,630 00
K-25	Personnel Management Training Program.....	5,000 00	3,146 83	.....	43,048 19
K-25	To provide for the expenses of a Commission of Inquiry to examine the problems involved in crediting discharged members of the Armed Forces on resuming civil life with trades, technical training or experience gained while in the Forces.....	80,000 00	65,272 11	.....	65,272 11
K-26	Wartime Bureau of Technical Personnel—				
	Accountable advances under conditions approved by the Governor in Council.....	150,000 00	147,065 80	1 81	670,787 58
K-26	Industrial Production Co-operation Board—				
	Administration.....	117,585 00	108,481 34	9 68	180,932 94
K-27	Industrial Selection and Release Board and Industrial Selection and Release Committees—				
	Administration.....	319,000 00	251,904 95	.....	251,904 95
K-27	National Joint Conference Board of the Construction Industry...	14,630 00	11,486 73	.....	20,419 50
K-27	National War Labour Board and Regional Boards.....	437,610 00	431,645 71	4 48	1,771,902 93
K-28	Wartime Labour Relations Board—				
	Administration.....	116,250 00	90,542 65	508 02	180,053 56
K-29	Western War Labour Board—				
	Administration.....	12,200 00	12,157 20	.....	48,861 98
K-29	To provide for payments to the National Film Board for educational films for exhibition to industrial plant employees.....	24,000 00	24,000 00	.....	62,000 00
K-29	Payments to the National Film Board for the production of films on Dominion-Provincial War Emergency Program Training of Personnel for Armed Forces and Post-war Training and Rehabilitation Training Program re training of Discharged Personnel.....	23,000 00	11,393 68	.....	24,421 96
K-29	To provide for advertising, preparation of booklets and the making of films, etc., concerning apprenticeship and rehabilitation training.....	50,000 00	64 00	.....	64 00
K-29	To provide for—				
	(a) Grants to Universities to assist in meeting the increased cost of accelerating courses in medicine and dentistry..				

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
<i>CURRENT—Concluded</i>				
*(b) Financial assistance to students in medicine and dentistry, etc.....				
K-30	70,500 00	60,251 18	28,076 32	484,815 47
K-30	450,000 00	426,225 74	.....	680,107 29
K-30	154,000 00	122,353 14	150 51	349,196 18
K-30	460,000 00	375,769 22	955 33	1,368,466 49
K-31	700,000 00	614,048 49	17,485 32	1,463,591 79
K-32	400,000 00	305,394 14	1,858 86	637,471 67
K-32	45,000 00	31,549 12	259 68	199,469 91
K-32	10,000 00	6,919 43	.....	6,919 43
K-32	150,000 00	72,461 42	230 97	457,420 91
K-32	1 00			
K-33	107,015 00	99,471 01	53 01	327,824 78
K-34	365,000 00	362,087 59	268 57	1,492,647 95
K-34	2,414,750 00	2,203,000 57	7,078 78	11,208,777 60
K-35	500,000 00	6,668 90	.....	6,668 90
K-36	1 00			
K-36	1 00			170,960 06
	26,334,066 00	22,859,119 93	67,205 52	88,978,019 62
	.....	.....	.....	880,009 64
				89,858,029 26
Less: Miscellaneous War Revenues and other credits to date.....				3,553,444 10
	<u>\$26,334,066 00</u>	<u>\$22,859,119 93</u>	<u>\$ 67,205 52</u>	<u>\$86,304,585 16</u>

*Complete title shown in following details.

†The details of these Allotments will be found in Public Accounts of previous years.

(a) Includes amounts of \$1,183,788.02 previously shown under Department of National War Services, National Registration and \$317,232.35 previously shown under Department of National War Services, Civilian Bureau of Statistics.

(b) Includes amount of \$1,301,402.56 previously shown under Department of National War Services, Mobilization.

Allotment: National Selective Service Program—Labour Supply—Administration	851,950 00
Expenditures	<u>\$ 758,681 29</u>

This allotment was provided for expenses of administering the National Selective Service Regulations, P.C. 246, January 19, 1943, and amendments thereof (subsequently revoked by P.C. 2796, April 24, 1945) governing the utilization of manpower in the prosecution of the war by control of employment and placement of labour.

A distribution of expenditures follows: salaries, \$336,278.15; cost of living bonus, \$21,440.76; unemployment insurance, \$1,445.68; travelling expenses, \$42,146.81; communications, \$12,453.86; printing and stationery, \$39,718.75; advertising, \$239,659.33; expenses of the National Selective Service Advisory Board, \$3,862.50; miscellaneous, \$53,678.03. The Provinces were paid \$7,997.42 for the maintenance of dependents of persons performing alternative service.

As of March 31, 1946, there were 123 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Angus, W. G.	\$ 3,600 00		Ilsley, I.	4,000 00	
Beaulne, E.	2,400 00		(Oct. 1)		
(July 24)			Kennedy, G.	2,400 00	
Bell, G. L. (Sept. 1)	3,600 00	\$ 716 41	(Feb. 16)		
Berry, R. B.	3,600 00		Laurion, G.	3,600 00	
Blair, M. P.	3,600 00	1,082 63	(Nov. 11)		
Bonnell, W. D.	2,400 00		Lawrence, A. R.	4,200 00	436 90
Burns, C. W.	4,200 00	1,465 76	MacKinnon, J. F.	5,400 00	842 19
(Jan. 1)			MacKinnon, M. M.	3,000 00	1,605 82
Campbell, C. B.	2,700 00	1,246 16	MacLeod, J. W.	4,200 00	
Carroll, G. R.	2,400 00		Martel, F. F.	3,000 00	
Chadderton, H. C.	3,000 00	315 05	Masson, P. A.	3,840 00	
Chicoine, J. H.	2,820 00	542 95	McGee, G. H.	3,600 00	632 23
Clendenning, C. A.	3,600 00		McNinch, A. S.	3,000 00	485 10
Cooper, N. R.	3,600 00**		Mills, H.	3,600 00	
Crabb, H. P.	2,700 00	605 30	(Jan. 8)		
Crosbie, T. C.	3,600 00	354 05	O'Hara, D. W.	2,700 00	
(Feb. 2)			(Jan. 2)		
Cunningham, J. F.	2,400 00	623 49	O'Neill, A. E.	3,600 00	
Davidson, J.	2,880 00		(Jan. 8)		
(transferred to Vote 111, June 6)			Parent, P. R.	3,600 00*	
DeVoin, J. L.	3,000 00	773 36	Pelletier, J. W.	3,000 00	463 55
(Oct. 16)			(Aug. 26)		
Dupuis, H.	4,800 00	1,610 74†	Pereira, A.	3,600 00	
Dwyer, M.	4,500 00	3,096 77	Retson, G. C.	2,620 00†	
Eaton, F.	4,500 00	547 48	Rintoul, A. E.	2,820 00	524 52
George, A.	4,200 00	757 48	Ritchie, G.	3,600 00	
Gibson, G. A. L.	4,000 00	763 65	Roberge, J. L. S.	4,000 00	
Gill, H.	2,400 00	678 75	(Jan. 16)		
Glackmeyer, C. E.	3,600 00*		Robinson, C. C.	3,600 00	
Goulet, P.	7,000 00	350 22	Ross, S.	5,100 00	1,469 60
Grant, J. D.	2,820 00	929 44	Scott, W.	5,400 00	
Greenwood, W. B.	3,600 00		(July 30)		
Grier, M.	3,000 00	447 60	Smelts, F. W.	2,700 00	1,068 12†
Gunn, J. S.	2,820 00	309 72	Stuchen, P.	2,640 00*	
Haythorne, G. V.	5,800 00	1,581 52	(May 30)		
Henderson, R. K.	3,600 00	904 75	Symonds, C. S.	3,000 00	1,236 75
Henley, C. S.	3,600 00	1,862 01	Thomas, J. D.	4,200 00	
Hereford, F. M.	3,600 00		(Aug. 7)		
Hereford, H.	6,500 00		Thompson, G. E.	2,400 00	
Hills, A. J.	4,200 00		(Aug. 16)		
Hinchey, R. S.	3,000 00	1,317 32	Westman, L. E.	6,000 00	736 10
Hyssop, W. J.	3,600 00	308 01	(July 1)		
(Jan. 16)			Wood, B. F.	6,500 00	679 20

**Part of salary charged to Vote 111.

†Part of salary charged to Department of Agriculture, Vote 23.

‡These items include \$1,582.88 charged to War and Demobilization Allotment, "To provide for the Expenses of a Commission of Inquiry, etc."

The following employees, whose annual salary rates were under \$2,400 on March 31, 1946, or at date of separation (shown in parenthesis) or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: E. H. Butterfield, \$1,477.79 (Sept. 13); A. A. Heaps (included under Vote 111); A. MacNamara (included under Vote 103); A. G. Malcolm, \$1,360.63; W. K. Rutherford (included under Vote 111).

R. Turnbull who served on a per diem basis of \$15, plus actual and reasonable living expenses when absent from his place of residence in connection with his duties as a member of the National Selective Service Advisory Board, received travelling and living expenses of \$462.85.

Suppliers receiving \$5,000 or more: Bell Telephone Company of Canada, \$6,414.84; Dominion Government, Department of Public Printing and Stationery, \$39,718.75, National Film Board, \$21,358.86; R.C.A. Victor Company, Limited, \$17,332.87; R. C. Smith & Son, Limited, \$180,674.42.

Allotment: National Selective Service Program—National Registration—Administration . . .	313,695 00
Expenditures	\$ 313,127 29

This allotment was provided for expenses of maintaining a registry of manpower and womanpower to assist in the control and placement of labour under the National Selective Service Civilian Regulations, P.C. 246, January 19, 1943. The Registry includes records compiled by National Registration under the National War Services Act, c. 22, 1940.

A distribution of expenditures follows: salaries, \$254,841.10; cost of living bonus, \$41,276.17; unemployment insurance, \$3,382.01; travelling expenses, \$159.90; communications, \$491.73; printing, stationery, equipment and supplies, \$8,998.01; cartage, freight and express, \$1.46; miscellaneous, \$3,976.91.

As of March 31, 1946, there were 243 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: W. S. Boyd, \$3,000; J. K. Houston, \$3,600.

The Department of Public Printing and Stationery received \$8,998.01.

Allotment: National Selective Service Program—Mobilization Division	916,500 00
Expenditures	\$ 811,095 33

A distribution of expenditures follows:

Salaries	496,602 93
Cost of living bonus	71,241 70
Unemployment Insurance	6,103 48
Travelling expenses	31,750 39
A Communications	16,136 67
B Printing and Stationery	12,233 91
Fees and Allowances	53,342 50
C Transportation of recruits	66,434 60
D Meals and lodgings of recruits	12,644 75
E Medical Examinations	11,543 20
Advertising	19 50
F Miscellaneous	33,041 70
	\$ 811,095 33

This allotment was provided for expenses of administering the National Selective Service Mobilization Regulations, P.C. 10924, December 1, 1942, as amended. These regulations govern (a) the selection of men for military training, special duty with the Royal Canadian Mounted Police, or placement in alternative service in lieu of military training and (b) the establishment of Mobilization Boards to adjudicate upon applications for postponement orders.

Expenses were as follows: Ottawa Headquarters, \$65,822.56; Halifax, \$31,409.87; Charlottetown, \$8,775.54; Saint John, \$28,782.72; Quebec, \$94,598.71; Montreal, \$155,901.95; Kingston, \$29,395.76; Toronto, \$128,894.18; London, \$41,968.59; Port Arthur, \$15,886.80; Winnipeg, \$45,144.62; Regina, \$44,402.69; Edmonton, \$52,683.55; Vancouver, \$67,427.79.

An arbitrary division of certain gross salaries amounting to \$248,854.25 was made between this allotment and the War and Demobilization Allotment—Industrial Selection and Release Board and Industrial Selection and Release Committees.

As of March 31, 1946, there were 124 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Arnold, W. C.....	\$ 5,000 00	\$ 410 17†	McPherson, C. D.	4,020 00	
Bergeron, L.	2,520 00		McRae, J. S.	3,000 00	923 25
(Sept. 23)			(Oct. 24)		
Burbridge, K. J. (transferred to Dept. of Secretary of State, Sept. 4)	3,900 00		Mills, C. V.	4,080 00	
Burris, M. G.	2,400 00		(July 1)		
(July 1)			Mingo, E.	3,900 00	
Butler, J.	2,700 00	619 62	Mooney, E. J.	3,900 00	
Davis, R. J.	3,600 00		Parry, G. O.	4,200 00	
Desaulnier, R.	3,600 00		(July 1)		
(July 1)			Patrick, W. G.	3,000 00	
English, R.	4,020 00		(Aug. 1)		
Farquharson, W. O.	3,600 00		Pennoek, C. G.	4,020 00	
(July 1)			(Feb. 5)		
Harris, A. B.	3,900 00		Pinsonnault, R.	2,520 00	
Henning, W. J.	2,520 00		(July 1)		
Hooper, J. P.	3,600 00		Rainville, R.	4,080 00	
Lamoureux, L.	4,200 00		(July 1)		
(July 1)			Ranger, R.	6,000 00	1,401 46
Lyons, A. C.	4,200 00		Reeves, R.	3,600 00	
MacDonald, M.	2,400 00		(Jan. 5)		
(July 1)			Rodier, P. E.	4,020 00	
MacNeil, N. M.	3,600 00		(transferred to Unemploy- ment Insurance Commis- sion, July 3)		
(July 1)			Smailes, F.	2,400 00	
Mailly, L. P.	4,200 00		(July 1)		
(transferred to Dept. of National Health and Wel- fare, July 12)			Stone, F. A.	2,400 00	586 30
Martin, L.	4,200 00		(Nov. 1)		
Martin, W. A.	3,900 00		Tache, A. de Gaspé	4,500 00	
McAllister, R.	3,600 00		Thomas, W. R.	3,600 00	
(July 1)			Wadge, H. W.	3,600 00	
McDonell, L.	4,020 00		(July 1)		
McLeod, P. A.	3,900 00		Wilson, F. C.	4,020 00	
(July 1)			Wright, M. W.	3,600 00	

† Charged to War and Demobilization Allotment—Prisoners of War Labour Projects Annual Revolving Fund.

The following employees, whose annual salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: S. J. Chagnon, \$359.80; J. Rouillard, \$437.78.

Excepting the chairman and other members of the Judiciary, who, being judges of the Courts, served without remuneration, members of the Mobilization Boards were paid a fee of \$15 a day, or portion thereof, plus living expenses not to exceed \$10 per day, and transportation expenses when absent from their places of residence while engaged on the business of the Boards. Judges were paid \$10 a day living allowances, plus transportation expenses, while attending at incorporated cities, and \$6 a day, plus transportation expenses elsewhere.

The following members of the Boards were paid fees and allowances of \$1,000 or over: C. Barclay, \$1,855; T. A. Barnard, \$2,895; W. A. Bissell, \$3,637.50; Hon. J. L. Bowman, \$1,327.50; E. S. Browning, \$3,397.50; H. A. Calder, \$2,170; G. R. Carmichael, \$2,385; J. W. Hugill, \$2,902.50; Hon. L. Lajoie, \$3,105; W. C. Moles, \$1,480; J. S. Palmer, \$3,997.50; A. D. Paterson, \$1,835; A. W. Purtle, \$1,770; R. G. Reid, \$3,262.50; F. C. Ridley, \$1,290; R. S. Scott, \$1,297.50. Of these officials, those receiving travelling expenses of \$300 or over were: C. Barclay, \$740.45; T. A. Barnard, \$842.20; W. A. Bissell, \$1,579.15; Hon. J. L. Bowman, \$645; E. S. Browning, \$2,574.85; H. A. Calder, \$430; G. R. Carmichael, \$625.60; Hon. L. Lajoie, \$3,153.80; J. S. Palmer, \$2,076.72; F. C. Ridley, \$331.10.

The following members of the Boards, serving with remuneration but who received less than \$1,000, were paid travelling and living expenses of \$300 or over: P. Dumais, \$371; C. Grieve, \$451.50; F. Messier, \$345.99; L. P. A. Robichaud, \$335.08; A. R. Welch, \$671.84.

The following Judges serving the Boards without remuneration were paid travelling and living expenses of \$300 or over: J. E. Adamson, \$668.50; P. M. Anderson, \$389.60; A. Cochrane, \$1,907.50; K. L. Crowell, \$1,440; H. A. Fortier, \$3,469.05; A. MacDonald, \$316.85.

A *Communications*. The Bell Telephone Company of Canada received \$7,818.19.

B *Printing and Stationery*. Payments were made to the Department of Public Printing and Stationery.

- C *Transportation of recruits.* Transportation warrants, exchangeable for second class tickets, were issued to recruits. The average rate paid transportation companies was 1½ cents per mile. Payments were as follows: Canadian National Railways, \$40,307.47; Canadian Pacific Railway Co., \$15,178.90; Temiskaming and Northern Ontario Railway, \$2,367.73; miscellaneous transportation companies, \$8,580.50.
- D *Meals and lodgings of recruits.* Recruits were paid a subsistence allowance of 50 cents a meal for the number of meals that would normally be required during their transportation, and a lodging allowance of \$1.25 for each night they had to spend at stop-over points.
- E *Medical Examinations.* Men who were called for military training attended at their nearest physicians for medical examinations. For each examination and certificate of physical condition, a fee of \$3 (authorized by P.C. 41/5275, July 11, 1944) was paid.
- F *Miscellaneous.* Legal fees and court costs in connection with infractions of the National Selective Service Mobilization Regulations amounted to \$3,701.

Allotment: National Selective Service Program—Manpower Statistics Unit.....	162,080 00
Expenditures.....	\$ 137,382 11

This allotment provided for payment of administrative expenses of the Manpower Statistics Unit which was established under the National Selective Service Civilian Regulations, P.C. 246, January 19, 1943. The Unit was set up for the purpose of compiling data from the occupational history forms of persons in the armed forces, from general surveys of employment, from specific surveys of employment in particular industries and from other special surveys such as registration of women and nurses, and for the computation of figures dealing with placements, vacancies, etc., by type of industry.

A distribution of expenditures follows: salaries, \$95,960.42; cost of living bonus, \$15,407.92; unemployment insurance, \$1,228.29; travelling expenses, \$533.40; communications, \$14.67; printing and stationery, \$3,415.70; machine rentals, \$20,517.99; miscellaneous, \$303.72.

As of March 31, 1946, there were 62 salaried employees being paid from this account. C. J. Sly was receiving a salary at an annual rate of \$2,520 inclusive of war duties supplement on that date.

H. Birch received travelling expenses of \$360.95.

International Business Machines, Ltd., Toronto, was paid \$20,517.99.

Allotment: National Selective Service Program—Expenses in connection with work to be performed by the Unemployment Insurance Commission.....	10,138,800 00
Expenditures.....	\$ 9,247,406 38

A distribution of expenditures follows:

Salaries	6,592,350 63
Cost of Living Bonus and Other Pay-list Items	880,259 23
A Professional and Special Services	98,783 82
C Printing and Stationery	206,173 54
F Travelling Expenses	311,709 24
G Freight, Express and Cartage	24,450 75
H Equipment	129,842 65
I Telephones, Telegrams and Postage	334,522 82
J Lands and Buildings	115,053 49
K Rents	395,876 04
L Advertising and Publicity	114,451 50
M Miscellaneous and Current Expenses	43,932 67
	<hr/>
	\$9,247,406 38

This allotment was provided for the expenses of the development and administration of the National Selective Service Program approved by P.C. 2250, 2251 and 2254 of March 21, 1942. As it was impossible to segregate expenses applying to the National Selective Service Program, certain details of the above expenditures are included with those shown under Vote 111. Reference letters apply to comments on that Vote.

Allotment: Canadian Vocational Training—Administration	70,980 00
Expenditures	\$ 67,014 85

This allotment was provided to pay administrative expenses of a vocational training program for the purpose of training: (a) individuals for skilled or semi-skilled occupations connected with war work, and (b) young men for aircraft manufacturing and as ground mechanics, including pre-enlistment education for aircrew personnel; and of providing vocational training for discharged members of Canada's Armed Forces. After the cessation of hostilities, training was carried on under the rehabilitation training program. The Provincial Governments directed the training and were reimbursed (for expenditures made under agreements entered into with the Dominion Government) from the three allotments which follow immediately after this one.

A distribution of expenditures follows: salaries, \$46,191.49; cost of living bonus, \$2,515.67; unemployment insurance, \$164.23; travelling expenses, \$9,245.02; communications, \$4,110.28; printing and stationery, \$2,952.79; miscellaneous, \$1,835.37.

As of March 31, 1946, there were 25 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements: G. M. Carty, \$3,000; J. H. Doige, \$4,200 (Feb. 1); W. J. Gough, \$3,900; M. M. Graham, \$3,000; E. W. Johnson, \$2,400; A. J. Lemay, \$4,500; J. Lyon, \$3,900; G. K. Smith, \$3,900*; R. F. Thompson, \$5,700*.

Travelling expenses of \$300 or over were paid to: J. H. Doige, \$637.20; W. J. Gough, \$1,938.84; M. M. Graham, \$950.83; A. J. Lemay, \$1,364.12; J. Lyon, \$2,394.62; G. K. Smith, \$742.11; R. F. Thompson, \$960.55.

Allotment: Canadian Vocational Training—Payments to the Provinces for Training individuals for skilled or semi-skilled occupations connected with war work, including undischarged commitments of previous years	749,100 00
Expenditures	\$ 700,595 51

The following payments were made to the Provinces: Nova Scotia, \$62,279.13; New Brunswick, \$33,624.59; Quebec, \$260,364.86; Ontario, \$234,896.07; Manitoba, \$6,994.17; Saskatchewan, \$37,066.92; Alberta, \$36,044.97; British Columbia, \$29,324.80.

Allotment: Canadian Vocational Training—Payments to the Provinces for Training young men for aircraft manufacturing and as ground mechanics for the R.C.A.F., etc.; including undischarged commitments of previous years	5,000 00
Expenditures	\$ 3,154 37

The following payments were made to the Provinces: New Brunswick, \$2,000; Quebec, \$1,060; Ontario, \$94.37.

Allotment: Vocational Training for Discharged Members of Canada's Armed Forces, including undischarged commitments of previous years	4,950,000 00
Expenditures	\$4,365,425 14

The following payments were made to the Provinces: Nova Scotia, \$170,776.38; Prince Edward Island, \$31,368.27; New Brunswick, \$258,586.33; Quebec, \$175,663.51; Ontario, \$1,952,192.71; Manitoba, \$304,232.66; Saskatchewan, \$272,890.10; Alberta, \$390,541.93; British Columbia, \$248,802.95.

P.C. 3211, May 3, 1945, authorized the Minister of Labour to acquire by way of purchase or otherwise from War Assets Corporation or any department of the Government of Canada, or other agencies, such buildings, machinery, machine tools and equipment as may be required for the vocational training of discharged members of the Armed Forces.

Suppliers receiving \$5,000 or more: Bird Construction Co., Ltd., \$15,640; M. R. Chappell, \$6,677; Dominion Government, Department of National Defence—Army Services, \$11,890.38, Department of Public Printing and Stationery, \$47,497.42, Department of Public Works, \$11,713.06; Alphonse Gratton, Inc., \$12,815.48; A. W. Heise and Co., Ltd., \$14,808.49; Hyatt Bros., \$15,685; Province of Ontario, Department of Education, \$53,427.09; Saskatchewan Reconstruction and Housing Corporation, \$9,500; War Assets Corporation, \$324,681.77.

Allotment: Vocational Training Co-ordination Act—Payments to the Provinces, under Agreements—Respecting Training and Retraining of Former War Workers, P.C. 1388 of March 8, 1945.....	8,334 00
Expenditures.....	1,371 68

The following payments were made to the Provinces: Saskatchewan, \$551.32; Alberta, \$820.36.

Allotment: Vocational Training Co-ordination Act—Payments to the Provinces, under Agreements—Respecting Dominion Assistance to Vocational Schools, P.C. 1648, March 8, 1945.....	983,334 00
Expenditures.....	607,284 02

The following payments were made to the Provinces: Nova Scotia, \$10,000; Prince Edward Island, \$10,000; New Brunswick, \$81,598.35; Quebec, \$416,755.99; Ontario, \$10,000; Manitoba, \$10,000; Saskatchewan, \$48,929.68; Alberta, \$10,000; British Columbia, \$10,000.

Allotment: Job Instructor and Supervision Training Program, including undischarged commitments of previous years.....	8,750 00
Expenditures.....	3,221 01

P.C. 31/3546, April 30, 1942, as amended by P.C. 22/9776, October 28, 1942, authorized a program of Job Instructor Training for Canadian War Industries.

A distribution of expenditures follows: travelling expenses, \$269.69; printing and stationery, \$1,474.07; miscellaneous, \$1,477.25.

Allotment: Personnel Management Training Program.....	5,000 00
Expenditures.....	3,146 83

P.C. 26/1840, March 10, 1942, authorized the Minister to enter into agreements with universities for the payment of reasonable costs of courses in the principles and practice of personnel management to aid, primarily, the war industries.

Dalhousie University was paid \$2,826.69, and the University of Manitoba, \$236.54. Travelling expenses amounted to \$83.60.

Allotment: To provide for the expenses of a Commission of Inquiry to examine the problems involved in crediting discharged members of the Armed Forces on resuming civil life, with trades, technical training or experience gained while in the Forces.....	80,000 00
Expenditures.....	65,272 11

This allotment provided for the administrative expenses of a Commission established under authority of P.C. 2486, April 10, 1945.

A distribution of expenditures follows: salaries, \$21,516.95; cost of living bonus, \$790.25; unemployment insurance, \$33.68; travelling expenses, \$21,972.70; communications, \$1,006.01; printing and stationery, \$3,446.79; miscellaneous, \$16,505.73.

As of March 31, 1946, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: A. E. Fortington, \$4,125; H. E. Renaud, \$3,600 (Mar. 16).

The following members of the Commission serving on a basis of \$20 per diem were paid amounts of \$1,000 or over: W. Bovey, \$4,240; J. C. G. Herwig, \$1,700; D. S. Lyons, \$1,440; S. R. Ross, \$2,100.

Travelling expenses of \$300 or over were paid to: B. F. Addy, \$343.61; W. Bovey, \$2,048.91; C. W. Crossland, \$300.61; F. Drummond, \$640.08; H. Dupuis†; A. E. Fortington, \$3,349.21; J. C. G. Herwig, \$1,096.84; H. Huggins, \$467.57; D. S. Lyons, \$646.21; T. A. McMaster, \$835.25; M. Moody, \$2,239.20; A. Naubert, \$310.93; H. E. Renaud, \$358.45; S. R. Ross, \$1,496.62; C. Sabourin, \$418.35; F. W. Smelts†; F. L. West, \$1,094.56; R. A. Whitman, \$1,723.49; E. W. Wood, \$488.71.

† Included under War and Demobilization Allotment: National Selective Service Program—Labour Supply—Administration.

R. A. Whitman was paid \$11,874.94 as verbatim reporter for the Commission.

Allotment: Wartime Bureau of Technical Personnel—Accountable advances under conditions approved by the Governor in Council.....	150,000 00
Expenditures.....	\$ 147,065 80

P.C. 780 of February 12, 1941, authorized the establishment of the Wartime Bureau of Technical Personnel for the purpose of organizing the placement of technical personnel in war industries and co-operating with the Civil Service Commission in the placement of technical personnel in the government service. Notwithstanding the wording of this allotment, payments from it were not made to the Bureau as accountable advances but were made to individuals and firms for salaries and expenses in the usual manner.

A distribution of expenditures follows: salaries, \$129,224.54; cost of living bonus, \$6,193.66; unemployment insurance, \$460.31; travelling expenses, \$6,882.93; communications, \$1,338.61; printing and stationery, \$825.36; advertising, \$1,441.26; miscellaneous, \$699.13.

As of March 31, 1946, there were 49 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bartlett, J.	\$ 3,600 00		Lea, H. W. (transferred to		
Beland, C. E.	3,600 00		Dept. of Reconstruction		
Burdett, G. H.	3,600 00		and Supply, July 18)	6,000 00	
Carroll, C. J. G. (June 8) ..	3,600 00		McEwen, G. G.	3,600 00	
Cassells, W. L. (May 20) ..	4,200 00		McPherson, H. M.	4,800 00	
Cromwell, A. R.	3,600 00	\$512 76	(Jan. 6)		
Cushing, W. W.	3,600 00	761 97	Mills, G. G.	4,200 00	470 90
Dymond, J. M.	5,800 00	601 40	Patterson, I. S.	5,400 00	515 45
Garden, H. M. G.	3,600 00		Pratt, J. C.	4,200 00	
Gray, S. W. (Jan. 1)	3,000 00	707 19	Roxburgh, G. S.	3,600 00	770 16
Harcourt, R. H.	3,600 00	385 84	Snider, D. R.	3,600 00	
Haultain, R. M.	3,600 00		Warburton, J. A.	3,600 00	
Herget, R. J.	3,600 00		Wedge, J. A.	3,600 00	
Kennedy, H. S.	3,600 00		Wyatt, D.	3,600 00	693 14

Allotment: Industrial Production Co-operation Board—Administration.....	117,585 00
Expenditures.....	\$ 108,481 34

This allotment was provided to pay the expenses of the Industrial Production Co-operation Board established under authority of P.C. 162, January 18, 1944, to promote and encourage the formation of labour-management committees to examine and consider means to improve and increase production in war industries.

A distribution of expenditures follows: salaries: \$70,915.51; cost of living bonus, \$2,164.95; unemployment insurance, \$150.67; travelling expenses, \$17,520.79; communications, \$1,880.53; printing and stationery, \$3,876.48; advertising, \$10,284.68; miscellaneous, \$1,687.73.

As of March 31, 1946, there were 33 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements: C. A. Baby, \$3,600; N. D. Brandon, \$3,600; E. A. Collom, \$3,600; H. M. Cowan, \$3,600 (Apr. 27); M. Doran, \$3,600; A. Elson, \$3,600; F. W. Evans, \$3,600; A. S. Farrell, \$3,600; W. P. Graham, \$3,600; E. Lajoie, \$3,600; O. L. Lussier, \$3,600 (Oct. 9); H. B. MacMillan, \$3,600; J. Marlyn, \$2,640 (Nov. 1); C. J. Richardson, \$3,600*; H. E. St. Onge, \$3,600; P. E. Salter, \$3,600; N. D. Stuart, \$3,600; H. J. Waisglass, \$2,520; S. J. G. Walton, \$3,600; R. A. Willson, \$3,600; D. M. Young, \$2,520; R. J. Zanettin, \$3,600*.

Travelling expenses of \$300 or over were paid to: E. A. Collom, \$379.30; M. Doran, \$1,132.26; A. Elson, \$926.75; F. W. Evans, \$820.80; A. S. Farrell, \$2,773.87; O. L. Lussier, \$1,174.07; H. B. MacMillan, \$622.10; P. A. Masson, \$541.74; C. J. Richardson, \$2,209.04; H. R. Rutherford, \$356.50; H. E. St. Onge, \$886.85; H. A. Spence, \$1,398.55; N. D. Stuart, \$530.65; S. J. Walton, \$1,925.71.

The National Film Board received \$7,678.88.

Allotment: Industrial Selection and Release Board and Industrial Selection and Release Committees—Administration	319,000 00
Expenditures	\$ 251,904 95

This allotment provided for the administrative expenses of the Industrial Selection and Release Board and Industrial Selection and Release Committees established under authority of P.C. 3683, May 24, 1945, to investigate applications and make recommendations to the Departments or Agencies of Government concerned respecting discharge or release from the Armed Forces of men having special skill or experience whose employment in civilian life would contribute to the expeditious and effective reconversion of industry from wartime to peacetime production or to the maintenance of maximum employment.

A distribution of expenditures follows: salaries, \$216,817.91; cost of living bonus, \$29,949.83; unemployment insurance, \$2,454.01; travelling expenses, \$174.70; communications, \$693.39; printing and stationery, \$1,411.43; miscellaneous, \$403.68.

Based on a survey made by the Administration, this allotment was charged with forty-four per cent of gross salaries amounting to \$248,854.25 previously charged to the War and Demobilization Allotment: National Selective Service—Mobilization Division, under which is published a composite list of names of employees receiving salaries at annual rates of \$2,400 or over.

Allotment: National Joint Conference Board of the Construction Industry	14,630 00
Expenditures	\$ 11,486 73

P.C. 31/1280, February 17, 1943, and P.C. 1/7443, December 21, 1945, authorized this allotment to provide for expenses in assisting the National Joint Conference Board of the Construction Industry, an independent body whose functions are advisory and consultative rather than administrative, in the development and maintenance of procedure for the application of wage control regulations in the construction industry under war conditions; and to defray expenses of a conference of employers and employees held during the year to consider problems in the industry and to formulate plans to carry on in peacetime the relationships maintained during the period of the war.

A distribution of expenditures follows: salaries, \$4,500; travelling expenses, \$6,868.79; miscellaneous, \$117.94.

As of March 31, 1946, J. L. Kingston was receiving a salary at an annual rate of \$4,500.

V. L. Leigh received travelling expenses of \$317.90.

Allotment: National War Labour Board and Regional Boards	437,610 00
Expenditures	\$ 431,645 71

The Wartime Wages Control Order was authorized by P.C. 9384, December 9, 1943, for the purpose of stabilizing wages at fair and reasonable rates and regulating the payment of the cost of living bonus. The National War Labour Board, consisting of representatives of employers and employees, was established to administer the Order.

A distribution of expenditures follows: salaries, \$322,276.73; cost of living bonus, \$23,798.40; unemployment insurance, \$1,683.73; travelling expenses, \$43,972.20; communications, \$10,176.72; printing and stationery, \$9,622.31; advertising, \$60.43; miscellaneous, \$20,055.19.

As of March 31, 1946, there were 143 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alexander, R. N.	\$ 2,700 00		Farmer, P.	4,500 00	
Allen, K. H.	2,400 00		Forgie, R.	2,400 00	590 56
Belanger, A.	3,500 00	\$ 1,047 80	Germain, J. B. (July 14) ..	6,000 00	339 04
Bell, J. P.	5,000 00	383 58	Henwood, G. B.	4,800 00	540 71
Bendickson, H. E.	3,600 00	468 82	Hollingsworth, G. A.	3,000 00	333 47
Bussiere, A.	2,520 00	305 75	Howard, W. S. (Nov. 16) ..	2,400 00	
Cain, W. C.	3,000 00		Hughes, C. J. A. (Mar. 1) ..	4,000 00	457 89
Campbell, W. F.	2,400 00		Lalande, L. (Nov. 1)	10,000 00	1,483 95
Davey, R. B. (Sept. 1)	3,000 00		Lebrun, H. C.	5,000 00	1,007 37

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Leslie, J. C. (Mar. 1)	2,760 00		Murchison, C. A. L.	5,500 00	
Ley, W. H.	5,000 00	737 04	Neilson, R. H.	6,000 00	344 75
MacDonald, V. C.	2,400 00		Nie, R. A.	2,700 00	
Margison, G.	3,600 00		Purcell, T. W.	2,400 00	
McClelland, J. A.	8,000 00		Pyle, D. (July 17)	3,600 00	
McGeough, M. H.	4,500 00	758 04	Reid, K. H. (Mar. 6)	3,000 00	
McKelvey, M. T.	2,400 00		Roger, F. B.	2,460 00	
McKinnon, J. A. (Nov. 1) ..	2,500 00		Shaw, C.	3,000 00	
Mercier, J.	2,400 00		Smith, A. J.	3,600 00	
Metzler, J. B.	2,500 00		Williams, T.	3,000 00	
Michaud, W.	2,400 00		Wilson, W. E.	4,500 00	
Miller, C. A.	2,500 00				

The following members of the National War Labour Board and Regional Boards serving on a per diem basis of \$15 or \$25 were paid allowances of \$1,000 or over: J. A. Bell, \$2,650; L. S. Campbell, \$2,430; J. Corbett, \$1,702.50; E. N. Davis, \$1,320; L. Dugas, \$2,060; J. F. Keen, \$1,950; G. H. Kirkpatrick, \$2,355; H. W. MacKey, \$2,310; B. F. Morrice, \$1,357.50; M. O'Brien, \$1,905; E. Robson, \$1,740; C. M. Shaw, \$1,920; B. Showler, \$1,785; M. P. Susnar, \$2,265. Of these officials, those receiving travelling and living expenses of \$300 or over were: J. A. Bell, \$1,311.05; L. S. Campbell, \$382.50; J. Corbett, \$852.37; E. N. Davis, \$454.60; L. Dugas, \$633.19; J. F. Keen, \$337.05; G. H. Kirkpatrick, \$378.23; H. W. MacKey, \$396.45; B. F. Morrice, \$712.13; B. Showler, \$1,875.36 (including \$1,511.96 charged to Vote 107); M. P. Susnar, \$2,201.05.

The following members of the Board serving on a per diem basis, who received allowances of less than \$1,000, were paid travelling and living expenses of \$300 or over: A. Bell, \$353.03; W. E. Brunskill, \$897.84; W. E. Cocks, \$473.03; L. J. Corcoran, \$309.77; D. Curtis, \$423.59; W. G. Davies, \$346.51; S. E. Dinsmore, \$971.85; J. E. Gagnon, \$494.10; W. Gardner, \$373.58; R. F. Gould, \$527.77; W. Innes, \$1,391.92; L. Johnson, \$370.69; P. Lessard, \$724.83; P. E. Marquette, \$480.35; S. E. Miffen, \$409.75; L. Thibault, \$696.40; T. G. Thompson, \$401.22; C. H. Whitman, \$307.10.

The following persons serving the Boards without remuneration were paid travelling and living expenses of \$300 or over: Hon. Mr. Justice M. B. Archibald, \$4,814.70 (including expenses authorized by P.C. 80/5000 of June 29, 1944); G. Hodge, \$3,973.06; Hon. Mr. Justice D. A. McNiven, \$1,682.86 (including expenses authorized by P.C. 80/6357 of October 3, 1945); Hon. H. Wright, \$496.50.

H. W. Maisey was paid \$7,365 as verbatim reporter for the National War Labour Board.

Suppliers receiving \$5,000 or more: Dominion Government, Post Office Department, \$6,000; Department of Public Printing and Stationery, \$9,622.31.

Allotment: Wartime Labour Relations Board—Administration.....	116,250 00
Expenditures.....	\$ 90,542 65

This allotment provided for the administrative expenses of the Wartime Labour Relations Board established under authority of P.C. 1003, February 17, 1944.

A distribution of expenditures follows: salaries, \$60,873.88; travelling expenses, \$15,025.81; communications, \$2,159.14; printing and stationery, \$2,921.08; miscellaneous, \$9,562.74.

Excepting the Chairman and Vice-Chairman, who, being Judges of the Courts, served without remuneration, each member of the Board was paid \$15 per day for each day engaged on the work of the Board, plus travelling and living expenses when absent from his place of residence.

The following members of the Board serving with remuneration were paid amounts of \$1,000 or over: B. Laskin, \$2,615; R. M. MacCrimmon, \$2,166.67; Hon. Mr. Justice S. E. Richards, \$1,336.03.

Gordon Bell, who served on a per diem basis of \$25, received \$5,400 as Controller and Deputy Controller, respectively, of the American Can Company, Limited, and of the packing plants of Burns and Company, Limited (appointments authorized by P.C. 5940, September 7, 1945, and P.C. 6524, October 13, 1945).

Travelling and living expenses of \$300 or over were paid to: E. R. Complin, \$449.07; A. Deschamps, \$317.14; B. Laskin, \$499.45; R. M. MacCrimmon, \$320.66; S. C. Miffen, \$409.79; Mr. Justice G. B. O'Connor, \$2,770.92; H. Taylor, \$614.60; W. E. Wilson, \$493.64.

Under agreements, two-thirds of the Dominion and Provincial administrative expenses are to be borne by the Dominion and one-third by each Province concerned. The above expenditures represent the Dominion's share of such expenses.

Allotment: Western War Labour Board—Administration.....	12,200 00
Expenditures.....	\$ 12,157 20

This allotment provided for administrative expenses of the Western War Labour Board established under authority of P.C. 3870, May 17, 1943, to deal with matters respecting wage rates and employment conditions on defence projects in Alberta, British Columbia and the Yukon and Northwest Territories.

A distribution of expenditures follows: salaries, \$7,892.58; cost of living bonus and other pay-list items, \$235.08; travelling expenses, \$3,856.38; miscellaneous, \$173.16.

V. J. Macklin received salary at an annual rate of \$3,000 to July 10.

The following members of the Western War Labour Board serving on a per diem basis of \$15 or \$20 were paid amounts of \$1,000 or over: M. Ainslee, \$1,095; G. B. Henwood, \$1,400; J. F. Keen, \$2,595.

J. F. Keen received travelling expenses of \$3,346.87.

Allotment: To provide for payments to the National Film Board for educational films for exhibition to Industrial Plant employees.....	24,000 00
Expenditures.....	\$ 24,000 00

P.C. 95/6637, October 24, 1945, authorized this allotment to cover the cost of films produced by the National Film Board for exhibition in industrial plants as a part of an educational campaign to strengthen the morale of the employees.

Allotment: Payments to the National Film Board for the production of films on Dominion-Provincial War Emergency Program Training of Personnel for Armed Forces and Post-war Training and Rehabilitation Training Program re Training of Discharged Personnel.....	23,000 00
Expenditures.....	\$ 11,393 68

P.C. 53/9267, December 13, 1944, authorized this allotment to provide for the costs of production of such films by the National Film Board.

Allotment: To provide for advertising, preparation of booklets and the making of films, etc., concerning apprenticeship and rehabilitation training.....	50,000 00
Expenditures.....	\$ 64 00

This program was authorized by P.C. 90/1260, April 1, 1946. It had been considered that certain other charges would come in course of payment before the close of the fiscal year, but this did not transpire.

Allotment: To provide for:

(a) Grants to Universities to assist in meeting the increased cost of accelerating courses in medicine and dentistry;	
(b) Financial assistance to students in medicine and dentistry ineligible for assistance under the existing Dominion-Provincial Student Aid Plan, who sign an agreement to enlist in the Active Armed Forces on graduation and to similar students in engineering and science who sign an agreement that on graduation they will make their services available to the National War Effort where required, either in the Armed Forces or in Industry, including undischarged commitments of previous years.....	70,500 00
Expenditures.....	\$ 60,251 18

This program was authorized by P.C. 27/4430, May 27, 1942, amended by P.C. 19/6073, July 14, 1942.

(a) Grants were made to the following Universities: Dalhousie, \$1,000; Laval, \$4,000; McGill, \$4,787.50; Queen's, \$4,000; Toronto, \$14,991.68; Western Ontario, \$5,000; Alberta, \$15,000;

(b) The following amounts were paid to Provinces for assistance to students and administered by each participating province in accordance with agreements entered into with the Dominion: Nova Scotia, \$5,187; Quebec, \$3,800; Manitoba, \$2,485.

Allotment: Payments to the Provinces under Agreements with the Dominion in connection with the cost of organizing and operating where necessary Day Nurseries, Creches, Recreation Centres and like facilities.....	450,000 00
Expenditures.....	\$ 426,225 74

P.C. 6242, July 20, 1942, authorized the Minister to enter into agreements with the Provinces for the operation of day nurseries and creches for the care of children whose parents are engaged in war employment. Payments were made to the Provinces as follows: Quebec, \$23,137.37; Ontario, \$403,088.37.

Allotment: Transportation expenses of Members of the Armed Forces who have been granted harvest leave.....	154,000 00
Expenditures.....	\$ 122,353 14

P.C. 96/7505, September 27, 1944, and P.C. 40/9555, December 23, 1944, authorized this allotment to pay the cost of transporting to their places of employment members of the Armed Forces granted harvest leave in connection with the program for assistance to the Provinces in recruiting, transporting and placing workers on farms.

The following amounts were paid to transportation companies by the Department of National Defence on a recoverable basis from the Department of Labour: Air Services, \$111,750.64; Army Services, \$100.79; Naval Services, \$5,602.03.

By an arrangement between the aforesaid Departments, certain designated members of the Armed Forces were granted up to 60 days harvest leave without pay or allowances and were to bear the cost of their own transportation. In such cases, reimbursement was made by the Department of Labour direct, upon submission of a claim for reimbursement signed by the claimant and duly certified by his Commanding Officer. Payments under this section were made as follows: Air Services, \$2,521.39; Army Services, \$2,364.69; Naval Services, \$13.60.

Under Dominion-Provincial Agreements to assist the Provinces in the more effective organization of manpower in agriculture or other closely associated industries, the Provinces agreed to reimburse the Dominion for fifty percent of the cost of transporting members of the Armed Forces within the Province; and the resultant payments by the Provinces are credited to this account.

Allotment: Assistance to the Provinces in recruiting and placing labourers on farms....	460,000 00
Expenditures.....	\$ 375,769 22

Under the terms of P.C. 3492, May 12, 1944, amended by P.C. 6301, August 9, 1944, and P.C. 3869, May 31, 1945, the Dominion entered into agreements with the Provinces by which the Provincial Governments would be reimbursed fifty percent of the costs incurred in recruiting farm labourers, male or female, and transporting and placing them on farms within the Province.

Payments to the Provinces were made as follows: Nova Scotia, \$10,122.22; Prince Edward Island, \$2,511.02; New Brunswick, \$5,346.09; Quebec, \$16,748.30; Ontario, \$126,671.46; Manitoba, \$26,932.05; Saskatchewan, \$66,724.73; Alberta, \$46,417.63; British Columbia, \$45,492.58.

P.C. 3869 further provided that the Dominion pay the costs of general publicity including newspaper and radio advertising, printing and mailing of circulars, posters, letters, etc., and the production and distribution of films, as deemed necessary for the successful operation of the farm labour program. Payments under this provision amounted to \$28,803.14.

Suppliers receiving \$5,000 or more: Might Directories, Ltd., \$6,818; R. C. Smith & Son, Limited, Toronto, \$14,630.74.

Allotment: Expenses in connection with General Labour Transference in War Industries and Agriculture.....	700,000 00
Expenditures.....	\$ 614,048 49

Under the National Selective Service Civilian Regulations established by P.C. 246, January 19, 1943, as amended, the Dominion assumed, with certain qualifications, the cost of moving workers needed to meet the demands of war industries and agriculture in cases where a sufficient supply of labour was not available locally.

Under the regulations, the cost of transportation of workers, their dependents and effects to and from such places of employment is advanced by the Dominion. If the worker remains in the employment for the period he was directed to remain or if, for reasons beyond his control, he was unable to enter or remain, he is deemed to have repaid the full amount of the advance. Otherwise, his indebtedness is reduced by \$5 for each week

he remains in the new employment and the balance is repayable. Such advances may be paid to transportation companies rather than to the worker direct. The worker is also paid an amount at the rate of 40 cents per hour on the basis of an eight-hour day and six-day week during the period necessarily spent travelling to the place of employment.

Instances where the Dominion assumed the entire transportation expenses include: expenses of alternative service workers; workers going to the Queen Charlotte Islands; workers, their dependents and effects being moved under Ministerial Orders from areas of previous employment to places of prospective employment or to their former place of residence; the cost of transportation of workers to and from the Sunnybrook Military Hospital site; and transportation allowance of 40 cents per working day to workmen employed at the Sunnybrook Military Hospital. Advances which are, by agreement, repayable by employers are also made to transportation companies for transportation of workers.

Advances may be made to defray living expenses during the first week of employment and to enable the purchase of the necessary work clothing, the maximum amount in each case having been set at \$15. These advances are recoverable from the first earnings.

At the discretion of the Minister, supplementary weekly wage allowances of \$5 each and supplementary weekly separation allowances of \$7.50 each may be paid either to the employee or to the employer on his behalf.

The expenditures comprise payments made on behalf of employees, \$610,063.97, and employers, \$3,984.52.

A distribution of expenditures follows:

Industry—

Transportation Expenses:

Recoverable

Advances not yet accounted for by duration of employment: Transportation of workers, \$46,569.03; their dependents, \$714.41 and effects, \$977.55.....	48,260 99
Payments to transportation companies on behalf of employers.....	3,984 52

Non-recoverable.

Advances deemed to have been accounted for by duration of employment: Transportation of workers, \$72,006.06; their dependents, \$344.75 and effects, \$261.79.....	72,612 60
Alternative Service Workers.....	22,623 21
Transportation of workers to areas of prospective employment and workers returning home, \$192,882.35; their dependents, \$22,725.97 and effects, \$12,726.61.....	228,334 93
Workers proceeding to Queen Charlotte Islands.....	28,357 30
Transportation service to Sunnybrook Military Hospital.....	9,625 00
Transportation allowance at 40 cents per day for each worker, working at the Sunnybrook Military Hospital	52,916 40

Other expenses:

Non-recoverable

Separation Allowances	137,760 21
Supplementary Wage Allowances.....	3,289 72
Wages, loss of time.....	16 00
Miscellaneous, including charges for transportation of medically unfit.....	2,989 19

Agriculture—

Transportation expenses:

Alternative Service Workers.....	3,278 42
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\$ 614,048 49

Allotment: Assistance to the Provinces in transporting labourers to farms..... 400,000 00
Expenditures..... \$ 305,394 14

Under the terms of P.C. 3620, May 4, 1943, P.C. 3492, May 12, 1944 and P.C. 40/9555, December 28, 1944, the Dominion assumed the cost of transporting farm workers from one Province to another, in order that they would be available for employment where most urgently required. Included in the above expenditures is the cost of transporting 2,053 Western farm workers proceeding to Eastern Canada to assist in the harvest and 5,703 Eastern farm workers proceeding to Western Canada for the same purpose. The full cost of the special harvest excursion fares was paid by the Dominion in the first instance, but a part of this cost was later refunded by the railways in accordance with their agreement to refund to the Dominion moneys realized from fares sold to labourers returning to the East at \$10 each and to the West at \$5 each.

Allotment: Compulsory Transfer of Ex-Coal Mine Workers from other industries back to the Coal Industry.....	45,000 00
Expenditures.....	\$ 31,549 12

Under the terms of P.C. 246, January 19, 1943; P.C. 4092, May 17, 1943; P.C. 6077, July 29, 1943, and P.C. 7430, December 21, 1945, the Dominion assumed, with certain qualifications, the cost of moving coal mine workers back to the coal mining industry.

Under the terms of P.C. 246, the cost of transportation of workers, their dependents and effects, together with the cost of necessary work clothing, was advanced by the Dominion subject to repayment, provided that workers were deemed to have repaid to the Crown in respect of such advances five dollars for each week during which they remained in their new employment. Advances of this nature have been recorded and they are adjusted upon direction from the Administration.

The proviso with regard to work clothing was amended by P.C. 2454, May 26, 1944 and advances for this purpose were to be repaid from first wages or salary earned by the employee or within such further period as the Selective Service Officer might allow.

Expenditures comprise:

Advances deemed to have been accounted for by duration of employment:

Transportation of workers, \$3,594.59; workers' families, \$948.23; effects, \$954.25.....	5,497 07
Separation allowances	21,879 46
Wages, loss of time.....	169 80
	<u>27,546 33</u>

Advances not yet accounted for by duration of employment:

Transportation of workers, \$2,643.35; workers' families, \$375.43; effects, \$355.61.....	3,374 39
Miscellaneous Expenditures	
Medical fees, \$283; hospital expenses, \$345.40.....	628 40
	<u>\$ 31,549 12</u>

Allotment: To provide for the establishment and operation of a hostel in Toronto, Ontario, for workers on construction projects.....	10,000 00
Expenditures.....	\$ 6,919 43

P.C. 4667, July 10, 1945, authorized the Minister of Labour to provide a hostel in Toronto, Ontario, for the accommodation of building trade employees working on the construction of hospitals, veterans' houses and essential plants in the Toronto area. The above expenditures cover operating expenses of the hostel.

Allotment: Army Labour Annual Revolving Fund.....	150,000 00
Expenditures.....	\$ 72,461 42

P.C. 6434, August 13, 1943, authorized a program for the use of members of the Military Forces of Canada, detailed for farm service, to provide for emergency farm labour needs throughout Canada.

This allotment was made from the War Expenditure and Demobilization Appropriation to provide working capital for financing, by means of an annual revolving fund.

The expenditures represent payments to the Department of National Defence—Army Services for the costs of transportation, other travelling expenses and work clothing supplied to members of the armed forces who were granted farm leave on compassionate grounds, or were detailed for farm service, also the costs of transportation and travelling expenses of officers and other ranks detailed to assist in the maintenance of discipline.

Allotment: Prisoners of War Labour Projects Annual Revolving Fund.....	\$ 1 00
Expenditures.....	nil

P.C. 2326, May 10, 1943, and other related Orders in Council (all subsequently revoked and consolidated by P.C. 6495, August 18, 1944) authorized a program to utilize the services of prisoners of war in agriculture and other labour.

An allotment of \$93,000 was originally provided this year as working capital, but, as it proved to be in excess of requirements, it was later reduced to the above nominal sum of \$1. At the end of the fiscal year, the position of the fund, which was operated as an annual revolving account, showed an excess of receipts over disbursements of \$2,252,661.08, which amount was transferred to Special Receipts, Cash Surplus from Operations.

A statement of receipts and disbursements for the year ended March 31, 1946, follows.

Receipts from Employers of Prisoners of War.....		7,450,609 99	
Operating Expenses—			
Board:			
Prisoners	3,275,186 44		
Army Guards	231,139 24		
Civilian Guards	954 34		
Wages:			
Prisoners	1,437,916 54		
Civilian Guards	10,459 95		
Alterations and Repairs to Buildings.....	61,622 37		
Medical and Dental Fees.....	37,843 45		
Miscellaneous	57,379 22		
		5,112 501 55	
Administration Expenses—			
Salaries	56,820 02		
Travelling Expenses	21,087 94		
Communications	2,412 63		
Medical Supplies	909 46		
Miscellaneous	4,217 31		
		85,447 36	
			5,197,948 91
Excess of receipts over disbursements.....			<u>\$2,252,661 08</u>

As of March 31, 1946, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. R. H. Davidson, \$5,100; A. Symes, \$3,000.

Also charged against this allotment was an amount of \$32,384.53 representing pay and allowances of military personnel on loan from the Department of National Defence—Army Services.

Travelling expenses of \$300 or over were paid to: W. C. Arnold (included under War and Demobilization Allotment: National Selective Service—Mobilization Division), J. D. Brown, \$717.84; R. H. Davidson, \$1,360.27; E. S. Doughty (included under Department of Mines and Resources, Vote 176); C. R. McCord (included under Vote 103); A. Symes, \$2,468.15.

The cost of work clothing and transporting prisoners of war to and from work projects was not charged to this allotment, but was paid by the Department of National Defence—Army Services.

Allotment: Co-ordination of Shiploading and unloading operations at the Port of Halifax,	
N.S.	107,015 00
Expenditures.....	\$ 99,471 01

P.C. 3511, April 30, 1942, authorized the appointment of a controller of loading operations to co-ordinate all activities concerning shiploading and unloading operations at the Port of Halifax, N.S.

Expenditures, which include costs of administration pertaining to War and Demobilization Allotment for Stabilization of Longshore Labour (Halifax) were distributed as follows: salaries, \$45,116.11; cost of living bonus, \$2,244.10; unemployment insurance, \$142.75; travelling expenses, \$4,272.74; communications, \$1,123.42; printing and stationery, \$405.72; miscellaneous, \$46,166.17 (including \$40,699.12 paid to the Canadian National Railways for maintenance of bunkhouses).

As of March 31, 1946, there were 3 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: W. S. Creese, \$4,200 (Dec. 1); E. Gallant, \$2,400; T. A. Garnier, \$3,000 (Dec. 1); J. Hayward, \$2,400 (Dec. 1); J. L. Lanigan, \$2,400 (Dec. 1); J. Leahy, \$3,000 (Dec. 1); J. F. Lindsay, \$4,200 (Jan. 1); J. A. H. MacDonald, \$3,000 (Dec. 1); H. W. McLeod, \$3,000 (Dec. 1); F. R. Penny, \$2,400 (Dec. 1); D. C. Reid, \$3,000 (Dec. 1); W. F. Spring, \$4,500; C. W. Train, \$3,600 (Jan. 1).

Travelling and living expenses of \$300 or over were paid to: J. F. Lindsay, \$784.34; W. F. Spring, \$1,925.51; C. W. Train, \$1,251.66.

Allotment: Stabilization of Longshore Labour, Halifax, N.S.	365,000 00
Expenditures	\$ 362,087 59

P.C. 5161, June 25, 1943, authorized the Minister of Labour to provide and maintain a supply of longshore labour in the Port of Halifax adequate to its needs at all times; workers to receive a fixed minimum weekly wage in return for constant availability for loading and unloading operations.

Expenditures were for payment of deficiency pay to registered longshoremen and to members of the Reserve Labour Pool. Costs of administration were charged to the War and Demobilization Allotment: Co-ordination of Shiplading and Unloading Operations at the Port of Halifax, N.S.

Allotment: Removal of enemy aliens including Japanese Nationals and other persons of the Japanese race from the protected areas in British Columbia— Expenditures for transportation, administrative expenses, dependents' allowances and other expenditures incurred in carrying out the provisions of Orders in Council, P.C. 1271 of February 17, 1942, P.C. 1665 and 1666 of March 4, 1942, P.C. 946 of February 5, 1943, amended by P.C. 5637, August 16, 1945	2,414,750 00
Expenditures	\$2,203,000 57

Under the above authorities, the Japanese Division (formerly the British Columbia Security Commission) was created and assigned duties and powers to plan, supervise and direct the evacuation from protected areas in British Columbia of all persons of the Japanese race, and provide for housing, feeding, care, employment and protection of such persons.

A distribution of expenditures follows:

ADMINISTRATION	
Salaries	178,120 10
Cost of Living Bonus and Other Pay-list Items.....	13,906 20
Communication Services	19,246 99
Equipment	3,940 63
Printing and Stationery.....	4,890 80
Supplies and Materials.....	19,295 67
Transportation and Travel of Staff.....	18,565 20
Miscellaneous	17,778 56
MOVEMENT, PLACEMENT, HOUSING AND CARE OF JAPANESE	
Transportation	119,553 80
Education	47,993 77
Maintenance	732,899 59
Camp Expenditures	1,026,809 26
	\$2,203,000 57

As of March 31, 1946, there were 97 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, E. R.	\$ 3,000 00		Hartley, W.	3,600 00	372 09
Archibald, D. C.	3,000 00	\$ 541 28	Kamitakahara, H.	2,700 00	659 36
Arthur, L. (May 1).....	2,400 00		Kuwabara, E. H.	2,700 00	511 91
Beaudet, J. O.	2,400 00	325 20	Lister, J. N.	4,200 00	336 92
Brown, M. L.	2,520 00		Lougheed, H. P.	3,000 00	
Burnett, J. M.	3,600 00		Mactavish, D.	3,600 00	1,501 27
Burns, J. S.	3,000 00		Miller, S. M.	4,800 00	
Clement, G. H.	2,400 00		Moryson, T. A.	3,600 00	
Cowdrill, C. L.	3,000 00		Pickersgill, T. B.	5,700 00	970 50
Desbrisay, F. E. (Apr. 17)...	3,000 00		Shimokura, H. M.	2,700 00	
Ernst, F. L.	3,000 00	2,152 63	Simmons, D. W.	3,000 00	
Fisher, C. W.	3,400 00		Sneyd, H. S.	2,400 00	
Francis, A.	4,800 00		Trueman, G. E.	3,500 00	600 00
Gibson, G. M. (July 8).....	3,600 00		Uchida, M.	2,700 00	

Of the above employees, the following were receiving living allowances as at March 31, 1946, at annual rates listed: W. Hartley, \$360; D. Mactavish, \$600; S. M. Miller, \$300.

The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: F. Ayden, \$1,506.46; R. L. Gale, \$598.45; C. K. Halonen, \$2,056.04; H. K. Naruse, \$564.30.

A summary of expenditures by projects follows:

	Administration	Movement, Placement, Housing and Care of Japanese	Total
Vancouver Head Office.....	111,440 96	16,922 02	128,362 98
*Self-supporting establishments	1,152 96	41,314 87	42,467 83
British Columbia Industry.....	1,847 38	8,052 93	9,900 31
British Columbia Road Camps.....	12 10	136 87	148 97
Greenwood	14,518 15	89,447 63	103,965 78
Kaslo	10,869 82	44,351 12	55,220 94
Lemon Creek	11,613 52	218,520 72	230,134 24
New Denver	28,849 06	373,554 93	402,403 99
Sandon		115 00	115 00
Slocan	18,061 41	380,290 61	398,352 02
Summer School	2,022 34	3,315 71	5,338 05
†Tashme	26,559 21	560,344 63	586,903 84
Alberta	10,905 08	39,577 98	50,483 06
Saskatchewan		454 80	454 80
Manitoba	12,580 58	9,152 56	21,733 14
Ontario (Western)	5,011 83	7,331 13	12,342 96
Ontario (Eastern)	13,844 18	105,481 52	119,325 70
Quebec	6,455 57	28,051 65	34,507 22
Maritime Provinces		839 74	839 74
	<u>\$ 275,744 15</u>	<u>\$ 1,927,256 42</u>	<u>\$ 2,203,000 57</u>

*The sites of the self-supporting establishments are Christina Lake, Bridge River Townsite, Lillooet, McGillivray Falls and Minto Townsite. The establishments were secured by the Japanese Division for groups of Japanese who are self-supporting to the extent that they supply their own food, fuel, clothing and make all necessary repairs to maintain the buildings in good condition during occupancy and pay a share of the rent.

†See Appendix to this section for Balance Sheet and Statement of Profit and Loss for the year ended March 31, 1946, relating to canteen operations.

Suppliers receiving \$5,000 or more: Province of Alberta, Department of Education, \$30,500.60, Department of Public Welfare, \$3,896.72; Arrow Lakes Hospital, \$6,111.28; Province of British Columbia, Collector of Institutional Revenue (Tuberculosis Patients, St. Joseph's Hospital, Vancouver, B.C.), \$946.90, (Patients, Mental Hospital, Essondale, B.C.), \$13,975.20, Forest Branch, \$11,402.20; B.C. Motor Transportation, Ltd., \$6,341.58; B.C. Telephone Co., \$10,339.89; Canadian National Railways, \$20,599.21; Canadian Pacific Railway Co., \$89,407.44; Denver Light and Power Co., \$6,369.14; Dominion Government, Department of Public Printing and Stationery, \$5,314.84; Gallagher Transportation Ltd., \$6,014.36; W. E. Graham, \$7,316.69; Home Oil Distributors, \$10,129.25; Imperial Oil Ltd., \$13,213.96; Johnson Bros. Transportation, \$8,482.24; Marshall Wells (B.C.) Ltd., \$8,833.88; McGrath Trucking, \$11,118.12; New Denver and Silverton Meat Market, \$10,689.76; Parker Brothers, \$6,259.35; Shell Oil Co., Ltd., \$21,271.60; Slocan Community Hospital, \$11,552.90; Slocan Garage, \$7,733.03; Wm. and Alex. E. Stein, \$12,620.37; Tashme Store (Japanese Division), \$32,570.09; Tattrie & Greer, \$9,442.47; Vancouver Central Clothing Committee, \$14,952.10; Harvey Webb, \$5,532.75; West Kootenay Power and Light Co. Ltd., \$5,007.82.

Allotment: To provide for expenditures incurred in the deportation of certain persons of the Japanese race, resident in Canada, who applied, or may apply, to be repatriated to Japan.....	500,000 00
Expenditures.....	\$ 6,668 90

P.C. 7355, December 15, 1945, authorized, upon a written request for repatriation, the deportation to Japan of Japanese Nationals and naturalized or natural born British Subjects of the Japanese race of sixteen years of age or over and their dependents resident in Canada. Under the terms of the Order, provision was made for the transportation, detention, discipline, feeding, shelter, health and welfare of such persons pending their deportation.

This allotment provided for administrative, transportation, repatriation allowance and other expenses incurred in carrying out the provisions of the Order.

No Japanese were deported prior to the end of the fiscal year.

A distribution of expenditures follows: salaries and wages—occidental, \$1,535.58; cost of living bonus, \$16.74; transportation, \$48.18; maintenance and care of Japanese, \$4,744.97; miscellaneous, \$323.43.

Allotment: Department of Labour Tashme Store Annual Revolving Fund.....	\$	1 00
Expenditures.....		nil

Under the terms of P.C. 94/6637, October 24, 1945, an annual revolving fund was established for the operation of a store in connection with the project for Japanese at Tashme, B.C.

An allotment of \$50,000 was originally provided this year as working capital, but, as it proved to be in excess of requirements, it was later reduced to the above nominal sum of \$1.

At the end of the fiscal year, the position of the fund showed an excess of receipts over disbursements to the extent of \$11,408.68, which amount was transferred to Special Receipts—Cash Surplus from Operations, \$68.14; Miscellaneous War Revenues, \$11,340.54 (\$553.89 is included in residual profits—Tashme Store and \$10,786.65 is Tashme Store profits 1945-46).

The following is a statement of receipts and payments for the year ended March 31, 1946.

Receipts	173,591 39
Operating Expenses	162,182 71
Excess of receipts over disbursements.....	\$ 11,408 68

Operating expenses include salaries and wages paid occidentals, \$4,462.08, and wages paid to Japanese, \$15,428.43.

See Appendix to this section for Balance Sheet as at March 31, 1946, and Statement of Profit and Loss for the year ended March 31, 1946, relating to canteen operations.

Allotment: Japanese Wood Projects Annual Revolving Fund.....	\$	1 00
Expenditures.....		nil

P.C. 4365, May 28, 1943, authorized an undertaking to utilize the services of employable persons of the Japanese race for wood fuel cutting and timber operations.

An allotment of \$200,000 was originally provided this year as working capital, but as it proved in excess of requirements, it was later reduced to the above nominal sum of \$1. At the end of the fiscal year, the position of the fund, which was operated as an annual revolving account, showed an excess of receipts over disbursements to the extent of \$60,643.93, which amount was transferred to Special Receipts—Cash Surplus from Operations.

The following is a statement of receipts and payments for the year ended March 31, 1946.

Sales	481,753 12
Transferred from Equipment Account.....	18,781 89
	500,535 01
Operating Expenses	439,891 08
Excess of receipts over disbursements.....	\$ 60,643 93

Operating Expenses include salaries and wages paid occidentals, \$31,230.50 and wages paid Japanese, \$268,943.64.

As of March 31, 1946, there was one salaried employee being paid from this account, T. C. Baird, who was receiving a salary at an annual rate of \$3,900, and who also received travelling expenses of \$1,780.56.

The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: E. W. Hicks, \$558.34; B. C. Whitty, \$504.20.

An operating loss for the year of \$52,382.16, was transferred from this War and Demobilization Allotment to the one for "Removal of enemy aliens including Japanese Nationals and other persons of the Japanese race from the protected areas in British Columbia, etc."

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	9,804 77	18,323 14
Previous Years—Collectable	1,450 35	2,608 21
—Uncollectable	5,909 69	4,961 86
	\$ 17,164 81	\$ 25,893 21

Items in excess of \$1,000 in Previous Years—Uncollectable: W. J. Fleming, \$1,239.18; F. L. Jones, \$3,685.

OPEN ACCOUNTS

[9] Floating Debt

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(d) Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Labour.. \$	27 64	\$ 37 40		\$ 65 04

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(c) Miscellaneous—</i>				
Fair Wages Suspense	\$ 4,453 67	\$ 2,256 96	\$ 2,420 49	\$ 4,290 14

Receipts represent the difference established after investigation by officers of the Fair Wages and Conciliation Branch of the Department of Labour, between wages paid and wages due employees of contractors on Government work; while disbursements represent payments to those to whom such differences are due.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(a) Government Annuities—</i>				
A Government Annuities	243,537,624 00	57,815,486 95	13,860,454 95	287,492,656 00
<i>(b) Insurance and Guaranty Funds—</i>				
B Unemployment Insurance Funds—				
Cash	6,102,816 40	126,978,102 32	124,492,991 05	8,587,927 67
Bonds and Accrued Interest	262,020,007 18	90,882,701 10	43,497,144 09	309,405,564 19
	268,122,823 58	217,860,803 42	167,990,135 14	317,993,491 86
	<u>\$511,660,447 58</u>	<u>\$275,676,290 37</u>	<u>\$181,850,590 09</u>	<u>\$605,486,147 86</u>

A The Government Annuities Act, c. 7, R.S., provides that an account shall be kept to be called the Government Annuities Account, of all moneys received and paid out under the provisions of the Act. Receipts include premiums on immediate and deferred annuities amounting to \$47,328,643.70, interest at four per cent amounting to \$10,193,045.29, and an amount of \$293,797.96 paid by the Government as shown on page K-7. Disbursements include vested annuity and commuted value payments and premiums returned amounting to \$13,860,454.95. The actuarial value of outstanding annuity contracts on March 31, 1946, was \$287,492,656.

B The balance of \$317,993,491.86 at the credit of the Unemployment Insurance Fund represents the recorded liability of the Dominion to the Unemployment Insurance Commission. This includes liabilities of the Unemployment Insurance Commission at March 31, 1946 amounting to \$752,445.93 for Benefit Warrants outstanding, and \$385.54 in respect of unclaimed contributions.

The credit balance under bonds and accrued interest consists of the book value of the bonds, \$305,800,534.40, and accrued interest of \$3,605,029.79.

Details of cash receipts and disbursements are as follows:

RECEIPTS

Contributions: Employers and Employees—

Stamps	35,060,611 22	
Bulk Payments	15,182,905 47	
Meter Impressions	10,816,365 63	
Department of Veterans Affairs—Veterans Rehabilitation Act	1,602,244 04	
Penalties and Costs	2,303 66	
Miscellaneous	287 56	
		<hr/>
Contributions—Dominion Government (see page K-16)		62,664,717 58
Contributions—Refunds due persons presently unlocated		12,513,778 66
Sale of Investment Securities		30 33
Redemption of Investment Securities		34,456,334 00
Interest collected on due dates on Investment Securities and sales		5,000,000 00
Settlement by Department of Veterans Affairs for Out-of-Work Allowances		8,897,453 28
Advance from Department of Veterans Affairs for payment of Out-of-Work Allowances		2,595,788 47
		<hr/>
		850,000 00
Total		<hr/> <hr/>
		\$126,978,102 32

DISBURSEMENTS

Investment Securities

Principal	88,823,050 25	
Accrued Interest at purchase dates	799,525 20	
		<hr/>
Payment of benefits by cash		89,622,575 45
Payment of out-of-work allowances for the Department of Veterans Affairs		21,002,793 02
Settlement to banks for warrants in payment of Unemployment Insurance benefits and Department of Veterans Affairs Out-of-Work Allowances		1,478,774 28
Refund of advance from Department of Veterans Affairs for payment of Out-of-Work Allowances		11,443,024 04
Refunds of Contributions		850,000 00
		95,824 26
		<hr/>
Total		<hr/> <hr/>
		\$124,492,991 05

A reconciliation of the book value of bonds held at March 31, 1946 with that of the bonds held on March 31, 1945 appears on the following page.

RECONCILIATION OF BOOK VALUE OF BONDS AS AT MARCH 31, 1946 WITH BOOK VALUE OF BONDS AS AT MARCH 31, 1945

	BONDS AT COST PRICE		AMORTIZATION		BOOK VALUE	
	Dr.	Cr.	Discount Dr.	Premiums Cr.	Dr.	Cr.
	\$	cts.	\$	cts.	\$	cts.
Balance, March 31, 1945.....	259,906	968 00		708,856	259,198	111 55
Bond Purchases.....	88,823	050 25			88,823	050 25
Amortization Premium.....				2,939,308		
Sale of Bonds.....						2,939,308
						39,281,318
	348,730	018 25		3,648,165	348,021	161 80
	39,281	318 50			42,220	627 40
Balance, March 31, 1946.....	309,448	699 75		3,648,165	305,800	534 40

UNEMPLOYMENT INSURANCE FUND

DETAILS OF INVESTMENT SECURITIES AS AT MARCH 31, 1946

Maturity	Rate	Par Value	Cost	Amortization	Book Value	Value Per \$100	Yield	Accrued Interest
DOMINION OF CANADA...	%	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	%	\$ cts.
May 1, 1946.....	1½	2,000,000 00	2,000,000 00	.....	2,000,000 00	100	1.75	14,583 33
Nov. 1, 1946.....	1½	15,000,000 00	15,000,000 00	.....	15,000,000 00	100	1.75	109,375 00
May 1, 1947.....	1½	34,673,000 00	34,838,785 00	85,883 25	34,752,901 75	100 23	1.54	252,823 96
*June 15, 1950/51.....	3	22,138,000 00	22,624,555 00	69,303 56	22,555,251 44	101 88	2.75	193,707 50
**Feb. 1, 1948/52.....	3½	15,615,000 00	16,434,045 00	260,379 40	16,173,665 60	103 58	1.43	84,581 25
Oct. 1, 1949/52.....	3	10,370,000 00	10,524,206 25	58,524 09	10,465,682 16	100 92	2.72	155,550 00
Oct. 15, 1947/52.....	4	5,985,000 00	6,372,160 00	196,657 08	6,175,502 92	103 18	1.95	109,725 00
*Mar. 1, 1952/54.....	3	23,042,000 00	23,614,365 00	66,857 63	23,547,507 37	102 19	2.75	57,605 00
June 1, 1950/55.....	3	6,000,000 00	6,240,500 00	4,702 08	6,235,797 92	103 93	2.01	60,000 00
*Nov. 1, 1953/56.....	3	12,250,000 00	12,287,187 50	18,589 24†	12,305,776 74	100 46	3.03	153,125 00
Nov. 1, 1946/56.....	4½	10,485,000 00	11,176,303 75	506,008 78	10,670,294 97	101 77	1.43	196,593 75
May 1, 1954/57.....	3	10,000,000 00	9,999,443 75	501 72†	9,999,945 47	99 99	3.00	125,000 00
Nov. 1, 1947/57.....	4½	7,771,000 00	8,387,818 75	316,832 32	8,070,986 43	103 86	2.01	145,706 25
Nov. 1, 1948/58.....	4½	47,641,000 00	51,602,344 75	1,195,818 98	50,406,525 77	105 80	2.18	893,268 75
Nov. 1, 1949/59.....	4½	43,446,000 00	47,639,605 00	901,639 47	46,737,915 53	107 58	2.28	814,612 50
Jan. 1, 1956/59.....	3	11,723,000 00	11,723,741 25	38 16	11,723,703 09	100 01	3.00	87,922 50
June 1, 1957/60.....	3	8,373,000 00	8,489,853 75	3,300 17	8,486,553 58	101 36	2.86	83,730 00
Feb. 1, 1959/62.....	3	8,924,000 00	8,946,910 00	689 12	8,946,220 88	100 25	2.98	44,620 00
Oct. 1, 1959/63.....	3	1,500,000 00	1,546,875 00	572 22	1,546,302 78	103 09	2.73	22,500 00
		296,936,000 00	309,448,699 75	3,648,165 35	305,800,534 40	.....	.....	3,605,029 79

*Redeemable at 101.

†Discount.

Average Weighted Yield 2.26%.

**Average Redemption Rate 100.3.

Amortization and yield calculated to maturity date on accounts held at a discount, and to call date on accounts held at a premium.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Department of Labour—Japanese Division ..	15,500 00	42,630 42	44,053 42	14,077 00
B Pay-list Deductions—Labour	7,443 38	52,025 48	56,525 92	2,942 94
	\$ 22,943 38	\$ 94,655 90	\$ 100,579 34	\$ 17,019 94

A This account records transactions re pay assigned by Japanese employed by the Department of Mines and Resources and commercial companies. The deductions from earnings are paid to assignees through the facilities of the Division. It also records advance payments of rent for housing accommodation occupied by Japanese, cash deposits as security to ensure return of property in good condition, and money on deposit for Japanese internees released for treatment at Division Hospitals. The credit balance as at March 31, 1946 consisted of \$8 deposits of internees and \$14,069 advance payments of rent, etc.

B Deductions for income tax, victory loan bonds, war savings certificates, and unemployment insurance, etc., from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Unclaimed Cheques Suspense—Labour	21,998 40	13,635 54	750 16	34,883 78
B Alternative Service Workers' Fund		10,496 43	10,496 43	
	\$ 21,998 40	\$ 24,131 97	\$ 11,246 59	\$ 34,883 78

A All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account pending claims therefor.

B Receipts represent certain amounts due the Canadian Red Cross Society in respect of Alternative Service Workers' earnings, which were forwarded to Ottawa through the District Treasury Offices, as this was more convenient than depositing them to the credit of the Canadian Red Cross in the chartered banks of Canada in accordance with general instructions. Disbursements were made to the Canadian Red Cross, Toronto.

1945-46

PUBLIC ACCOUNTS

PART II

K

DEPARTMENT OF LABOUR

APPENDIX

TASHMIE CANTEEN
CONDENSED BALANCE SHEET AS AT MARCH 31, 1946

(OPERATED BY THE JAPANESE DIVISION OF THE DEPARTMENT OF LABOUR)

ASSETS	LIABILITIES
<p>Current— Inventories of Merchandise, Work in Process and Raw Materials. 34,404 38</p> <p>Deferred: Supplies on hand at cost..... 1,302 19</p> <p>Fixed: Equipment..... 7,523 85 Less—Reserve for Depreciation..... 2,138 59 5,385 26</p>	<p>Current— Vouchers Payable..... 1,064 17 Unredeemed Coupons..... 4,307 27 5,371 44</p> <p>Reserve for Contingencies..... 10,000 00</p> <p>Surplus— Balance as at April 1, 1945..... 40,122 55 Deduct—Adjustment..... 10 00 40,112 55</p> <p>Add—Net Profit for fiscal year 1945-46 per Operating Statement..... 10,786 65 50,899 20</p> <p>Deduct—Amounts deposited to the credit of the Receiver General of Canada..... 25,178 81 25,720 39</p> <p style="text-align: right; margin-top: 10px;">\$ 41,091 83</p>

NOTE: All inventories at cost or market value, whichever is lower.

TASHME CANTEEN—*Concluded*

Condensed Statement of Profit and Loss for Year Ended March 31, 1946

Operating Profits:			
General Store		11,943 79	
Bakery		563 12	
Barber Shop		223 63	
Soya Factory		536 83	
		<hr/>	13,267 37
Operating Losses:			
Butcher Shop		108 16	
Post Office		742 61	
Shoe Shop		1,162 25	
		<hr/>	2,013 02
Net Operating Profit			<hr/> 11,254 35
Other Income:			
Interest earned on Savings Account	12 55		
Discount earned on Purchases	214 72		
Commission earned on Money Orders	37 55		
		<hr/>	264 82
Coupons Overages and Shortages:			
General Store	102 22		
Butcher Shop	306 56		
		<hr/>	408 78
			<hr/> 673 60
Gross Income			11,927 95
Less: Income Adjustment-Markdown on Warehouse Inventories..		1,177 09	
Plus: Warehouse Inventory Overages		35 79	
		<hr/>	1,141 30
Net Income for fiscal year 1945-46			<hr/> <hr/> \$ 10,786 65

1945-46

PUBLIC ACCOUNTS

PART II

L

LEGISLATION

APPENDICES

- 1. The Senate—Statement of Indemnities, Expense Allowance and Travelling and Living Expenses Paid in 1945-46.**
- 2. House of Commons—Statement of Indemnities, Expense Allowance and Travelling and Living Expenses Paid in 1945-46.**

LEGISLATION

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures— [8b] Consolidated Deficit Account: Ordinary <u>\$3,134,442 29</u>	Revenues— [8b] Consolidated Deficit Account: Ordinary <u>\$ 57,660 46</u>
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Receipts and Disbursements—Open Accounts

[12] Deferred Credits (Dr.) \$ 6 00

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page L—10.

GENERAL NOTE.—There are two appendices to this section. The first contains details of indemnities and travelling and living expenses paid to Members of the Senate in 1945-46; the second contains similar information in respect of Members of the House of Commons.

REVENUES

THE SENATE

Comparative Summary

	<u>1945-46</u>	<u>1944-45</u>
Ordinary Revenue—		
A Privileges, Licences and Permits.....	55,186 94	10,740 02
B Services and Service Fees.....	819 29	630 05
C Refunds of Expenditure.....	19 02	
D Miscellaneous	21	1 02
Total Ordinary	<u>\$ 56,025 46</u>	<u>\$ 11,371 09</u>

Details

Ordinary Revenue—		
A Privileges, Licences and Permits:		
Fees on Private Bills.....	56,765 77	
Less—Fees on Private Bills refunded.....	<u>1,578 83</u>	
		55,186 94
B Services and Service Fees:		
Certified copies of Acts of Parliament.....		819 29
C Refunds of Previous Years' Expenditures.....		19 02
D Miscellaneous		21
Total Ordinary		<u>\$ 56,025 46</u>

Certified correct.

L. C. MOYER,
Clerk of the Senate.

HOUSE OF COMMONS

Comparative Summary

	<u>1945-46</u>	<u>1944-45</u>
Ordinary Revenue—		
A Privileges, Licences and Permits.....	1,625 00	1,509 50
B Refunds of Expenditure.....	10 00	
Total Ordinary	<u>1,635 00</u>	<u>1,509 50</u>
Special Receipts—		
Refunds of Previous Years' War Expenditures		3,553 58
Total Ordinary	<u>\$ 1,635 00</u>	<u>\$ 5,063 08</u>

Details

Ordinary Revenue—		
A Privileges, Licences and Permits:		
Fees on Private Bills.....	1,300 00	
Registration Fees, Parliamentary Agents.....	325 00	
Total	<u>1,625 00</u>	
B Refunds of Previous Years' Expenditures.....		10 00
Grand Total		<u>\$ 1,635 00</u>

Certified correct.

ARTHUR BEAUCHESNE,

Clerk of the House of Commons.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
THE SENATE					
The Speaker of the Senate—					
L-5	Stat.	Salary, Senate and House of Commons Act, c. 147, R.S.....	6,000 00	6,000 00	6,000 00
L-5	Stat.	Motor Car Allowance, Appropriation Act, No. 5, c. 61, 1931.....	1,000 00	1,000 00	1,000 00
L-5	115	Allowance in lieu of Residence.....	3,000 00	3,000 00	3,000 00
Members of the Senate—					
L-5	Stat.	Indemnity to Senators and Transportation Expenses, Senate and House of Commons Act, c. 147, R.S.....	429,366 60	429,366 60	236,333 40
L-5	Stat.	Expense Allowance to Members of the Senate, Senate and House of Commons Act, c. 147, R.S., as amended by c. 29, 1945.....	56,497 30	56,497 30	
L-5	479	*To provide for the payment of the full sessional indemnity for the session of 1945 to Members of the Senate for days lost through absence, etc.	6,000 00	5,900 00	23,900 00
L-5	480	*To provide an amount for technical and clerical assistance in connection with research pre- paratory to and in connection with work of Senate Committees, etc.....	10,000 00	3,765 29	
L-5	116	General Administration.....	229,040 00	221,287 56	210,940 49
		<i>Expenditures: from appropriations not required for 1945-46.....</i>	<i>740,903 90</i>	<i>726,816 75</i>	<i>3,175 00 484,348 89</i>
HOUSE OF COMMONS					
The Speaker of the House of Commons—					
L-6	Stat.	Salary, Senate and House of Commons Act, c. 147, R.S.....	3,691 66	3,691 66	6,000 00
L-6	Stat.	Motor Car Allowance, Appropriation Act, No. 5, c. 61, 1931.....	615 25	615 25	1,000 00
L-6	117	Allowance in lieu of Residence.....	3,000 00	1,845 83	3,000 00

PUBLIC ACCOUNTS: PART II

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
L-6	Stat.	The Deputy Speaker of the House of Commons— Salary, Senate and House of Commons Act, c. 147, R.S.....	4,000 00	4,000 00	4,000 00
L-6	118	Allowance in lieu of apartments.....	1,500 00	1,500 00	1,500 00
L-6	Stat.	Members of the House of Commons— Indemnity to Members including additional Indemnity to the Leader of the Opposition, Senate and House of Commons Act, c. 147, R.S.....	1,166,400 00	1,166,400 00	718,900 00
L-6	Stat.	Expense Allowance to Members of the House of Commons, Senate and House of Com- mons Act, c. 147, R.S., as amended by c. 29, 1945.....	156,732 00	156,732 00	
L-6	Stat.	Motor Car Allowance—Leader of the Oppo- sition, Appropriation Act, No. 5, c. 61, 1931.	2,000 00	2,000 00	2,000 00
L-7	Stat.	Travelling Allowances to Members, Senate and House of Commons Act, c. 147, R.S....	27,385 63	27,385 63	12,809 34
L-7	483	*To provide for the full sessional indemnity to Members of the House of Commons, days lost through absence, etc.....	15,000 00	6,850 00	22,425 00
L-7	119	General Administration—Estimates of the Clerk.....	522,720 00	509,971 89	488,686 52
L-8	481				
L-8	120	Estimates of the Sergeant-at-Arms.....	344,312 00	340,081 79	317,277 12
L-8	482				
L-8	663				
L-8	121	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons.....	2,000 00	2,000 00	2,000 00
L-8	122	*To provide for payment to each member of the House of Commons appointed by the Govern- or in Council to be a Parliamentary Assis- tant, etc.....	40,000 00	11,510 95	23,284 35
		<i>Expenditures: from appropriations not required for 1945-46.....</i>	<i>2,289,356 54</i>	<i>2,234,585 00</i>	<i>7,983 51 1,610,865 84</i>
GENERAL					
L-9	123	Printing of Parliament, including salaries of staff of Joint Distribution Office.....	100,510 00	98,034 98	94,644 12
	484				
	664				
LIBRARY OF PARLIAMENT					
L-9	124	General Administration.....	81,888 00	73,845 60	71,681 53
PENSIONS AND OTHER BENEFITS					
L-9	125	Pension to the unmarried sister of the late Colonel Harry Baker, M.P.....	700 00	699 96	699 96
		<i>Expenditures: from appropriations not required for 1945-46.....</i>			<i>257 19</i>
SUPERANNUATION AND RETIREMENT BENEFITS					
L-9	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	460 00	460 00	2,100 00
		Total Ordinary.....	3,213,818 44	3,134,442 29	2,264,597 53
		Allotted from the War Expenditure and Demobilization Appropriation.....			96,023 83
		Grand Total.....	\$ 3,213,818 44	\$ 3,134,442 29	\$ 2,360,621 36

*Complete title is shown in following details.

THE SENATE

Salary of the Speaker of the Senate, Senate and House of Commons Act, c. 147, R.S.	\$ 6,000 00
Motor Car Allowance, Speaker of the Senate, Appropriation Act, No. 5, c. 61, 1931	1,000 00
Vote 115 Allowance in lieu of Residence to the Speaker of the Senate	3,000 00

Payments were made to the Hon. Thomas Vien for salary, \$2,370.97; motor car allowance, \$395.14; allowance in lieu of residence, \$1,185.48; and to the Hon. J. H. King for salary, \$3,629.03; motor car allowance, \$604.86; allowance in lieu of residence, \$1,814.52.

Members of the Senate—Indemnity to Senators and Transportation Expenses, Senate and House of Commons Act, c. 147, R.S.	\$ 429,366 60
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Payments were made as follows;—Nineteenth Parliament—Sixth Session, March 19, 1945, to April 16, 1945: indemnities \$26,900 transportation expenses, \$302.50 (indemnities \$21,975, and transportation expenses, \$3,405.90 were paid in 1944-45); Twentieth Parliament—First Session, September 6, 1945, to December 18, 1945: indemnities, \$365,750, transportation expenses, \$4,702.80; Second Session beginning March 14, 1946: indemnities, \$28,080, transportation expenses, \$3,631.30 (balance to be paid in 1946-47).

Members of the Senate—Expense allowance to Members of the Senate, Senate and House of Commons Act, c. 147, R.S., as amended by c. 29, 1945	\$ 56,497 30
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Payments for 1945 were made for the period September 6 to December 31, 1945—117 days.

Vote 479 To provide for the payment of the full sessional indemnity for the Session of 1945 to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payment to be made as the Treasury Board may direct	6,000 00
Expenditures	\$ 5,900 00

Payments were made to the following: Hon. T. J. Bourque, \$450; Hon. W. H. Dennis, \$712.50; Hon. J. J. Duffus, \$512.50; Hon. A. K. Hugessen, \$337.50; Hon. W. J. Hushion, \$300; Hon. Duncan Marshall, \$625; Hon. L. Moraud, \$600; Hon. H. A. Mullins, \$900; Hon. F. W. Pirie, \$600; Hon. D. E. Riley, \$487.50; Hon. D. Sutherland, \$375.

Vote 480 To provide an amount for technical and clerical assistance in connection with research preparatory to and in connection with work of Senate Committees, and to authorize employment of such technical and clerical assistance for such periods as may be required, and at such rates of pay as may be approved by the Treasury Board	10,000 00
Expenditures	\$ 3,765 29

Vote 116 General Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	191,140 00	185,000 00	180,396 62
Cost of Living Bonus and Other Pay-list Items	15,000 00	15,000 00	14,412 84
A Allowances	2,400 00	1,800 00	1,798 39
B Printing and Stationery	4,000 00	5,640 00	5,291 08
Newspapers and Periodicals for Reading Room	2,500 00	2,500 00	2,330 28
Postage and Carriage of Mails	1,000 00	850 00	806 67
C Debates, King's Printer, etc.	8,000 00	10,750 00	9,147 03
General Expenses	5,000 00	7,500 00	7,054 65
	\$ 229,040 00	\$ 229,040 00	\$ 221,287 56

As of March 31, 1946, there were 141 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown

in parentheses) follows: L. C. Moyer, Clerk of the Senate, \$7,500; H. Armstrong, \$2,520; H. V. Attfield, \$3,120; F. Berryman, \$3,540; L. de Montigny, \$4,740; H. H. Emerson, \$4,320; L. P. Gauthier, \$5,100 (Mar. 30); G. B. Hagen, \$3,300; A. H. Hinds, \$4,440; B. P. Lake, \$3,540; C. H. Larose, \$2,520; R. Larose, \$3,000; P. LaRocque, \$3,120; J. F. MacNeill, \$6,000; H. G. Perrault, \$2,520; W. D. Perkins, \$2,400; J. O. A. Roy, \$3,420; A. R. Thompson, \$4,140 (Mar. 30); N. M. Wood, \$2,520.

A The following employees receiving salaries at annual rates of \$2,400 or over were receiving annual allowances as at March 31, 1946, or at date of separation (shown in parenthesis) at rates listed: H. V. Attfield, Private Secretary to the Speaker of the Senate, \$600; R. Larose, Private Secretary to the Leader of the Government in the Senate, \$600; A. R. Thompson, allowance in lieu of residence, \$600 (Mar. 30).

B Of these expenditures, \$5,191.08 was paid to the Department of Public Printing and Stationery.

C Expenditures represent payments to the Department of Public Printing and Stationery for printing and binding the Debates of the Senate in English and French.

HOUSE OF COMMONS

Salary of the Speaker of the House of Commons, Senate and House of Commons Act, c. 147, R.S.	\$	3,691 66
Motor Car Allowance, Speaker of the House of Commons, Appropriation Act, No. 5, c. 61, 1931	\$	615 25
Vote 117 Allowance in lieu of residence to the Speaker of the House of Commons....	\$	1,845 83

Payments were made to the Hon. J. A. Glen for salary, \$283.33; motor car allowance, \$47.22; allowance in lieu of residence, \$141.66; and to the Hon. G. Fauteux for salary, \$3,408.33; motor car allowance, \$568.03; and allowance in lieu of residence, \$1,704.17.

Salary of the Deputy Speaker of the House of Commons, Senate and House of Commons Act, c. 147, R.S.	\$	4,000 00
Vote 118 Allowance in lieu of Apartments to the Deputy Speaker of the House of Commons	\$	1,500 00

Payments were made to J. Bradette for salary, \$1,955.57 and allowance in lieu of apartments, \$733.33, and to W. R. MacDonald for salary, \$2,044.43 and allowance in lieu of apartments, \$766.67.

Members of the House of Commons—Indemnity to Members, including additional Indemnity to the Leader of the Opposition, Senate and House of Commons Act, c. 147, R.S. . . \$1,166,400 00

Indemnity was paid as follows: Nineteenth Parliament—Sixth Session, March 19, 1945 to April 16, 1945, \$96,345 (\$68,080 was paid in 1944-45); Twentieth Parliament—First Session, September 6, 1945 to December 18, 1945, \$972,475; Second Session, beginning March 14, 1946, payments on account \$87,580 (balance to be paid in 1946-47). Additional allowance was paid to Gordon Graydon, \$2,661.30 and John Bracken, \$7,338.70, successively occupying the position of Leader of the Opposition.

Members of the House of Commons—Expense allowance to Members of the House of Commons, Senate and House of Commons Act, c. 147, R.S., as amended by c. 29, 1945 \$ 156,732 00

Payments for 1945 were made for the period September 6 to December 31, 1945—117 days at the rate of \$2,000 per annum, \$156,732.

Members of the House of Commons—Motor Car Allowance, Leader of the Opposition, Appropriation Act, No. 5, c. 61, 1931 \$ 2,000 00

Allowance paid to Gordon Graydon, \$532.40 and John Bracken, \$1,467.60.

Members of the House of Commons—Travelling Allowances to Members, Senate and House of Commons Act, c. 147, R.S. \$ 27,385 63

Allowances were paid as follows: Nineteenth Parliament—Sixth Session, \$197.30; Twentieth Parliament—First Session, \$13,954.71; Second Session, \$13,233.62.

Vote 483 To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or Order of the House, or on account of death during the present session—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, An Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct 15,000 00
Expenditures \$ 6,850 00

Payments were made to the following: H. E. Brunelle, \$700; T. L. Church, \$150; R. Eudes, \$775; T. V. Grant, \$1,125; G. Graydon, \$450; Rt. Hon. W. L. Mackenzie King, \$500; S. H. Knowles, \$475; H. Leader, \$975; A. M. Nicholson, \$225; L. J. Picard, \$500; W. A. Robinson, \$575; Hon. W. E. Rowe, \$75; H. W. Winkler, \$325.

Vote 119 (and Vote 481, Supplementary Estimates) General Administration—Estimates of the Clerk

	Estimates	Allotments	Expenditures
Salaries	380,270 00	340,720 00	330,881 89
Cost of Living Bonus and Other Pay-list Items	27,000 00	22,000 00	20,924 19
A Allowances	1,800 00	1,800 00	1,519 56
B Stationery	30,000 00	47,500 00	47,207 89
Postage, Telegrams and Telephones	1,500 00	1,500 00	882 30
Newspapers and Advertising	3,800 00	4,000 00	3,996 57
Expense of Committees, Witnesses, etc.	6,000 00	2,000 00	1,599 60
C Publishing Debates	65,000 00	93,700 00	93,663 18
Transportation of Mails—House to City Post Office—Session \$ per diem; Recess \$50 per month	1,550 00	1,600 00	1,477 58
Sundries, including 350 copies of the Parliamentary Guide....	5,800 00	7,900 00	7,819 13
	\$ 522,720 00	\$ 522,720 00	\$ 509,971 89

As of March 31, 1946, there were 243 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over, on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

	Salary rate		Salary rate		Salary rate
Beauchesne, A., Clerk of the House of Commons	\$7,500 00	Dun, T. J.	4,620 00	Mackay, J. H.	4,365 00
Arsenault, R.	3,960 00	Empringham, C. L.	3,675 00	Montgomery, T. R.	3,960 00
Ayotte, D. O.	3,180 00	Featherston, E. L.	3,675 00	Oliver, H.	3,675 00
Boivin, J. D.	2,400 00	Franklin, W. J.	4,520 00	Olivier, P. M.	4,620 00
Boyce, C. W.	4,620 00	Fraser, A. A.	4,620 00	Naubert, A.	2,700 00
Boyce, I. A.	2,400 00	Galbraith, F. W. S.	4,260 00	Plouffe, A.	2,520 00
Burgess, A. L.	3,000 00	Graham, R. T.	5,120 00	Price, N. L.	2,925 00
Buskard, W. W.	3,645 00	Hill, L. C.	3,120 00	Schryburt, F.	3,170 00
Butt, D. R.	3,615 00	Hill, W.	2,520 00	Shelton, P. H.	3,525 00
Charpentier, F.	5,153 30*	Howe, J.	3,525 00	Sherwood, H. C.	3,870 00
Chasse, A.	2,520 00	Hubbard, T. S.	3,675 00	Smith, V. A.	2,400 00
Clinton, W. J.	3,195 00	Jack, M.	3,960 00	Whitman, R. A.	3,195 00
Doyle, J. P. (Dec. 1)	2,760 00	Kearns, I. A.	2,400 00	Williams, J. L.	2,730 00
		Kipp, Y.	2,400 00	Young, E. C.	4,620 00
		Lalonde, W. F. A. (Mar. 31)	2,640 00		

F. Charpentier received travelling expenses from the Department of National War Services of \$750.99.

- A Allowances of \$600 per annum were authorized for the Secretaries of the Speaker and the Deputy Speaker, and \$600 for the Sergeant-at-Arms in lieu of residence. The allowance for the Secretary of the Speaker was paid to Y. Kipp, \$600; the allowance for the Secretary of the Deputy Speaker to J. Bradette, \$250; L. Bracci, \$306.66; and the allowance for the Sergeant-at-Arms in lieu of residence was paid to W. J. Franklin, \$362.90.
- B Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$36,772.90; Ottawa Typewriter Co., Ltd., \$9,652.50.
- C Expenditures represent payments to the Department of Public Printing and Stationery for printing and binding the Debates of the House of Commons in English and French.

**Vote 120 (and (a) Vote 482, Supplementary Estimates; (b) Vote 663, Further Supplementary Estimates)
Estimates of the Sergeant-at-Arms**

	Estimates	Allotments	Expenditures
Salaries	262,012 00	255,612 00	253,152 40
Cost of Living Bonus and Other Pay-list Items	40,000 00	38,300 00	38,167 77
Joint Parliamentary Restaurant	25,000 00	25,800 00	25,203 52
Tradesmen and Others	15,000 00	22,300 00	22,232 68
Housekeeper's Contingencies	500 00	500 00	257 64
Transportation: Motor Services, Messenger Service between the House and Government Printing Bureau, etc.	800 00	800 00	762 78
Unforeseen Expenses: By order of the Board of Commissioners (Gratuities to retiring sessional messengers, etc.)	1,000 00	1,000 00	305 00
	\$ 344,312 00	\$ 344,312 00	\$ 340,081 79

As of March 31, 1946, there were 267 employees being paid from this account. J. Laundry was receiving a salary at an annual rate of \$2,520 on that date.

Vote 121 Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons	2,000 00
Expenditures	2,000 00

Vote 122 To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or the provisions of the Senate and House of Commons Act respecting the Independence of Parliament, for payment out of the Consolidated Revenue Fund to each Member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant (which appointment shall not render such Member ineligible or disqualify him as a Member of the House of Commons) to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and <i>pro rata</i> for any period less than a year	40,000 00
Expenditures	11,510 95

Payments were made as follows:

Name	Parliamentary Assistant to the Minister of:	Amount
D. C. Abbott.....	Finance	188 88
L. Chevrier	Munitions and Supply	188 88
H. Lapointe	National Defence—Army Services	2,066 64
W. C. MacDonald	National Defence—Naval Services	2,066 64
C. MacMillan	National Defence—Air Services	666 66
P. Martin	Labour	188 88
R. W. Mayhew	Finance	2,066 64
G. J. McIlraith	Reconstruction and Supply	2,033 31
W. J. Tucker	Veterans Affairs	2,044 42
		\$ 11,510 95

GENERAL

**Vote 123 (and (a) Vote 484, Supplementary Estimates; (b) Vote 664, Further Supplementary Estimates)
Printing of Parliament, including salaries of staff of Joint Distribution Office**

	Estimates	Allotments	Expenditures
Salaries	11,975 00	11,975 00	10,116 00
Cost of Living Bonus and Other Pay-list Items	880 00	880 00	767 99
A Printing, Printing Paper and Binding	87,655 00	87,655 00	87,150 99
	<u>\$ 100,510 00</u>	<u>\$ 100,510 00</u>	<u>\$ 98,034 98</u>

As of March 31, 1946, there were 5 salaried employees being paid from this account. W. R. Gray was receiving a salary at an annual rate of \$2,820 on that date.

A Payments were made to the Department of Public Printing and Stationery.

LIBRARY OF PARLIAMENT

Vote 124 General Administration

	Estimates	Allotments	Expenditures
Salaries	61,220 00	61,070 00	56,320 93
Cost of Living Bonus and Other Pay-list Items	3,518 00	3,668 00	3,525 36
A Books—For the General Library, including Binding	13,000 00	13,000 00	11,678 40
Books—For the Library of American History	1,000 00	1,000 00	739 46
Cost of Printing Reports	1,000 00	1,000 00	504 74
Printing and Stationery	1,000 00	1,000 00	482 89
Sundries	1,150 00	1,150 00	593 82
	<u>\$ 81,888 00</u>	<u>\$ 81,888 00</u>	<u>\$ 73,845 60</u>

As of March 31, 1946, there were 27 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: F. A. Hardy, Parliamentary Librarian, \$6,000; F. Desrochers, General Librarian, \$6,000; E. Bilodeau, \$4,140; J. C. Brown, \$2,400; R. M. Hamilton, \$3,720; L. Lusignan, \$2,400; T. E. Monette, \$2,640; J. Tarte, \$3,720.

A Payments of \$1,000 or more for books, including binding, were made to the following: Edward G. Allen & Son, Ltd., London, Eng., \$2,387.37; Department of Public Printing and Stationery, \$2,954.84; James Hope and Sons, Ottawa, \$1,247.60; Scribner Book Store, New York, \$1,412.17.

PENSIONS AND OTHER BENEFITS

Vote 125 Pension to the unmarried sister of the late Colonel Harry Baker, M.P.	700 00
Expenditures	\$ 699 96

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 460 00
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WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
Non-Current Allotments—				
The Senate				19,659 05
House of Commons				95,411 20
				<u>\$ 115,070 25</u>

The details of these Allotments will be found in Public Accounts of previous years.

OPEN ACCOUNTS

[12] Deferred Credits

	Cr. Balance <u>Apr. 1, 1945</u>	<u>Receipts</u>	<u>Disbursements</u>	Cr. Balance <u>Mar. 31, 1946</u>
Pay-list Deductions—				
The Senate	25 00	848 00	860 00	13 00
House of Commons	57 00	22,112 00	22,122 00	47 00
Library of Parliament	16 00	180 00	164 00	32 00
	<u>\$ 98 00</u>	<u>\$ 23,140 00</u>	<u>\$ 23,146 00</u>	<u>\$ 92 00</u>

Deductions for Victory Loan Bonds and War Savings Certificates from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned.

1945-46

PUBLIC ACCOUNTS

PART II

L

LEGISLATION

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

Fafard, J. Fernand.....	400 00	4,000 00	360 00	641 10	20 00	20 00	20 00	40 00
Fallis, Iva C.....	225 00	4,000 00	360 00	641 10	15 00	15 00	15 00	15 00
Farris, J. W. deB.....	525 00	4,000 00	360 00	641 10	150 00	150 00	150 00	300 00
Ferland, C. E.....	400 00	4,000 00	360 00	641 10	12 00	12 00	12 00	12 00
Foster, W. E.....	400 00	3,950 00	360 00	616 10	90 00	90 00	90 00	180 00
Gershay, F. W.....	375 00	4,000 00	360 00	641 10	150 00	150 00	150 00	150 00
Goun, L. M.....	325 00	4,000 00	360 00	641 10	90 00	90 00	90 00	180 00
Green, R. F.....	325 00	4,000 00	360 00	641 10	120 00	120 00	120 00	240 00
Haig, J. T.....	325 00	4,000 00	360 00	641 10	12 50	12 50	12 50	37 50
Hardy, A. C.....	400 00	4,000 00	360 00	641 10	12 50	12 50	12 50	240 00
Harmer, W. J.....	475 00	4,000 00	360 00	616 10	17 00	17 00	17 00	34 00
Hayden, S. A.....	275 00	3,950 00	360 00	641 10	90 00	90 00	90 00	180 00
Horne, R. B.....	375 00	4,000 00	360 00	641 10	90 00	90 00	90 00	180 00
Howard, C. B.....	350 00	3,775 00	360 00	528 60	337 50	337 50	337 50	35 60
Howden, J. P.....	375 00	4,000 00	360 00	641 10	17 80	17 80	17 80	35 60
Huggess, A. K.....	375 00	3,800 00	360 00	641 10	300 00	300 00	300 00	240 00
Hurtubise, J. R.....	400 00	4,000 00	360 00	641 10	120 00	120 00	120 00	240 00
Hushion, W. J.....	400 00	4,000 00	360 00	641 10	60 00	60 00	60 00	120 00
Johnston, J. F.....	350 00	4,000 00	360 00	641 10	150 00	150 00	150 00	300 00
Jones, G. B.....	400 00	4,000 00	360 00	641 10	60 00	60 00	60 00	120 00
King, J. H.....	400 00	3,850 00	360 00	566 10	90 00	90 00	90 00	180 00
Kinley, J. J.....	400 00	4,000 00	360 00	641 10	60 00	60 00	60 00	120 00
Lacasse, Gustave.....	400 00	4,000 00	360 00	641 10	60 00	60 00	60 00	120 00
Lambert, N. P.....	375 00	4,000 00	360 00	641 10	20 00	20 00	20 00	40 00
Leger, A. J.....	375 00	3,900 00	360 00	591 10	20 00	20 00	20 00	40 00
Lesage, J. A.....	400 00	4,000 00	360 00	641 10	120 00	120 00	120 00	240 00
Macdonald, J. A. (St. Peter's)	375 00	4,000 00	360 00	641 10	90 00	90 00	90 00	180 00
Macdonald, J. A. (Cardigan)	400 00	4,000 00	360 00	641 10	120 00	120 00	120 00	240 00
MacLeman, Donald.....	400 00	4,000 00	360 00	641 10	120 00	120 00	120 00	240 00
Marcolte, Arthur.....	400 00	3,375 00	360 00	328 60	625 00	625 00	625 00	12 50
Marshall, Duncan.....	400 00	4,000 00	360 00	641 10	15 50	15 50	15 50	30 50
McDonald, J. A. (Shediac)	400 00	4,000 00	360 00	641 10	60 00	60 00	60 00	120 00
McDonald, J. A. (King's)	400 00	4,000 00	360 00	641 10	60 00	60 00	60 00	120 00
McGeer, G. G.....	400 00	4,000 00	360 00	641 10	150 00	150 00	150 00	150 00
McGuire, W. H.....	400 00	4,000 00	360 00	641 10	120 00	120 00	120 00	240 00
McIntyre, J. P.....	400 00	4,000 00	360 00	641 10	60 00	60 00	60 00	120 00
McLean, A. N.....	400 00	4,000 00	360 00	641 10	150 00	150 00	150 00	150 00
McRae, A. D.....	400 00	4,000 00	360 00	641 10	60 00	60 00	60 00	120 00
Michener, Edward.....	400 00	4,000 00	360 00	641 10	120 00	120 00	120 00	240 00
Molloy, J. P.....	325 00	3,600 00	360 00	441 10	600 00	600 00	600 00	40 00
Morand, Lucien.....	225 00	3,400 00	360 00	341 10	900 00	900 00	900 00	90 00
Mullins, H. A.....	400 00	4,000 00	360 00	641 10	16 00	16 00	16 00	16 00
Murdock, James.....	225 00	3,700 00	360 00	491 10	30 00	30 00	30 00	30 00
Nicol, Jacob.....	400 00	4,000 00	360 00	641 10	60 00	60 00	60 00	120 00
Paquet, Eugene.....	300 00	3,600 00	360 00	441 10	600 00	600 00	600 00	60 00
Paterson, N. M.....	400 00	4,000 00	360 00	641 10	60 00	60 00	60 00	120 00
Prie, F. W.....	400 00	3,450 00	360 00	366 10	487 50	487 50	487 50	240 00
Quinn, F. P.....	400 00	3,675 00	360 00	478 60	487 50	487 50	487 50	240 00
Raymond, Donat.....	350 00	4,000 00	360 00	641 10	90 00	90 00	90 00	180 00
Riley, D. E.....	400 00	4,000 00	360 00	641 10	90 00	90 00	90 00	180 00
Robertson, W. McL.....	400 00	4,000 00	360 00	641 10	90 00	90 00	90 00	180 00
Robicheau, J. L. P.....	400 00	4,000 00	360 00	641 10	90 00	90 00	90 00	180 00
Robinson, Brewer.....	400 00	4,000 00	360 00	641 10	10 00	10 00	10 00	10 00
Roebuck, A. W.....	400 00	4,000 00	360 00	641 10	10 00	10 00	10 00	10 00

THE SENATE—Concluded
 STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCE, AND TRAVELLING AND LIVING EXPENSES PAID IN 1945-46—Concluded

Honourable Members of the Senate	Indemnities				Expense Allowance	Travelling and Living Expenses						Total		
	Statutory		Vote 479			Nineteenth Parliament		Statutory		Twentieth Parliament				
	Nineteenth Parliament	Twentieth Parliament	Twentieth Parliament	First Session		Actual \$	Per Diem cts.	Sixth Session	Actual \$	Per Diem cts.	First Session		Actual \$	Per Diem cts.
	Sixth Session	First Session	Second Session	First Session		\$	cts.	Actual \$	Per Diem cts.	Actual \$	Per Diem cts.		Actual \$	Per Diem cts.
St. Pere, E. C.	400 00	4,000 00	360 00		641 10		5 00	4 00		90 00	4 00	90 00	9 00	
Sinclair, J. E.	400 00	4,000 00	360 00		641 10								180 00	
Smith, E. D. (resigned Jan. 10).	375 00	4,000 00	360 00							120 00		120 00	240 00	
Stevenson, J. J.	400 00	3,750 00		375 00	641 10		20 00			90 00			20 00	
Sutherland, Donald.	400 00	4,000 00			641 10		17 60						90 00	
Tanner, Chas. E.	400 00	4,000 00			641 10		20 00						17 60	
Taylor, W. H.	350 00	3,850 00	360 00		566 10					60 00		60 00	40 00	
Vaillancourt, Cyrille.	400 00	4,000 00	360 00		641 10								40 00	
Veniot, C. J.	400 00	4,000 00	360 00		641 10								120 00	
Vien, Thomas.	400 00	4,000 00	360 00		641 10								60 00	
White, G. V.	400 00	4,000 00	360 00		641 10									
Wilson, Cairne R.	400 00	4,000 00	360 00		641 10									
	26,900 00	365,750 00	28,080 00	5,900 00	56,497 30	32 50	397 80	226 30	4,305 00	270 00	3,405 00	8,636 60		

Appendix 2
HOUSE OF COMMONS
STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCE, AND TRAVELLING AND LIVING EXPENSES PAID IN 1945-46

Members	Indemnities				Expense Allowance		Travelling and Living Expenses							
	Statutory		Vote 494		Statutory		Nineteenth Parliament			Statutory			Total	
	Nineteenth Parliament Sixth Session	Twentieth Parliament First Session	Twentieth Parliament Second Session	Twentieth Parliament First Session	Paid on Yearly Basis	Statutory	Sixth Session		First Session		Second Session			
							Actual \$	cts.	Actual \$	cts.	Actual \$	cts.	Actual \$	cts.
Abbott, Hon. D. C.	725	00	4,000	00	641	10	15	00	180	00	180	00	30	00
Adamson, R.	475	00	4,000	00	641	10	15	00	180	00	180	00	360	00
Archibald, H. G.			4,000	00	641	10	15	00	120	00	120	00	270	00
Argue, H. R.			4,000	00	641	10	15	00	90	00	90	00	180	00
Arsenault, B.			4,000	00	641	10	15	00	120	00	120	00	240	00
Ashby, P. H.			4,000	00	641	10	15	00						
Authier, H.	625	00	4,000	00	641	10	15	00						
Aylesworth, W. R.	700	00	4,000	00	641	10	15	00						
Baker, L. E.			4,000	00	641	10	15	00						
Barrett, T. B.			4,000	00	641	10	15	00	18	00	18	00	36	00
Beaudoin, L. R.			4,000	00	641	10	15	00	25	10	25	10	50	10
Beaudry, R.			4,000	00	641	10	15	00	24	50	24	50	49	00
Belzile, G.			4,000	00	641	10	15	00						
Bendiekson, W. M.			4,000	00	641	10	15	00	60	00	60	00	120	00
Bentley, T. J.			4,000	00	641	10	15	00	90	00	90	00	180	00
Bertrand, E. O.	725	00	4,000	00	641	10	15	00	5	50	5	50	11	00
Bertrand, Hon. E.	725	00	4,000	00	641	10	15	00						
Bertrand, L.			4,000	00	641	10	15	00	6	00	6	00	12	00
Black, D. E.	725	00	4,000	00	641	10	15	00	14	50	14	50	29	00
Black, Hon. G.	725	00	4,000	00	641	10	15	00	690	05	289	30	979	35
Black, P. C.			4,000	00	641	10	15	00						
Blackmore, J. H.	725	00	4,000	00	641	10	15	00	60	00	60	00	120	00
Blair, W. G.			4,000	00	641	10	15	00	150	00	150	00	300	00
Blanchette, J. A.			4,000	00	641	10	15	00	4	00	4	00	8	00
Boivin, M.			4,000	00	641	10	15	00	24	45	24	45	48	90
Bonnier, J. A.	725	00	4,000	00	641	10	15	00	32	00	32	00	64	00
Booth, C. S.	725	00	4,000	00	641	10	15	00	8	00	8	00	16	00
Boucher, G. R.	725	00	4,000	00	641	10	15	00						
Bourget, M.			4,000	00	641	10	15	00	39	26	39	26	78	52
Bowerman, E. L.			4,000	00	641	10	15	00						
Bracken, J.			4,000	00	641	10	15	00	120	00	120	00	240	00
Bradette, J. A.			4,000	00	641	10	15	00	90	00	90	00	180	00
Bradshaw, A. J.			4,000	00	641	10	15	00	60	00	60	00	120	00
Breithaupt, L. O.	575	00	4,000	00	641	10	15	00	12	00	12	00	24	00
Bridges, Hon. H. F. G.			4,000	00	641	10	15	00	18	70	16	40	35	10

HOUSE OF COMMONS—Continued

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCE, AND TRAVELLING AND LIVING EXPENSES PAID IN 1945-46—Continued

Members	Indemnities				Expense Allowance		Travelling and Living Expenses							
	Statutory		Vote 494		Statutory		Nineteenth Parliament			Statutory			Total	
	Twentythird Parliament		Twentyfourth Parliament		Paid on Yearly Basis		Sixth Session		First Session		Second Session			
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Brooks, A. J.	725 00				641 10									120 00
Brown, D. F.		4,000 00			641 10									120 00
Bruce, Hon. H. A.	700 00	4,000 00			641 10									120 00
Brunelle, H. E.		4,000 00	700 00		641 10			12 70					11 00	39 00
Bryce, W.		4,000 00			641 10			19 50					19 50	180 00
Burton, J. W.		4,000 00			641 10				90 00					120 00
Campbell, M.		4,000 00			641 10				120 00					240 00
Cardiff, L. E.	700 00	4,000 00			641 10				60 00					120 00
Cardin, Hon. P. J. A.	725 00	3,850 00			641 10				60 00					240 00
Case, W. G.	725 00	4,000 00			641 10			9 50						120 00
Casselman, A. C.		4,000 00			641 10				60 00					120 00
Castleden, G. H.		4,000 00			641 10				120 00					120 00
Chambers, A.	725 00													240 00
Charlton, J. A.		4,000 00			641 10			18 00					18 00	36 00
Chevrier, Hon. L.	725 00	4,000 00			641 10									25 90
Church, T. L.	650 00	3,850 00	150 00		641 10			11 90					14 00	120 00
Clark, S. M.	725 00	4,000 00			641 10				60 00					120 00
Claxton, Hon. B.	725 00	4,000 00			641 10				60 00					120 00
Cleaver, H.		4,000 00			641 10				60 00					120 00
Cloutier, A.	725 00	4,000 00			641 10			16 00					11 50	27 50
Cockeram, A.		4,000 00			641 10			33 40					35 40	68 80
Coldwell, M. J.		4,000 00			641 10			17 20						17 20
Cote, A.		4,000 00			641 10				90 00					180 00
Cote, P. E.		4,000 00			641 10			30 50					30 50	61 00
Cote, A. P.		4,000 00			641 10			10 00					10 00	20 00
Coyle, C. D.		4,000 00			641 10				60 00					120 00
Crerar, Hon. T. A.	725 00													120 00
Crete, J. A.	725 00													27 40
Croll, D. A.		4,000 00			641 10			13 70					13 70	300 00
Cruikshank, G. A.		4,000 00			641 10				150 00					300 00
Daniel, K. R.		4,000 00			641 10			29 50					29 50	59 00
d'Anjou, J. E. S.	725 00													300 00
Dechene, J. M.	725 00	4,000 00			641 10			14 00					14 00	28 00
Denis, A.	725 00	4,000 00			641 10				60 00					120 00
Desmond, C. E.	700 00	4,000 00			641 10				120 00					120 00
Diefenbaker, J. G.		4,000 00			641 10				90 00					180 00
Dion, J. A.		4,000 00			641 10				90 00					180 00

Dionne, L.				641 10	50 00		50 00		100 00
Donnelly, T. F.	725 00								
Dorion, F.	4,000 00			641 10	22 50		22 50		45 00
Douglas, J. L.	4,000 00			641 10		90 00	90 00		180 00
Drope, R. E.	4,000 00			641 10	30 00		30 00		60 00
Dubois, L.	4,000 00			641 10	29 20		29 20		58 40
Dubuc, J. E. A.	500 00								
Dupuis, V.	725 00								
Edwards, M. J.	725 00								
Emmerson, H. R.	725 00								
Eudes, R.	3,225 00		775 00	641 10	8 50	60 00	60 00		120 00
Fair, R.	4,000 00			641 10		150 00	150 00		17 00
Farquhar, T.	4,000 00			641 10		60 00	60 00		300 00
Fauteux, Hon. G.	4,000 00			641 10	9 50				120 00
Ferguson, J. H.	4,000 00			641 10	30 00		40 00		19 00
Ferland, C. E.	725 00								70 00
Fleming, D. M.	4,000 00			641 10	18 00		18 00		36 00
Fontaine, J.	4,000 00			641 10	32 00		32 00		64 00
Fournier, Hon. A.	4,000 00			641 10					
Fournier, S.	4,000 00			641 10	25 60		25 60		51 20
Fraser, G. K.	4,000 00			641 10	17 60		23 20		40 80
Fulford, G. T.	725 00								
Fulton, E. D.	4,000 00			641 10		135 00	135 00		270 00
Gagnon, P. E.	4,000 00			641 10		90 00	90 00		180 00
Gardiner, Hon. J. G.	4,000 00			641 10					
Garipey, W.	4,000 00			641 10	15 00		15 00		30 00
Gauthier, J. L.	4,000 00			641 10	19 10		19 10		38 20
Gauthier, P.	4,000 00			641 10	26 50		24 50		51 00
Gershaw, F. W.	650 00								
Gibson, Hon. C. W. G.	725 00			641 10					
Gibson, J. L.	700 00			641 10	187 00		244 60		431 60
Gillis, C.	4,000 00			641 10		90 00	90 00		180 00
Gingues, M.	4,000 00			641 10	20 40		20 40		40 80
Gladstone, R. W.	4,000 00			641 10	13 50		13 50		27 00
Glen, Hon. J. A.	4,000 00			641 10					
Golding, W. H.	725 00			641 10	9 70		9 30		19 00
Gour, J. O.	4,000 00			641 10		60 00	60 00		120 00
Gourd, D.	4,000 00			641 10					
Graham, R. T.	725 00								
Grant, T. V.	2,875 00		1,125 00	641 10		150 00	120 00		270 00
Graydon, G.	3,550 00		450 00	641 10					6 60
Gregory, J. A.	725 00								
Green, H. C.	4,000 00			641 10		150 00	150 00		300 00
Hackett, J. T.	3,950 00			616 10	5 00		10 00		15 00
Halle, M.	4,000 00			641 10	14 50		16 00		52 50
Hamel, J. I.	4,000 00			641 10			11 50		23 00
Hansell, E. G.	4,000 00			641 10		150 00	135 00		285 00
Hanson, O.	725 00								
Hanson, Hon. R. B.	700 00								
Harkness, D. S.	4,000 00			641 10		120 00	120 00		240 00
Harris, J. H.	700 00			641 10	11 80		11 80		23 60
Harris, W. E.	675 00			641 10	12 50		12 50		25 00
Hatfield, H. H.	725 00			641 10		60 00	60 00		120 00
Hazen, D. K.	725 00			641 10		60 00	60 00		120 00

HOUSE OF COMMONS—Continued

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCE, AND TRAVELLING AND LIVING EXPENSES PAID IN 1945-46—Continued

Members	Indemnities				Expense Allowance	Travelling and Living Expenses						Total	
	Statutory		Vote 494			Statutory		Statutory		Statutory			
	Twentyieth Parliament		Twentyieth Parliament			Paid on Yearly Basis		Twentyieth Parliament		Twentyieth Parliament			
	Nineteenth Parliament	Second Session	First Session	Second Session		First Session	Second Session	First Session	Second Session	First Session	Second Session		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Healy, T. P.	4,000 00	360 00	4,000 00	360 00	641 10	9 00	60 00	60 00	9 00	60 00	60 00	18 00	120 00
Henderson, R. J.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	150 00	150 00	150 00	150 00	150 00	300 00	300 00
Heon, G. H.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	120 00	120 00	120 00	120 00	120 00	240 00	240 00
Herridge, H. W.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	20 00	20 00	20 00	20 00	20 00	40 00	40 00
Hill, B. M.	725 00	360 00	4,000 00	360 00	641 10	641 10	18 80	18 80	18 80	18 80	18 80	37 60	37 60
Hlynka, A.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	150 00	150 00	150 00	150 00	150 00	300 00	300 00
Hodgson, C. W.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	60 00	60 00	60 00	60 00	60 00	120 00	120 00
Hornuth, K.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	23 50	23 50	23 50	23 50	23 50	69 65	69 65
Howe, Rt. Hon. C. D.	725 00	360 00	4,000 00	360 00	641 10	641 10	120 00	120 00	120 00	120 00	120 00	240 00	240 00
Isley, Rt. Hon. J. L.	725 00	360 00	4,000 00	360 00	641 10	641 10	150 00	150 00	150 00	150 00	150 00	300 00	300 00
Irvine, W.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	120 00	120 00	120 00	120 00	120 00	240 00	240 00
Isnor, G. B.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Jackman, H. R.	600 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Jaenicke, F. E.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Jacques, N.	725 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Jean, Hon. J. A.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	120 00	120 00	120 00	120 00	120 00	240 00	240 00
Johanson, C. E.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Johanson, J. A.	725 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Jutras, R. N.	725 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Kidd, T. A.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
King, Rt. Hon. W. L.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Mackenzie.	725 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Kirk, J. R.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Knigh, R. R.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Knowles, S. H.	3,525 00	360 00	4,000 00	360 00	641 10	641 10	120 00	120 00	120 00	120 00	120 00	240 00	240 00
Kuhl, W. F.	725 00	360 00	4,000 00	360 00	641 10	641 10	18 50	18 50	18 50	18 50	18 50	37 00	37 00
Lacombe, J. R. L.	700 00	360 00	4,000 00	360 00	641 10	641 10	27 00	27 00	27 00	27 00	27 00	54 00	54 00
LaCroix, W.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	11 50	11 50	11 50	11 50	11 50	23 00	23 00
LaFleche, Hon. L. R.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	31 50	31 50	31 50	31 50	31 50	63 00	63 00
Lafontaine, J.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Lalonde, M.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	31 50	31 50	31 50	31 50	31 50	63 00	63 00
Langlois, J. G. L.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	26 20	26 20	26 20	26 20	26 20	48 20	48 20
Lapalme, G. E.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	39 50	39 50	39 50	39 50	39 50	79 00	79 00
Lapointe, A. J.	725 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Lapointe, H. A.	725 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Laurendeau, A.	4,000 00	360 00	4,000 00	360 00	641 10	641 10	90 00	90 00	90 00	90 00	90 00	180 00	180 00
Leader, H.	675 00	360 00	4,000 00	360 00	641 10	641 10	975 00	975 00	975 00	975 00	975 00	1950 00	1950 00

HOUSE OF COMMONS—Concluded
STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCE, AND TRAVELLING AND LIVING EXPENSES PAID IN 1945-46—Concluded

Members	Indemnities				Expense Allowance	Travelling and Living Expenses						Total
	Statutory		Vote 494			Statutory Paid on Yearly Basis	Nineteenth Parliament		Twentieth Parliament		Statutory	
	Nineteenth Parliament Sixth Session	Twentieth Parliament		Twentieth Parliament First Session			Actual \$ cts.	Per Diem \$ cts.	Actual \$ cts.	Per Diem \$ cts.		
		First Session	Second Session									
Mills, W. H.	\$ 725 00	\$ cts.	\$ cts.	\$ cts.	\$ 641 10							\$ cts.
Mitchell, Hon. H.	725 00	4,000 00	360 00	641 10	641 10							180 00
Moore, R.		4,000 00	360 00									
Moore, W. H.	650 00	4,000 00	360 00		641 10							42 00
Mullins, J. P.	725 00	4,000 00	360 00		641 10							120 00
Mullock, Hon. W. P.		4,000 00	360 00		641 10							180 00
Murphy, J. W.		4,000 00	360 00									97 80
Mutch, L. A.	725 00	4,000 00	360 00									
Neil, A. W.	725 00											
Nielsen, Mrs. D.												
Nicholson, A. M.		3,775 00	360 00	225 00	641 10							240 00
Nixon, G. E.		4,000 00	360 00		641 10							120 00
O'Brien, J. L.	95 00	4,000 00	360 00		641 10							61 40
Parent, C.		4,000 00	360 00		641 10							360 00
Parkes, G. R.		4,000 00	360 00									
Perley, E. E.	725 00	3,500 00	360 00	500 00	641 10							16 45
Picard, L. P.	725 00	4,000 00	360 00		641 10							18 00
Pinard, J. A.	725 00	4,000 00	360 00		641 10							120 00
Pinard, R.		4,000 00	360 00		641 10							60 00
Pouliot, J. F.	675 00	4,000 00	360 00		641 10							68 00
Power, Hon. C. G.	725 00	3,850 00	360 00		566 10							180 00
Probe, J. O.		4,000 00	360 00		641 10							270 00
Quelch, V.	725 00	4,000 00	360 00		641 10							9 20
Ralston, Hon. J. L.	600 00	4,000 00	360 00		641 10							18 00
Raymond, L. J.	700 00	4,000 00	360 00		641 10							7 30
Raymond, M.		4,000 00	360 00		641 10							300 00
Reid, T.	700 00	4,000 00	360 00		641 10							120 00
Rennie, A. S.		4,000 00	360 00		641 10							
Richard, C. T.		4,000 00	360 00		641 10							
Richard, J. T.		4,000 00	360 00		641 10							
Rickard, W. F.	725 00	4,000 00	360 00		641 10							27 80
Rinfret, E.		4,000 00	360 00		641 10							80 00
Robinson, A. E.		4,000 00	360 00		641 10							54 00
Robinson, W. A.		3,425 00	360 00	575 00	641 10							7 00
Rose, F.	725 00	4,000 00	185 00		641 10							34 60
Ross, D. G.	725 00	4,000 00	360 00		641 10							

1945-46

PUBLIC ACCOUNTS

PART II

M

DEPARTMENT OF MINES AND RESOURCES

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF MINES AND RESOURCES

Reference Table

	PAGE
Appropriations (Summary and Index).....	M— 7
War and Demobilization Allotments (Summary and Index).....	M—39
<hr/>	
Abasand Oils Limited.....	M—42, 60
Indian Trust Funds.....	M—55, 63
International Boundary Commission.....	M—27
National Museum of Canada.....	M—14
National Parks and Historic Sites Services.....	M—20
Northwest Territories, Government of the.....	M—15
Yukon Territory, Government of the.....	M—18

DEPARTMENT OF MINES AND RESOURCES

Pursuant to the provisions of the Public Service Re-Arrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 6495 of October 12, 1945, the control and supervision of that part of the Public Service administering the medical care and hospitalization of Indians, including Eskimos, together with the staff now employed and the hospitals, equipment and other physical assets used in connection therewith were transferred from the Minister of Mines and Resources to the Minister of National Health and Welfare and from the Department of Mines and Resources to the Department of National Health and Welfare as of and from November 1, 1945. P.C. 6495 also directed that the appropriation or appropriations of Parliament available for such purpose shall continue to be available under the latter Department.

The details of 1945-46 expenditures from Votes 167, 505, 168 and from an amount of \$40,000 for Medical Services under Vote 173 will be found in the section of this Report pertaining to the Department of National Health and Welfare.

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures— [8b] Consolidated Deficit Account: Ordinary 11,469,089 31 Special 144,819 16 War and Demobilization 3,475,266 61 Adjusting Entries 45,435 70 <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> <div style="text-align: right;">\$ 15,134,610 78</div> <hr style="width: 20%; margin-left: auto; margin-right: 0;"/>	Revenues— [8b] Consolidated Deficit Account: Ordinary 1,153,567 12 Special Receipts 204,668 70 <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> <div style="text-align: right;">1,358,235 82</div> Adjusting Entries— [8a] Non-Active Assets: (ii) Other 45,435 70 <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> <div style="text-align: right;">\$ 1,403,671 52</div> <hr style="width: 20%; margin-left: auto; margin-right: 0;"/>
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Receipts and Disbursements—Open Accounts

[3] Loans and Advances— (f) Miscellaneous(Cr.) 69,149 49 <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> <div style="text-align: right;">(Cr.)\$ 69,149 49</div> <hr style="width: 20%; margin-left: auto; margin-right: 0;"/>	[9] Floating Debt 48 05 [10] Deposit and Trust Accounts 837,633 78 [12] Deferred Credits 69,821 97 [13] Sundry Suspense Accounts 96,889 15 <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> <div style="text-align: right;">\$1,004,392 95</div> <hr style="width: 20%; margin-left: auto; margin-right: 0;"/>
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NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page M-55.

GENERAL COMMENTS

There are 3 Appendices to this Report as follows:—

1. Abasand Oils Limited Plant for Treatment of Bituminous Sands.
2. Indian Trust Fund.
3. National Advisory Committee for Children from Overseas.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
Tax Revenue:		
A Fur Export Tax	56,834 64	62,751 18
Non-Tax Revenue:		
B Return on Investments	39,630 34	47,581 41
C Privileges, Licences and Permits	537,110 57	415,686 76
D Proceeds from Sales	229,026 81	183,245 42
E Services and Service Fees	174,235 60	173,256 77
F Refunds of Expenditure	108,362 61	121,778 14
G Miscellaneous	8,366 55	22,300 57
Total Ordinary	1,153,567 12	1,026,600 25
Special Receipts—		
H Refunds of Previous Years' War Expenditures	203,799 31	181,147 14
I Miscellaneous War Revenues	869 39	5,423 83
	1,358,235 82	1,213,171 22
Adjusting Entries—		
Non-Active Assets (ii) Other: Miscellaneous Non-Active Accounts—		
J Seed Grain and Relief	45,435 70	36,006 17
Grand Total	<u>\$1,403,671 52</u>	<u>\$1,249,177 39</u>

Summary of Revenues by Branches

Branch	1945-46	1944-45
Mines and Geology	52,874 02	129,976 06
Lands, Parks and Forests	950,405 89	786,735 73
Surveys and Engineering	189,977 67	186,520 19
Indian Affairs	18,204 36	39,791 11
Immigration	192,209 58	106,154 30
	<u>\$1,403,671 52</u>	<u>\$1,249,177 39</u>

Details

Ordinary Revenue—	
Tax Revenue:	
A Fur Export Tax:	
Lands, Parks and Forests Branch—	
Tax on furs exported from Northwest Territories	56,834 64
Non-Tax Revenue:	
B Return on Investments:	
Lands, Parks and Forests Branch—	
Net Collections of interest on Seed Grain and Relief Advances issued prior to 1926	39,276 33
Indian Affairs Branch—	
Interest April 1, 1945 to March 31, 1946, on advances for assistance to Indians	354 01
C Privileges, Licences and Permits:	
Mines and Geology Branch—	
Royalty from Licences under patents, \$16,596.65; permits and licences issued under the Explosives Act, c. 62, R.S. \$2,060.23	18,656 88
Lands, Parks and Forests Branch—	
Canadian National Parks: Transient motor licences, \$37,355.88; rents, \$28,230.62; timber, permits, \$20,490.66; golf fees, \$16,407.75; camping permits, \$9,002.50; livery licences, \$7,483.44; miscellaneous permits, \$6,228.80; miscellaneous business licences, \$4,842.50; yearly motor licences, \$3,005.85; fishing licences, \$1,797; hotel and rooming house licences, \$1,218.50; sundry, \$6,461.93; total, \$142,525.43.	

Northwest Territories: Quartz mining fees, \$129,678.30; miners' licences, \$54,341.25; rent of land, \$18,043.41; petroleum prospecting permits, \$16,500; quartz royalty, \$10,140.16; timber dues, \$9,832.92; miscellaneous business licences, \$5,875.50; game licences, \$2,458.90; quartz mining leases, \$2,004; petroleum leases, \$1,843.21; motor vehicle licences, \$1,053.50; sundry, \$1,776.74; total, \$253,547.89.	
Yukon Territory: Placer mining fees, \$41,180.50; royalty on placer gold, \$15,018.84; quartz mining fees, \$7,363.20; timber dues, \$6,388.63; rent of land, \$5,357.65; quartz mining leases, \$5,020; hydraulic leases, \$2,390; dredging leases, \$1,587.30; sundry, \$543.10; total, \$84,849.22.	
Ordnance Lands: Rent of lands, and fees, \$10,702.20; sundry, \$257.60; total, \$10,959.80.	
Public Lands: Timber dues, \$3,721.15; rent of lands, and fees, \$2,764.92; sundry, \$1,071.25; total, \$7,557.32.	
Forest Service: Timber dues, \$2,812.14; sundry, \$23.63; total, \$2,835.77.	
Migratory Birds: Sundry, \$74	502,349 43
Surveys and Engineering Branch—	
Water power leases, \$11,853.75, derived from licences for water power developments; sundry, \$186.10	12,039 85
Indian Affairs Branch—	
Rentals	1,952 41
Immigration Branch—	
Registration fees, substitutional certificates	2,112 00
D Proceeds from Sales:	
Mines and Geology Branch—	
Supplies and publications	5,210 93
Lands, Parks and Forests Branch—	
Canadian National Parks: Buffalo products, \$32,416.90; cordwood, \$3,426.78; sundry, \$1,353.50; total, \$37,197.18.	
Forest Service: Timber and wood, \$25,193.71; sundry, \$222.15; total, \$25,415.86.	
Northwest Territories: Reindeer products, \$4,106; furs, \$3,341.50; staking maps, \$1,546.85; sundry, \$52.05; total, \$9,046.40.	
Public Lands, \$84,920.13; Ordnance Lands, \$15,710.27; Yukon Territory, \$1,570.68	173,860 52
Surveys and Engineering Branch—	
Survey maps, \$24,030.77, derived from sale of maps and plans at a price scale as set by the Governor in Council, and in some cases by Ministerial ruling; hydrographic charts, \$17,748.10; publications, \$187.71; sundry, \$255.44	42,222 02
Indian Affairs Branch—	
Equipment, \$178.55; live stock, \$5,855.19; property, \$150	6,183 74
Immigration Branch—	
Excess of revenue over expenditure in connection with catering service, \$1,546.51 (See Vote 175); publications, \$3.09	1,549 60
E Services and Service Fees:	
Mines and Geology Branch—	
Hardening and treatment of steel, etc., \$7,086.29; assays and analyses, \$2,079.90	9,166 19
Lands, Parks and Forests Branch—	
Canadian National Parks: Bathhouse receipts, \$54,302.65; water rates, \$23,422.76; telephone charges, \$22,036.10; electricity, \$11,110.52; garbage collection, \$6,387.01; sewer rates, \$6,019.01; rent of equipment, \$1,821.72; sundry, \$1,185.26; total, \$126,285.03.	
Forest Service, \$1,330.52; Northwest Territories, \$57; Public Lands, \$1	127,673 55
Surveys and Engineering Branch—	
Contributions towards the cost of water power investigations: Nova Scotia, \$3,298; New Brunswick, \$270; Quebec, \$10,000; Ontario, \$3,500; Manitoba, \$2,000; Saskatchewan, \$2,000; Alberta, \$2,000; British Columbia, \$7,500.	
Rental of equipment, \$315; sundry, \$91.20	35,974 20
Indian Affairs Branch—	
Electricity, \$1,210; sundry, \$211.66	1,421 66
F Refunds of Previous Years' Expenditures:	
Mines and Geology Branch	100 96
Lands, Parks and Forests Branch—	
Canadian National Parks, \$417.09; Yukon Territory, \$1,178.93; Northwest Territories, \$844.13; Forest Service, \$19.77; Migratory Birds, \$8.31	2,468 23
Surveys and Engineering Branch—	
Refunds with respect to transfer of water power development to the Province of Manitoba, \$98,283.53; sundry, \$228.70	98,512 23

These refunds are classified as follows: Capital charges due January 1, 1946—Lac Seul, \$27,914.50; Lake of the Woods, \$43,420.63; operating charges for the calendar year 1945: Lac Seul, \$20,278.63; Lake of the Woods, \$6,669.77. They represent the amortization of, and interest upon, the capital outlay by the Dominion in securing water storage in the Lake of the Woods and Lac Seul, together with the portion of the operating expenses (see Votes 154 and 155) of this storage for which the Province is liable.

Indian Affairs Branch—

Refunds on account of assistance given to Indians, \$2,498.32; gas and oil drums, \$518.42; gasoline tax, \$1,279.95; previous years' advances, \$863.49 5,160 18

Immigration Branch 2,121 01

G Miscellaneous:

Mines and Geology Branch 522 82

Lands, Parks and Forests Branch—

Canadian National Parks, \$896.55; Northwest Territories, \$1,146.34; Yukon Territory, \$54.48; Migratory Birds, \$380.15; Forest Service, \$7.35 2,484 87

Surveys and Engineering Branch 440 25

Indian Affairs Branch—

Interest on special trust accounts, \$2,998.96; sundry, \$133.40 3,132 36

Immigration Branch 1,786 25

Total Ordinary 1,153,567 12

Special Receipts—

H Refunds of Previous Years' War Expenditures:

Mines and Geology Branch 18,346 85

This amount includes \$17,861.88 received as repayments of loans from companies in receipt of assistance from the Dominion to aid them in the production of strategic minerals (for standing of these loans see page M-42).

Lands, Parks and Forests Branch 22 62

Surveys and Engineering Branch 789 12

Immigration Branch 184,640 72

The latter amount consists almost wholly of recoveries of expenditures made on behalf of Canadian nationals outside of Canada.

I Miscellaneous War Revenues:

Mines and Geology Branch 869 39

This amount was received as interest on loans from companies in receipt of assistance from the Dominion to aid them in the production of strategic minerals (for standing of loans see page M-42).

Adjusting Entries—

Non-Active Assets—Miscellaneous Investments, etc.

J Seed Grain and Relief Advances (Write-down) 45,435 70

This item is the offset to a similar amount reported as expenditure under Write Down of Assets (see page M-54). The entry covers the amount written off during the year from outstanding advances for Seed Grain and Relief. The status of these advances is shown under Non-Active Assets (see page M-54).

Grand Total \$1,403,671 52

Certified correct.

C. W. JACKSON,
for Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
M- 9	Stat.	Salary of Minister, Salaries Act, c. 24, 1944...	10,000 00	10,000 00	10,000 00
M- 9	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
M-10	126	Departmental Administration.....	152,565 00	147,419 72	149,393 98
			164,565 00	159,419 72	161,393 98
MINES AND GEOLOGY BRANCH					
M-10	127	Branch Administration.....	31,000 00	29,575 77	28,879 15
		Bureau of Mines—			
M-10	128	Bureau of Mines Administration.....	22,800 00	20,138 50	20,771 57
M-11	129 } 485 }	Mineral Resources Investigations.....	466,042 00	413,085 46	384,657 78
M-12	130	Explosives Act.....	29,500 00	22,082 03	24,312 79
M-12	131	To provide for the fabrication, erection and equipping of a hydro-generation plant in the Fuel Research Laboratories (Revote \$100,000).....	770,000 00		
		Bureau of Geology and Topography—			
M-12	132 } 486 }	Bureau of Geology and Topography, Administration and Miscellaneous Services.....	119,424 00	112,081 82	108,271 99
M-13	133 } 487 }	Geological Surveys.....	343,310 00	321,015 84	302,819 20
M-13	134 } 488 }	Topographical Surveys, including expenses of the Geographic Board of Canada	287,764 00	249,716 31	222,426 71
M-14	135 } 489 }	Drafting and Map Reproduction.....	108,912 00	84,983 50	79,033 49
M-14	136 } 490 }	National Museum of Canada.....	60,550 00	50,053 95	44,501 40
			2,239,302 00	1,302,733 18	1,215,674 08
LANDS, PARKS AND FORESTS BRANCH					
M-15	137	Branch Administration.....	20,000 00	19,771 18	19,061 09
		Government of the Northwest Territories—			
M-15	138 } 665 }	General Administration, operation and maintenance of services, including Wood Buffalo Park.....	429,685 00	404,605 52	372,689 48
M-16	139	Eastern Arctic Expedition.....	75,000 00	57,252 19	34,987 87
M-16	491 } 666 }	Yellowknife Airport.....	355,000 00	278,879 24	
M-17	492	Buildings at Yellowknife and Fort Smith....	140,000 00	106,342 99	
M-17	493	Forest Protection.....	140,000 00	78,933 30	
M-17	494	Medical and other facilities in the Mackenzie District.....	28,800 00		
		Government of the Yukon Territory—			
M-18	140 } 495 }	Administration.....	98,500 00	66,284 61	48,495 14
		Dominion Forest Service—			
M-18	141 } 496 }	General scientific, economic and administrative services.....	146,815 00	133,900 86	107,765 88
M-19	142 } 497 }	Forest Experiment Stations.....	128,495 00	66,158 73	30,245 46
M-19	143	Forest Products Laboratories.....	175,400 00	160,042 10	144,640 63
M-19	144	Grant to Canadian Forestry Association....	1,620 00	1,620 00	1,620 00
		Land Registry—			
M-20	145	Land Registry, Seed Grain Collections, Administration of Ordnance, Admiralty and Public Lands.....	55,390 00	52,658 83	50,506 40
		National Parks Bureau—			
M-20	146 } 498 }	National Parks and Historic Sites Services...	1,360,000 00	1,176,102 62	935,905 87
M-23	147	Administration of Migratory Birds Convention Act.....	50,750 00	48,470 37	45,382 55
M-23	148	Forest and Wild Life Conservation.....	40,000 00	35,134 30	37,239 93
M-23	149	Grant to the Jack Miner Migratory Bird Foundation (formerly provided as a grant to John Thomas (Jack) Miner).....	2,500 00	2,500 00	2,500 00
			3,247,955 00	2,688,656 84	1,831,040 30

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
SURVEYS AND ENGINEERING BRANCH					
M-24	150	Branch Administration.....	23,245 00	20,163 23	21,421 70
M-24	151	Dominion Observatory, Ottawa.....	103,105 00	98,099 31	97,680 50
M-24	152	Dominion Astrophysical Observatory, Victoria,			
	499	B.C.....	31,052 00	28,925 37	22,368 46
	667				
M-25	153	Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts.....	251,000 00	245,091 26	229,858 86
M-26	154	Lake of the Woods Control Board.....	8,950 00	8,395 72	8,163 58
M-26	155	To provide for expenses incurred under the Agreement between the Dominion, Ontario and Manitoba confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed.....	20,650 00	20,069 96	19,819 27
M-26	156	To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote)....	500 00	213 67	362 21
M-26	157	Engineering and Construction Service.....	99,100 00	92,480 01	91,629 99
M-27	158	Geodetic Service.....	146,610 00	120,416 81	135,542 48
M-27	159	To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin....	240 00	240 00	240 00
M-27	160	International Boundary Commission.....	38,785 00	32,885 68	31,997 11
		Hydrographic and Map Service—			
M-28	161	Hydrographic Service.....	407,285 00	397,214 63	371,000 85
M-28	500	Hydrographic Service—To provide for the repair and renovation of Hydrographic Steamer <i>Wm. J. Stewart</i> (Revote).....	10,000 00	5,850 00	364,000 00
M-29	501	To provide for supplies and shore maintenance for Hydrographic Steamer <i>Acadia</i>	5,000 00	540 00	
M-29	502	To provide for supplies and shore maintenance for Hydrographic Steamer <i>Cartier</i>	5,000 00		
M-29	162	Legal Surveys and Map Service, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying.....	290,082 00	251,266 74	215,256 11
M-30	163	To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc., (the fees of F. H. Peters, J. E. R. Ross and R. H. Montgomery, members of the Board, and A. W. Cole, Secretary, are to be paid out of this sum).....	950 00	841 44	825 18
			1,441,554 00	1,322,693 83	1,610,166 30
INDIAN AFFAIRS BRANCH					
M-30	164	Branch Administration.....	63,070 00	50,029 75	52,403 07
M-30	165	Indian Agencies.....	981,736 00	853,275 45	706,108 52
	503	Reserves and Trusts—			
M-32	166	Administration.....	414,163 00	42,682 96	50,515 14
	504				
M-32	Stat.	Indian Annuities, Indian Act, c. 98, R.S....	291,825 00	291,825 00	284,563 00
		Welfare and Training—			
M-32	169	Welfare of Indians.....	887,395 00	877,607 75	766,334 79
	506				
M-33	170	Indian Education.....	845,071 00	673,980 89	604,772 07
	507				
M-34	171	Grants to Residential Schools.....	1,619,915 00	1,616,022 88	1,542 530,39
M-34	172	Grants to Agricultural Exhibitions and Indian Fairs, in the amounts detailed in the			
	508	Estimates.....	6,025 00	4,743 59	3,785 45
M-35	173	Grant to provide additional services to Indians of British Columbia.....100,000	60,000 00	56,815 16	98,200 94
		*Less transferred.....40,000			
			5,169,200 00	4,466,983 43	4,109,213 37

DEPARTMENT OF MINES AND RESOURCES

M-9

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
IMMIGRATION BRANCH					
M-35	174	Administration of the Immigration Act and the Chinese Immigration Act.....	182,524 00	172,156 70	149,168 13
M-36	175	Field and Inspectional Service, Canada.....	1,310,345 00	1,237,706 97	1,080,818 86
M-27	176	Field and Inspectional Service, Abroad.....	148,957 00	113,381 98	79,046 94
			<u>1,641,826 00</u>	<u>1,523,245 65</u>	<u>1,309,033 93</u>
PENSIONS AND OTHER BENEFITS					
M-37	Stat.	Mrs. Doris Ryekman and children, Appropriation Act, No. 6, c. 50, 1936.....	600 00	600 00	600 00
M-38	177	Mrs. Alice Morson Smith.....	600 00	600 00	600 00
SUPERANNUATION AND RETIREMENT BENEFITS					
M-38	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	4,156 66	4,156 66	5,029 16
		Total Ordinary.....	<u>13,909,758 66</u>	<u>11,469,089 31</u>	<u>10,242,751 12</u>
SPECIAL					
LANDS, PARKS AND FORESTS BRANCH					
M-38	509	National Parks Bureau— National Parks and Historic Sites Services...	50,000 00	40,631 09	
INDIAN AFFAIRS BRANCH					
M-38	178	Fur conservation and development of native crafts, and to authorize, subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item.....	150,000 00	104,188 07	68,341 57
		Total Special.....	<u>200,000 00</u>	<u>144,819 16</u>	<u>68,341 57</u>
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page M-39).....	4,098,174 53	3,475,266 61	5,813,737 23
ADJUSTING ENTRIES					
WRITE DOWN OF ASSETS					
M-54	Stat.	Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown, c. 51, 1926-27.....	45,435 70	45,435 70	36,006 17
		Grand Total.....	<u>\$18,253,368 89</u>	<u>\$15,134,610 78</u>	<u>\$16,160,836 09</u>

* Transferred to the Department of National Health and Welfare together with Votes 167, 505 and 168 (P.C. 6495, October 12, 1945).

Salary of Minister, Salaries Act, c. 24, 1944.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

Payment of the above amounts was made as follows: to the Hon. T. A. Crerar, for the period April 1 to 17, 1945, \$566.67; to the Hon. J. A. Glen, for the period April 18, 1945 to March 31, 1946, \$11,433.33.

Vote 126 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	135,125 00	130,225 00	128,372 35
Cost of Living Bonus and Other Pay-list Items	8,240 00	8,440 00	8,376 02
Printing and Stationery	2,500 00	3,325 00	3,305 40
Supplies and Materials	1,200 00	4,700 00	2,801 29
A Travelling Expenses	3,500 00	3,500 00	2,351 44
Telephones, Telegrams, Postage, etc.	1,500 00	1,875 00	1,853 47
Sundries	500 00	500 00	359 75
	<u>\$ 152,565 00</u>	<u>\$ 152,565 00</u>	<u>\$ 147,419 72</u>

As of March 31, 1946, there were 56 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rate indicated by an asterisk includes war duties supplement: C. Camsell, Deputy Minister, \$10,000; A. J. Baxter, \$3,480; F. W. Carson, \$2,400; H. H. Chandler, \$3,420; J. M. Clarke, \$3,720; T. L. Cory, \$4,320; W. M. Cory, \$4,320; K. R. Daly, \$4,500; H. J. Davidson, \$4,080; C. W. Jackson, \$5,400; J. T. Laroche, \$2,520 (Dec. 1); V. A. Minnes, \$4,020 (July 20); A. V. Moffatt, \$2,520; G. H. Murray, \$3,000; A. B. Phelan, \$2,400; W. J. F. Pratt, \$4,320, secretarial allowance, \$300; W. M. Vincent, \$2,880; H. C. Warner, \$2,880; A. C. Wimberley, \$3,240.*

A Travelling expenses of \$300 or over were paid to: Hon. T. A. Crerar, \$500; Hon. J. A. Glen, \$1,200; C. Camsell, \$555.84.

MINES AND GEOLOGY BRANCH

Vote 127 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	26,115 00	26,115 00	26,001 47
Cost of Living Bonus and Other Pay-list Items	1,452 00	1,452 00	1,348 93
Printing and Stationery	400 00	475 00	377 10
Telegrams, Telephones, Postage, etc.	1,100 00	1,125 00	1,030 01
Travelling Expenses	400 00	400 00	116 57
Sundries	1,533 00	1,433 00	701 69
	<u>\$ 31,000 00</u>	<u>\$ 31,000 00</u>	<u>\$ 29,575 77</u>

As of March 31, 1946, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: L. L. Bolton, \$5,220; E. M. Edwards, \$2,400; J. R. Kirkeconnell, \$3,600; W. B. Timm, \$7,200.

Vote 128 Bureau of Mines—Bureau of Mines Administration

	Estimates	Allotments	Expenditures
Salaries	18,400 00	18,400 00	16,713 20
Cost of Living Bonus and Other Pay-list Items	1,810 00	1,810 00	1,561 03
Printing and Stationery	500 00	500 00	271 69
Travel (Field Studies)	500 00	500 00	55 00
Sundries	1,590 00	1,590 00	1,537 58
	<u>\$ 22,800 00</u>	<u>\$ 22,800 00</u>	<u>\$ 20,138 50</u>

As of March 31, 1946, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: M. M. Farnham, \$3,000; T. G. Madgwick, \$4,020.

Vote 129 (and Vote 485, Supplementary Estimates) Bureau of Mines—Mineral Resources Investigations

	Estimates	Allotments	Expenditures
Salaries	368,061 46	353,061 46	331,357 31
Cost of Living Bonus and Other Pay-list Items	28,664 00	25,164 00	13,368 62
A Supplies and Materials	30,000 00	37,500 00	31,941 16
Travel (Field Investigations)	8,500 00	6,500 00	4,899 84
Printing, Binding, Lithographing, etc.	7,000 00	7,000 00	4,799 99
B Equipment	20,000 00	32,500 00	22,618 09
C Sundries	3,816 54	4,316 54	4,100 45
	<u>\$ 466,042 00</u>	<u>\$ 466,042 00</u>	<u>\$ 413,085 46</u>

This vote provides for the costs of investigations, in laboratory, office and field, pertaining to mineral resources, the mining and metallurgical industries, mineral technology and economics of production and marketing; and the dissemination of information with respect thereto.

As of March 31, 1946, there were 160 salaried employees being paid from this account, of whom 48 were paid on a prevailing rate basis. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, A. K.	\$ 4,020 00		Kirkendale, G. A.	3,000 00	320 65†
Baltzer, C. E.	3,600 00		Malloch, E. S.	4,020 00	
Beer, H. L.	3,300 00		Martindale, E. S.	4,080 00	
Bowles, K. W. T.	3,000 00		McClelland, W. R.	3,300 00	
Brown, N. B.	3,300 00		McCree, J. S.	2,700 00	
Buisson, G. J. A.	3,300 00		Monture, G. C.	4,800 00	
Burrough, E. J.	3,300 00	\$ 1,005 52†	Nicolls, J. H. H.	3,420 00	
Casey, J. M.	3,240 00		Norrish, W. H.	4,320 00*	
Chantler, H. M.	3,420 00		Offord, R. J.	2,700 00	
Cooper, H. H.	2,400 00		Parsons, C. S.	5,400 00*	523 17†
Cornish, R. W.	2,700 00		Phillips, J. G.	3,300 00	543 53†
Coyne, B. P.	3,300 00		Picher, R. H.	3,300 00	
Cunningham, R. L.	3,060 00		Rogers, R. A.	3,600 00	
Eardley-Wilmot, V. L.	3,300 00		Rosewarne, P. V.	4,020 00	
Ells, S. C.	4,020 00		Sadler, A.	3,300 00	
Ensell, G.	2,400 00		Spence, H. S.	4,620 00	
Farnham, G. S.	4,800 00	386 23†	Stewart, D. M.	2,520 00	
Fournier, J. A.	3,900 00		Swartzman, E.	3,300 00	850 24
Frechette, H. (Feb. 13)	4,980 00		Swinerton, A. A.	3,300 00	386 83
Freeman, C. H.	2,820 00		Thomas, L. O.	4,020 00	
Gilmore, R. E.	4,620 00		Traill, R. J.	4,620 00	
Goudge, M. F.	4,020 00	574 59†	Turrall, W. T.	3,180 00	448 65
Haanel, B. F.	4,980 00		Wait, E. H.	2,760 00	
Haycock, M. H.	3,600 00		Wall, W. A.	3,000 00	
Hayes, J. St. C.	3,000 00		Warren, T. E.	4,200 00	680 07†
Inman, W. R.	2,400 00		Watts, H. L.	2,700 00	
Jenkins, W. S.	2,700 00		White, W. E.	2,580 00	
Johnston, J. D.	3,300 00		Young, R. J.	2,700 00	

†These items include amounts of \$58.58 charged to War and Demobilization Allotment and \$3,141.31 to Vote 308, Department of Reconstruction and Supply.

A Expenditures comprise: stationery and office supplies, \$1,717.72; photographic supplies, \$499.13; scientific supplies, \$7,726.78; gasoline and oil, \$397.53; sundry supplies and materials, \$21,600.

B Expenditures comprise: motor truck, \$2,420.83; library and educational equipment, \$2,544.25; scientific equipment, \$13,186.96; sundry equipment, \$1,213.14; maintenance of motor cars and trucks, \$321.47; maintenance of scientific and other equipment, \$2,931.44.

C Includes freight and express, \$2,530.54.

The Department of Public Printing and Stationery was paid \$7,914.51 from this vote.

Vote 130 Bureau of Mines—Explosives Act

	Estimates	Allotments	Expenditures
Salaries	20,475 00	20,475 00	16,897 32
Cost of Living Bonus and Other Pay-list Items	1,500 00	1,500 00	1,484 39
A Travelling Expenses	4,000 00	3,700 00	1,202 87
Equipment and Supplies	1,500 00	1,500 00	846 12
Professional and Other Special Services	600 00	600 00	363 32
Sundries	1,425 00	1,725 00	1,288 01
	<u>\$ 29,500 00</u>	<u>\$ 29,500 00</u>	<u>\$ 22,082 03</u>

This vote provides for the costs of administration of the Explosives Act, c. 62, R.S., an Act to regulate the manufacture, testing, storage, and importation of explosives.

As of March 31, 1946, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rate indicated by an asterisk includes war duties supplement. W. P. Campbell, \$4,320; M. C. Fletcher, \$4,020*; F. E. Leach, \$4,860 (Apr. 24); C. B. Mohr, \$3,300.

A Travelling expenses of \$300 or over were paid to: W. P. Campbell, \$498.83 (including \$36.50 paid from War and Demobilization Allotment); W. P. Paton (included under War and Demobilization Allotment).

Vote 131 Bureau of Mines—To provide for the fabrication, erection and equipping of a hydrogenation plant in the Fuel Research Laboratories (Revote \$100,000).....	\$ 770,000 00
Expenditures	nil

As no contracts were entered into, there were no expenditures to the end of the fiscal year.

Vote 132 (and Vote 486, Supplementary Estimates) Bureau of Geology and Topography—Bureau of Geology and Topography, Administration and Miscellaneous Services

	Estimates	Allotments	Expenditures
Salaries	94,533 60	94,533 60	91,675 10
Cost of Living Bonus and Other Pay-list Items	6,963 00	6,963 00	6,158 21
Supplies and Materials	10,000 00	9,000 00	7,781 64
Equipment	4,000 00	5,500 00	3,614 89
Purchase of Air Photographs	1,500 00	1,000 00	601 90
A Sundries	2,427 40	2,427 40	2,250 08
	<u>\$ 119,424 00</u>	<u>\$ 119,424 00</u>	<u>\$ 112,081 82</u>

As of March 31, 1946, there were 45 salaried employees being paid from this account, of whom 2 were paid on a prevailing rate basis. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. G. D. Barrowman, \$2,880; W. P. Daly \$3,600*; H. J. Dunlap, \$3,420; J. Hardouin, \$3,285; C. Lawson, \$2,580; F. C. C. Lynch, \$5,400; W. M. Marshall, \$2,700; P. J. McClymont, \$3,000; L. E. McLellan, \$2,400; P. J. Moran, \$3,000; R. K. Odell, \$4,620; E. C. Rochon, \$3,000; J. W. Spence, \$3,420; S. M. Steeves, \$3,240; A. V. Waite, \$2,820.

A Includes travelling expenses of \$1,314.68. A. E. Porsild received travelling expenses of \$457.58 (included under Vote 136).

The Department of Public Printing and Stationery was paid \$6,961.83 from this vote.

Vote 133 (and Vote 487, Supplementary Estimates) Bureau of Geology and Topography—Geological Surveys

	Estimates	Allotments	Expenditures
Salaries	187,472 00	187,472 00	186,015 39
Cost of Living Bonus and Other Pay-list Items	13,898 00	11,698 00	11,421 45
A Field Surveys and Travel	115,000 00	100,500 00	93,950 69
Printing, Binding, Lithographing, etc.,	12,000 00	12,000 00	5,377 03
B Equipment, Supplies and Sundries	14,940 00	31,640 00	24,251 28
	<u>\$ 343,310 00</u>	<u>\$ 343,310 00</u>	<u>\$ 321,015 84</u>

This vote provides for the costs of field and office studies of rocks, minerals and ore deposits of Canada that may lead to the discovery of ore and kindred deposits and more successful exploitation of deposits already known, and the publishing of the results of such investigations.

As of March 31, 1946, there were 60 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Alcock, F. J.	\$ 4,800 00	Feniak, M. (Sept. 20) .	2,520 00	Mawdsley, J. B.	
Ambrose, J. W.		Ferguson, S. A.	2,520 00	(Aug. 31)	3,720 00
(July 1)	3,900 00	Fortier, Y. O.	2,640 00	McLearn, F. H.	4,800 00
Armstrong, J. E.	3,900 00*	Hage, C. O. (Aug. 16)	3,000 00	Norman, G. W. H. ..	4,620 00
Bateman, J. D.		Hanson, G.	5,400 00	Patience, L. P.	3,000 00*
(Aug. 29)	3,000 00	Harrison, J. M.	3,000 00	Poitevin, E.	4,620 00
Bell, W. A.	4,800 00	Henderson, J. F.	3,900 00*	Rice, H. M. A.	3,900 00
Bostock, H. S.	4,260 00	Hume, G. S.	4,800 00	Shaw, G.	3,900 00*
Brown, R. A. C.	2,640 00	Irish, E. J. W.	2,640 00	Sternberg, C. M.	2,760 00
Buckham, A. F.	3,900 00*	Jolliffe, A. W.		Stewart, J. S.	4,020 00*
Cairnes, C. E.	4,800 00	(Mar. 26)	3,900 00	Stockwell, C. H.	4,440 00
Caley, J. F.	3,900 00	Kindle, E. D.	3,900 00	Tanton, T. L.	4,800 00
Cockfield, W. E.	4,800 00	Lang, A. H.	3,900 00	Thurber, J. B.	
Cooke, H. C.	4,800 00	Lord, C. S.	3,900 00*	(Dec. 19)	2,520 00
Duffell, S.	2,520 00	MacKay, B. R.	4,800 00	Weeks, L. J.	3,900 00
Ellsworth, H. V.	4,620 00	Maddox, D. C.	3,720 00	Wickenden, R. T. D. .	3,900 00
Erdman, O. A.	2,640 00	Marshall, J. R.	3,720 00	Wilson, A. E.	3,900 00
Fabry, R. J. C.	3,300 00			Wilson, M. E.	4,800 00

A This expenditure includes: salaries of 59 student assistants, \$21,804.15; wages of 38 cooks and labourers, \$15,628.90; gasoline and oil, \$2,651.13; provisions, \$16,007.14; transportation of field parties, \$24,254.28; travel, \$902.90; supplies and equipment, \$861.98; purchase of 7 horses, \$361; maintenance of motor cars and trucks, \$1,099.88; subsistence and care of horses, \$899.51; hire of horses, \$390.50; rentals \$407.47; freight and express \$8,225.53; miscellaneous, \$456.32.

Travelling expenses of \$300 or over were paid to: G. Hanson, \$758.30 (including \$70.15 charged to Vote 132); G. S. Hume \$698 (including \$7.95 charged to Vote 132 and \$624.90 to War and Demobilization Allotment).

B This expenditure includes: stationery and office supplies, \$941.23; camp equipment, \$2,296.58; canoes, \$352.25; purchase of 2 motor trucks, \$1,953; scientific equipment, \$3,809.99; sundry materials and supplies, \$4,906.75; expenses of the Vancouver Office, \$148.24; freight and express, \$1,738.58; maintenance of motor cars and trucks, \$3,834.26; maintenance of equipment, \$2,240.89; storage of equipment, \$418.40; subsistence and care of horses, \$1,292.78; miscellaneous, \$318.33.

Suppliers receiving \$5,000 or more: Canadian Pacific Air Lines, Limited, \$6,098.19 (amounts included in this total are also shown under transportation of field parties); Department of Public Printing and Stationery, \$6,491.41.

Vote 134 (and Vote 488, Supplementary Estimates) Bureau of Geology and Topography—Topographical Surveys, including Expenses of the Geographic Board of Canada

	Estimates	Allotments	Expenditures
Salaries	146,610 00	146,610 00	129,847 22
Cost of Living Bonus and Other Pay-list Items	18,154 00	14,654 00	9,438 93
A Field Surveys and Travel	88,000 00	83,000 00	73,254 03
B Equipment, Supplies and Sundries	35,000 00	43,500 00	37,176 13
	<u>\$ 287,764 00</u>	<u>\$ 287,764 00</u>	<u>\$ 249,716 31</u>

As at March 31, 1946, there were 70 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below:

	Salary rate		Salary rate		Salary rate
Anderson, B. L.	\$ 2,400 00	Fry, E. S.	3,060 00	Palmer, P. E.	3,720 00
Browne, E. F.	3,240 00	Gammon, A. O.	2,880 00	Parlee, R. J.	2,820 00
Butterworth, J. V. ...	3,240 00	Hollingsworth, G. S. .	2,700 00	Patterson, J. H.	2,700 00
Carroll, J.	3,060 00	Hunt, S.	2,820 00	Smith, C. H.	3,000 00
Chipman, K. G.	4,800 00	MacDonald, J. A.	3,420 00	Spence, H. N.	3,240 00
Clark, R. W.	2,580 00	MacLeod, G. A.	2,400 00	†Taggart, C. H.	3,420 00
Corry, J. H.	2,400 00	McDonald, R. C.	3,420 00	Tuttle, A. C.	3,060 00
Cox, A. C.	2,460 00	McKay, R. B.	4,080 00	Walker, E. W.	2,400 00
Duncan, C. M.	2,460 00	McLean, S. C.		West, H. A. S.	3,000 00
Du Vernet, F. P.	2,820 00	(Dec. 6)	3,420 00	Wight, E. J.	3,180 00
Fletcher, W. A.	3,420 00	Miller, W. H.	3,780 00		

† Received travelling expenses of \$2,271.90 from Vote 166.

A This expenditure includes: salaries of 24 student assistants, \$8,341; wages of 41 cooks and labourers, \$18,040.40; gasoline and oil, \$1,561.20; travelling expenses, \$494.59; transportations of field parties, \$7,760.66; provisions, \$9,145.05; freight and express, \$3,304.97; sundry supplies and equipment, \$696.50; maintenance of motor cars and trucks, \$719.64; subsistence and care of horses, \$692.34; rentals, \$187.24; aerial survey by the Canadian Pacific Air Lines, Limited, \$25,066.39; miscellaneous, \$1,017.18. The sum of \$3,773.13, received from the Province of Nova Scotia as assistance in 2 surveys, was credited hereto.

B This expenditure includes: stationery and office supplies, \$1,754.79; camp equipment, \$3,270.36; canoes, \$469.83; purchase of 2 motor cars, \$1,953; purchase of 2 motor trucks, \$1,852.66; sundry supplies and materials, \$714.95; scientific equipment, \$21,323.66; maintenance of motor cars and trucks, \$1,441.79; maintenance of equipment \$3,022.62; subsistence and care of horses, \$890.98; miscellaneous, \$476.49.

Suppliers receiving \$5,000 or more: Canadian Pacific Air Lines, Limited, \$26,329.46 (including \$1,263.07 shown under transportation of field parties); Instruments Limited, \$15,495.

Vote 135 (and Vote 489, Supplementary Estimates) Bureau of Geology and Topography—Drafting and Map Reproduction

	Estimates	Allotments	Expenditures
Salaries	62,145 00	65,445 00	56,040 48
Cost of Living Bonus and Other Pay-list Items	3,799 00	3,919 00	3,124 09
Supplies and Materials	3,000 00	3,000 00	2,788 90
Printing, Binding, Lithographing, etc.	39,968 00	36,548 00	23,030 03
	<u>\$ 108,912 00</u>	<u>\$ 108,912 00</u>	<u>\$ 84,983 50</u>

As of March 31, 1946, there were 26 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: S. G. Alexander, \$3,420; A. Dickison, \$4,020 (Nov. 22); A. T. Hinge, \$2,460; A. Joanes, \$3,420; W. Landles, \$2,640; A. Sullivan, \$2,880; R. Veitch, \$2,760; E. J. Villeneuve, \$2,880.

The Department of Public Printing and Stationery was paid \$23,430.57.

Vote 136 (and Vote 490, Supplementary Estimates) National Museum of Canada

	Estimates	Allotments	Expenditures
Salaries	39,840 00	39,495 00	38,749 13
Cost of Living Bonus and Other Pay-list Items	2,694 00	3,139 00	3,102 71
A Field Surveys and Travel	5,750 00	5,650 00	3,198 47
Printing, Binding, Lithographing, etc.	7,500 00	7,800 00	1,697 36
Museum Equipment, Supplies, Purchase of Specimens, etc. ..	3,750 00	3,450 00	2,795 84
Sundries	1,016 00	1,016 00	510 44
	<u>\$ 60,550 00</u>	<u>\$ 60,550 00</u>	<u>\$ 50,053 95</u>

As of March 31, 1946, there were 17 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements. R. M. Anderson, \$4,500; C. M. Barbeau, \$4,320; C. E. Johnson, \$2,760; J. D. Leechman, \$2,520; C. L. Patch, \$2,820; A. E. Porsild, \$3,600*; A. L. Rand, \$3,600*.

A. E. Porsild received travelling expenses of \$457.58 (paid from Vote 132).

A This expenditure includes: salaries of 2 student assistants, \$322; wages of 2 cooks and labourers, \$420; gasoline and oil, \$219.33; provisions, \$443.35; transportation expenses of field parties, \$1,468.27; miscellaneous, \$325.52.

LANDS, PARKS AND FORESTS BRANCH

Vote 137 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	16,830 00	17,460 00	17,455 00
Cost of Living Bonus and Other Pay-list Items	805 00	845 00	840 30
Printing and Stationery	1,000 00	1,000 00	865 61
Travelling Expenses	600 00	5 00	2 00
Telephones, Telegrams, Postage, etc.	500 00	500 00	468 00
Sundries	265 00	190 00	140 27
	<u>\$ 20,000 00</u>	<u>\$ 20,000 00</u>	<u>\$ 19,771 18</u>

As of March 31, 1946, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: R. A. Gibson, \$7,500; G. E. B. Sinclair, \$4,620.

Vote 138 (and Vote 665, Further Supplementary Estimates) Government of the Northwest Territories—
General Administration, operation and maintenance of services, including Wood Buffalo Park

	Estimates	Allotments	Expenditures
Salaries	173,765 00	152,015 00	136,322 44
Cost of Living Bonus and Other Pay-list Items	12,275 00	12,275 00	11,840 60
Living Allowances	4,500 00	4,500 00	4,133 33
Printing and Stationery	6,500 00	10,100 00	10,012 07
A Supplies and Materials	57,400 00	57,400 00	53,558 87
B Travelling Expenses	10,950 00	12,000 00	11,929 79
Freight, Express, Telegrams, Postage, etc.	13,250 00	15,350 00	15,103 36
Equipment, Maintenance and Repairs	14,750 00	14,750 00	14,180 18
C Hospitalization; Professional and other Special Services; Grants to Schools; Assistance to Industrial Homes	105,795 00	120,795 00	119,384 84
Sundries	30,500 00	30,500 00	28,140 04
	<u>\$ 429,685 00</u>	<u>\$ 429,685 00</u>	<u>\$ 404,605 52</u>

The expenses of operating the various services were as follows: Head Office, Administration, \$83,420.82; District Office, Fort Smith, \$87,864.99; Hospitalization and Medical Services, \$121,107.42; Reindeer Station, \$35,416.85; Relief to Destitutes, \$43,362.45; Schools, \$6,255.50; Wood Buffalo Park, \$22,596.75; Administration of Civil Justice, \$4,580.74.

The Reindeer Station is located in the Northern MacKenzie District and consists of some 6,600 square miles. The costs of operation were as follows: wages, \$15,708.94; supplies and materials, \$8,801.53; travelling expenses, \$610.52; freight, express, etc., \$4,751.86; equipment, \$4,803; sundry, \$741.

Wood Buffalo Park has an area of 17,300 square miles, of which 3,625 square miles lie in the District of MacKenzie and the remainder in the Province of Alberta, and has a regular warden service. The costs of operation were as follows: salaries and wages, \$11,085.32; supplies and materials, \$8,905.08; travelling expenses, \$132.65; freight, express, etc., \$1,388.36; equipment, \$1,085.34.

As of March 31, 1946, there were 72 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: A. O. Ames, \$3,600; T. F. Bracken, \$2,400; T. Clifford, \$2,520; A. L. Cumming, \$4,800; P. J. Daly, \$3,000; J. F. Doyle, \$3,120; *F. Fraser, \$3,600; *A. H. Gibson, \$3,600; W. E. Hogan, \$2,400; C. A. R. Lawrence, \$3,000; L. D. Livingstone, \$3,480; J. W. K. Lock, \$3,300; W. F. Lothian, \$2,820; *J. R. McElroy, \$2,700; D. L. McKeand, \$4,620 (Jan. 12); M. Meikle, \$3,600; J. L. Morin, \$2,400; W. Nason, \$4,140; G. W. Payton, \$3,000; J. P. Richards, \$3,000; *L. H. Riddell, \$2,520; *P. E. Trudel, \$2,700; *J. H. Whyard, \$2,700.

* Received additional compensation—see following list.

The following employees, whose salaries are detailed above, were receiving: full maintenance, L. H. Riddell; house, fuel and light, A. H. Gibson; living allowance, \$1,500, P. E. Trudel; payment of expenses not exceeding \$90 per month, F. Fraser, J. R. McElroy, J. H. Whyard.

A The expenditures were for: coal, \$3,996.54; coal oil, \$578.80; dog food, \$1,581.50; fuel oil, \$2,098.98; gasoline and oil, \$2,744.26; hunting and fishing supplies, \$474.65; medical supplies, \$11,299.47; photographic supplies, \$1,939.17; provisions, \$19,838.82; sundry supplies, \$9,006.68.

B The expenditures were for travelling expenses: of employees, \$10,087.30; of other than Government employees, \$1,842.49. Those receiving \$300 or over: A. O. Ames, \$410.55; T. Clifford, \$384.32; H. A. Graves, \$1,027.83; J. R. McElroy, \$595.80; D. L. McKeand, \$593.83 (includes \$578.58 charged to Vote 139); M. Meikle, \$1,879.36; J. H. Whyard, \$680.20.

C Assistance in the maintenance of hospitals and schools accounts for the greater part of the expenditure.

Under authority of ordinances, payment is made for the treatment and maintenance of indigent patients in hospitals. Grants are made to the Church of England and Roman Catholic authorities toward the maintenance of day and boarding schools. Maintenance in hospitals and institutions amounting to \$62,812.93 was paid to the following: Aklavik, All Saints Mission Hospital and Industrial Home, \$9,647.02, Roman Catholic Mission, \$8,008.77; Brandon, Mental, \$1,796.20; Calgary, Central Alberta Sanatorium, \$992.80; Chesterfield, Ste. Theresa's Hospital and Industrial Home, \$7,983.98; Cochrane, Lady Minto, \$312.45; Edmonton, Convent of Our Lady of Charity, \$365, Misericordia, \$979.20, St. Joseph's, \$495, University of Alberta, \$1,057.10; Fort George, St. Philip's, \$291.25; Fort Norman, \$685; Fort Resolution, St. Joseph's, \$2,267.50; Fort San, Saskatchewan Anti-tuberculosis League, \$411.80; Fort Simpson, \$1,417.50; Fort Smith, Roman Catholic General, \$3,620; Halifax, Children's, \$867, Victoria General, \$212.50; Hay River, St. Peter's, \$554.99; London, Queen Alexandra Sanatorium, \$110; Montreal General, \$527.58; Moose Factory, \$1,914.50; Pangnirtung, St. Luke's Hospital and Industrial Home, \$11,103.87; Ponoka, Provincial Mental, \$3,731.09; The Pas, St. Anthony's, \$1,031.50; Toronto, National Sanatorium Association, \$2,093.04; sundry, \$336.29. Grants to day schools amounting to \$5,750 were as follows:—Church of England Missions: Aklavik, \$400; Baker Lake, \$250; Eskimo Point, \$62.50; Roman Catholic Missions: Aklavik, \$400; Chesterfield, \$125; Eskimo Point, \$125; Fort Providence, \$400; Fort Resolution, \$400; Fort Simpson, \$200; Fort Smith, \$625; Igloolik, \$62.50; Mistake Bay, \$125; Fort Smith Public, \$700; Yellowknife Public, \$1,875. Grants to boarding schools, amounting to \$24,440.17, were as follows:—Church of England Missions: Aklavik, \$8,826.52; Fort George, \$991.24; Moose Factory, \$442.09; Roman Catholic Missions: Aklavik, \$6,793.07; Fort George, \$1,978.64; Fort Providence, \$2,902.76; Fort Resolution, \$2,505.85.

P.C. 6495, October 12, 1945, authorized transfer of control and supervision of administration of medical care and hospitalization of Eskimos to the Department of National Health and Welfare from November 1, 1945. The expenditure from November 1, 1945, to the close of the fiscal year was included in this appropriation and amounted to \$51,115.54.

Vote 139 Government of the Northwest Territories—Eastern Arctic Expedition

	Estimates	Allotments	Expenditures
Supplies and Materials	200 00	200 00	25 70
A Freight, Express, Telegrams, Postage, etc.	65,000 00	60,000 00	45,604 68
B Travelling Expenses	9,800 00	14,800 00	11,621 81
	<u>\$ 75,000 00</u>	<u>\$ 75,000 00</u>	<u>\$ 57,252 19</u>

A B Under agreement with the Hudson's Bay Company, approved by P.C. 2728, April 17, 1945, freight and passengers on Government business were transported in accordance with the schedule of rates set out in the agreement. Payments to the Company amounted to \$55,597.16, of which \$45,553.33 was for freight and \$10,043.83 for passengers.

Travelling expenses of \$300 or over were paid to: D. L. McKeand (included under Vote 138); J. G. Wright (included under Vote 146).

Vote 491 (and Vote 666, Further Supplementary Estimates) Government of the Northwest Territories—Yellowknife Airport	355,000 00
Expenditures	<u>\$ 278,879 24</u>

The airport was constructed by the Department of Transport and the expenditures were for: salaries and wages, \$9,286.62; supplies and materials, \$73,066.98; acquisition of equipment, \$37,230.13; repairs to buildings and equipment, \$118,717.23; plant rental, \$6,415.90; structures and parts and non-structural improvements to land, \$3,343.23; travelling expenses, \$7,046.05; freight and express, \$22,953.46; miscellaneous, \$819.64.

Travelling expenses of \$300 or over were paid to: S. K. Hansen, \$624; H. D. Key, \$388.50; also to the following (included under Department of National Defence—Air Services—War and Demobilization Allotments): F. J. Markham, L. H. Somerville, L. M. Wilson.

Suppliers receiving \$5,000 or more: J. D. Adams Ltd., \$8,738.23; A. M. Berry & Co., Ltd., \$117,264.95; Imperial Oil Ltd., \$22,339.79; Northern Transportation Co., Ltd., \$17,111.92; Union Tractor & Equipment Co., Ltd., \$13,757.78.

Vote 492 Government of the Northwest Territories—Buildings at Yellowknife and Fort Smith		
Smith		140,000 00
Expenditures		\$ 106,342 99

The buildings at Yellowknife cost \$78,841.16 and at Fort Smith \$27,501.83 and were constructed by the Department of Public Works.

A distribution of expenditures follows: salaries and wages, \$40,025.12; professional services, \$1,592.87; equipment, supplies and materials, \$52,040.86; travelling expenses, \$6,379.54; transportation of equipment, supplies and materials, \$6,304.60.

R. A. Bradley received: salary (at \$400 per month) \$1,729.03, travelling expenses, \$709.38; W. J. Johnston: travelling expenses, \$1,495.38 (included under Department of Public Works, Vote 266); J. C. Meade: salary (at \$325 per month) \$1,197.58, travelling expenses, \$333.52.

Suppliers receiving \$5,000 or more: H. W. Brooker, \$7,348.68; Dominion Motors, Ltd., \$6,535.85; War Assets Corporation, \$19,528.

Vote 493 Government of the Northwest Territories—Forest Protection

	Estimates	Allotments	Expenditures
Salaries and Wages	32,600 00	13,600 00	10,019 72
Cost of Living Bonus and Other Pay-list Items	3,170 00	3,170 00	35 71
Living Allowances	5,800 00	5,800 00	
Printing and Stationery	200 00	1,200 00	444 72
Supplies and Materials	11,750 00	11,750 00	6,155 69
A Travelling Expenses	500 00	5,500 00	3,948 47
Freight, Express, Telegrams, Postage, etc.	2,480 00	5,480 00	4,527 42
Equipment, Maintenance and Repairs	66,500 00	76,500 00	52,665 23
Advertising and Publicity	5,000 00	5,000 00	
Sundries, including Hire of Aircraft	12,000 00	12,000 00	1,136 34
	<u>\$ 140,000 00</u>	<u>\$ 140,000 00</u>	<u>\$ 78,933 30</u>

On March 31, 1946, 1 salaried employee was being paid from this account, E. G. Oldham, who was receiving a salary at an annual rate of \$3,900.

A Travelling expenses of \$300 or over were paid to: J. H. Atkinson (included under Vote 146); E. E. Dore, \$603.67; H. L. Holman (included under Vote 141); E. G. Oldham, \$738.11.

Vote 494 Government of the Northwest Territories—Medical and other Facilities in the MacKenzie District

	Estimates	Allotments	Expenditures
Salaries and Wages	9,000 00	9,000 00	
Cost of Living Bonus and Other Pay-list Items	100 00	100 00	
Supplies and Materials	5,000 00	5,000 00	
Travelling Expenses	3,000 00	3,000 00	
Freight, Express, Telegrams, Postage, etc.	1,000 00	1,000 00	
Equipment, Maintenance and Repairs	2,500 00	2,500 00	
Sundries	8,200 00	8,200 00	
	<u>\$ 28,800 00</u>	<u>\$ 28,800 00</u>	

No expenditures were incurred as, due to war conditions, services of medical and educational officers could not be obtained.

Vote 140 (and Vote 495, Supplementary Estimates) Government of the Yukon Territory—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	28,265 00	28,265 00	24,950 98
Cost of Living Bonus and Other Pay-list Items	2,330 00	2,330 00	1,343 32
Living Allowances	12,475 00	12,475 00	12,130 83
A Maintenance, Transportation, etc., of Insane Patients	15,000 00	15,000 00	11,203 33
Advertising and Publicity	1,200 00	1,200 00	1,056 38
Freight, Express, Telegrams, Postage, etc.	2,000 00	2,000 00	1,212 07
Supplies and Materials	2,500 00	2,500 00	199 08
Equipment, Maintenance and Repairs	14,000 00	12,500 00	2,023 97
B Travelling Expenses	5,200 00	5,200 00	4,459 03
Printing and Stationery	1,000 00	2,500 00	1,664 14
Administration of Justice	10,000 00	10,000 00	4,754 52
Sundries	4,530 00	4,530 00	1,286 96
	<u>\$ 98,500 00</u>	<u>\$ 98,500 00</u>	<u>\$ 66,284 61</u>

As of March 31, 1946, there were 15 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: J. E. Gibben, \$6,000; F. H. R. Jackson, \$2,700; G. A. Jeckell, \$4,620. In addition, J. E. Gibben received \$500 retaining fee as legal adviser to Yukon Council and G. A. Jeckell received \$2,000 living allowance.

A The province of British Columbia received \$10,202.30 for care and maintenance, etc., of insane patients at Essondale Hospital. Amounts totalling \$411.18 received from estates of deceased patients and representing refunds of current years' expenditures made on their behalf were credited to this allotment.

B Travelling expenses of \$300 or over were paid to: J. E. Gibben, \$974.45; F. H. R. Jackson, \$572.54; G. A. Jeckell, \$688.55.

Vote 141 (and Vote 496, Supplementary Estimates) Dominion Forest Service—General scientific, economic and administrative services

	Estimates	Allotments	Expenditures
Salaries and Wages	120,360 00	120,360 00	116,273 15
Cost of Living Bonus and Other Pay-list Items	9,950 00	9,950 00	8,184 82
Allowances	144 00	144 00	132 00
A Travelling Expenses	6,775 00	6,775 00	3,136 70
Printing and Stationery	2,600 00	2,600 00	2,114 84
Supplies and Materials	1,650 00	1,650 00	1,387 00
Telephones, Telegrams, Postage, Freight, Cartage, etc.	1,125 00	1,125 00	869 81
Equipment	3,350 00	3,350 00	1,335 24
Sundries	861 00	861 00	467 30
	<u>\$ 146,815 00</u>	<u>\$ 146,815 00</u>	<u>\$ 133,900 86</u>

This vote provides for the costs of administrative services in the advancement of forest conservation in Canada; the investigation of forest conditions and determination of rates of growth. The following is a distribution of the expenditures by offices: Head Office, \$114,616.58; Maritimes District Office, \$7,056.33; Manitoba-Saskatchewan District Office, \$3,872.42; Alberta District Office, \$8,355.53.

As of March 31, 1946, there were 57 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements. H. W. Beall, \$3,900; A. Bickerstaff, \$2,400*; D. R. Cameron, \$6,000; R. H. Candy, \$3,300; G. C. Cunningham, \$2,400*; J. R. Dickson, \$3,000; J. L. Farrar, \$3,000; P. A. Gorman, \$3,240; J. D. B. Harrison, \$4,200; C. C. Heimburger, \$3,000; H. L. Holman, \$3,900; S. T. B. Losee, \$2,700; F. D. MacAndrews, \$2,400*; D. A. Macdonald, \$5,100; G. A. Mulloy, \$3,900; D. E. Nickerson, \$2,400; J. M. Novak, \$2,400*; H. A. Parker, \$2,700; V. H. Phelps, \$2,400*; W. M. Robertson, \$4,200; J. M. Robinson, \$2,700; H. E. Seely, \$3,900; G. Tunstell, \$4,200; E. E. Turton, \$3,000; J. C. Veness, \$3,900; R. M. Watt, \$2,700.

A Travelling expenses of \$300 or over were paid to: H. W. Beall, \$432.68; D. R. Cameron, \$723.47 (includes \$212.38 paid from Department of External Affairs, Vote 453 and \$207.75 paid from Department of Reconstruction and Supply, Vote 308); G. C. Cunningham, \$1,596.36; H. L. Holman, \$1,186.28 (includes \$811.59 charged to Vote 493 and \$300.52 to War and Demobilization Allotments); W. M. Robertson, \$538.76 (includes \$82.95 charged to War and Demobilization Allotment).

Vote 142 (and Vote 497, Supplementary Estimates) Dominion Forest Service—Forest Experiment Stations

	Estimates	Allotments	Expenditures
Salaries and Wages	86,325 00	86,325 00	35,492 30
Cost of Living Bonus and Other Pay-list Items	2,395 00	2,395 00	1,910 64
Travelling Expenses	2,650 00	2,650 00	1,285 28
Printing and Stationery	800 00	1,900 00	1,899 81
Supplies and Materials	15,095 00	11,670 00	2,776 01
Telephones, Telegrams, Freight, Cartage, etc.	800 00	1,500 00	1,480 80
Equipment	19,050 00	20,675 00	20,671 12
Sundries	1,350 00	1,380 00	642 77
	<u>\$ 128,495 00</u>	<u>\$ 128,495 00</u>	<u>\$ 66,158 73</u>

This vote provides for the cost of research work at five forest experiment stations: Acadia, Valcartier, Petawawa, Riding Mountain and Kananaskis. The results are made available to the provinces and industry.

The amounts expended at these stations were as follows: Acadia, \$11,499.37; Valcartier, \$8,708.08; Petawawa, \$34,225.27; Riding Mountain, \$296.47; Kananaskis \$11,429.54.

As of March 31, 1946, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: W. B. M. Clarke, \$2,400; J. L. R. McLenahan, \$3,000; M. B. Morison, \$2,700 (Feb. 1); J. W. Noakes, \$2,400; R. G. Ray, \$3,300; E. G. Saunders, \$3,000.

Vote 143 Dominion Forest Service—Forest Products Laboratories

	Estimates	Allotments	Expenditures
Salaries and Wages	137,735 00	137,735 00	130,714 06
Cost of Living Bonus and Other Pay-list Items	6,764 00	6,764 00	6,228 52
Allowances	600 00	600 00	600 00
A Travelling Expenses	4,250 00	4,250 00	3,994 55
Printing and Stationery	3,976 00	4,101 00	4,098 46
Supplies and Materials	6,325 00	6,650 00	6,649 62
Telephones, Telegrams, Freight, Cartage, etc.	1,610 00	1,610 00	1,153 99
Equipment	13,050 00	12,350 00	5,268 43
Sundries	1,090 00	1,340 00	1,334 47
	<u>\$ 175,400 00</u>	<u>\$ 175,400 00</u>	<u>\$ 160,042 10</u>

This vote provides for the cost of operation of forest products laboratories of which there are three units, namely: the main laboratories at Ottawa; a pulp and paper division at Montreal, in the operating costs of which the Canadian Pulp and Paper Association and McGill University participate; and a branch laboratory at Vancouver, housed in the buildings provided by the British Columbia Government. The amounts expended at these laboratories were as follows: Ottawa, \$77,985.95; Montreal, \$45,612.74; Vancouver, \$36,443.41.

As of March 31, 1946, there were 47 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. J. B. Alexander, \$3,600; E. A. Atwell, \$2,700; R. M. Brown, \$4,440; M. J. Colleary, \$2,700; W. H. deMontmorency, \$4,320; H. W. Eades, \$3,000*; C. W. Fritz, \$3,000; C. Greaves, \$3,600; J. D. Hale, \$3,600; J. F. Harkom, \$3,900; H. W. Johnston, \$4,320 (May 11); T. A. McElhanney, \$5,100; R. S. Millett, \$3,060; C. R. Mitchell, \$2,700; G. E. Moore, \$2,700 (Oct. 2); R. S. Perry, \$3,600; A. A. Scott, \$4,320; H. P. Sedziak, \$2,400*; W. E. Wakefield, \$3,900; F. H. Yorston, \$3,600.

A Travelling expenses of \$300 or over were paid to: J. B. Alexander, \$624.43; R. M. Brown, \$361.13; H. W. Eades, \$344.20; C. Greaves, \$574.59 (charged to Department of Reconstruction and Supply, Vote 308); T. A. McElhanney, \$688.50 (includes \$136.52 charged to Vote 453, Department of External Affairs); D. G. Miller (included under War and Demobilization Allotment).

Vote 144 Dominion Forest Service—Grant to Canadian Forestry Association.....	1,620 00
Expenditures	\$ 1,620 00

Vote 145 Land Registry—Land Registry, Seed Grain Collections, Administration of Ordnance, Admiralty and Public Lands

	Estimates	Allotments	Expenditures
Salaries	46,590 00	45,590 00	44,952 14
Cost of Living Bonus and Other Pay-list Items	3,946 00	3,546 00	3,253 30
Deferred Retiring Leave	1,200 00		
Travelling Expenses	550 00	150 00	77 42
Telephones, Telegrams, Postage, etc.	110 00	85 00	59 53
Supplies and Materials	200 00	125 00	64 08
Printing and Stationery	1,500 00	1,300 00	733 67
Legal and Registration Fees	400 00	700 00	254 74
Surveys	594 00	1,894 00	1,389 68
Sundries, including Local Improvement Taxes	300 00	800 00	674 27
A Investigations by Soldier Settlement		1,200 00	1,200 00
	\$ 55,390 00	\$ 55,390 00	\$ 52,658 83

As of March 31, 1946, there were 34 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: A. A. Cohoon, \$3,000; J. C. Cowan, \$2,400; A. S. Cram, \$3,240; J. M. Douglas, \$2,520; J. F. Gillespie, \$3,000; H. L. Stewart, \$2,400; J. L. Turner, \$5,220.

A This payment was made to the Department of Veterans Affairs for investigations in connection with the appraisal of land, etc.

Vote 146 (and Vote 498, Supplementary Estimates) National Parks Bureau—National Parks and Historic Sites Services

	Estimates	Allotments	Expenditures
Salaries and Wages	722,245 00	722,245 00	696,844 33
Cost of Living Bonus and Other Pay-list Items	101,800 00	101,800 00	46,845 44
A Travelling Expenses	6,200 00	9,700 00	9,654 87
Freight, Express, etc.	35,000 00	35,000 00	29,559 04
Printing and Stationery	9,000 00	9,000 00	7,698 12
B Equipment, Materials and Supplies	467,000 00	463,250 00	366,596 91
Allowances	1,390 00	1,390 00	1,320 00
Sundries	17,365 00	17,615 00	17,583 91
	\$1,360,000 00	\$1,360,000 00	\$1,176,102 62

The expenditures by parks and services were as follows: Head Office, \$113,328.49; Parks and Resources Information, \$7,853.74; Historic Sites, \$33,091.71; Banff Park, \$276,050.65; Cape Breton Highlands Park, \$54,383.21; Elk Island Park, \$55,661.35; Georgian Bay Islands Park, \$5,987.21; Glacier Park, \$10,338.32; Jasper Park, \$164,913.36; Kootenay Park, \$55,285.12; Mount Revelstoke Park, \$12,451.83; Point Pelee Park, \$7,570.50; Prince Albert Park, \$105,202.03; Prince Edward Island Park, \$24,883.94; Riding Mountain Park, \$88,226.22; St. Lawrence Islands Park, \$4,152.16; Waterton Lakes Park, \$100,054.26; Yoho Park, \$56,668.52.

In addition to the expenditures in the national parks and on historic sites paid from this vote, other expenditures were made from Votes 148, 509 and the War Expenditure and Demobilization Appropriation (see page M-22 for summary, which forms part of a comparative statement of revenues and expenditures by parks and services).

As of March 31, 1946, there were 303 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rate indicated by an asterisk includes war duties supplement: G. W. Bryan, \$2,400; J. H. Byrne, \$3,300; C. G. Childe, \$2,700; H. H. Clarke, \$3,720; W. D. Cromarty, \$4,020; †H. A.

DeVeber, \$2,700; T. C. Fenton, \$2,700; S. E. Hand, \$2,400; †O. E. Heaslip, \$2,820; T. S. Heaslip, \$2,400; D. L. Hogan, \$3,000; †G. F. Horsey, \$3,300; J. L. Horsfall, \$2,400; †P. J. Jennings, \$3,420*; †H. Knight, \$2,820; C. K. LeCapelain, \$3,480; J. D. B. MacFarlane, \$3,300; †J. P. Macmillan, \$2,820 (Mar. 11); J. G. Perdue, \$2,520; C. H. E. Powell, \$3,720; J. Smart, \$5,400; J. B. Snape, \$2,700; V. E. F. Solman, \$2,400; J. E. Spero, \$4,620; R. J. C. Stead, \$4,740; †J. A. Wood, \$2,820; J. G. Wright, \$3,900.

†These employees received house, fuel and light for cash in lieu thereof: H. A. DeVeber, O. E. Heaslip, G. F. Horsey, P. J. Jennings, H. Knight, (Apr. 1 to 15 and Oct. 16 to Mar. 31, in cash), J. P. Macmillan (Mar. 11); J. A. Wood.

E. K. Eaton, serving without salary, received \$600 in lieu of house, fuel and light.

A Travelling expenses of \$300 or over were paid to: J. H. Atkinson, \$501.84 (charged to Vote 493); I. M. Cowan, \$798.54; W. D. Cromarty, \$302.02; H. A. DeVeber, \$422.68; C. K. LeCapelain, \$1,743.11 (including \$512.26 charged to War and Demobilization Allotment); M. H. Long, \$338.60; W. N. Sage, \$383.15; J. Smart, \$301.30; V. E. F. Solman, \$476.92 (including \$122.08 charged to Vote 147); R. J. C. Stead, \$443.85; J. G. Wright, \$399.74 (charged to Vote 139).

B Suppliers receiving \$5,000 or more: J. H. Ashdown Hardware Co., Ltd., \$5,083.86; Brewster's Garage, \$6,593.80; British American Oil Co., Ltd., \$3,374.92; Brunner, Mond Canada Sales Ltd., \$18,819.01; Burns and Co., Ltd., \$7,451.69; Canadian Industries Ltd., \$6,625; Gainers Ltd., \$8,233.11; Imperial Oil Ltd., \$25,779.44; Marshall-Wells Alberta Co., Ltd., \$5,772.11; McColl-Frontenac Oil Co., Ltd., \$10,880.03; Shell Oil Co. of Canada, Ltd., \$6,866.57; Swift Canadian Co., Ltd., \$8,555.03; Union Oil Co. of Canada Ltd., \$5,600.53; Union Tractor and Equipment Co., Ltd., \$14,484.33; Unwin's Limited, \$5,023.42; Vivian Engine Works Ltd., \$31,474.29; War Assets Corporation, \$73,086.51; Western Grocers Ltd., \$12,708.91.

NATIONAL PARKS AND HISTORIC SITES SERVICES
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FOR THE FISCAL YEARS 1945-46 AND 1944-45

	REVENUES			Increase or Decrease*	EXPENDITURES			Increase or Decrease*
	1945-46	1944-45			1945-46	1944-45		
Head Office.....	251 67	379 67	128 00*	114 019 49	107 182 80		6 836 69	
Parks and Resources Information.....	1 073 15	876 00	197 15	7 853 74	5 763 55		2 090 19	
Historic Sites.....	134 470 44	133 481 34	989 10	73 722 80	25 435 09		48 287 71	
Banff.....	2 381 59	1 271 72	1 109 87	378 554 85	288 510 46		90 044 39	
Cape Breton Highlands.....	32 149 29	1 326 39	30 822 90	56 877 64	48 979 25		7 898 39	
Elk Island.....	163 90	134 00	29 90	55 661 35	32 373 52		23 287 83	
Georgian Bay Islands.....	126 37	129 10	2 73*	6 090 86	2 975 88		3 114 98	
Glacier.....	26 871 79	28 809 58	1 937 79*	12 389 57	12 074 49		315 08	
Jasper.....	15 837 48	12 871 20	2 966 28	225 919 29	187 270 52		38 648 77	
Kootenay.....	2 00	21 00	19 00*	101 936 70	85 589 31		16 347 39	
Mount Revelstoke.....	226 25	281 00	54 75*	12 451 83	8 502 54		3 949 29	
Nemiskam.....	2 371 06	1 628 53	742 53	.....	240 45		240 45*
Point Pelee.....	16 184 30	14 669 01	1 515 29	7 570 50	9 815 40		2 244 90*	
Prince Albert.....	2 292 82	2 026 28	266 54	108 293 88	70 573 33		37 720 55	
Prince Edward Island.....	53 927 98	73 358 58	19 430 60*	25 843 94	22 867 68		2 976 26	
Riding Mountain.....	400 00	200 00	200 00	126 813 40	100 991 54		25 821 86	
St. Lawrence Islands.....	15 235 96	13 882 48	1 353 48	4 181 62	3 274 25		907 37	
Waterton Lakes.....	3 355 23	3 181 43	173 80	100 243 22	64 984 56		35 258 66	
Yoho.....	.....	.....	.....	72 301 07	48 111 18		24 189 89
Fire Hazard and Wild Life Research.....	.....	.....	.....	8 417 91	15 726 98		7 309 07*
	\$ 307 321 28	\$ 288 527 31	\$ 18 793 97	\$ 1 499 143 66	\$ 1 141 242 78		\$ 357 900 88	

Expenditures 1945-46 charged as follows:—
 Votes 146, 498 and 509 National Parks and Historic Sites Services..... 1 216 733 71
 Vote 148 Forest and Wild Life Conservation..... 35 134 30
 War and Demobilization Allotment: Alternative Service Work Camps..... 247 275 65
\$ 1 499 143 66

Vote 147 National Parks Bureau—Administration of Migratory Birds Convention Act

	Estimates	Allotments	Expenditures
Salaries and Wages	37,462 00	37,712 00	37,308 89
Cost of Living Bonus and Other Pay-list Items	3,500 00	3,100 00	2,860 55
A Travelling Expenses	6,000 00	5,250 00	4,207 85
Freight, Express, etc.	500 00	700 00	515 07
Printing and Stationery	1,500 00	1,600 00	1,395 58
Equipment, Materials and Supplies	1,500 00	2,100 00	2,063 79
Sundries	288 00	288 00	118 64
	<u>\$ 50,750 00</u>	<u>\$ 50,750 00</u>	<u>\$ 48,470 37</u>

As of March 31, 1946, there were 37 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement: C. H. Bennett, \$2,400; J. B. Corcoran, \$2,400; E. J. Ebbs, \$2,400; O. H. Hewitt, \$3,000*; H. F. Lewis, \$3,480; J. A. Munro, \$3,000; J. D. Soper, \$3,000; R. W. Tufts, \$3,000.

A Travelling expenses of \$300 or over were paid to: O. H. Hewitt, \$772.50; H. F. Lewis, \$582.89*; J. A. Munro, \$1,137.25*; J. D. Soper, \$1,191.27*; R. W. Tufts, \$711.36*; E. Vigneault, \$301.62. Amounts indicated by asterisks include travelling expenses totalling \$1,726.25 charged to Vote 148.

Vote 148 National Parks Bureau—Forest and Wild Life Conservation	40,000 00
Expenditures	\$ 35,134 30

The expenditures by units were as follows:—

Banff Park	4,809 42
Cape Breton Highlands Park	2,494 43
Georgian Bay Islands Park	103 65
Glacier Park	2,051 25
Jasper Park	3,494 41
Prince Albert Park	3,091 85
Prince Edward Island Park	960 00
Riding Mountain Park	21 87
St. Lawrence Islands Park	29 46
Waterton Lakes Park	188 96
Yoho Park	9,471 09
Fire Hazard and Wild Life Research	8,417 91
	<u>\$ 35,134 30</u>

This vote was not subdivided in the estimates; one allotment for the amount of the vote was authorized by Treasury Board. It provides for the costs of control and suppression of forest fires in the National Parks and for carrying on activities based on recognized principles of forest and wild life conservation.

A distribution of expenditures follows: wages, \$17,997.25; travelling expenses, \$3,622.98; supplies and materials, \$4,457.25; equipment, \$7,005.79; freight, express, etc. \$1,840.53; sundries, \$210.50.

Travelling expenses of \$300 or over were paid to: A. W. Cameron, \$387.35; and H. F. Lewis, J. A. Munro, J. D. Soper, and R. W. Tufts, the amounts for whom are included under Vote 147.

Vote 149 Grant to the Jack Miner Migratory Bird Foundation (formerly provided as a grant to John Thomas (Jack) Miner)	2,500 00
Expenditures	\$ 2,500 00

This grant is in recognition of the work which is being undertaken in connection with the Bird Sanctuary at Kingsville, Ontario, established in 1904 by the late John Thomas (Jack) Miner.

SURVEYS AND ENGINEERING BRANCH

Vote 150 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	19,965 00	19,965 00	18,409 30
Cost of Living Bonus and Other Pay-list Items	1,300 00	1,300 00	908 30
Travelling Expenses	600 00	350 00	
Printing and Stationery	700 00	950 00	679 54
Sundries	680 00	680 00	166 09
	<u>\$ 23,245 00</u>	<u>\$ 23,245 00</u>	<u>\$ 20,163 23</u>

As of March 31, 1946, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: J. A. Pounder, \$4,620; J. M. Wardle, \$7,500.

Vote 151 Dominion Observatory, Ottawa

	Estimates	Allotments	Expenditures
Salaries	89,695 00	89,095 00	86,452 95
Cost of Living Bonus and Other Pay-list Items	4,210 00	4,210 00	3,936 95
A Field Surveys and Travelling	3,600 00	3,200 00	2,441 56
Supplies and Equipment	4,750 00	5,650 00	4,454 53
Sundries	850 00	950 00	813 32
	<u>\$ 103,105 00</u>	<u>\$ 103,105 00</u>	<u>\$ 98,099 31</u>

As of March 31, 1946, there were 39 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: E. C. Arbogast, \$3,240; M. S. Burland, \$2,400; R. E. Delury, \$4,620; W. W. Doxsee, \$3,240; J. P. Henderson, \$3,240; E. A. Hodgson, \$3,840; V. E. Hollinsworth, \$2,400; R. G. Madill, \$3,300; W. S. McClenahan, \$3,540; R. J. McDiarmid, \$3,240; D. B. Nugent, \$3,540 (July 2); W. E. Ross, \$2,700; O. Sills, \$3,000; R. M. Stewart, \$5,220 and house valued at \$600 per annum; A. H. Swinburn, \$3,240; M. M. Thomson, \$2,400; E. G. Woolsey, \$2,760.

A Travelling expenses of \$300 or over were paid to: A. Cameron, \$583.42 (includes \$292.04 charged to War and Demobilization Allotment); G. E. LeSueur, \$599.27 (includes \$288.85 charged to War and Demobilization Allotment); R. G. Madill, \$375.94; A. H. Miller, \$646.51.

Vote 152 (and (a) Vote 499, Supplementary Estimates; (b) Vote 667, Further Supplementary Estimates) Dominion Astrophysical Observatory, Victoria, B.C.

	Estimates	Allotments	Expenditures
Salaries	20,580 00	20,580 00	20,358 76
Cost of Living Bonus and Other Pay-list Items	1,072 00	972 00	712 65
Travelling Expenses	300 00	300 00	267 68
Supplies and Equipment	8,500 00	8,500 00	6,953 89
Sundries	600 00	700 00	632 39
	<u>\$ 31,052 00</u>	<u>\$ 31,052 00</u>	<u>\$ 28,925 37</u>

As of March 31, 1946, there were 9 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. S. Beals, \$4,320; A. McKellar, \$3,240; J. A. Pearce, \$4,920 (house, \$600); R. M. Petrie, \$3,660; K. O. Wright, \$2,400.

The A. R. Williams Machinery Co. of Vancouver, Ltd., received \$5,183.

Vote 153 Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts

	Estimates	Allotments	Expenditures
Salaries and Wages	186,205 00	185,205 00	181,853 07
Cost of Living Bonus and Other Pay-list Items	13,000 00	12,700 00	11,871 01
A Field and Travelling Expenses	28,200 00	32,500 00	32,242 56
Printing and Stationery	9,000 00	10,000 00	9,020 73
B Supplies and Equipment	11,500 00	7,200 00	6,777 79
Miscellaneous Expenses, including Telephones, Telegrams, Freight, Cartage, etc.	3,095 00	3,395 00	3,326 10
	\$ 251,000 00	\$ 251,000 00	\$ 245,091 26

This vote provides for the expenses of the Dominion Water Power Bureaux throughout the Dominion, including hydrometric measurements, international water flow data, and the administration of the Water Power and Irrigation Acts.

The Dominion receives contributions from the Provinces towards the costs of water power investigations. The amounts received during this fiscal year totalling \$35,568 were deposited to revenues—see revenue section hereof.

As of March 31, 1946, there were 67 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, N. T.	\$ 3,120 00		Marr, N.	4,920 00	
Beale, A. M.	3,720 00		McFarlane, W. T.	2,700 00	
Bissett, J. R.	3,300 00		Meek, V. M.	5,400 00	1,073 16†
Chisholm, K. G.	3,960 00		Moore, T. J.	2,460 00	
Cline, C. G.	3,300 00		Nettleton, G. H.	2,460 00	
Cochrane, M. F.	3,720 00		Patterson, T. M.	3,300 00	521 24†
Corbould, C. E. B.	2,400 00		Rose, J. T.	2,820 00	
Dawson, S. G.	3,300 00		Strome, I. R.	4,320 00	564 93†
Denis, L. G.	3,960 00		Warren, W. C.	2,820 00	
Foster, N. I.	2,820 00		(\$2,000 provided under Vote 173)		
Fournier, O. C. E.	2,700 00		Webb, C. E.	3,960 00	1,524 71†
Gauthier, J. P. R.	2,700 00		Whitehouse, A. C.	2,820 00*	
Gow, D. B.	3,960 00	\$ 756 12†	Whyte, G. H.	3,300 00	
Hall, J.	2,700 00		Wimberley, A. C. (Nov. 1)	3,240 00*	
Hoover, O. H.	3,420 00		Wood, G. H.	2,820 00	394 86†
Jones, G. E.	2,700 00				

† These items include travelling expenses charged to other accounts as follows: Vote 154, \$635.94; Vote, 167, \$120; Vote 170, \$19.73; Vote 173, \$29.70; War and Demobilization Allotment, \$312.59; Department of External Affairs, Vote 50, \$2,413.89.

J. A. MacKenzie received travelling expenses of \$728.56 which were charged to Vote 173.

Included in the expenditure are wages of labourers and gauge readers as follows: Maritime District, \$1,473.65; Quebec, \$1,988.65; Ontario, \$5,674.80; Manitoba and Western Ontario District, \$2,041.02; Alberta and Saskatchewan, \$3,753.99; British Columbia and Yukon District, \$8,142.41.

A This expenditure includes: travelling expenses, \$1,867.34; transportation expenses of field parties, \$17,604.45; maintenance of cars, \$11,503.37.

B This expenditure includes: gauge supplies, \$1,621.53; purchase of 1 new car, \$1,687.49 after deducting allowance of \$300 for 1 used car; scientific equipment, \$2,076.86.

Vote 154 Lake of the Woods Control Board

	Estimates	Allotments	Expenditures
Salaries and Wages	6,585 00	6,485 00	6,401 00
Cost of Living Bonus and Other Pay-list Items	565 00	665 00	621 60
A Field, Travel and Incidental Expenses	1,800 00	1,800 00	1,373 12
	<u>\$ 8,950 00</u>	<u>\$ 8,950 00</u>	<u>\$ 8,395 72</u>

A portion of the maintenance expenditure paid from this vote is repaid on a calendar year basis by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act. The amount refunded for the calendar year 1945, \$6,669.77, is reported in the revenue section hereof.

As of March 31, 1946, there were 3 salaried employees being paid from this allotment.

A The travelling expenses of I. R. Strome, paid from this allotment, are included under Vote 153.

Vote 155 To provide for the expenses incurred under the Agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed

	Estimates	Allotments	Expenditures
Payment to Ontario of annual interest and operation charges for calendar year 1945	19,528 38	19,528 38	19,501 05
Annual operating costs incurred by the Dominion	800 00	800 00	525 65
Cost of Living Bonus and Other Pay-list Items	85 00	85 00	43 26
Miscellaneous and Capital Contingencies	236 62	236 62	
	<u>\$ 20,650 00</u>	<u>\$ 20,650 00</u>	<u>\$ 20,069 96</u>

The greater portion of the above expenditure is to be refunded by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930, which requires the Province to repay to the Dominion all capital and operating charges in connection with the development of power in the Winnipeg River incurred by reason of the Lac Seul Conservation Act, c. 32, 1928. The Province repays on a calendar year basis and the amount refunded for 1945, \$20,278.63, is reported in the revenue section hereof.

Vote 156 To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote)

Expenditures \$ **213 67**

The above amount was paid to the Province of Ontario in accordance with the agreement of November 15, 1922, between the Dominion and the Provinces of Ontario and Manitoba regarding the control of the upper waters of the Winnipeg River.

Section 8 of an agreement incorporated in the Manitoba Natural Resources Act, c. 29, 1930, provides for the repayment by that Province of approximately 55 per cent of the above expenditure under an amortization plan.

Vote 157 Engineering and Construction Service

	Estimates	Allotments	Expenditures
Salaries	87,225 00	86,025 00	81,159 54
Cost of Living Bonus and Other Pay-list Items	4,575 00	4,575 00	3,975 91
A Travelling Expenses	1,550 00	1,550 00	1,401 15
Printing and Stationery	1,000 00	1,000 00	913 29
B Sundries	4,750 00	5,950 00	5,030 12
	<u>\$ 99,100 00</u>	<u>\$ 99,100 00</u>	<u>\$ 92,480 01</u>

As of March 31, 1946, there were 32 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: C. H. Buck, \$3,300; C. R. Cornish, \$2,700; K. R. Ford, \$2,700; K. B. Gibb, \$3,000; N. J. Goebelle, \$2,580; K. D. Harris, \$3,120; T. S. Mills, \$5,220; J. H. Mitchell, \$3,300; K. D. Petepiece, \$2,400; R. R. Ross, \$2,700; P. Shaw, \$2,820; W. H. Snelson, \$2,940; N. A. Sparks, \$2,700; R. L. Squire, \$3,180 (Nov. 1); J. N. Stinson, \$4,020; A. S. Thomas, \$2,700; C. M. Walker, \$4,020.

A T. S. Mills received travelling expenses of \$387.77.

B Includes the purchase of 1 new car at a net cost of \$1,806.99 after deducting an allowance of \$175 for 1 used car.

Vote 158 Geodetic Service

	Estimates	Allotments	Expenditures
Salaries and Wages	121,330 00	118,330 00	108,596 85
Cost of Living Bonus and Other Pay-list Items	5,585 00	5,585 00	3,220 84
A Other Expenses of Field Parties	16,645 00	15,645 00	4,635 10
B Travelling Expenses	200 00	200 00	166 75
Printing and Stationery	1,000 00	2,500 00	2,214 19
Sundries	1,850 00	4,350 00	1,583 08
	<u>\$ 146,610 00</u>	<u>\$ 146,610 00</u>	<u>\$ 120,416 81</u>

As of March 31, 1946, there were 40 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rate indicated by an asterisk includes war duties supplement.

	Salary rate		Salary rate		Salary rate
Barton, H. M.	\$ 3,240 00	MacTavish, W. H. ...	3,240 00	Reid, F. B.	3,420 00
Berry, E. W.	3,285 00	McDiarmid, F. A.	3,900 00	Riddell, J. M.	3,300 00
Cordukes, J. P.	3,240 00	McMillan, D.	2,940 00	Robb, K. H.	2,700 00
Dalton, G. F.	3,300 00	Menzies, J. W.	3,480 00	Ross, J. E. R.	3,900 00
Dennis, T. C.	3,240 00	Montgomery, R. H. ..	4,020 00*	Steers, F. P.	3,240 00
Dennis, W. M.	3,480 00	Ney, C. H.	3,900 00	Wadlin, L. N.	3,240 00
Dozois, L. O. R.	3,285 00	Ogilvie, N. J.	5,400 00	Westland, C. R.	3,240 00
Fraser, D. J.	3,240 00	Parker, T. H.	3,240 00	Woodruff, B. J.	2,700 00
Kihl, J. H.	2,940 00	Raley, G. S.	2,700 00		
Lilly, J. E.	2,700 00	Rannie, J. L.	4,380 00		

Also included in the expenditure from this account are wages of field parties, \$3,839.56.

A The payments from this allotment include: provisions, \$1,053.16; other supplies, \$1,175.77; transportation, \$1,657.77; maintenance of cars, \$442.51; sundries, \$305.89.

B N. J. Ogilvie received travelling expenses of \$548.71 (including \$426.91 charged to Vote 160).

Vote 139 To reconp the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin	240 00
Expenditures	240 00

Pension awarded under the Workmen's Compensation Act to John Hedin for injuries received in October, 1921.

Vote 160 International Boundary Commission

	Estimates	Allotments	Expenditures
Salaries and Wages	28,220 00	28,220 00	25,116 74
Cost of Living Bonus and Other Pay-list Items	2,075 00	2,075 00	1,425 73
A Other Expenses of Field Parties	6,550 00	6,550 00	5,302 69
B Travelling Expenses	700 00	700 00	426 91
Printing and Stationery	240 00	240 00	91 87
Sundries	1,000 00	1,000 00	521 74
	<u>\$ 38,785 00</u>	<u>\$ 38,785 00</u>	<u>\$ 32,885 68</u>

As of March 31, 1946, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: D. F. Chisholm, \$2,700; G. H. McCallum, \$3,780; H. S. Mussell, \$3,240; J. R. O'Connell, \$3,120; G. T. Prinsep, \$3,300.

A The following expenses are included in this allotment: transportation, \$1,076.24; provisions, \$1,684.67; other supplies and equipment, \$1,083.90 (includes the purchase of 1 truck, \$705.85); maintenance of motor cars, \$690.19; sundries, \$761.69.

B Travelling expenses of \$300 or over: N. J. Ogilvie (included under Vote 158).

Vote 161 Hydrographic and Map Service—Hydrographic Service

	Estimates	Allotments	Expenditures
Salaries and Wages	291,015 00	256,165 00	256,050 89
Cost of Living Bonus and Other Pay-list Items	23,610 00	19,760 00	19,746 27
A Travelling Expenses	6,290 00	6,690 00	6,594 77
Printing and Stationery	4,180 00	4,180 00	3,436 70
B Supplies	48,990 00	71,490 00	65,940 81
C Repairs	8,745 00	16,645 00	15,995 43
D Charts and Publications	19,025 00	26,025 00	23,702 06
Sundries	5,430 00	6,330 00	5,747 70
	<u>\$ 407,285 00</u>	<u>\$ 407,285 00</u>	<u>\$ 397,214 63</u>

The expenses by stations and vessels of charting Dominion waters are as follows: Headquarters—Hydrographic Survey, \$169,136.94; Nova Scotia—*C. G. L. Dawson*, \$10,580.69; Cape Breton—*Henry Hudson*, \$26,771.83; *C. G. S. Wm. J. Stewart*, \$105,653.64; *C. G. H. Pender*, \$2,810.13; Victoria Warehouse, \$4,265.25; Gulf and Cape Breton—*C. G. L. Anderson*, \$8,187.49; *C. G. L. Boulton*, \$9,768.89; Bras d'Or Survey, \$7,909.79; Headquarters—Precise Water Levels, \$17,562.33; Gauging Stations—Precise Water Levels, \$10,512.14; Headquarters—Tidal and Current, \$17,498.58; Gauging Stations—Tidal and Current, \$4,606.65; Atlantic Coast—*C. G. L. Acadia*, \$1,950.28.

As of March 31, 1946, there were 117 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below.

	Salary rate		Salary rate		Salary rate
Beauchemin, J. U.	\$ 3,900 00	Jones, H. W.	3,600 00	Price, C. A.	3,720 00
Bell, J.	2,700 00	Lacroix, G. W.	2,700 00	Radakir, P.	2,700 00
Billard, G.	2,520 00	Leadman, H. L.	3,900 00	Rutley, J. I. A.	2,700 00
Brown, J.	2,640 00	Lee, R. B.	2,700 00	Silver, G. A. (Feb. 21)	2,640 00
Crichton, G. L.	3,720 00	Leslie, G. E.	2,700 00	Smith, F. C. G.	3,900 00
Cunningham, W. A. ...	2,640 00	Lowe, G. E.	3,240 00	Surette, G. A.	2,820 00
Davies, L. R.	3,240 00	MacKinnon, M. A. ...	3,240 00	Tardif, T. M.	3,240 00
Deveault, J. A.	2,700 00	MacMillan, F. R.	2,400 00	Titus, S. R.	3,240 00
Ettershank, R. H.	2,700 00	Martin, C. H.	2,700 00	Watts, W. J.	2,640 00
Foreman, J. L.	3,240 00	Matthewman, A. S. ...	2,700 00	Willis, W. K.	3,900 00
Fraser, R. J.	4,620 00	Meehan, O. M.	2,700 00	Young, R. B.	3,240 00
Gray, N. G.	3,240 00	Parizeau, H. D.	4,500 00		
Hanson, R. E.	3,240 00	Peters, F. H.	5,400 00		

Labourers and seamen were paid prevailing rates and received \$53,163.32; expenditure also includes the sum of \$13,564.80 for subsistence.

A Travelling expenses of \$300 or over were paid to: H. W. Jones, \$322.97; A. S. Matthewman, \$368.45; W. E. Rainboth, \$505.09.

B The expenditure comprises: fuel, \$12,700.43; gasoline, \$3,572.08; provisions, \$12,158.07; deck supplies, \$13,517.33; engine supplies, \$5,346.22; steward supplies, \$878.01; other supplies and materials, \$1,465.15; electricity, \$1,152.02; vessels and equipment, \$15,008.74 (includes \$15,000 partial payment on a hull); sundries, \$142.76.

C The expenditure includes cost of repairs to: decks, hulls and engines, \$14,369.24; other equipment, \$715.91; and buildings and structures, \$869.70.

D Payments of \$21,681.88 were made to the Department of Public Printing and Stationery for paper and printing of charts and tide tables.

Suppliers receiving \$5,000 or more: War Assets Corporation, \$15,000; Yarrows Ltd., \$8,700.53.

Vote 500 Hydrographic and Map Service—Hydrographic Service—To provide for the repair and renovation of Hydrographic Steamer, <i>Wm. J. Stewart</i> (Revote)	10,000 00
Expenditures	<u>\$ 5,850 00</u>

The above amount was paid to Yarrows Ltd.

Vote 501 Hydrographic and Map Service—To provide for supplies and shore maintenance for Hydrographic Steamer <i>Acadia</i>	5,000 00
Expenditures	\$ 540 00

Vote 502 Hydrographic and Map Service—To provide for supplies and shore maintenance for Hydrographic Steamer <i>Cartier</i>	5,000 00
Expenditures	nil

This vessel was to be returned to the Hydrographic Service by the Royal Canadian Navy, but inspection revealed that reconversion would be uneconomical and it was turned over by the Navy to War Assets Corporation for disposal.

Vote 162 Hydrographic and Map Service—Legal Surveys and Map Service, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying

	Estimates	Allotments	Expenditures
Salaries and Wages	221,005 00	216,905 00	196,524 90
Cost of Living Bonus and Other Pay-list Items	12,800 00	12,800 00	10,672 79
A Travelling Expenses	9,435 00	9,435 00	1,036 93
B Other Expenses of Field Parties	32,292 00	36,392 00	34,956 17
C Office Expenses	14,200 00	14,200 00	7,725 95
Grant, Canadian Institute of Surveying	350 00	350 00	350 00
	<u>\$ 290,082 00</u>	<u>\$ 290,082 00</u>	<u>\$ 251,266 74</u>

As of March 31, 1946, there were 75 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

Salary rate	Salary rate	Salary rate
Allan, F. M. \$ 3,180 00	Cameron, M. G. 3,600 00	Murdie, W. C. 3,480 00
Baker, J. C. (Apr. 9) .. 3,240 00	Chartrand, D. E. 3,240 00	Murray, H. A. 3,300 00
Barber, H. G. (Apr. 23) 3,720 00	Cole, A. W. W. 2,580 00	Peaker, W. J. 3,240 00
Bayly, G. St. J. 3,240 00	Colquhoun, G. A. 3,240 00	Purdy, W. A. 2,880 00
Bedard, H. J. 3,240 00	Cunningham, T. M. M. 3,300 00	Read, G. B. 2,580 00
Besserer, C. W. 2,820 00	Donnelly, C. B. C. ... 3,600 00*	Rinfret, C. 3,420 00
Blanchet, G. H. (June 11) 2,700 00	Gooday, S. H. 2,700 00	Stuart, A. G. 3,480 00
Blue, W. A. 2,400 00	Gorman, A. O. 3,660 00	Thistlethwaite, R. 3,060 00
Bradley, J. D. 3,240 00	Holding, R. 2,700 00	Walcot, J. B. 3,240 00
Burkholder, E. L. 3,120 00	Kirwan, G. L. 2,640 00	Waugh, B. W. 4,620 00
	Metivier, A. 2,820 00	

Also included in the expenditure from this account are wages of field parties, \$21,545.51.

- A Travelling expenses of \$300 or over were paid to: M. G. Cameron, \$312.47, B. W. Waugh, \$449.35.
- B Expenditure includes: provisions, \$3,396.56; other supplies and materials, \$5,756.42; transportation, \$10,562.74; scientific equipment, \$2,550.60; other equipment, \$1,762.83; maintenance of equipment, \$1,943.55; freight, express and cartage, \$1,914.72; sundries, \$7,068.75.
- C This expenditure includes: stationery and office supplies, \$3,445.44; photographic supplies, \$908.19; other supplies, \$1,679.21; equipment, \$474.65; maintenance of equipment, \$369.75; sundries, \$848.71.

Payment of \$14,931.51 was made to the Provincial Government of British Columbia from this account, being the Dominion Government's share of provincial expenditure for the fiscal year ending March 31, 1946, in connection with the British Columbia—Yukon—Northwest Territories Boundary Commission.

Vote 163 To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc., (the fees of F. H. Peters, J. E. R. Ross, and R. H. Montgomery, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum)

	Estimates	Allotments	Expenditures
Fees, Board of Examiners	770 00	770 00	770 00
Sundries	180 00	180 00	71 44
	<u>\$ 950 00</u>	<u>\$ 950 00</u>	<u>\$ 841 44</u>

This account was provided to defray expenses connected with the examination of candidates in accordance with the Dominion Lands Survey Act, c. 117, R.S.

INDIAN AFFAIRS BRANCH

Vote 164 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	48,420 00	48,420 00	39,942 50
Cost of Living Bonus and Other Pay-list Items	3,850 00	3,850 00	3,365 27
Supplies and Materials	3,000 00	3,000 00	2,938 85
Travelling Expenses	1,000 00	250 00	26 80
Telegrams, Telephones and Postage	1,400 00	2,150 00	2,080 03
Professional and Special Services	5,000 00	5,000 00	1,519 69
Miscellaneous	400 00	400 00	156 61
	<u>\$ 63,070 00</u>	<u>\$ 63,070 00</u>	<u>\$ 50,029 75</u>

As of March 31, 1946, there were 21 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: M. Christianson, \$5,220 (Aug. 13); R. A. Hoey, \$6,900; H. P. Johnson, \$2,400 (Nov. 16); T. R. L. MacInnes, \$4,620; A. E. St. Louis, \$3,000.

Vote 165 (and Vote 503, Supplementary Estimates) Indian Agencies

	Estimates	Allotments	Expenditures
Salaries and Wages	412,420 00	432,820 00	412,688 45
A Cash Allowances	20,400 00		
Cost of Living Bonus and Other Pay-list Items	46,830 00	46,830 00	43,641 64
B Supplies and Materials	53,540 00	53,540 00	51,361 28
C Travelling Expenses	86,755 00	86,755 00	86,551 20
Freight, Express, Cartage, etc.	5,690 00	5,690 00	4,731 01
Telegrams, Telephones and Postage	18,925 00	18,925 00	18,761 42
Professional and Special Services	3,000 00	3,000 00	2,247 15
Meter Rates	6,250 00	6,250 00	5,719 34
Rents	5,550 00	5,550 00	5,548 87
D Equipment Maintenance	52,215 00	52,215 00	52,174 37
E Repairs to Buildings, Roads, etc.	144,494 00	128,211 00	95,054 12
Miscellaneous	3,000 00	3,000 00	2,543 08
F Acquisition of Equipment	37,010 00	37,010 00	18,414 15
G Construction of Buildings and Works	85,657 00	101,940 00	53,839 37
	<u>\$ 981,736 00</u>	<u>\$ 981,736 00</u>	<u>\$ 853,275 45</u>

As of March 31, 1946, there were 276 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below.

The travelling expenses of these employees, where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses*		Salary rate	Travelling expenses
Arneil, W. S.	\$ 3,600 00	\$ 2,268 12	Marleau, J. A.	2,460 00	1,040 48
Ashbridge, P. B.	2,940 00	499 53	McPherson, E.	2,460 00	575 85
Ball, F. J. C.	3,180 00	767 76	Moore, A. D.	2,460 00	456 54
Barber, A. H.	3,000 00	383 05	Moore, R. H.	3,060 00	441 12
Bonnah, T. L.	2,640 00	774 07	Murray, T. F.	2,040 00	
Booth, F.	2,580 00	351 90	(Vote 167)	1,180 00	
Brisebois, F. X. L.	2,760 00	1,442 88	Orford, T. J.	600 00	869 69
Bryant, J. L.	2,580 00		(Vote 167)	4,020 00	
Burk, J. G.	3,180 00	860 80	Ostrander, J. P. B.	3,360 00	538 20
Caldwell, J. D.	2,640 00	808 63	Pugh, J. E.	2,580 00	
Cameron, D. H.	2,580 00	395 84	Pugh, W. P. B.	2,460 00	331 60
Christie, Wm.	2,460 00		Randle, E. P.	3,600 00	
Coleman, J.	3,600 00	420 27	Riopel, J. H.	2,040 00	306 68
Daunt, A. O.	3,000 00		(Vote 167)	1,560 00	
Davis, R. S.	2,580 00	365 11	Sampson, R. H. S.	2,500 00	
Devlin, S.	2,460 00		Schmidt, C. P.	3,600 00	346 07
Gillett, J.	3,120 00		Sharpe, G. E.	2,520 00	
Gooderham, G. H.	2,580 00		Simpson, S. H.	2,580 00	
Hamilton, A. G.	3,600 00		Strang, A.	2,580 00	911 85
Harvey, J. P.	600 00		Swartman, G.	2,460 00	1,139 10
(Vote 167)	3,420 00		Taylor, H. E.	3,120 00	
Howe, R.	2,880 00		Thibault, J.	3,000 00	1,162 83
Johnston, C. R.	2,580 00	760 14	Todd, M. S.	2,580 00	347 15
Kerley, W. J. D.	2,580 00		Truesdell, W. A. M.	2,040 00	
Laurence, R. P. G.	2,460 00	906 68	(Vote 167)	2,100 00	
Lewis, A. G. B. (Nov. 14) ..	2,580 00		Waite, S. J.	2,440 00	760 72
MacKay, D. M.	4,380 00	884 91			

A Cash allowances, as provided in the classifications of some of these positions, represent compensation in lieu of house, fuel and light, and are included in salaries shown above. In addition to cash allowances paid certain employees, many agents, clerks and farming instructors receive allowances in kind, that is, the Department supplies quarters, fuel, light and rations free of charge to such employees.

B A distribution of expenditures follows: forage, \$7,454.84; fuel, \$26,743.44; provisions, \$4,844.60; stationery and office supplies, \$10,698.08; sundries, \$1,620.32.

Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$9,948.28; Imperial Oil Ltd., \$6,282.73.

C The following employees, whose salary rates were under \$2,400 on that date or who were being paid from other accounts, received travelling expenses of \$300 or over: J. L. Allbright, \$422.76; E. Arsenault, \$806.02*; J. M. Barre, \$782.22*; G. Beaulieu, \$621.28*; J. Bryce, \$501.72; J. W. Daley, \$685.38*; J. E. Daly, \$1,285.55*; P. J. Demers, \$337.60; G. W. Down, \$800.98*; G. E. Hurl, \$822.13*; E. S. Jones, \$402.90; H. Lariviere, \$1,026.22*; J. M. Lauder, \$309.74; P. G. Lazenby, \$1,091.12*; W. L. Leroy, \$426.03; T. A. Levelton, \$323.66; J. F. Lockhart, \$478.94*; S. Lovell, \$674.59*; S. Mallinson, \$754.50*; F. Matters, \$715.65*; M. W. McCracken, \$668.52; H. McDonald, \$406.37; F. B. McKinnon, \$1,613.87*; N. J. McLeod, \$540.19; N. Paterson, \$1,033.61; B. T. Phillips, \$1,135.55*; H. C. Rice, \$1,598.31; C. N. C. Roberts, \$542.26; D. Robertson, \$411.25*; A. G. Smith, \$442.62*; S. Spence, \$376.50; F. W. Tuffnell, \$568.98.

* These items include amounts charged to other accounts as follows: Vote 166, \$18; Vote 169, \$18.22; Vote 170, \$109.82; Department of National Health and Welfare, Vote 167, \$1,022.59.

Air travel to the amount of \$14,223.20 is included under this allotment. Canadian Pacific Air Lines, Ltd., received \$11,926.33 of this amount.

D Equipment maintenance costs were as follows: farm, \$726.45; floating, \$10,841.23; light, heat, power, and water, \$8,917.90; motor cars and trucks (including repairs), \$31,486.53; sundry \$202.26.

E Repairs were made as follows: buildings \$17,977.54; fences, etc., \$3,690.95; roads, \$25,699.33; retaining wall for protection against erosion along the St. Clair River, Walpole Island Indian Agency, \$47,686.30 (undertaken by the Department of Public Works).

F A distribution of expenditures follows: farming equipment and stock, \$2,395.80; floating equipment, \$3,525.75; light, heat and power equipment, \$1,945.49; motor cars and trucks, \$8,982.23; sundry, \$1,564.88.

G An amount of \$17,150.38 was expended on the construction of an Agency residence and an office-warehouse building at Eskasoni, N.S., under authority of P.C. 4374 of June 20, 1945. The work was supervised by the Surveys and Engineering Branch of this department. A residence for the Agency Clerk, Norway House, Man., was erected with expenditures for material and labour amounting to \$6,503.25.

Vote 166 (and Vote 504, Supplementary Estimates) Reserves and Trusts—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	37,315 00	35,315 00	29,558 48
Cost of Living Bonus and Other Pay-list Items	2,648 00	2,648 00	1,933 19
A Travelling Expenses	2,000 00	4,000 00	3,516 98
Rents	700 00	700 00	
Acquisition of Land	361,000 00	361,000 00	
Miscellaneous	1,000 00	1,000 00	980 79
B Surveys	9,500 00	9,500 00	6,693 52
	<u>\$ 414,163 00</u>	<u>\$ 414,163 00</u>	<u>\$ 42,682 96</u>

As of March 31, 1946, there were 16 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: D. J. Allan, \$5,400 (includes \$600 paid from Vote 178); L. L. Brown, \$2,640; F. J. Kehoe, \$3,120; M. McCrimmon, \$3,360; G. Patrick, \$3,600.

A Travelling expenses of \$300 or over were paid to: D. J. Allan, \$1,230.19 (including \$248.33 charged to Vote 178); M. McCrimmon, \$1,628.55.

B The travelling expenses of C. H. Taggart are listed under Vote 134.

Reserves and Trusts—Indian Annuities, Indian Act, c. 98, R.S. \$ 291,825 00

Per capita annuities were paid as follows: 167 chiefs at \$25; 380 headmen at \$15; 49,762 Indians at \$5; 161 Indians at \$4. Upon being enfranchised, 125 Indians received \$100 each in accordance with section 114 of the Indian Act, and 92 Indian women received \$50 each as commutation of the annuity under section 14. Payment of arrears amounted to \$5,096.

To assist in the payment of the Robinson Treaty annuities, a grant of \$10,300 was made to the Indian Trust Funds. The Province of Ontario repaid the sum of \$24,580 representing Treaty 9 annuities paid on behalf of that Province and the amount was credited to this account.

Vote 169 (and Vote 506, Supplementary Estimates) Welfare and Training—Welfare of Indians

	Estimates	Allotments	Expenditures
Salaries and Wages	31,070 00	25,070 00	24,489 08
Cost of Living Bonus and Other Pay-list Items	1,700 00	1,750 00	1,714 19
A Supplies and Materials	641,300.00	556,750 00	556,455 67
B Travelling Expenses	5,550 00	7,050 00	6,165 23
Freight, Express, Cartage, etc.	23,500 00	35,500 00	32,399 14
Professional and Special Services	500 00	500 00	388 44
Rents	2,650 00	2,650 00	1,628 60
Equipment Maintenance	18,800 00	10,800 00	10,033 02
C Repairs to Buildings	40,000 00	20,000 00	19,885 69
D Miscellaneous	23,325 00	56,325 00	56,260 72
E Acquisition of Equipment	50,000 00	58,000 00	56,530 79
F Construction of Buildings and Works	49,000 00	113,000 00	111,652 18
	<u>\$ 887,395 00</u>	<u>\$ 887,395 00</u>	<u>\$ 877,607 75</u>

As of March 31, 1946, there were 13 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: G. Armstrong, \$3,000; H. M. Jones, \$3,360; K. A. M. Moodie, \$2,400; J. E. Morris, \$3,000.

A A distribution of expenditures follows: clothing, general, \$67,937.91; clothing issued to chiefs and headmen in accordance with treaties, \$1,332.61; forage, \$7,503.58; fuel, \$22,110.49; hunting and fishing supplies, \$35,125.09; provisions, \$410,568.07; seed and fertilizer, \$9,056.73; stationery and office supplies, \$307.49; sundry, \$2,513.70.

Suppliers receiving \$5,000 or more: J. H. Ashdown Hardware Co., Ltd., \$7,114.24; Atlantic Trading Co., Ltd., \$3,498.08; Burns & Co., Ltd., \$20,193.42; Drummondville Cotton Co., Ltd., \$11,238.15; Gainers Ltd., \$10,123.53; Hudson's Bay Co., \$136,696.59; MacDonalds Consolidated, Ltd., \$9,455.85; Marshall-Wells Co., Ltd., \$7,723.53; Swift Canadian Co., Ltd., \$14,971.35; War Assets Corporation, \$39,715.58; Western Grocers Ltd., \$5,721.38.

- B Travelling expenses of \$300 or over were paid to: H. M. Jones, \$677.01; K. A. M. Moodie, \$310.63; J. E. Morris, \$684.73; sundry employees \$592.86; Indians, \$2,410.04. Items for air travel amounted to \$1,489.96. This amount was paid to the Canadian Pacific Air Lines Ltd.
- C Repairs to Indian buildings amounted to \$15,630.86.
- D The Hudson's Bay Co. was paid \$2,000 (P.C. 1879 of March 20, 1945) for property at Seven Islands, Que. Other expenses were: burials, \$14,115.23; care of indigents, \$31,518.28; sundry, \$8,627.21.
- E The expenditure on equipment is classified as follows: camp, \$4,458.01; farm, \$11,282.26; floating, \$1,064.95; light, heat and power, \$1,427.49; live stock, \$26,113.95; sundry, \$12,184.13.
Suppliers receiving \$5,000 or more: Alberta Live Stock Association, \$9,285.50; Saskatchewan Cattle Breeders' Association, \$8,280.
- F The following amounts were spent on lumbering and milling, and construction of new homes and roads in connection with the amalgamation of the Nova Scotia Indian Agencies: Eskasoni, \$47,800.67; Shubenacadie, \$31,979.03. The remaining expenditure was incurred for general construction purposes at other agencies. Chappells Ltd. received \$7,588.18.

Vote 170 (and Vote 507, Supplementary Estimates) Welfare and Training—Indian Education

	Estimates	Allotments	Expenditures
Salaries and Wages	351,101 00	315,101 00	307,333 09
Cost of Living Bonus and Other Pay-list Items	50,000 00	50,000 00	43,308 60
A Supplies and Materials	80,000 00	105,000 00	104,470 65
B Travelling Expenses	10,500 00	14,500 00	13,669 09
Freight, Express, Cartage, etc.	3,500 00	3,500 00	3,467 38
Telegrams, Telephones and Postage	150 00	150 00	129 66
Professional and Special Services	8,000 00	8,000 00	7,030 47
Meter Rates	1,500 00	1,500 00	1,095 92
Rents	5,000 00	7,000 00	6,992 09
Equipment Maintenance	5,000 00	7,500 00	7,340 47
Repairs to Buildings	82,870 00	73,865 00	65,214 60
Miscellaneous	5,100 00	2,600 00	1,697 08
C Acquisition of Equipment	39,350 00	41,050 00	35,795 96
D Construction of Buildings and Works	170,000 00	182,305 00	46,095 20
E Assistance to ex-pupils, including aid for education in secondary schools	33,000 00	33,000 00	30,340 63
	<u>\$ 845,071 00</u>	<u>\$ 845,071 00</u>	<u>\$ 673,980 89</u>

As of March 31, 1946, there were 298 salaried employees, chiefly school teachers, being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: A. J. Doucet, \$2,760; P. N. L. Phelan, \$4,080.

- A A distribution of expenditures follows: fuel for day schools, \$37,710.74; provisions, \$14,691.58; stationery and school supplies, \$44,618.18; sundry, \$7,450.15.
Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$44,587.25; George Weston, Ltd., \$11,194.65.
- B A. J. Doucet was paid \$1,572.64 for travelling expenses. Transportation of Indian school children cost \$10,027.13.
Air travel to the amount of \$1,032.05 is included in this account. Austin Airways received \$355.55 and Canadian Pacific Air Lines, \$676.50.
- C The expenditure on equipment is classified as follows: educational, \$28,201.99; floating, \$303; light, heat and power, \$4,768.83; recreational, \$1,216.47; sundry, \$1,305.67.
- D Expenditure of \$5,000 or over was made on construction under supervision of the Surveys and Engineering Branch of this Department at each of the following schools: Eskasoni, \$20,911.16; Shubenacadie, \$10,269.77; Sioux Lookout, \$12,305.
- E Tuition fees, etc., of certain Indian children attending high schools and colleges were paid from this allotment.

Vote 171 Welfare and Training—Grants to Residential Schools

	Estimates	Allotments	Expenditures
Wages—Night Watchmen	5,685 00	5,685 00	4,830 00
A Per Capita Grants	1,591,980 00	1,591,980 00	1,591,925 11
B Equipment Maintenance	1,000 00	452 07	446 34
B Repairs to Buildings	15,925 00	15,925 00	13,801 33
B Acquisition of Equipment	5,325 00	5,872 93	5,020 10
	<u>\$1,619,915 00</u>	<u>\$1,619,915 00</u>	<u>\$1,616,022 88</u>

A Per capita grants varying from \$150 to \$250 per annum were paid to the following residential schools operated by the various church organizations (indicated by initials: C.E., Church of England in Canada; P., Presbyterian; R.C., Roman Catholic; U.C., United Church):—

Nova Scotia: Shubenacadie, R.C., \$32,643.56.

Quebec: Fort George, C.E., \$6,367.40; Fort George, R.C., \$3,947.94.

Ontario: Albany, R.C., \$9,817.24; Cecilia Jeffrey, P., \$26,127.13; Chapleau, C.E., \$13,069.12; Fort Frances, R.C., \$17,379.25; Fort William, R.C., \$11,402.03; Kenora, R.C., \$17,350; McIntosh, R.C., \$22,010.20; Mohawk, C.E., \$22,303.25; Moose Fort, C.E., \$13,215.50; Mount Elgin U.C., \$21,848.98; Shingwauk Home, C.E., \$23,297.56; Sioux Lookout, C.E., \$27,166.89; Spanish, R.C., \$53,005.93.

Manitoba: Birtle, P., \$20,077.36; Brandon, U.C., \$28,642.55; Cross Lake, R.C., \$23,203.36; Elkhorn, C.E., \$22,477.08; Fort Alexander, R.C., \$20,761.81; Norway House, U.C., \$19,490.74; Pine Creek, R.C., \$24,487.55; Portage la Prairie, U.C., \$19,003.29; Sandy Bay, R.C., \$13,510.83.

Saskatchewan: Beauval, R.C., \$16,345.20; Cowessess, R.C., \$19,150; Duck Lake, R.C., \$35,405.91; File Hills, U.C., \$18,324.17; Gordon's, C.E., \$21,376.15; Guy, R.C., \$21,804.52; Lac la Ronge, C.E., \$23,948.50; Muscowequan, R.C., \$23,081.60; Onion Lake, C.E., \$24,645.45; Onion Lake, R.C., \$20,236.07; Qu'Appelle, R.C., \$50,360; Round Lake, U.C., \$14,523.13; St. Phillips, R.C., \$11,902.24; Thunderchild, R.C., \$23,632.19.

Alberta: Blood, R.C., \$29,075; Blue Quills, R.C., \$26,837.89; Crowfoot, R.C., \$17,125; Edmonton, U.C., \$17,536.64; Ermineskin, R.C., \$29,300; Grouard, R.C., \$15,292.14; Holy Angels, R.C., \$12,217.12; Joussard, R.C., \$16,841.06; Morley, U.C., \$17,417.89; Old Sun, C.E., \$18,302.94; Sacred Heart, R.C., \$11,136.50; St. Cyprian, C.E., \$9,211.93; St. Paul, C.E., \$24,394.09; Sturgeon Lake, R.C., \$14,966.44; Vermilion, R.C., \$14,019.85; Wabasca, C.E., \$8,245.04; Wabasca, R.C., \$15,875.64; Whitefish Lake, C.E., \$6,137.76; Youville, R.C., \$25,053.32.

British Columbia: Alberni, U.C., \$49,835.46; Alert Bay, C.E., \$45,026.54; Cariboo, R.C., \$21,519.85; Christie R.C., \$21,230.63; Kamloops, R.C., \$56,144.03; Kootenay, R.C., \$17,317.89; Kuper Island, R.C., \$14,824.97; Lejac, R.C., \$34,850; Port Simpson, U.C., \$4,392.31; St. George's, C.E., \$36,303.84; St. Mary's Mission, R.C., \$36,674.62; Sechelt, R.C., \$16,202.48; Squamish, R.C., \$11,900.

Northwest Territories: Aklavik, C.E., \$8,218.43; Aklavik, R.C., \$7,687.32; Fort Resolution, R.C., \$12,403.08; Providence Mission, R.C., \$12,863.16.

Yukon: Carcross, C.E., \$13,202.57.

B The following church-owned schools received grants approved by the Governor in Council for equipment and repairs: Aklavik, C.E., \$500; Aklavik, R.C., \$591.94; Albany, R.C., \$978.23; Cariboo, R.C., \$916.73; Christie, R.C., \$199.50; Ermineskin, R.C., \$1,247.06; Fort George, C.E., \$300; Fort George, R.C., \$540.83; Fort Resolution, R.C., \$2,195.58; Grouard, R.C., \$725; Holy Angels, R.C., \$389.48; Jousard, R.C., \$750; Moose Fort, C.E., \$510.45; Providence Mission, R.C., \$392.98; St. Mary's Mission, R.C., \$1,224.70; Spanish, R.C., \$1,077.59; Sturgeon Lake, R.C., \$3,453.95; Squamish, R.C., \$300; Thunderchild, R.C., \$198.75; Vermilion, R.C., \$695.39; Wabasca, C.E., \$700; Wabasca, R.C., \$700; Whitefish Lake, C.E., \$429.61; Youville, R.C. \$250.

Vote 172 (and Vote 508 Supplementary Estimates) Welfare and Training—Grants to Agricultural Exhibitions and Indian Fairs, in the amounts detailed in the Estimates	6,025 00
Expenditures	<u>\$ 4,743 59</u>

This expenditure was made to promote the interest of Indians in agricultural pursuits and handicraft work. The following grants were made on authority of the Governor in Council—

Ontario: Ohsweken Agricultural Society, Brantford, \$225; Garden River Agricultural Society, Sault Ste. Marie, \$100; Caradoc United Indian Fair, Muncey, \$150; Manitoulin Island Unceded Agricultural Society, \$150; Canadian Lakehead Exhibition, Fort William, \$250; Mohawk Agricultural Society, Deseronto, \$100.

Manitoba: Manitoba Provincial Exhibition, Brandon, \$250; Rossburn Agricultural Society, \$25.

Saskatchewan: Prince Albert Agricultural Society, \$400; Regina Agricultural and Industrial Exhibition Association, Limited, \$400.

Alberta: Calgary Exhibition, \$500; Edmonton Exhibition Association, Limited, \$400.

British Columbia: Windermere and District Fall Fair, Kootenay, \$175; Chilliwack Agricultural Association, Chilliwack, \$50; Armstrong Fall Fair, Okanagan, \$250.

General: The Canadian Handicraft Guild, \$50; garden prizes, standing crop competitions, \$1,133.46; home improvement competitions, prizes, \$135.13.

Vote 173 Grant to provide additional services to Indians of British Columbia

	Estimates	Allotments	Expenditures
Salaries and Wages	6,080 00		
Cost of Living Bonus and Other Pay-list Items	80 00		
Supplies and Materials	15,000 00		
Travelling Expenses	1,000 00		
Professional and Special Services	42,000 00		
Equipment Maintenance	2,000 00		
Repairs to Buildings and Works	19,000 00		
Miscellaneous	1,000 00		
Acquisition of Equipment	11,000 00		
Construction of Buildings and Works	2,840 00		
Medical Services		40,000 00*	
A Agriculture and Stock Raising		30,000 00	29,908 03
B Irrigation		20,000 00	18,590 21
C Technical Education		10,000 00	8,316 92
Less transferred to Department of National Health and Welfare, P.C. 6495, October 12, 1945.....	-40,000 00*	-40,000 00*	
	<u>\$ 60,000 00</u>	<u>\$ 60,000 00</u>	<u>\$ 56,815 16</u>

* See Department of National Health and Welfare section of this Report.

Treasury Board authorized the change in the Primary Allotments from the form set out in the Estimates Details, as, in the opinion of the Department, circumstances rendered it desirable that the vote should be administered and controlled by the specific services indicated by the Special Committee of Parliament at the time the vote was first provided.

During the Session of 1926-27, a Special Committee of the Senate and House of Commons dealt with matters pertaining to Indians, more particularly the policy adopted in the early days of paying annuities to individual Indians. Upon consideration of the changed conditions throughout the country, the Committee found that the need and usefulness of such per capita payments to Indians in British Columbia would be negligible and recommended that, in lieu of payments to them such as are allowed in other provinces, a sum of \$100,000 should be expended annually on technical education, provision of hospitals and medical attendance; in the promotion of agriculture, stock-raising and fruit culture; and in the development of irrigation projects. The Committee concluded that the said purposes would seem to be far more applicable to the Indians in their present condition than the payment of any per capita amount.

The recommendation of the Committee was approved by Parliament at the 1926-27 Session.

A A distribution of expenditures follows: farm equipment, maintenance and live stock, \$8,582.36; feed and forage, \$2,396.31; improvements, clearing land, etc., \$3,936.43; seed and fertilizer, \$14,516.76; sundry, \$476.17.

B Expenditures in the various agencies, including \$2,000 salary for W. C. Warren and \$728.56 travel expenses of J. A. Mackenzie (both listed in details under Vote 153), follow: Kamloops, \$5,074.51; Lytton, \$853.24; Okanagan, \$4,429.50; generally, \$8,232.96.

C Ten residential schools received a total of \$6,350 for the services of manual training instructors. The balance of the expenditure was for the purchase of educational equipment and supplies.

IMMIGRATION BRANCH

Vote 174 Administration of the Immigration Act and the Chinese Immigration Act

	Estimates	Allotments	Expenditures
Salaries	153,125 00	153,125 00	144,283 14
Cost of Living Bonus and Other Pay-list Items	12,099 00	14,599 00	14,144 89
Telephones, Telegrams and Postage	4,000 00	4,000 00	3,681 80
Printing, Stationery and Office Equipment	5,000 00	5,000 00	4,902 47
A Travelling Expenses	8,000 00	5,500 00	5,060 46
Sundries	300 00	300 00	83 94
	<u>\$ 182,524 00</u>	<u>\$ 182,524 00</u>	<u>\$ 172,156 70</u>

As of March 31, 1946 there were 93 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: A. L. Jolliffe, \$7,200; P. T. Baldwin, \$4,020; E. A. Butler, \$2,400; C. M. B. Chapman,

\$3,000; M. J. Cullen, \$4,140; R. E. G. Duval, \$2,400 (Feb. 17); H. M. Grant, \$3,120; W. F. Gray, \$3,300; F. A. Morgan, \$3,000; W. H. Morgan, \$3,000; E. A. O'Connor, \$2,400; J. A. Reid, \$2,400; M. J. Scobie, \$3,000 (Aug. 31); A. J. Smith, \$2,400; C. E. S. Smith, \$5,100; E. J. Steljes, \$2,880; I. R. Stirling, \$2,400; E. Usher, \$2,400.

A Travelling expenses of \$300 or over were paid to: W. R. Baskerville, \$946.80; A. E. Brooks, \$476.65; L. L. Bryant, \$861.23; M. J. Cullen, \$664.10 (charged to Vote 209, Department of National Health and Welfare); W. C. Fischer, \$732.27; H. M. Grant, \$524.40; G. W. Humphries, \$850.15; L. G. Leish, \$357.86

Vote 175 Field and Inspectional Service, Canada

	Estimates	Allotments	Expenditures
Salaries and Wages	1,033,810 00	1,003,810 00	967,735 98
Cost of Living Bonus and Other Pay-list Items.....	97,285 00	112,285 00	111,038 34
Living Allowances	750 00	1,750 00	1,510 59
A Overtime	20,000 00	30,000 00	26,135 30
B Uniforms	23,000 00	25,000 00	22,717 82
C Provisions re Detentions	5,000 00	5,000 00	
Telephones, Telegrams and Postage	15,500 00	15,500 00	14,154 59
D Printing, Stationery and Office Equipment	15,000 00	21,000 00	17,997 82
E Travelling Expenses (Officers)	65,000 00	70,000 00	62,604 80
Travelling Expenses (Deports)	10,000 00	10,000 00	3,270 42
Sundries	14,000 00	14,000 00	8,898 14
Replacement of buildings, equipment and effects destroyed by fire at Halifax, N.S., on March 5, 1944, (Revote)	11,000 00	2,000 00	1,634 17
	<u>\$1,310,345 00</u>	<u>\$1,310,345 00</u>	<u>\$1,237,706 97</u>

As of March 31, 1946, there were 591 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. The salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, O. G.	\$ 3,000 00	\$ 504 15	Maxwell, C. H.	2,760 00	
Adamson, A. D.	2,520 00*	513 94	McCrum, H. U.	3,780 00	
Bambrick, W. J.	2,400 00		McDonell, D. N.	2,520 00	
Beatty, W. M.	3,000 00		McEwen, W. L.	2,400 00	
Christie, A. G.	2,520 00	667 00	McFarlane, J. D.	3,420 00	
Crump, H.	2,400 00		McFaul, W. A.	2,760 00	1,165 36
Demers, H. B.	2,400 00		McGinnis, L. J.	3,240 00	
Dobson, C. J.	2,400 00		McNeill, J. R.	2,760 00	337 59
Gibson, J.	2,400 00		Munroe, R. N.	4,140 00	
Greene, C. G.	3,000 00	351 81	Reynolds, G. F.	2,400 00	
Hebert, N. C.	3,000 00		Robertson, W. W. (Nov. 15)	2,520 00	
Henderson, A. M. (Nov. 25)	2,400 00		Rose, W. B.	2,520 00	729 34
Hunt, H. A.	2,760 00	420 11	Smith, F. A.	2,400 00	
Lalonde, J. A. D.	2,400 00		Taylor, F. W.	3,720 00	
Langlais, J. M.	3,000 00		Todd, G. F.	2,520 00	884 19

A Overtime was paid to Immigration officers in accordance with section 86 of the Civil Service Regulations approved under section 16 of the Civil Service Act, c. 22, R.S. Officers entitled to overtime are those in receipt of an annual salary of less than \$2,100.

B Expenditure for uniforms is in accordance with section 75 of the Immigration Act, c. 93, R.S., which directs that uniforms shall be supplied officers and one-third of the cost shall be paid by them. The expenditure shown under this allotment is two-thirds of the cost of the uniforms.

C To this allotment is charged the cost of catering service and canteen provisions supplied at the following ports (receipts from sale of meals and the per diem rate charged for the care of detained immigrants, etc., credited to this allotment are shown in parentheses): Halifax, \$7,704.74 (\$7,707.44); Montreal, \$4,087.54 (\$4,584.80); Vancouver, \$2,037.05 (\$3,370.70); Victoria, \$543.60 (\$256.50). Gross expenditures totalled \$14,372.93, while receipts amounted to \$15,919.44. The resulting credit balance of \$1,546.51 was transferred to Ordinary Revenue—Proceeds from Sales, at the close of the fiscal year.

The salaries of cooks, waitresses, etc., are charged to the Salaries and Wages Allotment

- D Payments were made to the Department of Public Printing and Stationery and included \$5,734.61 for office equipment.
- E The following employees, whose salary rates were under \$2,400, received travelling expenses of \$300 or over: J. E. Akerley, \$549.50; A. T. Anderson, \$645.03; E. H. Anstie, \$413; G. A. Argent, \$514.92; A. D. Beattie, \$915.78; J. D. Beech, \$658.65; W. E. Bernhardt, \$1,078.01; G. E. Boisclair, \$637.43; J. J. Bonner, \$335.08; J. A. Boulais, \$1,470.65; D. A. Brown, \$570.80; J. Brunette, \$981.47; K. E. Calbick, \$469.97; L. M. Carter, \$744.50; J. W. Casey, \$937.84; J. J. Howell, \$820.46; H. J. Cudmore, \$353.30; W. L. Dawson, \$672.43; Q. J. Delaney, \$733.01; A. J. Desjardins, \$706.22; R. H. English, \$820.50; C. J. Fitzgerald, \$420.18; L. Flower, \$367.75; W. H. Foran, \$923.88; H. J. Fraser, \$641.87; W. J. Fraser, \$1,743.21; A. L. Grady, \$1,277.92; A. Graham, \$591.81; A. H. Grevatt, \$917.47; F. Harper, \$625.84; M. G. Harris, \$314.40; A. D. Harvey, \$1,035.02; W. M. High, \$306.35; E. Hobson, \$367.18; T. J. O'Brien, \$350; A. Jankiewicz, \$1,182.97; B. Lapierre, \$300.09; M. Leamy, \$499.15; J. A. Lemieux, \$816.10; L. Leullier, \$880.15; F. R. Leveridge, \$771.09; T. C. MacLean, \$1,082.58; H. MacMillan, \$1,400.60; H. Mansfield, \$526.03; J. I. Martin, \$370.06; J. O. R. Martineau, \$308.66; F. McFarlane, \$370.79; J. E. McLellan, \$416.20; R. L. Monk, \$759.50; J. P. Morissette, \$396.65; J. W. Mossop, \$1,142.12; T. J. O'Brien, \$729.76; G. G. Osborne, \$350.60; C. Perry, \$441.87; F. L. Phillips, \$544.74; A. E. Pilkie, \$508.41; J. B. Potvin, \$976.52; J. R. B. Raizenne, \$314.10; E. Roberts, \$423.66; H. O. Saylor, \$357.05; L. J. Scully, \$767.15; T. G. Shelton, \$928.49; J. B. Sibson, \$541.13; J. W. Smith, \$469.86; H. Souaillard, \$452.84; F. Stafford, \$317.94; W. F. Upton, \$708.10; A. A. White, \$613.80.

Vote 176 Field and Inspectional Service, Abroad

	Estimates	Allotments	Expenditures
Salaries and Wages.....	83,980 00	83,980 00	63,368 16
War Bonus as authorized for employees in Great Britain	3,577 00	9,577 00	8,819 29
A Living Allowances	4,900 00	4,900 00	3,524 75
Telephones, Telegrams and Postage	4,000 00	9,000 00	7,613 19
Printing, Stationery and Office Equipment	3,500 00	8,500 00	7,719 79
B Travelling Expenses	15,000 00	15,000 00	10,901 78
C Rents, Taxes, Rates, Heat, etc.	14,000 00	13,000 00	8,484 33
D Sundries	20,000 00	5,000 00	2,950 69
	<u>\$ 148,957 00</u>	<u>\$ 148,957 00</u>	<u>\$ 113,381 98</u>

A distribution of expenditures follows: Antwerp, \$4,160.65; Belfast, \$871.45; Gdynia, \$240; Paris, \$3,488; London, \$99,441.96; Hong Kong, \$5,179.92.

As of March 31, 1946, there were 47 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date, or at dates of separation (shown in parentheses) follows: W. H. Carey, \$2,400; G. G. Congdon, \$5,700; O. Cormier, \$3,120; F. B. Cotsworth, \$4,020; H. R. F. Dalby, \$3,720; (Mar. 13); E. S. Doughty, \$4,700; E. K. Hales, \$2,700 (Mar. 22); J. L. Malcolm, \$3,000; J. A. Mitchell, \$3,120.

A Of the above employees, the following were paid annual living allowances at rates listed, less exchange adjustments. The total received by each is shown in parenthesis: G. G. Congdon, \$2,000 (\$1,937.95); F. B. Cotsworth, \$500 to June 30, \$900 from July 1 (\$768.03); H. R. F. Dalby, \$500 to September 13 (\$218.16); J. L. Malcolm, \$500 from January 1 (\$121.45); J. A. Mitchell, \$500 (\$479.16).

B Travelling expenses of \$300 or over were paid to: P. W. Bird, \$1,362.90; W. H. Carey, \$488.46; W. S. Claxton, \$1,398.90; O. Cormier, \$1,800.13; H. E. Davison, \$1,525.08; E. S. Doughty, (charged to War and Demobilization Allotment, Department of Labour) \$1,828.12; H. Leeming, \$772.53; J. L. Malcolm, \$1,413.11; T. Thorpe, \$301.81.

C Expenditures comprise payments of \$7,322.71 for office space, heating and water rates in London (paid to Sackville Investments Ltd.) and \$1,161.62 for electricity.

D Including payments as interim compensation covering replacement of household goods and personal effects lost or abandoned due to the war, made under authority of P.C. 6/1450, February 24, 1942; O. Cormier, \$420; E. S. Doughty, \$480; Estate of J. O. Matthews, \$150.91; J. A. Mitchell, \$420; A. O. Peterson, \$240.

PENSIONS AND OTHER BENEFITS

Mrs. Doris Ryckman and children, Appropriation Act, No. 6, c. 50, 1936\$ 600 00

Vote 177	Mrs. Alice Morson Smith	600 00
	Expenditures	\$ 600 00

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 4,156 66
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SPECIAL

LANDS, PARKS AND FORESTS BRANCH

Vote 509	National Parks Bureau—National Parks and Historic Sites Services	50,000 00
	Expenditures	\$ 40,631 09

Under authority of P.C. 90 of January 15, 1946, property in the town of Amherstburg, Ontario, was purchased as an addition to the Fort Malden National Historic Park at a cost of \$40,000. Taxes and legal fees account for the balance of the expenditures.

INDIAN AFFAIRS BRANCH

Vote 178	Fur Conservation, and development of native crafts, and to authorize, subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item.....	150,000 00
	Expenditures	\$ 104,188 07

A distribution of expenditures follows: Head Office, \$4,554.58; Quebec, \$18,278.73; Ontario, \$6,887.52; Manitoba, \$29,453.97; Saskatchewan, \$20,685.15; Alberta, \$24,203.12; British Columbia, \$125.00.

This vote is to provide for expenses in connection with the maintenance and extension of co-operative effort with the Provinces to restore to the Indian population their means of subsistence and occupational opportunity by the rehabilitation and propagation of fur-bearing animals in depleted areas.

The amount expended on salaries and wages, including cost of living bonus, was \$38,353.42. As of March 31, 1946, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. D. Brown, \$3,600; H. R. Conn, \$4,020; W. K. Gordon, \$3,000; J. L. Grew, \$3,600; J. N. Stevenson, \$2,400.

Travelling expenses of \$300 or over were paid to: H. R. Conn, \$2,230.29; W. K. Gordon, \$703.80; J. L. Grew, \$994.19; R. Levesque, \$898.77; W. B. Skead, \$817.64.

The Province of Manitoba received \$25,461.43 in accordance with the terms of the agreement between the Dominion and Provincial Governments dated March 23, 1945, re Group-Traplines in Fur Development Areas, as authorized by P.C. 1840 of March 19, 1945.

The amount of \$15,114.45 was expended on construction of roads, dams, dykes and other improvements to maintain necessary water levels at Red Earth, Shoal Lake and Sipanok Projects in the Province of Saskatchewan.

The Province of Alberta received \$8,690 in payment of registered trapline fees for the year ending March 31, 1946.

The Hudson's Bay Company received \$9,980.03 from this vote.

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
M-41	Administrative—For the preparation and printing of a report on the natural resources and development of Canada's Northwest Region; and contingencies.....	750 00 750 00	13 10 13 10	13 10 13 10
MINES AND GEOLOGY BRANCH				
M-41	For administration of projects financed from the War Appropriation.....	6,500 00	4,993 85	17,768 61
M-42	Remodelling and Expansion of Plant of Abasand Oils, Limited, (near McMurray, Alta.).....	330,000 00	287,081 23	1,920,292 53
M-42	Investigations of petroliferous deposits and of potential petroliferous areas in Canada.....	156,493 00	130,049 68	296 77 430,487 65
M-42*	Special exploration and development work, in connection with the supply of strategic minerals, etc.....	10,000 00	8,277 19	17,986 08 268,599 09
M-43	Investigation of radio-active ores.....	25,000 00	17,173 32	17,173 32
M-43*	Funds to reimburse the Royal Canadian Air Force for Aerial Photography in 1945-46, etc.....	650,000 00	571,866 75	623,038 00
Bureau of Mines—				
M-43	Construction of a New Metallurgical Laboratory.....	1,280 34	1,050 00	229,769 66
M-43	*War Activities of the Explosives Division, etc.....	32,675 00	29,936 04	124,308 11
M-44	*Construction and equipment of an extension to the Metallurgical Laboratories, Booth Street, Ottawa	341,665 00	307,581 76	332,450 65
M-44	Metallic Minerals Division—Services to War Departments.....	284,466 00	272,448 62	962,729 08
Bureau of Geology and Topography—				
M-45	Administration—Post-war Reconstruction Program—Planning.....	6,500 00	4,817 84	4,817 84
Geological Surveys—				
M-45	Post-war Reconstruction Program—Planning.....	54,250 00	34,455 29	34,455 29
Topographical Surveys—				
M-45	Post-war Reconstruction Program—Planning.....	44,200 00	25,841 58	25,841 58
M-45	Drafting and Map Reproduction—Post-war Reconstruction Program—Planning.....	14,250 00 1,957,279 34	11,072 85 1,706,646 00	11,072 85 5,002,804 26
LANDS, PARKS AND FORESTS BRANCH				
Bureau of Northwest Territories and Yukon Affairs—				
M-45	To provide for a survey of office accommodation and sewage and water installations at Whitehorse, Yukon Territory.....	5,000 00	3,730 42	3,730 42
Dominion Forest Service—				
M-46	Internment and Prisoners of War Operations.....	38,035 00	27,934 94	30 167,594 43
M-46	Forest Products Laboratories.....	60,455 00	49,491 29	42 183,077 95
M-46	Alternative Service Work Camps...	78,855 00	64,212 32	311,947 41
M-46	General scientific, economic and administrative services — Post-war Reconstruction Program—Planning.....	38,080 00	20,129 24	20,129 24

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
<i>CURRENT—Concluded</i>				
<i>IMMIGRATION BRANCH—Concluded</i>				
M-53	Expenses in connection with British Evacuee Children.....	53,000 00	49,093 82	110,105 97
M-53	Repatriation of wives and dependents of members of Canadian Forces Overseas.....	1,250 00	526 85	64 75
M-53	Medical Inspection of dependents of members of the Canadian Armed Forces and of the Corps of (Civilian) Canadian Firefighters Overseas....	80,500 00	48,775 71	56,439 79
M-54	To provide for payment to the Canadian Red Cross Society in partial reimbursement of expenses incurred in connection with the repatriation and rehabilitation of the Benoit family on arrival from Hong Kong.	1,692 19	1,692 19	1,692 19
		689,970 19	562,001 26	184,640 72
	Total Current.....	4,098,174 53	3,475,266 61	203,735 31
<i>NON-CURRENT</i>				
†	Mines and Geology Branch.....		64 00	413,259 37
†	Lands, Parks and Forests Branch.....			804,004 32
†	Surveys and Engineering Branch.....			182,797 36
†	Immigration Branch.....			28,305 54
	Total Non-Current.....		64 00	1,428,366 59
Less:	Miscellaneous War Revenues to date.....			6,293 22
		<u>\$ 4,098,174 53</u>	<u>\$ 3,475,266 61</u>	<u>\$ 203,799 31</u>
				<u>\$25,373,087 00</u>

* Complete title is shown in following details.

‡ Under Department of Veterans Affairs and Soldier Settlement of Canada previous to current fiscal year. The accumulated expenditure includes that made by those departments, less the sum of \$15,941.65 which was transferred to the Department of Transport.

† The details of these Allotments will be found in Public Accounts of Previous Years.

Allotment:	Administrative—For the preparation and printing of a report on the natural resources and development of Canada's Northwest Region; and contingencies, P.C. 45/333 of January 17, 1945.....	750 00
	Expenditures	13 10

Allotment:	Mines and Geology Branch—For Administration of projects financed from the War Appropriation	6,500 00
	Expenditures	\$ 4,993 85

As of March 31, 1946, there were 4 salaried employees being paid from this account.

Allotment: Mines and Geology Branch—Remodelling and Expansion of Plant of Abasand Oils, Limited, (near McMurray, Alta.)	330,000 00
Expenditures	\$ 287,081 23

Under authority of P.C. 3058, dated April 15, 1943, the Minister of Mines and Resources on behalf of the Dominion Government entered into an agreement with Abasand Oils Limited whereby, under certain conditions, the Company agreed to expand and remodel its plant near Fort McMurray, Alta., and to carry out investigations and experimental operations in connection with the production of petroleum products from tar sands located in that area.

The Dominion Government agreed to provide Abasand Oils Limited with funds for this purpose. Under this agreement, payments to Abasand Oils Limited for 1945-46 totalled \$287,081.23. A distribution of expenditures follows: salaries, \$65,026.87; wages \$132,664.18; supplies and materials, \$17,263.03; travelling expenses, \$4,990.04; freight and express, \$11,745.47; equipment, \$33,190.67; sundries, \$22,200.97.

The Balance Sheet and Operating Statement in connection with this project will be found in Appendix 1 to this section.

Allotment: Mines and Geology Branch—Investigations of petroliferous deposits and of potential petroliferous areas in Canada	156,493 00
Expenditures	\$ 130,049 68

A distribution of expenditures follows: salaries, \$15,360.36; cost of living bonus and other pay-list items, \$1,720.83; field surveys and travel, \$2,804.32, payments under contract, \$106,693.50; equipment, supplies and sundries, \$3,470.67.

Payments under contract were made to Boyles Brothers Drilling Company Limited for drilling in connection with investigation of tar sands in the McMurray District area (payments in 1943-44 and 1944-45 amounted to \$38,671.66 and \$88,338.25 respectively).

As of March 31, 1946, there were 12 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. W. J. Dyck, \$2,400; A. J. McCaskill, \$2,640; W. R. L. Sebolt, \$3,600*; E. A. Work, \$2,400.

G. S. Hume received travelling expenses of \$624.90 (included under Vote 133).

Allotment: Mines and Geology Branch—To provide for such special exploration and development work, in connection with the supply of strategic minerals, as may be approved by the Minister of Mines and Resources on the recommendation of the Metals Controller and the Director of the Mines and Geology Branch; provided that, if such work is to be undertaken by other than the Department of Mines and Resources, it shall be under contract or agreement specifically approved by the Governor in Council.	10,000 00
Expenditures	\$ 8,277 19

As of March 31, 1946, there were 3 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: H. A. Graves, \$3,600; E. A. Trevor, \$2,640.

From the relevant allotments in the fiscal years 1942-43 and 1943-44, loans amounting to \$232,255.07 were made to various mining companies to aid them in the production of strategic minerals. These loans, authorized by individual Orders in Council, bear interest at the rate of 3½ per cent per annum and are repayable at varying rates per ton of ore sold. The sum of \$18,731.27, including interest of \$869.39 was received during the present year (see Refunds of Previous Years' War Expenditures and Miscellaneous War Revenue under Special Receipts in the Revenue section hereof).

The following table shows the standing of the loans as at March 31, 1946.

Name of Borrower	Amount loaned	Interest accrued	Amount repaid	Balance
*R. T. Gilman, Madoc, Ont.	22,893 55	1,113 69	23,762 94	244 30
V. Lunde, Mayo, Yukon Territory	3,600 00	244 67	2,948 55	896 12
H. C. Miller, Madoc, Ont.	34,304 80	2,586 43	23,218 27	13,672 96
Hugo A. Seaholm, Mayo, Yukon Territory	3,800 00	307 95	1,075 80	3,032 15
Trent Mining Syndicate Ltd., Trenton, Ont.	9,850 13	903 51	1,541 62	9,212 02
	\$ 74,448 48	\$ 5,156 25	\$ 52,547 18	\$ 27,057 55

*Under P.C. 6629, dated October 23, 1945, it was provided that the agreement between the Dominion Government and Reginald T. Gilman be terminated and that all obligations of Reginald T. Gilman thereunder be considered as discharged and liquidated.

Allotment: Mines and Geology Branch—Investigation of radio-active ores	25,000 00
Expenditures	\$ 17,173 32

A distribution of expenditures follows: salaries, \$10,444.76; cost of living bonus and other pay-list items, \$195.46; supplies and equipment, \$6,310.89; sundries, including travel, \$222.21.

As of March 31, 1946, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. Lapointe, \$3,300; R. B. McLellan, \$2,400; A. T. Rabbitts, \$2,880; H. W. Smith, \$3,000.

Allotment: Mines and Geology Branch—To provide funds to reimburse the Royal Canadian Air Force for aerial photography in 1945-46 for Civil Departments of the Government, P.C. 2703 of April 17, 1944	650,000 00
Expenditures	\$ 571,866 75

Air survey photography performed by the Royal Canadian Air Force for the Department of Mines and Resources and the Province of Manitoba was approved by the Interdepartmental Committee on Air Surveys. Payment of \$575,903.25, which included \$4,036.50 received from the Province of Manitoba for the cost of the concurrent survey conducted on its behalf, was made to the Department of National Defence—Air Services.

Allotment: Mines and Geology Branch—Bureau of Mines, Construction of a new Metallurgical Laboratory	1,280 34
Expenditures	\$ 1,050 00

On December 31, 1942, a contract of \$206,000 was awarded through the Department of Public Works to A. I. Garvoek, Limited, for the construction of a metallurgical research laboratory, Booth Street, Ottawa. Thirteen progress payments totalling \$204,945.58 and a payment of \$12,255.84 for extras have been made to this firm. W. E. Noffke received \$10,860.07 for architect's fees. Expenditures to date total \$229,769.66.

The expenditures for 1945-46 comprise: \$1,000 withheld from final estimate, paid to A. I. Garvoek, Limited; and \$50 balance of architect's fees, paid to W. E. Noffke.

Allotment: Mines and Geology Branch—Bureau of Mines, War Activities of the Explosives Division, including administration of the regulations governing the possession, use and sale of explosives established under the War Measures Act by Order in Council P.C. 2903 of July 4, 1940	32,675 00
Expenditures	\$ 29,936 04

A distribution of expenditures follows: salaries, \$25,534.99; cost of living bonus and other pay-list items, \$1,744.35; travelling expenses, \$1,607.10; equipment, supplies and sundries, \$1,049.60.

As of March 31, 1946, there were 14 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: H. P. Kimbell, \$3,300; W. B. Paton, \$3,300; R. P. Quinn, \$2,700; N. Randall, \$2,700; D. Sharpe, \$3,600.

Travelling expenses of \$300 or over were paid to: W. B. Paton, \$571.36 (charged to Vote 130); R. P. Quinn, \$478.45; D. Sharpe, \$1,011.50.

Allotment: Mines and Geology Branch—Bureau of Mines, Construction and equipment of an extension to the Metallurgical Laboratories, Booth Street, Ottawa, including consulting engineering and design fees	341,665 00
Expenditures	\$ 307,581 76

A distribution of expenditures follows:

A Experimental Equipment	209,693 97
B Addition to Laboratory	85,320 84
C Consulting Engineering and Design Fees	12,365 50
Contingencies	201 45
	<u>\$ 307,581 76</u>

A Experimental equipment purchased is classified as follows: rolling mill, \$97,320.82; extrusion press, \$76,670.09; die casting machine, \$16,669.32; metal cutting saw, \$2,045.95; metal shear, \$2,641.09; crane, \$3,025.19; auxiliary equipment, \$9,524.65; miscellaneous, \$1,796.86.

Progress payments for the above experimental equipment were made to the following firms: Dominion Engineering Company Ltd., Montreal, \$96,232.32; Loewy Engineering Company of Canada, Ltd., Montreal, \$74,760; T. E. Ryder Machinery Company, Ltd., Montreal, \$15,447.03.

B A contract amounting to \$80,475 for the construction of an addition to the Physical Metallurgy Research Laboratory, Booth Street, was awarded on March 16, 1945 to A. I. Garvock, Ltd.

Payments were made through the Department of Public Works to: Clerk of Works for services, \$2,161.69; A. I. Garvock, Ltd., \$83,159.15 including five progress payments totalling \$67,216.10 and a payment of \$15,943.05 for extras.

C Consulting engineering and design fees were paid to Singmaster and Breyer, New York, U.S.A. This firm was paid \$24,665 in 1944-45.

Allotment: Mines and Geology Branch—Bureau of Mines, Metallic Minerals Division, Services to War Departments	284,466 00
Expenditures	\$ 272,448 62

A distribution of expenditures follows: salaries and wages, \$165,213.19; overtime, \$2,856.67; cost of living bonus and other pay-list items, \$7,034.26; travelling expenses, \$2,462.17; equipment and supplies, including \$52,540.98 for scientific equipment, \$89,828.64; sundries, \$5,053.69.

As of March 31, 1946, there were 96 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

	Salary rate		Salary rate		Salary rate
Battye, H. G. (July 1)	\$ 2,400 00	Kinsey, H. V.	3,300 00	Nichols, H. J.	3,300 00
Boyd, L. G. (May 16)	2,400 00	Kozlowski, H. J.	2,400 00	Ogilvie, J. P. (Sept. 7)	2,400 00
Cameron, E. L.	2,460 00	Lexier, H. L. (Aug. 19)	3,300 00	Perry, J. A.	3,720 00
Chase, W. L.	3,300 00	Livingston, H.	2,400 00	Rogers, R. R.	3,720 00
Dafoe, I. A.	2,520 00	MacPhee, N. C.	3,720 00	Russell, L. R.	2,520 00
Dube, C. A. (Sept. 20)	2,400 00	MacPherson, I. H.		Scrivener, J. R.	3,000 00
Fairfield, H. H.	3,300 00	(Jan. 1)	2,820 00	Shaw, G. T.	3,300 00
Frumkin, A.	3,000 00	McKean, F. K.	2,820 00	Wlodek, T. W.	3,720 00
Gertsman, S. L. (May 8)	3,300 00	Meier, J. W.	3,720 00		

Under authority of P.C. 2/1560 of March 4, 1941, amended by P.C. 45/7871 of October 9, 1941 and P.C. 105/1523 of April 17, 1946, overtime was paid to prevailing rate employees.

Travelling expenses of \$300 or over were paid to: H. J. Nichols, \$513.98 (including \$33.70 charged to Vote 129); T. W. Wlodek, \$516.78.

Peacock Brothers Limited, Montreal, received \$20,914.28 from this account.

Allotment: Mines and Geology Branch—Bureau of Geology and Topography, Administration, Post-war Reconstruction Program, Planning, P.C. 53/3341 of May 7, 1945	6,500 00
Expenditures	\$ 4,817 84

As of March 31, 1946, there were 3 salaried employees being paid from this account.

Allotment: Mines and Geology Branch—Bureau of Geology and Topography, Geological Surveys, Post-war Reconstruction Program, Planning, P.C. 53/3341 of May 7, 1945	54,250 00
Expenditures	\$ 34,455 29

A distribution of expenditures follows: salaries, \$8,287.60; cost of living bonus and other pay-list items, \$1,582.04; field surveys and travel, \$18,258.43; equipment, supplies and sundries, \$6,327.22.

As of March 31, 1946, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at an annual rate of \$2,400 on that date follows: I. C. Brown; A. S. MacLaren.

Field surveys and travel include: salaries of 15 student assistants, \$5,047.75; wages of 6 cooks and labourer, \$1,429.50; provisions, \$2,293.51; transportation of field parties, \$7,249.45.

Equipment, supplies and sundries include: camp equipment, \$2,920.57; purchase of 1 motor car, \$1,461.89; purchase of 1 motor truck, \$284.71.

Canadian Pacific Air Lines, Limited, received \$3,622.50 (included under transportation of field parties) from this account.

Allotment: Mines and Geology Branch—Bureau of Geology and Topography, Topographical Surveys, Post-war Reconstruction Program, Planning, P.C. 53/3341 of May 7, 1945	44,200 00
Expenditures	\$ 25,841 58

A distribution of expenditures follows: salaries, \$13,663.15; cost of living bonus and other pay-list items, \$1,259.54; scientific equipment, \$4,954.59; other equipment and supplies, \$5,964.30.

As of March 31, 1946, there were 23 salaried employees being paid from this account. A list of those who were receiving salaries at an annual rate of \$2,400 on that date follows: J. R. Barnes; P. G. Campbell; A. R. Goddard; H. R. Grant; W. R. Honeywell; D. A. MacLean; J. F. MacLean; C. G. Rogers; J. D. Roy; R. C. Weller; L. E. Willis; H. D. Worden.

Allotment: Mines and Geology Branch—Bureau of Geology and Topography, Drafting and Map Reproduction, Post-war Reconstruction Program, Planning, P.C. 53/3341 of May 7, 1945	14,250 00
Expenditures	\$ 11,072 85

Expenditures include: salaries, \$8,227.99; cost of living bonus and other pay-list items, \$1,357.63; supplies and materials, \$1,290.66.

As of March 31, 1946, there were 14 salaried employees being paid from this account.

Allotment: Lands, Parks and Forests Branch—Bureau of Northwest Territories and Yukon Affairs. To provide for a survey of office accommodation and sewage and water installations at Whitehorse, Yukon Territory, P.C. 88/6357 of October 3, 1945	5,000 00
Expenditures	\$ 3,730 42

Expenditures in connection with the above survey, which was undertaken by the Department of Transport, included \$2,241.11 for wages and \$825.25 for travelling expenses. The travelling expenses of W. M. Dowling are shown under the General Servicing Units, War and Demobilization Allotment in the Department of National Defence—Air Services Section of this Report.

Allotment: Lands, Parks and Forests Branch—Dominion Forest Service, Internment and Prisoners of War Operations	38,035 00
Expenditures	\$ 27,934 94

The services of interned aliens and prisoners of war were made available, through the co-operation of the Department of National Defence, for work in the forest experiment stations and the above allotment provides for the costs of direction and supervision of this work.

The expenditures by forest experiment stations are as follows: Acadia, \$14,891.36; Petawawa, \$3,377.55; Kananaskis, \$9,666.03; and by objects of expenditure: salaries and wages, \$17,603.44; cost of living bonus and other pay-list items, \$271.47; supplies and materials, \$4,320.56; equipment, \$4,197.25; sundries, including team hire, \$1,542.22.

Allotment: Lands, Parks and Forests Branch—Dominion Forest Service, Forest Products Laboratories	60,455 00
Expenditures	\$ 49,491 29

This allotment provides for the costs of experimental work in the laboratories in Ottawa and Vancouver and is carried on in co-operation with the Departments of National Defence and Reconstruction and Supply and with various war industries.

As of March 31, 1946, there were 27 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements: F. Bender, \$3,000*; D. E. Kennedy, \$2,400*; F. W. King, \$2,400*; C. F. McBride, \$2,820; D. G. Miller, \$2,820; C. L. Moon, \$3,000; H. Schwartz, \$3,000*.

The expenditures by laboratories are: Ottawa, \$39,317.09; Vancouver, \$10,174.20; and by objects of expenditure: salaries and wages, \$38,666.48; cost of living bonus and other pay-list items, \$4,571.08; travelling expenses, \$737.46; supplies and materials, \$1,493.35; freight, express, etc., \$95.28; equipment, \$3,900.62; sundries, \$27.02.

Travelling expenses of \$300 or over were paid to: C. F. McBride, \$417.96 (includes \$147.68 charged to Vote 143); D. G. Miller, \$354.45 (charged to Vote 143).

Allotment: Lands, Parks and Forests Branch—Dominion Forest Service, Alternative Service Work Camps	78,855 00
Expenditures	\$ 64,212 32

Under authority of P.C. 10924 of December 1, 1942, as amended, camps were established to which Mennonites, Doukhobors and conscientious objectors could be assigned for alternative service. Camps are operated at Petawawa and Kananaskis Forest Experiment Stations in accordance with arrangements with the Department of Labour, and this allotment provides for the costs involved.

The expenditures by forest experiment stations are as follows: Petawawa, \$34,199.63; Kananaskis, \$30,012.69; and by objects of expenditure: wages, \$27,542.83; cost of living bonus and other pay-list items, \$76.40; travelling expenses, \$138.62; supplies and materials, \$24,880.54; telephones, telegrams, etc. \$485.87; equipment, including hire, \$7,377.91; sundries, including team hire, \$3,710.15.

Allotment: Lands, Parks and Forests Branch—Dominion Forest Service, General Scientific, Economic and Administrative Services, Post-war Reconstruction Program, Planning, P.C. 52/2662 of April 17, 1945	38,080 00
Expenditures	\$ 20,129 24

As of March 31, 1946, there were 23 salaried employees being paid from this allotment. The following were receiving salaries at an annual rate of \$2,400 or over on that date: D. I. Crossley, \$3,000; H. D. Heaney, \$3,600.

The expenditures by offices are: Head Office, \$13,278.49; Maritimes District Office, \$2,359.92; Manitoba-Saskatchewan District Office, \$2,737.08; Alberta District Office, \$1,753.75; and by objects of expenditure: salaries, \$9,633.41; cost of living bonus and other pay-list items, \$1,355.94; travelling expenses, \$1,645.09; supplies and materials, \$335.69; equipment, \$5,173.91; printing and stationery, \$1,675.48; telephones, telegrams, etc., \$226.39; sundries, \$83.33.

H. L. Holman received travelling expenses of over \$300 (included under Vote 141).

Allotment: Lands, Parks and Forests Branch—Dominion Forest Service, Forest Experiment Stations, Post-war Reconstruction Program, Planning, P.C. 52/2662 of April 17, 1945	19,738 00
Expenditures	\$ 8,708 98

As of March 31, 1946, there were 5 salaried employees being paid from this allotment. O. G. Larsson was receiving a salary at an annual rate of \$2,400 on that date.

The expenditures by forest experiment stations are as follows: Acadia, \$5,578.12; Petawawa, \$773.77; Kananaskis, \$2,357.09; and by objects of expenditure: wages, \$3,922.92; cost of living bonus and other pay-list items, \$257.41; equipment, \$4,198.14; telephones, telegrams, etc., \$163.61; sundries, \$166.90.

Allotment: Lands, Parks and Forests Branch—Dominion Forest Service, Forest Products Laboratories, Post-war Reconstruction Program, Planning, P.C. 52/2662 of April 17, 1945	2,200 00
Expenditures	nil

As positions for which provision was made were not established until late in the fiscal year and no appointments were made to March 31, 1946, there were no expenditures.

Allotment: Lands, Parks and Forests Branch—Land Registry, Alaska Highway, Legal, survey and other costs acquiring right-of-way	38,200 00
Expenditures	\$ 36,896 15

A distribution of expenditures follows: salaries and wages, \$6,629.04; professional and other special services, \$6,654.76; travelling expenses, \$1,990.21; acquisition of land, \$10,390.19; rental of land, \$7,232.67; supplies and materials, \$1,465.42; equipment, \$1,724.04; miscellaneous, \$809.82.

On March 31, 1946, G. H. Robertson was receiving a salary at an annual rate of \$2,400.

Travelling expenses of \$300 or over were paid to: F. P. Burden, \$356.01; C. K. LeCapelain (included under Vote 146); G. H. Robertson, \$858.98.

Allotment: Lands, Parks and Forests Branch—National Parks Bureau, Alternative Service Work Camps	255,000 00
Expenditures	\$ 247,275 65

Under authority of P.C. 10924 of December 1, 1942, as amended, camps were established to which Mennonites, Doukhobors and conscientious objectors could be assigned for alternative service. Camps are operated in the National Parks in accordance with arrangements with the Department of Labour, and this allotment provides for the cost involved.

The expenditures by units are as follows: Head Office, \$691; Banff Park, \$97,694.78; Jasper Park, \$57,511.52; Kootenay Park, \$46,651.58; Riding Mountain Park, \$38,565.31; Yoho Park, \$6,161.46; and by objects of expenditure; salaries and wages, \$89,348.95; cost of living bonus and other pay-list items, \$512.41; travelling expenses, \$526.20; equipment, supplies and materials, \$149,003.45; freight, express, etc., \$2,680.37; printing and stationery, \$967.75; professional and special services, \$2,658.10; sundries, \$1,578.42.

Allotment: Surveys and Engineering Branch—Branch Administration, Post-war Reconstruction Program, Planning, P.C. 54/3341 of May 7, 1945	1,055 00
Expenditures	\$ 611 99

Allotment: Surveys and Engineering Branch—Dominion Observatory, Ottawa, Post-war Reconstruction Program, Planning, P.C. 54/3341 of May 7, 1945	14,580 00
Expenditures	\$ 14,227 44

A distribution of expenditures follows:

Salaries and Wages	2,810 67
Cost of Living Bonus and Other Pay-list Items	126 50
A Equipment	2,433 11
B Other Expenses of Field Parties	8,857 16
	<u>\$ 14,227 44</u>

This allotment provides for cost of magnetic and gravity surveys in the Northern parts of Manitoba, Saskatchewan, Alberta and in the Northwest Territories.

As of March 31, 1946, there was 1 salaried employee, M. J. S. Innes, being paid from this account at an annual rate of \$2,700.

Wages amounted to \$215.33.

A This expenditure includes purchase of 1 car, \$1,848.41.

B This expenditure includes: aircraft charter, \$7,000, paid to Department of National Defence—Air Services; other transportation, \$1,293.98.

Allotment: Surveys and Engineering Branch—Dominion Water and Power Bureau, Post-war Reconstruction Program, Planning, P.C. 54/3341 of May 7, 1945	25,000 00
Expenditures	\$ 15,072 75

A distribution of expenditures follows:

Salaries	1,623 68
Cost of Living Bonus and Other Pay-list Items	267 01
Wages	1,207 99
A Other Expenses of Field Parties	11,974 07
	<u>\$ 15,072 75</u>

This allotment provides for the cost of investigation of power possibilities of rivers in the Northwest Territories and for general extension of hydrometric investigations.

As of March 31, 1946, there was 1 salaried employee being paid from this account.

A This expenditure includes: consulting engineer's fees, \$4,263.10; aircraft charter and fares, \$4,182.41; travel, \$1,653.55 (includes \$312.59 paid to G. H. Wood, included under Vote 153).

Allotment: Surveys and Engineering Branch—Engineering and Construction Service, Post-war Reconstruction Program, Planning	166,600 00
Expenditures	\$ 133,372 56

A distribution of expenditures follows:

Salaries and Wages	87,731 27
Cost of Living Bonus and Other Pay-list Items	7,358 11
A Supplies and Materials	25,960 98
Travelling Expenses	5,030 91
Miscellaneous	7,291 29
	<u>\$ 133,372 56</u>

This allotment provides for the cost of field surveys and investigations that are a necessary preliminary to undertaking certain projects planned for the immediate post-war period. Such projects include the widening, improving and surfacing of National Parks Highways and the building of new highways, bridges, etc.

As of March 31, 1946, there were 29 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: K. B. Andre, \$2,700 (Apr. 20); W. H. Ball, \$2,400; R. A. Campbell, \$3,960; W. A. Campbell, \$2,820; B. D. S. Chadwick, \$3,120 (Aug. 1); A. H. Hargreaves, \$3,300; A. W. Horwood, \$3,000; V. G. Kosnar, \$3,300; E. E. Lennox, \$3,000; D. M. Macdonald, \$3,180; W. D. Martin, \$2,700; C. Maxwell, \$4,020; G. Rankin, \$3,300; C. H. Templeton, \$2,700; F. B. Whiteley, \$2,820 (June 1); N. E. Willett, \$2,700. Wages amounted to \$19,401.40.

A Expenditures comprise: provisions, \$4,834.46; stationery and office supplies, \$3,214.70; other supplies and materials, \$2,293.53; scientific equipment, \$4,253.24; maintenance of motor cars, \$2,286.36; maintenance of other equipment, \$3,057.44; subsistence, \$3,305.95; sundries, \$2,715.30. Instruments, Ltd., was paid \$5,067.21.

Allotment: Surveys and Engineering Branch—Engineering and Construction Service,	
Prince Rupert—Terrace—Cedarvale Highway	9,500 00
Expenditures	\$ 8,248 09

This allotment provides for expenditures in connection with the repair and maintenance of the road running through Cedarvale and Terrace to Prince Rupert.

As of March 31, 1946, there were 3 salaried employees being paid from this account. E. A. Gurney was receiving a salary at an annual rate of \$2,700 on that date.

Allotment: Surveys and Engineering Branch—Engineering and Construction Service,	
Employment of Persons of the Japanese Race and/or Japanese Nationals ..	302,000 00
Expenditures	\$ 262,206 62

A distribution of expenditures follows:

Salaries and Wages	74,020 12
Cost of Living Bonus and Other Pay-list Items	9,125 29
Remuneration of Japanese	99,497 47
A Supplies and Materials	26,353 47
B Rentals of Lands, Buildings and Equipment	44,683 98
Travelling Expenses	2,127 88
C Miscellaneous	6,398 41
	<u>\$ 262,206 62</u>

This allotment provides for expenditures in connection with the establishment and upkeep of work camps on highway projects, for Japanese moved from the protected area of British Columbia. Headquarters administration cost \$3,619.55, and operating expenses by projects were as follows: Yellowhead—Blue River, \$117,061.39; Hope—Princeton, \$138,625.52; Revelstoke—Sicamous, \$2,178.27; Schreiber—Jackfish, \$721.89.

As of March 31, 1946, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: W. K. Gwyer, \$2,520 (Oct. 1); R. M. Martin, \$2,820.

Wages amounted to \$49,460.39.

A Supplies and materials cost \$66,290.46, less credits amounting to \$39,936.99 received for board.

B This expenditure included the cost of road building equipment, cars, trucks and teams including wages of operators, \$43,278.39.

C Gross expenditure was \$8,706.41, less credits amounting to \$2,308 received for medical fees. Such expenditure includes the cost of freight and express, medical and hospitalization charges, telegrams, telephones, postage, etc.

Suppliers receiving \$5,000 or more: Department of Lands, Province of British Columbia, \$5,840.23; Kelly-Douglas & Company, Ltd., \$7,873.37; F. R. Stewart Co., Ltd., \$6,076.54; Swift Canadian Co., Ltd., \$8,988.67; Union Oil Company of Canada, Ltd., \$5,425.98.

Allotment: Surveys and Engineering Branch—Engineering and Construction Service, Expenses of Engineers in connection with collection of information relative to the Alaska Highway	14,425 00
Expenditures	\$ 11,731 64

A distribution of expenditures follows:

Salaries and Wages	6,811 45
Supplies and Materials	1,535 99
A Travelling Expenses	2,953 84
Miscellaneous	430 36
	<u>\$ 11,731 64</u>

This allotment provides for the cost of employment of 2 Canadian engineers for the collection of information relative to the maintenance of the Alaska Highway, by personal inspection and through co-operation with the United States authorities.

As of March 31, 1946, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: F. J. Clark, \$3,300; A. R. McDougall, \$3,300.

Wages amounted to \$211.45.

A Travelling expenses of \$300 or over were paid to: F. J. Clark, \$1,352.92; A. R. McDougall, \$1,600.92.

Allotment: Surveys and Engineering Branch—Geodetic Service, Post-War Reconstruction Program, Planning	178,750 00
Expenditures	\$ 158,303 83

A distribution of expenditures follows:

Salaries and Wages	44,389 21
Cost of Living Bonus and Other Pay-list Items	5,098 76
A Other Expenses of Field Parties	83,223 41
B Travelling Expenses	23,242 33
C Sundries	2,350 12
	<u>\$ 158,303 83</u>

This allotment provides for the cost of surveys and investigations to make available essential basic control points for proposed mapping and engineering work.

As of March 31, 1946, there were 3 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. L. P. Arcand, \$3,420 (Sept. 8); L. G. Bangs, \$2,640; A. B. Farnam, \$2,460 (Sept. 25); T. H. Manning, \$3,300; V. M. Wallingford, \$2,700 (Apr. 13); D. R. Webster, \$2,580 (May 1).

Wages of field parties, \$28,253.09, are included in this account.

A This expenditure comprises: provisions, \$12,508.24; other supplies and materials, \$4,123.76; scientific equipment, \$10,555.55; camp equipment, \$8,467.19; other equipment, \$22,283.06 (includes 5 cars and 6 trucks, \$17,288.45); rental of equipment, \$1,060.06; maintenance of cars and trucks, \$3,916.83; maintenance of camp equipment, \$732.24; maintenance of other equipment, \$1,702.29; freight, express and cartage, \$16,372.03 (includes air transport, \$11,317.59); sundries, \$1,502.16.

B This expenditure covers subsistence and transportation of field parties and includes aircraft charter and fares amounting to \$12,762.46.

Suppliers receiving \$5,000 or more: Canadian Pacific Air Lines, Limited, \$12,813.31; Dominion Motors Ltd., \$12,800.23; Instruments Limited, \$9,242.50; Department of National Defence—Air Services, \$6,753.45.

Allotment: Surveys and Engineering Branch—Hydrographic Service, Post-War Recon- struction Program, Planning	57,500 00
Expenditures	\$ 10,808 85

This allotment provides for the cost of a hydrographic field survey of the MacKenzie River and Great Slave Lake, required in connection with post-war navigational development.

Expenditures include aerial transportation of \$1,961.21.

Allotment: Surveys and Engineering Branch—Hydrographic Service, Payment of War Bonus to crews of Hydrographic Service Vessels operating in War Zones within dangerous waters	3,608 00
Expenditures	\$ 3,576 00

This allotment provides for payments to the ships' officers and crews of amounts equivalent to twenty-five per cent of their basic rates of pay as a bonus for serving in dangerous waters.

Allotment: Surveys and Engineering Branch—Legal Surveys and Map Service, Post-War Reconstruction Program, Planning	69,810 00
Expenditures	\$ 65,193 30

A distribution of expenditures follows:

Salaries	27,901 53
Wages	8,439 00
Cost of Living Bonus and Other Pay-list Items	3,933 16
A Travelling Expenses	1,791 48
B Other Expenses of Field Parties	23,128 13
	\$ 65,193 30

This allotment provides for the cost of office and field investigations and surveys preparatory to extending the legal survey system in the Yukon Territory, and prior to undertaking major surveys in Indian Reserves.

As of March 31, 1946, there were 25 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: J. C. Baker, \$3,300; D. R. Slessor, \$3,060.

- A Expenditures cover subsistence and transportation of field parties.
- B Expenditures include: provisions, \$2,207.54; camp equipment, \$1,042.70; scientific equipment, \$3,857.41; survey posts, \$13,194.30; freight, express and cartage, \$1,643.02.
Smith Bros. Foundry Ltd., received \$13,194.30.

Allotment: Surveys and Engineering Branch—Legal Surveys and Map Service, Legal Survey of Alaska Highway	19,492 00
Expenditures	\$ 15,706 82

A distribution of expenditures follows:

Salaries	4,078 00
Wages	5,184 15
Cost of Living Bonus and Other Pay-list Items	719 09
Travelling Expenses	1,967 62
Other Expenses of Field Parties	3,757 96
	\$ 15,706 82

This allotment provides for expenditures in connection with the legal survey of the Alaska Highway, westward from the most easterly intersection of the highway and of the 60th parallel boundary between British Columbia and Yukon Territory.

As of March 31, 1946, there was 1 salaried employee being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. K. F. McCusker, \$3,660; J. B. Walcot, \$3,060 (Apr. 9).

Allotment: Surveys and Engineering Branch—Legal Surveys and Map Service, Sundry Services	44,722 00
Expenditures	\$ 42,218 80

This allotment provides for the cost of additional staff employed for the compiling and drafting of air navigation charts and other maps for the Royal Canadian Air Force, and for miscellaneous office expenses in connection therewith.

A distribution of expenditures follows: salaries, \$33,396.72; cost of living bonus and other pay-list items, \$3,976.75; equipment and supplies, \$4,793.12; miscellaneous, \$52.21.

As of March 31, 1946, there were 18 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rate indicated by an asterisk includes war duties supplement. J. G. Attfield, \$3,120; G. A. Bennett, \$3,240 (July 7); S. D. Fawcett, \$3,420; J. F. Fredette, \$2,820*.

Allotment: Surveys and Engineering Branch—Legal Surveys and Map Service, To facilitate the preparation and printing of Air Navigation Charts	7,570 00
Expenditures	\$ 6,948 57

This allotment provides for the cost of field check and revision of Air Navigation Charts, Southern Manitoba, North Central Ontario and Quebec.

A distribution of expenditures follows: salaries, \$2,480.13; cost of living bonus and other pay-list items, \$138.36; other expenses of field parties, \$4,330.08 (includes purchase of 2 trucks at a cost of \$2,477.67).

A list of those who were receiving salaries at annual rates of \$2,400 or over at dates of separation (shown in parentheses) follows. S. H. DeJong, \$3,120 (Sept. 19); W. F. Riddell, \$3,120 (Sept. 20).

Allotment: Immigration Branch—General Expenditures in the British Isles and Canada arising from the War	10,695 00
Expenditures	\$ 1,014 68

This allotment provides for the cost of special supervision of certain canals in Canada and of temporary help, air raid shelter expenses, etc., in Emigration Offices in London, England.

Expenditures which were incurred in England, are classified as follows: temporary help, \$836.79; air raid shelter expenses, \$157; sundries, \$20.89.

Allotment: Immigration Branch—Detention of Alien Seamen who refuse to perform their regular duties	2,850 00
Expenditures	\$ 2,226 74

Expenditures included detention expenses at the Halifax Gaol, \$2,203.89.

Allotment: Immigration Branch—For Expenditures in connection with looking after Canadian Interests abroad	509,150 00
Expenditures	\$ 428,671 27

The expenditure charged to this allotment is made up of: a further advance to the Swiss Government of \$129,037.50; repatriation expenses and subsistence of Canadian nationals, \$299,034, and sundries, \$599.77.

The Swiss Government as protecting power has received amounts totalling \$749,608.41 including the advance of \$129,037.50 referred to above. An accounting has been received for \$388,659.40, of which \$300,049.27 was classified as advances to Canadian nationals for subsistence and \$88,610.13 as administration expenses.

During the period the United States Government was acting as protecting power, advances amounting to \$270,840 were made to that Government. This amount, together with \$4,185.57 representing sundry refunds collected by various United States Embassies in Europe, makes a total of \$275,025.57 to be accounted for. An accounting has been received for \$228,713.93, of which \$193,032.16 was classified as advances to Canadian nationals for subsistence and \$35,681.77 as administration expenses. All amounts are quoted in Canadian dollars.

Advances to Canadian nationals are recovered when possible and such recoveries are credited to Special Receipts, Refunds of Previous Years' War Expenditures. The refunds in the current fiscal year totalled \$184,575.97 and the grand total as at March 31, 1946, was \$400,519.35.

Allotment: Immigration Branch—Grant to National Advisory Committee for Children from Overseas to supplement funds the Committee has obtained by Public Appeal, the same to be expended by the Committee through the Provinces or otherwise as necessary, for the placement, care, welfare and protection of children from overseas; provided that an accounting, covering expenditures from such grant and certified by the appropriate officer of the Committee, shall be made to the Chief Treasury Officer, Immigration Branch, Department of Mines and Resources	30,833 00
Expenditures	<u>\$ 30,000 00</u>

The accounts of this Committee are examined annually by the Auditor General of Canada and his report in this connection covering the period ended March 31, 1946, will be found in Appendix 3 to this section.

Allotment: Immigration Branch—Expenses in connection with British Evacuee Children	53,000 00
Expenditures	<u>\$ 49,093 82</u>

This allotment provides for the costs of carrying out the provisions of P.C. 3869 of August 13, 1940, which stipulate that the Immigration Branch of the Department of Mines and Resources shall have general administration in Canada of the distribution, care and welfare of children evacuated from the United Kingdom. The Order in Council also authorizes the establishment of a National Advisory Committee for Children from Overseas.

A distribution of expenditures follows: travelling expenses, officers, \$1,117.54; rail transportation and meals, children, \$47,763.88; sundries, \$212.40.

Allotment: Immigration Branch—Repatriation of wives and dependents of members of Canadian Forces Overseas	1,250 00
Expenditures	<u>\$ 526 85</u>

As the cost of repatriation of wives and dependents was assumed by the Department of National Defence—Army Services from September 15, 1944, under authority of P.C. 6422 of August 12, 1944, the above expenditures consist only of repayments to individuals of repatriation expenses incurred by them prior to June 15, 1942, and authorized under P.C. 23/5095 of June 15, 1942.

Allotment: Immigration Branch—Medical Inspection of Dependents of members of the Canadian Armed Forces and of the Corps of (Civilian) Canadian Firefighters Overseas	80,500 00
Expenditures	<u>\$ 48,775 71</u>

This allotment provides for payment under authority of P.C. 7318 of September 21, 1944 and P.C. 9029 of November 30, 1944 of fees for medical examination of dependents of members of the Canadian Armed Forces Overseas and of the Corps of (Civilian) Canadian Firefighters for the United Kingdom, who are proceeding to Canada. Payment was made to the doctors concerned by the Emigration Office, London.

Allotment: Immigration Branch—To provide for payment to the Canadian Red Cross Society in partial reimbursement of expenses incurred in connection with the repatriation and rehabilitation of the Benoit family on arrival from Hong Kong, P.C. 97/4753 of July 6, 1945	1,692 19
Expenditures	1,692 19
	<hr/> <hr/>

ADJUSTING ENTRIES

WRITE DOWN OF ASSETS

Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown, c. 51, 1926-27	\$ 45,435 70
	<hr/> <hr/>

This item is the offset to a similar amount reported under the heading of Revenue (see page M-6). The entry covers the amount written off during the year from outstanding advances for Seed Grain and Relief under authority of individual Orders in Council. The status of these advances is shown under Non-Active Assets (see below).

Expenditures for other Departments

Services were rendered and work performed by the Mines and Geology Branch of this Department, the expenditures for which were charged to the appropriations or War and Demobilization Allotments of the Department of Reconstruction and Supply in the amount of \$194,873.04.

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	32,448 63	28,762 10
Previous Years—Collectable	2,217 50	4,348 40
—Uncollectable	49,727 92	49,870 34
	<hr/> <hr/>	<hr/> <hr/>
	\$ 84,394 05	\$ 82,980 84

Items of \$1,000 or over in Previous Years—Uncollectable: Chas. Delagrave, \$1,387.90; A. H. Lomas, \$15,769.58; Phoenix Lumber Company, \$6,641.84; Thomas A. Richardson, \$1,633.49; C. B. Savage, \$3,542.11; Estate of Alex. Smith, \$1,859.51.

[8a] Non-Active Assets

	Dr. Balance Apr. 1, 1945	Charges	Credits	Dr. Balance Mar. 31, 1946
Seed Grain and Relief—Department of Mines and Resources	\$ 239,028 21		\$ 45,435 70	\$ 193,592 51
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The credit is the amount written off to Consolidated Deficit Account during this year under authority of section 1, c. 51, 1926-27, an Act respecting the Apportionment and Adjustment of Seed Grain Advances. The balance as at March 31, 1946, represents that portion of the principal outstanding on seed grain and relief advances issued prior to 1926, which is considered as a Non-Active Asset (see page M-55 for status of portion regarded as an Active Asset).

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
<i>(f) Miscellaneous—</i>				
A Seed Grain and Relief Advances—Department of Mines and Resources	2,286,235 78	75,122 10	2,205 36	2,213,319 04
B Advances for Assistance to Indians	3,098 18	1,055 30	4,913 09	6,955 97
C Empire Settlement Scheme—Advances	117,929 16	181 07	90 53	117,838 62
	<u>\$2,407,263 12</u>	<u>\$ 76,358 47</u>	<u>\$ 7,208 98</u>	<u>\$2,338,113 63</u>

A Receipts consist of collections of principal and the disbursements are the payments to provinces of their share of collections in accordance with agreements.

The balance as at March 31, 1946, represents that portion of the principal outstanding on seed grain and relief advances issued prior to 1926, which is considered as an Active Asset (see page M-54 for status of portion regarded as a Non-Active Asset).

B This account is operated under the authority of section 94b of the Indian Act. Under the Act, the Superintendent General is empowered to make loans to Indian Bands, groups of Indians or individual Indians, under regulations established by the Governor in Council. The purpose is to render assistance in agricultural and handicraft pursuits. The loans outstanding may at no time exceed \$350,000.

Interest collections of \$354.01 are shown under Ordinary Revenue—Return on Investments.

C This account represents the outstanding balance of the Canadian Government's share of passage loans furnished to migrants under the Empire Settlement Act 1922, on a shareable basis with the United Kingdom. As the scheme is now terminated, the 1945-1946 transactions consist only of repayments by the individuals to the Dominion Government and reimbursement of the Government of the United Kingdom for its share of these repayments.

[9] Floating Debt.

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(d) Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Surveys and Engineering Branch	\$ 301 85	\$ 194 74	\$ 146 69	\$ 349 90

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(c) Miscellaneous—</i>				
A Eskimo Family Allowances		23,932 00	49 00	23,883 00
B Land Assurance Fund	19,828 54	744 74		20,573 28
C Liquor Profits—Northwest Territories	339,096 55	127,688 20	47,532 98	419,251 77
D Public Administrator—Districts of Franklin and Keewatin, Northwest Territories	197 85	3 76		201 61
E Lake Minnewanka Project	332 37	2,720 00	2,785 17	267 20
F Contractors' Securities—Cash, Mines and Resources	52,977 43	3,242 54	3,910 03	52,309 94
G Bay of Fundy Tidal Power Investigations ...	15,000 00		15,000 00	
H Indian Trust Funds	16,637,651 37	1,864,559 25	1,405,720 94	17,096,489 68
I Indian Family Allowances		443,364 25	153,622 84	289,741 41
J Indian Settlers under the Veterans' Land Act		62,069 75	62,069 75	
	<u>\$17,065,084 11</u>	<u>\$2,528,324 49</u>	<u>\$1,690,690 71</u>	<u>\$17,902,717 89</u>

- A Under authority of the Family Allowance Act, c. 40, 1944 and P.C. 5093 dated August 3, 1945, family allowances for eligible Eskimo children are paid to the Lands, Parks and Forest Branch of this Department to be disbursed by that Branch on behalf of each child in respect of whom the allowance is paid. Disbursements will represent payments to traders who have furnished, under the direction of the Branch, supplies to the value of such allowances to Eskimo families concerned. No payments have been made to date, the amount of \$49 shown under disbursements representing an adjusting entry.
- B This fund was created under authority of the Land Titles Act, c. 118, R.S., to indemnify title holders who have suffered loss because of mis-descriptions in titles, and from other causes specified in the Act. Fees are collected from the parties who register deeds with the Registrars of Land Titles in the Northwest Territories and the Yukon. Interest is added to the fund annually, the present rate being 3 per cent. The receipts consist of fees, \$149.88, and interest, \$594.86. Over a long period of years, no claims for compensation have been paid from the fund.
- C Net revenue from the sale of liquor in the Northwest Territories is credited to this account and disbursements are made for territorial purposes in accordance with the Territorial Liquor Ordinance of April 27, 1939, as amended. The Province of Saskatchewan acts as territorial liquor agent and operates stores at Fort Smith and Yellowknife. After deduction of certain agreed costs, the net receipts are forwarded to the Receiver General. Receipts are: liquor profits, Fort Smith store, \$38,954.42; liquor profits, Yellowknife store, \$86,530.59; fines, \$1,989.52; sundry, \$213.67. Disbursements are: grant for road-building, \$26,700; purchase of trucks, \$6,000; purchase of building, \$2,000; repairs to water supply system, \$3,160.27; services of geographer, ophthalmologist and assistants, \$7,577.47; travelling expenses \$704.85; allowances, \$655; miscellaneous payments, \$735.39.
- D This account is maintained for W. M. Cory, who is Public Administrator and Official Guardian for the Districts of Franklin and Keewatin, Northwest Territories.
- E Funds advanced by the Calgary Power Company for payment of fees and expenses of consulting engineer, a landscape consultant and an inspecting engineer, in connection with construction and operation of a dam for the storage of a limited amount of the waters of the Cascade River and Devil's Creek in Lake Minnewanka (P.C. 7382 of December 13, 1940), were credited to this account.
- F Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1945-46, bonds so held in respect of the Department of Mines and Resources amounted to \$438,500.
- G The sum of \$25,000 was advanced in 1944-45 by the Provinces of New Brunswick, Nova Scotia and Prince Edward Island jointly, and an equal amount was provided by the Dominion Government, as represented by this Department, and credited to this account, to meet expenditures incurred in connection with the investigation by H. G. Acres and Company, Niagara Falls, Ont., of tidal power possibilities of the Bay of Fundy at the confluence of the Petitcodiac and Memramcook Rivers in the Province of New Brunswick, in accordance with the terms of P.C. 5346 of July 13, 1944. Disbursements represent final payment to the above company.
- H The Indian Trust Funds represent moneys belonging to the Indian Bands throughout Canada. A statement of the receipts and disbursements for the current fiscal year is shown as Appendix 2 to this section.
- I Under authority of the Family Allowances Act, c. 40, 1944 and P.C. 5093, dated August 3, 1945, family allowances for certain eligible Indian children are paid to the Indian Affairs Branch of this Department to be disbursed by such Branch on behalf of each child in respect of whom the allowance is paid. Disbursements represent payments to traders who have furnished, under the direction of the Branch, supplies to the value of such allowances to the Indian families concerned.
- J The Indian Affairs Branch administers the Veterans' Land Act insofar as it applies to Indian veterans being established on Indian Reserves. The receipts in this account represent grants from the Director, the Veterans' Land Act, as provided by section 35 of the Veterans' Land Act as amended. The disbursements are payments from these funds by the Indian Affairs Branch.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Pay-list Deductions—Mines and Geology Branch		5,149 40	5,149 40	
A' Pay-list Deductions—Surveys and Engineering Branch		31,521 85	31,521 85	
B Distressed Canadian Nationals Outside of Canada	35,955 42	103,089 31	33,267 34	105,777 39
	<u>\$ 35,955 42</u>	<u>\$ 139,760 56</u>	<u>\$ 69,938 59</u>	<u>\$ 105,777 39</u>

A Deductions for Income Tax and War Savings Certificates from the salaries and wages of certain employees not paid by Central Pay Office, are credited to these accounts pending transmittal to the department or agency concerned.

B This account represents deposits received from interested organizations or relatives, to provide for repatriation and relief of Canadian nationals outside of Canada. Funds appropriated by Parliament, from which disbursements for this purpose are made, are recouped from this account.

[13] Sundry Suspense Account

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Unclaimed Cheques Suspense—Mines and Resources	557 92	185 27		743 19
B Mines and Geology Suspense		10,910 68		10,910 68
C Immigration Guarantee and Special Funds ..	435,323 68	355,867 19	270,073 99	521,116 88
	<u>\$ 435,881 60</u>	<u>\$ 366,963 14</u>	<u>\$ 270,073 99</u>	<u>\$ 532,770 75</u>

A All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.

B Receipts which cannot immediately be allocated are credited to this account pending advice which will enable the proper disposition.

C This account represents fines, cash bonds, deposits, etc., collected under the Immigration and Chinese Immigration Acts and held in suspense pending final disposal either by refund to the original depositors or forfeiture to the Government.

1945-46
PUBLIC ACCOUNTS

PART II

M

DEPARTMENT OF MINES AND RESOURCES

APPENDICES

1. Abasand Oils Limited Plant for Treatment of Bituminous Sands.
2. Indian Trust Funds.
3. National Advisory Committee for Children from Overseas.

Appendix I
ABASAND OILS LIMITED PLANT FOR TREATMENT OF BITUMINOUS SANDS*

Balance Sheet as at March 31, 1946

ASSETS		LIABILITIES
Fixed Assets—		
Mining Property, etc., (as per Section 2 of Agreement).....	1 00	Dominion of Canada—
Buildings and Structures.....	968,729 33	Acquisition of Assets as per Contra.....
Less—Reserve for Depreciation.....	62,535 02	Treasury Advances.....
Machinery and Equipment.....	178,335 60	Less—Revenue Remitted to Receiver General (As per Section 8 of Agreement).....
Less—Reserve for Depreciation.....	50,293 08	
Total Fixed Assets.....	128,042 52	Current Liabilities—
Current Assets—		Accounts Payable.....
Cash		Salaries and Wages Payable.....
In Bank (less outstanding cheques).....	19,922 48	Unemployment Insurance.....
On Hand (Petty Cash).....	60 00	
Accountable Advances (Personal).....	19,982 48	Total Current Liabilities.....
Accounts Receivable.....	1,000 00	
Less—Reserve for Doubtful Accounts.....	278 85	
Fire Insurance Claims Receivable.....	1,930 53	
Inventories, at cost, as determined and certified by Management—	363,765 80	
Fuel and Oil.....	779 94	
Returnable Containers.....	664 50	
Lumber and Logs.....	140 00	
Materials, Supplies and Spare Parts.....	31,513 86	
Goods in Process.....	6,826 93	
Finished Goods.....	3,302 74	
Other Current Assets—	43,227 97	
Ice.....	198 53	
Power House Fuel.....	1,156 20	
Company Drums.....	3,112 40	
Domestic Wood.....	356 50	
	1,034 237 83	
		1,940,215 01
		6,178 53

Total Current Assets.....		434,730 41
Deferred Charges—		
Unexpired Insurance.....	3,311 24	
Workmen's Compensation.....	81 53	
Camp Site Rental.....	208 93	
Other Deferred Charges—		
Mine Development.....	36,976 75	
Exploration and Research....	7,456 61	
Dismantling Old Plant.....	7,703 06	
Lease Rentals.....	11,521 11	
Preparation of Plans and Estimates.....	1,451 50	
Total Deferred Charges.....	65,109 03	68,710 73
Suspense—		
Receiver General of Canada—		
Payments on Account of Fire		
Insurance Claims and Salvage.....	10,910 68	
Other Items.....	189 50	
Total.....		11,100 18
Deficit—		
Balance as at April 1, 1945.....	206,442 80	
Less—Inventory Adjustment Reversed.....	868 31	
Net Loss for year ending March 31, 1946....	205 574 49	
Loss on Buildings, Machinery and Equip- ment Destroyed or Damaged by Fire.....	162,271 00	
29,769 90		
Total Deficit as at March 31, 1946.....	397,615 39	
		<u>\$ 1,946,394 54</u>

We hereby certify that the above Balance Sheet shows a true and correct view of the Project's affairs as at March 31, 1946, to the best of our knowledge and belief and in accordance with the books of the Project.

ABASAND OILS LIMITED.

C. V. HUMPHREYS,
Office Manager.

GEORGE B. WEBSTER,
Vice President and Managing Director.

I hereby certify that the above statement has been examined and is in agreement with the books and records of the above company,

ERNEST J. AST,
for District Treasury Officer.

NOTE:—A fire occurred at the Plant on June 16th, 1945 which destroyed The Separation Plant, Warehouse, Machine Shop and several smaller buildings with contents.

* Located at Fort McMurray, Alberta, and managed and operated on behalf of His Majesty by Abasand Oils Limited under agreement dated April 1, 1943.

ABASAND OILS LIMITED PLANT FOR TREATMENT OF BITUMINOUS SANDS—Continued

Operating Statement for the fiscal year ending March 31, 1946

Gross Sales		10,751 29	
<i>Deduct—</i>			
Inventories of Work in Process and Finished Goods as at April 1, 1945.		15,974 91	
Materials—			
Inventory as at April 1, 1945	7,005 64		
Purchases	nil		
	<u>7,005 64</u>		
<i>Less—</i> Inventory as at March 31, 1946 (Diluent)	5,563 35		
		<u>1,442 29</u>	
Supplies		1,925 89	
Productive Labour		12,129 03	
Plant Expense—			
Non-Productive Labour	9,403 93		
Salaries—Plant	4,844 99		
Power and Light	3,577 23		
Steam and Heat	18,012 61		
Mining and Hauling	7,332 50		
Repairs and Maintenance—Machinery	4,508 17		
Laboratory Expense	3,587 24		
Miscellaneous	15,288 14		
		<u>66,554 81</u>	
Depreciation—			
Buildings and Structures		41,584 32	
		<u>139,611 25</u>	
<i>Less—</i> Inventories of Work in Process and Finished Goods as at March 31, 1946		4,566 32	
Cost of Goods sold		135,044 93	
Selling Expense—			
Depreciation on Delivery Equipment		821 91	
Administrative Expense—			
Salaries—General Office	11,348 46		
Telephone, Telegrams and Postage	560 36		
Light, Heat and Rent	3,268 82		
Depreciation—Office Equipment	248 50		
Share Management Expense	1,200 00		
Miscellaneous—General Office Expense	1,114 34		
		<u>17,740 48</u>	
		<u>153,607 32</u>	
Operating Loss			142,856 03
<i>Deduct—</i>			
Other Income:			
Interest and Discounts Received		228 81	
Rents		4,066 45	
Refunds—Taxes		3,699 85	
Equipment Rentals—Less Operating Repairs		3,410 68	
Miscellaneous		16 75	
		<u>11,422 54</u>	
<i>Add—</i>			131,433 49
Other Charges:			
Corporate Expense	1,574 02		
Fire Insurance	10,019 78		
Taxes	1,954 65		
Loss on Commissary Operation	766 14		
Loss on Cookhouse Operation	5,707 49		
Loss on Lodge Operation	488 24		
Loss on Staffhouse Operation	869 25		
Townsite Maintenance	2,433 60		
Lodge Maintenance	387 22		
Depreciation—Miscellaneous Equipment, Shutdown Period	1,105 26		
Camp Maintenance—Shut Down Period	5,531 86		
		<u>30,837 51</u>	
Net Loss for Year			<u>\$ 162,271 00</u>

ABASAND OILS LIMITED PLANT FOR TREATMENT OF BITUMINOUS SANDS—*Concluded*

Buildings and Structures as at March 31, 1946

SCHEDULE 1

	Wages	Equipment and Materials	Equipment Rental, Overhead, etc.	Total
Access Road	1,299 40		37,989 27	39,288 67
Separation Plant	815 74	2,688 90	1,379 49	4,884 13
Refinery	36,826 37	122,934 42	90,763 89	250,524 68
Treating Plant	5,778 64	10,102 89	9,442 33	25,323 86
Power Plant	45,460 00	60,964 22	76,273 64	182,697 86
Water Supply	15,564 44	14,878 34	50,166 87	80,609 65
Auxiliary Buildings	48,979 34	36,504 65	86,073 35	171,557 34
Townsite	57,191 30	40,361 97	85,449 64	183,002 91
Yard	6,152 03	9,388 01	15,300 19	30,840 23
	<u>\$ 218,067 26</u>	<u>\$ 297,823 40</u>	<u>\$ 452,838 67</u>	<u>\$ 968,729 33</u>

Certified correct.

C. V. HUMPHREYS,
*Office Manager.*H. C. SPAETGENS,
Refinery Superintendent.

Appendix 2

INDIAN TRUST FUNDS

Statement of Receipts and Disbursements for year ended March 31, 1946

Capital and Revenue accounts' receipts and disbursements were:

CAPITAL ACCOUNT	
Balance, March 31, 1945	13,061,711 84
Receipts—	
Land sales, principal	152,356 42
Timber dues	136,504 26
Loan repayments	14,812 68
Miscellaneous	4,866 86
	<u>308,540 22</u>
	13,370,252 06
Disbursements—	
Cash distribution of timber dues, etc.	36,501 90
Enfranchisements	42,149 00
Loans	16,171 03
Construction	12,113 21
Timber fire protection	5,896 97
Miscellaneous	20,566 05
	<u>133,398 16</u>
Balance, March 31, 1946	<u>\$ 13,236,853 90</u>

INDIAN TRUST FUNDS—*Concluded*

REVENUE ACCOUNT

Balance, March 31, 1945		3,575 939 53
Receipts—		
Interest from Government	842,623 53	
Rentals, etc.	241,751 95	
Interest on land sales and timber	36,915 45	
Savings deposits	77,759 56	
Loan repayments	2,881 58	
Miscellaneous, including fines, handicraft, proceeds of estates, Government grant, road grants, fur project	354,086 96	
	<hr/>	1,556,019 03
		<hr/>
		5,131,958 56
Disbursements—		
Cash distribution of interest, rents, etc.	455,556 76	
Relief, hospitals and medical fees	245,222 06	
Savings withdrawals	68,412 63	
Loans	1,535 06	
Road repairs	53,315 35	
Farm implements and repairs, seed grain, feed and livestock	111,467 17	
Miscellaneous, including expenses re fines, handicraft, construction and estates	336,813 75	
	<hr/>	1,272,322 78
		<hr/>
		\$ 3,859,635 78

In addition to the cash balance in the Funds, \$329,572.30 is owing on land sale agreements, \$46,950.83 on account of Band loans, and \$2,230.59 on timber sales. Current rental leases, if payments are made as they mature, should produce \$1,110,584.53.

The above accounts represent 464 Band accounts, each of which is a separate trust. All administrative expenses are charged to parliamentary appropriations.

Appendix 3

NATIONAL ADVISORY COMMITTEE FOR CHILDREN FROM OVERSEAS

Statement of Receipts and Disbursements

April 1, 1945, to May 15, 1946

Balance in Bank, April 1, 1945		20,904 00
Receipts—		
Grants and donations:		
Dominion Government	30,000 00	
Independent Order of Oddfellows Grand Lodge of Ontario	7,408 16	
Sundry	03	
	<hr/>	37,408 19
Total		58,312 19
Disbursements—		
Payments to Provinces	42,244 52	
Office expenses of the Committee	10 00	
	<hr/>	42,254 52
		<hr/>
Balance in Bank, May 15, 1946		\$ 16,057 67

Certified correct.

J. M. BYERS.
Secretary.

The above statement of receipts and disbursements of the National Advisory Committee for Children from Overseas for the period April 1, 1945 to May 15, 1946 has been examined and audited under my direction and I certify that the statement is in agreement with their books and records and that the disbursements have been made in accordance with Sections 2 (a) and 5 of Order in Council, P.C. 3869 of August 13, 1940, and likewise in accordance with Order in Council, P.C. 1866 of March 24, 1941.

WATSON SELLAR,
Auditor General of Canada.

NATIONAL ADVISORY COMMITTEE FOR CHILDREN FROM OVERSEAS—*Concluded*

Summarized Statement of Receipts and Disbursements from Inception,

September 4, 1940 to May 15, 1946.

Receipts—		
Grants from Dominion Government	213,800 00	
Donations:		
The Independent Order of Oddfellows, Grand Lodge of Ontario.....	50,208 16	
The General Public	27,496 90	
Grant from Children's Overseas Reception Board	2,409 59	
Exchange on cheques	30	
		<u>293,914 95</u>
Disbursements—		
Grants to Provinces, less refunds	274,210 51	
Grants to Montreal Council of Overseas Children	2,169 62	
Grant to Canadian Welfare Council	1,000 00	
Hospitalization expenses paid direct	204 32	
Office expenses of National Advisory Committee	180 73	
Expenses of children pending embarkation	92 10	
		<u>277,857 28</u>
Balance in Bank, May 15, 1946		<u>\$ 16,057 67</u>

Summarized Statement of Disbursements to Provinces

Province	1940-45	1945-46	Total	Refunds
Alberta	10,635 94	1,287 80	11,923 74	
British Columbia	28,530 65	5,503 81	34,034 46	753 60
Manitoba	22,628 99	3,521 63	26,150 62	
New Brunswick	6,726 11	2,165 24	8,891 35	
Nova Scotia	13,267 49	1,025 87	14,293 36	200 00
Ontario	82,051 56	13,118 92	95,170 48	
Prince Edward Island	5,795 53	1,331 25	7,126 78	
Quebec	44,627 83	9,438 38	54,066 21	
Saskatchewan	18,655 49	4,851 62	23,507 11	
	<u>\$ 232,919 59</u>	<u>\$ 42,244 52</u>	<u>\$ 275,164 11</u>	<u>\$ 953 60</u>

1945-46

PUBLIC ACCOUNTS

PART II

N

DEPARTMENT OF NATIONAL DEFENCE
ARMY SERVICES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE—ARMY SERVICES

Reference Table

	PAGE
Appropriations (Summary and Index)	N- 4
War and Demobilization Allotments (Summary and Index)	N- 7
Army Services	N-12
Canada-United Kingdom Financial Settlement	N-11
Dependents' Allowance Board	N-19
Dependents' Supplementary Grants Fund	N-19
Inspection Board, United Kingdom and Canada	N-21
Internment Operations	N-21

DEPARTMENT OF NATIONAL DEFENCE ARMY SERVICES

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	88,899 26	Ordinary	488,770 06
War and Demobilization	949,578,204 36	Special Receipts	15,340,295 89
	<u>\$949,667,103 62</u>		<u>\$ 15,829,065 95</u>
	<u>\$949,667,103 62</u>		<u>\$ 15,829,065 95</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances	(Cr.) 2,658,337 00	[9] Floating Debt	(Dr.) 7,649,746 07
		[10] Deposit and Trust Accounts	(Dr.) 14,832,924 12
		[12] Deferred Credits	(Dr.) 8,282,620 18
		[13] Sundry Suspense Accounts (Dr.)	825,307 17
	<u>(Cr.)\$ 2,658,337 00</u>		<u>(Dr.)\$ 31,590,597 54</u>
	<u>(Cr.)\$ 2,658,337 00</u>		<u>(Dr.)\$ 31,590,597 54</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page N-29.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
A Refunds of Expenditure	18 60	486 24
B Miscellaneous	488,751 46	467,537 10
Total Ordinary	488,770 06	468,023 34
Special Receipts—		
C Refunds of Previous Years' War Expenditures	13,931,782 20	52,210,480 79
D Sale of Surplus War Assets	14,303 47	6,803 82
E Miscellaneous War Revenues	1,394,210 22	2,582,873 87
Grand Total	\$ 15,829,065 95	\$ 55,268,181 82

Details

Ordinary Revenue—		
A	Refunds of Previous Years' Expenditures	18 60
B	Miscellaneous: Militia Pension Act, 1901, \$409,292.57; conscience money, \$140; premium on foreign exchange transactions, \$77,955.03; sundry items, \$1,363.86	488,751 46
	Total Ordinary	488,770 06
Special Receipts—		
C	Refunds of Previous Years' War Expenditures: Army Services, \$13,024,546.41; Departmental Administration, \$506.54; Dependents' Allowance Board, \$4.33; Dependents' Supplementary Grants Fund, \$1,893.83; Internment Operations, \$7,121.38; Inspection Board, United Kingdom and Canada, \$869,117.65; Experimental Station, \$28,592.06	13,931,782 20
D	Sale of Surplus War Assets	14,303 47
E Miscellaneous War Revenues:		
	Grazing permits, \$687.48; haycutting privileges, \$1,945; woodcutting privileges, \$301.75; rent of land, \$2,155.25; rent of public buildings, \$17,952.24; permits, various, \$472.36.	
	Rent of stores and equipment, \$1,990.98; commission on telephones, \$40,768.84; receipts from wireless stations, \$90,159.68; labour charges, \$183,742.30.	
	Sales of: photographs, \$33.90; medals and ribbons, \$319.43; items authorized by Army Salvage and Disposal Board, \$3,674.73; items authorized by Royal Canadian Army Service Corps, Salvage, \$136,273.66; sundry items, \$17,320.14.	
	Barrack damage, \$52,556.55; fines and forfeitures, \$410.34; miscellaneous, \$843,445.59....	1,394,210 22
	Grand Total	\$ 15,829,065 95

Certified correct.

A. ROSS,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
N-5	Stat.	Salary of Minister, Salaries Act, c.24, 1944	3,870 97	3,870 97	10,000 00
N-5	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931....	774 19	774 19	2,000 00
NORMAL SERVICES					
N-5	181 }	Grants to Military Associations and Institutes, as detailed in the Estimates....	10,675 00	10,675 00	6,093 60
N-5	510 }				
N-5	182 }	Miscellaneous Maintenance and Adjustments (War of 1914-18).....	23,730 00	15,608 25	12,791 73
N-5	668 }				
N-6	183	Battlefields Memorials.....	49,625 00	31,840 32	5,626 74
N-6	Stat.	Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....	14,621 83	14,621 83	
PENSIONS AND OTHER BENEFITS					
Civil Pensions—					
N-6	184	Robert Allen.....	269 52	269 52	269 52
N-6	185	Walter Pettipas.....	515 90	515 90	515 90
N-6	186	Florence Walker.....	360 00	360 00	360 00
N-6	187	Arnold Truman Townsend.....	420 00	420 00	420 00
N-6	188	Michael Mountain.....	420 00	420 00	420 00
N-6	189	Mrs. Alice Smuck.....	480 00	480 00	480 00
N-7	Stat.	Annuity to the widow of the late Honourable Norman McLeod Rogers, c. 47, 1940.....	2,499 96	2,499 96	2,499 96
SUPERANNUATION AND RETIREMENT BENEFITS					
N-7	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	6,543 32	6,543 32	2,822 00
		Total Ordinary.....	114,805 69	88,899 26	44,299 45
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page N-7).....	959,227,872 00	949,578,204 36	1,261,754,886 29
		Grand Total.....	\$959,342,677 69	\$949,667,103 62	\$1,261,799,185 74

Salary of Minister, Salaries Act, c. 24, 1944	\$ 3,870 97
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	\$ 774 19

The above amounts were paid to the Hon. A. G. L. McNaughton, for the period April 1 to August 20, 1945.

NORMAL SERVICES

Vote 181 (and Vote 510, Supplementary Estimates) Grants to Military Associations and Institutes, as detailed in the Estimates

	Estimates	Allotments	Expenditures
A Rifle Associations—			
Dominion of Canada	7,500 00	7,500 00	7,500 00
Military and United Services Institutes—			
Canadian, Toronto	1,000 00	1,000 00	1,000 00
Western, Winnipeg	250 00	250 00	250 00
Alberta, Calgary	250 00	250 00	250 00
United Services, Vancouver	250 00	250 00	250 00
United Services, Regina	250 00	250 00	250 00
United Services, Saskatoon	150 00	150 00	150 00
Nova Scotia, Halifax	250 00	250 00	250 00
United Services, Victoria	150 00	150 00	150 00
New Brunswick, Saint John	125 00	125 00	125 00
Military Institute, Charlottetown	100 00	100 00	100 00
Military Institute, London	150 00	150 00	150 00
Military Institute, Quebec	250 00	250 00	250 00
	<u>\$ 10,675 00</u>	<u>\$ 10,675 00</u>	<u>\$ 10,675 00</u>

A This grant is for the purpose of encouraging and promoting interest in rifle shooting, including assistance to The Dominion of Canada Rifle Association in defraying expenses of annual competitions.

Vote 182 (and Vote 668, Further Supplementary Estimates) Miscellaneous Maintenance and Adjustments (War of 1914-18)

	Estimates	Allotments	Expenditures
Temporary Assistance	6,940 00	6,970 00	6,967 15
Cost of Living Bonus and Other Pay-list Items	595 00	565 00	547 23
Purchase and Erection of Headstones in Canada	13,500 00	13,500 00	6,624 86
Sundries, including War Medals and Decorations; Stores and Equipment; and Grant of \$200 to McGill University, additional grant of \$200 per year for the years 1941-42 to 1944-45..	2,695 00	2,695 00	1,469 01
	<u>\$ 23,730 00</u>	<u>\$ 23,730 00</u>	<u>\$ 15,608 25</u>

This vote was provided to meet certain expenses arising from World War I, including: purchase and erection of headstones on graves in Canada of ex-members of His Majesty's Forces; care and maintenance of war trophies and other military exhibits at the Canadian War Museum, Dominion Archives; grant of \$200 per annum, for years 1941-42 to 1945-46 inclusive, for care and maintenance of Medical War Museum at McGill University; and replacement of war medals and decorations.

As of March 31, 1946, there were 4 salaried employees being paid from this account, including H. A. Reiffenstein who was receiving an annual salary of \$2,520 on that date. In addition, a portion, amounting to \$1,500, of the annual salary of H. C. Osborne was paid from this account (see Vote 183).

Vote 183 Battlefields Memorials

	Estimates	Allotments	Expenditures
Salaries and Wages	5,700 00	5,700 00	5,700 00
Pay and Allowances	6,925 00	6,925 00	
Operating Expenses of Properties	15,000 00	15,000 00	5,846 10
Repairs and Upkeep of Buildings and Works	20,000 00	20,000 00	19,675 28
Sundries, including Stores and Equipment; Transport and Travel- ling; Telephones, Telegrams, Cables and Postage; Printing and Stationery; Freight and Cartage; Social and Accident Insurance, etc.	2,000 00	2,000 00	618 94
	<u>\$ 49,625 00</u>	<u>\$ 49,625 00</u>	<u>\$ 31,840 32</u>

This vote was provided to meet expenses in connection with the Canadian Battlefields Memorials in France and Belgium.

H. C. Osborne, Secretary of the Canadian Battlefields Memorials Commission, was paid a salary of \$5,400 of which \$1,500 was charged to this vote, \$1,500 to Vote 182 and \$2,400 to the United Kingdom Government, the latter amount being in connection with the Imperial War Graves Commission. A. L. Watson, Secretarial Assistant, was paid \$699.96 from this vote and \$3,600 in connection with the Imperial War Graves Commission, which was charged to the United Kingdom Government.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. \$14,621 83

Awards under the above authority, including taxed costs for damage to property or persons, resulting from, in the majority of cases, accidents involving army vehicles in Canada, were made as follows:

Name	Address	Amount
Barer, Hyman	Montreal, Que.	148 00
Beauchamp, Jeannette	Edmonton, Alta.	2,127 50
Blain, Leopold	Saint Johns, Que.	1,890 05
Bianchi, Ben	Montreal, Que.	84 14
Champagne, Jean-Baptiste	Saint Jean, Que.	1,078 10
Clement, Emilien	Magog, Que.	699 00
Lafontaine, J. O.	Montreal, Que.	600 00
Lamoureux, Ovila	Saint Jean, Que.	31 10
Landreville, Mederic	Ottawa, Ont.	375 00
Lafeaux, Frank	Fanny Bay, B.C.	851 30
Montreal Tramways Company Ltd.	Montreal, Que.	104 35
O'Connor, Henry Vincent	Calgary, Alta.	400 00
Spillman, Elizabeth	Calgary, Alta.	3,600 00
Strickland, Frank	Newmarket, Ont.	3,533 29
		15,521 83
Less: Amount paid to Jeannette Beauchamp from War Appropriation 1944-45		900 00
		<u>\$ 14,621 83</u>

PENSIONS AND OTHER BENEFITS
Votes 184 to 189 Civil Pensions

	Estimates	Expenditures
184 Robert Allen	269 52	269 52
185 Walter Pettipas	515 90	515 90
186 Florence Walker	360 00	360 00
187 Arnold Truman Townsend	420 00	420 00
188 Michael Mountain	420 00	420 00
189 Mrs. Alice Smuck	480 00	480 00
	<u>\$ 2,465 42</u>	<u>\$ 2,465 42</u>

These pensions are provided as compensation to former civilian employees of the department who sustained injuries in the performance of their regular duties which resulted in permanent disability; also to families of former civilian employees who were killed in the discharge of their duties.

Annuity to the widow of the late Honourable Norman McLeod Rogers, c. 47, 1940\$ 2,499 96

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.\$ 6,543 32

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

Sec Page	Allotments 1945-46	Expenditures 1945-46	Total Expenditures to date
CURRENT			
ARMY SERVICES			
N-12 Army Services.....	943,765,232 00	935,006,335 26	5,463,450,907 69
SUNDRY SERVICES			
N-18 Departmental Administration.....	1,393,497 76	1,360,464 86	8,066,594 06
N-19 Dependents' Allowance Board.....	706,502 24	706,502 24	3,318,938 23
N-19 Dependents' Supplementary Grants Fund.....	4,945,000 00	4,911,118 89	12,654,398 38
N-20 Experimental Station—Suffield.....	260,000 00	225,926 95	2,190,326 20 (a)
N-21 Internment Operations.....	1,195,000 00	1,001,754 87	7,895,772 34 (b)
N-21 Inspection Board of the United Kingdom and Canada.....	6,600,000 00	6,124,117 12	40,830,889 35
N-22 Imperial War Graves Commission.....	53,640 00	53,640 00	83,396 79
N-22 Northwest Highway System.....	309,000 00	188,344 17	188,344 17
Total Current.....	959,227,872 00	949,578,204 36	5,538,679,567 21
*Non-Current Allotments.....			1,527,991 88
			5,540,207,559 09
Less: Refunds to Previous Years' War Expenditures, Sale of Surplus War Assets, and Miscellaneous War Revenues to date.....			99,611,096 51
	<u>\$959,227,872 00</u>	<u>\$949,578,204 36</u>	<u>\$5,440,596,462 58</u>

* The details of these Allotments will be found in Public Accounts of previous years.

(a) This expenditure is for the fiscal years 1942-43, 1944-45 and 1945-46 only. Expenditures prior to the fiscal year 1942-43 and for the fiscal year 1943-44 were provided for under Army Services Allotment.

(b) Prior to the fiscal year 1942-43, expenditures on internment operations were divided between the Department of the Secretary of State and the Department of National Defence. Pursuant to the provisions of P.C. 36/500, dated January 20, 1943, the administration of Internment Operations and Refugee Camps was transferred to this Department. Total expenditures include \$174,207.85 for Internment Operations and \$21,016.11 for Refugee Camps, shown under Secretary of State in previous years.

GENERAL COMMENTS

Sundry Services.—Included under the heading of Sundry Services in the following details of expenditures are the costs of services of a special nature and services which pertain to the three main Services (Army, Navy and Air) collectively.

Purchases of Materials and Supplies.—The Department of Reconstruction and Supply acts as agent excepting in the case of local purchases, authority for the making of which is granted by that Department to the Department concerned.

List of suppliers.—A list of suppliers and contractors receiving \$10,000 or over is given further on in this section.

Payments made to Commodity Prices Stabilization Corporation Limited.—Under the terms of P.C. 625, February 1, 1944, the principle was established that if any commodity purchased by a department of the government is subject to payment of a subsidy by the Corporation, the cost of such subsidy is to be borne by the Department concerned and not by the Corporation. Accordingly, and as the Corporation pays these subsidies initially, this Department refunded to the Corporation during the year the amounts it had expended for subsidies on commodities purchased by this Department as follows: beans, \$12,918; bristles, \$44,386; cocoa powder, \$2,450; coffee, \$59,500; corn oil, \$10,804; corn starch, \$11,091; corn syrup, \$9,640; corned beef, \$776.43; dried fruits, \$30,114.85; grapefruit juice, \$70,140.39; leather, \$1,300,000; milk, \$572,426; oranges, \$18,864; petroleum products, \$29,837; potatoes, \$5,008; rice, \$15,706; tea, \$9,332.

Payments made to Canadian Mutual Aid Board.—On December 9, 1944, this Department ordered 200 house type wireless trucks through the Department of Reconstruction and Supply.

As delivery had not been made when the war in Europe terminated, the trucks were not required. The Department of Reconstruction and Supply was, however, able to divert these trucks to fill part of an order of the Canadian Mutual Aid Board for 287 general service type wireless trucks for the Chinese government. Under authority of P.C. 86/5781, August 29, 1945, this Department paid the Canadian Mutual Aid Board an amount of \$180,000 representing the difference in cost between 200 house type and 200 general service type wireless trucks. Had the contract been cancelled, termination claims of the contractor would have amounted to approximately \$500,000.

Purchases in the United States.—Effective June 30, 1944, the general practice of payment in advance of shipment was discontinued. Prior to that date payment for purchases from private firms was made in advance of shipment by means of requisition for cheque submitted by the Department of Munitions and Supply. At the end of the fiscal year 1945-46, these advances were accounted for. Subsequent to June 30, 1944, invoices were processed and certified for payment in the same manner as for Canadian suppliers.

Certain supplies, by reason of priority, were obtained from the Government of the United States through the Office of Lend Lease Administration. On purchases of this nature (referred to as Canpay Requisitions), advance payments were made to the Treasury of the United States. Conditions and circumstances generally remain the same as described in the Public Accounts for the fiscal year 1943-44. During the fiscal years 1942-43 to 1945-46, advances amounting to \$235,285,000 (Canadian funds) were made to the United States Treasury. During the same period, clearances were effected amounting to \$72,146,694, leaving a balance outstanding at the close of the fiscal year 1945-46 of \$163,138,306.

Advances during 1943-44 included an amount of \$155,400,000 made under authority of P.C. 1/2306 dated March 30, 1944, for tanks supplied the Canadian Army overseas up to March 31, 1944.

The reduction of the above advances was assisted to the extent of \$1,317,268.62 by the application thereagainst of certified billings of the United States Government for supplies and services, apart from Canpay requisitions as follows:

(a) Greenlight Program—This refers to the Aleutians Campaign. Billings include stores, services and transportation for the Canadian Army from beginning to end of the campaign. The net total of these billings as at the close of the fiscal year amounted to \$826,325.52.

(b) Canadian Army Pacific Force—P.C. 111/238 dated January 23, 1946, authorized the payment of \$179,630.62, U.S. funds (\$199,389.99 Can. Funds) to the United States Government, representing cost of training members of the Canadian Army Pacific Force at United States Army centres at the capitation rate of \$2.3312 per man day for 77,055 man days.

(c) First Canadian Special Service Battalion—In consequence of arrangements made between the military authorities of Canada and the United States, a unit known as the First Special Service Force was organized. Under authority of P.C. 76/3711 dated May 5, 1943, the second Canadian Parachute Battalion, now known as the First Canadian Special Service Battalion, forms a component part of this force. Billings covering rations issued to Canadian personnel in the amount of \$291,553.11 were cleared in the fiscal year.

Prior to the end of the fiscal year advances amounting to \$7,735,000 were made to the United States Treasury. These advances comprise the following:

(a) \$1,105,000 covering new equipment required by the Canadian Army and to be procured from surplus stocks held by the United States Army (Authority: P.C. 1190, dated March 29, 1946).

(b) \$6,630,000 covering Canadian Army's share of certain facilities and equipment, movable and immovable, taken over by Canada from the United States Army under authority of P.C. 1189, dated March 29, 1946.

Building and Property Accommodation.—During the year, release of surplus rented land and buildings continued in increased volume under procedure established by P.C. 6204 of August 11, 1944. In most instances, cash payments were made to the lessors, as compensation for restoration costs. Notable among these was the payment of \$1,316,453 in connection with Joint Service accommodation at the Canadian National Exhibition Grounds, Toronto, under authority of P.C. 989 dated March 22, 1946. A breakdown of this payment to the lessors follows: Canadian National Exhibition, \$843,453; Corporation of the City of Toronto, \$449,000; Royal Agricultural Winter Fair Association, \$24,000.

As a condition precedent to the lessors' acceptance of the above sum in full settlement, P.C. 989 further provided "that Department of National Defence fixtures having an estimated salvage value of \$45,000 should be left *in situ*".

Capitation rate for Maintenance of Canadian Army in various theatres of operations.—

(1) United Kingdom.—By P.C. 59/2814, dated April 7, 1943, authority was granted for financial settlement with the United Kingdom Government on the basis of capitation rates for the maintenance of Canadian Army Forces from the date of their arrival in the United Kingdom to September 30, 1942, inclusive, at the following rates:

(a) Canadian Army Forces, other than Nursing Sisters and Canadian Women's Army Corps—50 pence per man day.

(b) Nursing Sisters and Canadian Women's Army Corps—27 pence per man day.

By P.C. 67/8202 dated October 25, 1944, capitation rates for the period October 1, 1942, to March 31, 1943, were authorized as follows:

(a) Canadian Army Forces, other than Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors—59 pence per man day.

(b) Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors—28 pence per man day.

Following further negotiations between overseas representatives of the Department of National Defence—Army Services and officials of the War Office of the United Kingdom, agreement was reached for financial settlement for the period April 1, 1943, to March 31, 1946, on the basis of the following capitation rates:

(a) Canadian Army Forces, other than Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors:

Period	Rates per man day Sterling (Pence)
Apr. 1, 1943, to Sept. 30, 1943.....	71
Oct. 1, 1943, to Mar. 31, 1944.....	94
Apr. 1, 1944, to Sept. 30, 1944.....	98
Oct. 1, 1944, to Mar. 31, 1945.....	91
Apr. 1, 1945, to Sept. 30, 1945.....	68
Oct. 1, 1945, to Mar. 31, 1946.....	60

(b) Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors:

Period	Rates per man day Sterling (Pence)
Apr. 1, 1943, to Sept. 30, 1943.....	29
Oct. 1, 1943, to Mar. 31, 1944.....	37
Apr. 1, 1944, to Mar. 31, 1946.....	40

(2) Mediterranean Area—The following capitation rates were agreed to, covering maintenance of Canadian Army Forces in the Mediterranean Area:

(a) Canadian Army Forces, other than Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors—for period July 1, 1943, to May 8, 1945—384 pence per man day; for period May 9, 1945, to June 30, 1945—85 pence per man day.

(b) Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors:

Period	Rates per man day Sterling (Pence)
July 1, 1943, to Sept. 30, 1943.....	29
Oct 1, 1943, to Mar. 31, 1944.....	37
Apr. 1, 1944, to June 30, 1945.....	40

(3) Northwest Europe.—Capitation rates for the maintenance of Canadian Army Forces in Northwest Europe are outlined hereunder.

(a) Canadian Army Forces other than Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors—for period June 1, 1944, to May 8, 1945—384 pence per man day; for period May 9, 1945, to February 28, 1946—85 pence per man day.

(b) Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors—for period June 1, 1944, to February 28, 1946—40 pence per man day.

For the period from the commencement of hostilities to March 31, 1946, the accounting has been completed in accordance with the foregoing rates. Prior to April 1, 1943, payments were made by the Chief Treasury Officer, Overseas to the United Kingdom Government amounting to \$101,574,657.98. Subsequent to that date, payments were made in Ottawa through the Bank of Canada as follows: 1943-44, \$84,734,125; 1944-45, \$375,872,471.81; 1945-46, \$100,469,413.39.

An amount of \$160,236,844.20 was determined to be Canada's outstanding obligation to the United Kingdom, in respect of the period to February 28, 1946, being the difference between revised capitation rates tentatively agreed for maintenance in the United Kingdom and operational theatres of North West Europe and Medi-

terranean, and advances already made. Such amount, pursuant to the terms of the Canada-United Kingdom Financial Settlement, was debited to the War Allotment—Army Services and credited to the United Kingdom General Settlement Account.

The total, therefore, from the commencement of hostilities to date is \$822,887,512.38 detailed hereunder:

Rations	107,311,594	94
Fuel and Light	11,818,384	94
Accommodation—Unit	42,919,596	99
Clothing and Personal Equipment	44,247,035	08
Medical Supplies	3,447,011	12
Unit and Technical Vehicles	48,329,590	64
Armoured Fighting Vehicles	175,865,282	60
Artillery Equipment	14,581,138	41
Small Arms	7,938,210	57
Artillery Ammunition	125,476,359	70
Small Arms Ammunition	70,612,391	84
Engineer Stores	28,228,389	84
Signals Stores	15,873,216	89
General Stores	25,295,581	81
Petrol and Lubricants	65,088,162	78
Miscellaneous	13,683,927	58
Stationery, etc.	1,864,834	74
Transportation—United Kingdom	20,306,801	91
	<u>\$822,887,512</u>	<u>38</u>

The distribution of expenditures by theatres of operations is as follows:

Canadian Army Forces, other than Nursing Sisters, Canadian Women's Army Corps
and Auxiliary Services Supervisors

United Kingdom	286,322,314	71
Mediterranean Area	236,817,356	87
Northwest Europe	297,007,296	08
Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors		
All Theatres	2,740,544	72
	<u>\$822,887,512</u>	<u>38</u>

Capitation rate for Ocean Transportation on chartered vessels to and from the United Kingdom.—Original arrangements covering ocean transportation of Canadian Armed Forces to and from the United Kingdom, on vessels chartered by the British Ministry of War Transport, were to the effect that Canada was to pay the actual hire and operating costs of each vessel for the period that it was in use transporting Canadian Forces.

As this method of payment was found impracticable, an agreement was reached with the British Ministry of War Transport for settlement on the basis of a per capita rate for eastbound or westbound one-way passage, including equipment and baggage, on chartered troopships between Canada and the United Kingdom.

In accordance with the above agreement, the following rates are applicable to personnel of the Canadian Army, Royal Canadian Air Force and the Royal Canadian Navy as well as to all Canadian Government civilian employees and other authorized persons, the payment of whose passage is a responsibility of the Canadian Government:

Period	Sterling	Can. equivalent at \$4.47 to the £	Authority
Beginning of War to December 31, 1940.....	£23	\$102 81	} P.C. 5824 July 29, 1943
January 1, 1941, to December 31, 1941.....	21	93 87	
January 1, 1942, to December 31, 1942.....	17	75 99	
January 1, 1943, to December 31, 1943.....	17	75 99	} P.C. 65/1983 March 21, 1944
January 1, 1944, until review requested by either Government....	15	67 05	

Rates for children entitled to transportation are as follows: 6-12 years of age—50 per cent of adult rates; 1-5 years—25 per cent of adult rates and under 1 year—15 shillings.

Expenditures on this account from the commencement of hostilities to March 31, 1946, amounted to \$48,665,454.96. The accounting has been completed to December 31, 1943 and payments of \$23,660,796.51 were made to the Government of the United Kingdom and \$1,097,352.59 direct to steamship companies. For the period from January 1, 1944, payments amounting to \$23,907,305.86 were made, of which the sum of \$17,712,416.95 was deposited in the Bank of Canada to the credit of the Government of the United Kingdom, while the sum of \$6,194,888.91 was credited to the United Kingdom General Settlement Account and charged to the War and Demobilization Allotment: Army Services.

The above expenditures include an amount of \$695,221.36 in connection with the repatriation of dependents of the Overseas Forces from August 12, 1944 to March 31, 1946. The responsibility for this activity previously under the control of the Immigration Branch of the Department of Mines and Resources, was assumed by this Service on August 12, 1944, under authority of P.C. 6422 of that date.

During the year, under an agreement with the owners of the *Ile de France*, persons coming within the categories of those entitled to passage, as described above, were carried on that vessel at the rate of \$66.75 per single passage. Two voyages were made and, pending receipt of detailed statements, payment of \$465,193.67, the equivalent of 90 per cent of the total amount, was made to the owners.

Capitation rate for Ocean Transportation to and from Mediterranean Ports.—During the year, negotiations with the British Ministry of War Transport were conducted on behalf of the Department of National Defence—Army Services, by officials at Canadian Military Headquarters in Great Britain for a basis of settlement for the ocean transportation charges from Great Britain to Mediterranean ports and return of Canadian Army personnel in troopships owned or under charter hire to the Government of the United Kingdom.

These negotiations resulted in an agreed per capita rate of £13 Sterling each way which was authorized by P.C. 126/6761 dated November 1, 1945. Payments amounting to \$4,714,973.64 were made, of which \$4,440,000 was paid to the Bank of Canada for deposit to the credit of the United Kingdom Government, and an amount of \$274,973.64 credited to the United Kingdom General Settlement Account and charged to the allotment for Army Services.

Inter-Service Financial Adjustments pertaining to Army, Naval and Air Services.—

(1) Damage claims against the Crown—Arrangements as outlined in the 1945 Public Accounts still applied during the fiscal year 1945-46.

(2) Dental Services.—A simplified system of financial adjustments covering costs of Canadian Army dental companies attached to the Naval Services was inaugurated during 1943-44. An agreement was reached whereby this Service, in return for a lump sum payment from the Naval Services, based upon the estimated cost of the services to be rendered by the dental companies and detachments, assumed the actual cost.

Accordingly, as authorized by Treasury Board Minutes, T.284076B., dated May 24, 1945 and T.296310B., dated December 20, 1945, the sum of \$1,045,462 was received from the Department of National Defence—Naval Services to cover expenditures during the fiscal year 1945-46 for pay and allowances, travel, transportation and accommodation of personnel of the Canadian Dental Corps serving the Royal Canadian Navy, and credited to the allotment for Army Services.

Arrangements, whereby actual pay and allowances, travel, transportation, rations and accommodation of Canadian Dental Corps personnel of the Army serving the Royal Canadian Air Force are paid directly from Air Force funds, have been in operation since 1942.

(3) Medical Stores.—P.C. 90/3303, dated April 23, 1943, provides, "that authority be granted for the Department of National Defence—Army Services, to render unitemized bills on a lump sum basis to the Department of National Defence—Naval Services and the Department of National Defence—Air Services and that these departments be empowered to make settlement on that basis for such amounts as may be agreed upon."

During the fiscal year a per capita rate of \$7.38 per man year was agreed upon based on annual Army expenditures for purchases during the last two fiscal years for the three Services. It was also agreed that billings be made quarterly based on the average applicable monthly strength returns of Naval and Air Services to be furnished the Department of National Defence—Army Services.

Pursuant to these arrangements, payments were made by the Naval and Air Services of \$470,683.49 and \$537,581.34 respectively, during the fiscal year ending March 31, 1946 and credited to the allotment for Army Services.

Inter-Department financial arrangements.—Hospitalization and medical attention for the Defence Forces in Canada: The arrangement now in effect is that if these services are afforded through the facilities of the Department of Veterans Affairs, the costs are absorbed by that Department in a War and Demobilization Allotment obtained for the purpose; otherwise the accounts are submitted to and paid by, the Department of National Defence in the usual manner.

Medical and dental attention to Canadian personnel in the United States of America and to United States personnel in Canada.—Arrangements have been completed whereby personnel of the United States Navy, United States Army, and any other units of the Armed Forces of the United States, while on duty, on furlough, or on leave of absence in Canada, and who cannot reasonably obtain medical care (including outpatient, medical or dental treatment and hospitalization) from the medical and dental facilities provided by their own Government, receive such medical care as is necessary to meet their immediate requirements from the medical and dental facilities under the jurisdiction of the Armed Forces of Canada, to the extent that such facilities are available. This is on a free and reciprocal basis. Should the period of this medical care exceed thirty days, the authorities concerned are notified with a view to transferring the patients to medical or dental facilities in their own country.

Canada-United Kingdom Financial Settlement.—Under the terms of this Agreement (see United Kingdom General Settlement Account, under Open Accounts, Department of Finance) all outstanding claims of both Governments arising out of the war effort in respect of supplies and services furnished to each other prior to

March 1, 1946, were, with certain exceptions, settled by a payment of \$150,000,000 by the United Kingdom. As far as this Department is concerned, the action taken in implementing such terms resulted in the following net debits and credits to its accounts:

War and Demobilization Allotments:	
Army Services	63,722,992 26 Dr.
Experimental Station—Suffield	1,027,938 10 Cr.
Internment Operations	11,166 64 Cr.
Open Accounts—Loans and Advances to United Kingdom and Other Governments:	
United Kingdom—Army	2,520,391 74 Cr.
Sundry Accounts	65,059 42 Cr.
Net Debit	<u>\$60,098,436 36*</u>

*This amount was credited to the United Kingdom General Settlement Account.

Cancellation of Contracts.—P.C. 929 dated February 13, 1945, provides that "all payments under or in respect of any settlement of a termination claim under a munitions contract which is terminated in whole or in part before completion shall be made by the Department of Munitions and Supply". No payments in this connection were made during the year with the exception of the following, which were made with the concurrence of that Department: Bennett-Pratt, Ltd., \$3,201.55; Frost and Wood Co., Ltd., \$21,900.54; International Business Machines Co., Ltd., \$3,801.81.

Arising from the settlement on cancellation of contracts, advances made to the following contractors and suppliers by this Service in previous years were refunded by that Department under a Treasury Board direction of June 5, 1945 (T.283668B.) and credited to Special Receipts—Refunds of Previous Years' War Expenditures: Hamilton Bridge Co., Ltd., \$450,000; S. Leonard and Sons, Ltd., \$8,829; Richardson Road Machinery Co., \$12,000; Turnbull Elevator Co., Ltd., \$2,393.59.

Joint United Kingdom and Canada Ordnance Depot.—This depot was operated during the war years at Longue Pointe, Que., as a joint undertaking for the purpose of receiving, assembling, issuing and shipping to the United Kingdom or any theatre of war, technical stores and vehicles manufactured in Canada and in the United States, for Canadian account, United Kingdom account and the accounts of other Allied governments. The joint operation of the Depot was terminated as at February 28, 1946.

The United Kingdom's outstanding obligation to Canada, in respect of the period to February 28, 1946, covering a portion of the operating cost of this depot was determined to be \$17,800,000, which amount, pursuant to the terms of the Canada-United Kingdom Financial Settlement, was credited to the War and Demobilization Allotment—Army Services and debited to the United Kingdom General Settlement Account.

ARMY SERVICES

Allotment: Army Services	943,765,232 00
Expenditures	<u>\$935,006,335 26</u>

A distribution of expenditures follows:

Salaries and Wages	14,161,418 22
A Pay and Allowances	497,787,701 01
B Travel, Transportation and Freight	62,917,540 73
C Operating Expenses of Properties	8,697,278 67
D Construction and Repairs	32,111,474 87
Clothing, Necessaries and Miscellaneous Stores—	
Clothing and Necessaries	29,038,876 23
Personal Equipment	3,521,165 82
Barrack and Miscellaneous Stores	5,688,559 02
Laundry	1,368,707 06
Casual Labour	673,703 04
Armament Stores—	
Small Arms and Machine Guns	4,810,150 44
Guns, Howitzers, Mortars, etc.	12,654,609 44
Miscellaneous Stores	219,017 49
Mechanical Transport Vehicles and Equipment	18,872,884 09
Tanks and Armoured Fighting Vehicles	63,355,904 12
Engineer Stores and Equipment	3,940,944 01
Signal and Wireless Equipment	8,725,816 26

Ammunition—		
Small Arms and Machine Gun Ammunition	7,344,232	44
Guns, Howitzers and Mortars Ammunition	9,206,971	20
Miscellaneous Ammunition	4,915,946	25
Operating Costs—Mechanical and Water Transport	7,448,572	86
Food Supplies	34,285,648	20
Medical Stores and Services	2,642,850	22
Dental Stores and Services	62,725	64
Printing and Stationery	3,297,937	32
Training Equipment not provided elsewhere	130,056	31
E Communication Services	2,607,801	75
F Sundries	5,991,191	59
G Advances on Capitation payments for Maintenance Canadian Army Overseas	1,651,613	40
H United Kingdom Settlement of War Claims	63,816,414	30
I Surplus Currency—Dutch Guilders	16,752,354	02
J Special Progress Payments to United States	7,735,000	00
K Repayments received from United States in connection with preparing tanks and vehicles for export at Longue Pointe	1,428,730	76 Cr.
	<u>9,935,006,335</u>	<u>26</u>

Salaries and wages are those of civilians employed by Army Services, including: surveyors and engineers employed by the Engineer Services; clerks and stenographers in Army offices and ordnance depots; caretakers, firemen and others employed at Army properties. Wages of employees on day labour projects performed by Engineer Services are included in D—Construction and Repairs; wages of personnel employed at ordnance depots as packers, helpers, etc., are included under Casual Labour.

As of March 31, 1946, there were 12,366 civilian employees being paid from this account. Those receiving salaries at annual-rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amounts were \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, R. W.	\$ 2,760 00		Cook, G. M.	2,700 00	
Arab, W. M.	3,120 00		Cook, T. W. (Oct. 1)	3,160 00	
Attfield, A. E.	4,020 00*		Cooper, R. H. (Apr. 17) ...	3,360 00	
Babin, W.	2,484 00		Courtright, M.	2,640 00	
Baird, J. (Oct. 14)	2,700 00		Cox, E. M.	3,780 00	
Ballard, K.	2,520 00		Craig, K. M.	2,520 00	
Barham, W. E.	2,880 00		Crawford, A. M.	2,400 00	367 66
Bate, A. C. (Jan. 31)	2,820 00		Crawford, J. L.	2,820 00*	
Beaulieu, G.	3,300 00		Crouse, T. P. (Nov. 6)	3,900 00	622 40
Bee, D. M.	2,520 00		Curtis, C.	2,568 00	
Benson, L. C.	3,000 00		Cushing, T. D. (Aug. 15) ...	2,400 00	
Bergeron, R. (Aug. 3)	2,520 00		Cuthbert, A. G.	3,000 00	
Black, E. M. (Oct. 17)	2,700 00		Davidson, E. W. (Jan. 8) ...	3,300 00	
Blair, D. (May 31)	3,780 00		Davidson, G.	2,580 00	
Blakey, W. G. (July 7)	3,000 00		Davidson, R. D.	3,420 00	
Bolduc, A.	2,460 00		Davidson, W.	2,760 00*	
Bowie, F. G. (Oct. 31)	2,760 00		Davis, C. C.	2,700 00	
Bretov, N.	2,520 00		De Gusseme, M. (Dec. 3) ..	3,300 00	
Bridger, W. R. P.	4,680 00		Demos, P. T.	3,000 00	
Brook, G. E.	4,200 00		DesRivieres, J. G.	3,120 00	
Brown, A. C.	2,604 00		Dodd, W. C.	2,700 00*	
Bruton, W. S. (Oct. 16)	2,700 00		Donaldson, D. M. (Oct. 19) .	3,900 00	
Burke, L. A.	5,000 00	\$ 932 03	Douglas, W.	3,000 00	
Burke, M. (July 31)	4,300 00		Douglass, J. S. (Jan. 10) ...	4,980 00	
Cameron, F. M. (July 25) ..	2,820 00		Edward, J. T. (Nov. 10) ...	3,000 00	
Cameron, G. Y.	2,400 00		Edwards, G.	2,520 00	
Cameron, I.	2,800 00		Emond, P. L.	3,060 00	656 39
Campbell, J. J. R.	3,500 00		Erskine, G. P. (Dec. 24)....	4,800 00	
Canniff, F. H.	2,760 00		Evans, W. G. (May 31)	2,820 00	
Carlson, E.	3,600 00		Evely, W. W.	2,520 00	
Chater, W. M.	4,500 00		Fenson, D. S.	3,200 00	
Christie, W. A. (Mar. 15) ..	2,400 00		Fisher, K. C.	4,020 00	
Churchill, F. W.	2,484 00		Forrester, G. E.	2,700 00	
Clark, J. G. W. (Dec. 31) ...	6,500 00	1,109 30	Gage, C. D. (Oct. 17)	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses	
Gauthier, J. A.	2,640 00			Martel, J. E.	2,580 00	
Gebbie, M. W.	2,580 00			Martin, C. D.	3,400 00	
Gerrard, A.	2,400 00			Mason, J. A. (Dec. 17)	3,300 00	
Gibson, I. M.	3,000 00			Mathews, F.	4,200 00	
Giguere, E.	2,400 00			Mathias, D. J.	2,640 00	891 10
Giles, M. H.	2,424 00			May, J. M. (Oct. 10)	2,520 00	
Gillespie, J. (Sept. 30)	3,414 00			McCarthy, H. B. (July 31) ..	3,360 00	
Goodspeed, F. M.	3,600 00			McDougall, L. F. (Oct. 17) .	2,400 00	
Gorman, H. M.	2,400 00			McInally, W. W. (Oct. 14) ..	2,400 00	
Gosselin, B.	2,400 00*			McIntosh, R. L. (July 1) ...	4,500 00	
Grant, J. B.	2,400 00*			McIntyre, A. C. (Nov. 29) ..	3,300 00	
Grant, L. F. (Sept. 30)	3,780 00			McIntyre, W. H.	2,520 00	
Grant, W. J. (Aug. 31)	2,579 00	409 23		McKay, R. W. (Dec. 1)	3,720 00	
Greenblatt, J. H.	2,600 00			McKay, W. B.	2,600 00	
Griffith, E.	2,520 00			McKenzie, W. E.	2,520 00	
Griffith, T.	2,520 00			McLennan, D. E.	2,460 00	
Haemmerle, A. R.	2,520 00			McMillan, D. Y.	2,700 00	
Hall, F.	2,400 00			McNab, R.	3,000 00*	
Hamel, R.	3,240 00			McTavish, D. I. (Sept. 6) ..	3,900 00	
Hands, H. M.	2,460 00			Menendez, C. G.	4,620 00	
Harrison, B. C.	3,900 00			Miglan, R.	2,580 00	
Hay, E. C. (May 31)	3,300 00			Mignault, C. L.	2,400 00	
Hay, J. C.	2,940 00	632 51		Millman, N. C.	6,600 00	
Heath, H. W.	3,540 00*			Mitchell, T. P. (Aug. 12) ...	2,940 00	
Heatley, A. E.	2,400 00			Mordasewicz, S.	3,420 00	
Henry, W. H. (Apr. 16)	3,360 00			Morrison, D. M.	2,700 00	327 55
Hewitt, F. W.	2,700 00			Morrison, J. A. (Sept. 30) ..	3,500 00	
Hickson, T.	2,580 00			Morsh, J. E.	4,400 00	533 66
Hilts, A. (Aug. 22)	2,700 00			Morton, M. D.	2,400 00	
Hiscock, H. W.	3,600 00			Mullan, D.	2,400 00	
Holsgrove, B. J.	3,000 00			Murray, E. D. G. (Aug. 31) .	6,000 00	322 51
Hooke, H. W.	2,940 00			Newlands, J. C. (Sept. 30) ..	2,640 00	
Hooks, T. (Nov. 28)	4,800 00			Nicholson, R. A. V.	2,700 00	
Horiuchi, J. H.	2,520 00			Nightingale, G. H.	2,400 00	463 40
Hudson, A. J. (Jan. 31)	2,400 00			Pascoe, T.	3,300 00	
Ingebrigston, G.	2,400 00			Pashler, P. E.	3,200 00	
Inglis, W. S.	3,180 00			Peacock, B.	2,580 00	
Irvine, H.	3,420 00			Pennie, D. M.	2,400 00	
Johnson, F. A.	2,640 00			Perryman, G.	2,520 00	
Kennedy, W. C. (Nov. 2) ..	3,900 00			Petrie, M.	3,300 00	
Kerby, W.	3,600 00			Piche, E. J.	2,640 00	
Lacroix, J. (June 29)	2,880 00			Plamondon, E. A.	3,420 00	
Laidler, K. J.	3,800 00			Pouliot, J. A.	2,760 00	
Langille, R. C.	2,700 00			Pretty, W. C. (Oct. 17)	2,700 00	
Law, J. M. (Oct. 20)	2,700 00			Prittie, W. S. D.	2,400 00	
Lawson, H. H. (Feb. 28)	4,680 00			Prosser, F. L.	3,900 00	
Lear, A. J. (Oct. 11)	2,760 00			Pye, E.	2,760 00*	
Leblanc, G.	2,484 00			Quesnel, A. W.	3,120 00	
Leblanc, L.	2,400 00			Rabkin, E.	2,400 00	337 07
Lemieux, L. J.	2,640 00			Ragsdale, J. E.	2,400 00	
Lilley, N. E. (Sept. 6)	3,000 00			Raham, A. O. (July 18)	4,800 00	
Little, M.	4,000 00			Reed, G. B.	4,000 00	750 70
Logie, G. H.	3,200 00			Richardson, L. N. (Nov. 30)	4,680 00	
Low, C. D.	2,820 00			Ronson, H. G. (Dec. 24) ...	4,800 00	
Low, J. C.	2,400 00			Ross, D. C.	6,800 00	
Mace, L. A.	3,000 00			Rosenthal, A. L.	3,000 00	
MacEwen, P. B.	4,500 00			Rowatt, G. H.	2,520 00*	
MacKenzie, G. F.	2,640 00			Ruxton, J. L.	2,460 00	
MacLean, H. G. (Aug. 31) ..	4,000 00			Ryan, W. J.	2,640 00	
MacLean, T. A. (Dec. 31) ..	2,820 00			Saint Loup, P. P.	2,520 00	
MacPhail, M. R. (Feb. 20) .	3,600 00			Schibild, W. J.	2,400 00	
Magowan, G. A.	2,604 00			Self, R. H. (Aug. 18)	3,660 00	
Mah, H. W.	2,400 00			Shaw, T. J. (Apr. 27)	2,520 00	
Maple, H. E.	4,650 00*			Shepherd, S. A.	3,240 00	
Marshall, J. S. (Sept. 7)	3,660 00			Sheppey, J. W.	2,700 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Shimizie, K. (Nov. 15)	2,520 00			Watkinson, W. G.	2,820 00
Simoneau, L. G. (Feb. 28)	3,500 00			Watson, C. D.	3,400 00
Sloan, C. R. (Aug. 28)	3,900 00			Watson, J. W. (Oct. 29)	3,600 00
Smedley, W. H. (Oct. 14)	3,600 00	853 67		Webb, E.	3,060 00
Smith, C. C.	2,700 00			Webster, F. T. H.	2,760 00
Smith, L. G. (Dec. 22)	3,000 00			Weeks, W. W. (May 8)	2,820 00
Smith, W. M. (Nov. 11)	3,600 00			Whitehouse, F. A. (Aug. 22)	2,820 00
Stackaruk, T. P.	2,580 00			Willmets, H. G.	3,420 00
Stark, J.	2,700 00*			Wilson, M. (May 19)	2,500 00
Stead, R. A.	2,700 00			Wolff, L. H.	3,000 00
Stevens, W. H. (Sept. 22)	2,820 00			Woodley, W. F. (Jan. 19)	3,900 00
Swallow, S. E.	6,000 00			Wright, S. W. (July 17)	2,640 00
Tait, G. W. C.	2,400 00			Young, J. M.	2,400 00
Tapp, J. S.	4,400 00				
Temple, F. G.	3,000 00			Daily rates:	
Trepanier, L. (Aug. 7)	5,000 00			†Collingwood, L. H.	12 00
Trottier, J. P. (Dec. 15)	2,460 00			†Dineen, J. O. (Sept. 19)	12 00
Tupholme, W. E.	2,460 00			†Harris, J. A. (Sept. 10)	12 00
Turner, J. G.	3,900 00			†McCulley, J. (Oct. 15)	12 00
Valleau, D. A. (July 7)	4,500 00			†Petrie, J. P.	16 00
Wales, F. M. (Aug. 28)	3,900 00	494 81		†Simons, W. H.	12 00
Wall, R. L.	2,700 00			†Wright, C. P.	12 00
Walsh, W.	3,300 00				
Washburn, W. J.	3,420 00			Weekly rate:	
				†Coloff, C. W. (Jan. 30)	100 00

† Total salary received by L. H. Collingwood was \$2,268; J. O. Dineen, \$564; J. A. Harris, \$492; J. McCulley, \$1,080; J. P. Petrie, \$3,840; W. H. Simons, \$2,448; C. P. Wright, \$840 and C. W. Coloff, \$4,220.

The following employees, whose salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: D. E. Bosien, \$1,035.35; J. H. Carkner, \$1,226.24; C. E. Clowes, \$541.65; J. N. Cran, \$676.91; H. L. C. Gregg, \$497.48; H. E. Jarvis, \$409.03; R. E. Johnson, \$311.70; H. V. Judges, \$1,207.70; O. Maass, \$491.82; R. Macaulay, \$413.15; J. E. McMullin, \$883.82; C. H. Piggott, \$370.04; B. Robertson, \$408.49; V. H. Spitzer, \$611.18; W. Waddell, \$425.73. Travelling expenses of \$300 or over paid to the following employees are included under War and Demobilization Allotment: Departmental Administration—R. M. Hobby, R. M. King, J. M. Lyons, E. Noel, J. C. Seager, P. S. Tasse, and O. E. Wallace.

The following employees receiving salaries at annual rates of \$2,400 or over, were receiving living allowances as at March 31, 1946, or dates of discontinuance (shown in parentheses) at rates listed:

Monthly rates—W. S. Bruton (Oct. 16), \$75; W. J. Grant (Aug. 31), \$125; W. H. Smedley (Oct. 14), \$150.

Weekly rates—T. D. Cushing (Aug. 15), \$15.

Per diem rates—T. P. Crouse (Nov. 6), \$6; E. W. Davidson (Jan. 8), \$6; D. M. Donaldson (Oct. 19), \$6; J. S. Douglass (Jan. 10), \$7; G. P. Erskine (Dec. 24), \$6; W. C. Kennedy (Nov. 2), \$6; J. A. Mason (Dec. 17), \$6; A. C. McIntyre (Nov. 29), \$6; D. I. McTavish (Sept. 6), \$6; A. O. Raham (July 18), \$6; H. G. Ronson (Dec. 24), \$6; C. R. Sloan (Aug. 28), \$6; S. E. Swallow, \$7; F. M. Wales (Aug. 28), \$6; W. F. Woodley (Jan. 19), \$6.

The following employees serving without salary were receiving living allowances as at March 31, 1946, or dates of discontinuance (shown in parentheses) at daily rates listed: B. A. Cockburn (June 29), \$10; A. S. Ellis (Apr. 29), \$20; H. S. Parkes (Oct. 28), \$10; C. S. Pipe (June 6), \$10. Travelling expenses of \$300 or over were paid to: A. S. Ellis, \$388.38; H. S. Parkes, \$787.63.

A *Pay and Allowances*. As the rates were detailed in the pertinent section of Public Accounts for 1944-45, it was not considered necessary to repeat this information. Special rates of pay and allowances to the Canadian Pacific Force and Prisoners of War Hong Kong "C" Force authorized during the current fiscal year, are given below.

Comparative figures for certain types of pay and allowances follow:

	1945-46	1944-45
Pay and Allowances of Reserve Army	\$ 2,012,960 58	\$ 3,279,768 94
Pay of Active Army	213,200,790 70	208,324,591 78
Outfit Allowance	545,793 13	1,306,053 53
Assigned Pay	116,725,603 02	155,082,979 38
Dependents' Allowance	102,812,617 40	134,319,559 45
Clothing Allowance on Discharge	33,626,094 20	3,372,285 50
Rehabilitation Grants	27,986,213 68	3,490,948 84

Canadian Pacific Force.—On the cessation of hostilities in the European theatre of War, the formation of a new Force to proceed to the Japanese Area in conjunction with a similar Force of United States Troops was authorized.

Volunteers for this Force from the European Area were returned to Canada in order that training on co-operation methods with the United States Forces could be proceeded with and a contingent of instructors was dispatched to training centres in the United States.

Additional pay was provided for members of the Canadian Pacific Force in recognition of the extra hazards, peculiar to the Pacific theatre of War; and to place the general scale of Canadian pay for the Japanese Campaign on a more favourable basis having regard to the British and American scales of pay for personnel serving in that theatre of War. The additional Japanese Campaign Pay was granted only to members of the Canadian Pacific Force who proceeded to the United States.

A member of the Canadian Pacific Force upon date of departure from Canada and while serving in the Pacific theatre of operations and elsewhere beyond the territorial boundaries of Canada is granted extra pay as follows:

	Daily rate	
	Other than Canadian Women's Army Corps	Canadian Women's Army Corps
Officers of the rank of		
Major and above	\$ 1 00	80
Captain	90	70
Lieutenant and 2nd/Lieutenant	75	60
Other Ranks		
Warrant Officer, Class 1	65	50
Warrant Officer, Class 2	55	45
Squadron, Battery or Company Quartermaster-Sergeant	50	40
Staff Sergeant	50	40
Sergeant	45	35
Lance-Sergeant, Corporal and Lance-Corporal	35	30
Private Soldier	30	25

The above rates of extra pay, effective June 1, 1945, are payable in addition to the regimental or special rates of pay, tradesmen's rates or any other extra pay to which a member of the Force is entitled.

The Canadian personnel were also to be outfitted with uniforms similar to those worn by the United States Force, and an amendment to Financial Regulations and Instructions was in preparation authorizing Officers to be granted an additional amount of \$85 to provide themselves with such uniforms.

Pending approval, Officers of the Canadian Pacific Force who had proceeded to the United States for training were instructed to obtain the required outfits there, but, with the cessation of hostilities, the amendment referred to above was not proceeded with, and to compensate those Officers who had obtained all or part of the required outfit, authority was granted by P.C. 135/6637, dated October 24, 1945, to reimburse them for the amount they had expended, such reimbursement to be based on the United States schedule of prices but not to exceed in total the amount of \$85.

Prisoners of War Hong Kong "C" Force.—The cessation of hostilities in the Far East brought release of the Canadian Force that had been captured by the Japanese with the fall of Hong Kong on December 25, 1941, and personnel commenced returning to Canada in October, 1945.

The accumulated pay due to the members of that Force, after their assignments had been deducted and interest allowed on monthly free balances at 3 per cent per annum, amounted to \$2,236,900.

The pay accounts of all officers of the Force, during the period they were held as prisoners of war, were charged with the amounts equivalent to the rate of pay for similar ranks in the Forces of the detaining Power, which pay, under the terms of the Geneva Convention, was to be issued to all captured officers. Owing to the conditions under which the Canadian prisoners of war were forced to exist, these payments were mainly used by the officers to provide food, clothing and other essentials purchased at exorbitant prices through black market channels for the maintenance of both themselves and personnel of other ranks captured with them.

P.C. 105/236 dated January 23, 1946, provided "that any deductions, which have been made in the accounts of officers and protected other ranks of the Canadian Army who are liberated prisoners of war from the Far East in respect of pay presumed to have been received by them as convention payments from the Japanese Authorities during captivity, be refunded". This resulted in the payment to relevant officers of the Canadian Force, of amounts totalling \$91,404.64, which had been retained from their pay to meet any subsequent claim from the Japanese Government. The Order in Council further authorized the Adjutant-General to receive, and at his discretion to pay in whole or in part, claims of liberated prisoners of war of this Force for loss of kit, effects left in prison camps, expenditures during escape, loss of personal effects, currency losses, and other miscellaneous claims arising from the occupation of territories by the enemy or from confiscation by the enemy, in accordance with the British scale and practice. No expenditures had been made under this authority as at the close of the fiscal year.

B *Travel, Transportation and Freight.* This amount is the total of transportation expenses in connection with the movement of personnel at home and abroad. Transportation expenses of the Reserve Army amounted to \$260,365.03. Travelling expenses of civilian employees, where the amount was \$300 or over, are shown with the salary lists immediately after the opening comments on this allotment.

C *Operating Expenses of Properties.* The main items are: fuel, \$4,994,046.06; light, power and water, \$2,766,975.15; sanitary services; \$106,359.

D *Construction and Repairs.* These expenditures are in connection with the designing, construction and maintenance of works and buildings.

E *Communication Services.* The main items are: telephone services, \$651,459.85; telephone tolls, \$473,730.90; telegraph services, \$342,437.16; miscellaneous communication services, including teletype services, \$211,794.17.

F *Sundries.* Included in this amount are the following items: advertising and recruiting expenses, \$12,381.52; compensation for damage to property and person, \$1,314,807.99; miscellaneous professional and special services, \$160,773.62; photo and motion picture equipment, materials and chemicals, \$265,752.05; postage, rental of post office boxes and meter postal machines, \$435,369.72.

G *Advances on Capitation payments for maintenance of Canadian Army Overseas.* This amount represents an advance payment made to the United Kingdom Government for maintenance of Canadian Army Forces overseas for the month of March, 1946. Information which would permit of the proper allocation of this expenditure to the various primaries was not available at the close of the fiscal year.

H *United Kingdom Settlement of War Claims.* This amount, less the sum of \$93,422.04 being the net of certain charges and credits made direct to other primaries prior to the establishment of this primary, represents Canada's net outstanding liability in respect of the period to February 28, 1946. The larger items, some of which are also referred to elsewhere in this Section, are:

Difference between revised capitation rates tentatively agreed to and advances already made for maintenance of Canadian Army in United Kingdom, North West Europe and Mediterranean area from April 1, 1943 to February 28, 1946	160,236,844 20 Dr.
Amount due for initial and special equipment supplied Canadian Army overseas from British sources for period April 1, 1943 to February 28, 1946	43,775,678 28 Dr.
Transfer of Canadian Ordnance Stores to the United Kingdom as at August, 1943	27,037,768 35 Cr.
Stores and equipment returned by Canada including items of continuing Canadian supply, from April 1, 1943 to February 28, 1946	91,997,769 20 Cr.
Rebate on initial equipment to March 31, 1944	8,455,000 00 Cr.
Longue Point Depot—United Kingdom share of operating cost from January 1, 1942 to February 28, 1946	17,800,000 00 Cr.
Rebate on North West Europe capitation charges in respect of amounts paid direct by Canada to Belgium and Holland for goods and services	4,450,000 00 Cr.
West Bound passage, Army personnel and their dependents, from December 1, 1945 to February 28, 1946	6,194,888 91 Dr.
War Office claims covering purchases of stores and equipment from United Kingdom...	2,794,364 30 Dr.
Sundry items (including debit of \$274,973.64 referred to under General Comments—Capitation Rates for Ocean Transportation)	555,176 16 Dr.
Net Debit	<u>\$ 63,816,414 30</u>

I *Surplus Currency—Dutch Guilders.* This amount represents the Canadian dollar equivalent of the 40,155,455.50 Dutch guilders acquired by Canadian Army authorities in excess of the amount made available by the Netherlands Government for payment of Canadian troops in Holland. This surplus was developed through acceptance by Canadian Army paymasters and field cashiers of guilders receipts accumulated by auxiliary services and regimental canteens, and from the Canadian troops. Satisfactory arrangements for redemption of this currency by the Netherlands Government had not been completed at the fiscal year-end.

J *Special Progress Payments to United States.* This amount comprises the following: (a) \$1,105,000 covering new equipment required by the Canadian Army and to be procured from surplus stocks held by the United States Army, under authority of P.C. 1190, dated March 29, 1946; (b) \$6,630,000 covering Canadian Army's share of certain facilities and equipment, movable and immovable, taken over by Canada from the United States Army under authority of P.C. 1189, dated March 29, 1946.

K *Repayments received from United States, etc.* This amount represents refund of the total cost incurred at Longue Pointe Ordnance Depot of storing, modifying, processing, packing and preparing United States tanks and combat vehicles for export. (Authority of P.C. 3724, dated May 29, 1945).

SUNDRY SERVICES

Allotment: Departmental Administration	1,393,497 76
Expenditures	\$1,360,464 86

A distribution of expenditures follows:

Salaries and Wages	1,127,028 55
Pay and Allowances of Military Personnel	152,046 37
Travel, Transportation and Freight	11,219 50
Stores, Equipment and Supplies	19,757 36
Sundries, including postage, telephone and telegraph and Minister's railway car expenses	50,413 08
	<u><u>\$1,360,464 86</u></u>

These expenditures were made in respect of the salaries, wages, military pay and allowances, travelling expenses, and sundry administrative expenses of the Minister's office, including those of the Minister's military secretary, military assistants, private secretary and staff, the Deputy Minister's office and others associated therewith.

As of March 31, 1946, there were 628 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abbott, the Hon. D. C.	**	\$ 1,138 66	Lavergne, J. R.	3,240 00*	
McNaughton, Gen. the Hon. A. G. L. (Aug. 20)	**	331 95	Lyons, J. M.	2,400 00*	444 45‡
Ross, A., Deputy Minister ..	\$10,000 00		Maingot, A. J.	3,000 00	
Solandt, O. M., Director Gen- eral of Defence Research .	10,000 00		McKenzie, D. C.	5,000 00	489 85
Brown, R. P., Fin. Supt.- Acting Asst. Deputy Minis- ter	6,300 00*		Messinger, J. H.	3,120 00*	
Baxter, R.	2,400 00		Miller, S. L.	4,620 00	
Beaulne, L. E.	3,720 00*		Milne, A.	3,480 00*	
Bryant, F. W. (Mar. 16)	2,700 00		Noel, E.	2,400 00*	601 03‡
Burns, H. M.	2,400 00		O'Hagan, J. H. H.	3,120 00*	
Campbell, W. G.	2,520 00		Packman, A. J.	4,680 00*	
Campfield, O. G.	2,400 00		Perrin, H. E.	3,660 00*	
Cole, F. W.	2,400 00		Phillips, E. C.	4,320 00*	485 31
Coote, H. R.	2,520 00		Ranger, E.	2,520 00	
Delaney, M. E.	2,400 00		Rankin, T. B. G.	2,880 00*	
Denis, J. L.	2,400 00		Royer, L. O. N.	2,400 00*	
Edwards, R. (Feb. 23)	2,700 00		Seager, J. C.	2,520 00	333 29‡
Ferguson, J. C.	2,400 00		Smith, F. E.	2,400 00	
Foley, M. P.	2,640 00*		Tasse, P. S.	2,700 00	1,132 82‡
Hobby, R. M.	2,700 00	1,179 47‡	Trottier, B. R.	2,640 00	
Killeen, G.	4,320 00*		Wallace, O. E.	2,400 00	495 69‡
Kincaid, E.	2,880 00*		Welton, J. S.	3,000 00	
King, R. M. (Dec. 31)	2,400 00	352 66‡	Whatley, R.	5,100 00	
Kreps, W. H.	3,000 00		Williams, R. H. (Nov. 3) ...	2,520 00	
			Daily rates:		
			†Gladwin, A.	10 00	805 58
			†Hewer, I. B.	10 00	1,287 83
			†McMulkin, A. F.	10 00	

** For salaries see pages NA-3 and N-5.

† Total salaries received were: A. Gladwin, \$1,400; I. B. Hewer, \$3,290; A. F. McMulkin, \$450.

‡ These items were charged to War and Demobilization Allotment: Army Services.

W. H. Bosley, whose annual salary was under \$2,400, received travelling expenses of \$574.01. A. Milne was receiving a living allowance of \$7 per day as at March 31, 1946.

Allotment: Dependents' Allowance Board	706,502 24
Expenditures	\$ 706,502 24

A distribution of expenditures follows:

Remuneration of Board Members and District Representatives	65,560 11
Salaries and Wages	557,134 89
Travel and Transportation	1,110 88
Printing, Stationery and Office Equipment	10,458 35
A Investigation by Other Government Departments and Outside Agencies	70,240 93
Sundries	1,997 08
	<u>\$ 706,502 24</u>

The Board is charged with the administration of the Financial Regulations and Instructions governing the payments of dependents' allowances.

As the volume of such payments had decreased, the membership of the Board was reduced and now consists of a civilian chairman, two representatives from the Army, one from the Navy and one from the Air Force. Representatives are stationed at all Military Districts, Naval Commands and R.C.A.F. Commands throughout Canada. Three representatives, one from each of the Services, are stationed overseas. In June, 1944, a Committee of the Dependents' Allowance Board was set up at Canadian Military Headquarters, London, England, with full power to deal with all cases where overseas dependents are concerned.

During the fiscal year, the Board set up a special section to deal with documentation of personnel enlisting in the Interim and Permanent Forces. Personnel serving in the Armed Forces during the War do not require new documentation unless the number of dependents has changed.

As of March 31, 1946, there were 393 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: R. O. G. Bennett, \$6,000; L. J. Carey, \$3,600; R. Harvey, \$2,400; A. E. G. Mann, \$2,400; H. E. Wiffin, \$2,520.

A These investigations, made mainly by the Department of Veterans Affairs, were for the purpose of establishing the eligibility of dependents.

Allotment: Dependents' Supplementary Grants Fund	4,945,000 00
Expenditures	\$4,911,118 89

A distribution of expenditures follows:

Administrative Expenses—		
Salaries and Wages	348,137 24	
Investigation Fees and Expenses	274,266 28	
Travelling Expenses of Members of the Board, Advisory Committees and Employees	8,185 41	
Printing, Stationery and Office Furniture	14,830 30	
Sundries including Rentals and Communication Services	26,648 81	
		<u>672,068 04</u>
Grants and Assistance—		
Dependents of Army Personnel:		
Recurring	354,656 92	
Non-recurring	2,722,757 29	
		<u>3,077,414 21</u>
Dependents of Naval Personnel:		
Recurring	7,439 31	
Non-recurring	380,846 67	
		<u>388,285 98</u>
Dependents of Air Force Personnel (R.C.A.F.):		
Recurring	38,391 80	
Non-recurring	734,623 61	
		<u>773,015 41</u>
Dependents of Air Force Personnel (other than R.C.A.F.):		
Recurring	80 75	
Non-recurring	89 00	
		<u>169 75</u>
Dependents of Ratings of Naval Forces of the United Kingdom serving with the Naval Forces of Canada:		
Non-recurring	165 50	
		<u>4,239,050 85</u>
		<u>\$4,911,118 89</u>

The Dependents' Board of Trustees, with headquarters at Ottawa, operates under authority of the Minister of National Defence by virtue of the Dependents' Board of Trustees Order, P.C. 9239, December 2, 1943, replacing P.C. 18 dated January 2, 1942 and amendments thereto. This Board administers the Dependents' Supplementary Grants Fund and is authorized to grant, in special cases of difficulty and hardship, supplementary assistance to qualified dependents, i.e., those who have qualified for marriage or dependents' allowances, of members of the Canadian Armed Forces below the rank of warrant officer, Class 1. Such assistance is granted only after investigation of individual applications by competent welfare agencies or by other investigators approved by the Board.

The Board is composed of a chairman and nine members, two of whom resigned during the fiscal year and have not been replaced. All members of the Board, other than the executive secretary, and all members of the local or regional Dependents' Advisory Committees serve without remuneration. They are, however, reimbursed for out-of-pocket expenses.

The Board operates through regional Dependents' Advisory Committees, each with a specifically defined area of jurisdiction. Since January 2, 1942, twenty-one regional committees have been organized in Canada and one in the United Kingdom.

Disbursements are detailed under two headings: (1) administrative expenses; and (2) grants and assistance.

Administrative expenses include out-of-pocket expenses of members of the Board and advisory committees, staff salaries and investigation expenses of the Board.

Under grants and assistance are shown the amounts of relief disbursed on behalf of the Armed Services personnel and a distinction is made between recurring and non-recurring payments. Recurring payments are continuous supplementary grants, an example of the use of which would be the education of a dependent. Non-recurring payments consist of grants to meet exigencies such as illness, accident, death, loss by fire or other necessitous conditions. Authorization of the former type of grant is given only by the Board of Trustees at Ottawa.

As of March 31, 1946, there were 264 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: E. L. Brittain, \$2,400; G. W. Dunne, \$5,500; G. L. Fulford, \$2,700; B. G. Gilfillan (Feb. 15), \$2,700; M. L. Gordon, \$2,700; F. I. Jackson, \$2,400; M. E. J. Lawson, \$3,900; J. A. Morrison, \$2,700; J. M. Riddell, \$2,700.

Travelling expenses of \$300 or over were paid to: J. Pembroke, \$600.84 and M. Sadler, \$472.70.

Allotment: Experimental Station—Suffield	260,000 00
Expenditures	\$ 225,926 95

A distribution of expenditures follows:

Salaries and Wages	85,210 96
Pay and Allowances	557,754 72
Travel, Transport and Freight	74,261 07
Operating Expenses of Properties	14,103 34
Construction and Repairs	40,195 45
Clothing, Necessaries and Personal Equipment	28,311 86
Barrack, Camp and Hospital Equipment	22,819 83
Laboratory Supplies and Equipment	92,073 19
Machine Shop and Special Field Experimental Equipment and Material	31,385 88
Armament Stores—	
Small Arms	93 76
Guns, Howitzers, Mortars, etc.	2,534 12
Miscellaneous Stores	1,980 34
Mechanical Transport Vehicles and Equipment	17,956 13
Signal and Wireless Equipment	2,078 53
Ammunition—	
Small Arms and Machine Gun Ammunition	1,184 94
Gun Ammunition	52,335 54
Miscellaneous Ammunition	79,802 62
Experimental Animals	23,476 54
Operating Costs—Mechanical and Water Transport	16,887 28
Food Supplies	91,832 45
Medical Stores and Services	1,850 47
Dental Stores and Services	353 24
Printing and Stationery	6,460 05
Communication Services	7,015 05
Sundries	1,907 69
A United Kingdom Settlement of War Claims	1,027,938 10 Cr.

\$ 225,926 95

This allotment provides for the cost of operating this station.

As of March 31, 1946, there were 17 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. H. M. Barrett, \$6,000; H. C. Graham, \$3,500; B. A. Griffith (Aug. 31), \$4,500; F. A. Hochstein (Dec. 31), \$2,600; W. W. Hopewell, \$2,600; S. G. Mason (July 22), \$4,500; J. C. Mulligan, \$2,600; J. C. Paterson, \$2,400; A. C. Phillips, \$2,600; D. B. W. Robinson, \$3,500; W. J. Staple (Sept. 30), \$3,000; A. J. Wood, \$4,000.

A The United Kingdom share of the costs of operating this station from April 1, 1944 to February 28, 1946, was \$1,335,000. Certain credits for stores and services valued at \$307,061.90 reduced the liability to \$1,027,938.10 which amount, pursuant to the terms of the Canada-United Kingdom Financial Settlement, was credited to the allotment and debited to the United Kingdom General Settlement Account.

Allotment: Internment Operations	1,195,000 00
Expenditures	\$1,001,754 87

A distribution of expenditures follows:

Salaries and Wages	16,858 64
Pay and Allowances	234,995 33
Travel, Transport and Freight	21,364 96
Operating Expenses of Properties	37,708 44
Construction and Repairs	15,077 97
Clothing and Necessaries	16,358 79
Barrack, Camp and Miscellaneous Equipment	7,394 56
Printing and Stationery	24,817 48
Operating Costs—Mechanical Transport	1,878 17
Food Supplies	93,949 70
Medical Stores and Services	5,661 87
Dental Stores and Services	5,013 00
Pay for Work—Prisoners of War	34,411 40
Assistance to Dependents of Internees	2,795 39
Manufacturing Establishments—Capital Costs	1,511 47
Manufacturing Establishments—Operational Costs	267,293 33
Manufacturing Establishments—Credits for Output as billed by Works Program Division	405,915 74 Cr.
Payments to Penitentiaries and Gaols for upkeep of Enemy Aliens	37 80
Expenses of Prisoners of War from the United Kingdom on Labour Projects sponsored by the Department of Labour	626,289 10
Sundries	5,441 35
A United Kingdom Settlement of War Claims	11,188 14 Cr.
	\$1,001,754 87

This allotment provides for expenses in connection with the supervision and implementation of the policy of the Canadian Government in respect of the guarding, discipline, control, censorship of mail, and welfare of prisoners of war, internees and refugees, and the maintenance and operation of all camps.

The above expenditures represent the Canadian costs, as those in connection with the United Kingdom refugees and prisoners of war from the United Kingdom are charged to United Kingdom—Army under Open Accounts which are shown further on in this section.

By agreement, Canada bears the cost of all military guards posted to internment camps.

As of March 31, 1946, there were 28 salaried employees being paid from this account. H. J. Leigh was receiving a salary at an annual rate of \$2,460 on that date and also received travelling expenses of \$426.

A This amount, less an offsetting debit of \$21.50 (being the net of certain small amounts charged to other primaries prior to the establishment of this primary) represents the outstanding obligation of the United Kingdom in connection with certain stores issued and services rendered by Canada for the period to February 28, 1946, and was, pursuant to the terms of the Canada-United Kingdom Financial Settlement, credited to the allotment and debited to the United Kingdom General Settlement Account.

Allotment: Inspection Board of the United Kingdom and Canada	6,600,000 00
Expenditures	\$6,124,117 12

The Inspection Board of the United Kingdom and Canada was charged with the duties of inspecting and certifying munitions and supplies on behalf of the governments of the United Kingdom and Canada, and of acting as the agent of the contracting governments in the performance of such duties.

It was agreed that the division of costs was to be based on the value of production in Canada for United Kingdom and Canadian account, respectively, as computed by the Department of Reconstruction and Supply, less such classes of output as are not inspected by the Board. Included in Canada's proportion were estimated costs for inspection of goods purchased by War Supplies Limited for sale to and use by the United States Government, as well as a portion of running costs in respect of the Board's operations in the United States.

Included in the expenditures are provisional payments of \$7,000,000 and \$57,468.09 respectively covering Canada's share of (a) the operating costs for the year ending March 31, 1946 and (b) capital expenditures for the year ending December 31, 1945. Also included is an amount of \$401,658.09, representing repayment to the Board of duty and taxes paid on behalf of the Department of National Defence—Army Services. Other expenditures amounted to \$959,552.17.

The cost of inspection of goods for War Supplies Limited amounting to \$2,294,561.23, which was paid from this account, was subsequently recovered from the Department of Reconstruction and Supply and credited hereto.

As of March 31, 1946, one employee, A. H. Brown, was being paid from this account and was receiving an annual salary of \$6,000.

In Article 3 (b) of the Agreement with the Government of the United Kingdom relating to the settlement of war claims between the two Governments, it was stated that the settlement covered by this Agreement included without limitation thereto "All claims arising out of the operation of the Inspection Board of the United Kingdom and Canada and in this case the period covered by the settlement shall extend to March 31, 1946, the Government of Canada taking over all the assets and liabilities of that Board as of that date".

Arising from the provisions of the above Agreement, the Board was dissolved as of March 31, 1946, under authority of P.C. 1206, March 29, 1946. This Order in Council also directed that there should be established a Board known as the Inspection Board of Canada as it was considered in the public interest that the Canadian Government assume responsibility for such inspection and certification as had heretofore been carried out by the Board.

Allotment: Imperial War Graves Commission	53,640 00
Expenditures	\$ 53,640 00

The above expenditure represents Canada's share of the estimated cost for the fiscal year of maintaining war graves of those who fell in World War II. Payment was made to the Imperial War Graves Commission.

Allotment: Northwest Highway System	309,000 00
Expenditures	\$ 188,344 17

P.C. 584 dated February 28, 1946, states "that it is proposed that the Canadian Government in the near future take over the operation of the Northwest Highway System (The Alaska Military Highway) from the United States Army, and, pending the assumption of this responsibility by an appropriate civil authority, the Department of National Defence (Army) will assume the duties of maintaining this highway." This Order in Council further provides "that the Commander, Northwest Highway System, be empowered to make arrangements with contractors presently under contract with the United States Government or other persons in lieu thereof to continue the services now being provided to the United States Forces on the same terms and provisions as set by contracts now in force between the United States Government and private contractors as a temporary measure pending negotiations for and completion of new contracts for such of these services as it may be found advisable to continue permanently in the interests of efficient operation of the Highway".

P.C. 1/745 dated March 2, 1946, states that "The Canadian Army is now committed to the taking over on April 1, 1946, and to the subsequent maintenance of the Canadian portion of the Alaska Highway." It also authorizes the provision of establishments for the units required for the efficient maintenance of the highway system, the cost of which to March 31, 1946, was estimated as \$309,000.

Expenditures consisted of: pay and allowances, \$55,719.01; transport and travel, \$12,363.93; stores and equipment, \$119,867.18; sundries, \$394.05.

List of Suppliers and Contractors

Suppliers and contractors receiving \$10,000 or more are listed below.

Abattoir de Quebec, Inc., \$38,783.44; Able Produce Co., \$37,335.61; Acadia Construction Co., Ltd., \$61,889.92; Acme Glove Works, Ltd., \$47,356.07; Acme Steel Co., of Canada Ltd., \$40,927.45; Acton Rubber Ltd., \$41,663.36; Acton Shoe Co., Ltd., \$415,142.24; Adams Bros. Harness, Ltd., \$13,646.58; Addison Industries Ltd., \$189,283.76; L. Aiken and N. Dowling, \$11,434.55; Alberta Master Bakers Association Inc., \$248,519.33; Alberta

Meat Co., \$118,519.42; Province of Alberta (various departments), \$41,335.26; Alford Electric, Ltd., \$13,614.75; Algoma Tool and Die Works, \$30,494.30; Alliston Creamery and Dairy, \$21,911.59; Aluminum Co. of Canada Ltd., \$26,830.57; American Export Lines, \$144,559.93; Anglin Norcross Ltd., \$1,179,702.25; S. Anglin Co., Ltd., \$14,253.73; Anglo-Canadian Oils Ltd., \$61,189.14; Anglo-Canadian Leather Co., \$108,113.16; Garnet L. Angus, \$13,389.37; Armour Clothing Mfg. Ltd., \$78,861.12; Armstrong Bros. Construction, \$10,471.90; Arrow Kirk Coal Co., Ltd., \$10,233.32; J. H. Ashdown Hardware Co., Ltd., \$16,468.70; Assiniboia Engineering Co., \$18,400; Associated Chemical Co. of Canada, Ltd., \$18,504.25; Associated Screen News, Ltd., \$52,869.01; Atlantic Acadia Sugar Sales Co., \$83,469.50; Atlas Asphalt Co., \$10,819.86; Automatic Electric (Canada) Ltd., \$13,946.60; Automatic Electric Service Co., Ltd., \$77,564.42; A. A. Ayer Co., Ltd., \$16,717.44; Ayerst, McKenna & Harrison Ltd., \$167,129.23.

B.V.D. Co., Ltd., \$66,726; Backstay Standard Co., \$91,457.71; Baker Platinum of Canada, Ltd., \$21,927.97; Balfours, Ltd., \$10,244.10; R. M. Ballantyne, Ltd., \$10,304; John D. Barber, \$54,010.65; G. E. Barbour Co., Ltd., \$28,669.10; Barkers Bakeries, \$29,716.52; G. Barr & Co., \$195,644.14; Barrett Bros., \$17,546.01; Barringham Rubber Co., Ltd., \$17,638.30; Bausch and Lomb Optical Co., Ltd., \$13,869.36; Beach Motors, Ltd., \$322,667.89; Beardmore & Co., Ltd., \$90,096.20; W. D. Beath & Son, Ltd., \$58,037.62; Beaumont Knitting Mills, \$77,560.92; Beaver Lumber Co., \$10,428.12; Beaver Specialty, Ltd., \$17,931.91; Beavers Dental Burs, \$17,169.63; Becton Dickinson & Co., \$17,298.63; Belding Corticelli, Ltd., \$45,528.04; Bell Telephone Co. of Canada, \$524,330.55; Belleville Cheddar Cheese Co., \$19,442.69; Geo. Belton Lumber Co., \$29,996.38; Bennett, Ltd., \$66,052.95; Bennett-Pratt, Ltd., \$18,832.75; Bennett and White Construction Co., \$32,255.05; Berkley Neckwear Co., \$10,046.24; Berwick Fruit Products Ltd., \$18,522.72; Bestovall Canning Co., Ltd., \$18,667.41; Bettys, Ltd., \$13,252.84; Henry Birks & Sons, Ltd., \$14,233.30; B. A. Blakeney, Ltd., \$143,216.41; Blue Ribbon, Ltd., \$18,888.51; Boates, Ltd., \$26,192.76; Bolands, Ltd., \$45,946.62; Thos. Bonar & Co. (Canada) Ltd., \$25,514.99; Boon Strachan Coal Co., \$12,229.25; Booth Fisheries Canadian Co., Ltd., \$20,701.49; Borden Co., Ltd., \$226,134.27; Boulangerie Nationale, Ltée., \$26,812.18; G. A. Boulet, Ltée., \$263,130.74; Johnny Bourque, \$13,604.67; Boutilliers, Ltd., \$68,527.03; Bowser, Inc., \$14,508.14; Boyles Bros. Drilling Co., Ltd., \$32,154.09; Bradshaws, Ltd., \$29,363.49; Brampton Knitting Mills, \$31,703.55; Brandon Packers, Ltd., \$43,524.63; Brandram-Henderson, Ltd., \$14,223.38; J. H. Brandy, \$43,699.23; Brantford Coach and Body, Ltd., \$15,066.85; Brantford Milk Distributors, \$10,114.54; Brantford Produce Co., Ltd., \$13,195.85; Breadner Co., Ltd., \$43,966.60; Breen Motor Co., Ltd., \$12,680.08; Breithaupt Leather Co., Ltd., \$36,950.32; Brennan Paving Co., \$10,233.83; W. C. Brennan Contracting Co., \$157,070.90; J. R. Bresnad & Sons, \$21,425.68; Bright Canning Co., Ltd., \$14,527.88; Brill Shirt & Neckwear, Ltd., \$25,944.98; Brille Hat & Cap Co., Ltd., \$28,505.43; British American Oil Co., Ltd., \$318,871.91; British Columbia Electric Railway Co., Ltd., \$240,591.72; British Columbia Fuel Co., Ltd., \$23,713.63; British Columbia Power Commission, \$49,166.33; Province of British Columbia (various departments), \$58,730.90; British Columbia Sugar Refining Co., Ltd., \$21,150.47; British Columbia Telephone Co., \$61,539.52; British Neckwear Mfg. Co., \$12,822.81; British Rubber Co. of Canada, Ltd., \$69,358.39; Brocklehurst Swiss Embroidery Co., \$16,954.67; Brockville Public Utilities Commission, \$19,519.45; B. W. Brown & Son, \$18,845.09; J. R. Brown & Co., \$40,894.32; Stan Brown Transport, \$26,833.60; Brown's Bread, Ltd., \$26,545.50; Buckerfield's Ltd., \$24,362.07; Buffalo Cap and Neckwear, Ltd., \$21,772.98; Buffwell Engineering and Machine Co., \$17,123.75; W. W. Burdett Co., \$37,128.31; Burgess Battery Co., \$16,256.22; Burke Electric & X-Ray Co., \$25,414.06; Burlec, Ltd., \$73,493.93; Burns & Co., Ltd., \$1,352,401.33; William Burns, \$29,289.73; Burritts Rapids Woollen Mills, Ltd., \$19,577.50; Burroughs Wellcome & Co., \$18,581.49; H. C. Burton & Co., \$13,793.63; O. D. Bush, \$12,439.45; Butterfly Hosiery Co., Ltd., \$39,884.88.

Caldwell Linen Mills, Ltd., \$41,622.15; City of Calgary, \$51,540.99; Calgary Fruit, Ltd., \$21,734.93; Calgary Power Co., Ltd., \$14,201.24; Campbell Bros. and Wilson, Ltd., \$17,844.26; Estate of S. J. Campbell, \$10,840; Canada Bread Co., Ltd., \$137,900.60; Canada Coal, Ltd., \$30,208.83; Canada Dairies, Ltd., \$18,129.42; Canada Dominion Sugar Co., Ltd., \$121,171.39; Canada Packers, Ltd., \$4,988,659.58; Canada Paint Co., Ltd., \$22,845.50; Canada Paper Co., \$50,367.50; Canada Railway News Co., \$15,232.60; Canada Starch Sales Co., \$67,744.08; Canada Steamship Lines, Ltd., \$28,214.49; Canada Varnish Co., Ltd., \$10,624.92; Canada Vinegars, Ltd., \$17,908.35; Canada West Shoe Mfg. Co., Ltd., \$195,332.92; Canada Wire and Cable Co., Ltd., \$11,522.33; Canadian Bakeries, Ltd., \$40,749.07; Canadian Bridge Co., Ltd., \$104,738.65; Canadian Cannery, Ltd. (Hamilton), \$124,171.28; Canadian Cannery (Western), Ltd., \$30,296.57; Canadian Cellucotton Products Co., Ltd., \$21,072.99; Canadian Comstock Co., Ltd., \$26,593.86; Canadian Corps of Commissioners, \$312,064.66; Canadian Dental Trade Association, \$72,933.09; Canadian Durex Abrasives, Ltd., \$25,211.18; Canadian Fairbanks-Morse Co., Ltd., \$58,105.65; Canadian Fishing Co., Ltd., \$82,407.88; Canadian General Electric Co., Ltd., \$195,752.98; Canadian Government Merchant Marine, \$14,339.35; Canadian Handkerchief Co., Ltd., \$23,004.04; Canadian Hardwoods Ltd., \$22,135.23; Canadian Import Co., \$220,077.46; Canadian Industrial Alcohol Co., Ltd., \$14,241.60; Canadian Industries, Ltd., \$247,828.51; Canadian Ingersoll-Rand Co., Ltd., \$129,933.41; Canadian Johns-Manville Co., Ltd., \$35,998.64; Canadian Knitting, Ltd., \$35,404.80; Canadian Kodak Co., Ltd., \$327,023.96; Canadian Laboratory Supplies, \$35,246.60; Canadian Laco Lamps, Ltd., \$15,030.52; Canadian Lift Truck Co., Ltd., \$46,077.91; Canadian Line Materials Ltd., \$12,691.70; Canadian Liquid Air Co., Ltd., \$25,661.98; Canadian Longwear Ltd., \$14,291.64; Canadian Marconi Co., \$331,597.11; Canadian National Carbon Co., Ltd., \$29,355.72; Canadian National Exhibition Association, \$890,778.30; Canadian National Institute for the Blind, \$12,786.44; Canadian National Railways, \$13,226,538.36; Canadian National Steamships, \$1,603,668.84; Canadian National Telegraphs, \$207,789.19; Canadian Oil Co., Ltd., \$199,587.02; Canadian Pacific Air Lines, Ltd., \$36,101.70; Canadian Pacific Express Co., \$166,978.86; Canadian Pacific Railway Co., \$9,021,232.16; Canadian Poultry Sales Ltd., \$44,832.85; Canadian Red Cross Society, \$168,496.43; Canadian Shredded Wheat Co., Ltd., \$13,841.54; Canadian Steel Strappings, \$13,133.22; Canadian Top & Body Corp., Ltd., \$43,542.90; Canadian

Utilities, Ltd., \$10,585.50; Canadian Western Natural Gas, Light, Heat and Power Co., Ltd., \$44,307.45; Canadian Westinghouse Co., Ltd., \$36,797.30; Canadian Wirebound Boxes, Ltd., \$54,001.05; Canadian Wool Board, Ltd., \$47,189.64; Canadian Wright, Ltd., \$752,211.19; E. G. M. Cape & Co., \$45,961.45; Capital Co-operative Ltd., \$13,233.39; Capo Polishes, Ltd., \$45,762.35; Carnation Milk Co., Ltd., \$250,904.79; Hugh Carson Co., Ltd., \$26,556.96; Cashin & Co., Ltd., \$29,516.53; Magloire Cauchon, Ltée., \$75,342; Central Alberta Dairy Pool, \$201,965.22; Central Canada Exhibition, \$12,968.35; Central Dairies, Ltd., \$11,730.90; Central of Georgia Railway Co., \$18,868.16; Central Scientific Co. of Canada, Ltd., \$19,676.41; Central Slipper Co., \$32,781.70; Chadwick-Carroll Brass and Fixtures, Ltd., \$18,824.66; O. Chalifour Inc., \$11,557.38; Champion Paper Mills, Ltd., \$20,775.69; Chess Bros., Ltd., \$16,189.48; Children's Aid Society, \$89,155.71; Children's Shoe Mfg. Co., Ltd., \$240,729.68; Chown, Ltd., \$14,719.24; Christie Laundry, \$18,773.27; Chrysler Corporation of Canada, Ltd., \$435,589.76; La Cie Industrielle Du Verre Ltée., \$23,398.82; Circle-Bar Knitting Co., Ltd., \$37,515.59; Cities Service Oil Co., Ltd., \$23,943.22; Citizens' Dairy, \$30,131.11; City Coal Company, \$25,115.64; City Dairy, Ltd., \$10,617.92; Clark Dairy, Ltd., \$12,822.52; Clark Fruit and Produce Co., Ltd., \$41,077.98; Club Coffee Co., \$27,108.12; Cluett, Peabody and Co. of Canada, Ltd., \$79,935.51; Clyde Woolen Mills, \$18,381.69; Cobequid Power Co., Ltd., \$73,770; Cober Elevator Mfg. Co., \$13,450; Code Felt and Knitting Co., Ltd., \$91,136.50; Codville Co., Ltd., \$101,462.07; Coleman Packing Co., Ltd., \$61,716.47; Colgate-Palmolive-Peet Co., Ltd., \$12,114.35; Colonial Coach Lines, Ltd., \$16,570.01; R. B. Colwell, Ltd., \$39,873.50; Combustion Engineering Corp., Ltd., \$19,476.75; Commodity Prices Stabilization Corp., Ltd., \$3,362,559.42; Comox Creamery Association, \$15,640.36; Concrete Construction Ltd., \$10,376.78; Confederated Foods of Canada, Ltd., \$15,515.02; Conger Lehigh Coal Co., Ltd., \$50,916.15; Connaught Laboratories, \$463,596.18; Connolly & Twizell, Ltd., \$31,625.59; Consolidated Coal Co., Ltd., \$10,555.82; Consolidated Optical Co., Ltd., \$15,424.81; Constantine Line (Canada) Ltd., \$63,554.05; Consumers' Gas Co. of Toronto, \$15,164.32; Continental Can Co. of Canada Ltd., \$71,808.68; Continental Paper Products, Ltd., \$31,445.35; H. W. Cooley Machine and Arms Co., Ltd., \$55,287.05; Cook Clothing Co., Ltd., \$247,454.68; Co-operative Des Jardines De Quebec, \$20,140.79; Co-operative Federee De Quebec, \$123,772.60; La Co-operative Monteregienne, \$10,334.99; Corbeil, Ltd., \$239,033.26; Cornwallis Dairy, Ltd., \$10,928.52; J. A. & M. Cote Ltd., \$492,255.72; County Line, Ltd., \$56,548.08; Cousins Dairies, \$29,852.17; Cow and Gate (Canada) Ltd., \$53,972.35; Crane, Ltd., \$63,228.23; James Crawford and Son, Ltd., \$11,285.73; R. Crawford Coal Co., \$48,189.87; Crawley & McCracken Co., \$85,447.60; Creaghan & Archibald Ltd., \$12,555.50; Creamland Crescent Dairy, Ltd., \$52,512.81; Cremerie Farnham, \$10,512.80; Crescent Creamery Co., Ltd., \$29,153.26; Crescent Fish Market, \$12,805.39; A. Cross & Co., Ltd., \$72,597.83; Geo. W. Crothers, Ltd., \$12,864.39; Crown Dairy, \$10,889.55; Cruickshank-Guild Ltd., \$25,115.78; Crystal Dairy, Ltd., \$48,419.85; Clarence Cummings, \$17,066.63; S. Cunard and Co., Ltd., \$11,235.89; Cunard White Star, Ltd., \$384,287.67; Cusson Bros. Ltd., \$41,981.49.

D.M.C. Cap Mfg. Co., \$30,571.71; Daigle and Paul, Ltd., \$10,873.88; Daignault, Rolland Co., \$10,967.86; Dalco Crests & Novelties, Ltd., \$14,550.83; Daoust, Lalonde & Cie, Ltée., \$11,736; Frank R. Daughinee, \$17,706.73; James Davidson's Sons, \$18,214.74; Davies, Irwin, Ltd., \$10,743.48; Davis and Fraser Ltd., \$56,067.85; Davis Geck, U.S.A., \$10,291.79; Dawson Wade and Co., \$19,432.41; De Luxe Laboratories Inc., \$20,728.75; Defence Industries, Ltd., \$1,761,807.33; Devonshire Clothes, Ltd., \$607,411.44; T. A. S. Dewolfe & Son, Shipping Agents, \$30,451.48; Diamond T. Motor Car Co., \$12,010.86; Diesel & Precision Works, Ltd., \$16,833.46; Edmund T. Dillane, \$18,000; Direct Winters Transport, \$10,633.59; Dominion Bridge Co., Ltd., \$165,539.99; Dominion Chair Co., Ltd., \$11,124.55; Dominion Coal Co., Ltd., \$261,628.86; Dominion Electro-home Industries, Ltd., \$12,920.25; Dominion Engineering Co., Ltd., \$20,915.29; Dominion Fabrics, Ltd., \$41,648.40; Dominion Fruit, Ltd., \$21,197.76; Dominion Magnesium, Ltd., \$20,420.85; Dominion Oilcloth and Linoleum Co., Ltd., \$13,648.26; Dominion Oxygen Co., Ltd., \$17,023.96; Dominion Road Machinery Co., Ltd., \$23,973.55; Dominion Rubber Co., Ltd., \$346,682.26; Dominion Shoe Co., \$44,591.47; Dominion Skyways (Training) Ltd., \$10,099.83; Dominion Steel and Coal Corporation Ltd., \$43,110.56; Dominion Textile Co., Ltd., \$70,623.64; Dominion Truck Equipment Co., Ltd., \$28,789.38; Doon Twines, Ltd., \$15,502.98; Doran Construction Co., Ltd., \$100,631.64; Dorothea Hats, Ltd., \$45,065.75; Dorothea Knitting Mills, Ltd., \$247,918.77; N. Dowling, \$39,613.32; Dresses, Ltd., \$13,237.85; Drumheller Coal Corporation, \$23,527.86; Drummond McCall Co., Ltd., \$15,836.12; Drury's Fuel & Builders Supplies, \$110,242.93; Ludger Duchaine Inc., \$292,224.85; John Duff and Sons, Ltd., \$49,865.59; Dufferin Coal & Coke, \$41,814.88; Alphonse Dumont, \$16,167.16; Dunlop Tire and Rubber Goods Co., Ltd., \$259,717.19; J. O. Dupuis Ltd., \$19,050.95; Charles Duranceau, \$52,555.33; Dutel Laundry and Dry Cleaners, \$10,157.75.

Eagle Shoe Co., Ltd., \$174,416.01; Earl Clothing Co., Ltd., \$331,358.31; Eastern Abattoirs, Ltd., \$68,647.83; Eastern Bakeries, Ltd., \$24,620.12; Eastern Farm Products Co., \$67,902.68; Eastern Hay and Feed Co., Ltd., \$42,103.11; Eastern Light and Power Co., Ltd., \$21,331.29; Eastern Steel Products, Ltd., \$25,170.64; Eastern Textile Products, Ltd., \$233,745.77; Eaton Knitting Co., Ltd., \$251,677.21; T. Eaton Co., Ltd., \$969,429.93; T. Eaton Realty Co., Ltd., \$11,440; E. B. Eddy Co., Ltd., \$11,166.25; City of Edmonton, \$22,146.03; Edmonton City Dairy Ltd., \$23,190.13; Edmonton Paint & Glass Co., Ltd., \$10,071.51; Edmonton Produce Co., Ltd., \$69,810.32; D. Kemp Edwards Ltd., \$15,916.13; Robert Elder (Carriage Works) Ltd., \$53,363.23; Electronic Laboratories of Canada, Ltd., \$69,964.98; J. Elkin Co., Ltd., \$358,528.22; Elliott, Mar and Co., Ltd., \$32,967.77; Elmhurst Dairy, Ltd., \$25,433.12; T. E. Elviss Co., \$68,592.11; Embassy Importing Co., \$45,302.19; Empire Brass Mfg. Co., Ltd., \$17,284.60; Empire-Hanna Coal Co., \$86,661.64; Empire Shirt Mfg. Co., Ltd., \$63,429.20; Empire State Thermometer Co., Inc., \$15,593.94; Enamel & Heating Products, Ltd., \$17,090.67; Engineering Products of Canada Ltd., \$35,928.63; Essex Wood Heel Co., \$77,768.18; T. H. Estabrooks Co., Ltd., \$247,431.39; Evans, Coleman and Evans Ltd., \$48,305.62; Ever-Ready Cleaners, Ltd., \$136,850.93; Exide Batteries of Canada, Ltd., \$11,372.66.

G. Faggetter, \$14,496.40; George E. Failing Supply Co., \$20,970.21; Fairchild Camera and Instrument Corporation, \$18,390.41; Fairchild Aircraft Ltd., \$267,717.57; Fairgrieve & Son, Ltd., \$50,982.16; L. D. Fairmont Co., \$92,509.40; Family Bureau of Winnipeg, \$14,822.50; Family Welfare Association, \$29,423.55; Farand & Delorme Division of United Steel Corporation, Ltd., \$72,409.23; Farquhar Ltd., \$11,372.66; F. W. Fearman Co., Ltd., \$55,996.81; Federal Telephone & Radio Corp., \$176,879.54; Fergus Investments Ltd., \$13,795; Fergusson Atlantic Underwear, Ltd., \$309,410.64; Ferranti Electric, Ltd., \$15,441.14; J. G. Field & Sons, \$46,140.83; Fine Foods of Canada, Ltd., \$17,163.78; H. Fine & Sons, \$10,739.41; Firestone Tire and Rubber Co. of Canada Ltd., \$72,324.32; First Co-Operative Packers of Ontario, Ltd., \$160,111.85; Fisher and Burpe, Ltd., \$22,429.02; Fisher Scientific Co., Ltd., \$17,224.37; Fitzsimmons Fruit Co., Ltd., \$15,423.18; Flax Industries, Ltd., \$13,539.50; William A. Flemming, \$10,580.10; Fletcher Mfg. Co., Ltd., \$39,192.98; Fontaine and Fils Ltée., \$13,928.63; Footwear Findings of Canada, Ltd., \$19,418.80; Ford Motor Co. of Canada, Ltd., \$553,637.82; Fort Rouge Coal Co., \$16,655.86; Fort York Packers, Ltd., \$70,062.72; Fortin et Cie., \$40,535.02; Four Wheel Drive Auto Co., Ltd., \$52,085.35; Eudore Fournier & Fils, \$148,752.69; Fowlers Canadian Co., Ltd., \$65,899.86; Fraser Valley Milk Producers Association, \$130,716.75; City of Fredericton, \$14,401.63; Friden Calculator Sales Agency, \$21,523.50; Frontenac Shoe, Ltd., \$48,363.30; Frost and Wood Co., Ltd., \$22,291.86; Fruehauf Trailer Co. of Canada, Ltd., \$95,816.95; Fundy Construction Co., \$18,691.47; Furness, Withy and Co., Ltd., \$956,405.40.

Gainers, Ltd., \$146,724.40; Gale Bros. Ltd., \$274,773.46; Galt Knitting Co., Ltd., \$137,606.19; Gamble-Robinson, Ltd., \$248,685.01; Gardner Engines East Canada, \$14,806.45; Gardner Equipment Co., Ltd., \$45,908.25; J. R. Gaunt & Son (Canada) Ltd., \$30,792.49; General Dairies, Ltd., \$54,082.38; General Milk Products of Canada, Ltd., \$25,027.11; General Motors Products of Canada, Ltd., \$1,467,036.47; General Steel Wares, Ltd., \$78,611.55; General Supply Co. of Canada, \$58,697.10; Georgian Bay Fruit Growers, Ltd., \$22,927.60; Gibraltar Pant Mfg. Co., Ltd., \$182,561.47; R. E. Gibson & Co., \$10,541.36; Gilchrist Lumber Co., \$14,764.68; Gillette Safety Razor Co. of Canada Ltd., \$64,969; Glasco, Ltd., \$23,574.50; Glen Roy Creamery, \$11,225.90; Globe Laundry Co., \$36,447.88; Globe Paper Box Co., Ltd., \$24,250.32; Glovers-Craft Reg'd., \$13,747.49; Edouard Gohier Ltée., \$80,710.56; Gold Glove Works, Ltd., \$17,943.47; Gold Seal Dairies, Ltd., \$12,065.63; Good Rich Refining Co., Ltd., \$128,638.93; B. F. Goodrich Rubber Co. of Canada, Ltd., \$99,543.91; Goodyear Tire and Rubber Co. of Canada, Ltd., \$162,558.40; Gorman Eckert Co., \$24,433.93; Gotham Hosiery Co. of Canada, Ltd., \$17,270.50; Graham's Dried Foods, Ltd., \$14,069.69; Grand'Mere Knitting Co., Ltd., \$280,051.90; Granger Freres, Ltée., \$17,731.53; Stanley A. Grant, \$15,919.20; Gray Coach Lines, \$19,515.32; Great Lakes Coal Co., Ltd., \$22,621.66; Great Northern Rly., Co., \$24,792.94; Great West Coal Co., Ltd., \$89,781.60; Great Western Garment Co., Ltd., \$190,809.44; Greb Shoe Co., Ltd., \$91,224.75; Grey Fruit and Produce, Ltd., \$14,975.23; Grover Mills, Ltd., \$18,307.21; M. H. N. Gruner Co., \$10,190; Guaranteed Pure Milk Co., \$17,151.98; Gurney Foundry Co., Ltd., \$17,878.54; Gutta Percha and Rubber Co., Ltd., \$43,717.48.

City of Halifax, \$107,820.62; Hall Fuel Co., Ltd., \$27,753.72; Hall Machinery Co., \$20,290.68; Halliday Dube Lumber Co., \$61,642.07; Hamilton Bridge Co., Ltd., \$214,837.93; City of Hamilton, \$14,979.63; Hamilton Hydro-Electric System, \$13,068.33; Hamilton Milk Distributors Association, \$31,127.48; Hamilton Munitions, Ltd., \$22,423.45; Hamilton Uniform & Cap Co., Ltd., \$19,974.70; T. W. Hand Fireworks Co., Ltd., \$19,054.66; Hanson Hosiery Co., \$63,898.74; Harley-Davidson Motor Co., \$135,501.70; Chas. E. Harmer, Ltd., \$27,673.92; J. & D. A. Harquail Co., Ltd., \$22,384.93; Harrison Hot Springs Hotel Co., Ltd., \$42,293.54; Harstone Coal Co., Ltd., \$39,100.86; J. F. Hartz Co., Ltd., \$71,101.27; Harvey & Co., Ltd., \$97,512.63; Hawkins Fruit & Produce Co., Ltd., \$18,410.83; Hayes Mfg. Co., Ltd., \$13,946.78; R. B. Hayhoe & Co., Ltd., \$59,627.32; Hemlock Park Dairy, Ltd., \$36,731.67; H. Hemming, \$20,038.36; John Heney and Son, Ltd., \$174,909.83; Hercules Mfg. Co., Ltd., \$65,189.70; Hill, Clarke, Francis, Ltd., \$14,548.02; Edmund Hind Lumber Co., Ltd., \$10,166.65; Hinde & Dauch Paper Co. of Canada, Ltd., \$35,556.99; Hobart Mfg. Co., Ltd., \$21,553.04; Hobbs Glass Ltd., \$10,849; Hodgson Rowson and Co., \$26,594.19; Hogan Lumber Co., \$13,389.72; S. S. Holden, Ltd., \$53,235.92; Home Oil Distributors, Ltd., \$28,953.30; Horgan's Bakery, Ltd., \$14,273.21; Horne and Pitfield, Ltd., \$147,856.22; Frank W. Horner, Ltd., \$52,850; Norman A. Horsburgh, \$19,781.89; Horton Steel Works Ltd., \$24,066.95; Hudson's Bay Co., \$85,983.86; Humber Engineering Co., Ltd., \$90,415.94; Humberstone Shoe Co., Ltd., \$21,800; Frank Hunnisett, Ltd., \$53,848.70; Hyde Park Clothes, Ltd., \$762,038.49; Hygiene Products, Ltd., \$29,820.07; Hygrade Corrugated Products, Ltd., \$17,002.94; C. S. Hyman Co., Ltd., \$41,802.75.

Ideal Dairy Ltd., \$13,750.33; Ilderton-Middlesex Farmers Co-Operative, \$14,775.90; Ille Electric Corporation, \$18,104.98; Illinois Central Railroad Co., \$12,601.75; Imperial Fuels Ltd., \$32,634.51; Imperial Laundry, \$21,829.14; Imperial Oil, Ltd., \$372,060.84; Imperial Optical Co., \$21,606.97; Imperiale Fuels Ltd., \$34,053.50; Independent Fish Co., Ltd., \$14,666.71; Independent Order of Foresters, \$13,371.52; Indian Cove Coal Co., \$32,470.30; Industrial Farm, \$12,986.30; Industrial Finance Corporation Ltd., \$20,545.71; Industrial Steel and Fibre Products Ltd., \$18,478.19; Ingersoll Cream Cheese Co., Ltd., \$25,987.27; John Inglis Co., Ltd., \$2,279,181.99; Ingram and Bell Ltd., \$56,272.70; Inter City Baking Co., Ltd., \$10,468.39; Intercolonial Coal Co., \$264,080.60; Intercontinental Pork Packers Ltd., \$91,972.65; Interior Vegetable Marketing Board, \$34,233.08; Interlake Tissue Mills Co., Ltd., \$10,847.62; International Braid Co., Ltd., \$14,335.31; International Business Machines-Co., Ltd., \$145,027.56; International Electric Co., Ltd., \$11,715; International Fibre Board Ltd., \$12,009.91; International Flare-Signal Co., Ltd., \$110,815; International Harvester Co. of Canada, Ltd., \$21,594.51; International Plastic Corp., \$40,551.75; International Water Supply Ltd., \$10,917.71; W. A. Irish & Co., Ltd., \$15,816; Irving Oil Ltd., \$98,217.08; Richard D. Irwin Inc., \$15,018.32; Island Farms Ltd., \$21,298.19.

F. T. James Co., Ltd., \$153,056.31; A. Janin & Co., Ltd., \$392,698.70; Jansen Brothers Ltd., \$13,507.72; Jarry Machine Shop, \$25,272.18; Job Bros. & Co., Ltd., \$18,267.79; Johnson and Johnson Ltd., \$148,226.78; Sid Jones, \$13,444; J. J. Joubert Ltée., \$19,802.70.

Katchen Bros., \$76,449.35; Kaufman Rubber Co., Ltd., \$31,814.31; Kaz Mfg. Co., Inc., \$42,831.55; Kelly, Douglas and Co., Ltd., \$83,757.46; Kelowna Growers Exchange, \$12,346.35; James N. Kenney, \$117,619.92; Kentville Electric Commission, \$20,882.08; Kettle Valley Packers Ltd., \$18,075.25; Keyes Supply Co., Ltd., \$19,527.71; A. E. Kierstead Ltd., \$45,742.49; Kilgour's Ltd., \$18,956.89; King Suspender & Neckwear Co., \$11,675.20; Kingham Gillespie Coal Co., Ltd., \$22,154.81; Kingston Public Utilities, \$77,429.35; Kingston Steam Laundry Ltd., \$21,542.87; Kirk Coal Co., Ltd., \$65,750.68; Kitchen Overall & Shirt Co., Ltd., \$224,289.78; Kraft Cheese Co., Ltd., \$23,078.59; F. J. Kyte, \$11,975.09.

L'Asile du Bon Pasteur, \$15,611.10; Lachance and Morel Ltée., \$15,411.78; Lachance and Tanguay Reg'd., \$184,627.56; Lackie Mfg. Co., \$16,895.44; Lafayette Shoe Mfg. Co., Ltd., \$88,515.21; Laiterie Brookside Inc., \$36,698.61; Laiterie Laval Enrg., \$12,760.35; Lake of the Woods Milling Co., Ltd., \$11,593.31; Lambton Kent Creameries, \$15,023.50; Lampron Shirt Co., \$15,677.83; Lane and Robitaille Ltd., \$25,237.21; Lane Bakeries, \$33,629.27; Lang Tanning Co., Ltd., \$69,600.43; Laport-Hudon-Hebert, Ltée., \$66,664.05; Laurel Beef Co., Ltd., \$16,985.08; Laurentian Textile Co., Ltd., \$33,682.48; J. Leckie Co., Ltd., \$114,331.23; Leduc and Freres, \$10,984.43; Lehigh Valley Railroad Co., \$13,707.67; E. Leonard & Sons Ltd., \$57,078.93; Les Industries Du Lac St.-Jean Ltée., \$31,915.50; Lever Bros., Ltd., \$233,393.21; Lewis Craft Supplies Ltd., \$16,858.36; Libby-McNeill and Libby of Canada Ltd., \$139,264.14; Thos. J. Lipton Ltd., \$17,627.60; Liquid Carbonic Canadian Corp., Ltd., \$11,223.93; F. G. Lister Co., Ltd., \$27,115.44; Litchfield Produce Co., \$119,787.21; Lockerbie and Hole, \$16,314.83; London Coat and Apron Supply, \$55,902.20; London Public Utilities Commission, \$37,653.43; London Shirt Corp., \$14,256.10; City of Longueuil Corp., \$16,788.91; Lorrain and Son, \$71,133.39; Louiseville Shirt Co., Inc., \$18,182.88; Lovell and Christman (Canada) Ltd., \$22,342.21.

B. O. Macdonald, \$11,796.08; H. G. Macdonald & Co., Ltd., \$72,715.33; MacDonald's Consolidated Ltd., \$137,628.34; MacDonell and Conyers, Ltd., \$11,255.23; MacFarlane-Lefavre Ltd., \$28,738.14; H. R. Macmillan Sales Ltd., \$16,942.97; John A. Madsen Mfg. Co., \$10,378.38; W. H. Malkin & Co., Ltd., \$35,457.47; Mallinckrodt Chemical Works Ltd., \$11,501.27; Mammy's Bakery, \$19,992.25; Manitoba Co-Operative Dairies, Ltd., \$69,721.88; Manitoba Co-Operative Honey Producers, Ltd., \$17,857.64; Manitoba Power Commission, \$64,761.40; Province of Manitoba (various departments), \$71,037.47; Manitoba Sugar Co., Ltd., \$27,120.24; University of Manitoba, \$26,910.57; C. A. Mann & Co., \$29,327.36; Maple Leaf Dairy Ltd., \$72,526.93; March Shipping Agency, \$45,064.30; Marine Agencies Ltd., \$199,054.22; Maritime Dairies Ltd., \$16,615.12; Maritime Electric Co., Ltd., \$24,735.96; Maritime Pant Mfg. Co., Ltd., \$628,896.25; Maritime Telegraph and Telephone, \$83,411.67; Markdale Creamery & Products, \$65,342.05; Marmon-Herrington Co., Inc., \$169,065; A. E. Marois, \$210,918.54; Marpole Coal Co., Ltd., \$14,719.65; Marshall Dairy Ltd., \$13,668.87; Marshall-Wells Co., Ltd., \$30,315.30; L. T. Martin Ltd., \$77,700.02; Martins Steam Laundry, \$10,347.08; Marvel Bakery, \$21,511.27; Master Bakers' Association, \$54,426.58; Master Craft Uniform Co., Reg'd., \$1,524,974.19; Mathews Conveyer Co., Ltd., \$32,491.69; J. Matlin Ltd., \$92,084.69; Mathews-Wells Co., Ltd., \$18,584.74; Cornelia P. Mayo, \$11,961; L. McBrine Co., Ltd., \$39,767.53; McColl-Frontenac Oil Co., Ltd., \$513,278.37; McCormack and Zatzman Ltd., \$33,036.55; McDonald Shoe Co., Ltd., \$228,974.68; H. J. McFarland Construction Co., \$11,387.50; McGavin Bakeries Ltd., \$18,891.07; McGuire's Bakery, \$17,153.87; D. McIntyre & Co., Ltd., \$15,365.48; McLean Kennedy (Maritime) Ltd., \$80,474.82; McLennan, McFeeley and Prior Ltd., \$20,929.26; Mead, Johnson and Co. of Canada, Ltd., \$11,856.19; Medicine Hat Steam Laundry, \$10,571.78; Dame Marie-Anne Gaudreau Menard, \$12,000; Merck and Co., \$27,913.95; Mercury Mills, Ltd., \$327,763.25; Metal Craft Co., Ltd., \$69,975.57; Metal Stampings, \$48,324.86; Metropolitan Goulet Co., Ltd., \$18,839.10; Meunier Enr'g., \$14,728.84; Michael Mfg. Co., Ltd., \$28,960.05; Mile End Fruit Exchange Inc., \$88,484.95; Millen & Frere Inc., \$58,001.19; John Millen and Son Ltd., \$11,716.78; Milnes Coal Co., Ltd., \$11,333.89; Milnes Reg'd., \$18,264.14; Miner Rubber Co., Ltd., \$79,020.87; Mitchell Pacific Produce Co., \$10,192.46; Modern Dairies Ltd., \$71,400.12; G. A. Moggridge Co., Ltd., \$65,966.71; Moirs Ltd., \$63,499.28; Monarch Battery Mfg. Co., Ltd., \$73,079.10; Monarch Knitting Co., Ltd., \$14,314.64; Monarch Optical Manufacturers Ltd., \$18,486.14; Monarch Overall Mfg. Co., Ltd., \$80,081.81; Mongeau and Robert Cie., Ltée., \$838,458.62; Monogram Specialties, \$11,034.34; City of Montreal, \$70,520.29; Montreal Electrotypers Engravers, \$139,654.33; Montreal Glove Works, \$17,897.65; Montreal Light, Heat & Power Consolidated, \$16,269.82; Montreal Locomotive Works, \$12,047.54; Montreal Ottawa Express Line, \$12,008.03; Montreal Shipping Co., Ltd., \$56,291.05; Montreal Swiss Embroidery Works, \$74,833.99; Montreal Tramways Co., \$121,197.19; Morantz Beef Co., \$99,959.30; Joseph Morneau Inc., \$10,226.15; Morris Lumber Ltd., \$16,144.27; J. L. Morton Co., Ltd., \$101,203.62; Motor Coach Industries, Ltd., \$71,072.62; Municipal Spraying and Contracting Co., \$18,980.20; Alexander Murray Co., Ltd., \$16,711.34; Murray Co., Inc., \$19,630.98; Muskoka Wood Mfg. Co., Ltd., \$11,297.20; Mutual Growers Market Ltd., \$50,203.76.

Nanaimo Co-Operative Dairy Association, \$18,343.89; National Fruit Co., \$24,270.82; National Grocers Co., \$524,917.70; National Hat Mfg. Co., \$135,949.81; National Hosiery Mills Ltd., \$29,521.59; National Lace and Embroidery Works, \$83,525.88; National Maple Butter Co., Inc., \$12,705.10; Needlecraft Mills Ltd., \$160,521.19; Neighborhood Workers Association, \$13,789.50; Neil and Neil Ltd., \$45,048.86; Geo. H. Nelms, \$14,005.08; Nestles Milk Products (Canada) Ltd., \$56,699.06; New Brunswick Electric Power Commission, \$32,875.85; New Brunswick Power Co., \$32,518.52; New Brunswick Telephone Co., Ltd., \$49,505.98; New Method Laundry Co., \$29,807.85; New System Laundry and Cleaners, \$35,364.01; New York Central Railroad Co., \$87,673.84; New York, New Haven and Hartford Railroad Co., \$19,843.68; Newfoundland Light and Power Co., \$20,676.10; Newfoundland Railway, \$94,748.06; Nichols Chemical Co., \$12,627.17; S. E. Noble, \$14,058.33; Albert J. P. Normand, \$32,748.37; Norris Dairy, \$63,816.71; North Star Oil Ltd., \$36,245.86; Northern Alberta Dairy Pool Ltd., \$106,824.80; Northern Alberta Railway Co., \$17,146.87; Northern British Columbia Power Co., \$35,776.15; Northern Construction Co. & J. W. Stewart, \$202,060.10; Northern Electric Co., \$458,327.35; Northern Shirt Co., Ltd., \$35,585.61; Northern Tool & Gauge Ltd., \$36,499.37; Northern Transportation Co.,

\$72,350.32; Northern Woollens Mills Ltd., \$36,118.01; North-West Sportswear Co., \$142,439.88; Northwestern Creamery Ltd., \$19,752.69; Northwestern Utilities Ltd., \$24,306.60; Nova Scotia Light and Power Co., Ltd., \$187,185.44; Province of Nova Scotia (various departments), \$10,462.53; Novelty Rubber Mfg. Co., \$23,851.77.

The Estate of G. Oakley & Sons Ltd., \$144,050.85; Richard O'Connor Reg'd., \$26,244.90; O'Connors Fish Co., Ltd., \$11,695.85; Ogilvie Flour Mills Co., \$18,172.34; L. G. Ogilvie Co., Ltd., \$18,295.50; Ohio Chemical Mfg. Co., \$12,076.75; Okanagan Telephone Co., \$10,735.39; Okanagan Valley Co-Operative Creamery, \$46,358.17; A. T. O'Leary and Co., \$28,211.32; Olive and Dorion Ltd., \$35,637.43; Ontario Honey Producers Co-Operative Ltd., \$29,492.47; Ontario Hydro Electric Power Commission, \$127,753.22; Ontario Laundry Ltd., \$27,197.89; Province of Ontario (various departments), \$29,559.50; Ontario Silknet Ltd., \$26,930.14; Orme & Kee Engineering Ltd., \$15,967.79; Otis-Fensom Elevator Co., Ltd., \$1,091,393.92; Ottawa Beach Realty Ltd., \$11,311.39; Ottawa Brass Mfg., Co., \$14,215.50; Ottawa Car & Aircraft Ltd., \$164,410.20; City of Ottawa, \$18,750.51; Ottawa Dairy Co., Ltd., \$10,660.62; Ottawa Hydro Electric Commission, \$20,177.34; Ottawa Light, Heat and Power Co., Ltd., \$53,819.18; Ottawa Sanitary Laundry Co., \$21,282.72; Ottawa Typewriter Co., \$16,914.

Pacific Coast Packers Ltd., \$20,284.89; Pacific Co-Operative Union, \$27,026.20; Pacific Dairies Ltd., \$10,712.42; Pacific Great Eastern Railway Co., \$31,694.21; Pacific Meat Co., Ltd., \$304,220.06; Pallet Sales Co., \$10,044.24; Palm Dairies Ltd., \$55,242.07; John Palmer Co., Ltd., \$164,194.53; Palmer McLennan Shoepack Co., Ltd., \$109,061.28; Panther Rubber Co., Ltd., \$32,056.03; Paper Converters Ltd., \$77,100.63; Paramount Dry Cleaners, \$21,039.62; Pariseau Freres Ltée., \$22,906.20; Parisian Laundry and Dry Cleaners Co., Ltd., \$53,892.82; Park Manor Clothes, \$221,607.44; Parke, Davis and Company, \$27,971.11; Parker's Cleaners and Dyers Ltd., \$33,862.76; Parkhill Creamery Ltd., \$13,946.85; Parnell Bread Ltd., \$15,282.22; Parsons Construction Co., \$27,413.40; Paterson Instruments, \$16,211.38; Patons & Baldwins Ltd., \$11,081.81; Peerless Engineering Ltd., \$31,825.36; Peerless Laundry, \$18,973.04; Pembroke Electric Light Co., Ltd., \$35,423.58; Pembroke Laundry, Cleaning & Dyeing Co., \$48,145.62; Penman's Limited, \$314,630.51; Pennsylvania Railroad Co., \$23,727.07; Perth Shoe Co., Ltd., \$19,578.35; Peterborough Industrial Exhibition, \$40,000; Peter's Shoe Mfg. Co., Ltd., \$21,558.02; C. Peterson & Son., \$15,487.89; Pfeiffer Inc., \$91,369.67; Philco Corp of Canada Ltd., \$246,063.25; Picker X-Ray of Canada Ltd., \$63,602.72; Pickford and Black Ltd., \$15,967.73; Piercey Supplies Ltd., \$10,906.12; George P. Pilling & Son Co., \$12,341.80; Jos. Pilon Ltée., \$10,111.58; Pioneer Fruit and Vegetable Co., Ltd., \$37,644.07; Pioneer Fruit Wholesale, \$10,930.09; Pleasant View Dairy, \$66,174.15; Plunkett and Savage, \$59,579.85; Thomas Pocklington Ltd., \$13,791.50; Polymer Corp., Ltd., \$120,188.01; Porter and Black, \$25,457.50; Potato House, \$33,268.89; Premier Laundry Ltd., \$14,182.70; Preenco Progress and Engineering Corp., Ltd., \$72,413.87; Press News Ltd., \$33,454.41; Pressure Castings of Canada Ltd., \$10,424.46; Prest-O-Lite Storage Battery Co., Ltd., \$12,308.44; Prices Dairy, \$11,119.11; Procter & Gamble Co. of Canada, Ltd., \$19,566.87; Producers Dairy Inc., \$64,131.42; Provincial Transport Co., Ltd., \$11,169.57; The Pullman Company, \$31,984.37; Purity Bread Ltd., \$11,507.76; Purity Dairies Ltd., \$24,676.11; Purity Flour Mills Ltd., \$36,396.21; Purity Ice Cream Co., Ltd., \$11,128.36; Pyrene Mfg. Co. of Canada Ltd., \$14,924.01.

Quaker Oats Co. of Canada Ltd., \$39,576.32; City of Quebec, \$21,003.33; Quebec Converters Ltd., \$29,525.75; Quebec Hydro Electric Commission, \$162,151.97; Quebec Power Co., \$63,794.53; Province of Quebec, \$22,915.91; Quebec Stitchdown Shoe Co., \$141,966.35; Quilchena Farms, Ltd., \$28,055.58.

R.C.A. Victor Co., Ltd., \$214,931.38; Raber Glove Mfg. Co., \$18,380.25; R.C.A. Victor Division of Radio Corporation of America, \$35,249.75; Radio Oil Refineries Ltd., \$18,399.65; Geo. Rathbone Lumber Co., \$13,460.71; Alphonse Raymond Ltée., \$18,349.63; Redwood Sportswear, \$10,284.24; George W. Reed & Co., \$12,251.66; Regent Knitting Mills Ltd., \$17,368.56; Regina Cartage and Storage Co., \$84,676.58; City of Regina, \$45,483.57; Regina City Dairy Ltd., \$18,288.48; Regina Steam Laundry Ltd., \$22,518.40; Reid and Cambridge Ltd., \$84,908.87; Reid and Co., Lumber Ltd., of Toronto, \$23,922.07; Remington Rand Ltd., \$20,638.09; Michel Renaud, \$14,978.45; Rentals Bldg. Corp., \$23,262.70; Research Enterprises Ltd., \$4,491,899.29; Jas. Richardson and Son, \$22,564.94; Richmond Growers Co., Ltd., \$16,422.39; Richmond Hosiery, Ltd., \$10,870.40; N. L. Rickett, \$15,011.10; Ritchie Farber Co., Ltd., \$257,587.88; John Ritchie Co., Ltd., \$273,836.30; Roads Resurfacing Co., Ltd., \$13,470.77; G. Kenneth Robb, \$15,883.47; Robertson Bros., \$55,209.21; Robertson Fisheries, Ltd., \$12,229.42; James Robertson Co., Ltd., \$20,647.50; Robin Hood Flour Mills, Ltd., \$16,877.83; Robinsons Mill & Bakery Ltd., \$10,840.80; Roden Bros., \$50,293.74; Rogers Majestic Corp. Ltd., \$197,565.19; Rogers Montreal Ltd., \$34,876.65; Rohmer Service Stations Ltd., \$35,326.76; Roman Catholic Episcopal Corporation of the Diocese of Kingston, \$21,335.30; Roofer's Supply Co., \$15,505.56; Rowcliffe Canning Co., Ltd., \$16,465.40; A. L. Rowe Ltd., \$16,179.04; Royal Agricultural Winter Fair Association, \$24,000; Royal Dairy Ltd., \$20,244.09; Royal Fruit Co., \$20,234.62; Royal Knitting Co., \$71,051.17; Royal Trust Co., \$20,048.49; Rubenstein Bros., \$268,901.05; S. Rubin, \$624,655.01; Rudel Machinery Co., \$22,214.40; Rumford Laundry Ltd., \$55,151.26; Russell and Johnson Ltd., \$16,140.20; Ryan-Wilson Co., \$26,544.66; T. E. Ryder Machinery Co., \$16,204.18.

S. & G. Clothing Co., Ltd., \$1,027,614.78; S.M.T. (Eastern) Ltd., \$32,493.04; Saillant & Fils Enr'g., \$26,012.32; St. Boniface Abattoir Ltd., \$251,538.43; City of Saint John, \$17,657.84; Saint John City Power Commission, \$10,759.55; St. Lawrence Starch Co., Ltd., \$51,231.56; St. Lawrence Sugar Refineries Ltd., \$26,037.02; St. Louis-San Francisco Railway Co., \$11,191.98; St. Williams Preservers Ltd., \$27,808.17; Salada Tea Co. of Canada Ltd., \$37,497.05; J. E. Samson Inc., \$21,648.49; James A. Sanderson, \$13,490.68; Saskatchewan Co-Operative Creamery Association, \$55,994.16; Province of Saskatchewan (various departments), \$61,341.18; Savon Majestic Ltée., \$13,706.05; Scarfe and Co., Ltd., \$11,880.66; Scarves & Allied Arts Inc., \$23,141.88; Julius Schmid (Canada) Ltd., \$21,338.94; J. M. Schneider Ltd., \$107,450; W. H. Schwartz and Sons Ltd., \$10,414.80; Scotch Anthracite Coal Co., \$339,525.33; Scott Clothing Ltd., \$141,017.85; Scott Fruit Co., \$95,709.54; Scott Jackson Construction, \$21,399.95; Scott and McHale Ltd., \$124,447.05; Scott National Fruit Co., Ltd., \$73,272.14; Wm. Scott & Co., \$23,865.73; William Scully Ltd., \$15,680.80; Seaboard Air Line Railway, \$11,422.47; Seaport Crown Fish Co.,

Ltd., \$32,884.18; Seeley System Corp., \$11,984.10; Seiberling Rubber Co. of Canada Ltd., \$11,144.76; C. J. Sharp & Son, \$12,215.96; J. J. Shea, \$28,742.56; Shell Oil Co. of Canada Ltd., \$187,898.67; Sherwin Williams of Canada Ltd., \$35,222.50; Shiff & Co., Inc., \$82,060.40; Shipping Containers, Ltd., \$23,980.20; Shoquist Construction Co., Ltd., \$10,537; A. Sicard Ltd., \$17,207.66; Sico Paint Ltd., \$15,752.72; Silverwood Dairies Ltd., \$36,959.87; Simkins Transfer and Fuel, \$31,293.62; Simmons Ltd., \$219,836.32; Joseph Simpson Sons, \$18,417.83; Robert Simpson Co., Ltd., \$24,162.30; T. Sisman Shoe Co., Ltd., \$149,119.71; J. Sklar Mfg. Co., \$10,080.02; A. P. Slade (Victoria) Ltd., \$88,918.26; Slade and Steward, Ltd., \$83,428.02; Slater Shoe Co. (Canada), Ltd., \$89,177.78; Small Arms, Ltd., \$341,842.76; Smith Bros. Motor Body Works, \$29,545.21; Smith Mfg. Co., Ltd., \$23,347.17; Smith-Nemo Ltd., \$13,420.65; Smith Produce Co., \$36,760.08; Society Shirt Mfg. Co., Ltd., \$14,391.68; Soeurs Grises De La Croix, \$30,217.58; Solex Co., Ltd., \$15,869.59; Sorel Industries, Ltd., \$533,803.68; Southern Alberta Co-Operative Vegetable Growers, \$19,017.18; Southern Canada Power Co., Ltd., \$19,243.80; Southern Pacific Co., \$46,769.82; Sovereign Pottery Ltd., \$146,030.32; Spartan of Canada Ltd., \$242,461.06; Spencer & Blair Ltd., \$16,850.71; Sperry Gyroscope Co., Inc., \$16,258.34; E. R. Squibb & Sons of Canada Ltd., \$17,115.68; J. H. Stafford Industries Ltd., \$10,831.07; Stag Shoe Co., Ltd., \$53,570.68; Wm. Stairs Son and Morrow Ltd., \$11,650.80; S. Stall & Son, Ltd., \$94,238; Standard Aero Engine Works Ltd., \$60,978.53; Standard Brands, Ltd., \$17,406.34; Standard Bread Co., \$31,985.38; Standard Fish Co., \$46,432.18; Standard Oil Co. of British Columbia Ltd., \$69,998.94; Standard Paper Box Ltd., \$25,031.03; Standard Paving (Maritime) Ltd., \$13,354.57; Standard Whitewear Mfg. Co., \$52,345.17; Stanfields, Ltd., \$257,577.25; Star Shipyard (Mercers) Ltd., \$21,573.57; Star Steam Laundry Co., Ltd., \$24,492.15; Stauffer and Dobbie Ltd., \$33,343.12; Frederick Stearns and Co. of Canada Ltd., \$10,113.22; Steel Co. of Canada Ltd., \$16,204.96; Steers Limited, \$11,430.46; Stephenson Osher Co., Ltd., \$15,592.97; Stericloth Products Ltd., \$20,751.01; Sterling Cloak Co., Ltd., \$504,016.43; Sterling Shirt & Overall Co., Ltd., \$13,004.05; Sterne Equipment Co., \$14,200.13; Stevens-Hepner Co., Ltd., \$10,051.80; F. R. Stewart Co., Ltd., \$28,218.40; Stokely-Van Camp of Canada Ltd., \$20,332.49; Stormont Chemicals Ltd., \$690,268.66; Strachan Brothers Ltd., \$20,673.43; James Strachan Ltd., \$11,359.88; Stratheona Garment Co., \$235,512.97; Stronach & Sons, \$34,813.26; M. Sullivan & Son Ltd., \$31,581.79; Sun Life Assurance Co. of Canada, \$104,653.26; Superior Knitting Mills Ltd., \$74,482.30; Superior Leather & Sportswear Ltd., \$144,458.50; Superior Pant Mfg. Co., \$124,162.56; Surgical Supplies (Canada) Ltd., \$26,586.84; Sussex Cheese & Butter Co., Ltd., \$14,094.24; Town of Sussex, \$49,009.34; Sutherland's Ideal Bakery, \$11,608.53; Swartz Bros. Ltd., \$15,719.52; Swift Canadian Co., Ltd., \$2,249,730.27; Le Syndicat Co-Operatif de la Fabrique de Beurre de Montmagny, \$12,856.25.

Tarbox Brothers Ltd., \$12,705.47; Tebbutt Shoe and Leather Co., \$238,670.60; Teletype Corp., \$15,237.26; Telkoal Co., Ltd., \$13,506.74; Temiskaming and Northern Ontario Railway, \$101,754.70; H. J. Terry Lumber Ltd., \$24,209.85; Tetrault Shoe Ltd., \$227,411.44; Thistle Dairy Ltd., \$14,366.79; Thompson and Alix Ltd., \$12,443.39; Thompson Bros., \$149,015.18; Thomson Groceries Ltd., \$86,449.17; Peter Thomson & Sons, \$21,743.18; S. C. Thomson and Son, \$19,190.83; Tip Top Tailors Ltd., \$2,147,539.04; John Tobin & Co., \$22,229.86; Toilet Laundries Ltd., \$78,973.09; Toma Fruits, \$82,312.97; Tooke Brothers Ltd., \$114,920.58; Torgis Engineering Co., \$62,029.87; Toronto Carton Co., Ltd., \$56,806.02; City of Toronto, \$628,134.08; Toronto General Trusts Corp., \$10,529.05; Toronto Hydro-Electric Commission, \$44,212.45; Toronto Launderers & Dry Cleaners Ltd., \$63,370.60; Toronto Terminals Railway Co., \$37,384.26; Torphy & Miquelon Lumber Co., \$12,103; Tottenham Creamery Ltd., \$15,325; Towland Construction Co., Ltd., \$26,206.68; Trans-Canada Air Lines, \$83,924.90; Travers Aprons Ltd., \$18,172.76; Tree Surgery Co., Ltd., \$10,863.21; Tremco Mfg. Co. (Canada) Ltd., \$15,711.01; Trio Shirt Mfg. Reg'd., \$211,963.65; Troy Laundry & Dyeing Co., \$33,031.33; C. Turnbull Co., Ltd., \$144,931.80; J. J. Turner & Sons Ltd., \$134,625.43.

Uniform Cap Mfg. Co., \$13,341.41; Union Bag & Paper Corp., \$16,409.25; Union Laundry, \$17,218.78; Union Milk Co., Ltd., \$51,858.14; Union Oil Co. of Canada Ltd., \$25,288.59; Union Packing Co., Ltd., \$205,492.75; Union Quarries and Paving Ltd., \$48,292.41; Union Steamships Ltd., \$109,879.60; United Chemical Co., Ltd., \$15,306.53; United Church Training School, Toronto, \$13,500; United Farmers Co-Operative Co., Ltd., \$126,616.20; United Shoe Machinery Co. of Canada, Ltd., \$31,141.15; United States Lines Co., \$184,340.05; Treasurer of United States Government, \$7,788,128.15; United Theological College, Montreal, \$14,083.89.

Vails Ltd., \$50,320.79; Valentine and Martin, Ltd., \$96,847.25; Valley Laundry Ltd., \$13,146.13; City of Vancouver, \$26,028.68; Vancouver Exhibition Association, \$49,610.97; Vancouver Growers Ltd., \$13,638.42; Vancouver Island Coach Lines Ltd., \$10,203.95; Vancouver Island Coal, Ltd., \$49,262.34; Vancouver Radio Laboratories, Ltd., \$85,407.30; Raoul Vennat Eng'g., \$22,292.97; City of Vernon, \$18,209.50; Vernon Fruit Union, \$17,611.09; Vernon Steam Laundry & Dry Cleaners, Ltd., \$30,271.94; Viceroy Mfg. Ltd., \$41,686.57; Victor X Ray Corp. of Canada Ltd., \$228,665.44; City of Victoria, \$22,933.53; Victoria Paper and Twine Co., Ltd., \$25,477.77; Vivian Diesels and Munitions Ltd., \$87,834.80.

Wagner Tours Ltd., \$10,211.60; Walker and Hall, \$13,087.71; F. K. Warren, Ltd., \$16,039.60; Waterloo Mfg. Co., Ltd., \$61,663.90; Jack Watson & Co., Ltd., \$17,368.12; F. P. Weaver Coal Co., Ltd., \$55,039.82; Mrs. Mathilde Welles, \$37,105; Western Canada Greyhound Lines Ltd., \$22,424.24; Western Fair Association, \$11,000; Western Glove Works Ltd., \$160,184.15; Western Grocers Ltd., \$137,205.63; Western King Mfg. Co., Ltd., \$89,146.10; Western Oil Co., Ltd., \$27,495.38; Western Packing Co. of Canada Ltd., \$29,483.82; Western Rubber Co. of Canada, \$174,859.64; Western Union Telegraph Co., \$42,845.41; City of Westmount, \$17,699.61; George Weston Ltd., \$25,615.88; Weston's Bread and Cake Ltd., \$55,460.22; Wethey's Ltd., \$19,934.73; Wheat City Dairy, \$22,542.32; Whyte Packing Co., Ltd., \$48,412.99; W. Wight & Co., Ltd., \$128,079.49; Willet Fruit Co., \$31,417.70; A. R. Williams Machinery Co., \$15,455.02; Williams Brothers Ltd., \$23,167.43; Williams Gold Refining Co. of Canada Ltd., \$22,246.42; William Shoe Ltd., \$153,297.22; Williams-Trow Knitting Co., Ltd., \$12,321.04; Horace B. Willis, \$41,550.68; Willys Overland Motors Inc., \$37,469.84; Wilsil Ltd., \$235,429.14;

Wilson Motor Bodies Ltd., \$33,094.02; Wilson Mfg. Co., \$10,584; City of Winnipeg, \$49,890.25; Winnipeg Electric Co., \$21,067.70; Winnipeg Paint and Glass Co., Ltd., \$17,245.82; Winnipeg Supply and Fuel Co., Ltd., \$66,554.57; Winthrop Chemical Co., \$16,139.71; Wonder Bakeries Ltd., \$49,553.33; Wonderful Soap Co., Ltd., \$27,967.76; Wood, Alexander and James, Ltd., \$18,932.08; Woods Mfg. Co., Ltd., \$65,745.90; Workman Uniform Co., Ltd., \$1,252,130.46; Wright Fruit Co., Ltd., \$78,757.34; W. Wright & Co., Ltd., \$13,938.03; Wrightway Laundry, \$13,485.48; A. E. Wry-Standard Ltd., \$117,359.50; John Wyeth and Bro. (Canada) Ltd., \$232,139.33. Yamaska Garments Ltd., \$88,505.45; Yarmouth Fruit Co., \$21,718.13; York Flooring Ltd., \$16,214.03; York Knitting Mills Ltd., \$304,629.90; York Trading Ltd., \$38,437.71. Zacks Ltd., \$14,729.17; Zakos Brothers Ltd., \$20,223.91; Zelicorite Bros., \$13,419.59; Zemans Produce Co., \$35,620.49; Zephyr Looms and Textiles Ltd., \$289,729.11.

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	745,592 34	9,705,673 73
Previous Years—Collectable	52,919 36	918,050 83
—Uncollectable	1,151,435 51	905,073 52
	\$ 1,949,947 21	\$ 11,528,798 08

Items in excess of \$1,000 in Previous Years—Uncollectable:—Canadian Corps Reunion, \$2,099.10; Imperial Russian Government, \$100,606.30; theft of moneys at Queen St. Branch, Ottawa Area Command, \$3,148.64; destruction of cash and treasury notes by enemy action at Southampton Assembly Plant, England, \$1,634.06; theft of public funds from Third Searchlight Battery, R.C.A. (A.F.) Vancouver, B.C., \$1,238.35; theft of public funds from Thirty-Fourth A.A. Battery, Twenty-Ninth A.A. Regiment, R.C.A., Annette Island, Alaska, \$3,028.73; theft of public funds from No. 1 Canadian Base Reinforcement Group, Naples, Italy, \$17,768.25; outstanding advances to Field Cashier of Hong Kong Garrison Force, \$224,558.13; and the following cities, towns, etc.: Buckingham, Que., \$2,350.47; Cape Breton County, N.S., \$444,912.32; Dominion, N.S., \$3,145.23; Glace Bay, N.S., \$36,644.25; Inverness, N.S., \$7,267.10; Township of Low, Que., \$1,683.32; Nanaimo, B.C., \$255,313.86; Quebec, Que., \$1,393.84; Richmond, B.C., \$2,021.32; Sault Ste. Marie, Ont., \$8,308.66; Springhill, N.S., \$11,703.56; Sydney Mines, N.S., \$5,688.46; Vancouver, B.C., \$1,143.15.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
<i>(e) To United Kingdom and Other Governments—</i>				
General Advances:				
Australia—Army	764 78	7,464 99	7,361 55	661 34
Belgium—Army	34 25	6,504,110 92	6,504,651 60	574 93
Czechoslovakia—Army	614 85	3,054 70	2,462 94	23 09
France—Army		742 46	742 46	
India—Army	1,088 15	4,437 59	3,349 44	
Netherlands—Army	523 80	4,410,215 47	4,409,712 36	20 69
Newfoundland—Army	14,861 61	62,142 52	47,289 69	8 78
New Zealand—Army	752 23	3,419 17	2,684 44	17 50
Norway—Army		2,935 20	3,139 87	204 67
Poland—Army	6,338 65	8,463 07	2,124 42	
Union of South Africa—Army	182 27	566 99	384 72	
Union of Soviet Socialist Republics—Army		327 60	327 60	
United Kingdom Account No. 1—Army ...	2,120,537 79	15,444,845 31	13,324,307 52	
United Kingdom Account No. 2—Army ...		827,033 90	720,751 27	106,282 63 Cr.
United States of America—Army	424,906 75	446,161 76	38,270 69	17,015 68
Yugoslavia—Army			24 08	24 08
	\$2,570,605 13	\$27,725,921 65	\$25,067,584 65	\$ 87,731 87 Cr.

Disbursements represent stores issued and other services rendered to the Governments named, and are made under authority of section 3, the War Expenditure and Demobilization Appropriation Act, 1945, and various Orders in Council. Receipts are payments for material and services supplied.

The outstanding balance of the United Kingdom Account No. 1, as at February 28, 1946, amounting to \$2,520,391.74, was debited to the United Kingdom General Settlement Account (see under Department of Finance) in accordance with the terms of the relevant agreement. The transactions relating to the period subsequent to that date are recorded in Account No. 2. The credit balance represents an amount subject to adjustment in 1946-47.

[9] Floating Debt

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(b) Stock and other obligations payable on demand—</i>				
A Belgian Francs—Army	7,616,040 18	5,307,966 67	12,792,904 81	131,102 04
A Danish Kroner—Army		5,963 36	5,963 36	
A Dutch Guilders—Army	507,407 82	8,972,343 75	9,479,751 57	
A French Francs—Army	6,872 63	1,149,583 33	807,184 44	349,271 52
	<u>8,130,320 63</u>	<u>15,435,857 11</u>	<u>23,085,804 18</u>	<u>480,373 56</u>
<i>(d) Outstanding Cheques and Warrants—</i>				
B National Defence—Relief Vouchers	1,148 00			1,148 00
C Outstanding Imprest Account Cheques— Army	266 64	445 02	244 02	467 64
	<u>1,414 64</u>	<u>445 02</u>	<u>244 02</u>	<u>1,615 64</u>
	<u>\$ 8,131,735 27</u>	<u>\$ 15,436,302 13</u>	<u>\$ 23,086,048 20</u>	<u>\$ 481,989 20</u>

A These accounts record the Canadian dollar equivalent of the value of foreign currency issued to the Canadian Forces in territories formerly occupied by the enemy. The closing balances represent amounts for which payment has not been made. These accounts were reported in the 1945 Public Accounts under the heading Sundry Suspense Accounts—Allied Military Notes Suspense.

B The balance represents the remaining portion of the amount set aside to redeem outstanding relief vouchers issued to persons formerly enrolled at relief camps under the control of the Department of National Defence.

C At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(c) Miscellaneous—</i>				
A Canadian Army Benefit Fund	28,282 51	510 00		28,792 51
B Canadian Internees—Trust Account	93 82	866 98	854 98	105 82
C Central Trust Fund (Army, Navy and Air Force Canteens)	1,595,793 01	632,997 64		2,228,790 65
D Contractors' Securities—Cash—Army	4,152 89	12 12	4,165 01	
E Deferred Pay Balances—Army	17,905,644 54	75,895,546 61	91,400,351 48	2,400,839 67
F Estates World War II—Army	971,334 66	5,111,363 05	5,084,457 87	998,239 84
G Military Estates No. 1	124,184 99	14,880 41	11,758 74	127,306 66
H National Rifle Association—Army	287 20	154 76	441 96	
I Strathcona Trust Fund	500,000 00			500,000 00
J United Kingdom Prisoners of War Trust Account—Army	1,540 99	85,598 13	75,638 88	11,500 24
K Unclaimed Wages—Government Agencies— Army		2,815 10		2,815 10
	<u>\$ 21,131,314 61</u>	<u>\$ 81,744,744 80</u>	<u>\$ 96,577,668 92</u>	<u>\$ 6,298,390 49</u>

A This account was established under authority of P.C. 75/3088 dated April 27, 1944, and is credited with all moneys received as donations for the benefit of the members of the Canadian Army in recognition of

gratuitous services rendered by the troops in emergencies. These moneys may be paid to the "Army Show and Benefit Fund" in such amounts as may be approved from time to time by the Deputy Minister, Department of National Defence or may be otherwise expended for the benefit of members of the Canadian Army in such manner and under such terms and conditions as may be approved from time to time by the Governor in Council. Of the closing balance, \$12,000 is held in bonds which are in the custody of the Department of Finance.

B Moneys held in trust for Canadian Internees are credited to this account.

C Residual net profits of canteens operated for the benefit of personnel of the Armed Forces are credited to this account. The main organizations contributing to this fund are the Canadian Legion War Services Incorporated, Young Men's Christian Association, Salvation Army and Knights of Columbus. By P.C. 7/3183 dated April 21, 1942, it was provided that the moneys be deposited and held in trust for the benefit and welfare of members and ex-members of the Forces and their dependents. Interest at the rate of two and one-half per cent per annum on the minimum monthly balances is credited hereto semi-annually.

D Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account.

All contracts subsequent to the outbreak of World War II are under the jurisdiction of the Department of Reconstruction and Supply.

E Fifty per cent of the daily rate of pay is withheld from those soldiers stationed overseas who have not made assignments. From those whose assignments are less than fifty per cent, the difference between such assignments and fifty per cent of their pay is withheld. The deferments commence from the first of the month following the date of departure from Canada and are held in trust, to be paid to the soldiers upon discharge or upon appointment to commissioned rank. In exceptional circumstances on the recommendation of the Commanding Officer, authority may be given by the Minister permitting an advance from deferred pay, where the request arises out of a situation beyond the control of the soldier, such as illness of relatives, etc., or where a soldier is permitted to proceed to Canada on furlough at his own expense. Interest at three per cent per annum calculated on minimum monthly balances semi-annually, is allowed on deferred pay. Receipts represent transfers from the War and Demobilization Allotment for Army Services, while disbursements are authorized releases of individual balances.

F Money found in effects of deceased Army personnel of World War II, balances of their pay and allowances, and their bank balances, when not exceeding \$2,000 in Canada or \$5,000 Overseas, are credited to this account and distributed to the legal heirs through the Director, Estates Branch of this Department.

G This account pertains to the estates of deceased members of the armed forces of World War I. Money found in effects of such personnel, credits in personal bank accounts, or money due on account of pension as well as balances of pay and allowances were credited hereto until heirs are located.

H Entry fees of members of the Cadet Corps interested in the Miniature Rifle Matches for Youth of the Empire are credited to this account. The closing date for the acceptance of these fees is October 31 and they are then forwarded to the office of the High Commissioner for Canada, for transmission to the Secretary, National Rifle Association of Great Britain.

I This fund was established in 1909 by the late Lord Strathcona. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the Trustees semi-annually at the rate of four per cent per annum, and are charged to Interest on Public Debt.

J All moneys received for prisoners of war for (a) service pay, (b) earnings from work projects, (c) proceeds from sale of hand-made souvenirs, and (d) donations from relatives, etc., are credited to this account. Disbursements represent payments made from time to time to, or on behalf of, prisoners in the internment camps.

K This account is credited with unclaimed wages due employees of (a) contractors on a cost plus basis, (b) government plants on a management-fee basis, and (c) Crown companies.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Pay-list Deductions—Army	\$ 10,489,723 48	\$ 37,281,857 94	\$ 45,564,478 12	\$ 2,207,103 30

Deductions for War Savings Certificates from the salaries of certain employees not paid through Central Pay Office and for War Savings Certificates and Victory Bonds from the pay and allowances of Army Personnel are credited to this account pending transmission to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Allied Military Notes Suspense— German Marks	1,430,427 82	843,593 17	2,210,861 12	63,159 87
A Allied Military Notes Suspense— Italian Lire	13,607,097 49	26,436 59	2,148,521 54	11,485,012 54
B Government of Belgium Settlement Suspense		6,395,325 00		6,395,325 00
C Loan Subscribers in Default—Army	125 68	3,048 85	2,960 20	214 33
D National Defence Suspense—Army	3,864,764 35	9,299,355 67	13,069,924 32	104,195 70
E Relief Allowances—Suspense	7,905 10		2 20	7,902 90
F Unclaimed Cheques Suspense—Army	38,547 72	31,937 54	3,141 78	67,343 48
G Unclaimed Drafts Suspense—Army	2,330 86	501 59	94 42	2,738 03
	<u>\$ 18,951,199 02</u>	<u>\$ 16,600,198 41</u>	<u>\$ 17,425,505 58</u>	<u>\$ 18,125,891 85</u>

A These accounts record the Canadian dollar equivalent of the value of notes issued by the Allied Control Commission to the Canadian Forces in conquered territories. The closing balances represent amounts for which payment has not been made.

Three other accounts, namely: Belgian Francs, Dutch Guilders and French Francs, which were reported in the Public Accounts for the fiscal year 1944-45 under this heading, are now shown under the heading Floating Debt—Stock and other obligations payable on demand.

B P.C. 144/1260 dated April 1, 1946, authorized the payment of \$25,515,232 in settlement of all claims of the Belgian Government against the Canadian Government in respect of (a) goods, services, and facilities supplied to that part of the Canadian Army serving in the North West Europe theatre of War and (b) claims made by Belgian Nationals in respect of damage caused by members of the Canadian Army (excluding moral turpitude and war damage claims), for the period from the date of the arrival of the Canadian Army in Belgium until November 8, 1945. This amount was based on a capitation rate of approximately 44·13 cents per day for each member of the Canadian Army who served in the North West Europe Theatre up to that date.

Interim payments totalling \$19,500,000 were made during the fiscal year. When the above settlement was authorized, the unpaid balance of \$6,015,232 was credited to this account together with an amount of \$380,093 covering the period November 9, 1945 to March 31, 1946. All these sums were charged to the War and Demobilization Allotment—Army Services.

C P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees who are not paid through the Central Pay Office. The receipts reflect the incomplete subscriptions under this plan of employees who have left the Government Service. The closing balance represents unclaimed instalments.

D Receipts which cannot be allocated immediately are credited to this account pending further advice.

E The balance in this account represents allowances due men who were in Department of National Defence relief camps and who left without receiving amounts due them.

F All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account pending claims therefor.

G Certain remittances received in the form of Receiver General drafts are credited to this account pending advice as to proper allocation.

1945-46

PUBLIC ACCOUNTS

PART II

NA

DEPARTMENT OF NATIONAL DEFENCE
NAVAL SERVICES

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE NAVAL SERVICES

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	24,004 14	Ordinary	100,600 11
War and Demobilization	241,759,021 69	Special	7,174,263 12
	<u>\$241,783,025 83</u>		<u>\$ 7,274,863 23</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances	(Cr.) 13,590,582 26	[9] Floating Debt	300 69
		[10] Deposit and Trust Accounts (Dr.)	69,217 32
		.....(Dr.)	69,217 32
		[12] Deferred Credits	(Dr.) 2,674,488 31
		[13] Sundry Suspense Accounts	5,453 79
	<u>(Cr.)\$ 13,590,582 26</u>		<u>(Dr.)\$ 2,737,951 15</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page NA-12.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
A Miscellaneous	100,600 11	73,732 36
Total Ordinary	100,600 11	73,732 36
Special Receipts—		
B Refunds of Previous Years' War Expenditures.....	6,709,701 46	2,866,882 01
C Sale of Surplus War Assets	518 00	400 00
D Miscellaneous War Revenues	464,043 66	589,553 07
Grand Total	\$7,274,863 23	\$3,530,567 44

Details

Ordinary Revenue—

A	Miscellaneous: Premium on foreign exchange transactions, \$2,325.21; Militia Pension Act, 1901, \$98,274.90	100,600 11
	Total Ordinary	100,600 11

Special Receipts—

B	Refunds of Previous Years' War Expenditures: Refund of accountable advances in connection with termination of contracts—Naval Shipbuilding Program, \$3,767,157.05; refund from British Admiralty re adjustment on cost of pooled depth charges stores reserve, \$675,027.22; ordnance stores returned, \$470,330.32; refunds on contracts resulting from cost audits, \$291,260.05; miscellaneous, \$1,505,926.82.....	6,709,701 46
C	Sale of Surplus War Assets	518 00
	This amount represents the sum realized from two sales, one of which was made outside Canada. The sales of surplus Crown assets generally are handled by the War Assets Corporation.	
D	Miscellaneous War Revenues: Hospitalization and other services for the Royal Navy, \$124,437.79; rentals of land, public buildings and properties, \$77,549.66; sundry sales, including medals and ribbons, \$34,326; H.M.C.S. <i>Royal Roads</i> Naval College cadet fees, \$46,323; sundry items, \$181,407.21	464,043 66
	Grand Total	<u>\$7,274,863 23</u>

Certified correct.

W. G. MILLS,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
NA-3	Stat.	Salary of Minister, Department of National Defence Act, c. 136, R.S., as amended.....	10,000 00	10,000 00	10,000 00
NA-3	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
NA-4	Stat.	Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....	10,864 14	10,864 14	
SUPERANNUATION AND RETIREMENT BENEFITS					
NA-4	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	1,140 00	1,140 00	1,160 00
		Total Ordinary.....	24,004 14	24,004 14	13,160 00
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page NA-4).....	242,504,683 00	241,759,021 69	417,098,882 88
		Grand Total.....	<u>\$242,528,687 14</u>	<u>\$241,783,025 83</u>	<u>\$417,112,042 88</u>

Salary of Minister, Department of National Defence Act, c. 136, R.S., as amended	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

Hon. A. L. Macdonald was paid salary of \$472.30 and motor car allowance of \$94.47 for the period April 1 to April 17, 1945; Hon. D. C. Abbott received salary of \$9,527.70 and motor car allowance of \$1,905.53 for the period April 18, 1945, to March 31, 1946.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....\$ 10,864 14

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 1,140 00

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
NA-4 Naval Services.....	241,828,670 09	241,093,435 85	6,695,449 01	1,452,169,195 22
NA-8 Equipment Division.....	4,544 91	.....	14,252 45	3,659,742 93 Cr.
NA-8 Sea Cadet Corps.....	671,468 00	665,585 84	.....	1,603,217 67
Total Current.....	242,504,683 00	241,759,021 69	6,709,701 46	1,450,112,669 96
*Non-current allotment.....	.....	.....	.....	887,623 05
Less: Miscellaneous War Revenues and Sale of Surplus War Assets.....	.....	.....	.....	1,451,000,293 01
	<u>\$242,504,683 00</u>	<u>\$241,759,021 69</u>	<u>\$6,709,701 46</u>	<u>\$1,449,470,820 15</u>

* The details of this Allotment will be found in Public Accounts of previous years.

Allotment: Naval Services 241,828,670 09
 Expenditures \$241,093,435 85

A distribution of expenditures follows:

Civil Salaries and Wages	6,373,217 28
A Pay and Allowances	97,223,225 66
B Travel and Transportation	11,661,412 90
C Maintenance of Naval Shore Establishments	8,214,941 04
D Acquisition, Construction and Charter of Ships; Repairs and Upkeep of Ships	26,475,700 07
E Purchase of, and Repairs to, Machinery	664,554 53
F Construction of Buildings, Purchase and Rental of Lands and Buildings	5,634,815 60
G Stores and Supplies	74,008,700 90
H Sundries	10,836,867 87
	<u>\$241,093,435 85</u>

A list of suppliers immediately precedes the Open Accounts at the end of this section. Civil salaries and wages consist of \$6,439,828.92 for the Minister's office staff, the Deputy Minister and his staff, employees at Naval Service Headquarters, dockyards, bases and depots, as well as those employees of the Radio Branch, Department of Transport, performing special part-time duties; less a credit of \$66,611.64 resulting from the overhead percentages added to the labour cost of work performed for other governments, private firms, persons and other departments.

As of March 31, 1946, there were 10,158 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees (exclusive of cost of transportation warrants) where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mills, W. G., Deputy Minister	\$ 10,000 00		De Gannes, L. J.	3,000 00	
Coulter, A. B., Assistant Deputy Minister	6,000 00*		Delves, J. H.	2,520 00	
Ashbee, H.	3,720 00*	\$ 641 95	Dick, J.	5,700 00	
Atkins, R. A.	2,520 00		Dineen, M. H.	5,100 00	2,542 20
Aubry, A.	2,400 00		Donnelly, J. M.	2,400 00	
Baker, H. A.	3,000 00		Down, A. H.	3,600 00*	
Barbes, V. A. C.	3,720 00*		Downey, J. E.	2,520 00	
Bark, C. J. (May 30)	2,400 00		Doyle, F. L.	2,700 00*	
Barr, S. S. (Nov. 6)	2,700 00		Duff, D. C. (May 16)	4,200 00	
Barrett, E. D.	2,400 00		Duncanson, C. G. F.	3,600 00	
Barry, A. L.	2,400 00		Dunham, W.	2,640 00	
Beamish, G. H. O.	3,000 00	1,078 41	Dyer, E. G.	3,300 00	
Beanlands, J. T.	4,120 00*		Edsell, W. H.	4,500 00*	
Beaton, G. E.	2,700 00		Ellis, J. M.	2,400 00	
Beatty, K. W. (Mar. 23)	2,400 00		Evans, H. A.	2,400 00	
Beauchamp, O. J.	2,400 00		Evans, H. C.	2,400 00	
Beecher, O.	2,760 00*		Evans, R. E.	2,520 00	
Belanger, G. (Oct. 1)	3,900 00		Finnigan, W. B.	3,300 00	
Belbin, A. B.	2,400 00		Ford, P.	2,700 00*	
Bender, R. J. (Sept. 6)	2,400 00		Francis, A. G.	3,600 00*	
Bennett, I. M.	2,400 00*		Fraser, J. E.	3,720 00*	423 86
Bentley, D. L.	4,080 00*		Fraser, W. L. (Feb. 6)	5,700 00	1,921 41
Bevan, D.	3,600 00		Fry, C. H. (July 1)	3,300 00	
Birrell, A. L.	4,500 00		Gamester, H. K.	2,400 00	
Black, R. T. (Aug. 1)	4,900 00	457 98	Gard, W. H.	2,700 00	
Bland, J. L.	2,700 00*		Gariepy, E. P.	2,400 00	383 56
Boardman, R. W.	2,520 00		Geddes, A.	2,520 00*	
Bond, M. E.	2,400 00	2,608 34	Geoffrion, J.	2,520 00	
Booth, W. J. (Sept. 12)	3,000 00		George, R.	2,940 00*	
Borland, A. C.	2,400 00	2,345 99	Gibbons, O. A.	2,700 00	
Bourke, R. L.	2,400 00		Giles, H.	3,000 00	
Brooks, K. A. (Nov. 28)	2,400 00		Gittens, W. H.	3,600 00	
Brown, J.	2,400 00		Goodall, F. C.	2,400 00	
Browne, A. V.	2,400 00*		Grant, A. H.	2,400 00	
Bullock, J. S. (Feb. 20)	2,400 00		Grant, W. R.	2,700 00*	
Burrell, R. L.	2,400 00		Green, L. J. (May 12)	3,600 00	
Callander, R. G.	2,700 00		Greenaway, G. L. (Jan. 1) ..	2,520 00	
Cameron, D. C.	3,600 00*		Haines, E.	3,000 00	
* Campbell, D. A.	2,400 00	2,671 19	Hanlon, J. E.	3,600 00	
Campbell, D. R.	2,760 00		Hanson, W.	2,400 00	2,479 49
Campbell, E. J. (Oct. 23)	3,120 00		Harley, J. P.	3,600 00*	
Campbell, W. C. (July 1)	3,000 00		Harvey, J. H. (Oct. 10)	3,300 00	
Carney, J. W.	3,720 00*	957 44	Harvison, C. W.	3,600 00	
Carpenter, N. O.	4,200 00		Hasley, A. R. (June 1)	3,800 00	
Case, S. H.	2,520 00		Hearn, G. H.	2,700 00	
Chandler, W. H.	2,760 00		Heffler, G. F.	3,600 00*	
Churchill, E. (Feb. 19)	2,700 00		Hendry, N. W. (June 4)	3,000 00	
Clarke, E.	2,700 00		Hendry, R. A.	3,300 00	
Clarkson, E. C. (Apr. 14)	2,700 00		Hessian, T.	2,400 00	
Connolly, J. J. (June 1)	5,000 00		Hill, P. J.	3,600 00*	
Connor, C. F. (Nov. 2)	2,700 00		Hines, R. H. (Nov. 15)	2,400 00	
Conquer, S. F.	3,000 00		Hodgson, R. H. (Feb. 19) ..	2,700 00	
Corbett, P.	2,400 00		Holland, R. D. (July 17)	3,600 00	
Crawley, A. A.	2,400 00		Howard, H. C. (Nov. 1)	5,600 00	1,428 09
Crocker, J. V.	2,400 00		Hutton, G. (Apr. 7)	2,400 00	
Davey, R. E. (Dec. 15)	3,600 00		Hylands, W. J. (Apr. 30)	3,600 00	
Davey, W. S.	2,520 00		Ingraham, B. A.	2,400 00	1,472 52
			Jepson, H.	2,700 00	
			Johnson, E. A. (Oct. 11)	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Johnston, F. C. (May 15) ..	3,000 00			Nugent, W. J.	3,000 00
Johnstone, M. B. M.	3,000 00			O'Brien, V. G.	3,600 00*
Jukes, A. J. (Nov. 30)	2,700 00			O'Connell, J. W.	2,520 00
Keenleyside, E. W. I.	4,900 00			Palmeter, H. S.	2,700 00
Keirstead, R. M.	4,200 00	504 85		Parker, A. M.	3,000 00
Kingsbury, H. C.	2,400 00			Parrott, S. J.	3,960 00
Klemper, H.	3,600 00			Parsons, A. M. (Aug. 1)	2,700 00
Kosnar, V. G. (Feb. 1)	2,700 00			Paterson, W. B.	3,900 00
Laederer, C. L.	3,600 00	457 02		Pearson, R.	4,500 00*
Lafrance, J.	2,400 00	2,711 89		Peckham, W. T.	3,000 00*
Landreville, A.	3,000 00*			Penny, D. B. (Apr. 13)	2,700 00
Leahy, W. M.	3,900 00			Pineau, W. F.	2,700 00
Le Blanc, J. O.	4,020 00			Pittman, D. G. L.	5,000 00*
Lee, F. (Feb. 18)	4,200 00			Priest, A. E. (Feb. 15)	3,600 00
Leitch, H. F.	3,600 00	312 48		Reynolds, J. S. (Dec. 27) ...	3,300 00
Leslie, J. (Sept. 1)	3,300 00			Richards, E. (May 15)	2,700 00
Lisle, E.	4,260 00			Riddle, G. K. (June 1)	3,300 00
Livingstone, H. L.	4,800 00			Robertson, G. (Nov. 6)	2,520 00
Lovett, G. F.	3,900 00*			Rollo, G. P. (Mar. 24)	3,600 00
Low, A. R.	3,600 00			Rough, F. H.	3,000 00
Lowe, D. M.	4,500 00	969 16		Rougvie, J. N. (Aug. 9)	5,000 00
Lyon, M. C.	2,400 00			Rule, P. L. (Feb. 1)	2,700 00
MacDonald, A. L.	3,600 00			Rundle, G.	3,600 00
MacDonald, J. A.	2,400 00			Ryan, J. J. (Jan. 18)	2,800 00
MacDonald, L.	3,000 00			Ryley, R.	3,000 00*
MacKasey, F. X.	3,000 00			Sabourin, J. A. (Nov. 13) ...	2,400 00
MacKay, W. R.	2,760 00			Sampson, A. J. (Oct. 31) ...	2,520 00
MacKenzie, C. C. (Nov. 24)	3,120 00			Schooley, R. M. (Jan. 16) ...	2,520 00
MacKenzie, C. H. (Oct. 10)	2,400 00	807 58		Scott, S. H.	3,000 00
MacLean, D. A. (Nov. 14) ..	2,555 00			Sharpe, W. L. E.	3,360 00
MacMillan, D. H.	2,700 00	532 72		Simmonds, H. H. (Dec. 31) .	3,300 00
MacNamara, H. N.	4,380 00*			Slade, K. G.	3,120 00
MacPhie, A. E. (Apr. 1) ...	2,820 00			Smith, E.	2,700 00
Maloney, J. C. (Feb. 22) ...	2,400 00			Soper, H.	3,000 00
Manning, N.	3,900 00			Splan, J. C.	2,400 00
Maw, S. H. (Feb. 1)	3,000 00			Starrak, G. H.	2,400 00
McAteer, W.	2,700 00			Stevenson, J. M. (May 12) .	3,000 00
McCrary, R. G.	3,000 00			Stewart, J. R. (July 20)	2,700 00
McDowell, M. E.	2,400 00			Streeter, H.	3,600 00*
McGregor, J. E.	2,520 00*			Taggart, R. S. (Nov. 1)	2,400 00
McLaurin, W.	2,820 00*			Taylor, A. N.	3,720 00
McLelland, E. R. (June 5) ..	3,900 00			Taylor, D. B.	5,500 00
McLeod, A. A.	2,400 00			Taylor, F. A.	2,400 00
McLeod, W. A.	5,000 00	3,445 93		Taylor, L. B.	3,240 00*
McLeod, W. P.	3,120 00			Telfer, D.	2,640 00
McPherson, A. J.	3,600 00			Thistle, E.	2,400 00
Merriam, A. L. (Jan. 1)	2,520 00*			Thomas, H. W.	2,640 00*
Millen, J. R. K.	4,000 00	1,164 63		Thompson, S.	3,000 00*
Mills, A. K. (June 12)	4,500 00			Thorncroft, J.	2,640 00
Milne, J. E.	3,600 00			Thornton, R.	3,300 00
Mitchell, E. M.	2,400 00*			Toole, G. W. (July 7)	3,600 00
Mitchell, J. C. (May 1)	5,000 00			Townshend, H. O. (Mar. 24)	3,000 00
Moffat, R. R.	3,600 00			Tracey, A. H.	2,700 00
Moffatt, A. R. (Oct. 1)	3,600 00			Tracy-Gould, A. V. (Apr. 23)	3,300 00
Morton, R.	2,700 00			Tredwell, C. O.	2,520 00
Moss, W.	3,120 00*			Tucker, G.	4,400 00
Moulson, J.	2,400 00*			Tudor, R. (July 8)	3,600 00
Muirhead, T. E.	3,300 00	351 45		Wade, F. G.	3,900 00
Mulcahy, R.	3,600 00			Walker, W. I.	2,400 00
Murray, G. F.	2,400 00			Walsh, F. P.	3,000 00
Myers, R. J. (Dec. 8)	2,400 00			Ward, A. C.	2,400 00
Neville, E. J.	4,500 00	511 80		Ward, H.	2,400 00
Nichols, W. H.	3,600 00			Warder, W. D.	2,520 00
Noonan, W. F.	3,000 00*			Weagle, E. G.	3,600 00
Norton, J. K.	2,520 00			Weatherston, D. S.	3,500 00

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Webber, S. L.	2,400 00		Wood, C. N.	3,600 00*	
Whelen, P. G.	3,600 00	606 60	Woolfson, J. M. (Jan. 13) ...	3,600 00	
White, George A.	3,000 00		Young, A. A. (June 16)	6,000 00	
White, Glen, A.	3,000 00	1,414 42	Young, C. H.	3,600 00	
Wilkinson, W. S.	2,400 00	2,528 50	Zinck, S. D.	2,700 00*	

R. O. King was paid an accountable living allowance and travelling expenses in lieu of salary and received \$3,481.07.

Personnel on loan from the British Admiralty as at dates of separation (shown in parentheses) were paid the following amounts at daily rates and allowances as authorized by individual Orders in Council: H. F. Dering, \$2,021.57 (Sept. 1); F. A. Wood, \$3,843.32 (Mar. 10).

The following employees on loan from Canadian National Railways received salaries to dates of separation (shown in parentheses) at annual rates listed: J. A. R. Gosselin, \$3,000 (Oct. 1); V. M. Stratton, \$3,719.28 (July 21); L. C. Thomson, \$5,500 (Nov. 30). L. C. Thomson received travelling expenses of \$2,392.75.

The following employees, whose salary rates were under \$2,400 on March 31 received travelling expenses (exclusive of the cost of transportation warrants) of \$300 or over: J. Baird, \$761.63; A. Brown, \$1,089.03; P. D. S. Brown, \$2,756.99; E. P. Gregory, \$2,333.41; W. J. Hetherington, \$2,101.88; L. Lafrance, \$424.23; C. W. Lampkin, \$1,099.20; C. W. Mahoney, \$2,399.14; R. McLennan, \$2,114.30; R. B. Norton, \$823.39; V. A. Smith, \$302.67; R. C. Stevenson, \$481.70; J. P. Tully, \$491.30; J. H. Vincent, \$1,921.14.

The following employees receiving salaries at annual rates of \$2,400 or over were paid by the National Research Council, on a recoverable expenditure basis, for this Service: F. T. Davies, \$4,200; G. H. Henderson, \$5,000; J. H. L. Johnstone, \$5,000 (Oct. 19); A. McKellar, \$3,480 (Sept. 13); R. M. Petrie, \$3,180 (Apr. 17); H. L. Welsh, \$3,200 (Sept. 4); and the following received travelling expenses of \$300 or over: R. M. Petrie, \$427.80; J. M. Vanderleck, \$568.15; H. L. Welsh, \$406.45.

A *Pay and Allowances*. As the rates were detailed in the pertinent section of Public Accounts for 1944-45, and since only minor changes have occurred during the current fiscal year, it was considered unnecessary to publish this information again.

B *Travel and Transportation*. These expenses are in connection with both Naval and civilian personnel. Certain details thereof in respect of civilian employees are given in the preceding salary list and comments.

C *Maintenance of Naval Shore Establishments*. A distribution of expenses incurred in the operation of dockyards, barracks, armament and supply depots, signal stations, bases and R.C.N.V.R. divisions follows: Rental of properties, \$533,778.65; telephone rents and utility services, \$1,666,131.56; fuel (shore establishments only), \$1,305,323.16; maintenance of properties, \$3,831,560.66; repairs to properties, \$225,416.50; alterations to properties, \$652,730.51.

D *Acquisition, Construction and Charter of Ships, etc.* Acquisition and construction of vessels, \$5,315,728.20; repair and upkeep of ships, \$20,274,423.07; charter of vessels, \$885,548.80.

E *Purchase of, and Repairs to, Machinery*. Acquisition, \$505,963.62; repairs, \$158,590.91.

F *Construction of Buildings, Purchase and Rental of Lands and Buildings*. Construction of buildings, \$5,574,131.93; purchase of lands and buildings, \$60,683.67.

G *Stores and Supplies*. This represents the net expenditure made in the acquisition and maintenance of such stores as: clothing, provisions, mess traps, first fitting outfit stores, special equipment, spare gear, medical stores, armament stores, fuel, printing and stationery, furniture, training and office equipment. An amount of \$375,522.57, resulting from overhead percentage added to the cost of material issued to, or used in work performed for other governments, private firms, persons and other government departments, has been credited to this account.

H *Sundries*. Rehabilitation Grants (\$7,793,414.35): Members of the Naval Forces of Canada who have served continuously on active service during the present war for a period of not less than one hundred and eighty-three days are, with certain exceptions mentioned hereunder, entitled to a rehabilitation grant equal to thirty days' pay plus dependents' allowance, upon discharge, retirement or ceasing to serve. This grant is not payable to members who have ceased to serve by reason of a conviction by a Service or a civil court or who have been retired, discharged or permitted to resign for the purpose of immediate appointment to any other of the Forces of Canada, His Majesty or His Majesty's Allies. The governing authority is P.C. 7521 of December, 1940, and amendments thereto.

Dental Expenses (\$1,064,419.28): This consists of amounts totalling \$1,045,462 paid to Army Services to cover expenditures for pay, allowances, travel, transportation and accommodation of personnel of the Canadian Dental Corps serving with the Royal Canadian Navy (T.284076B., May 24, 1945, and T.296310B., December 20, 1945), together with a further amount of \$18,957.28 covering professional charges for dental care where same was not available from Service sources.

Other expenditures were for: telephone tolls, telegrams and cables, \$636,712.54; postage, \$169,431.68; payments to National Research Council for scientific services, \$101,760.78; unemployment insurance stamps, \$147,082.79; payments under authority of P.C. 105/1326 of April 6, 1946, of \$250,000 to Park Steamship Co., Ltd., and \$119,000 to Canadian National Steamships, representing settlement of net claims for collision damage; miscellaneous, \$555,046.45.

Allotment: Equipment Division	\$ 4,544 91
Expenditures	nil

This Division was established under authority of P.C. 6094 of October 29, 1940, for the purpose of procuring the production of the necessary component parts of anti-submarine equipment and of assembling these components into sets for sale to the Royal Canadian Navy and Royal Navy. This work was completely organized by July 10, 1942, and authority was obtained to dissolve the Division after completion of the programs which it had on hand at that date.

Payments from this allotment amounted to \$10,297.84 and represented accounts of previous years currently presented for payment. Receipts amounted to \$24,550.29 of which \$10,297.84 was credited hereto, and the balance, \$14,252.45, to Special Receipts—Previous Years' War Expenditures.

The cumulative credit balance resulting from the operations of this Division was \$3,659,742.93 at the close of the current fiscal year.

Allotment: Sea Cadet Corps	671,468 00
Expenditures	\$ 665,585 84

A distribution of expenditures follows:

Civil Salaries and Wages.....	3,999 96
Pay and Allowances.....	314,706 80
Travel and Transportation.....	49,811 89
Camp Allowance and Expenses.....	15,960 03
Repair and Upkeep of Ships.....	15,784 14
Stores, Equipment and Supplies.....	260,237 77
Sundries	5,085 25
	\$ 665,585 84

This allotment provides for the cost of elementary naval training, uniforms, etc., to Sea Cadets (boys who have attained the age of twelve years but have not attained the age of nineteen years) for a period of not more than thirty days in each year.

List of Suppliers

Suppliers and contractors receiving \$10,000 or more (amounts shown in parentheses represent payments in connection with cancellation of contracts) are listed below.

Acadia Construction Co., Ltd., \$288,801.63; Acadia Sugar Refining Co., Ltd., \$82,370.70; Acme Glove Works, Ltd., \$17,252.39; Aero Meters Limited, \$12,938.76; Amalgamated Electric Corp., Ltd., \$24,524.44; Anaconda American Brass, Ltd., \$113,243.41; Anchor Packing Co., Ltd., \$14,007.79; Anglo-Canadian Pulp & Paper Mills, Ltd., \$191,512.39; Archibald Coal Co., Ltd., \$161,082.28; Associated Screen News, Ltd., \$20,587.33; Atlantic-Acadia Sugar Sales Company, Ltd., \$71,768.93; Atlantic Spring & Machine Co., Ltd., \$247,704.37; Atlas Asbestos Co., Ltd., \$35,532.56; The Atlas Construction Co., Ltd., \$63,027.18; Atlas Steels, Ltd. \$39,216.77; Austen Bros. Ltd., \$30,330.39; Automatic Electric (Canada), Ltd., \$215,669.90; Automatic Sprinkler Co. of Canada, Limited, \$29,036; The Avon River Power Co., Ltd., \$15,541.54; Ayers, Ltd., \$17,511.87.

Babcock-Wilcox & Goldie-McCullough, Limited, \$28,145.43; H. C. Ballem & Co., \$14,153.23; G. E. Barbour Co., Ltd., \$31,784.27; Barrett Brothers, \$10,277.11; Robert W. Bartram Ltd., \$10,452.42; Bata Shoe Company of Canada Ltd., \$12,403.65; Beatty Bros. Limited, \$65,739.31; Bedard-Girard Limited, \$331,632.47; L. J. O. Belanger, \$16,956; The Bell Telephone Company of Canada, \$212,136.60; Bennett & White Construction Co., Ltd., \$174,394.85; Ben's Ltd., \$10,617.23; A. C. Benson Shipyard, Ltd., \$31,413.06; Bepco Canada, Ltd., \$177,768.42; The Bermuda Bakery Ltd., \$13,295.77; Bermuda Electric Light, Power & Traction Co., Ltd., \$17,082.23; The John Bertram & Sons Co., Ltd., \$50,685.25; Bestovall Canning Co., Ltd., \$15,409.42; Bickle-Seagrave, Ltd., \$32,897.60; B. A. Blakeney Ltd., \$371,016.03; Boates Limited, \$51,590.59; Bolands Ltd., \$17,187.06; Booker Bros. McConnell & Co., Ltd., \$30,378.45; The Borden Co., Ltd., \$108,807.20; Boutilliers, Ltd., \$82,564.37; H. W. Brady, Limited, \$11,300.42; Brandram-Henderson, Ltd., \$22,121.69; The Brantford Oven & Rack Co., Ltd., \$16,352.14; Anastase Brault, \$12,186.86; I. L. Brenton, \$16,529.50; British America Paint Co., Ltd., \$11,165.95; The British American Oil Co., Ltd., \$64,490.19; British Columbia Bridge and Dredging Company Limited, \$1,172,104.07; B.C. Electric Railway Co., Ltd., \$153,288.81; B.C. Equipment Co., Ltd., \$19,058.69; B.C. Marine Engineers & Shipbuilders, Ltd., \$49,857.97; Province of British Columbia, \$31,083.78; The B.C. Sugar Refining Co., Ltd., \$20,075.87; British Columbia Telephone Co., \$36,954.63; British Ropes Canadian Factory, Ltd., \$32,898.90; Broder Canning Company, \$21,270.52; Brookfield Ice Cream, Ltd., \$14,382.83; Jeremie and Esdras Brouillette, \$46,055.45; B. W. Brown and Son, \$21,103.78; Brown Garage Ltd., \$21,887.11; Burns & Co., Ltd., \$428,256.76; P. Burns & Co., Ltd., \$77,960.24; Burnyeats, British Columbia Ltd., \$55,662.51; Burrard Dry Dock Co., Ltd., \$1,111,712.13.

Caldwell Fruit Co., Ltd., \$21,230.54; Cameron Lumber Co., Ltd., \$17,663.85; Gordon Campbell Ltd., \$33,274; Canada Barrels & Kegs, Ltd., \$12,866.12; Canada Firebrick Co., Ltd., \$17,806.53; Canada Machinery Corporation, Ltd., \$80,992.30; Canada Marine Works, \$12,193.68; Canada Packers, Ltd., \$1,285,266.66; Canada Starch Sales Co., Ltd., \$18,359.65; Canada Western Cordage Co., Ltd., \$24,087.20; Canada Wire & Cable Co., Ltd., \$69,511.62; Canadian Armature Works, \$13,046.08; The Canadian Blower & Forge Co., Ltd., \$156,053.71; The Canadian Bridge Co., Ltd., \$421,996.83; Canadian Cannery, Ltd., \$133,985.12; Canadian Cannery (Western), Ltd., \$12,808.49; Canadian Comstock Co., Limited, \$874,175.90; Canadian Converters' Company, Limited, \$11,932.95; Canadian Corps of Commissionaires, \$66,681.35; Canadian Dredge and Dock Co., Ltd., \$323,973.19; The Canadian Fairbanks-Morse Company, Limited, \$213,712.70; The Canadian Fire Hose Co., Limited, \$11,748.23; Canadian General Electric Co., Ltd., \$996,852.13; Canadian General Rubber Company, Limited, \$100,451.10; Canadian Industries, Ltd., \$93,881.52; Canadian Ingersoll-Rand Co., Ltd., \$37,401.82; Canadian Kodak Co., Limited, \$20,518.88; Canadian Laco Lamps Limited, \$17,610.72; Canadian Liquid Air Co., Ltd., \$46,824.53; Canadian Locomotive Co., Ltd., \$84,958.93; Canadian Marconi Co., Ltd., \$468,731.41; Canadian National Carbon Co., Ltd., \$29,114.29; Canadian National Railways, \$8,396,260.72; Canadian National Steamships \$85,069.85; Canadian National Telegraphs, \$296,310.62; Canadian Oil Companies, Ltd., \$22,788.85; Canadian Pacific Express Co., \$84,507.69; The Canadian Pacific Railway Co., \$4,461,774.27; Canadian Vickers, Ltd., \$30,652.89; Canadian Westinghouse Co., Ltd., \$270,173.82; L. H. Cann, \$342,345.05; Carnation Co., Limited, \$41,694.28; Carrier & Goulet Enrg., \$36,597.76; Hugh Carson Co., Ltd., \$18,573.77; Cashin & Co., Ltd., \$271,900.82; Central Bridge Co., Ltd., \$105,624; Chalkier & Co., Ltd., \$46,920.76; Chantier Maritime de St-Laurent, Ltée., \$43,165.62; M. R. Chappell, \$157,361.91; Ernest J. Chartier, \$26,091.41; W. Clark Ltd., \$30,877.87; Clayton & Sons, Ltd., \$230,593.58; Coast Construction Co., Ltd., \$117,824.25; Wm. Collings and Sons, Ltd., \$31,287.60; Collingwood Shipyards, Ltd., \$30,921.87; Colonial Weaving Co., Ltd., \$13,766.30; R. B. Colwell, Ltd., \$72,734.34; Commodity Prices Stabilization Corporation, Ltd., \$737,898.61; Commonwealth Construction Co., Ltd., \$121,181.02; The Consolidated Mining & Smelting Co. of Canada, Ltd., \$39,050.17; Consolidated Plate Glass Company, \$11,965.58; Continental Woollen Mills, Limited, \$11,583.95; Co-operative Federee de Quebec, \$17,465.74; Copley, Noyes & Randall, Ltd., \$114,155; Cordage Distributors, Ltd., \$52,785.90; Cordley & Hayes, \$15,874.65; Corman Engineering Co. Ltd., \$134,987.60; Cornwall Pants & Prince Clothing Co., \$115,818.40; J. A. & M. Cote, Ltd., \$11,550.10; Coulter Copper & Brass Co., Ltd., \$37,047.26; Cow & Gate (Canada) Ltd., \$16,107; Crane, Ltd., \$45,667.80; The Crawford Radio, \$10,473.28; The Crosley Corporation, \$10,472.30; S. Cunard & Company, Ltd., \$54,894.67; Cunard White Star Limited, \$14,109.74.

Darling Bros., Ltd., \$37,378.30; Dartmouth Coal and Supply Co., Ltd., \$24,844.47; Davie Brothers, \$43,631.03; Geo. T. Davie & Sons, Ltd., \$163,736.72; Davie Shipbuilding & Repairing Co., Ltd., \$117,618.77; Davis & Fraser, Ltd., \$74,689.61; Chester Dave, Limited, \$11,501.95; Deacon Bros., Ltd., \$134,635.58; Defence Industries, Ltd., \$4,103,838.14; Diamond Construction Co., Ltd., \$151,678.21; Digby Dairy Limited, \$29,503.76; Dominion Bridge Co., Ltd., \$316,103.60; Dominion Chain Co., Ltd., \$23,746.69; Dominion Coal Co., Ltd., \$108,828.78; Dominion Construction Corporation, Ltd., \$14,850.07; Dominion Electric Manufacturing Co., Ltd., \$17,667.34; Dominion Engineering Co., Ltd., \$240,904.97; Dominion Goggle Co., \$14,246.50; Dominion Linseed Oil Co., Limited, \$18,062.35; Dominion Oilecloth & Linoleum Co., Ltd., \$19,184.05; Dominion Rubber Company, Limited, \$14,396.63; Dominion Steel and Coal Corporation, Ltd., \$87,022.42; Dominion Textile Co., Ltd., \$29,346.84; Doon Twines, Ltd., \$39,111.62; Douglas Bros., \$11,041.05; Dowswell, Lees & Co., Limited, \$37,268.63; Drummond, McCall & Co., Limited, \$10,728.49; Dunlop Tire & Rubber Goods Co., Ltd., \$25,102.03; Duplate Canada, Limited, \$56,547.23.

E. D. H. Company, \$10,314.27; Eastern Light & Power Co., Ltd., \$91,925.07; Eastern Motorship Co. Ltd., \$12,340.94; Eastern Textile Products Ltd., \$12,518.56; Eastman Kodak Company, \$22,105.68; The Eaton Knitting Co., Limited, \$37,486.64; The T. Eaton Co., Ltd., \$60,720.03; Edwards & Co. of Canada, Ltd., \$27,292.32; Electric Tamper & Equipment Co. of Canada, Ltd., \$363,830.45; Electrolier Manufacturing Co., Ltd., \$26,210.25; Electrolux (Canada), Ltd., \$35,714.64; Empire Brass Mfg. Co., Ltd., \$27,647.62; English Electric Company of Canada, Ltd., \$17,321.20; T. H. Estabrooks Co., Ltd., \$58,236.47; Evans Coleman & Evans, Limited, \$14,014.60; Exide Batteries of Canada, Ltd., \$17,770.27.

Fairfield & Sons Limited, \$26,279.28; Fairgrieve & Son, Limited, \$15,383.29; Falconer Marine Industries Ltd., \$31,383.90; Farmers', Ltd., \$95,009.94; Ferranti Electric, Ltd., \$40,444.51; Alexander Fleck, Ltd., \$61,073.81; Fleck Bros., Ltd., \$20,815.55; Fog Nozzle Co. of Canada, Ltd., \$41,566.52; Ford Motor Co. of Canada, Ltd., \$42,395.03; Foulis & Bennett Electric Limited, \$10,959.19; Foundation Maritime, Ltd., \$437,970.02; Fraser Valley Milk Producers' Association, \$18,170.41; Frazar & Hansen, \$17,382.60; Fry-Cadbury, Ltd., \$14,275.10; G. T. Fulford Co., Ltd., \$22,448.52; Fundy Construction Co., Ltd., \$180,518.54; Furness, Withy & Co., Ltd., \$13,442.74.

Gale Brothers Ltd., \$22,361.44; Gault Brothers, Ltd., \$24,705.99; General Coal Co., \$11,612; General Construction Company, Limited, \$43,878.25; General Engineering Co. (Canada), Ltd., \$231,098.26; General Plastics, Limited, \$29,938.30; General Steel Wares, Ltd., \$326,235.32; The Georgian Bay Fruit Growers, Ltd., \$17,637.51; Gilson Manufacturing Co., Ltd., \$24,647.60; The Goodyear Tire & Rubber Co. of Canada, Ltd., \$117,012.65; Gordon & Belyea, Ltd., \$14,154.80; T. C. Gorman (Nova Scotia) Limited, \$27,402; Gourock Ropes and Canvas, Ltd., \$97,610.28; Grand Trunk Pacific Development Co., Ltd., \$23,622.92; Stanley A. Grant, \$12,684.05; The Great Western Garment Co., Ltd., \$194,210.63; B. Greening Wire Co., Ltd., \$51,726.72; Grew Boats, Ltd., \$41,815.73; Grinnell Co. of Canada, Ltd., \$12,552.19; Guilfords Limited, \$108,581.63; The Gurney Foundry Company, Limited, \$14,194.67; Gutta Percha and Rubber, Ltd., \$178,356.57.

City of Halifax, \$92,243.03; Halifax Shipyards Ltd., \$7,434,387.79; Halliday, Dube Lumber Co., \$12,307.38; The Hamilton Bridge Co., Ltd., \$21,677.50; T. W. Hand Fireworks Co., Limited, \$34,325.02; The Hanson Clutch

& Machinery Company, \$14,698.71; Harley-Kay, Ltd., \$13,286.44; J. & D. A. Harquail Co., Ltd., \$14,613.60; A. Harvey & Co., Ltd., \$17,437.22; Harvey & Co., Ltd., \$65,999.58; J. H. Hicks & Sons, \$23,456.74; Hillis & Sons, Ltd., \$39,187.62; Himmelman Supply Company Limited, \$10,514.36; Hobbs Glass, Ltd., \$16,957.52; Hogan Lumber Co., \$40,839.54; S. S. Holden Limited, \$84,771.52; Home Oil Distributors, Ltd., \$36,540.82; The Horwood Lumber Co., Ltd., \$23,473.16; Hudson's Bay Co., \$15,245.07; Hume & Rumble Ltd., \$41,746.24; Hydro-Quebec, \$19,588.28.

Imperial Oil Ltd., \$2,899,602.26; Imperial Tobacco Sales Company of Canada, Limited, \$36,494.42; Industrial Finance Corporation Limited, \$14,705.64; John Inglis Co., Ltd., \$2,069,491.13; Intercolonial Coal Co., Ltd., \$67,849.78; International Business Machines Co., Ltd., \$67,696.70; International Flare-Signal Co., Ltd., \$46,040.99; International Harvester Co. of Canada, Ltd., \$20,311; International Paints (Canada), Ltd., \$47,712.58; Irving Oil Co., Ltd., \$109,607.14; R. Grandy Irwin, \$52,729.41; Island Farms Co-operative Association, \$32,395.62; Island Industries, Ltd., \$51,377.47.

Jenkins Bros., Ltd., \$23,188.25; Job Brothers & Co., Ltd., \$27,641.09; Joliette Steel, Ltd., \$10,949.91.

James R. Kearney Corp. of Canada, Ltd., \$19,296.38; Keating Sons, Ltd., \$198,911.18; Kellogg Co. of Canada, Ltd., \$18,620.64; Kelly, Douglas & Co., Ltd., \$33,523.47; William Kennedy and Sons Ltd., \$23,974.45; Kenwood Mills Ltd., \$96,471.88; Kermath Manufacturing Co. of Canada, Ltd., \$68,247.84; Kewaunee Shipbuilding & Engineering Corp., \$135,592.48; Kingham-Gillespie Coal Co., \$35,897.39; Kirk Coal (Victoria) Company, Ltd., \$9,443.92; Kondu Mfg. Company, Ltd., \$39,367.94.

LaFrance Fire Engine & Foamite, Ltd., \$11,650.08; Laiterie Maskoutaine Enrg., \$26,355.80; LeBlanc Shipbuilding Co., Ltd., \$70,794.42; John Leckie Limited, \$20,143.33; Lee Dye Sons, \$31,640.07; The Arthur S. Leitch Co., Ltd., \$13,080.31; Leonard Bros., Ltd., \$12,081.06; Ward Leonard Electric Co., \$61,930.47; Lever Brothers, Limited, \$23,423.94; Lewis & Co., \$10,745.09; Libby, McNeill & Libby of Canada, Ltd., \$61,498.43; Harold N. Lightfoot Co., \$23,764.05; Line & Cable Accessories Limited, \$11,320.26; Walter M. Lowney Company, Limited, \$14,654.72; Lunenburg Foundry Co., Limited, \$570,060.04; Lynn, Macleod Engineering Supplies, Limited, \$12,145.62; Lytle Engineering Specialties Limited, \$68,538.76.

MacCulloch & Co., Ltd., \$19,289.42; H. G. Macdonald & Company Ltd., \$19,436.87; MacFarlane-Lefavre, Limited, \$22,545.20; H. R. MacMillan Sales Ltd., \$22,991.40; Manguys Ltd., \$71,115.33; The W. H. Malkin Co., Ltd., \$14,550.96; The Manitoba Bridge & Iron Works Ltd., \$15,076.43; Manning Equipment, Ltd., \$47,475.59; Maple Leaf Milling Co., Ltd., \$12,437.77; Maquinna Investments Ltd., \$20,289.43; Marelco, Limited, \$28,273.98; Marine Agencies, Ltd., \$52,046.69; Marine Industries, Ltd., \$162,730.35; Maritime Accessories, Ltd., \$44,867.69; Maritime Paper Products, Ltd., \$14,461.57; Maritime Telegraph and Telephone Co., Ltd., \$121,543.76; Marshall-Wells Co., Ltd., \$17,007.86; Mason's Limited, \$15,303.96; J. Matlin Ltd., \$15,249.44; E. J. Maxwell, Ltd., \$12,411.10; McColl-Frontenac Oil Co., Ltd., \$52,106.69; R. G. McDougall, \$10,000.80; C. J. McDowell, \$32,175.20; McGavin Bakeries, Ltd., \$34,799.18; McGlashan, Clarke Company, Ltd. \$10,036.05; McKenzie Barge & Derrick Co., Limited, \$85,688.88; McLennan, McFeely and Prior, Ltd., \$18,063.42; M. H. McManus, Ltd., \$61,379.50; Meakins & Sons, Ltd., \$13,610.95; Mercury Mills, Ltd., \$76,706.72; Mersey Paper Co., Ltd., \$736,944.80; Metal Industries, Ltd., \$10,890.18; Metal Stampings, Ltd., \$14,296; Midland Boat Works \$17,907.59; Midland Woollen Mills, Ltd., \$19,632.33; Mile End Fruit Exchange Inc., \$12,637.12; John Millen and Son, Ltd., \$54,116.12; Mine Safety Appliances Co. of Canada, Ltd., \$63,869.88; Minett-Shields, Ltd., \$21,802.03; The Robert Mitchell Co., Ltd., \$19,954; Modern City Dairy, \$45,617.62; Modern Motor Sales Limited, \$28,441.03; Moffats Ltd., \$11,902.18; Montreal Cotton & Wool Waste Co., Ltd., \$12,426.90; Montreal Dry Docks, Ltd., \$73,034.52; Montreal Suspenders & Umbrellas, Ltd., \$33,975.45; James Morrison Brass Mfg. Co., Ltd., \$34,939.02; Morrow Screw & Nut Co., Ltd., \$10,121.26; Morton Engineering & Dry Dock Co., Ltd., \$273,194.48; Muir Bros. Dry Dock Company, Limited, \$12,589.31; Municipal Spraying & Contracting, Limited, \$168,186.91; R. Musgrave & Sons, Ltd., \$25,037.48.

National Grocers Co., Ltd., \$23,350.31; National Hat Mfg. Co., \$26,870.03; National Radio Cabinet Co., Ltd., \$13,092.50; National-Union Radio Corporation, \$33,359.60; Neon Products of Western Canada, Limited, \$157,425.88; Nestle's Milk Products (Canada) Limited, \$14,037.96; New Brunswick International Paper Co., \$15,726.16; New Method Laundries, Ltd., \$10,531.04; New York Central Railroad Co., \$35,626.54; Newcastle Shipbuilding Co., Ltd., \$39,837.83; Newfoundland Butter Co., Ltd., \$126,147.28; Newfoundland Fuel & Engineering Company, Limited, \$13,385; Newfoundland Light & Power Co., Ltd., \$103,660.12; Newfoundland Railway, \$127,429.96; Nickerson and Crease, Ltd., \$11,082.69; Charles Niedner's Sons, \$61,769.56; North Sydney Marine Railway Co., Ltd., \$19,469.98; Northern British Columbia Power Co., Ltd., \$16,753.64; Northern Construction Company & J. W. Stewart Limited, \$25,197.02; Northern Electric Co., Ltd., \$314,651.23; The Northern Shirt Co., Ltd., \$20,155.88; Northern Tool & Gauge, Ltd., \$99,306.58; Nova Scotia Construction Company, Ltd., \$11,519.85; Nova Scotia Light and Power Co., Ltd., \$348,285.08; The Nova Scotia Power Commission, \$63,899.53.

Office Specialty Mfg. Co., Ltd., \$31,078.85; Old Sydney Collieries, Ltd., \$10,481.04; A. T. O'Leary & Co., \$169,944.55; The Ontario Hughes-Owens Co., Ltd., \$299,931.63; Province of Ontario, \$74,946.62; Ontario Silknet, Ltd., \$12,720.50; Otis-Fensom Elevator Company Limited, \$665,458.92.

Pacific Coast Packers, Ltd., \$10,292.97; Pacific Meat Co., Ltd., \$12,245.32; Page-Hersey Tubes, Ltd., \$27,648.63; Palm Dairies, Ltd., \$45,512.52; Palmer and Williams Co., Ltd., \$23,933.50; Parker Pen Co., Ltd., \$10,141; Ralph & Arthur Parsons, \$29,416.90; Pasteurized Dairy Products, Limited, \$11,875.15; Payzant & King Ltd., \$23,005.05; Peacock Brothers, Ltd., \$89,052.32; People's Gas Supply Co., Ltd., \$10,633.63; S. H. Perry and Son, \$28,279.74; Pesner Bros. Limited, \$12,599.23; Phelps Dodge Copper Products Corporation, \$22,113.79; Philpott, Evitt & Company, Limited, \$10,319.61; Pictou Foundry & Machine Co., Ltd., \$983,867.55; Piercey Supplies, Ltd., \$50,894.57; Pilkington Brothers (Canada) Ltd., \$11,220.21; Walter Pinaud's Yacht Yard,

\$42,799.98; Pioneer Fruit and Vegetable Co. Ltd., \$31,950.90; Thomas Pocklington, Limited, \$37,766.75; J. A. Pollard Construction, \$19,698.07; Poole Construction Co., Ltd., \$19,764.10; Porritts & Spencer (Canada), Ltd., \$31,250.52; Port Hawkesbury Marine Railway Co., Ltd., \$14,506.97; Power & Mine Supply Co., Limited, \$10,096.97; The Presbyterian College, \$11,143.75; Preston Springs Sanatorium, Limited, \$20,980.64; The Procter & Gamble Company of Canada, Ltd., \$25,519.29; Provincial Oils Ltd., \$60,083.70; Purity Flour Mills Limited, \$12,519.96; Pushie's Machine Shop, \$209,773.71; Pyrene Manufacturing Co. of Canada, Ltd., \$64,777.49.

Quality Pant Company, \$12,278.44.

R.C.A. Victor Co., Ltd., \$244,353.32; The Radio Shack Corporation, \$13,709.92; Railway & Power Engineering Corporation, Ltd., \$35,918.04; Redfern Construction Company Limited, \$18,928.07; Regent Shirts Manufacturing Co., \$32,019.78; Regina Industries Limited, \$1,892,991.22; Reliance Gear Works, Limited, \$19,585.31; Remington Rand, Limited, \$24,720.75; Renfrew Electric & Refrigerator Co., Limited, \$296,155.41; Research Enterprises, Ltd., \$397,286.89; Richmond Hosiery, Ltd., \$15,178.61; The John Ritchie Co., Ltd., \$13,291.35; Joseph Robb & Co., Ltd., \$18,312; The Robbins & Myers Co. of Canada Limited, \$28,077.01; Rogers Majestic, Ltd., \$132,556.20; Rogers Montreal Ltd., \$11,168.89; Rogers-Raymah Industries, \$16,771.76; Royal Knitting Company, Limited, \$28,873.33; Rudel Machinery Co., Ltd., \$16,832.26; Russel Brothers, Ltd., \$85,274.29; Russel-Hipwell Engines Limited, \$36,861.95; Ryan-Wilson Co., Ltd., \$41,004.01.

City of Saint John, \$11,384.06; Saint John Dry Dock & Shipbuilding Co., Ltd., \$764,304.54; Saint John Iron Works, Ltd., \$29,479.65; Saint John Machine Shop, Ltd., \$27,567.63; St. Johns Silk Co., Ltd., \$21,005.77; St. Lawrence Dry Docks Ltd., \$25,914.02; The St. Lawrence Flour Mills Co., Limited, \$24,288.62; Sangamo Co., Ltd., \$137,920.30; Sawyer-Massey, Ltd., \$79,275.89; Schooner Outfitting Co., Ltd., \$22,145.24; W. H. Schwartz & Sons, Ltd., \$40,710.81; Scott Clothing Co., Limited, \$12,245.10; William Scully, Ltd., \$42,783.72; Scythes & Co., Ltd., \$12,560.35; R. B. Seeton & Co., Ltd., \$16,752.05; Semco Instruments, Ltd., \$53,809; Service Garment Co., Ltd., \$21,575.61; Shaw Steamship Co., Ltd., \$13,124.45; Shelburne Shipbuilders, Limited, \$14,585.94; Shell Oil Co. of Canada, Ltd., \$179,939.12; Sherwin-Williams Co. of Canada, Ltd., \$77,667.65; Shiff & Company Inc., \$190,077.57; E. H. Shockley, \$149,903.85; Silver's Agencies Ltd., \$53,843.44; Simmons, Ltd., \$13,312.21; T. S. Simms & Co., Ltd., \$23,471.06; A. P. Slade (Victoria) Ltd., \$82,587.13; The Slingsby Mfg. Co., Ltd., \$10,532.10; Small Electric Motors (Canada), Ltd., \$305,100.99; John B. Smith & Sons, Limited, \$11,500.66; Sam Smith Model Knitting Co., Ltd., \$16,500; The Solex Co., Ltd., \$24,731.37; Sorel Industries, Limited, \$1,070,220.95; Southern Canada Power Co., Ltd., \$24,420.01; Sparton of Canada Ltd., \$124,140.06; J. H. Stafford Industries, Limited, \$15,909.67; W. M. Stairs, Son and Morrow Ltd., \$48,121.85; Standard Brands, Ltd., \$12,988.50; Standard Construction Co., \$51,944.63; Standard Gravel & Surfacing Co. Ltd., \$11,063.87; Standard Oil Company of British Columbia Limited, \$136,413.74; Standard Paving Maritime, Ltd., \$281,448.47; Star Shipyards (Mercer's), Ltd., \$246,218.89; The Steel Co. of Canada, Ltd., \$58,921.33; The Steel Equipment Co., Ltd., \$45,840.54; Steers, Limited, \$22,150.53; Stephens-Adamson Mfg. Co. of Canada, Limited, \$32,259.18; J. W. Stephen's, Ltd., \$26,136.72; Sterling Cloak Co., Ltd., \$82,616.67; Bruce Stewart & Co., Ltd., \$180,314.62; Stewart-Warner-Alemite Corp. of Canada Ltd., \$16,606.03; Stokely-Van Camp of Canada Ltd., \$24,021.14; W. B. Sullivan Construction, Limited, \$128,359.09; Sully Brass Foundry, Limited, \$20,298.30; Superline Oils Limited, \$52,432.22; J. A. Surette, \$51,679.85; Swift Canadian Co., Ltd., \$1,789,294.71; The Sydney Engineering & Dry Dock Co., Limited, \$590,189.35; Sylvania Electric Products Inc., \$29,408.46.

Taber Canning Company Ltd., \$16,011.22; Taylor Instrument Companies of Canada Ltd., \$16,099.39; J. J. Taylor & Sons, Ltd., \$17,055.73; Thermostat (Canada) Limited, \$11,586.91; Pierre Thibault, \$30,894.42; Thompson Bros. Machinery Co., Ltd., \$1,183,880.88; S. C. Thompson & Sons, \$12,179.09; Thorp-Hambrook Co., \$23,027.59; Toilet Laundries, Ltd., \$12,764; R. F. Tolson, \$32,293.25; Toronto Dry Dock Co., Limited, \$27,375.14; Toronto Motor Car Limited, \$12,471.54; Trans-Canada Air Lines, \$75,351.47; Trenton Industries Limited, \$129,914.96; J. Spencer Turner Co., Ltd., \$31,567.86.

Union Steamships, Ltd., \$23,399.74; Union Twist Drill Co., \$23,313.20; United States Government, \$66,418.94; United Towns Electric Co., Ltd., \$21,521.72.

Vancouver Shipyards, Ltd., \$84,319.61; Van Karner Chemical Arms Corp., \$40,309.65; Vapour Proof Products Limited, \$31,133.74; The Corporation of the City of Victoria, \$49,818.89; Victoria Machinery Depot Co., Limited, \$23,339.43; Victoria Paper & Twine Co., Ltd., \$10,727.60; Vivian Engine Works, Ltd., \$41,427.53.

The Wabi Iron Works, Ltd., \$10,196.56; Walker & Hall, \$68,991.50; Wartime Shipbuilding Limited, \$18,001.69; A. E. Watts, Ltd., \$14,575.69; Hugh D. Weagle, \$19,440.20; J. & R. Weir, Limited, \$13,825.46; West Coast Salvage & Contracting Co., Ltd., \$12,954.06; The West Coast Woollen Mills, Ltd., \$34,464.53; Western Electric Company, Incorporated, \$12,999.67; Western Radio Service Co., \$57,396.09; The Western Union Telegraph Co., \$19,159.10; Westminster Cannery, Limited, \$15,519.30; George Henry Wheaton, \$39,892.12; Whitfield Engineering, Ltd., \$24,318.85; Willett Fruit Co., Ltd., \$33,465.75; The A. R. Williams Machinery Co., \$19,546.12; Williams, Terrise and Williams Ltd., \$35,744.85; Williams & Wilson, Ltd., \$90,168.10; J. Fred Williamson, Ltd., \$124,939.67; Wilsil, Ltd., \$132,008.09; Wilson & Cousins, Limited, \$13,092.91; T. & M. Winter, Ltd., \$12,673.87; G. H. Wood & Co., Ltd., \$39,240.87; Woods Manufacturing Co., Ltd., \$41,120.73; Wrights' Canadian Ropes, Ltd., \$46,411.31.

The Yale & Towne Mfg. Co., \$14,247.20; Yarmouth Creamery, Ltd., \$22,889.52; Yarmouth Fruit Co., \$59,239.43; Yarmouth Ice Cream and Dairy Co., Ltd., \$14,177.47; Yarrows, Ltd., \$472,074.82; York Knitting Mills, Ltd., \$25,900.56; York Trading, Ltd., \$10,098.80.

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year.....	858,116 13	2,951,026 93
Previous Years—Collectable	252,784 90	119,976 16
—Uncollectable	8,354 64	5,103 63
	<u>\$1,119,255.67</u>	<u>\$3,076,106 72</u>

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
<i>(e) To United Kingdom and Other Governments—</i>				
General Advances:				
Australia	37 68 Cr.	49 95	370 29	282 66
Belgium	50 35	44 65		5 70
French Committee of National Liberation	64,992 66	120,612 11	40,105 57	15,513 88 Cr.
Greece	13,801 19	14,992 40	1,716 30	525 09
India	265 36	27 15		238 21
Netherlands	4,092 00	2,700 75	2,090 03	3,481 28
Newfoundland	488 91	21,771 82	54,548 23	33,265 32
New Zealand	1,291 66	7,573 15	9,754 88	3,473 39
Norway	339,802 34	333,214 78	3,266 70	9,854 26
Poland	623 54 Cr.		585 95	37 59 Cr.
Portugal			255 00	255 00
South Africa	18 95 Cr.		2 47	16 48 Cr.
Union of Soviet Socialist Republics	46,776 43	771,525 63	749,593 40	24,844 20
United Kingdom—				
Naval No. 1 Account	17,985,218 75	28,657,043 89	10,671,825 14	
Naval No. 2 Account		148,819 00	4,823,588 19	4,674,769 19
United States of America.....	864,724 83	67,291 23	202,419 28	999,852 88
Yugoslavia	5,047 08	5,037 18		9 90
	<u>\$ 19,325,871 39</u>	<u>\$ 30,150,703 69</u>	<u>\$ 16,560,121 43</u>	<u>\$ 5,735,289 13</u>

Disbursements are for naval stores, fuel oil and repairs to ships, and are made on behalf of the Governments named under authority of Section 3, War Expenditure and Demobilization Appropriation Act, 1945, and various Orders in Council. Receipts are payments for material and services supplied.

The outstanding balance of the United Kingdom account No. 1, as at February 28, 1946, amounting to \$6,276,052.76, was debited to the United Kingdom General Settlement Account (see under Department of Finance) in accordance with the terms of the relevant agreement. The transactions relating to the period subsequent to that date are recorded in Account No. 2.

[9] Floating Debt

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(d) Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Naval... \$	1,634 54	\$ 74,825 64	\$ 74,524 95	\$ 1,935 23

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited to this account. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(c) <i>Miscellaneous</i> —				
A British Admiralty—Widows, Orphans and Old Age Pensions	796 69	166 33	552 72	410 30
B Royal Canadian Navy Benevolent Fund.....	15,213 86	7,205 15	22,419 01	
C Naval Service—Special Construction Account.	71,279 01	5,118 64	75,907 73	489 92
D Naval Estates, World War II	58,666 20	421,293 49	411,565 15	68,394 54
E Deductions—Naval Officers—Prisoners of War	8,128 64	990 00	26 82	9,091 82
F Royal Canadian Naval College Trust Fund...	2,537 15	6,191 62	7,176 54	1,552 23
G H.M.S. <i>Dominion</i> Prize Fund.....	3 55	2,652 05	1,560 00	1,095 60
H Auxiliary Services—Naval		10,561 04	7,421 88	3,139 16
I Unclaimed Wages—Government Agencies—Naval		3,234 21		3,234 21
	<u>\$ 156,625 10</u>	<u>\$ 457,412 53</u>	<u>\$ 526,629 85</u>	<u>\$ 87,407 78</u>

- A Receipts are sums deducted from the pay of ratings of the Royal Navy who are on loan to the Canadian Navy and disbursements are quarterly payments to the British Admiralty under agreement.
- B The establishment of this fund was authorized by P.C. 42/10672 of November 23, 1942, for the purpose of providing assistance to personnel of the Royal Canadian Navy who may be in distress before and after discharge and to the needy dependents of deceased ex-members of the Naval Services. The fund is made up of donations from the canteens and messes of Royal Canadian Naval Ships and Establishments and other sources, and includes the residue of the Naval Prize Fund (1914-1918) which was transferred under the authority of P.C. 133/1950 of March 13, 1943.
- C Receipts in this account include a contribution of \$5,000 from the Red Triangle Club towards the cost of repairs to the recreation building of that organization at St. John's, Newfoundland. Disbursements represent payments to various contractors for constructing recreational centres at Point Edward Naval Base, Sydney, N.S., Avalon Barracks, St. John's, Newfoundland, and Annapolis Royal, N.S.
- D The closing balance represents moneys, realized from the estates of deceased naval officers and ratings, awaiting distribution to those entitled to them.
- E During the war, deductions were made from the pay of officers of the Royal Canadian Navy who were held as prisoners of war to offset any payments that they may have received from an enemy power. These deductions, the amounts of which were credited to this account, were made monthly at the rate of \$30 from officers up to the rank of Sub-Lieutenant and \$40 from those of higher rank. The determination of the liability in respect of the outstanding balance awaits receipt of information from the former detaining powers.
- F This account records transactions relating to deposits by cadets to finance essential personal expenses as required by College regulations.
- G A fund, originally raised by subscription in Canada, for providing gunnery prizes for H.M.S. *Dominion*, has been transferred to the Department for the purpose of providing prizes for efficiency in gunnery and torpedo in the Royal Canadian Navy.
- H Receipts are donations received from various organizations for the purchase of entertainment and sports equipment for Royal Canadian Naval Ships and Establishments.
- I Receipts are unclaimed wages returned by various Government Agencies to be held in trust until claims are presented.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Pay-list Deductions	<u>\$3,272,207 10</u>	<u>\$5,603,891 61</u>	<u>\$8,278,379 92</u>	<u>\$ 597,718 79</u>

Deductions for War Savings Certificates and Victory Loan Bonds from the salaries of certain employees of the Department, not paid by Central Pay Office, and from the pay and allowances of Naval personnel are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Unclaimed Cheques Suspense—Naval.....	3,154 25	2,759 32		5,913 57
B Naval Service Headquarters Canteen.....	6,360 26	636 00	2,817 92	4,178 34
C Loan Subscribers in Default—Naval.....	652 52	1,827 25	899 47	1,580 30
D National Defence Suspense—Naval.....	734 30	5,565 37	1,616 76	4,682 91
E Unclaimed Drafts Suspense—Naval.....	11 18			11 18
	<u>\$ 10,912 51</u>	<u>\$ 10,787 94</u>	<u>\$ 5,334 15</u>	<u>\$ 16,366 30</u>

- A All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account pending claims therefor.
- B All receipts and disbursements in connection with the operation of the canteen are recorded in this account.
- C P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees, who are not paid through the Central Pay Office. This account reflects the incomplete subscriptions, under this plan, of employees who have left the Government service, and have not, as yet, applied for the amounts due them.
- D Receipts which cannot be allocated immediately are credited to this account pending further advice which will enable the credits to be made to the effective accounts.
- E Certain remittances received by Receiver General drafts are credited to this account pending advice which will enable the credits to be made to the effective accounts.

1945-46
PUBLIC ACCOUNTS

PART II
NB

DEPARTMENT OF NATIONAL DEFENCE
AIR SERVICES

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE
AIR SERVICES

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—	Revenues—
[8b] Consolidated Deficit Account:	[8b] Consolidated Deficit Account:
Ordinary 13,640 00	Ordinary 343,898 21
War and Demobilization..... 949,329,795 43	Special Receipts 34,343,022 85
\$949,343,435 43	\$ 34,686,921 06

Receipts and Disbursements—Open Accounts

[3] Loans and Advances.....(Cr.) 454,728,270 04	[10] Deposit and Trust Accounts(Dr.) 3,092,231 79
	[12] Deferred Credits .....(Dr.) 6,549,844 73
	[13] Sundry Suspense Accounts..(Dr.) 514,555 97
(Cr.)\$454,728,270 04	(Dr.)\$ 10,156,632 49

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page NB-21.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
A Miscellaneous	343,898 21	309,049 83
Total Ordinary	343,898 21	309,049 83
Special Receipts—		
B Refunds of Previous Years' War Expenditures.....	32,496,262 59	20,980,943 38
C Miscellaneous War Revenues.....	1,846,760 26	3,460,858 13
Grand Total	\$ 34,686,921 06	\$ 24,750,851 34

Details

Ordinary Revenue—

A	Miscellaneous: Militia Pensions Act, 1901, \$343,692.42; sundries, \$205.79.....	343,898 21
	Total Ordinary	343,898 21

Special Receipts—

B	Refunds of Previous Years' War Expenditures: Proceeds from sales of materials and equipment supplied and services rendered to other Departments and other Governments, \$23,677,972.42; adjustment on costs of civilian operated schools, \$2,890,937.37; refunds on joint operation of the R.C.A.F. Station, Gander, Newfoundland, \$926,163.35; refunds on contracts after cost audit or renegotiation, \$4,016,743.73; miscellaneous, \$984,445.72.....	32,496,262 59
C	Miscellaneous War Revenues: Rental of properties, \$75,176.79; hay and wood cutting privileges, \$7,488.75; sale of refuse, \$17,212.43; quarters and rations, \$175,237.79; sale of Air Cadet clothing, \$48,021.73; landing fees, rental of hangar space, etc., \$27,427.60; rental of stores and equipment, \$36,810.62; commission from pay telephones, \$20,388.77; laundry service, \$86,118.64; fees for treatment of civilian employees in R.C.A.F. hospitals, \$30,503.12; revenue received from the Post Office Department for mail carried by the R.C.A.F. transatlantic air mail service for the period January 1, 1945, to January 31, 1946, \$925,006.50; contributions under agreement, for year ending March 31, 1946, toward the cost of maintenance and operation of the facilities at Newfoundland air bases, United Kingdom, \$37,500, Newfoundland, \$50,000 (overpayment of \$12,500 to be adjusted in 1946-47); sundries, \$309,867.52	1,846,760 26
	Grand Total	\$ 34,686,921 06

Certified correct.

H. F. GORDON,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
NB-3	Stat.	Salary of Minister—Department of National Defence Act, c. 136, R.S., as amended....	10,000 00	10,000 00	7,228 47
NB-3	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	1,445 72
SUPERANNUATION AND RETIREMENT BENEFITS					
NB-4	Stat.	Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.....	1,640 00	1,640 00	1,160 00
		Total Ordinary.....	13,640 00	13,640 00	9,834 19
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page NB-4).....	526,320,500 00	524,329,795 43	1,259,455,861 03
NB-18	Stat.	Write-down of Active Assets—The United Kingdom Financial Agreement Act, c. 12, 1946.....	425,000,000 00	425,000,000 00	
			951,320,500 00	949,329,795 43	1,259,455,861 03
		Grand Total.....	\$951,334,140 00	\$949,343,435 43	\$1,259,465,695 22

Salary of Minister, Hon. Colin Gibson, Department of National Defence Act, c. 136, R.S., as amended\$ 10,000 00

Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....\$ 2,000 00

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 1,640 00

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Total Expenditures to date
CURRENT			
NB-5 Departmental Administration	110,000 00	96,783 99	557,868 05
NB-6 Overseas Operations	197,500,000 00	197,075,930 57	1,382,394,373 30
NB-7 Western Hemisphere Operations	108,260,000 00	108,032,147 09	1,063,082,161 64
NB-8 Training Organization	75,000,000 00	74,769,657 38	74,769,657 38
NB-10 General Servicing Units	15,000,000 00	14,883,601 97	14,883,601 97
NB-12 Repatriation and Demobilization	72,500,000 00	72,153,354 66	72,153,354 66
NB-13 Surplus Equipment Units	850,000 00	814,817 28	814,817 28
NB-13 Restricted Servicing Units	39,000,000 00	38,622,863 43	38,622,863 43
NB-16 Headquarters and Command Administration	18,100,000 00	17,880,420 41	17,880,420 41
NB-17 Design and Development of Aircraft and Engines	500 00	218 65	218 65
	<u>526,320,500 00</u>	<u>524,329,795 43</u>	<u>2,665,159,336 77</u>
NB-18 Stat. Write-down of Active Assets—The United Kingdom Financial Agreement Act, c. 12, 1946	425,000,000 00	425,000,000 00	425,000,000 00
Total Current	951,320,500 00	949,329,795 43	3,090,159,336 77
*Non-Current Allotments			1,246,273,337 17
			<u>4,336,432,673 94</u>
Less: Total Refunds to Previous Years' War Expenditures and Miscellaneous War Revenues to date			78,553,354 37
	<u>\$951,320,500 00</u>	<u>\$949,329,795 43</u>	<u>\$4,257,879,319 57</u>

* The details of these allotments will be found in Public Accounts of previous years.

General Comments

Procurement of Supplies and Equipment.—The Department of Reconstruction and Supply purchases all supplies and equipment other than those acquired by local purchase authority granted to various Royal Canadian Air Force officials.

During the war years, certain supplies, available only in the United States, were purchased from the Government of the United States through the office of Lend Lease Administration. Purchases of this nature were known as Canpay Requisitions, and these were submitted by the Department of Munitions and Supply to the various procurement divisions of the United States Government. Payments for such purchases were to be made to the Treasurer of the United States against actual shipments; however, substantial deliveries were received for which payment had not been made due to incomplete supporting documentation. Pending receipt of such documentation, advances in the amount of \$144,609,765.26 were made in previous years to the Treasurer of the United States. At the close of 1944-45, the balance of such advances to be accounted for was \$64,761,196.39, which amount has now been reduced to \$17,190,800.74.

Equipment and supplies, chiefly aircraft, engines and spares, valued at \$16,742,694.64 were furnished either directly or indirectly by or on behalf of the Government of the United Kingdom for use in the Training Organization and this amount was credited against its liability to Canada in respect of the cost of training of members of the Royal Air Force subsequent to April 1, 1945.

A list of suppliers and contractors receiving \$10,000 or over appears further on in this section.

Overhaul and Repair of Aircraft and Equipment.—During the fiscal year, all current contracts with civil contractors for the repair and overhaul of aircraft and equipment on a cost plus basis were terminated. Settlement has not been concluded with certain contractors for work done under terminated contracts. Specific items of equipment are now overhauled and repaired by civil contractors at a firm price negotiated by the Department of Reconstruction and Supply, but the major portion of such work is now performed at R.C.A.F. Repair Depots.

Pay and Allowances.—No major changes were made during the current fiscal year in the scale of pay and allowances detailed in the pertinent section of Public Accounts for 1944-45.

Certain overpayments of dependents' allowances and assigned pay occurred during the year due, principally, to the heavy volume of discharges resulting from demobilization and the difficulty of obtaining trained staff to cope therewith. Recovery of such overpayments is proceeding.

Service and Civilian Strength.—As at March 31, 1946, the total strength of the Royal Canadian Air Force was 40,954, comprised of 35,018 officers and other ranks and 5,936 civilians. Included were 3,682 non-effective members, comprised mainly of those awaiting retirement or discharge. At March 31, 1946, 8,983 officers and other ranks and 42 civilians were serving overseas.

It should be noted that the number of civilian employees quoted does not include 271 employees of the Department of Transport whose salaries were paid from the allotments of this Service.

Canada-United Kingdom Financial Settlement.—Under the terms of this Agreement (see United Kingdom General Settlement Account, under Open Accounts, Department of Finance), all outstanding claims of both Governments arising out of the war effort in respect of supplies and services furnished to each other prior to March 1, 1946, were, with certain exceptions, settled by payment of \$150,000,000 by the United Kingdom. As far as this Department is concerned, the action taken in implementing such terms resulted in the following net debits and credits to its accounts:

War and Demobilization Allotments—

Western Hemisphere Operations.....	14,794,124 65 Dr.
Training Organization—Air	14,109,112 64 Dr.
Overseas Operations	31,136,354 84 Dr.
Restricted Servicing Units.....	895,719 33 Cr.

Open Accounts—Loans and Advances to United Kingdom and other Governments—

United Kingdom—Air	1,682,981 16 Cr.
United Kingdom—Air Training No. 3.....	12,616,523 04 Cr.

Special Receipts—

Refunds of Previous Years' War Expenditures	90,673 93 Cr.
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Sundry Accounts	7,961 63 Cr.
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Net Debit	<u>\$ 44,745,733 04*</u>
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* This amount was credited to the United Kingdom General Settlement Account.

Allotment: Departmental Administration.....	110,000 00
Expenditures:.....	<u>\$ 96,783 99</u>

A distribution of expenditures follows:

Salaries and Wages.....	86,720 93
A Transportation	10,063 06
	<u>\$ 96,783 99</u>

Salaries and travelling expenses of the Deputy Minister, the civilian employees on the staffs of the Minister and Deputy Minister, and of others associated therewith in the administration of the Department, were paid from this account.

As of March 31, 1946, there were 34 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. H. F. Gordon, Deputy Minister, \$8,000; J. A. Sharpe, Assistant Deputy Minister, \$6,000*; N. C. Allen, \$5,500; J. L. Apedaile, \$6,500; C. F. Bennett, \$2,520 (Oct. 1); P. S. Conroy, \$5,500*; W. O. Davis, \$4,080; G. M. Galbraith, \$3,000; F. P. Gutelius, \$4,100 (Feb. 28); R. F. McDonald, \$3,780*; H. W. Sutherland, \$5,500 (Jan. 1); W. B. Wilson, \$3,720; A. C. Woolley, \$3,600 (Jan. 14).

A. C. Woolley received living allowance of \$180 per annum.

A Travelling expenses of \$300 or over were paid to: Hon. Colin Gibson, \$739.87; H. F. Gordon, \$1,051.42; W. O. Davis, \$377.02; F. P. Gutelius, \$1,798.88; W. B. Wilson, \$713.15; A. C. Woolley, \$610.10.
H. G. Norman, serving without salary, received actual living and travelling expenses of \$1,414.42.

Allotment: Overseas Operations	197,500,000 00
Expenditures	\$197,075,930 57

A distribution of expenditures follows:

A Civil Salaries and Wages.....	126,427 18
B Travel, Transportation and Freight.....	2,170,242 32
C Pay and Allowances.....	61,959,597 57
D Construction, Purchase, Repairs and Operating Expenses of Properties.....	604,379 64
E Personnel Supplies and Services.....	265,901 24
F Communications	45,840 61
G Maintenance of Overseas Squadrons.....	131,181,943 57
H Sundries	721,598 44
	<u>197,075,930 57</u>

This allotment provided for all expenses of the Overseas Headquarters, Overseas Squadrons, Base Pay Office (North America), and Base Records Office (North America), and certain ancillary units in connection therewith.

Further details of the above distribution of expenditures are given below.

A As of March 31, 1946, there were 42 civilian employees at Overseas Headquarters being paid from this account.

B Consists mainly of ocean transportation to the United Kingdom of R.C.A.F. personnel, travelling expenses of service personnel and civilians attached to Overseas Headquarters, and freight and drayage on movement of stores and equipment.

C Pay issued to personnel, \$29,381,487.34; assigned pay, \$18,008,352.42; dependents' allowances, \$14,066,742.81; rehabilitation grants, \$242,994.04; outfit allowances, \$245,102.53; civilian clothing allowance on discharge, \$14,918.43.

D Expenditure in connection with properties occupied by overseas administrative staffs as follows: operating expenses, including rentals, water, light, heat, power and sanitary services, \$382,678.59; renewals, repairs and maintenance, \$221,701.05.

E Expenditures relate to personnel other than those in R.C.A.F. Overseas Squadrons and consist of: clothing and necessities, \$27,270.15; rations, \$159,216.30; barrack stores, \$52,376.45; laundry, \$7,668.86; medical services, \$19,369.48.

F Expenditures for Overseas Headquarters as follows: telephone services, \$22,351.84; telegraph services, \$5,319.09; postage and Post Office box rentals, \$2,138.02; other communication services, \$16,031.66.

G Maintenance of Overseas Squadrons, \$74,088,427.50.—Provisional payments totalling \$90,258,098, in respect of the period to February 28, 1946, were made to the United Kingdom during the year; subsequently, Canada's liability was determined to be \$72,138,628.50, and, pursuant to the provisions of the Canada-United Kingdom Financial Settlement, an adjustment was made crediting this account with the difference, i.e., \$18,119,469.50, and debiting the United Kingdom General Settlement Account with an equivalent sum. A further payment of \$1,949,799, representing the estimated cost for the month of March, 1946, was also made from this account.

The net expenditures include costs in respect of: (a) maintenance, which consists mainly of: rentals of hangars, workshops, stores, operational buildings, etc.; replacement of destroyed, missing and certain other aircraft; aviation fuel and oil; bombs and ammunition; personnel services such as rations, barrack accommodation, sick quarters; transportation; station administration costs; (b) ancillary units, chiefly in connection with the operation of the Personnel Reception Centre, Bournemouth; the Personnel Disposal Centre, Warrington; and No. 6 Bomber Group Headquarters; and (c) clothing supplied by the R.A.F. to R.C.A.F. airmen serving in the United Kingdom and elsewhere overseas, such costs being based on capitation rates.

Reserve Stores and Pipe Line Supplies, \$35,591,168.26.—After certain allowances had been made in connection with the disposal value of stores and supplies, Canada's outstanding liability to the United Kingdom, in respect of the period to February 28, 1946, was determined to be the sum of \$35,591,168.26, which amount, pursuant to the terms of the Canada-United Kingdom Financial Settlement, was debited to this account and credited to the United Kingdom General Settlement Account.

Advanced Training, \$19,784,149.82.—Canada's outstanding liability, in respect of the period to February 28, 1946, was established at the sum of \$19,784,149.82, of which amount \$9,324,085 was paid during the year to the United Kingdom and the balance, \$10,460,064.82 was, pursuant to the terms of the Canada-United Kingdom Financial Settlement, debited to this account and credited to the United Kingdom General Settlement Account. The total amount relates to the cost of training of aircrew required for Overseas Squadrons, and for training bomber crews destined for service in the Asiatic theatre of war.

No. 162 Bomber Squadron, \$213,062: This amount represents the total payments made to the United Kingdom for supplies and services in connection with the operation of this squadron in Iceland from April 1 to May 31, 1945, at which date the squadron became non-operational. Operations consisted of anti-submarine patrol activities in the North Atlantic and were carried out from the Royal Air Force Station, Reykjavik.

No. 168 Squadron (R.C.A.F. Mail), \$1,505,135.99: This squadron was used to transport service mail by air to and from the Canadian Forces overseas. The charges are for the use of R.A.F. facilities, and for gas, oil, and equipment supplied by or through United Kingdom sources.

H Aircraft and engines, including overhaul, \$126,730.96; photographic equipment, \$39,922.36; printing and stationery, \$125,103.11; mechanical transport vehicles, \$97,330.34; gasoline and oil, \$82,453.83; miscellaneous stores and equipment, \$36,365.19; compensation for damages to properties, \$6,320.61; and miscellaneous, \$267,372.04.

Allotment: Western Hemisphere Operations.....	108,260,000 00
Expenditures.....	<u>\$108,032,147 09</u>

A distribution of expenditures follows:

Salaries and Wages.....	1,136,118 29
Transportation	2,752,585 38
A Pay and Allowances.....	30,211,877 27
B Construction, Purchase, Repairs and Operating Expenses of Properties.....	7,679,343 38
C Personnel Supplies and Services.....	4,116,511 78
D Communications	10,549,174 91
E Bombs and Ammunition.....	3,197,228 84
F Mechanical Transport Vehicles and Marine Craft.....	1,548,492 62
G Fuel Costs for Aircraft, Mechanical Transport and Marine Craft.....	7,187,291 28
H Aircraft, Engines and Spares including Overhaul.....	12,763,580 26
I Miscellaneous Stores and Equipment.....	2,261,051 40
J B.C.A.T.P. No. 2 Settlement Adjustment.....	23,758,633 07
K Sundries	870,258 61
	<u>\$108,032,147 09</u>

This allotment provided for expenditures in respect of operational units and formations engaged exclusively in Western Hemisphere defence, including units and headquarters of the North West Air Command.

Civilian employees are paid from "Salaries and Wages" with the exception of those engaged on construction projects whose salaries and wages were charged to "B". A list of those receiving salaries at annual rates of \$2,400 or over follows these comments.

Travelling expenses and allowances amounted to \$2,168,468.68, while the cost of freight and cartage was \$584,116.70. A list of civilian employees, whose travelling expenses were \$300 or over, also follows these comments.

As of March 31, 1946, there were 589 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements: A. O. Bernhard, \$2,700 (June 1); R. L. Black, \$2,820* (Apr. 1); H. L. Cassidy, \$2,520; J. M. Crookston, \$2,520; M. K. Douglas, \$2,400 (Apr. 1); D. A. Duff, \$2,820* (May 12); J. H. Fleming, \$2,520; D. F. Hamelin, \$2,820* (May 1); G. J. Hayes, \$2,820* (May 22); H. S. Jordan, \$2,580 (Sept. 1); E. M. Lomax, \$2,520 (May 19); W. McDermont, \$2,520; E. C. Percy, \$2,820 (May 22); J. C. Reiffenstein, \$2,820 (May 22); R. F. Ross, \$2,520 (Oct. 16); J. D. Scott, \$2,820* (May 8); F. W. Smith, \$2,520.

Travelling expenses of \$300 or over were paid to the following civilian employees: H. Ainsworth (included under Department of Transport, Vote 388); A. O. Bernhard, \$338.88; R. C. Bowden, \$303.25†; E. F. Cooke, \$938.13; E. Fabbi, \$541.05; B. Germain, \$462.20†; N. Hadley (included under Department of Transport, Vote 389); K. C. Harris, \$1,026.91; R. Holm, \$322.70; J. T. Hornsby, \$341.14; F. C. Jewett, \$396.56; S. Kennedy, \$315.85; W. R. Leavitt, \$1,940.22; E. Litke, \$338.65; J. R. K. Main (included under Department of Transport, Vote 389); H. A. McIntyre, \$366.10; S. W. Milner, \$457.60†; T. R. Moore (included under Department of Transport, Vote 349); J. A. K. Reid, \$505.82; B. Rideout, \$316.95†; D. S. Robertson, \$420.40; S. Stewart, \$410.43; W. Swanky, \$422.43; R. Watson, \$740; J. H. Wells (included under Restricted Servicing Units).

† These items were charged to the Department of Transport, Vote 387, \$760.85, and War and Demobilization Allotment, \$779.15.

The following employees who were on loan from private companies were receiving living allowances as of March 31, 1946, at rates listed: A. B. Hopper, \$5 per day; W. R. Leavitt, \$50 per month.

Further details of the above distribution of expenditures are given below.

- A Pay issued to service personnel, \$12,311,927.94; assigned pay, \$9,812,119.06; dependents' allowances, \$2,154,307.06; rehabilitation grants, \$5,859,954.69; outfit allowances, \$55,259.43; other allowances, \$8,435; gratuities as authorized by P.C. 69/692 dated March 1, 1946, to members of the R.C.A.F. (Regular) who enlisted between September 1, 1939, and the date on which the Active Service Force was established, and who have now been released, of amounts equal to deductions made under the Militia Pension Act from their pay and allowances during their service, \$9,874.09.
 - B Heating, light, power and water, \$2,307,672.60; acquisition of land, \$80,450.29; construction of buildings, \$115,447.22; improvements to properties, \$438,886.86; purchase of sundry building material, \$194,845.80; construction by contract, \$371,068.50; aerodrome development (under supervision of the Department of Transport), \$3,044,624.99; repairs, renewals and maintenance of properties, \$1,126,347.12.
 - C Clothing, \$236,170.65; rations, \$3,723,621.94; barrack stores, \$33,904.91; laundry, \$97,806.57; medical services, \$25,007.71.
 - D Wireless and signalling equipment, \$9,721,760.99; telephone, telegraph and teletype services, and construction of landlines, \$785,720.07; postage and Post Office boxes, \$33,121.27; other communication services, \$8,572.58.
 - H This amount covers the acquisition and maintenance of aircraft, aero engines and accessories.
 - I Aircraft electrical stores, \$159,972.15; small arms, \$91,554.11; plant equipment, machinery, etc., \$555,574.96; parachutes and accessories, boats, life belts, emergency kits, etc., \$349,530.22; metals, timber, paints, chemicals, cleaning material, etc., \$194,869.84; sundry stores, \$909,550.12.
 - J This amount represents a reduction in the liability of the United Kingdom in regard to the cost of the British Commonwealth Air Training Plan, from \$248,758,633.07 to \$225,000,000. The costs incurred on behalf of the United Kingdom in this connection were charged to Loans and Advances—Open Accounts (see further on in this section), and, as at March 31, 1946, the balance due had accumulated to the former figure. Through discussions between appropriate authorities, it was agreed that settlement at the latter figure would be equitable, and this allotment was obtained to absorb the difference, which was determined to be composed of expenses properly chargeable to Canada (T. 304748B. April 30, 1946).
 - K Photographic equipment, \$423,409.57; printing and stationery, \$30,937.22; miscellaneous, \$415,911.82.
- Included in the above expenditures is an amount of \$14,794,124.65 which was determined to be Canada's outstanding obligation to the United Kingdom, in respect of the period to February 28, 1946, covering, principally, aircraft and aircraft spares furnished by the United Kingdom to Canada. Such amount, pursuant to the terms of the Canada-United Kingdom Financial Settlement, was debited to this account and credited to the United Kingdom General Settlement Account.

Allotment: Training Organization.....	75,000,000 00
Expenditures.....	\$74,769,657 38

A distribution of expenditures follows:

Salaries and Wages.....	2,234,486 19
Travel, Transportation and Freight.....	3,560,388 24
A Pay and Allowances.....	39,655,381 72
B Construction, Purchase, Repairs and Operating Expenses of Properties.....	4,212,575 79
C Personnel Supplies and Services.....	4,416,781 23
D Communications	797,361 27
E Bombs and Ammunition.....	1,227,681 97
F Mechanical Transport Vehicles and Marine Craft.....	238,996 90
G Fuel Costs for Aircraft, Mechanical Transport and Marine Craft.....	4,902,463 68
H Aircraft, Engines and Spares, including Overhaul.....	12,034,365 45
I Miscellaneous Stores and Equipment.....	968,341 92
J Flying Training Contracts.....	835,490 47
K R.C.A.F. Air Cadets.....	326,100 45
L Sundries	187,657 51

75,598,072 79

M United Kingdom Contributions in Kind

Clothing and Necessaries.....	146,201 67
Wireless Equipment	120,983 09
Bombs and Ammunition.....	726,290 06
Aircraft, Engines and Spares.....	14,178,556 77
Miscellaneous Stores and Equipment.....	909,664 27
Photographic Equipment	28,619 54
Sundries	632,379 24
	16,742,694 64

N Less: Credits for training R.A.F., Australian and New Zealand pupils from April 1, 1945..... 17,571,110 05

\$ 74,769,657 38

This allotment provided for expenditures in respect of all schools, units and formations in which the activities are confined to training, including that of Air Cadets. Civilian employees are paid from "Salaries and Wages" except those engaged on construction projects whose salaries and wages are charged to "B". A list of those receiving salaries at annual rates of \$2,400 or over follows these comments.

Travelling expenses and allowances amounted to \$3,226,613.32, while the cost of freight and cartage was \$333,774.92. A list of civilian employees, whose travelling expenses were \$300 or over, follows these comments.

As of March 31, 1946, there were 812 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. W. H. Anderson, \$2,520; O. L. Baldwin, \$2,820* (Apr. 16); B. K. Boswell, \$2,520; C. Duncan, \$2,400 (Apr. 9); D. E. Gerrard, \$2,520 (Feb. 2); J. J. Gorman, \$2,820* (Apr. 1); G. Grafton, \$2,520; B. L. Harrington, \$2,520 (Oct. 16); W. J. MacDonald, \$2,520 (July 24); J. S. Nichols, \$2,400 (Oct. 15); F. W. Roberts, \$2,520 (Dec. 23); H. M. Savage, \$2,520; N. L. Stewart, \$2,520 (July 31); E. R. Swift, \$2,820* (July 1); F. Young, \$2,820* (May 1).

E. R. Swift received travelling expenses of \$494.14.

The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, were paid travelling expenses of \$300 or over: L. A. Caissie, \$334.80; D. Carty, \$398.75; E. F. Cook, \$609.53; I. F. Hiltz*; H. G. Hughson*; O. W. Martyn*; R. Rayworth, \$333.90; A. L. H. Somerville*.

* Travelling expenses of these employees are included under General Servicing Units.

Travelling expenses of \$503.50 paid to R. V. Dexter and \$325.45 to A. L. Duncanson were charged to War and Demobilization Allotment of the Department of Transport.

Further details of the above distribution of expenditures are given below.

- A Direct pay issues to service personnel, \$20,409,666.49; assigned pay, \$11,161,379.55; dependents' allowances, \$7,652,850.90; outfit allowances, \$391,342.50; other allowances, \$40,142.28.
- B Construction and improvement of properties, \$1,464,548.59; repairs, renewals and maintenance of properties, \$916,460.23; operating expenses of properties, \$1,831,566.97.
- C Rations, \$3,613,973.50; barrack stores, \$81,683.68; laundry, \$190,811.80; medical stores and equipment, \$30,183.76; clothing and necessaries, \$500,128.49.
- D Wireless and signalling equipment, \$550,733.62; long distance telephone calls, \$95,165.79; telephone exchange service, \$63,069.24; telegraph services, \$40,403.38; teletype facilities, \$6,133.70; postage and Post Office box rentals, \$41,855.54.
- H This amount represents the total cost, including maintenance, of aircraft, aero engines, accessories and spare parts for training purposes, as well as an advance of \$5,000,000 U.S. funds (\$5,525,000 Canadian funds), authorized by P.C. 97/1326, April 6, 1946, to the Government of the United States as a payment on account for equipment held by the United States in War Reserve stocks. Any funds not exhausted on or before April 1, 1947, are to be repayable to the Government of Canada on demand.
- J Payments were made to private companies which, under contracts with the Crown, were responsible for the operation and maintenance of Elementary Flying Training Schools and Air Observer Schools. Expenditures comprise chiefly costs incurred by the contractors in the winding up of the affairs of these schools after they had ceased operations, including such items as civilian pay, crating and shipping costs, and audit fees.
- K This amount covers the administrative and training expenses of Air Cadet Squadrons, pay and allowances of Air Cadet officers, a grant of \$25,000 to the Air Cadet League of Canada under authority of P.C. 93/1326, April 6, 1946, and grants paid under authority of P.C. 165/6181, August 4, 1943, to Air Cadet Squadrons as follows: capitation grants of 50 cents for each junior and \$1 for each senior air cadet to graduate during the year; uniform maintenance grant of \$1.25 per uniform issued; band grant of \$2 per instrument. Uniforms and boots are supplied to air cadets at a nominal charge (approximately 50 per cent of the cost) payable in instalments, and receipts are credited to Special Receipts—Miscellaneous War Revenues.

L Photographic equipment, \$107,120.11; printing and stationery, \$2,227.82; compensation for damage to properties, \$30,357.36; funeral expenses, \$11,447.60; professional and other services, \$24,078.40; miscellaneous, \$12,426.22.

M This represents the value placed on equipment, supplies, etc., furnished directly and indirectly by the Government of the United Kingdom for use in the Training Organization, the amount of which was credited to the Open Account—United Kingdom, Air Training No. 3, which reflects the net liability of that country to Canada in respect of the cost of training of members of the Royal Air Force.

N Under the terms of an agreement, dated July 5, 1945, between the Governments of Canada and the United Kingdom, Canada undertook to accept for training, under certain conditions, all U.K. aircrew sent over by that Government, which, in turn, undertook payment of capitation fees for such training from April 1, 1945, at weekly rates dependent upon the type of training. The amount due by the United Kingdom in respect thereto was \$17,240,874.05, and was debited to the Open Account—United Kingdom—Air Training No. 3 as billings were made.

Although no formal agreements were entered into by the respective governments, Canada accepted, under the same conditions, certain pupils sent by the Governments of Australia and New Zealand. Charges were assessed at the same per capita rates applicable to U.K. trainees. The amounts due, which in respect of Australia was \$129,860 and New Zealand, \$200,376, were debited to the Open Accounts, Australia—Air Training Plan and New Zealand—Air Training Plan when billings were made.

Included in the above expenditures is an amount of \$14,109,112.64, which was determined to be Canada's outstanding obligation to the United Kingdom, in respect of the period to February 28, 1946, covering, principally, aircraft and aircraft spares furnished by the United Kingdom to Canada. Such amount, pursuant to the terms of the Canada-United Kingdom Financial Settlement, was debited to this account and credited to the United Kingdom General Settlement Account.

Allotment: General Servicing Units.....	15,000,000 00
Expenditures.....	\$14,883,601 97

A distribution of expenditures follows:

Salaries and Wages.....	171,672 84
Transportation, Travel and Freight.....	830,278 88
A Pay and Allowances.....	6,119,887 57
B Construction, Purchase, Repairs and Operating Expenses of Properties.....	663,011 65
C Personnel Supplies and Services.....	2,057,107 25
D Communication.....	287,160 09
E Miscellaneous Stores and Equipment.....	4,132,038 57
F Sundries.....	622,445 12
	\$ 14,883,601 97

This account was charged with expenditures in respect of units and formations (with the exception of those located in the North West Air Command) such as Construction and Maintenance Units, Communication Flights, Convalescent Hospitals, etc., which render administrative or other services to the four branches of activity in the Western Hemisphere, namely, Western Hemisphere Operations, Training Organization, Repatriation and Demobilization, and Surplus Equipment Units.

Also included herein are certain expenditures covering clothing, medical services, teletype services and miscellaneous procurement, which, although applicable to other activities, were left as a charge to this allotment because accounting complications inherent in a cost analysis of the relevant transactions made it impracticable to do otherwise.

Civilian employees are paid from "Salaries and Wages", with the exception of those engaged on construction projects whose salaries and wages are charged to "B". A list of those receiving salaries at annual rates of \$2,400 or over follows these comments.

Travelling expenses and allowances amounted to \$763,630.67, while the cost of freight and cartage was \$66,648.21. Lists of those civilian employees whose travelling expenses were \$300 or over follow these comments.

As of March 31, 1946, there were 655 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Applebaum, R.	\$ 2,400 00		Johnson, D. S.	2,400 00	1,450 98†
Archer, J. E.	2,820 00*		Johnson, J. S.	2,400 00	1,274 08†
Bell, R. C.	2,820 00*	\$ 495 65†	Kelly, O. G.	3,300 00	
Bemister, A. E.	2,820 00*		Kennedy, J. L.	2,820 00*	
Berg, A. J. (Mar. 24) ..	2,400 00	709 35†	Leonards, G. A. (Oct. 1) ..	3,000 00	
Bering-Liisberg, H. G.	2,820 00*	765 95	Leroux, J. P.	2,820 00*	
Bishop, R. W.	3,300 00*		Leslie, L. R. (Dec. 1) ..	2,820 00	978 56†
Bourne, G. C.	2,700 00	387 70	Lillico, R. S. B.	2,820 00*	665 30†
Bourne, J. F.	2,820 00	886 73†	MacIver, S. M.	2,820 00	308 30†
Bray, J. P.	2,700 00	1,621 63†	Manzer, R. W. (Oct. 16) ...	2,820 00*	435 34†
Burren, N. H.	2,400 00		Marquis, A.	2,820 00*	
Chestnut, K. R.	3,900 00		Martyn, O. W.	2,820 00	1,759 55†
Collins, M. C. (Sept. 20) ..	4,620 00*		Mathewson, B. A.	2,820 00*	
Connolly, H. J.	3,900 00		May, E. H.	2,820 00	
Corish, J. F.	2,400 00		McArthur, N. G.	2,700 00	
Crossley, W. E.	3,300 00	1,369 07†	McClary, N. H.	3,600 00	3,025 00†
Cuthbert, S. R.	2,820 00*	443 72†	McDiarmid, R. B.	2,400 00	1,081 58†
Cuthbertson, W. B.	2,820 00*		McEachern, D. J.	2,820 00*	510 78†
Davies, R. L.	2,400 00		McGaully, H. C.	2,820 00*	360 30†
Davis, F. L.	3,600 00	367 31†	Miard, H. T.	3,300 00*	363 01
Dilworth, H. M.	3,600 00	2,074 97†	Mill, J. G.	2,820 00	902 80†
Dowling, H. M.	2,400 00	332 76†	Neuman, T. O.	3,300 00	
Fownes, F. J. (Sept. 1) ..	3,600 00*	702 94†	Newcombe, W. A. (Nov. 1) .	2,400 00	
Garrett, E. J.	2,820 00		Ostrom, J. A.	2,400 00	
Gifford, F. D.	2,820 00*	1,132 55†	Patterson, H. W.	2,820 00*	
Gilbert, F. A. (Aug. 13) ...	2,820 00*		Perkins, C. L.	2,400 00	
Godfrey, W. R. (Nov. 1) ...	2,820 00		Prokopy, P. J.	2,820 00	
Grant, M. G.	2,400 00	641 30†	Scott, G. L.	5,000 00	
Greenlees, A. H. (Feb. 12) ..	3,600 00	1,259 07†	Somerville, A. L. H.	3,900 00*	1,674 25†
Hammersley, H. A. J.	3,300 00	1,916 06†	Stanton, N. J.	2,820 00	
Harding, W. A.	2,400 00		Stevenson, R. J.	2,820 00*	957 54†
Hargreaves, W. T.	2,820 00*	1,302 60†	Tait, T. W.	3,600 00*	394 87†
Harris, L. E. (Oct. 15) ..	2,820 00*		Taylor, G. L.	2,820 00*	1,872 11
Heaney, C. J.	2,400 00		Tobey, L. R. A.	2,820 00	
Hill, G. R.	3,300 00	327 59†	Ward, T.	5,000 00	841 63†
Hilts, I. F.	2,820 00*	3,412 76†	Wheeler, H. V. G.	2,820 00	
Holdsworth, W.	2,820 00	1,585 78†	Wilson, J.	2,820 00*	1,134 47†
Holohan, E. J.	2,820 00*	875 89†	Wootton, C. F. (Aug. 13) ...	2,820 00	
Howes, G. E.	2,820 00*		Yuill, J. L. (Aug. 18) ..	3,300 00*	
Hughson, H. G.	2,820 00*	2,020 79†			

The following employees, whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: L. W. Bering, \$433.76†; J. L. Cowie, \$1,132.10†; J. H. Douglas, \$427.06†; S. H. Grist, \$619.45†; A. E. Groombridge, \$832.85†; J. Hamilton, \$385.95†; G. M. Harris, \$729.73†; B. Henderson, \$450.37†; A. K. Herrington, \$1,837.60†; G. E. Howes, \$557.55†; G. F. James, \$649.45†; H. P. Keith, \$1,446.48; L. Keith, \$392.45; R. H. Kennedy, \$761.25†; S. Kennedy, \$336.60; W. C. MacDonald, \$896.02; F. F. Mang, \$703.98†; F. J. Markham, \$961.02†; D. W. Martin, \$948.87†; J. H. McKinney, \$914.02†; F. W. Meredith, \$1,562.18†; H. W. Patterson, \$358.76†; R. Rayworth, \$969.73†; C. H. Rutledge, \$359.11; L. C. Scull, \$666.84†; A. Stafford, \$465.30†; L. S. Westman, \$855.90; L. B. Whiteway, \$1,458.19†; J. A. Whitlock, \$379; C. A. Whittet, \$324.85; R. L. Wilcock, \$342.60; L. M. Wilson, \$458.45†.

† These items include travelling expenses charged to other accounts of this and other departments in the amounts listed:—

Training Organization, \$2,163.79;

Department of Mines and Resources, Vote 491, \$1,927.94, War and Demobilization Allotment, \$332.76;

Department of National Health and Welfare, War and Demobilization Allotment, \$709.35;

Department of Reconstruction and Supply, War and Demobilization Allotment, \$4,979.10;

Department of Transport, Vote 387, \$21,943.81; Vote 388, \$427.06; Vote 389, \$341.29; War and Demobilization Allotment, \$11,813.31.

Further details of the above distribution of expenditures are given below.

A Pay and Allowances. Direct pay to service personnel, \$2,621,946.64; assigned pay, \$2,031,744.60; dependents' allowances, \$1,462,412.72; other allowances, \$3,783.61.

- B *Construction, Purchase, etc., of Properties.* Salaries, settlements of land purchases, easements, and miscellaneous charges in connection with airport development (under the supervision of the Department of Transport), \$404,663.04; operating expenses of properties, including rentals, water, light, heat, freight and sanitary services, \$171,803.72; renewals, repairs and maintenance of properties, \$77,949.76; miscellaneous, \$8,595.13.
- C *Personnel Supplies and Services.* Clothing and necessities, \$886,731.42; rations, \$448,373.70; barrack stores, \$156,446.72; laundry, \$22,010.45; medical services, \$543,544.96.
- D *Communication.* Telephone services, \$39,382.01; telegraph services, \$6,465.38; teletype services, \$230,641.35; postage and rental of Post Office boxes, \$10,671.35.
- E *Miscellaneous Stores and Equipment.* Electrical stores, machine tools, navigation equipment, fire fighting apparatus, general hardware, and sundry building material, \$264,538.57. P.C. 1189 of March 29, 1946, authorized payment not to exceed \$12,000,000 U.S. funds for the purchase of surplus equipment and supplies in Canada owned by the Government of the United States of America and an amount of \$3,867,500 (Canadian funds) was paid from this allotment for the portion acquired by the Department of National Defence—Air Services.
- F *Sundries.* Mechanical transport, \$44,493.84; gasoline and oil, \$116,331.08; printing and stationery, \$461,620.20.

Allotment: Repatriation and Demobilization	72,500,000 00
Expenditures	\$72,153,354 66

A distribution of expenditures follows:

Salaries and Wages.....	386,374 24
A Travel, Transportation and Freight.....	9,394,433 20
B Pay and Allowances.....	61,276,504 19
C Construction, Repairs and Operating Expenses of Properties.....	297,227 11
D Communications	111,976 55
E Personnel Supplies and Services.....	671,259 95
F Sundries	15,579 42
	\$ 72,153,354 66

This allotment was charged with expenditures in respect of units and formations engaged in repatriation and demobilization duties. Such units included Release Centres, Personnel Counsellors, School, and No. 1 Repatriation Depot, Lachine, Quebec.

Civilian employees are paid from "Salaries and Wages", with the exception of those on construction projects, whose salaries and wages are charged to "C".

As of March 31, 1946, there were 450 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. F. P. Andrews, \$2,520; C. K. Cowan, \$2,520; W. G. Gillespie, \$2,520 (Feb. 1); J. C. O'Reilly, \$2,520.

Further details of the above distribution of expenditures are given below.

- A Travelling expenses and allowances of: civilian and service members-employed at units engaged in repatriation and demobilization duties; officers and airmen on retirement or discharge to places of residence in Canada and abroad; dependents of members of the R.C.A.F. (Regular) on retirement or discharge. Also included is the cost of west-bound troopship passages in respect of personnel repatriated from overseas and the cost of transporting their dependents from overseas.
- B Pay issued to personnel, \$27,664,713.60; assigned pay, \$4,468,497.99; dependents' allowances, \$3,049,243.82; rehabilitation grants, \$12,186,329.69; outfit allowances, \$208,326.02; civilian clothing on discharge and to members of the R.C.A.F. (Regular), \$13,699,393.07. In addition to the sum shown for rehabilitation grants, other payments on this account were made from the following allotments: Western Hemisphere Operations, \$5,859,954.69; Overseas Operations, \$242,994.04.
Under authority of P.C. 1701, April 30, 1946, all members of the R.C.A.F. (Regular) serving in the Western Hemisphere were entitled to the rehabilitation grant and dependents' allowances in issue, as well as civilian clothing allowance of \$100 per person.
- C Construction and improvement of properties, \$17,502.86; operating expenses of properties, \$242,020.17; renewals, repairs and maintenance, \$37,704.08.
- D Telephone services, \$17,040.59; telephone tolls, \$16,950.53; telegraph services, \$57,932.26; postage and rental of Post Office boxes, \$19,878.22; other communication services, \$174.95.
- E Rations, \$616,107.04; laundry, \$34,952.78; medical services, \$20,200.13.
- F Miscellaneous stores, \$11,470.72; funeral expenses, \$2,735; sundries, \$1,373.70.

Allotment: Surplus Equipment Units	850,000 00
Expenditures	\$ 814,817 28

A distribution of expenditures follows:

Salaries and Wages.....	35,525 27
Transportation	88,434 97
A Pay and Allowances.....	507,943 50
B Construction, Repairs and Operating Expenses of Properties.....	66,031 49
C Personnel Supplies and Services.....	97,978 26
D Communications	11,764 74
E Sundries	7,139 05
	\$ 814,817 28

This allotment provides for expenditures in respect of units engaged in the custody and servicing of equipment which is surplus to R.C.A.F. requirements.

As of March 31, 1946, there were 254 civilian employees being paid from this account.

Further details of the above distribution of expenditures are given below.

- A Pay issued to personnel, \$193,122.90; assigned pay, \$187,546.68; dependents' allowances, \$127,273.92.
- B Fuel, \$10,294.08; light, power and water, \$45,452.09; miscellaneous stores, \$3,154.34; maintenance and repairs to roads and buildings, \$4,630.98; acquisition of land, \$2,500.
- C Rations, \$95,851.25; laundry, \$2,097.02; medical services, \$29.99.
- D Long distance telephone calls, \$3,951.10; telegrams and cables, \$3,190.63; telephone exchange services, \$2,957.66; postage and Post Office box rentals, \$1,665.35.
- E Motor transport parts and spares, \$1,133.68; miscellaneous professional services, \$1,212.61; miscellaneous stores, \$4,792.76.

Allotment: Restricted Servicing Units	39,000,000 00
Expenditures	\$38,622,863 43

A distribution of expenditures follows:

Salaries and Wages.....	5,420,680 26
Travel, Transportation and Freight.....	2,619,239 52
A Pay and Allowances.....	20,357,910 78
B Construction, Purchase, Repairs and Operating Expenses of Properties.....	1,447,072 98
C Personnel Supplies and Services.....	1,568,163 50
D Communications	253,598 74
Mechanical Transport Vehicles and Marine Craft.....	129,058 24
Fuel Costs for Aircraft, Mechanical Transport and Marine Craft.....	669,140 50
E Aircraft, Engines and Spares, including Overhaul.....	5,618,121 65
Miscellaneous Stores and Equipment.....	405,056 74
F Sundries	134,820 52
	\$ 38,622,863 43

This allotment provides for expenditures in respect of units and formations such as Equipment Depots, Repair Depots, Explosive Depots, Aircraft Inspection Detachments, etc., which render administrative or other service to the two main activities of the Royal Canadian Air Force in the Western Hemisphere, namely, Western Hemisphere Operations and Training Organization.

Also included herein are certain expenditures for clothing, overhaul of aircraft and engines, freight and miscellaneous equipment and services, which although applicable to other activities were left as a charge to this allotment because accounting complications inherent in a cost analysis of the relevant transactions made it impracticable to do otherwise.

Civilian employees are paid from "Salaries and Wages" except those engaged in connection with construction projects, whose salaries and wages are charged to "B".

A list of those receiving salaries at annual rates of \$2,400 or over follows these comments.

Travelling expenses and allowances amounted to \$1,577,360.88, while the cost of freight and cartage was \$1,041,878.64. Lists of those civilian employees whose travelling expenses were \$300 or over follow these comments.

As of March 31, 1946, there were 2,128 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, T. V. (Sept. 25)	\$ 2,760 00*		Doyle, J. A. (Feb. 1)	2,760 00*	
Allen, C. C. (Aug. 26)	2,760 00*		Edwards, A. G.	2,520 00	
Allen, H. F. (Oct. 24)	3,600 00		Einarsson, E.	3,240 00*	
Allison, A. E.	3,240 00*		Elliott, T. A. (Oct. 16)	2,760 00*	464 86
Bailey, C. R. (Oct. 11)	2,760 00*		Elsley, E. M.	3,240 00*	
Baker, H. T. (Nov. 1)	2,760 00*		Etherington, W. K. (Sept. 1)	2,760 00*	
Ballantyne, J. H. H.	2,400 00	\$ 313 92 .	Ferguson, R. B. (July 26)	2,760 00*	
(Oct. 12)			Filkin, H. W.	2,400 00	
Bate, W. A.	3,000 00		Fleming, B. (Nov. 11)	2,760 00*	
Bates, W. W. (Aug. 26)	2,760 00*		Fleming, M. R.	3,240 00*	
Beard, F. N. (Sept. 26)	2,760 00*		Forker, A. M.	2,760 00	
Bell, J. B.	2,520 00		Forrest, J. W. (Nov. 29)	2,760 00*	
Benedictson, B. V.	2,760 00*		Frank, C. A. (Sept. 8)	2,760 00*	
Bevan, G. H. (July 10)	2,760 00*		Fryers, W. R.	2,760 00*	
Bishop, C. J. (Aug. 9)	2,760 00*		Galbraith, E. A. S.	2,760 00*	
Black, C. G. (Sept. 26)	2,760 00*		Gear, W.	2,520 00	
Blackhall, J. M.	2,760 00*		Ginnae, E. L. (Oct. 1)	3,000 00	
Bocking, J. (Aug. 22)	2,760 00*		Godfrey, W. K. (Aug. 28)	2,760 00*	
Boyd, D. W.	3,120 00*		Godson, W. L.	3,240 00*	
Bragg, J. G. (Sept. 19)	2,760 00*		Greenwood, A. H. (Oct. 7)	2,520 00	
Break, G. F. (July 25)	2,760 00*		Gregory, C. G. (Dec. 11)	3,600 00	
Brewer, H. J. (Sept. 4)	2,760 00*		Grey, H. L.	2,520 00	
Brickman, E. A.	2,760 00*		Hall, G. W. (Sept. 23)	2,760 00*	
Brinacomb, A. K. (Sept. 5)	2,760 00		Hallman, E. S.	2,760 00*	
Burbridge, F. E.	2,760 00*		Hamer, T. H.	2,880 00	
Burford, E. R.	2,760 00*		Hamilton, W. J.	2,400 00	
Burger, H.	2,496 00		Hamilton, W. R.	3,240 00*	
Burt, E.	2,520 00		Hannaford, W. M.	2,400 00	
Busche, G. M.	2,760 00		Hanson, D. M. (Sept. 30)	2,760 00*	
Butterill, R. D. (Oct. 1)	3,240 00*		Harrison, T. A. (Sept. 1)	2,760 00*	
Bvrne, M. J.	2,400 00		Heath, F. J. (Dec. 9)	3,540 00	
Cafley, R. M. (Sept. 12)	2,400 00		Heise, J. K.	2,760 00*	
Callagher, W. P.	2,520 00		Higgins, G. K. (Oct. 23)	2,760 00*	
Cameron, H. D.	3,240 00*		Hill, G. A. (Nov. 17)	3,120 00	
Capelle, H. G.	3,240 00*		Hoover, A. A.	3,240 00*	
Carther, J. R. (Sept. 19)	2,760 00*		How, H. W. (Sept. 20)	2,760 00*	
Chester, R. N. (Sept. 9)	2,760 00*		Howard, E.	2,820 00	
Christie, A. S. (Sept. 9)	2,760 00*		Howard, E. H. (July 1)	2,820 00	
Clark, W. G.	3,240 00*	550 29	Hubley, C. E. (Oct. 5)	2,760 00*	
Clendenning, G. L.	3,240 00*		Hunchak, N. (Aug. 31)	2,760 00*	
Colelough, W. H. (Sept. 1)	2,400 00*		Hunt, C. F.	2,760 00*	
Conway, J. A. (Jan. 11)	3,240 00*		Hunt, R. W. (Sept. 26)	2,640 00	
Cooke, F. T.	3,000 00		Ingall, A. F.	2,760 00*	
Corbett, C. A.	3,120 00		Innes, F. A. (Sept. 21)	2,760 00*	
Craddock, R. H. (Sept. 11)	3,240 00*		Jackson, J. C. (Oct. 3)	2,760 00*	
Cross, W. E. H. (Sept. 11)	2,760 00*		Jarmain, W. R. (June 22)	2,760 00*	
Crowley, J. H. (Sept. 9)	2,760 00*		Jeffrey, A. A. (Oct. 3)	2,760 00*	
Crumpler, C. A. (Aug. 21)	3,600 00		Johnston, H. R. E.	2,520 00	
Curtiss, T. (Sept. 8)	2,400 00		Johnston, H. W.	2,760 00*	
Davies, D. M. (Sept. 18)	2,760 00*		Jones, A. L. (Sept. 14)	2,760 00*	
Dean, N. S. (Dec. 29)	2,760 00*		Jones, E. H. (Nov. 11)	2,760 00*	333 43
Dearborn, H. G.	3,240 00*		Kay, W. (Sept. 30)	2,760 00*	
Delisle, S. E.	2,760 00*		Kearns, E. (Feb. 1)	2,640 00	
Denison, P. J.	3,240 00*		Kelly, F. M.	3,240 00*	
Denton, W. G.	2,400 00		Kendall, G. R.	3,240 00*	
Desroches, A. J. (Nov. 1)	2,760 00*		Kindred, F. (Jan. 23)	2,520 00	
Dexter, E. H. V.	2,760 00*		Kinne, E. (Feb. 1)	2,460 00	
Dexter, R. N.	3,240 00*		Laking, L. (June 9)	2,760 00*	
Dickin, H. J. E. (Oct. 2)	2,760 00*		Lamont, A. H. (Jan. 26)	2,760 00*	
Doe, W. (Oct. 5)	2,640 00		Lane, C. H.	2,400 00	
Donald, J. G.	2,520 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lapierre, A. (Nov. 1).....	2,520 00			Rogers, R. (Sept. 26).....	2,760 00*
Lauder, J. R.	2,760 00*			Rogerson, W. H. (May 1) ..	2,820 00
Lawrence, G. E. G. (Oct. 9).	2,520 00			Rolland, D. C.	2,520 00
Lee, J. (Apr. 26).....	2,520 00			Rollo, A. P.	2,820 00
Lefort, G. M. (Jan. 17).....	2,400 00			Ross, D. (June 21).....	2,760 00
Legault, E. G. (Oct. 1).....	2,520 00			Ross, D. S. G. (July 5).....	2,580 00
Levi, D. D. (Sept. 16).....	2,760 00			Ross, R. D. (Aug. 22).....	2,760 00*
Linington, F. W. (July 4) ..	2,400 00			Rutherford, R. J.	2,760 00*
Little, J. E. (Oct. 17).....	2,760 00*			Saltzman, P. P.	2,760 00*
Loptson, F. H. (Sept. 19)...	2,760 00*	350 84		Scott-Peer, D. E.	2,880 00
Lowndes, B. V. (Oct. 13)...	2,760 00			Sellers, W. M. Jr. (Jan. 6) ..	2,880 00
Lynch, C. V.	2,820 00			Shales, W. D.	2,760 00*
MacIntosh, W. C. (Nov. 14)	2,520 00			Simons, W. H. (Sept. 30)...	3,240 00*
MacKay, S. B.	2,760 00*			Sinclair, R. E. (Sept. 16)...	2,760 00*
MacLean, H. H.	2,400 00			Skinner, R. M. (Sept. 25)...	2,760 00*
MacNeil, J. A. D.	3,240 00*			Smedley, F. (Oct. 6).....	2,400 00
MacReady, W. C. (Sept. 1).	2,760 00*			Smiley, W. J.	2,520 00*
Mahafy, F. R.	2,760 00*			Smith, D. O. (Oct. 23).....	2,760 00*
Main, O. W. (Oct. 10).....	2,760 00*			Smith, G. M. (Mar. 31)....	2,400 00
Martinson, R. L. (Sept. 18).	2,640 00			Smith, H. E.	2,520 00
McCracken, A. R. (Oct. 18).	3,240 00*			Smith, O. L.	2,760 00*
McDonald, N. A.	2,760 00*			Smith, W. A. (Sept. 23)....	2,400 00
McFadyen, H. C. (Oct. 9) ..	2,400 00			Spence, R. O. (Sept. 18)...	2,760 00*
McGlenning, L. K.	2,760 00*			Stevens, C. E.	3,240 00*
McKay, G. A.	2,760 00*			Stewart, W. W.	2,760 00*
McLean, S. (Nov. 1).....	2,760 00*			Storr, H.	2,400 00
McPherson, C.	2,640 00			Sutherland, C. H.	3,240 00*
Millar, L. T.	2,760 00*			Swanick, R. W. (Sept. 23) ..	2,760 00*
Miller, I. C.	2,400 00			Thomas, M. K.	2,760 00*
Miller, J. R.	3,240 00*			Thurber, W. C. (July 23)...	2,760 00*
Miller, L. (Nov. 7).....	2,520 00			Toombs, L. E. (Sept. 23)...	2,760 00*
Mitchell, D. M.	3,240 00*			Townsend, J. A.	2,760 00*
Moe, J. G. (Sept. 12).....	2,760 00*			Tropea, O. (Nov. 1).....	2,760 00*
Moncur, J. (Oct. 3).....	2,760 00*			Trout, H. (Sept. 8).....	2,400 00
Montgomery, G. R.	2,760 00			Tucker, H. V.	3,240 00*
Moore, G.	3,000 00			Turner, F. J. (July 10)....	2,760 00*
Morris, G. L.	2,400 00			Turner, R. F.	2,640 00
Morrison, L. B. (Sept. 1)...	2,760 00*			Valeriotte, S.	2,400 00
Nixon, T. A. (Oct. 16).....	2,760 00*			Vaughan, H. S. (Oct. 7)....	2,760 00*
Noble, C. A.	2,700 00			Vogt, A. F. (Sept. 8).....	2,760 00*
O'Brien, R. H.	2,760 00*			Walden, F. A. (Sept. 23)...	2,760 00*
O'Connell, E. R.	2,700 00			Walkden, R. W.	3,240 00*
Oldrieve, D. D. (July 1)....	2,760 00*			Walker, J. H.	2,400 00
O'Reilly, J. D. (Sept. 29)...	2,760 00*			Wallace, W. S. C.	2,760 00*
Osmond, H. L.	3,240 00*			Ward, A.	2,580 00
Page, D. E.	3,240 00*			Washburn, G. H.	3,240 00*
Page, F. A.	2,760 00*			Wells, J. H. (Sept. 9).....	2,760 00*
Parker, M. A. (June 24)....	2,760 00*			West, G. R. (Oct. 18).....	2,400 00
Parkhurst, H. M. (Sept. 25).	2,760 00*			White, R. S. (Oct. 17).....	2,760 00*
Parkinson, D. H.	2,760 00*			Wiles, G. A. (May 1).....	2,400 00
Parnall, J. E. A. (Sept. 22).	2,760 00*			Williams, E. D. M.	2,760 00*
Patrick, G. V. (Sept. 1).....	2,760 00*			Williams, J. K. (Oct. 2)....	2,760 00*
Paulson, C.	2,760 00*			Wilson, G. (Sept. 18).....	2,760 00*
Petit, K. G.	2,760 00*			Wilson, J. R.	2,760 00*
Piercy, B. (Sept. 7).....	2,760 00*			Wilton, C. K. (Sept. 19)...	2,760 00*
Pilcher, F. E. V. (Sept. 19).	2,760 00*			Woodbridge, J. H.	3,000 00
Powe, N. N.	3,240 00*			Woodbury, L. E. (Sept. 7) ..	2,760 00*
Quigg, J. D.	2,880 00			Wright, A. L. (July 15)....	2,760 00*
Quine, J. F.	2,760 00*			Wright, D. J.	2,760 00*
Riddle, F. M. (Sept. 27)....	2,760 00*			Wybourn, E. S. (Sept. 30) ..	2,760 00*
Roberts, C. J.	2,520 00			Yould, J. O. (Mar. 3).....	2,700 00
Roberts, F. W.	2,520 00			Young, M. A. (Aug. 22)....	2,760 00*

† This item was charged to the Western Hemisphere Operations allotment.

W. J. Green, whose salary rate was under \$2,400, received travelling expenses of \$516.

W. J. Smiley received living allowance of \$15 per month.

Further details of the above distribution of expenditures are given below.

- A *Pay and Allowances.* Pay issued to personnel, \$9,812,175.52; assigned pay, \$6,243,279.54; dependents' allowances, \$4,280,696.53; outfit allowances, \$21,759.19.
- B *Construction, Purchase, Repairs and Operating Expenses of Properties.* Fuel, \$535,870.90; light, water and power, \$437,610.79; sanitary services, \$10,083.40; rent of land, \$9,651.97; rent of buildings, \$69,631.93; other rentals, \$18,841.80; acquisition of land, \$104,108.99; construction of buildings, roads and maintenance, \$85,518.59; construction and maintenance by the Department of Transport, \$30,163.67; sundry building material, \$35,395.41; miscellaneous stores, \$77,122.77; maintenance of stores and equipment, \$33,072.76.
- C *Personnel Supplies and Services.* Clothing and necessaries, \$1,452,167.43; laundry, \$111,064.62; medical services, \$4,931.45.
- D *Communications.* Wireless and signalling equipment, including installation, \$69,849.85; long distance telephone calls, \$64,455.60; telegrams and cables, \$25,528.05; telephone exchange service, \$47,958.49; telephone and teletype facilities, \$5,693.73; postage and Post Office box rentals, \$40,113.02.
- E *Aircraft, Engines and Spares, including Overhaul.* Aircraft parts, \$42,429.20; overhaul of aircraft and engines, \$5,575,692.45.
- F *Sundries.* Photographic equipment, \$6,662.30; printing and stationery, \$21,683.30; office appliances and office furniture, \$39,693.63; compensation for damage to property, \$9,090.97; funeral expenses, \$2,412.50; miscellaneous professional services, \$11,634.11; R.C.A.F. contribution to National Research Council for aeronautical research, \$25,000; miscellaneous, \$18,643.71.

The United Kingdom's outstanding obligation to Canada, in respect of the period to February 28, 1946, for services rendered in the overhaul of aircraft was determined to be \$895,719.33, which amount, pursuant to the terms of the Canada-United Kingdom Financial Settlement, was credited to this allotment and debited to the United Kingdom General Settlement Account.

Allotment: Headquarters and Command Administration	18,100,000 00
Expenditures	\$17,880,420 41

A distribution of expenditures follows:

Salaries and Wages.....	1,956,199 81
Transportation	1,199,831 40
A Pay and Allowances.....	13,436,763 37
B Construction, Repairs, and Operating Expenses of Properties.....	392,248 27
C Personnel Supplies and Services.....	360,224 74
D Communications	300,340 97
E Sundries	234,811 85
	\$ 17,880,420 41

This allotment provided for expenditures in respect of the following units and formations: Royal Canadian Air Force Headquarters, Ottawa; Canadian Air Attaché, Washington; Air Member, Canadian Joint Staff Headquarters, Washington; R.C.A.F. Financial Liaison Unit, New York; Maintenance Command Headquarters, Uplands, Ont.; Headquarters, No. 1 Air Command, Trenton; No. 2 Air Command Headquarters, Winnipeg; Eastern Air Command Headquarters, Halifax; Western Air Command Headquarters, Vancouver; No. 1 R.C.A.F. Requirements Detachment, Dayton, Ohio; No. 2 R.C.A.F. Requirements Detachment, Philadelphia, Pa.; No. 48 Aircraft Inspection Detachment, Burbank, Cal.

Civilian employees are paid from "Salaries and Wages", with the exception of those on construction projects, whose salaries and wages are charged to "B". A list of those receiving salaries at annual rates of \$2,400 or over follows these comments.

Travelling expenses and allowances amounted to \$1,144,784.71, while the cost of freight and cartage amounted to \$55,046.69. Lists of those civilian employees whose travelling expenses were \$300 or over follow these comments.

As of March 31, 1946, there were 1,243 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Berry, B. C. (Oct. 1).....	\$ 2,820 00	\$ 469 49	Carter, J. B.	3,120 00	
Brooks, E. A.	2,400 00*		Clare, A. (Sept. 1).....	2,400 00*	
Carriere, S. A. (Aug. 1).....	2,640 00*		Clark, A. O.	2,520 00	
Carter, F. J.	2,700 00		Clark, F. W. G.	3,600 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Clarke, F. (Nov. 6).....	2,460 00		MacKay, W. D. (Apr. 1)....	2,400 00	
Dales, J. A. (Dec. 31).....	2,764 60		MacLean, W. A.	3,240 00	
Devore, S. (Sept. 22).....	3,000 00		Malcolm, J.	2,520 00	
Drouyn, H.	2,460 00		Manhard, W. E. (July 8)....	3,400 00	
Fitzpatrick, L. M. (Mar. 31) .	2,400 00		McKechnie, L. M.	4,800 00	
Fulford, C. R.	2,449 80		Melanson, J. E. (June 5)....	3,600 00	
Gillespie, C. C. (Dec. 26)....	3,420 00		Miles, E. L.	3,600 00	
Halley, J.	2,700 00		Morrow, F. C.	2,580 00	
Hollyman, F. K. (Apr. 30)....	4,890 00		Nickle, A. G. (Sept. 22)....	2,940 00	1,406 47
Holyman, F. H. (May 31)....	2,460 48		O'Brien, G.	2,760 00	
Hopkins, J. W. (June 30)....	3,360 00	460 18	Paisley, S. E.	2,640 00	1,509 25
Jenness, D.	5,000 00		Robertson, J. C.	2,400 00	
Kenalty, B. J.	3,720 00		Robinson, J. A. (May 17)....	3,255 96	
Knight, A. R. (Sept. 1).....	3,060 00	432 80	Searle, J. M. (June 1).....	2,580 00	
Kuszewski, Z. (June 30)....	3,120 00		Sharp, F. M. (Feb. 19).....	2,820 00	
Laforrest, J. P. A. (June 16) .	2,820 00		Sheehan, J. B. (July 8)....	2,460 00	
Langston, G. W.	2,645 64		Silverthorn, H. F.	2,820 00	323 78
Leggatt, C. W. (May 1).....	4,020 00*		Simms, C. E. (Apr. 15)....	3,300 00	
LeMarque, E. C. W. (Oct. 1) .	2,820 00		Soper, J. H. (June 30).....	2,778 12	456 89
Lennox, E. E. (Oct. 23).....	2,600 00		Sprentall, G. A.	2,457 00	
Leon, B. (Sept. 17).....	4,500 00		Tupper, R. J.	2,580 00	
Lidgren, A. H. (Oct. 17)....	3,120 00		Webb, R.	2,400 00	
Lord, T. D. (Aug. 11).....	4,500 00		Webb, R. E.	2,400 00	
MacCallum, D. D.	2,400 00				

The following non-salaried employees received actual living and travelling expenses of \$300 or over: N. L'E. Fawcett, \$896.01; C. Gerow, \$1,704.46.

The following employees, whose salary rates were under \$2,400 on that date, were paid travelling expenses of \$300 or over: R. G. Adams, \$845.07; M. B. Cavanagh, \$678.09; W. Doran, \$381.14; E. A. Hill, \$746.91; W. T. Tait, \$839.82; F. L. Walters, \$678.09.

The following employees, receiving salaries at annual rates of \$2,400 or over, received living allowances as of March 31, 1946, or dates of discontinuance (shown in parentheses) at rates listed: F. J. Carter, \$15 per month; J. B. Carter, \$15 per month; J. A. Dales, \$65 per month (Dec. 31); S. Devore, \$15 per month (Sept. 22); H. Drouyn, \$15 per month; C. R. Fulford, \$97 per month; J. Halley, \$15 per month; Z. Kuszewski, \$40 per month (June 30); E. E. Lennox, \$15 per month (Oct. 23); B. Leon, \$15 per month (Sept. 17); A. H. Lidgren, \$15 per month (Oct. 17); D. D. MacCallum, \$15 per month; J. E. Melanson, \$1.70 per day (June 5); G. O'Brien, \$15 per month; J. A. Robinson, \$8 per day (May 17); H. F. Silverthorn, \$65 per month; G. A. Sprentall, \$15 per month; R. J. Tupper, \$15 per month.

B. A. Rogers, Special Assistant to the Deputy Minister of Justice, was paid travelling expenses amounting to \$950.79. He was also paid a living allowance at the rate of \$15 per day for 171 days, and, under an arrangement whereby the cost was to be apportioned among the three Services, an amount of \$1,795.50 was charged to this allotment as this Department's proportion.

Further details of the above distribution of expenditures are given below.

- A Pay issued to personnel, \$7,792,729.03; assigned pay, \$3,395,913.40; dependents' allowances, \$2,229,360.73; outfit allowances, \$18,420.22; other allowances, \$339.99.
- B Operating expenses of properties, \$235,654.04; construction and improvements of properties, \$118,195.33; repairs, renewals and maintenance of properties, \$38,398.90.
- C Rations, \$343,475.74; laundry, \$14,164.08; medical services, \$2,584.92.
- D Telephone services, \$165,011.73; telegraph services, \$69,434.21; postage and Post Office box rentals, \$61,820.45; other communication services, \$4,074.58.
- E Payments to National Research Council for aviation medical research and photographic research, \$62,472.74; printing and stationery, \$89,482.13; mechanical transport, \$16,064.84; miscellaneous stores, \$24,854.93; compensation for damages to properties, \$7,406.17; miscellaneous, \$34,531.04.

Allotment: Design and Development of Aircraft and Engines.....	500 00
Expenditures.....	\$ 218 65

This account is charged with expenditures in respect of the research and development of an improved type of twin engine trainer aircraft, the development of gas-turbine propelled fighter aircraft and other research and development projects.

Write-down of Active Assets—The United Kingdom Financial Agreement Act, c. 12,
1946 \$425,000,000 00

Article 7 of the Agreement reads "The Government of Canada agrees to cancel the amount owing by the Government of the United Kingdom to the Government of Canada with respect to the British Commonwealth Air Training Plan, which amount the two Governments agree is \$425,000,000".

List of Suppliers

Suppliers and contractors receiving \$10,000 or more are listed below.

Acadia Construction Co., Ltd., \$439,942.15; Aircraft Hydraulic Supplies, Limited, \$30,189.66; Aircraft Repair Ltd., \$204,877.23; Alberta Laundry Ltd., \$10,381.47; Province of Alberta, \$41,082.86; University of Alberta, \$18,059.78; Allanson Armature Mfg. Co., Ltd., \$64,603.89; Allore Co., Ltd., \$12,960.83; Alpha Aracon Radio Co., Ltd., \$36,477.94; Anglo Canadian Oils Ltd., \$197,598.95; Anglo Canadian Wire Rope Co., Ltd., \$16,017.23; Aurele Arsenault, \$10,841.97; Associated Chemical Co. of Canada, Ltd., \$17,080.45; Associated Screen News, Ltd., \$28,155.49; Atlas Polar Co., Ltd., \$28,596.28; Automatic Electric (Canada) Ltd., \$40,103.80; Aviation Electric, Ltd., \$283,185.76; Avon River Power Co., Ltd., \$21,638.50.

The B. G. Export Corporation, \$50,229.84; W. L. Ballentine Co., Ltd., \$13,496.51; Barr & Anderson, Ltd., \$10,462.37; Bausch & Lomb Optical Co., Ltd., \$29,162; G. R. Bell, \$51,084.07; Bell Telephone Co. of Canada, \$297,144.53; Bennett & White Construction Co., Ltd., \$211,453.38; A. C. Benson Shipyard, Ltd., \$32,708.33; Bepeo Canada Ltd., \$10,590.04; Blakeny & Son, Ltd., \$12,225.65; Boeing Aircraft of Canada, Ltd., \$233,750.42; The Borden Co., Ltd., \$75,685.69; G. A. Boulet Ltee., \$16,185.25; S. F. Bowser Co., Ltd., \$45,353.49; Bras d'Or Coal Co., Ltd., \$24,270.66; W. C. Brennan Contracting Co., \$40,478.41; British Aeroplane Engines Ltd., \$308,779.80; British Air Commission, \$17,833.24; British American Oil Co., Ltd., \$2,046,444.78; British Columbia Electric Railway Co., Ltd., \$254,415.54; British Columbia Equipment Co., Ltd., \$15,790.82; British Columbia Marine Engineers & Shipbuilders, Ltd., \$15,836.46; Province of British Columbia, \$10,790.02; British Columbia Steamship Co., Ltd., \$25,426.29; British Columbia Telephone Co., \$168,658.71; Brown Corporation, \$17,125; Mort Brown Ltd., \$23,964.88; Buffalo Cap & Neckwear, Ltd., \$33,413.14; W. E. Burns, \$12,763.74; Burrard Shipyard & Engineering Works, Ltd., \$28,818.54; Butterfly Hosiery Co., Ltd., \$11,583.90; A. F. Byers Construction Co., Ltd., \$74,683.16.

City of Calgary (various departments), \$38,017.86; Calgary Power Co., Ltd., \$52,857.35; Canada Cement Co., Ltd., \$101,249.30; Canada Coal, Ltd., \$45,348.20; Canada Electric Co., Ltd., \$12,152.01; Canada Packers, Ltd., \$21,532.20; Canada Shipping Co., \$14,710.26; Canada Wire & Cable Co., Ltd., \$41,185.66; Canadair, Ltd., \$191,789.63; Canadian Aircraft Instruments & Accessories, Ltd., \$78,563.69; Canadian Airways, Ltd., \$46,039.91; Canadian Boxes, Ltd., \$15,479.30; Canadian Car & Foundry Co., Ltd., \$1,403,824.87; Canadian Comstock Co., Ltd., \$64,879.42; Canadian Durex Abrasives, Ltd., \$13,509.46; Canadian Fairbanks Morse Co., Ltd., \$39,543.08; Canadian General Electric Co., Ltd., \$363,185.67; Canadian Government Merchant Marine, Ltd., \$33,021; Canadian Import Co., Ltd., \$40,273.24; Canadian Industries Ltd., \$61,340.07; Canadian Kodak Co., Ltd., \$90,220.74; Canadian Liquid Air Co., Ltd., \$46,486.25; Canadian Marconi Co., \$82,475.20; Canadian National Carbon Co., Ltd., \$23,235.61; Canadian National Exhibition, \$41,247.67; Canadian National Express, \$210,045.38; Canadian National Railways, \$7,658,101.98; Canadian National Steamships, \$12,669.58; Canadian National Telegraphs, \$446,082.45; Canadian Oil Companies, Ltd., \$158,527.80; Canadian Pacific Airlines, Ltd., \$49,857.08; Canadian Pacific Express Co., \$109,059.67; Canadian Pacific Railway Co., \$6,476,188.32; Canadian Power Boat Co., Ltd., \$44,187.59; Canadian Pratt & Whitney Co., Ltd., \$609,007.86; Canadian Silk Manufacturing Co., Ltd., \$15,563.76; Canadian Transfer Co., Ltd., \$15,069.50; Canadian Utilities, Ltd., \$59,459.58; Canadian Vickers, Ltd., \$102,500.28; Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., \$81,621.12; Canadian Westinghouse Co., Ltd., \$18,876.53; Canadian Wire Bound Boxes, Ltd., \$18,245.77; Canadian Wright, Ltd., \$410,582.59; A. J. Carter Manufacturing Co., Ltd., \$19,810.60; Carter-Halls-Aldinger Co., Ltd., \$42,955.22; Central Aircraft, Ltd., \$155,245.60; M. R. Chappell, \$93,005.71; Clark Ruse Aircraft, Ltd., \$96,765.19; Claydon Co., Ltd., \$95,054.63; Coal Sellers Co., Ltd., \$53,117.60; Coast Construction Co., Ltd., \$62,727.37; Coates, Ltd., \$72,356.01; Cobequid Power Co., Ltd., \$34,665.75; Cockshutt Plow Co., Ltd., \$55,324.76; Columbia Bitulithic, Ltd., \$272,369.52; Commodity Prices Stabilization Corporation, Ltd., \$539,571.22; Commonwealth Construction Co., Ltd., \$10,592.80; Connolly & Twizell, Ltd., \$18,305.48; Consolidated Engines & Machinery Co., Ltd., \$20,406; Consolidated Vultee Aircraft Corp., \$26,602.80; H. W. Corkum, \$11,336.50; Cow & Gate (Canada), Ltd., \$13,406.70; G. A. Crain & Sons, \$39,293.98; Crane, Ltd., \$44,831.86; George W. Crothers, Ltd., \$18,447.24; Cub Aircraft Corporation, Ltd., \$32,978.56; S. Cunard & Co., Ltd., \$18,009.60; Cunard White Star Ltd., \$18,971.96; Curran & Briggs, Ltd., \$48,631.50.

A. Dashford, \$15,402.49; Dawson Wade & Co., Ltd., \$65,065.67; Defence Communications, Ltd., \$79,406.55; Defence Industries, Ltd., \$668,104.93; The DeHavilland Aircraft of Canada, Ltd., \$351,909.91; Delta Corporation, \$13,464.21; DeVilbiss Mfg. Co., Ltd., \$24,509.20; DeWinton Flying Training School, Ltd., \$16,689.24; Dexter Construction Co., Ltd., \$33,194.98; Diamond Construction Co., Ltd., \$20,582.45; Dictaphone Corporation, Ltd., \$22,123; Diethers, Ltd., \$39,826.16; Joseph Dolan & Sons, Ltd., \$12,722.09; Dominion Coal Co., Ltd., \$681,603.96; Dominion Construction Co., Ltd., \$20,399.91; Dominion Electric Power, Ltd., \$12,074.22; Dominion Electrohome Industries, Ltd., \$21,319.29; Dominion Government, Department of Mines & Resources, \$22,128.40, Department

of Munitions & Supply, \$17,562.18, Department of National Revenue, \$96,020.27; Dominion Merchants Co., Ltd., \$30,335.36; Dominion Rubber Co., Ltd., \$63,275.54; Dominion Skyways Observers, Ltd., \$81,150.50; Dominion Skyways Training, Ltd., \$69,995.29; J. O. Dougall Ltd., \$12,250; Dowty Equipment (Canada) Ltd., \$33,452.81; J. J. Doyle & Sons, \$10,040.48; Drumheller Coal Operators, Ltd., \$16,733.33; Dunlop Tire & Rubber Goods Co., Ltd., \$67,328.85; Dutton Brothers & Co., \$46,846.82.

Eagle Shoe Co., Ltd., \$113,922.54; Eastern Light & Power Co., Ltd., \$18,734.02; Eastern Ontario Flying Training School, Ltd., \$137,833.86; Eaton Knitting Co., Ltd., \$11,384.53; T. Eaton Co., Ltd., \$15,971.06; W. G. Edge, Ltd., \$25,857.71; City of Edmonton (various departments), \$42,259.67; Edmonton Flying Training School, Ltd., \$19,789.92; D. Kemp Edwards, Ltd., \$11,520.38; A. L. Ellsworth, \$100,348.45; Elm Ridge Country Club, \$18,000; Empire Hanna Coal Co., Ltd., \$47,623.92; Evans Coleman & Evans, Ltd., \$13,244.50; Ever-Ready Cleaners, Ltd., \$12,466.50; Exide Batteries of Canada, Ltd., \$11,612.42.

Fairchild Aircraft, Ltd., \$274,790.41; Victor D. Falconer, \$63,023.81; S. E. Farley & Son, \$11,542.01; Federal Aircraft, Ltd., \$909,684.54; Federal Telephone & Radio Corporation, \$45,412.89; Fergusson Atlantic Underwear Ltd., \$16,400.41; Firestone Tire & Rubber Co. of Canada, Ltd., \$12,193.48; Fleet Aircraft, Ltd., \$296,000.84; Flintkote Co. of Canada, Ltd., \$30,981.67; Ford Motor Co. of Canada, Ltd., \$14,476.47; Fort Garry Dyers & Cleaners, Ltd., \$14,362.62; Fort Garry Tire & Service, Ltd., \$48,654.92; Franklin Machine Products, \$19,924.51; The Freedman Co., \$13,141.79; Furness Withy & Co., Ltd., \$24,717.90.

Gale Bros., Ltd., \$49,469.25; Galibert, Ltd., \$11,480; Garvin Ice & Fuel Co., Ltd., \$12,465.43; Gas & Oil Products, Ltd., \$12,306.37; General Construction Co., Ltd., \$268,004.22; General Dry Batteries of Canada, Ltd., \$13,041.46; General Motors Products of Canada, Ltd., \$88,114.47; General Supply Co. Canada, Ltd., \$18,381.88; R. E. Gibson & Co., \$20,952.16; Gilley Brothers, Ltd., \$221,517.28; Gillies-Guy, Ltd., \$22,298.81; Good Rich Refining Co., Ltd., \$257,702.88; The B. F. Goodrich Rubber Co., of Canada, Ltd., \$34,667.17; Goodyear Tire & Rubber Co. of Canada, Ltd., \$54,183.16; Great Northern Railway Co., \$12,623.75; Great West Coal Co., Ltd., \$32,922.27.

H. D. Hadland, \$13,913.66; Halifax Shipyards, Ltd., \$47,881.11; Halse Martin Construction Co., \$11,892.44; T. W. Hand Fireworks Co., Ltd., \$12,483.97; Harbour Coal Co., Ltd., \$40,257.39; Harrington Tool & Die Co., Ltd., \$16,533.29; Hayward Lumber Co., Ltd., \$11,266.65; John Heney & Son, Ltd., \$10,382.10; Hepburn Brothers, \$34,148.63; High River Flying Training School, Ltd., \$30,671.75; Hill-Clarke-Francis, Ltd., \$51,584.43; Hilton Brothers, Ltd., \$11,980.67; Hobbs Glass, Ltd., \$15,582.53; Home Oil Distributors, Ltd., \$56,346.46; Horton Steel Works, Ltd., \$13,273.50; Hudson's Bay Co., Ltd., \$16,482.64.

Imperial Oil, Ltd., \$4,746,910.26; Imperial Optical Co., Ltd., \$14,064.57; Imperiale Fuels, Ltd., \$34,951.35; Industrial & Road Equipment, Ltd., \$11,072.78; Industrial Spray Painting & Sand Blasting, \$21,657; John Inglis Co., Ltd., \$58,930.58; Instruments, Ltd., \$66,600.43; International Business Machines Co., Ltd., \$108,836.94; International Electric Co., Ltd., \$46,737.64; International Harvester Co. of Canada, Ltd., \$29,079.16; International Paints (Canada), Ltd., \$38,072.55; International Water Supply, Ltd., \$33,055.93; Irvin Air Chute, Ltd., \$175,630.34; Irving Oil Co., Ltd., \$22,172.52.

Jeffree & Jeffree, Ltd., \$38,993.09; Job Brothers & Co., \$96,240.69; Johnson Brothers Co., Ltd., \$23,101.88.

Kelsey Wheel Co., Ltd., \$94,068.44; Walter Kidde & Co. of Canada, Ltd., \$29,077.88; Kingham Gillespie Coal Co., \$60,597.05.

City of Lachine, \$19,315.43; Lafayette Shoe Manufacturing Co., Ltd., \$22,042.35; H. R. Large Co., \$11,704.60; Laurentian Air Services, Ltd., \$74,971.16; Laval Transport Ltee., \$31,071.80; Lawrence Construction Co., \$95,143.89; Learys, Ltd., \$24,047.20; Leavens Brothers, Air Services Ltd., \$18,528.06; Leavens Brothers Training Ltd., \$88,874.67; Leblanc Shipbuilding, \$76,738.37; City of Lethbridge, \$12,871.41; Liquid Carbonic Canadian Corporation, Ltd., \$11,930.59; Lockheed Aircraft Corporation, \$20,566.54; London Coat & Apron Supply, \$14,369.94; Long Branch Jockey Club, Ltd., \$44,500.68.

M. & C. Aviation Co., Ltd., \$28,790.17; MacDonald Brothers Aircraft, Ltd., \$357,945.54; Macfarlane-Lefavre, Ltd., \$31,559.75; Manitoba Power Commission, \$73,948.98; Province of Manitoba (various departments), \$57,564.06; Manitoba & Saskatchewan Coal Co., Ltd., \$14,922.62; Marine Agencies, Ltd., \$91,207.45; Maritime Electric Co., Ltd., \$17,924.42; Maritime Paper Products, Ltd., \$13,861.65; Maritime Telegraph & Telephone Co., Ltd., \$173,072.43; Marshall Wells Co., Ltd., \$20,119.85; A. N. Martin, \$43,473.10; Martin Paper Products, Ltd., \$15,754.66; Marwell Construction Co., Ltd., \$39,614.97; Mayno Davis Lumber Co., Ltd., \$24,020.80; McCleery & Weston, Ltd., \$11,077.63; McColl Frontenac Oil Co., Ltd., \$2,115,692.05; C. J. McDowell, \$15,167.76; H. J. McFarland Construction Company, Ltd., \$109,422.25; McGinnis & O'Connor, \$17,067.04; W. Ronald McLaughlin, \$10,932.80; McLennan, McFeely & Prior, Ltd., \$11,326.81; E. B. MacLeod & Co., Ltd., \$39,858.99; McNamara Construction Co., Ltd., \$497,441.92; McQuay Norris Mfg. Co. of Canada, Ltd., \$25,845.65; Metals Ltd., \$12,252.87; John Millen & Sons, Ltd., \$13,138.74; Minett-Shields, Ltd., \$11,745.37; Monahan Sales Ltd., \$20,216.10; City of Moncton, \$13,086.57; Moncton Electricity & Gas Co., Ltd., \$53,821.05; Moncton Lumber Co., Ltd., \$22,595.08; Mongeau & Robert Cie Ltee., \$47,918.32; Montreal Locomotive Works, Ltd., \$12,172.04; Montreal Shipping Co., Ltd., \$74,702.41; Mumford Medland, Ltd., \$17,056.65; Municipal Spraying & Contracting, Ltd., \$250,383.11; Alexander Murray & Co., Ltd., \$23,917.29.

National Light & Power Co., Ltd., \$20,076.60; National Trust Co., Ltd., \$26,042.27; Nelson's Laundries, Ltd., \$42,167.72; New Brunswick Contractors Ltd., \$13,195.43; New Brunswick Electric Power Commission,

\$79,613.39; New Brunswick Telephone Co., Ltd., \$30,892.48; New Method Laundry Co., Ltd., \$30,078.61; New York Central Railroad, \$140,574.17; Newfoundland Light & Power Co., Ltd., \$12,550.02; Newfoundland Railway, \$230,643.89; Noorduyn Aviation Ltd., \$1,111,957.25; Nordic Hosiery, Ltd., \$11,478.06; North American Leather Co., Ltd., \$24,842.38; North American Telegraph Co., \$20,432.31; Northern Alberta Railway Co., \$103,574.59; Northern Construction Co., \$12,526.25; Northern Electric Company, Ltd., \$367,017.55; Northern Saskatchewan Flying Training School, Ltd., \$35,235.29; Northumberland Air Observer School, Ltd., \$158,476.28; North Western Utilities, Ltd., \$19,486.17; Nova Scotia Light & Power Co., Ltd., \$91,091.58.

H. J. O'Connell, Ltd., \$129,145.44; O'Learys Ltd., \$43,128.22; Ontario Agricultural College, \$12,995.89; Ontario County Flying Training School, Ltd., \$66,361.06; Ontario Hughes Owens Co., Ltd., \$56,253.58; Ontario Hydro Electric Power Commission, \$201,990.56; Ontario Laundry Co., Ltd., \$39,006.74; Province of Ontario (Various departments), \$44,009.49; Otaco Ltd., \$19,448.64; Otis-Fensom Elevator Co., Ltd., \$19,597.09; Ottawa Car & Aircraft, Ltd., \$49,905.88; City of Ottawa, \$51,211.91; Ottawa Light Heat & Power Co., Ltd., \$28,035.63; Ottawa Sanitary Laundry Co., Ltd., \$17,969.55.

Palmer & Williams Co., \$13,017.76; Pariseau Freres, Ltee., \$30,339.60; A. Pickard Co., \$10,952.40; Portage Air Observer School, Ltd., \$87,034.89; La Cie de Pouvoir du Bas St. Laurent, \$17,096.84; B. W. Powers & Son, \$48,396.93; Prencro Progress Engineering Corporation, \$13,464.05; Harold N. Price, \$11,338.34; The Pullman Company, \$30,055.50; Pyrene Manufacturing Co. of Canada, Ltd., \$23,905.16.

Quebec Airways Observers, Ltd., \$157,135.73; Quebec Converters, Ltd., \$54,958.72; Quebec Hydro Electric Commission, \$27,244.39.

R.C.A. Victor Co., Ltd., \$795,102.25; Railway & Power Engineering Corporation, Ltd., \$15,963.39; Rat Portage Wood & Coal Co., Ltd., \$65,105.28; Rayner Construction, Ltd., \$293,199.69; City of Regina, \$14,642.21; Reid & Co., Lumber, Ltd., \$11,777.15; Renfrew Electric and Refrigerator Co., Ltd., \$57,423.67; Research Enterprises, Ltd., \$488,294.34; James Richardson & Son, Ltd., \$27,323.75; Corporation of the Township of Richmond, \$16,965.06; John Ritchie Co., Ltd., \$97,861.10; I. F. Robinson, \$11,699.20; Rochester & Pittsburg Coal Co. (Canada), Ltd., \$40,225.19; Rockwell, Ltd., \$119,874.58; Rogers Majestic Corporation, Ltd., \$63,067.77; Rogers Montreal, Ltd., \$54,345.50; Rogers Rayman Industries, \$17,345.35; Ruddy Freeborn Co., Ltd., \$10,638.27.

S. & G. Clothing Co., Ltd., \$10,325; S. & S. Aircraft Ltd., \$58,688.80; Municipality of St. James, \$53,744.88; La Corporation du College de Saint Jean, \$10,546.70; St. Lawrence Laundry, \$16,177.50; St. Lawrence Rubber Co., Ltd., \$11,710.32; Saltair Co., Ltd., \$14,193.05; Saskatchewan Power Commission, \$52,927.33; Province of Saskatchewan (Various departments), \$14,847.28; Julius Schmid (Canada), Ltd., \$13,813.80; M. F. Schurman Co., Ltd., \$16,919.27; Schuster Co., Ltd., \$179,734.98; Scotch Anthracite Coal Co., \$88,309.88; Scott & McHale Ltd., \$24,927.25; Service Lamp Co., Ltd., \$10,617.19; Service Station Equipment Co., Ltd., \$265,955.26; Shawinigan Water & Power Co., \$13,103.73; John J. Shea, \$164,765.04; Shell Oil Co. of Canada, -Ltd., \$2,436,686.25; Shiff & Co., Inc., \$33,332.36; Shipping Containers, Ltd., \$16,167.78; A. Sicard, Ltd., \$40,707.88; The Singer Manufacturing Co., \$54,750.78; Slater Shoe Co., Ltd., \$11,203.58; R. Smith & Co., Ltd., \$211,108.10; Sovereign Potters, Ltd., \$54,506.68; Sparton of Canada, Ltd., \$21,594.12; Spic & Span Tailors, \$11,759.11; G. H. Spratt, \$13,996.35; Standard Aero Engine Works, Ltd., \$97,819.56; Standard Oil Co. of Canada, \$470,289.58; Standard Whitewear Manufacturing Co., \$19,450.60; Standard Wiping Products Co., \$15,155.19; Sterling Construction Co., Ltd., \$38,330.52; Stewart Construction Co., Ltd., \$28,043.32; Stewart-Warner Alemite Corporation of Canada, Ltd., \$13,576.62; Suburban Rapid Transit Co., \$41,578.46; M. J. Sulphur & Son, \$26,453.58; Town of Summerside, \$46,073.95; Sumner Co., Ltd., \$11,905.87; W. H. Swift Ltd., \$55,281.96; Switlik Canadian Parachute, Ltd., \$211,872.81.

Tarbox Bros. Ltd., \$13,700.71; Terry Machinery Co., Ltd., \$18,242.33; Thunder Bay Air Training School, Ltd., \$20,283.96; Tip Top Tailors, Ltd., \$23,134.81; Toilet Laundries, Ltd., \$15,720.55; Tomlinson Construction Co., Ltd., \$177,986.09; City of Toronto \$25,993.08; Toronto Harbour Commissioners, \$22,259.77; Toronto Hydro Electric Commission, \$14,515.32; John Towse, \$14,750; Trans Canada Air Lines, \$106,173.68; Trenton Public Utilities, \$23,664.53.

Union Oil Co. of Canada, Ltd., \$41,563.52; Union Steamships, Ltd., \$89,332.14; United States Treasury Department, \$13,033,172.83; United Towns Electric Co., Ltd., \$49,737.46.

Vail's Laundry, Ltd., \$26,529.48; Valvoline Oil Co. of Canada, Ltd., \$11,273.73; Vancouver Air Training Co., Ltd., \$32,777.86; City of Vancouver, \$36,411.86; Vancouver Island Coals, Ltd., \$47,420.92; Vancouver Shipyards, Ltd., \$14,955.53; The Victoria Coal Co., Ltd., \$11,139.86; Victoria Paving Co., Ltd., \$24,877.45; Vipond Tolhurst Ltd., \$13,591.01; Virden Flying Training School, Ltd., \$57,115.30; Vivian Diesels & Munitions, Ltd., \$174,958.20.

R. F. Walsh, \$12,095; F. K. Warren, Ltd., \$12,325.37; Frank Waterhouse Co., \$13,804.12; Weldon Worth, \$16,716.60; Western Construction & Lumber Co., Ltd., \$132,415.58; Western Nova Scotia Electric Co., \$28,505.35; Western Steel Products Corporation, Ltd., \$11,355.36; Ambrose Wheeler, Ltd., \$10,636.42; White Pass & Yukon Railway, \$13,103.04; White Star Laundry, \$10,023.17; J. E. Wiegand & Co., Ltd., \$12,287.04; Williams Brothers, \$23,341.50; Wilson Freightways, Ltd., \$37,915.19; Windsor Flying Training School, Ltd., \$43,611.88; City of Winnipeg, \$11,173.41; Winnipeg Supply & Fuel Co., Ltd., \$19,277.54; G. H. Wood & Co., Ltd., \$41,295.10.

York Knitting Mills Ltd., \$57,835.66.

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	884,865 55	5,638,531 29
Previous Years—Collectable	2,089,676 36	367,620 70
—Uncollectable	21,345 57	13,784 08
	<u>\$2,995,887 48</u>	<u>\$6,019,936 07</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: No. 1 Service Flying Training School, Camp Borden, \$2,900; H. N. Compton, \$2,580; No. 3 Bombing and Gunnery School, MacDonald, Manitoba, \$3,000; No. 5 Service Flying Training School, Brantford, Ontario, \$2,347.91; Royal Canadian Air Force Station, Gander, Newfoundland, \$1,543; No. 2 Air Navigation School, Charlottetown, Prince Edward Island, \$4,500.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
<i>(e) To United Kingdom and Other Governments—</i>				
General Advances:				
A United Kingdom—Air No. 1.....	4,192,094 37	10,611,972 42	6,419,878 05	
A United Kingdom—Air No. 2.....		212 64	16,759 12	16,546 48
A Australia—Air	37,072 61	173,157 47	151,488 90	15,404 04
A New Zealand—Air	65,894 69	166,738 42	101,643 92	800 19
A Norway—Air	37,516 55	65,325 06	28,262 67	454 16
A Union of South Africa—Air	32 32	32 32		
A United States of America—Air.....	2,044,923 76	4,040,432 61	3,113,141 75	1,117,632 90
A Newfoundland—Air		4 00	4 00	
B Australia—Air Training Plan	327 30 Cr.	130,744 54	132,472 07	1,400 23
B New Zealand—Air Training Plan....		276,218 37	276,970 51	752 14
C United Kingdom—Air Training Plan.	249,504,053 18	261,323,439 15	11,819,385 97	
C United Kingdom—Settlement—Air ..	200,000,000 00	200,000,000 00		
D United Kingdom—Air Training No. 3		14,736,060 09	14,736,060 09	
	<u>\$455,881,260 18</u>	<u>\$491,524,337 09</u>	<u>\$ 36,796,067 05</u>	<u>\$ 1,152,990 14</u>

A Disbursements are made, on a recoverable basis, for transportation, stores, equipment and services under authority of Section 3 of the War Expenditure and Demobilization Act, 1945, and various Orders in Council on behalf of the Governments named.

The outstanding balance of United Kingdom—Air No. 1 as at February 28, 1946, amounting to \$1,682,981.16, was debited to the United Kingdom General Settlement Account (see under Department of Finance) in accordance with the terms of the relevant agreement. The transactions relating to the period subsequent to that date are recorded in Account No. 2.

B Disbursements represent per capita charges for the training of members of the Royal Australian Air Force and Royal New Zealand Air Force by the R.C.A.F. When the expenditures are transferred from the War and Demobilization Allotment—Training Organization, the Governments concerned are billed and the accounts subsequently credited as payments are received.

C These accounts were charged with the United Kingdom's liability in respect of participation in the British Commonwealth Air Training Plans No. 1 and No. 2. Under the provisions of the United Kingdom Financial Agreement Act, c. 12, 1946, the Government of Canada agreed to cancel the amount owing by the United Kingdom with respect to both Plans, which the two Governments agreed was \$425,000,000. Of this amount, \$200,000,000 was the balance due on Plan No. 1 (to June 30, 1942) and \$225,000,000 represented the liability in respect of Plan No. 2 (from July 1, 1942, to March 31, 1945).

D Disbursements represent the liability of the United Kingdom in respect of the training from April 1, 1945, of U.K. aircrew by Canada under the terms of an agreement dated July 5, 1945, between the two Governments. Charges were made at agreed weekly capitation rates dependent upon type of training. Included in the receipts is an amount of \$12,616,523.04, representing the outstanding balance as at February 28, 1946, which was debited to the United Kingdom General Settlement Account (see under Department of Finance).

[9] Floating Debt

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(d) Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Air....\$	1 75	\$ 34	\$ 34	\$ 1 75

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques, which have been outstanding since the close of the previous fiscal year, are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(c) Miscellaneous—</i>				
A Deferred Pay—Air	3,356,340 07	2,817,766 79	5,885,343 93	288,762 93
B Estates—World War II—Air.....	798,904 68	5,347,831 84	5,266,840 95	879,895 57
C McKee Trophy Fund.....	1,201 90	55 00	201 90	1,055 00
D Prisoners of War—Air (Deductions).....	455,299 57	508,962 95	876,150 83	88,111 69
E Unclaimed Wages—Government Agencies— Air		9,668 09	2,233 66	7,434 43
F R.A.F. Discharge Benefits.....		393,067 41	138,812 60	254,254 81
	<u>\$4,611,746 22</u>	<u>\$9,077,352 08</u>	<u>\$12,169,583 87</u>	<u>\$1,519,514 43</u>

A A portion of the pay of certain categories of R.C.A.F. airmen and airwomen serving overseas is withheld and credited to their deferred pay accounts, upon which interest, chargeable to Interest on Public Debt, is allowed at 3 per cent per annum, calculated annually on month-end balances. The amount of such deferrals is periodically charged to the proper allotment and credited to this account, pending release to the personnel concerned under certain conditions set forth in R.C.A.F. regulations. All balances of deferred pay in the accounts of members of the R.C.A.F. on the strength of units in Canada have been released. The balance in this account is the amount at credit of members who are still on duty outside of Canada.

B Money found in effects of deceased members of the Air Force, balances of their pay and allowances and other amounts which may be realized by the Administrator of Estates are credited to this account and distributed therefrom to creditors and beneficiaries through the Estates Branch, National Defence Headquarters.

C Under a Deed of Gift of the late J. Dazell McKee, securities to the value of \$1,000 are held in trust by the Department. Revenue derived therefrom is credited to this account and used to defray certain expenses in connection with the annual award of the McKee Trophy to the individual who is considered by the Minister, upon recommendation of the selection committee, as having made the most outstanding contribution toward the advancement of Canadian aviation. The above balance includes the value of the securities which are held by the Department of Finance, Securities Deposit Division.

D The credits to this account represent the amounts debited to the pay accounts of R.C.A.F. personnel who were prisoners of war to offset any payments they may have received from an enemy power. The determination of the liability in respect of the outstanding balance awaits receipt of information from the former detaining powers.

E Unclaimed wages due employees of (a) contractors operating on a cost plus basis, (b) government plants operating on a management-fee basis, and (c) Crown companies, are credited to this account pending claims therefor.

F This account is credited with amounts received from the United Kingdom representing War Service Gratuities, Post War Credits and Overseas Service Grants due members of the Royal Air Force who have been transferred to the R.C.A.F. Disbursements are made to the members concerned as the necessary authorities are completed.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Militia Pensions Suspense—Air.....	232,270 33	485 07	232,755 40	
B Pay-list Deductions—Air	8,625,959 90	17,803,689 19	24,121,263 59	2,308,385 50
C Pension Deductions Suspense—Air.....		7,776 51	7,776 51	
	<u>\$8,858,230 23</u>	<u>\$17,811,950 77</u>	<u>\$24,361,795 50</u>	<u>\$2,308,385 50</u>

A Pension deductions made under R.C.A.F. regulations from the pay of members of the R.A.F. on loan to the R.C.A.F. prior to March 31, 1945, were credited to this account. The credit balance was transferred to Special Receipts—Refunds of Previous Years' War Expenditure as a reduction in appropriate proportions of the expenditures of B.C.A.T.P. No. 1 and B.C.A.T.P. No. 2 as authorized by P.C. 111/8890, November 29, 1944.

B Deductions for Victory Loan Bonds and War Savings Certificates from the salaries of certain employees not paid by Central Pay Office and from the pay of service personnel are credited to this account pending transmittal to the Department or agency concerned.

C Pension deductions made under R.C.A.F. regulations from the pay of members of the R.A.F. on loan to the R.C.A.F. from April 1, 1945, were credited to this account and subsequently transferred as a credit to be applied against the liability of the United Kingdom for trainee capitation costs.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Unclaimed Cheques Suspense—Air.....	4,732 76	3,404 58	1,464 61	6,672 73
B Unclaimed Drafts Suspense—Air.....	44 28			44 28
C National Defence Suspense—Air.....	534,016 26	4,373,491 66	4,890,020 27	17,487 65
D Loan Subscribers in Default—Air.....	490 97	159 07	126 40	523 64
	<u>\$ 539,284 27</u>	<u>\$4,377,055 31</u>	<u>\$4,891,611 28</u>	<u>\$ 24,728 30</u>

A All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account pending claims therefor.

B Certain remittances received in the form of Receiver General drafts are credited to this account pending advice of proper allocation.

C Remittances, other than those referred to in "B" above, which cannot be allocated immediately are credited to this account pending further advice which will enable the credits to be made to the effective accounts.

D P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees, who are not paid through the Central Pay Office. The account reflects the incomplete subscriptions, under this plan, of employees who have left the Government service and have not, as yet, applied for the amounts due them.

1945-46
PUBLIC ACCOUNTS

PART II

O

DEPARTMENT OF NATIONAL HEALTH
AND WELFARE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

NATIONAL HEALTH AND WELFARE

Reference Table

	PAGE
Appropriations (Summary and Index).....	O-5
War and Demobilization Allotments (Summary and Index)...	O-25
<hr/>	
Family Allowance Payments.....	O-21
National Film Board.....	O-4, 24, 30
Old Age Pensions including pensions to the blind.....	O-21, 22, 29

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

Pursuant to the provisions of the Public Service Re-Arrangement and Transfer of Duties Act, c. 165, R.S., and under authority of the Orders in Council quoted, the supervision and control of certain activities of the Public Service were transferred to this Department. Details of these transfers are as follows:

Activity	Formerly under Department of	Authority for transfer	Effective date
Old Age Pensions Act and Administration....	Finance	P.C. 5942, Sept. 7, 1945.....	Sept. 1, 1945
Medical care and Hospitalization of Indians...	Mines and Resources...	P.C. 6495, Oct. 12, 1945.....	Nov. 1, 1945
National Film Board.....	National War Services..	P.C. 6553, Oct. 18, 1945.....	Oct. 15, 1945
Women's Voluntary Services Division.....	National War Services..	P.C. 59, Jan. 11, 1946.....	Jan. 1, 1946

The details of the 1945-46 Revenues, Expenditures and Open Accounts pertaining to these activities are shown under this Department; and, where comparative tables are used herein, the figures for 1944-45 are those reported under the Departments indicated above for the units concerned.

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	213,640,798 88	Ordinary	273,568 20
War and Demobilization.....	11,237,537 14	Special Receipts	89,533 30
	<u>\$224,878,336 02</u>		<u>\$ 363,101 50</u>

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts (Dr.)	28,074 30
[13] Sundry Suspense Accounts.....	8 08
	<u>(Dr.)\$ 28,066 22</u>

NOTE.—Where there have been both receipts and disbursements affecting the above account the net amount only is shown. For details see page O-35.

REVENUES

Comparative Summary

	1945-46	1944-45
DEPARTMENT OF NATIONAL HEALTH AND WELFARE		
Ordinary Revenue—		
A Privileges, Licences and Permits.....	8,450 89	8,484 57
B Proceeds from Sales.....	20	
C Services and Service Fees.....	232,038 03	225,790 36
D Refunds of Expenditure.....	2,715 61	421 00
E Miscellaneous	21,244 16	17,449 00
Total Ordinary	264,448 89	252,144 93
Special Receipts—		
F Refunds of Previous Years' War Expenditures.....	14,249 50	4,244 02
G Miscellaneous War Revenues	360 20	
Total (Department of National Health and Welfare).....	279,058 59	256,388 95
NATIONAL FILM BOARD		
Ordinary Revenue—		
Services and Service Fees.....		66,099 13
Refunds of Expenditure.....		54 02
H Miscellaneous	9,119 31	5,935 42
Total Ordinary	9,119 31	72,088 57
Special Receipts—		
I Refunds of Previous Years' War Expenditures.....	13,890 21	4,243 04
J Miscellaneous War Revenues.....	61,033 39	18,384 03
Total (National Film Board).....	84,042 91	94,715 64
Grand Total	\$ 363,101 50	\$ 351,104 59

Details

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

Ordinary Revenue—		
A Privileges, Licences and Permits:		
Food and drugs, \$330; opium and narcotic drugs, \$3,494; proprietary or patent medicines, \$4,626.89.....		8,450 89
B Proceeds from Sales.....		20
C Services and Service Fees:		
Tonnage Duties: Nova Scotia, \$79,788.52; Prince Edward Island, \$247.80; New Brunswick, \$23,273.62; Quebec, \$60,875.44; Ontario, \$46; Manitoba, \$29.88; British Columbia, \$51,905.13.....	216,166 39	
Tonnage duties are levied on ships arriving at Canadian ports. Sick mariners employed on board and belonging to ships on which such duties have been paid are provided with gratuitous medical and surgical treatment. The expenditure incurred in treating sick mariners amounted to \$321,375.34 during the fiscal year, see expenditure details of Vote 200.		
Food and drugs analysis fees.....	3,425 00	
Fumigation and inspection of ships.....	11,962 14	
Hospital fees of white patients in Indian hospitals.....	484 50	
D Refunds of Previous Years' Expenditures.....		232,038 03
E Miscellaneous:		2,715 61
Premium on foreign exchange transactions.....	23 50	
Fines and Forfeitures: food and drugs, \$6,247.75; opium and narcotic drugs, \$12,701.75	18,949 50	
Quarantine Penalties	50 00	
Transportation of Customs officials on Quarantine Launch (William Head, B.C.)	1,800 00	
Sundry	421 16	
Total Ordinary		264,448 89

Special Receipts—

F	Refunds of Previous Years' War Expenditures:	
	Dawson Creek, B.C.—Water Supply.....	14,249 50
G	Miscellaneous War Revenues:	
	Women's Voluntary Services.....	360 20
Total (Department of National Health and Welfare).....		<u>\$ 279,058 59</u>

Certified correct.

G. B. CHISHOLM,
Deputy Minister of National Health.
GEO. F. DAVIDSON,
Deputy Minister of Welfare.

NATIONAL FILM BOARD

Ordinary Revenue—

H	Miscellaneous	9,119 31
Total Ordinary		<u>9,119 31</u>

Special Receipts—

I	Refunds of Previous Years' War Expenditures.....	13,890 21
J	Miscellaneous War Revenues.....	61,033 39

Receipts were derived from the sale, rental and distribution of films and include \$6,891.56 transferred from the National Film Board Revolving Fund Account being credit balances in 1944-45 Production Accounts.

Total (National Film Board).....		<u>\$ 84,042 91</u>
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Certified correct.

ROSS McLEAN,
Acting Government Film Commissioner.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
O-7	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	4,677 40
O-7	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	935 50
O-7	190 } 511 }	Departmental Administration.....	323,397 00	250,749 19	208,353 76
			<i>335,397 00</i>	<i>262,749 19</i>	<i>213,966 66</i>
NATIONAL HEALTH BRANCH					
O-7	191 } 512 }	Health Branch Administration, including contribution of \$1,134 to the International Office of Public Health.....	126,214 00	71,392 49	41,475 86
O-8	192 } 513 }	Food and Drugs.....	203,780 00	181,119 93	179,661 50
O-8	193 } 514 }	Opium and Narcotic Drugs.....	102,701 00	87,370 99	73,449 42
O-9	194 } 515 }	Proprietary or Patent Medicines.....	17,293 00	16,297 38	16,123 78
O-9	195 } 516 }	Quarantine and Leprosy.....	201,817 00	167,353 93	153,859 85
O-10	196 } 517 }	Laboratory of Hygiene.....	248,626 00	190,991 24	143,085 63
O-10	197 } 518 }	Immigration Medical Inspection.....	96,559 00	71,454 15	44,959 11
O-11	198 } 519 }	Child and Maternal Hygiene.....	92,965 00	46,630 13	32,428 53
O-11	199 } 520 }	Public Health Engineering.....	54,194 00	42,766 02	37,785 27
O-12	200 } 521 }	Treatment of Sick Mariners.....	332,319 00	321,375 34	303,767 58
O-12	201 } 522 }	Industrial Hygiene.....	63,515 00	20,024 04	7,305 07
O-13	202 } 523 }	Medical Investigation Division.....	34,328 00	27,808 06	21,560 72

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
NATIONAL HEALTH BRANCH— <i>Concluded</i>					
O-13	203 } 524 }	Nutrition Service.....	149,031 00	76,687 27	43,518 10
O-13	204 } 525 }	Combating Venereal Diseases— Administration.....	48,078 00	31,603 83	89,739 74
O-14	205 } 526 }	Assistance to Provinces for control of venereal diseases under regulations approved by the Governor in Council.....	208,300 00	179,859 19	175,622 14
O-14	206	Distribution of Drugs under regulations approved by the Governor in Council.....	50,000 00	49,914 43	43,533 92
O-14	207	Grants to Institutions assisting Sailors, in the amounts detailed in the Estimates.....	2,600 00	2,400 00	2,600 00
O-15	527	Health Insurance Studies.....	10,187 00	2,261 26	
O-15	528	Dental Health Division.....	15,403 00	2,109 55	
O-15	529	Civil Service Health Division.....	145,750 00	3,994 85	
O-16	530	Hospital Design Division.....	28,150 00	1,162 51	
O-16	531	Mental Health Division.....	16,232 00	2,889 40	
O-16	532	Blindness Control Division.....	10,520 00	4,018 96	
O-17	533	Tuberculosis Control Division.....	16,235 00	350 00	
O-17	534	Food and Drugs Advertising Control Division.. Medical—	13,000 00	100 11	
O-17	167 } 505 }	Indian Hospitals and General Care of Indians	2,526,000 00	2,299,763 65	2,048,460 40
O-19	168	Grants to Hospitals.....	4,320 00	4,320 00	4,320 00
O-19	173	Grant to provide additional services to Indians of British Columbia.....	40,000 00	39,998 80	
			4,858,117 00	3,946,017 51	3,463,256 62
WELFARE BRANCH					
O-20	208	Welfare Branch Administration.....	51,125 00	19,245 04	
O-20	209	Family Allowance Division— Administration Expenses.....	2,392,070 00	1,721,096 90	
O-21	Stat.	Family Allowance Payments, Family Allowances Act, c. 40, 1944.....	172,632,146 98	172,632,146 98	
O-21	56	Old Age Pensions including Pensions to the Blind, Administration.....	48,649 00	43,544 30	40,533 84
O-22	Stat.	Payment of Dominion's share of pensions, Old Age Pensions Act, c. 156, R.S.....	33,715,092 01	33,715,092 01	32,187,184 66
O-24	535	National Council on Physical Fitness— Administration Expenses.....	29,571 09	29,571 09	
O-24	536	Financial Assistance to the Provinces under the National Fitness Act.....	23,434 18	23,434 18	
			208,892,088 26	208,184,130 50	32,227,718 50
MISCELLANEOUS GRANTS					
Grant to:—					
O-24	210	Canadian Welfare Council.....	8,100 00	8,100 00	8,100 00
O-24	211	Canadian National Committee for Mental Hygiene.....	10,000 00	10,000 00	10,000 00
O-24	212	Health League of Canada.....	5,000 00	5,000 00	5,000 00
O-24	213	Canadian National Institute for the Blind...	18,000 00	18,000 00	18,000 00
O-24	214	L'Association Canadienne Française des Aveugles.....	4,050 00	4,050 00	4,050 00
O-24	215	L'Institut Nazareth de Montréal.....	4,050 00	4,050 00	4,050 00
O-24	216	Montreal Association for the Blind.....	4,050 00	4,050 00	4,050 00
O-24	217	Canadian Tuberculosis Association.....	20,250 00	20,250 00	20,250 00
O-24	218	Victorian Order of Nurses.....	13,100 00	13,100 00	13,100 00
O-24	219	St. John Ambulance Association.....	4,050 00	4,050 00	4,050 00
O-24	220	Canadian Red Cross Society.....	10,000 00	10,000 00	10,000 00
			100,650 00	100,650 00	100,650 00
GENERAL					
O-24	230 } 537 }	National Film Board including the Motion Picture Bureau.....	1,145,965 00	1,145,828 36	775,510 33
SUPERANNUATION AND RETIREMENT BENEFITS					
O-25	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	1,423 32	1,423 32	770 00
		Total Ordinary.....	215,333,640 58	213,640,798 88	36,781,872 11
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page O-25).....	11,770,470 71	11,237,537 14	11,488,881 37
		Grand Total.....	\$227,104,111 29	\$224,878,336 02	\$48,270,753 48

Salary of Minister, Hon. Brooke Claxton, Salaries Act, c. 24, 1944.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$	2,000 00

Vote 190 (and Vote 511, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	199,527 00	182,027 00	150,437 25
Cost of Living Bonus and Other Pay-list Items	22,870 00	18,870 00	18,702 58
A Publicity and Information	50,000 00	44,000 00	26,366 74
Telephones, Telegrams and Postage	3,500 00	5,500 00	4,792 95
B Equipment	12,500 00	24,000 00	16,715 53
Sundries	1,500 00	1,000 00	595 09
Professional and Special Services	5,000 00	500 00	
C Stationery and Office Supplies	17,500 00	36,000 00	24,056 05
Freight, Cartage and Express	1,000 00	1,500 00	1,488 17
D Transportation and Travelling Expenses	10,000 00	10,000 00	7,594 83
	<u>\$ 323,397 00</u>	<u>\$ 323,397 00</u>	<u>\$ 250,749 19</u>

As of March 31, 1946, there were 144 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. E. Ainger, \$4,080; R. E. Curran, \$4,500; D. M. Herron, \$2,520; F. E. Hurst, \$2,760; G. E. Logan, \$2,520; E. M. MacDonald, \$2,460, (includes \$600 secretarial allowance); R. D. McAuley, \$2,700; J. H. McDonald, \$5,000; D. C. Rowat, \$2,400 (Oct. 1); F. W. Rowse, \$3,120; J. C. Rutledge, \$4,200; D. Shugar, \$4,200; O. E. Somerville, \$2,400; A. M. Speers, \$4,000 (Sept. 29); M. F. Swan, \$2,520; O. J. Waters, \$3,300.

A Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$10,347.65 for printing departmental bulletin; National Film Board, \$9,131.46.

B Includes payments to the Department of Public Printing and Stationery, \$15,574.07 for office equipment.

C Includes payments to the Department of Public Printing and Stationery, \$22,831.79.

D Travelling expenses of \$300 or over were paid to: E. Ainger, \$397.30; A. Bonnet, \$374.10; Hon. Brooke Claxton, \$3,582.32; C. D. Cowie, \$482.22; R. E. Curran, \$1,184.46 (charged to Vote 209); J. H. McDonald, \$612.14; D. C. Rowat, \$683.83 (charged to Vote 209); A. M. Speers, \$1,131.78 (charged to Vote 208).

NATIONAL HEALTH BRANCH

Vote 191 (and Vote 512, Supplementary Estimates) Health Branch Administration, including contribution of \$1,134 to the International Office of Public Health

	Estimates	Allotments	Expenditures
Salaries	61,788 00	57,788 00	31,150 28
Cost of Living Bonus and Other Pay-list Items	4,042 00	4,042 00	2,560 05
A Advertising and Publicity	20,000 00	20,000 00	18,687 72
Telephones, Telegrams and Postage	3,000 00	3,000 00	447 07
Equipment	5,000 00	5,000 00	441 59
Sundries	2,000 00	2,000 00	603 25
Professional and Special Services	2,500 00	6,500 00	4,259 40
B Materials and Supplies	6,000 00	6,000 00	3,575 30
Freight, Cartage and Express	750 00	750 00	147 66
C Transportation and Travelling Expenses	20,000 00	20,000 00	8,392 04
Contribution to the International Office of Public Health ...	1,134 00	1,134 00	1,128 13
	<u>\$ 126,214 00</u>	<u>\$ 126,214 00</u>	<u>\$ 71,392 49</u>

As of March 31, 1946, there were 20 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. G. B. Chisholm, Deputy Minister, \$9,000; J. J. Heagerty, \$6,600, (Mar. 1).

A Includes payments to: Department of Public Printing and Stationery, \$3,042.34 for printing health booklets; National Film Board, \$13,705.09.

B Includes payments to the Department of Public Printing and Stationery, \$3,108.51.

C Travelling expenses of \$300 or over were paid to: G. F. Amyot, \$333.37; M. Baldwin, \$311.35; M. R. Bow, \$435.97; G. B. Chisholm, \$1,380.51; C. F. W. Hames, \$338.15; C. M. Hincks, \$496.25; E. M. Y. Love, \$310.85; M. J. Van, \$437.70.

Vote 192 (and Vote 513, Supplementary Estimates) Food and Drugs

	Estimates	Allotments	Expenditures
Salaries	165,120 00	159,620 00	154,123 86
Cost of Living Bonus and Other Pay-list Items	12,310 00	12,310 00	11,810 66
Telephones, Telegrams and Postage	3,100 00	3,100 00	2,679 03
Equipment	6,300 00	5,800 00	2,394 28
A Sundries	4,200 00	4,200 00	4,185 65
Professional and Special Services	2,200 00	2,200 00	517 62
B Materials and Supplies	9,800 00	15,800 00	8,822 56
Freight, Cartage and Express	750 00	750 00	683 23
C Transportation and Travelling Expenses	20,000 00	20,000 00	15,903 04
	<u>223,780 00</u>	<u>223,780 00</u>	<u>201,119 93</u>
Less: Amount recoverable for analyses of Food and Drugs for the Department of National Defence	20,000 00	20,000 00	20,000 00
	<u>\$ 203,780 00</u>	<u>\$ 203,780 00</u>	<u>\$ 181,119 93</u>

This vote provides for the cost of administration of the Food and Drugs Act, c. 76, R.S., which was designed for the protection of the consumer by preventing or prohibiting adulteration and misrepresentation in the sale of food and drugs. Laboratories are located in Halifax, Montreal, Ottawa, Toronto and Vancouver, with inspectors at these and other strategic points.

As of March 31, 1946, there were 80 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements. F. E. Artlett, \$3,300; H. Bernard, \$2,400*; J. F. Blanchard, \$2,700; F. C. Collier, \$3,300; V. Couture, \$2,460; A. L. Davidson, \$3,600*; W. A. Davidson, \$3,660; J. Dick, \$3,300; H. R. L. Hart, \$3,300; W. H. Hill, \$3,660; P. E. Jean, \$2,700; L. E. Johnson, \$2,700; H. M. Lancaster, \$5,220 (Aug. 22); C. A. Morrell, \$4,620; A. Papineau, \$3,660; J. L. Thomson, \$3,600*; H. O. Tomlinson, \$2,700; J. G. A. Valin, \$4,920; H. A. Watson, \$3,300; R. D. Whitmore, \$4,140; E. F. Whyte, \$2,700.

A Includes purchase of samples, \$2,915.75.

B Includes payments to the Department of Public Printing and Stationery, \$2,710.31.

C Travelling expenses of \$300 or over were paid to: C. E. Abrams, \$784.61; L. S. Anderson, \$818.20; A. W. Cooke, \$868.47; J. Cullen, \$1,190.22; J. E. Dixon, \$534.72; H. G. Hibbs, \$609.46; J. L. Hollinshead, \$814.52; A. S. Horswill, \$755.30; F. A. Kirby, \$1,446.06; J. D. MacDonald, \$708.74; E. Martin, \$819.80; J. A. Martin, \$771.96; W. R. Moon, \$329.77; J. St. Onge, \$522.98; T. Stewart, \$722.49; E. B. Thurlow, \$607.47; H. O. Tomlinson, \$387.55; W. E. Wilson, \$327.44.

Vote 193 (and Vote 514, Supplementary Estimates) Opium and Narcotic Drugs

	Estimates	Allotments	Expenditures
Salaries	47,972 00	47,972 00	40,310 43
Cost of Living Bonus and Other Pay-list Items	5,129 00	5,129 00	3,671 40
Telephones, Telegrams and Postage	300 00	300 00	227 48
Equipment	100 00	100 00	79 07
Sundries	200 00	200 00	166 41
A Professional and Special Services	40,000 00	37,000 00	33,917 66
B Materials and Supplies	1,000 00	4,000 00	3,554 92
C Transportation and Travelling Expenses	8,000 00	8,000 00	5,443 62
	<u>\$ 102,701 00</u>	<u>\$ 102,701 00</u>	<u>\$ 87,370 99</u>

This vote provides for the cost of administration of the Opium and Narcotic Drug Act, c. 144, R.S., respecting the control of legal, and the prevention of illegal, sale of narcotics in Canada.

As of March 31, 1946, there were 25 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. R. C. Hammond, \$3,000; K. C. Hossick, \$3,720; M. R. Lavoie, \$3,000; J. J. Scanlon, \$2,400; C. H. L. Sharman, \$4,500.

A This allotment covers legal services in connection with prosecutions under this Act. Payments of \$1,000 or more were made to: N. V. Buchanan, \$1,159.26; Genest, Champeau & Guertin, \$4,064.35; N. L. Mathews, \$3,592.15; A. M. Shinbane, \$3,816.91; G. S. Wismer, \$9,628.02.

B Includes payments to the Department of Public Printing and Stationery, \$3,057.38.

C Travelling expenses of \$300 or over were paid to: R. C. Hammond, \$2,498.10; M. R. Lavoie, \$2,527.98; C. H. L. Sharman, \$417.74.

Vote 194 (and Vote 515, Supplementary Estimates) Proprietary or Patent Medicines

	Estimates	Allotments	Expenditures
Salaries	13,230 00	13,230 00	12,497 07
Cost of Living Bonus and Other Pay-list Items	1,463 00	1,463 00	1,396 08
Sundries	100 00	100 00	51 98
Professional and Special Services	2,000 00	2,000 00	2,000 00
Materials and Supplies	300 00	400 00	352 25
Transportation and Travelling Expenses	200 00	100 00	
	<u>\$ 17,293 00</u>	<u>\$ 17,293 00</u>	<u>\$ 16,297 38</u>

This vote provides for the cost of administration of the Proprietary or Patent Medicine Act, c. 151, R.S., the provisions of which require, *inter alia*, that patent medicines be registered with the Department and that licences for the sale thereof, when formulae, labelling, etc., meet departmental requirements, be issued annually.

As of March 31, 1946, there were 7 salaried employees being paid from this account. L. P. Teevens was receiving a salary at an annual rate of \$4,080 on that date.

Vote 195 (and Vote 516, Supplementary Estimates) Quarantine and Leprosy

	Estimates	Allotments	Expenditures
Salaries	120,865 00	120,865 00	109,146 62
Cost of Living Bonus and Other Pay-list Items	11,952 00	11,952 00	10,202 45
Telephones, Telegrams and Postage	2,000 00	2,000 00	1,770 62
Equipment	7,500 00	7,500 00	4,023 98
Sundries	3,500 00	3,500 00	871 40
Professional and Special Services	2,000 00	2,000 00	1,564 50
Materials and Supplies	20,000 00	20,000 00	17,033 06
Freight, Cartage and Express	1,000 00	1,000 00	112 35
A Transportation and Travelling Expenses	3,000 00	3,000 00	2,628 95
B Lands and Buildings	30,000 00	30,000 00	20,000 00
	<u>\$ 201,817 00</u>	<u>\$ 201,817 00</u>	<u>\$ 167,353 93</u>

This vote provides for the cost of: (a) administration of the Quarantine Act, c. 168, R.S., designed and operated for the purpose of preventing the entry of infectious diseases into Canada (quarantine stations are maintained at the principal Canadian ports); and (b) administration of the Leprosy Act, c. 119, R.S., under which hospitals for treatment of lepers are operated at Tracadie, N.B., and at Bentinck Island, B.C.

As of March 31, 1946, there were 58 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rate indicated by an asterisk includes war duties supplement. C. P. Brown, \$5,200; C. Cartwright, \$4,080; J. D. Chretien, \$4,620*; P. E. Fiset, \$3,540; J. Gale, \$2,400; R. B. Jenkins, \$4,620; H. G. Joyce, \$3,540 (Sept. 1); J. B. Peloquin, \$3,540; A. Robichaud, \$2,800; G. L. Sparks, \$3,540; Rev. Mother Turcotte, \$3,000.

A Travelling expenses of \$300 or over were paid to: W. I. Bent, \$385.06; A. Cantin (included under Vote 197).

B Payment of \$20,000 was made to the Sisters of the Hotel Dieu, Tracadie, N.B., under authority of P.C. 114/1385, March 3, 1944, for assistance in the construction of a hospital in which leprosy patients can be accommodated. A further amount of \$10,000 is to be paid under the agreement when the hospital is completed.

Vote 196 (and Vote 517, Supplementary Estimates) Laboratory of Hygiene

	Estimates	Allotments	Expenditures
Salaries	163,469 00	167,319 00	127,702 11
Cost of Living Bonus and Other Pay-list Items.....	17,657 00	14,407 00	9,579 35
A Equipment	20,000 00	15,500 00	7,088 02
B Sundries, including Fees.....	8,500 00	7,900 00	7,861 81
C Materials and Supplies.....	31,000 00	35,500 00	32,844 46
Freight, Cartage and Express.....	1,500 00	1,500 00	927 49
D Transportation and Travelling Expenses.....	6,500 00	6,500 00	4,988 00
	<u>\$ 248,626 00</u>	<u>\$ 248,626 00</u>	<u>\$ 190,991 24</u>

This vote provides for the cost of: (a) the maintenance of a laboratory at Ottawa in connection with the operation of that part of the Food and Drugs Act, c. 76, R.S., as amended, concerning the manufacture and sale of biological products such as vaccines, serums and also of potent drugs; (b) the bacteriological examination of foods, etc.; and (c) the maintenance of a virological laboratory at Kamloops, B.C.

As of March 31, 1946, there were 52 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. R. H. Allen, \$4,800*; M. G. Allmark, \$3,480; F. H. Armstrong, \$2,400; E. T. Bynoe, \$3,480; G. D. W. Cameron, \$6,000; W. A. Crandall, \$3,120*; J. W. Fisher, \$3,600*; J. Gibbard, \$4,440; R. J. Gibbons, \$4,620; L. G. H. Herman, \$2,520; F. A. Humphreys, \$3,480; G. A. Lepage, \$3,000 (Dec. 1); E. D. Malcolmson, \$2,400 (Dec. 1); J. F. Morgan, \$3,000; J. Naubert, \$2,400*; L. I. Pugsley, \$3,480.

A Includes payments to the Department of Public Printing and Stationery, \$1,107.82.

B Includes analysis fees as follows: McDonald College, Montreal, \$4,500; Dalhousie University, Halifax, \$1,500.

C Includes payments to the Department of Public Printing and Stationery, \$1,621.43.

D Travelling expenses of \$300 or over were paid to: M. G. Allmark, \$313.87; C. E. Dolman, \$307.87; G. H. Dowding, \$822.11; R. J. Gibbons, \$303.46; F. A. Humphreys, \$1,114.17; R. E. Lawrence, \$478.14; L. I. Pugsley, \$410.96.

Vote 197 (and Vote 518, Supplementary Estimates) Immigration Medical Inspection

	Estimates	Allotments	Expenditures
Salaries	43,788 00	52,288 00	44,163 43
Cost of Living Bonus and Other Pay-list Items.....	2,921 00	4,421 00	3,939 89
Telephones, Telegrams and Postage.....	750 00	750 00	750 00
Equipment	41,000 00	28,000 00	14,595 16
Sundries	1,500 00	1,500 00	1,471 78
Professional and Special Services.....	500 00	500 00	64 39
Materials and Supplies.....	1,000 00	2,000 00	1,151 11
Freight, Cartage and Express.....	100 00	100 00	16 25
A Transportation and Travelling Expenses.....	1,000 00	3,000 00	2,709 72
B Rents	4,000 00	4,000 00	2,592 42
	<u>\$ 96,559 00</u>	<u>\$ 96,559 00</u>	<u>\$ 71,454 15</u>

As of March 31, 1946, there were 23 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. G. Audet, \$4,080, plus living allowance, \$250; A. Cantin, \$3,900; J. L. Cock, \$4,380*; W. Egan, \$4,080, plus living allowance, \$250; H. B. Jeffs, \$4,620, plus living allowance, \$300; H. D. Reid, \$4,200.

A Travelling expenses of \$300 or over were paid to: G. Audet, \$1,810.65; A. Cantin, \$365.75, charged to Vote 195). Expenditures include payments to the Department of Veterans Affairs, \$1,937.08.

B This expenditure covers rent of office accommodation in London, England.

Vote 198 (and Vote 519, Supplementary Estimates) Child and Maternal Hygiene

	Estimates	Allotments	Expenditures
Salaries	19,754 00	19,754 00	11,281 29
Cost of Living Bonus and Other Pay-list Items.....	611 00	611 00	260 22
A Advertising and Publicity.....	67,000 00	67,000 00	31,583 68
Sundries	1,000 00	1,000 00	220 76
Professional and Special Services.....	100 00	100 00	
Freight and Express.....	1,500 00	1,500 00	1,386 87
B Transportation and Travelling Expenses.....	3,000 00	3,000 00	1,897 31
	<u>\$ 92,965 00</u>	<u>\$ 92,965 00</u>	<u>\$ 46,630 13</u>

As of March 31, 1946, there were 4 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: E. Couture, \$5,220; D. V. Hutton, \$5,100; M. Johnson, \$3,720.

A Includes payments to the Department of Public Printing and Stationery of \$27,525.28 for departmental publications.

B Travelling expenses of \$300 or over were paid to: E. Couture, \$858.38; D. V. Hutton, \$555.79; R. I. Tinkiss, \$541.51.

Vote 199 (and Vote 520, Supplementary Estimates) Public Health Engineering

	Estimates	Allotments	Expenditures
Salaries	37,745 00	37,745 00	28,891 33
Cost of Living Bonus and Other Pay-list Items.....	4,149 00	4,149 00	3,649 37
Telephones, Telegrams and Postage.....	800 00	800 00	655 08
Equipment	500 00	500 00	74 95
Sundries	2,000 00	2,000 00	985 98
Materials and Supplies.....	1,000 00	1,000 00	767 90
A Transportation and Travelling Expenses.....	8,000 00	8,000 00	7,741 41
	<u>\$ 54,194 00</u>	<u>\$ 54,194 00</u>	<u>\$ 42,766 02</u>

Expenditures from this vote were for: (a) the supervision, from a public health standpoint, of all public transportation facilities; (b) the supervision of federal public buildings as regards the health of government employees; (c) the making of sanitary surveys of shellfish areas; and (d) the administration of the Public Works Health Act, c. 91, R.S.

As of March 31, 1946, there were 14 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements. F. M. Brickenden, \$2,940*; R. W. Cohrs, \$2,580; G. H. Edgecombe, \$3,600*; W. S. R. Edmonds, \$3,300; G. H. Ferguson, \$4,500; J. R. Menzies, \$2,940*; A. H. Perry, \$2,940*.

A Travelling expenses of \$300 or over were paid to: F. M. Brickenden*; R. W. Cohrs, \$736.51†; G. H. Edgecombe, \$1,492.42†; W. S. R. Edmonds, \$1,024.90†; G. H. Ferguson*; J. R. Menzies*; W. G. McKay, \$742.02; A. H. Perry*; S. Whittaker, \$568.71.

*Included under War and Demobilization Allotment.

†These items include \$1,316.74 charged to the War and Demobilization Allotment.

Vote 200 (and Vote 521, Supplementary Estimates) Treatment of Sick Mariners

	Estimates	Allotments	Expenditures
Salaries	44,600 00	44,600 00	40,191 78
Cost of Living Bonus and Other Pay-list Items.....	6,519 00	6,519 00	5,674 51
Telephones, Telegrams and Postage.....	800 00	800 00	637 27
Equipment	1,000 00	1,000 00	381 74
Sundries	2,500 00	2,500 00	2,309 56
A Professional and Special Services.....	250,000 00	245,000 00	244,908 97
B Materials and Supplies.....	20,000 00	25,000 00	22,452 01
Transportation and Travelling Expenses.....	3,000 00	3,000 00	2,188 00
Lands and Buildings.....	1,500 00	1,500 00	300 00
Rents	2,400 00	2,400 00	2,331 50
	<u>\$ 332,319 00</u>	<u>\$ 332,319 00</u>	<u>\$ 321,375 34</u>

Part V of the Canada Shipping Act, c. 44, 1934, is administered by the Department under authority of P.C. 2875, November 18, 1937. Gratuitous medical and surgical treatment of sick mariners employed on board and belonging to ships arriving at Canadian ports are paid from this vote. There were 18,351 sick mariners treated during the year of whom 3,048 required hospitalization.

NOTE.—Tonnage duties levied under this Act and collected during the year amounted to \$216,166.39. (See Revenue Section hereof).

As of March 31, 1946, there were 42 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. H. A. Creighton, \$2,500; M. J. Macaulay, \$2,500; J. W. MacIntosh, \$2,400.

A This expenditure includes:—

(a) Hospital charges, \$150,254.21—accounts of \$2,000 and over; Halifax Infirmary, \$28,733.30; Jeffrey Hale's Hospital, Quebec, \$7,406; Lancaster Hospital, Saint John, \$24,120.25; Montreal Convalescent Hospital, \$2,915.50; Montreal General Hospital, \$13,798.28; Nova Scotia Sanatorium, Kentville, \$3,840; St. Joseph's Hospital, Three Rivers, \$7,900.50; St. Joseph's Hospital, Victoria, \$5,166.22; St. Luc Hospital, Montreal, \$6,559; St. Martha's Hospital, Antigonish, \$3,054.25; St. Mary's Hospital, Montreal, \$2,424; St. Mary's Hospital, New Westminster, \$2,202.50; St. Paul's Hospital, Vancouver, \$24,647.19; City of Sydney Hospital, \$3,560.

(b) Payments for medical fees and clinics, \$75,688.26—accounts of \$1,000 and over: L. H. Appleby, Vancouver, \$3,060; L. Berlinquet, Three Rivers, \$6,491.70; E. R. Hall, Vancouver, \$1,328; F. Hogan, Vancouver, \$4,535; R. H. Kee, Saint John, \$1,591.25; J. E. Le Blanc, West Pubnico, \$1,455.60; D. M. Meekison, Vancouver, \$1,540; W. G. J. Poirier, Cheticamp, \$1,573.60; L. Ramsay, Clark's Harbour, \$1,143.40; A. F. Weir, Freeport, \$1,578.30; A. M. Wilson, Barrington Passage, \$1,211.45.

(c) Payment of nurses' fees, \$3,523.50.

(d) Burial of destitute sailors, \$174.

B This expenditure includes: medical supplies, \$12,901.01; fuel, \$1,570.41; food, \$6,316.33.

Vote 201 (and Vote 522, Supplementary Estimates) Industrial Hygiene

	Estimates	Allotments	Expenditures
Salaries	18,470 00	18,470 00	5,846 61
Cost of Living Bonus and Other Pay-list Items.....	1,885 00	1,885 00	890 49
Publicity and Information.....	21,000 00	13,000 00	71 95
Telephones, Telegrams and Postage.....	300 00	300 00	300 00
Equipment	12,900 00	17,600 00	9,168 89
Sundries	660 00	660 00	600 37
Materials and Supplies.....	1,700 00	5,000 00	1,986 46
Freight, Cartage and Express.....	100 00	100 00	41 74
A Transportation and Travelling Expenses.....	6,500 00	6,500 00	1,117 53
	<u>\$ 63,515 00</u>	<u>\$ 63,515 00</u>	<u>\$ 20,024 04</u>

As of March 31, 1946, there were 10 salaried employees being paid from this account. F. S. Parney was receiving a salary at an annual rate of \$5,220 on that date.

A J. P. Windish received travelling expenses of \$301.66 (included under War and Demobilization Allotment).

Vote 202 (and Vote 523, Supplementary Estimates) Medical Investigation Division

	Estimates	Allotments	Expenditures
Salaries	25,567 00	25,567 00	22,263 39
Cost of Living Bonus and Other Pay-list Items.....	1,861 00	1,861 00	1,754 91
Sundries	100 00	100 00	99 57
A Professional and Special Services.....	5,450 00	5,450 00	3,152 70
Materials and Supplies.....	300 00	300 00	290 24
Transportation and Travelling Expenses.....	1,050 00	1,050 00	247 25
	<u>\$ 34,328 00</u>	<u>\$ 34,328 00</u>	<u>\$ 27,808 06</u>

This vote provides for expenses in connection with the certification of medical fitness of entrants appointed to the government service by the Civil Service Commission, general supervision of the health of civil servants and special medical investigations and studies relating to health matters.

As of March 31, 1946, there were 13 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: H. T. Douglas, \$4,620; G. Heidman, \$3,720; W. W. McKay, \$3,900.

A Includes payment of \$2,744.85 to the Province of Ontario, Department of Health, for the pulmonary X-ray examination of civil servants in Toronto.

Vote 203 (and Vote 524, Supplementary Estimates) Nutrition Services

	Estimates	Allotments	Expenditures
Salaries	59,695 00	56,895 00	40,224 20
Cost of Living Bonus and Other Pay-list Items.....	10,836 00	10,836 00	4,583 85
A Publicity and Information.....	50,000 00	50,000 00	16,837 51
Telephones, Telegrams and Postage.....	200 00	200 00	178 61
Equipment	500 00	1,500 00	618 86
Sundries	300 00	1,100 00	837 42
Professional and Special Services.....	10,000 00	7,500 00	
B Material and Supplies.....	2,500 00	6,000 00	3,895 18
C Transportation and Travelling Expenses.....	15,000 00	15,000 00	9,511 64
	<u>\$ 149,031 00</u>	<u>\$ 149,031 00</u>	<u>\$ 76,687 27</u>

This vote provides for the cost of educational work regarding food values, choice of foods, etc., and of making available to government departments expert opinion on nutrition.

As of March 31, 1946, there were 31 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: G. L. Duggan, \$3,000; F. W. Hanley, \$3,000; L. B. Pett, \$4,080; J. M. Cameron, \$5,100.

A Includes payments to the Department of Public Printing and Stationery, \$5,982.30 for printing posters and folders.

B Includes payments to the Department of Public Printing and Stationery, \$1,480.24.

C Travelling expenses of \$300 or over were paid to: A. Y. Burns, \$376.02; G. L. Duggan, \$454.56; P. Goode, \$824.30; F. W. Hanley, \$564.19; M. Lock, \$336.82; P. Macphee, \$1,056.35; E. Perkins, \$559.30; L. B. Pett, \$945.72; E. Porsild, \$526.51; S. St. Hilaire, \$548.80; D. Tripp, \$829.93; R. White, \$1,099.67.

Vote 204 (and Vote 525, Supplementary Estimates) Combating Venereal Diseases—Administration

	Estimates	Allotments	Expenditures
Salaries	17,390 00	17,390 00	10,947 53
Cost of Living Bonus and Other Pay-list Items	2,188 00	2,188 00	1,608 55
A Advertising and Publicity	20,000 00	20,000 00	16,936 52
Sundries	1,000 00	1,000 00	592 22
Materials and Supplies	1,500 00	1,500 00	1,118 59
Transportation and Travelling Expenses	6,000 00	6,000 00	400 42
	<u>\$ 48,078 00</u>	<u>\$ 48,078 00</u>	<u>\$ 31,603 83</u>

As of March 31, 1946, there were 6 salaried employees being paid from this account. H. C. Rhodes was receiving salary including war duties supplement at an annual rate of \$3,900 at date of separation, December 1.

A Includes payments to the Department of Public Printing and Stationery of \$9,129.40 for printing departmental publications.

Vote 205 (and Vote 526, Supplementary Estimates) Combating Venereal Diseases—	
Assistance to Provinces for control of venereal diseases under regulations approved by	
the Governor in Council.....	208,300 00
Expenditures.....	\$ 179,859 19

This vote provides for the cost of additional assistance to the provinces for the purpose of increasing the facilities for the control of venereal disease and the field investigation forces; such assistance to be distributed under regulations established by P.C. 75/5045 of July 18, 1945. This assistance is additional to the provision of arsenicals to the provinces.

Payments were made to the provinces as follows: Nova Scotia, \$7,243.42; Prince Edward Island, \$1,183.17; New Brunswick, \$6,365.76; Quebec, \$52,728.82; Ontario, \$47,101.26; Manitoba, \$8,594.94; Saskatchewan, \$10,622.48; Alberta, \$9,390.58; British Columbia, \$10,418.08.

Vote 206 Combating Venereal Diseases—Distribution of Drugs under regulations	
approved by the Governor in Council.....	50,000 00
Expenditures.....	\$ 49,914 43

This vote provides for the cost of purchases of arsenical preparations for distribution to the provinces, the provincial authorities undertaking that there will be no diminution of their activities for the control and prevention of venereal diseases.

Suppliers receiving \$1,000 or more: Abbott Laboratories, Limited, \$3,326.43; Connaught Laboratories, \$6,314.02; Merck and Company, Limited, \$2,240.80; Parke, Davis and Company Limited, \$28,505.74; Poulenc Laboratories Limited, \$8,225.01; Synthetic Drug Company, Ltd., \$1,250.43.

The value of drugs distributed to the provinces follows: Nova Scotia, \$2,559; Prince Edward Island, \$380.50; New Brunswick, \$1,931.78; Quebec, \$14,632.41; Ontario, \$16,568.01; Manitoba, \$3,012.61; Saskatchewan, \$3,532.99; Alberta, \$3,419.83; British Columbia, \$3,877.30.

Vote 207 Grants to Institutions assisting Sailors, in the amounts detailed in the Estimates

	Estimates	Expenditures
Navy League of Canada, Halifax	200 00	200 00
Sailors' Institute, North Sydney	200 00	200 00
Navy League of Canada, Sydney	200 00	200 00
Seamen's Mission Society, Saint John	200 00	200 00
Catholic Sailors' Club, Saint John	200 00	200 00
Catholic Sailors' Club, Montreal	200 00	200 00
Catholic Sailors' Club, Hochelaga Branch	200 00	200 00
Montreal Seamen's Institute	200 00	200 00
Montreal Sailors' Hostel	200 00	200 00
Catholic Seamen's Club, Quebec	200 00	200 00
Quebec Seamen's Institute	200 00	200 00
Vancouver Sailors' Home	200 00	200 00
Victoria Seamen's Institute	200 00	200 00
	<u>\$ 2,600 00</u>	<u>\$ 2,400 00</u>

These grants are paid under authority of individual Orders in Council.

Vote 527 Health Insurance Studies

	Estimates	Allotments	Expenditures
Temporary Assistance	3,920 00	3,920 00	1,865 00
Cost of Living Bonus and Other Pay-list Items	167 00	167 00	1 82
Publicity and Information	1,000 00	1,000 00	
Telephones, Telegrams and Postage	100 00	100 00	2 03
Equipment	1,200 00	1,200 00	
Sundries	250 00	250 00	
Professional and Special Services	2,000 00	2,000 00	
Materials and Supplies	500 00	500 00	9 00
Freight, Cartage and Express	50 00	50 00	
A Transportation and Travelling Expenses	1,000 00	1,000 00	383 41
	<u>\$ 10,187 00</u>	<u>\$ 10,187 00</u>	<u>\$ 2,261 26</u>

This vote provides for expenses relative to planning Health Insurance legislation and co-operation in the planning of programs to be undertaken by the provinces.

As of March 31, 1946, there were 2 salaried employees being paid from this account. K. G. Gray was receiving a salary at an annual rate of \$6,000 on that date.

A K. G. Gray received travelling expenses of \$383.41.

Vote 528 Dental Health Division

	Estimates	Allotments	Expenditures
Temporary Assistance	2,533 00	2,533 00	1,855 85
Cost of Living Bonus and Other Pay-list Items	170 00	170 00	16 44
Publicity and Information	2,000 00	2,000 00	
Telephones, Telegrams and Postage	500 00	500 00	
Equipment	4,000 00	4,000 00	
Sundries	1,500 00	1,500 00	
Professional and Special Services	1,500 00	1,500 00	
Materials and Supplies	1,000 00	1,000 00	
Freight, Cartage and Express	200 00	200 00	
Transportation and Travelling Expenses	2,000 00	2,000 00	237 26
	<u>\$ 15,403 00</u>	<u>\$ 15,403 00</u>	<u>\$ 2,109 55</u>

This vote provides for expenses of co-ordination, survey, appraisal and general exchange of information in the field of dental health by consultation and conference with the provinces, national agencies and local organizations.

As of March 31, 1946, there were 2 salaried employees being paid from this account. L. V. Janes was receiving a salary at an annual rate of \$5,500 on that date.

Vote 529 Civil Service Health Division

	Estimates	Allotments	Expenditures
Temporary Assistance	75,000 00	75,000 00	2,336 64
Cost of Living Bonus and Other Pay-list Items	4,500 00	4,500 00	79 16
Publicity and Information	25,000 00	25,000 00	230 00
Equipment	30,000 00	30,000 00	390 46
Sundries	3,750 00	3,750 00	19 72
Professional and Special Services	2,000 00	2,000 00	18 00
Materials and Supplies	3,000 00	3,000 00	673 19
Transportation and Travelling Expenses	2,500 00	2,500 00	247 68
	<u>\$ 145,750 00</u>	<u>\$ 145,750 00</u>	<u>\$ 3,994 85</u>

This vote provides for expenses in connection with a broad health and welfare program for the Federal Civil Service. The aim of the program is the control of diseases by the exercise of preventive measures, including the provision of emergency medical and dental care, the operation of clinics and health educational publicity.

As of March 31, 1946, there were 4 salaried employees being paid from this account. R. G. Ratz was receiving a salary at an annual rate of \$6,000 on that date.

Vote 530 Hospital Design Division

	Estimates	Allotments	Expenditures
Temporary Assistance	4,780 00	4,780 00	1,097 14
Cost of Living Bonus and Other Pay-list Items	370 00	370 00	16 47
Telephones, Telegrams and Postage	2,000 00	2,000 00	
Equipment	4,000 00	4,000 00	
Sundries	1,000 00	1,000 00	
Professional and Special Services	7,000 00	7,000 00	
Materials and Supplies	2,500 00	2,500 00	25 60
Freight, Cartage and Express	500 00	500 00	
Transportation and Travelling Expenses.....	6,000 00	6,000 00	23 30
	<u>\$ 28,150 00</u>	<u>\$ 28,150 00</u>	<u>\$ 1,162 51</u>

This vote provides for expenses of collecting, tabulating and making available to the provinces up-to-date information regarding the planning of hospitals and other health institutions.

As of March 31, 1946, there were 3 salaried employees being paid from this account..

Vote 531 Mental Health Division

	Estimates	Allotments	Expenditures
Temporary Assistance	2,940 00	2,940 00	1,991 55
Cost of Living Bonus and Other Pay-list Items	192 00	192 00	42 96
Publicity and Information	1,500 00	1,500 00	
Telephones, Telegrams and Postage	1,000 00	1,000 00	2 40
Equipment	2,000 00	2,000 00	
Sundries	1,000 00	1,000 00	
Professional and Special Services	3,000 00	3,000 00	
Materials and Supplies	1,500 00	1,500 00	
Freight, Cartage and Express	100 00	100 00	
Transportation and Travelling Expenses	3,000 00	3,000 00	852 49
	<u>\$ 16,232 00</u>	<u>\$ 16,232 00</u>	<u>\$ 2,889 40</u>

This vote provides for the expenses of planning, in co-operation with the provinces, adequate control measures in the field of mental health, and of assisting in the provision of professional information, statistics, and educational material for this purpose.

As of March 31, 1946, there were 2 salaried employees being paid from this account. C. G. Stogdill was receiving a salary at an annual rate of \$6,000 on that date.

C. G. Stogdill received travelling expenses of \$852.49.

Vote 532 Blindness Control Division

	Estimates	Allotments	Expenditures
Temporary Assistance	3,695 00	5,195 00	4,000 00
Cost of Living Bonus and Other Pay-list Items	225 00	225 00	
Publicity and Information	500 00	500 00	
Telephones, Telegrams and Postage	500 00	500 00	1 71
Equipment	1,000 00	1,000 00	
Sundries	500 00	500 00	
Professional and Special Services	1,000 00	500 00	
Materials and Supplies	1,000 00	1,000 00	
Freight, Cartage and Express	100 00	100 00	
Transportation and Travelling Expenses	2,000 00	1,000 00	17 25
	<u>\$ 10,520 00</u>	<u>\$ 10,520 00</u>	<u>\$ 4,018 96</u>

As of March 31, 1946, there was 1 salaried employee being paid from this account. F. S. Burke was receiving a salary at an annual rate of \$6,000 on that date.

Vote 533 Tuberculosis Control Division

	Estimates	Allotments	Expenditures
Temporary Assistance	2,940 00	2,940 00	350 00
Cost of Living Bonus and Other Pay-list Items	195 00	195 00	
Publicity and Information	1,500 00	1,500 00	
Telephones, Telegrams and Postage	1,000 00	1,000 00	
Equipment	2,000 00	2,000 00	
Sundries	1,000 00	1,000 00	
Professional and Special Services	3,000 00	3,000 00	
Materials and Supplies	1,500 00	1,500 00	
Freight, Cartage and Express	100 00	100 00	
Transportation and Travelling Expenses	3,000 00	3,000 00	
	<u>\$ 16,235 00</u>	<u>\$ 16,235 00</u>	<u>\$ 350 00</u>

Vote 534 Food and Drugs Advertising Control Division

	Estimates	Allotments	Expenditures
Temporary Assistance	5,950 00	5,950 00	
Cost of Living Bonus and Other Pay-list Items	450 00	450 00	
Publicity and Information	1,500 00	1,500 00	
Telephones, Telegrams and Postage	500 00	500 00	74
Equipment	1,000 00	1,000 00	
Sundries	500 00	500 00	
Professional and Special Services	1,000 00	1,000 00	
Materials and Supplies	1,000 00	1,000 00	99 37
Freight, Cartage and Express	100 00	100 00	
Transportation and Travelling Expenses	1,000 00	1,000 00	
	<u>\$ 13,000 00</u>	<u>\$ 13,000 00</u>	<u>\$ 100 11</u>

Vote 167 (and Vote 505, Supplementary Estimates) Medical—Indian Hospitals and General Care of Indians

	Estimates	Allotments	Expenditures
Salaries and Wages.....	286,936 00	308,296 00	301,828 57
A Cash Allowances	21,360 00		
Cost of Living Bonus and Other Pay-List Items.....	40,350 00	40,350 00	38,134 80
B Supplies and Materials.....	215,000 00	250,000 00	247,742 71
C Travelling Expenses	65,000 00	105,000 00	104,477 10
Freight, Express, Cartage, etc.	6,000 00	12,000 00	11,091 36
Telegrams, Telephones and Postage.....	3,500 00	4,300 00	4,265 69
D Professional and Special Services including Hospitalization....	1,614,854 00	1,517,554 00	1,396,271 52
Meter Rates	12,000 00	12,000 00	10,937 31
Rents	1,500 00	4,000 00	3,881 85
Equipment Maintenance	10,000 00	22,000 00	20,336 98
E Repairs to Buildings and Works.....	25,000 00	25,000 00	20,919 79
Miscellaneous	4,000 00	5,000 00	4,756 14
F Acquisition of Equipment.....	149,500 00	149,500 00	102,933 42
G Construction of Buildings and Works.....	70,000 00	70,000 00	31,186 41
H Grant to the Nicola Valley General Hospital, Merritt, B.C.	1,000 00	1,000 00	1,000 00
	<u>\$2,526,000 00</u>	<u>\$2,526,000 00</u>	<u>\$2,299,763 65</u>

As of March 31, 1946, there were 239 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rate indicated by an asterisk includes war duties supplement. J. R. Atkinson,

\$3,900 (Dec. 9); W. S. Barclay, \$4,620; C. Corrigan, \$3,420; W. L. Falconer, \$5,040 (includes \$600 special allowance while residing in Ottawa, P.C. 29/2292, March 23, 1942); J. D. Galbraith, \$4,020; A. M. Hamel, \$3,780; J. P. Harvey, \$4,020 (\$600 charged to Vote 165); P. W. Head, \$4,080; H. W. Lewis, \$4,080; Wm. N. McKee, \$3,780 (Sept. 1); H. Meltzer, \$6,000; P. E. Moore, \$5,220*; J. M. Morrow, \$4,080; T. F. Murray, \$3,220 (\$2,040 charged to Vote 165); T. J. Orford, \$4,620 (\$600 charged to Vote 165); J. H. Riopel, \$3,600 (\$2,040 charged to Vote 165); A. B. Sims, \$4,020; E. L. Stone, \$5,220; P. S. Tennant, \$3,900; W. A. M. Truesdell, \$4,140 (\$2,040 charged to Vote 165); R. F. Yule, \$3,240.

A *Cash Allowances.* Cash allowances, as provided in the classification of some of the positions, represent compensation in lieu of house, fuel and light and the expenditures thereon are included in those shown for the salaries allotment. A number of employees receive, in addition to salaries, allowances in kind, that is, the Department supplies quarters, fuel, light and rations free of charge to such employees.

B *Supplies and Materials.* Clothing and blankets cost \$2,575.08; fuel, \$28,875.25; medical and hospital supplies, \$103,403.39; provisions, \$101,212.89; stationery and office supplies, \$2,209.99; sundry, \$9,466.11.

Suppliers receiving \$5,000 or more: Canada Packers Ltd., \$7,605.34; The Codville Co., Ltd., \$5,726; Dominion Government, Department of Veterans Affairs, \$68,595.13; Fraser Valley Milk Producers' Association, \$10,918.72; Hudson's Bay Co., \$17,080.11; Imperial Oil Ltd., \$7,574.69; Western Chemical Industries, Ltd. \$15,433.96.

C *Travelling Expenses.* Transportation of Indians to and from hospitals amounted to \$44,241.97, of which \$28,366.85 was for air travel. Travelling expenses of doctors and nurses amounted to \$22,534.64 including air travel of \$8,194.78.

The Canadian National Railways received \$10,972.44, and the Canadian Pacific Air Lines, \$24,312.89.

Travelling expenses of \$300 or over were paid to: W. S. Barclay, \$367.04; R. L. Bohlman, \$593.04; M. Crowe, \$523; W. L. Falconer, \$679.40; J. D. Galbraith, \$1,325.29; M. Hackett, \$471.91; A. M. Hamel, \$730.78; A. Hannas, \$761.99; F. Harel, \$582.57; P. G. Lazenby (included under Department of Mines and Resources, Vote 165); M. E. Leighton, \$1,448.16; H. Marshall, \$681.29; P. E. Moore, \$1,008.45; T. J. Orford, \$361.54; K. J. Paterson, \$345.87; J. D. Ratte, \$911.72; S. Smith, \$700.97; W. R. Stone, \$523.46; M. Weder, \$903.27.

D *Professional and Special Services including Hospitalization.* Doctors' and nurses' fees amounted to \$268,467.99; dental services, \$13,630.21; X-Rays, \$16,375.30; hospitalization, \$1,097,073.49; sundries, \$724.53.

The following doctors received fees of \$1,000 or over: L. G. Alexander, Calgary, Alta., \$1,055; A. R. Anthony, Vancouver, B.C., \$1,187; L. A. Aubin, Hearst, Ont., \$1,096; L. E. Avery, Williams Lake, B.C., \$1,787.75; L. G. Ayotte, Bonnyville, Alta., \$2,041; L. C. Bartlett, Favourable Lake, Ont., \$1,245.50; H. A. Boyce, Deseronto, Ont., \$3,791.18; T. A. Breton, Sault Ste. Marie, Ont., \$2,000.04; W. A. Broddy, Southampton, Ont., \$1,300; J. P. Cade, Prince Rupert, B.C., \$1,373; A. H. Campbell, Broadview, Sask., \$1,430.02; H. G. Carleton, Peterborough, Ont., \$1,254; B. C. Cathcart, Wallaceburg, Ont., \$1,114.25; P. Chalykoff, Hearst, Ont., \$1,205; J. H. Conroy, Edmonton, Alta., \$3,048.91; G. L. and A. B. Cooke, Lloydminster, Sask., \$1,648.33; P. O. Coulombe, Sturgeon Falls, Ont., \$1,501.50; W. D. Cuts, Edmonton, Alta., \$1,267; J. P. Decosse, St. Paul, Alta., \$2,325; F. R. Donnelly, Massey, Ont., \$1,523.50; C. Dunont, Campbellton, N.B., \$1,599; J. D. Duncan, Leask, Sask., \$1,709; R. L. Empey, Cochrane, Ont., \$1,630; J. S. Ferguson, Chatham, Ont., \$1,558; S. P. Findlay, Fraser Lake, B.C., \$1,250; E. H. Freeman, Chatham, N.B., \$1,806; R. O. Frost, Armstrong, Ont., \$1,353.50; W. H. G. Gibbs, Selkirk, Man., \$1,845.50; J. C. Gillie, Fort William, Ont., \$1,344.60; S. Golfman, Punnichy, Sask., \$4,850; L. M. Greene, Smithers, B.C., \$2,000; F. C. Hamill, Blind River, Ont., \$1,246.75; H. B. Havey, Stewiacke, N.S., \$2,012.15; Hilton, Helem and Chisholm, Port Alberni, B.C., \$1,426; T. C. Holmes, Burns Lake, B.C., \$2,397; A. Jolicœur, Lachine, Que., \$1,326.50; W. F. Kenney, Rexton, N.B., \$1,200; J. W. Kettlewell, Portage la Prairie, Man., \$1,426.85; J. A. Key, Cardston, Alta., \$2,400; J. A. Langlois, Temiskaming, Que., \$1,305; R. G. Large, Prince Rupert, B.C., \$1,363; J. T. L'Ecuyer, Maniwaki, Que., \$2,200.25; J. A. MacDonald, Prince Rupert, B.C., \$1,178; C. L. MacMillan, Baddeck, N.S., \$1,203.50; W. E. Mallow, Kamsack, Sask., \$1,812; W. H. McClenahan, Ottawa, Ont., \$1,258.50; D. T. R. McColl, Queen Charlotte City, B.C., \$2,431.50; J. F. McCullough, Sudbury, Ont., \$2,355.62; R. B. McQuay, Mindemoya, Ont., \$2,398; F. G. Miller, Elk Point, Alta., \$1,245.50; M. Miyazaki, Lillooet, B.C., \$2,662.50; J. S. Munro, North Sydney, N.S., \$4,079.50; J. Page, St. Benoit, Que., \$1,328.50; J. R. Pare, Duck Lake, Sask., \$1,266.50; G. Paulson, Lundar, Man., \$1,462.10; C. W. Pitts, Alberni, B.C., \$1,280; F. J. Porth, Libau, Man., \$4,241.56; J. Reeves, Eganville, Ont., \$1,544; F. B. Roth, Whitehorse, Y.T., \$1,309; F. Siebner, Tyne Valley, P.E.I., \$1,331; G. H. Stobie, Belleville, Ont., \$1,800; J. A. Tallon, Cornwall, Ont., \$3,080.08; N. G. Trimble and M. K. Brandt, The Pas, Man., \$1,695; H. H. Washburn, Melbourne, Ont., \$1,165; J. B. T. Wood, High Prairie, Alta., \$2,255; G. E. Young, Chapleau, Ont., \$2,881.

Hospitals receiving \$5,000 or over: Bella Coola General, B.C., \$7,703.75; Bulkley Valley District, Smithers, B.C., \$7,532.90; Canadian Red Cross Society: Ontario, \$7,178.80, Saskatchewan, \$382; Central Alberta Sanatorium, Calgary, Alta., \$10,723.88; Fort William Sanatorium, Ont., \$27,523.18; Holy Family, Prince Albert, Sask., \$5,781.50; Hotel Dieu, Cornwall, Ont., \$9,425; King's Daughters, Duncan, B.C., \$5,363.85; Lady Minto, Chapleau, Ont., \$6,225.75; Lady Minto, Cochrane, Ont., \$5,929.45; R. W. Large Memorial Hospital, Bella Bella, B.C., \$23,126.16; Manitoba Sanatorium Board: Dynevor Indian, St. Peters, Man., \$31,738; Manitoba Sanatorium Board: Clearwater Lake Indian, The Pas, Man., \$64,114.30; Misericordia, Edmonton, Alta., \$10,167.50; Missionary Society of the Church of England in Canada: Toronto, Ont., \$23,933, Winnipeg, Man., \$4,264; Montreal General, Que., \$7,368.37; Mountain Sanatorium, Hamilton, Ont.,

\$12,161.91; Muskoka, Gravenhurst, Ont., \$5,406.10; Nova Scotia Sanatorium, Kentville, N.S., \$6,746.65; Port Simpson General, B.C., \$32,164.50; Prince Rupert General, B.C., \$6,751.85; Providence, High Prairie, Alta., \$5,355.85; Provincial Mental: Ontario, \$17,959.26, Manitoba, \$7,456.13, Saskatchewan, \$12,176, British Columbia, \$15,411.60; Queen Alexandra Sanatorium, London, Ontario, \$21,127.75; Queen Alexandra Solarium for Crippled Children, Cobble Hill, B.C., \$11,760; Roman Catholic Episcopal Corporation of James Bay, Moosonee, Ont., \$17,623.50; Roman Catholic Episcopal Corporation of MacKenzie, Edmonton, Alta., \$47,050.50; Royal Inland, Kamloops, B.C., \$7,737; Sacred Heart, Caughnawaga, Que., \$14,757.40; St. Anthony's, The Pas, Man., \$14,162.65; St. Bartholomew's, Lytton, B.C., \$8,335.30; St. Boniface, Man., \$10,716.75; St. Boniface, St. Vital, Man., \$5,733.65; St. George's, Alert Bay, B.C., \$5,177; Saint John Tuberculosis, East St. John, N.B., \$12,615.15; St. John, Vanderhoof, B.C., \$11,668.75; St. Joseph, LaTuque, Que., \$16,343.36; St. Joseph's General, Port Arthur, Ont., \$8,863.30; St. Joseph's, Victoria, B.C., \$9,492; St. Martha's, Antigonish, N.S., \$13,749.45; St. Mary's, Dawson, Y.T., \$7,493.75; St. Mary's on the Lake Sanatorium, Haileybury, Ont., \$9,511.54; St. Michel Sanatorium, Roberval, Que., \$33,281; St. Paul's, Vancouver, B.C., \$26,202.62; St. Theresa, St. Paul, Alta., \$6,254.75; Saskatchewan Anti-Tuberculosis League, \$56,848.31; Sioux Lookout General, Ont., \$5,870.59; Toronto Hospital for the Treatment of Tuberculosis, Weston, Ont., \$30,315.49; Victoria, London, Ont., \$7,602.15; War Memorial, Williams Lake, B.C., \$4,016.56; Whitehorse General, Y.T., \$9,429.50; Wrinch Memorial, Hazelton, B.C., \$27,414.62.

E Repairs to Buildings and Works. Repairs to the Coqualeetza Hospital, Sardis, B.C., cost \$7,046.86 of which amount \$4,652.15 was expended under the direction of the Surveys and Engineering Branch, Department of Mines and Resources. Repairs to the Miller Bay Hospital, Prince Rupert, B.C., cost \$5,399.43, of which amount Mitchell and Currie, Prince Rupert, B.C., received \$5,171.60.

F Acquisition of Equipment. A distribution of expenditures for equipment follows: camp, \$414.80; hospital, \$88,567.21; light, heat and power, \$3,664.39; motor cars and trucks, \$8,241.17; sundry, \$2,045.85. Included in the item for hospital equipment were purchases for the following hospitals: Clearwater Lake, \$21,756.55; Coqualeetza, \$3,621.20; Miller Bay, \$41,333.60; Norway House, \$4,581.09.

Suppliers receiving \$5,000 or more: Dominion Government, Department of Veterans Affairs, \$14,449.47; The T. Eaton Co., Ltd., \$5,031.29; Fisher & Burpe Ltd., \$5,938.66; Simmons Ltd., \$6,890.05; War Assets Corporation, \$7,654.50; Wrought Iron Range Co. of Canada Ltd., \$9,360.32.

G Construction of Buildings and Works. Expenditure on construction at the Miller Bay Hospital, Prince Rupert, B.C., amounted to \$21,818.31. Of this amount, construction undertaken by the Surveys and Engineering Branch, Department of Mines and Resources, cost \$11,445.86. Mitchell and Currie, Prince Rupert, B.C., were paid \$8,666.45 for alterations and additions, as authorized by P.C. 4446 of June 22, 1945.

Mack Construction Co. Limited, was paid \$5,695.69 for construction costs at the Edmonton Hospital.

H Grant to the Nicola Valley General Hospital, Merritt, B.C. Under authority of T. 300704B. of February 28, 1946, the sum of \$1,000 was paid to the Nicola Valley General Hospital, Merritt, B.C., to assist in the purchase of new X-Ray equipment.

Vote 168 Medical—Grants to Hospitals	4,320 00
Expenditures	\$ 4,320 00

Grants of \$1,080, authorized by P.C. 105/4753 dated July 6, 1945, were paid to the following hospitals: Anglican Diocese of the Arctic—Aklavik; Roman Catholic Episcopal Corporation of MacKenzie—Aklavik, Fort Simpson and Fort Smith.

Vote 173 Grant to provide additional services to Indians of British Columbia

	Estimates	Allotments	Expenditures
Medical Services	\$ 40,000 00	\$ 40,000 00	\$ 39,998 80

As of March 31, 1946, there was 1 salaried employee being paid from this account. H. E. Gerry received travelling expenses of \$610.50. Payments totalling \$36,826.50 were made to various hospitals in British Columbia.

WELFARE BRANCH

Vote 208 Welfare Branch Administration

	Estimates	Allotments	Expenditures
Salaries	17,460 00	17,460 00	12,045 00
Cost of Living Bonus and Other Pay-list Items	665 00	665 00	470 16
A Publicity and Information	5,000 00	5,000 00	2,809 10
Telephones, Telegrams and Postage	2,000 00	2,000 00	585 18
Equipment	5,500 00	5,500 00	133 02
Sundries	5,000 00	5,000 00	7 80
Professional and Special Services	5,000 00	5,000 00	
Materials and Supplies	5,000 00	5,000 00	652 35
Freight, Cartage and Express	500 00	500 00	95
B Transportation and Travelling Expenses	5,000 00	5,000 00	2,541 48
	<u>\$ 51,125 00</u>	<u>\$ 51,125 00</u>	<u>\$ 19,245 04</u>

As of March 31, 1946, there were 3 salaried employees being paid from this account. G. F. Davidson, Deputy Minister, was receiving a salary at an annual rate of \$9,000 on that date.

- A Includes payments to the Department of Public Printing and Stationery, \$1,236.55 for printing departmental publications.
- B Travelling expenses of \$300 or over: G. F. Davidson, \$1,389.70; A. M. Speers (included under Vote 190).

Vote 209 Family Allowance Division—Administration Expenses

	Estimates	Allotments	Expenditures
Temporary Assistance	1,534,070 00	1,039,070 00	955,963 44
Cost of Living Bonus and Other Pay-list Items	270,000 00	270,000 00	93,056 71
A Publicity and Information	150,000 00	200,000 00	108,341 15
B Telephones, Telegrams and Postage	27,500 00	152,500 00	129,659 40
C Equipment	25,000 00	65,000 00	27,989 71
Sundries	15,000 00	15,000 00	2,480 11
Professional and Special Services	150,000 00	150,000 00	5,995 00
D Materials and Supplies.....	40,000 00	145,000 00	115,257 41
Freight, Cartage and Express	5,500 00	5,500 00	4,139 52
E Transportation and Travelling Expenses	75,000 00	75,000 00	13,880 20
F Payments to Dominion Bureau of Statistics	100,000 00	275,000 00	261,334 20
	<u>\$2,392,070 00</u>	<u>\$2,392,070 00</u>	<u>\$1,721,096 90</u>

This vote provides for expenses in connection with the administration of Family Allowances Act, c. 40, 1944.

As of March 31, 1946, there were 510 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. S. J. Bailey, \$3,000; J. K. Blacombe, \$3,000; J. A. Blais, \$4,800; W. R. Bone, \$4,500; E. Chadwick, \$2,400; J. E. Christie, \$3,000; J. C. Colling, \$3,120; R. B. Curry, \$7,200; A. G. Dunham, \$3,600; M. Fleming, \$3,900; H. C. L. Gillman, \$3,600; J. J. Hammond, \$2,520; C. B. Howden, \$3,600; F. C. Jackson, \$4,500; J. M. L. Lafrance, \$4,500; W. N. Langrish, \$3,120; L. P. Mailly, \$3,120; J. J. McGurran, \$4,200; A. Nicholson, \$2,520; E. H. Pallister, \$2,400; P. E. Poirier, \$2,400; W. J. Rose, \$3,120; L. H. Senez, \$3,600; B. M. Stark, \$3,000; P. H. Stehelin, \$3,600; C. R. Welfley, \$3,120; H. W. Wilson, \$3,720.

- A Includes payments to the Department of Public Printing and Stationery, \$11,811.18 for printing of cartoons and form letters; National Film Board, \$7,153.96; and Cockfield, Brown and Co., Montreal, \$82,391.41.
- B Includes payments to Post Office Department, \$54,664.41.
- C Includes payments to the Department of Public Printing and Stationery, for office equipment, \$24,679.27.
- D Includes payments to the Department of Public Printing and Stationery, \$113,396.01.
- E Travelling expenses of \$300 or over were paid to: W. R. Bone, \$421; N. R. Boutin (included under Civil Service Commission, Vote 38); M. J. Cullen (included under Department of Mines and Resources, Vote 174); R. E. Curran (included under Vote 190); R. B. Curry, \$2,606.71; J. M. L. Lafrance, \$302.40; A. LaRocque, \$1,355.43; A. Nicholson, \$718.85; D. G. O'Hanley, \$823.30; D. C. Rowat (included under Vote 190); C. Scott (included under Department of Trade and Commerce, Vote 339); B. M. Stark, \$312.43; P. H. Stehelin, \$304.65.
- F By arrangement with the Dominion Bureau of Statistics, payments were made direct to suppliers including: the Department of Public Printing and Stationery, \$84,302.65, for purchase of Recordak Microfilming equipment for birth index; Department of Veterans Affairs, \$5,000, and International Business Machines Co., Ltd., \$35,207.33.

Family Allowance Division—Family Allowance Payments, Family Allowances Act, c. 40,
 1944\$172,632,146 98

The Family Allowances Act, c. 40, 1944, provides for payment of monthly allowances commencing on July 1, 1945, for all eligible children resident in Canada under the age of 16 years.

The scale of monthly payments for each child is as follows: under 6 years of age, \$5; 6-9 years, \$6; 10-12 years, \$7; 13-15 years, \$8. The Act provides for the following reductions in the amount of payment in respect of: a fifth child by \$1; a sixth and seventh child by \$2 each; and an eighth and each additional child by \$3 each. Payments cease with the payment for the month in which the child reaches the age of sixteen years or may cease earlier if certain regulations under the Act, such as school attendance, are not observed or if death occurs. In cases where both parents filed the registration form for such allowances, payment is made to the mother but, where only one parent filed the form, payment is made to that parent provided a satisfactory explanation is given. For administrative purposes, Regional Offices were established in each provincial capital. A distribution by provinces of payments made to parents or other parties responsible for the maintenance of children eligible for such allowances follows:

	Number of Children March, 1946	Payments July, 1945 to March, 1946 inclusive
Nova Scotia	183,447	9,519,446 00
Prince Edward Island	30,541	1,618,784 00
New Brunswick	156,961	8,112,008 50
Quebec	1,118,540	57,962,066 56
Ontario	937,982	49,208,124 09
Manitoba	184,692	9,896,231 30
Saskatchewan	248,319	13,194,768 00
Alberta	230,767	12,262,073 00
British Columbia	204,754	10,693,139 00
Northwest Territories and the Yukon	3,097	165,506 53
	3,299,100	\$172,632,146 98

Payments of allowances are made under authority of the Act, from unappropriated moneys in the Consolidated Revenue Fund; while the administrative expenses are payable out of moneys appropriated by Parliament for that purpose.

Vote 56 Old Age Pensions including Pensions to the Blind, Administration

	Estimates	Allotments	Expenditures
Salaries	28,230 00	28,230 00	26,794 06
Cost of Living Bonus and Other Pay-list Items.....	2,419 00	2,419 00	2,186 89
Sundries	1,500 00	1,500 00	382 81
A Medical Examinations in connection with Pensions for the Blind—Ophthalmologists' Fees	6,500 00	5,000 00	4,255 00
B Travelling Expenses	10,000 00	11,500 00	9,925 54
	\$ 48,649 00	\$ 48,649 00	\$ 43,544 30

This vote provides for expenses of administering the Old Age Pensions Act, c. 156, R.S., and amendments, including costs of examining provincial records of pensions paid to the blind and aged, and of ophthalmologists' fees.

As of March 31, 1946, there were 13 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements. J. W. MacFarlane, \$4,440*; V. D. McElary, \$2,940*; J. L. Perrier, \$2,940*; E. R. Swettenham, \$2,940*.

A Expenditures were for ophthalmologists' fees, at the rate of \$5 per examination, in connection with applications for pensions for the blind.

B Travelling expenses of \$300 or over were paid to: J. L. Boileau, \$1,370.70; A. B. A. Dube, \$636.02; S. G. Dube, \$1,040.30; K. Fowler, \$1,164.02; I. Girardin, \$611.31; M. R. MacCallum, \$565.30; V. D. McElary, \$1,324.21; L. Morisset, \$1,527.07; R. I. Mulligan, \$476.29; J. L. Perrier, \$408.91; E. E. Picton, \$406.08; E. R. Swettenham, \$395.33.

Payment of Dominion's share of Pensions, Old Age Pensions Act, c. 156, R.S. \$33,715,092 01

Under the provisions of the Old Age Pensions Act, c. 156, R.S., and amendments, the Governor in Council may enter into an agreement with the government of any province for quarterly payment to such province of an amount equal to 75 per cent of the net sum paid out during the preceding quarter by such province for old age pensions and pensions to the blind pursuant to a provincial statute providing for payment of such pensions. The maximum pension is \$240 yearly, and the Dominion has the right to audit provincial pension accounts. Under the terms of P.C. 6367 dated August 10, 1943, the Governor in Council further authorized the Minister of Finance to enter into supplementary agreements with the governments of the several provinces for increasing payments to pensioners to meet wartime conditions. A special supplement not to exceed \$5 monthly was agreed upon, of which the Dominion Government's share would be 75 per cent. A sum of \$9,200,000 was allotted from the War Expenditure and Demobilization Appropriation to meet these increased payments, and expenditures of \$9,102,882.09 were made therefrom.

Details of expenditures, including the sum expended from the War Expenditure and Demobilization Appropriation Allotment, are shown in the following table:

OLD AGE PENSIONS AND PENSIONS FOR BLIND PERSONS
EXPENDITURES 1945-46 AND CUMULATIVE EXPENDITURES SINCE INCEPTION OF ACT

Province	Old Age Pensions			Pensions for Blind Persons			Total Payments under Old Age Pensions Act during 1945-46		
	Number of Pensioners	Average Monthly Pension	Dominion Government Contributions during 1945-46	Dominion Government Contributions from inception of Act	Number of Pensioners	Average Monthly Pension		Dominion Government Contributions during 1945-46	Dominion Government Contributions from inception of Act
Alberta.....	12,098	24 12	2,526,214 64	23,848,788 56	269	24 51	57,550 39	320,464 73	2,583,765 03
British Columbia.....	16,637	24 34	3,485,885 07	32,894,906 73	340	24 59	75,441 39	465,639 97	3,561,326 46
Manitoba.....	12,981	24 54	2,684,083 31	30,610,530 66	365	24 84	79,472 92	474,206 85	2,763,556 23
New Brunswick.....	12,663	22 40	2,498,871 32	16,513,102 02	737	24 65	161,978 47	1,043,272 84	2,660,849 79
Northwest Territories.....	15	24 33	3,579 07	31,365 80	.....	.....	.....	.....	3,579 07
Nova Scotia.....	14,771	22 62	2,913,972 32	24,276,978 54	664	24 19	142,671 86	890,160 45	3,056,644 18
Ontario.....	60,831	24 48	13,129,815 81	143,187,675 01	1,543	24 72	341,573 54	2,199,220 53	13,471,389 35
Prince Edward Island.....	1,980	18 99	322,440 55	2,567,370 05	119	22 33	22,794 94	132,396 35	345,235 49
Quebec.....	51,567	23 91	10,823,345 20	76,882,192 82	2,568	24 73	568,427 51	3,246,942 55	11,391,772 71
Saskatchewan.....	13,398	24 55	2,903,019 80	29,233,761 76	340	24 74	76,835 99	460,630 46	2,979,855 79
	196,941	.....	\$41,291,227 09	\$380,046,671 95	6,945	.....	\$1,526,747 01	\$9,232,934 73	\$42,817,974 10

Expenditures in 1945-46 were charged as follows:

Stat. Old Age Pensions Act, c. 156, R.S.....	33,715,092 01
War and Demobilization Allowment.....	9,102,882 09
	<u>\$42,817,974 10</u>

Vote 535 National Council on Physical Fitness—Administration Expenses	29,571 09
Expenditures	<u>\$ 29,571 09</u>

Vote 536 National Council on Physical Fitness—Financial Assistance to the Provinces under the National Fitness Act	23,434 18
Expenditures	<u>\$ 23,434 18</u>

The National Council on Physical Fitness was established under authority of the National Physical Fitness Act, c. 29, 1943, to promote the physical fitness of the people of Canada by the extension of physical education and the organization and encouragement of activities designed for this purpose.

The above amounts were transferred to the National Physical Fitness Fund in accordance with section 8 of the Act (See Deposit and Trust Accounts further on in this Section).

MISCELLANEOUS GRANTS

Grant to:	Estimates	Expenditures
Vote 210 Canadian Welfare Council	8,100 00	8,100 00
Vote 211 Canadian National Committee for Mental Hygiene	10,000 00	10,000 00
Vote 212 Health League of Canada	5,000 00	5,000 00
Vote 213 Canadian National Institute for the Blind	18,000 00	18,000 00
Vote 214 L'Association Canadienne Francaise des Aveugles	4,050 00	4,050 00
Vote 215 L'Institut Nazareth de Montreal	4,050 00	4,050 00
Vote 216 Montreal Association for the Blind	4,050 00	4,050 00
Vote 217 Canadian Tuberculosis Association	20,250 00	20,250 00
Vote 218 Victorian Order of Nurses	13,100 00	13,100 00
Vote 219 St. John Ambulance Association	4,050 00	4,050 00
Vote 220 Canadian Red Cross Society	10,000 00	10,000 00
	<u>\$ 100,650 00</u>	<u>\$ 100,650 00</u>

These grants are paid under authority of individual Orders in Council.

GENERAL

Vote 230 (and Vote 537, Supplementary Estimates) National Film Board, including the Motion Picture Bureau

	Estimates	Allotments	Expenditures
Salaries	130,022 00	97,981 00	97,980 91
Cost of Living Bonus and Other Pay-list Items	14,743 00	6,929 00	6,928 21
Short Term Employment	29,000 00	29,000 00	29,000 00
National Film Program	177,500 00	255,936 00	255,935 45
National Film Program—Rural Circuits	362,000 00	392,000 00	392,000 00
Development of International Circulation of Films	220,000 00	239,500 00	239,432 95
Supplies, Materials, Printing and Stationery	30,000 00	30,000 00	30,000 00
Equipment	160,000 00	72,156 00	72,155 50
Travelling Expenses	5,500 00	5,263 00	5,195 34
Miscellaneous	17,200 00	17,200 00	17,200 00
	<u>\$1,145,965 00</u>	<u>\$1,145,965 00</u>	<u>\$1,145,828 36</u>

This vote provided for expenditures of the National Film Board which, under the National Film Act, c. 20, 1939, advises upon and approves film activities of the various Government Departments and produces and distributes documentary films in the interests of Canada. Where the Board acted as agent for Government Departments or other organizations, billings were made at cost.

Under authority of P.C. 119/3735, May 9, 1944, an annual revolving fund was established to provide working capital for the Board's activities. With a few exceptions, all payments were, initially, made from such fund and, consequently, the usual details of salaries and other expenses are reported thereunder (see Revolving Fund for Production of Films, page O-30).

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to Families of Deceased Employees, Civil Service Act, c. 22, R.S.\$ 1,423 32

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page		Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT					
O-26	Industrial Hygiene, including In- spection of Industrial Plants.....	33,590 00	30,212 05	.....	111,045 20
O-26	Treatment of Canadian Fishermen and Seamen.....	18,000 00	17,537 42	.....	30,364 54
O-26	Laboratory of Hygiene— Bacteriological and Biological services for the Department of National Defence.....	5,825 00	4,349 40	.....	79,034 85
O-27	Public Health Engineering— Inspection of Camp Sites and Air- ports for the Department of National Defence in connection with Sanitation and Water Supply.....	29,106 00	22,744 88	.....	130,433 60
O-27	Food and Drugs—Examination of Supplies for the Department of National Defence.....	20,000 00	20,000 00	.....	54,406 00
O-27	Quarantine Medical Service at the Ports of Halifax, Quebec, Sydney, Montreal and other Ports.....	53,568 00	47,618 79	.....	318,278 09
O-27	Hire of Boat—Halifax Harbour and Bedford Basin in connection with vessels awaiting convoy.....	13,500 00	13,500 00	.....	89,663 34
O-27	Processing, storage and distribution of Blood for Transfusion— Connaught Laboratories, Toronto	224,800 00	218,453 38	.....	1,514,851 28
O-28	Montreal University.....	48,964 43	44,665 28	.....	266,180 02
O-28	Maintenance, medical and other care of incapacitated non-resident sea- men pending deportation.....	23,333 00	22,813 66	.....	123,200 11
O-28	Treatment and Care of Repatriated Merchant Seamen.....	2,081 00	559 23	.....	559 23
O-28	Assistance in Maintenance of Health Unit at Prince Rupert, B.C.....	4,080 00	4,080 00	.....	15,640 00
O-28	Grant to the Canadian Nurses' Association to increase the supply of qualified nurses in Canada....	159,950 00	159,950 00	.....	724,950 00
O-28	Contribution toward providing es- sential minimum standards of Health Services in the City of Halifax, N.S.....	70,141 12	70,141 12	.....	76,602 60
O-28	Chloramination of Water Systems— Nanaimo, Victoria, and Prince Rupert, B.C.....	20,000 00	14,551 57	.....	85,379 00
O-29	Greater Vancouver, North Van- couver City and District, B.C..	37,429 56	31,796 90	.....	186,997 78
O-29	Dawson Creek, B.C.— Construction of Water Supply System.....	11,433 60	10,737 31	14,249 50	110,054 21
O-29	*Old Age Pensions, including Pensions to the blind— Dominion's share of Pensions....	9,200,000 00	9,102,882 09	.....	20,952,857 32
O-29	**Women's Voluntary Services Di- vision.....	14,669 00	10,279 10	.....	78,811 98
		9,990,470 71	9,846,872 18	14,249 50	24,949,309 15

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT—Concluded				
NATIONAL FILM BOARD				
O-30	**Special War Film Library	57,000 00	56,798 01	175,342 36
O-30	**Stills Production and Distribution . .	136,000 00	133,331 43	248,814 19
O-30	**Wartime Information Film Pro- gram	1,087,000 00	1,087,000 00	3,011,827 15
O-30	**Revolving Fund for Production of Films	500,000 00	113,535 52	390,951 83
		<u>1,780,000 00</u>	<u>1,390,664 96</u>	<u>3,826,935 53</u>
	Total Current	11,770,470 71	11,237,537 14	28,776,244 68
	†Non Current Allotments			404,092 02
				<u>29,180,336 70</u>
	Less: National Film Board Special Receipts—Refunds of Previous Years' War Expenditures; and Mis- cellaneous War Revenues			93,667 83
		<u>\$11,770,470 71</u>	<u>\$11,237,537 14</u>	<u>\$ 14,249 50</u>
				<u>\$29,086,668 87</u>

* Under Department of Finance prior to 1945-46.

** Under Department of National War Services prior to 1945-46.

† The details of these Allotments will be found in Public Accounts of previous years. The amount shown includes the sum of \$252,617.49 expended by the National Film Board while under the Department of National War Services.

Allotment: Industrial Hygiene, including Inspection of Industrial Plants 33,590 00
Expenditures \$ 30,212 05

A distribution of expenditures follows: salaries, \$22,286.56; cost of living bonus, \$1,477.35; sundries, \$347.77; materials and supplies, \$2,010.85; freight and express, \$4.55; transportation and travelling, \$4,084.97.

As of March 31, 1946, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements. A. A. Day, \$2,460; K. K. Kay, \$4,500; G. W. Rogers, \$2,820; C. R. Ross, \$2,700*; W. M. Ward, \$2,700*, (Jan. 1); J. P. Windish, \$2,460.

Travelling expenses of \$300 or over were paid to: F. Harris, \$732.40; K. K. Kay, \$1,393.01; C. R. Ross, \$919.44; J. P. Windish, \$301.66 (charged to Vote 201).

Allotment: Treatment of Canadian Fishermen and Seamen 18,000 00
Expenditures \$ 17,537 42

Under P.C. 164/6991 of September 4, 1943, the Department was given authority to provide, in certain circumstances, free medical treatment and care for any sick or disabled seamen not eligible therefor under the provisions of Part V of the Canada Shipping Act, 1934. Payments were made to various hospitals and physicians.

**Allotment: Laboratory of Hygiene—Bacteriological and Biological services for the
Department of National Defence 5,825 00**
Expenditures \$ 4,349 40

This allotment provides for the additional cost of bacteriological and biological laboratory services required by the Department of National Defence.

A distribution of expenditures follows: equipment, \$887.33; sundries, \$74.10; professional and special services, \$55.50; materials and supplies, \$2,238.24; transportation and travelling, \$1,094.23.

Allotment: Public Health Engineering—Inspection of Camp Sites and Airports for the Department of National Defence in connection with Sanitation and Water	
Supply	29,106 00
Expenditures	\$ 22,744 88

This allotment provides for the cost of assistance rendered the Department of National Defence in the selection of camp sites, testing of water supplies, and the designing of sewage treatment plants.

A distribution of expenditures follows: salaries, \$13,016.66; cost of living bonus, \$1,083.72; telephones, telegrams and postage, \$306.75; equipment, \$17.50; materials and supplies, \$348.25; sundries, \$413.99; transportation and travelling, \$7,558.01.

As of March 31, 1946, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rate indicated by an asterisk includes war duties supplement. A. J. Carlson, \$2,580, (Sept. 1); R. K. Pequegnat, \$2,820*; A. S. Richardson, \$2,700; W. K. Sharpe, \$2,580.

Travelling expenses of \$300 or over were paid to: F. M. Brickenden, \$1,779.14†; R. W. Cohrs*; G. H. Edgecombe*; W. S. R. Edmonds*; G. H. Ferguson, \$456.31†; J. R. Menzies, \$1,392.55†; R. K. Pequegnat, \$679.58; A. H. Perry, \$3,198.95†; A. S. Richardson, \$954.20; W. K. Sharpe, \$646.08.

*Included under Vote 199.

†These items include an amount of \$2,928.64 charged to Vote 199.

Allotment: Food and Drugs—Examination of supplies for the Department of National Defence	20,000 00
Expenditures	\$ 20,000 00

This allotment covers costs of analyses and reports on samples of supplies submitted by the Department of National Defence, the above expenditures being transferred from Vote 192, Food and Drugs.

Allotment: Quarantine Medical Service at the Ports of Halifax, Quebec, Sydney, Montreal, and other ports	53,568 00
Expenditures	\$ 47,618 79

A distribution of expenditures follows: salaries, \$36,390.97; cost of living bonus, \$1,143.05; laboratory services provided by the Department of Health, Nova Scotia, \$1,200; maintenance of boats, \$600; hire of additional boats for doctors at Sydney Harbour, \$6,914.85; sundries, \$122.64; materials and supplies, \$238.66; transportation and travelling, \$556.49; telephones, telegrams and postage, \$452.13.

As of March 31, 1946, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rate indicated by an asterisk includes war duties supplement. W. I. Bent, \$3,720 (Jan. 26); M. J. DeKoven, \$3,900; W. H. Frost, \$3,900; G. S. Harris, \$3,900; W. A. MacDonald, \$3,900; A. J. McIntyre, \$4,080*; B. C. Sullivan, \$3,900.

Allotment: Hire of Boat—Halifax Harbour and Bedford Basin in connection with Vessels awaiting convoy	13,500 00
Expenditures	\$ 13,500 00

This boat was used for transportation in connection with the provision of special treatment services to crews of vessels anchored in Halifax Harbour and Bedford Basin. The above amount was paid to the estate of R. E. Welch, the rental rate being \$1,500 per month.

Allotment: Processing, storage and distribution of Blood for Transfusion—Connaught Laboratories, Toronto	224,800 00
Expenditures	\$ 218,453 38

Expenditures represent payments under authority of P.C. 186/5720, August 24, 1945, to Connaught Laboratories, for enlargement of plant and purchase of equipment, \$10,648.41; operation and maintenance expenses, \$124,373.55; supplies, \$83,431.42.

Allotment: Processing, storage and distribution of Blood for Transfusion—Montreal	
University	48,964 43
Expenditures	<u>\$ 44,665 28</u>

Expenditures represent payments under authority of P.C. 89/3440 of May 9, 1944, to the University of Montreal, for operation and maintenance expenses, \$33,288.58; supplies, \$11,376.70.

Allotment: Maintenance, medical and other care of incapacitated non-resident seamen pending deportation	23,333 00
Expenditures	<u>\$ 22,813 66</u>

Maintenance accounts of \$2,000 and over were paid as follows: Nova Scotia Hospital, Dartmouth, N.S., \$6,040.12; Nova Scotia Sanatorium, Kentville, N.S., \$3,048.

Allotment: Treatment and Care of Repatriated Merchant Seamen	2,081 00
Expenditures	<u>\$ 559 23</u>

The above expenditures were authorized by P.C. 9002, November 23, 1943, and cover treatment of Merchant Marine prisoners of war returning to Canada.

Allotment: Assistance in Maintenance of Health Unit at Prince Rupert, B.C.	4,080 00
Expenditures	<u>\$ 4,080 00</u>

Expenditures cover the reimbursement to the Province of British Columbia of the salary of a medical health officer at Prince Rupert, B.C.

Allotment: Grant to the Canadian Nurses' Association to increase the supply of qualified nurses in Canada	159,950 00
Expenditures	<u>\$ 159,950 00</u>

Payments were made under authority of P.C. 72/6073, July 14, 1942, to the Canadian Nurses' Association.

Allotment: Contribution toward providing essential minimum standards of Health Services in the City of Halifax, N.S.	70,141 12
Expenditures	<u>\$ 70,141 12</u>

The above contribution was made through the Minister of Public Health of the Province of Nova Scotia under authority of P.C. 1523 of March 9, 1943.

Allotment: Chloramination of Water Systems—Nanaimo, Victoria and Prince Rupert, B.C.	20,000 00
Expenditures	<u>\$ 14,551 57</u>

Payments were made to the City of Nanaimo, \$1,546.61, City of Victoria, \$8,612.76; and to the Department of National Defence—Army Services—for chloramination at Prince Rupert, B.C., \$4,392.20.

Allotment: Chloramination of Water Systems—Greater Vancouver, North Vancouver City and District, B.C.	37,429 56
Expenditures	\$ 31,796 90

Payments were made as follows: Greater Vancouver Water District, \$28,430.92; City of North Vancouver, \$1,134.64; District of North Vancouver, \$2,231.34.

Allotment: Dawson Creek, B.C.—Construction of Water Supply System	11,433 60
Expenditures	\$ 10,737 31

The above project is being carried out by the Department of Transport under authority of P.C. 6993 of September 3, 1943, and these expenditures represent repayment to that Department of the disbursements made during the current fiscal year.

A distribution of expenditures follows: salaries, \$1,283.86; cost of living bonus, \$92.58; materials and supplies, \$2,099.32; travelling expenses, \$2,141.55; freight and cartage, \$39.53; telephones and telegrams, \$12.36; repairs to buildings and equipment, \$256.72; plant rental, \$366.60; nonstructural improvements to land, \$4,444.79.

Travelling expenses of \$300 or over were paid to: Arnold Berg (included under Department of National Defence—Air Services); C. A. Berberi (included under Department of Transport, War and Demobilization Allotment).

Allotment: Old Age Pensions, including Pensions to the blind—Dominion's share of Pensions	9,200,000 00
Expenditures	\$9,102,882 09

Under authority of P.C. 6367 of August 10, 1943, the Minister of Finance entered into agreements with the governments of the several provinces, whereby, to meet wartime conditions, monthly pension payments were increased by an amount not exceeding \$5, the Dominion Government assuming 75 per cent of the additional cost.

Payments were made as follows:

	Old Age Pensions	Pensions to the Blind	Total
Alberta	528,774 42	11,732 69	540,507 11
British Columbia	727,361 69	15,465 63	742,827 32
Manitoba	563,509 39	16,446 17	579,955 56
New Brunswick	567,630 65	33,334 40	600,965 05
Nova Scotia	652,065 04	30,308 76	682,373 80
Ontario	2,845,710 69	70,851 99	2,916,562 68
Prince Edward Island	64,488 11	4,558 98	69,047 09
Quebec	2,235,541 17	115,998 79	2,351,539 96
Saskatchewan	602,750 76	15,668 27	618,419 03
North West Territories	684 49		684 49
	<u>\$8,788,516 41</u>	<u>\$ 314,365 68</u>	<u>\$9,102,882 09</u>

The amounts shown above are incorporated in the statement of these pensions on page O—23.

Allotment: Women's Voluntary Services Division	14,669 00
Expenditures	\$ 10,279 10

A distribution of expenditures follows: salaries, \$5,195.98; cost of living bonus, \$152.49; printing and stationery, \$3,372.53; sundries, \$197.81; transportation and travelling, \$1,360.29.

As of March 31, 1946, there was one salaried employee being paid from this account. F. P. Held was receiving a salary at an annual rate of \$3,000 on that date.

Travelling expenses of \$300 or over were paid to: F. P. Held, \$782.45; J. Laine, \$348.40.

NATIONAL FILM BOARD

Allotment: Special War Film Library	57,000 00
Expenditures	\$ 56,798 01

Expenditures were incurred in maintaining a special war film library in the National Film Board to facilitate the production of films of wartime activities and those relating to the reconversion.

Details of certain expenditures are merged with those shown under "Revolving Fund for production of films", see below.

Allotment: Stills Production and Distribution	136,000 00
Expenditures	\$ 133,331 43

The activities of this branch are primarily concerned with producing and distributing still photographs depicting Canadian life and work, with emphasis on those phases dealing directly with the war effort and reconversion and rehabilitation problems.

Details of certain expenditures are merged with those shown under "Revolving Fund for production of films", see below.

Allotment: Wartime Information Film Program	1,087,000 00
Expenditures	\$1,087,000 00

The Wartime Information Film Program includes the production and distribution of theatrical and non-theatrical motion pictures designed to publicize the scope and progress of Canada's war effort including the activities of Canadian Active Service Forces, and the distribution of these pictures throughout Canada, the United States and elsewhere.

Details of certain expenditures are merged with those shown under "Revolving Fund for production of films", see below.

Allotment: Revolving Fund for Production of Films	500,000 00
Expenditures	\$ 113,535 52

An annual revolving fund was authorized by P.C. 119/3735, May 19, 1944, to provide working capital for National Film Board activities in producing films on war and other subjects and purchasing photographic equipment, supplies and film prints for war and other purposes both for its own account and pursuant to orders received from other Government Departments. Practically all expenditures made during the year were charged initially to this allotment, which was relieved of costs, as productions were completed, either by transfers to the votes and other war and demobilization allotments of the Board in respect of the Board's own work, or by the crediting of remittances as received in respect of work performed for other government departments or private concerns. The above amount constitutes the excess of disbursements over recoveries for the fiscal year, and is represented by accounts receivable, work in progress, etc. A Balance Sheet of the Fund is included as an appendix on page O-39 of this Section. It should be noted, however, that this Balance Sheet incorporates inventories, receivables, etc., on hand at the commencement of the fiscal year as well as the net expenditures referred to above.

The following lists of salaries, travelling expenses, suppliers' accounts, etc., cover all National Film Board activities.

As of March 31, 1946, there were 731 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Monthly salary rate	Travelling expenses		Monthly salary rate	Travelling expenses
Grierson, J.	\$10,000 00	\$ 6,694 09	Abbott, K. A.	190 00	
Commissioner (Nov. 1)	(per annum)			(U.S. Funds)	
McLean, Ross	5,800 00*	1,334 04	Adamson, J. G.	300 00	1,073 21
Acting Commissioner	(per annum)		(l.w.p. Mar. 8)		
			Adamson, M. A.	240 00	948 94

	Monthly salary rate	Travelling expenses		Monthly salary rate	Travelling expenses
Alexander, F.	300 00		George, P.	325 00	1,118 02
Alexander, G.	300 00	367 34	Gerstein, E. (Nov. 1)	100 00	
Anders, F.	240 00		(U.S. Funds per week)		
Anderson, R.	300 00	1,255 56	Gleeson, J. R.	270 00	381 99
Applebaum, L.	375 00	2,274 22	Glover, G.	375 00	
Badgley, F. C.	4,620 00		Glunz, R. J.	200 00	2,020 04
(per annum)			Golightly, J. P. R.	£107.17.3	
Bagley, G. S.	3,600 00	1,047 18	Gormley, P.	\$ 270 00	
(per annum)			Graham, G. G.	325 00	
Baird, I.	330 00	720 50	Gray, C. W.	210 00	1,529 17
Balla, N. J.	300 00		Greene, W. (May 1)	375 00	
Barkes, A. L.	270 00		Greenlees, W. S.	375 00	
Batchlor, L. C. S.	210 00	1,703 09	Greenway, D. B. E.	210 00	
Bates, N. (Jan. 1)	270 00	719 76	Guibert, E. L. P.	300 00	2,137 27
Beaudry, R. J.	260 00		Hamilton, J. D.	240 00	
Bertram, F. E.	270 00		Hausler, R. J.	210 00	1,291 66
Betts, H.	325 00		Hawes, S.	375 00	2,424 10
Beveridge, H. J.	260 00		Helem, J. F.	260 00	
Beveridge, J. A.	375 00	321 37	Hisgrove, J. J.	3,180 00*	
Bigras, J. Y.	240 00	1,875 45	(per annum)		
Blackburn, M.	300 00	462 65	Hollebone, S. H.	3,000 00	382 84
Borneman, E.	375 00		(per annum)		
Bounsall, W. A. (May 24) .	260 00		Hughes, H.	220 00	
Bowker, W. B.	270 00		Hughes, J. W.	270 00	
Brown-Forbes, W. (Dec. 21)	270 00	2,128 59	Hunter, G. A.	240 00	2,029 47
Brunet, J. J.	240 00	2,054 18	Hurley, J. J. (Feb. 7)	375 00	
Buchanan, D. W.	375 00	821 74	Hyde, L.	240 00	339 30
Burke, W. C.	210 00	3,194 54	Hyndman, C. C. (Mar. 1) ..	210 00	302 08
Calvert, C.	240 00	665 22	Ingebrigtson, J. E.	200 00	
Campbell, H. C.	270 00	672 27	Jackson, S.	240 00	510 87
Carter, J. M.	325 00	1,689 39	Jagues, R. (June 30)	250 00	662 13
(U.S. Funds)			Jadoin, R.	210 00	
Chaloult, P.	325 00	367 00	Jones, D. (Dec. 1)	375 00	2,545 11
Chamberlin, N. R.	270 00		Jordon, I. M.	220 00	
Chandler, L. P.	210 00		Kash, E. J.	375 00	1,156 02
Chatwin, L. W.	270 00	2,096 29	Kendall, O.	300 00	782 72
Chen, H. Y.	270 00		Kossoff, R. (Feb. 5)	300 00	
Cherry, E.	375 00	1,457 96	(U.S. Funds)		
Cherry, L. W.	325 00	2,217 08	Ladouceur, J. P.	210 00	
Christie, R. A.	210 00		Lambart, E.	210 00	
Comrie, W.	260 00		Lamoureux, P.	200 00	739 85
Culic, N.	240 00		Large, W. H.	210 00	
Curran, R. A.	210 00		Lasse, F. R.	270 00	1,443 49
Dair, C.	300 00		Lasserre, F. (Sept. 3)	300 00	
Daly, T. C.	325 00	346 66	LeBeau, G. A. (Aug. 4) ..	235 00	333 72
Deacon, V.	210 00	1,431 52	Lefebvre, H.	260 00	630 43
Donahue, A. J.	210 00		Leigh, M.	200 00	680 21
Duncan, A. M.	260 00		Lewis, H.	260 00	
Dunning, G.	240 00		Licastro, J.	220 00	325 20
Edwards, F. (Sept. 25)	240 00		Lindsay, I. G.	240 00	
Exeter, F. G.	200 00		Long, J. V.	210 00	3,687 43
Falconer, C. H.	240 00	1,362 82	Losey, M. (Feb. 1)	300 00	850 59
Field, E. B.	220 00		MacDonald, W. A.	325 00	394 18
Field, J. A.	375 00	954 77	MacKay, J. W.	240 00	
Finn, E. M.	3,180 00		MacPherson, D.	215 00	
(per annum)			Mayerovitch, D.	240 00	
Ford, R. E. (June 16)	210 00		McAllister, L. I.	220 00	
Foster, H. C. (July 6)	240 00		McFarlane, C. L.	375 00	1,072 83
Foster, R.	375 00	2,024 24	McInnes, G.	375 00	1,258 85
Fraser, G. G. (Nov. 1)	325 00	911 67	McIntosh, H. (Sept. 1)	240 00	
Gardner, P. A.	240 00		McKay, M.	300 00	741 49
Gauthier, K.	300 00	317 82	McLaren, N.	375 00	
Geisel-Borneman, E.	220 00		McLean, C. G.	300 00	835 34

	Monthly salary rate	Travelling expenses		Monthly salary rate	Travelling expenses
McRae, E.	210 00		Roffman, J.	375 00	5,556 96
Mercier, A. (June 1)	210 00	385 84	Ross, M. (Oct. 1)	375 00	410 13
Mercier, J. J.	200 00	983 41	Rowed, H.	375 00	300 98
Moffatt, D. A. R.	240 00		Royal, F.	240 00	
Mondor, R.	270 00	1,345 74	Saare, A.	210 00	
Moore, J. E. (Sept. 6)	3,120 00		Savage, L.	240 00	
	(per annum)			(U.S. Funds)	
Morin, R.	220 00	2,649 60	Scellen, J.	270 00	2,553 26
Moscovitch, S. (Oct. 7)	200 00		Scott, J. B.	3,480 00	
Mulholland, D. C.	300 00			(per annum)	
Murray, W. G.	260 00		Scott, W. D.	210 00	1,493 41
Myers, A.	270 00	1,938 26	Scythes, E. W.	300 00	921 74
Myers, R. E. (June 5)	325 00	454 11	Shaw, A. McK.	3,000 00	
Newlands, B. (Oct. 10)	240 00			(per annum)	
Newman, P. C. (May 2) ...	325 00		Simpkins, J.	220 00	
Newman, S.	350 00	536 19	Simpson, L.	210 00	
Norwood, J.	240 00	1,742 38	Size, H.	360 00	
Olsen, J. J.	210 00	347 41	Slack, G. W.	200 00	
Oxley, R. M. (Oct. 1)	2,400 00		Spottiswoode, R. (Dec. 17) .	375 00	
	(per annum)		Steinkopf, M.	210 00	
Palardy, J. J.	300 00	3,440 24		(U.S. Funds)	
Paquette, V.	350 00	645 57	Stranks, G. E.	240 00	
Parker, G.	270 00	353 25	Taylor, A.	240 00	
Parker, M.	210 00	1,065 34		(l.w.p. July 1)	
Parlane, W. G. (Oct. 19) ..	260 00		Therault, M. P. E.	375 00	974 88
Payne, R. W.	270 00		Thorne, J. O. L.	200 00	
Petegorsky, D. (Sept. 16) ..	375 00	630 30	Tisdall, C. W. (Feb. 22)	260 00	
Phillips, C. A.	210 00		Toombs, M. P. (Oct. 1)	325 00	668 92
Price, A. D.	240 00		Tyrell, F. C.	2,520 00*	
Quick, C. F.	240 00	898 15		(per annum)	
Quick, C. J.	3,540 00*	339 36	Wallace, D. P.	375 00	
	(per annum)		Wallace, H.	210 00	825 63
Racine, R.	220 00	661 53	Warrander, F. C.	210 00	
Rainville, P.	210 00	573 23	Watson, H.	270 00	1,718 99
Ralph, J. D.	375 00	1,445 79	Weatherby, J.	220 00	
Rands, S.	300 00	801 70	Weisenborn, G. (Oct. 7) ...	240 00	982 56
Read, N. C.	300 00	4,527 02	Wells, G. A.	375 00	4,353 91
Reck, R. F.	240 00		White, L. D.	2,400 00*	
Reid, E. M.	240 00	1,447 86		(per annum)	
Reid, L. (Feb. 4)	300 00	354 45	Wilson, E. R.	3,180 00*	3,431 34
Rekert, R. S.	3,420 00			(per annum)	
	(per annum)		Wilson, J. W.	210 00	2,539 24
Rennie, M. S. (Mar. 16) ...	300 00		Woodsworth, D. E.	210 00	
Ritchie, J. A.	300 00				

Living allowances were paid to the above employees for the periods shown at per diem rates listed: R. Anderson, \$8 (Oct. 9 to Mar. 31); I. Baird, \$8.50 (Apr. 1 to Mar. 31); J. A. Beveridge, \$8 (Nov. 26, 1944 to Aug. 17, 1945); R. Foster, \$12 (June 1 to Mar. 31); M. Leigh, \$3 (Oct. 9 to Mar. 31); M. Losey, \$5 (U.S. Funds) (Apr. 1 to Feb. 28); M. McKay, \$4 (Jan. 1 to Mar. 3); A. Myers, \$8 (Apr. 1 to July 13); G. A. Wells, \$12 (Apr. 1 to Aug. 21).

Salaries and allowances of National Film Board employees on loan were repaid as follows: Canadian Information Service—D. Petegorsky (Apr. 1—Sept. 16), C. W. Tisdall (May 8—Sept. 30 and one-half salary November and Jan. 1—Feb. 22); Department of National Health and Welfare—J. J. Hurley (Apr. 1—Sept. 30, November and Jan. 1—Feb. 7); National War Finance Committee—P. A. Gardner (Apr. 17—Nov. 30), J. J. Hurley (October and December), C. W. Tisdall (one-half salary October and December); Department of the Secretary of State—J. A. Field (Jan. 1—Mar. 31).

The following employees, whose salaries were under \$2,400 on that date, or at dates of separation (shown in parentheses) received travelling expenses of \$300 or over: E. M. Alexander, \$2,469.09; A. L. Allaire, \$2,658.49; D. M. Allan, \$568.21 (Nov. 1); F. J. Appleby, \$859.41; A. E. Armstrong, \$1,571.86; G. W. E. Arnold, \$2,237.98; G. Bachand, \$2,032.89; D. S. Bairstow, \$445.68; J. R. A. Bedard, \$540.63; J. M. Bell, \$1,696.87; E. Belton, \$1,553.53; G. Benoit, \$341.28; J. J. C. Bergevin, \$733.34 (Oct. 4); J. F. Biron, \$1,078.79; I. S. Blair, \$2,016.90 (Jan. 8); R. Blais, \$986.60; W. J. Bolt, \$426.45; I. G. Borbridge, \$319.83; J. F. Bordelay, \$1,315.20; B. L. Boulanger, \$982.57 (Nov. 20); P. F. Boulton, \$1,649.31; G. Boutet, \$1,754.24; P. E. Boutet, \$1,175.35; D. Bouvier, \$2,680.62; H. G. Box, \$1,115.80; O. C. Bricker, \$1,598; G. H. Bridgman, \$1,860.31; E. Brooks,

\$587.29 (Jan. 10); D. E. Brown, \$1,119.66 (Nov. 25); E. D. Brunke, \$461.38; L. M. Cameron, \$315.99 (Jan. 6); G. G. Campbell, \$642.98 (Oct. 2); J. T. Campbell, \$1,299.58; J. M. Cardinal, \$393.54; J. Caulfield, \$2,268.22; J. P. Champagne, \$2,469.57; K. Charbonneau, \$637.78; E. Charlebois, \$393.15; N. Clavier, \$622.11; M. P. Cline, \$755.42; F. E. Code, \$568.59 (Oct. 11); W. B. Comba, \$1,393.53; J. M. Couture, \$1,865.90; B. R. Cronkite, \$1,635.55; K. I. Crowe, \$335.30 (Mar. 20); E. Cuppige, \$1,120.86; T. Davidson, \$2,228.14; D. R. Dick, \$1,138.07; H. H. Dickie, \$1,032.60; W. Dougall, \$1,113.76; J. R. Doughty, \$1,010.10; J. H. Duerkop, \$540.41; R. Duke, \$1,396.66 (Oct. 1); P. Durocher, \$356.08; S. Dworkin, \$833.54; N. W. Edwards, \$1,241.55; C. W. J. Elliott, \$1,384.11 (Feb. 12); G. H. Fisher, \$2,226.89; W. W. Flynn, \$1,059.71; L. Forest, \$2,232.02; J. C. Foster, \$1,950.03; J. E. Foster, \$317.98; G. Francon, \$721.06; E. A. Fraser, \$1,103.36; W. E. Gallie, \$509.12 (July 6); R. Garceau, \$1,248.29; A. E. Gawreluck, \$2,057.36; H. Gillis, \$512.67; D. R. Gillson, \$569.76 (Nov. 7); W. F. Goodland, \$1,504.24; R. Grenier, \$653.40 (Feb. 13); C. Griffin, \$1,478.92; L. Guertin, \$392.76; P. Gutoski, \$2,088.21 (Mar. 13); A. J. Hamel, \$1,611.39; F. C. Harvie, \$316.83; T. Hepple, \$810.03 (Dec. 22); R. Hill, \$797.30; F. Holden, \$1,299.20 (Nov. 6); M. G. Howard, \$305.10 (Jan. 23); R. J. Humble, \$1,022.50; W. J. Hunchak, \$1,149.12 (Dec. 1); E. D. Hunter, \$1,432.34; J. E. Ide, \$354.50 (Mar. 20); Y. A. Jasmin, \$566.32; L. A. Johnson, \$2,382.56; R. E. Johnson, \$1,018.89; F. Jotry, \$1,794.33; P. C. Kempton, \$1,176.89; B. L. Korchinski, \$1,846.56; M. J. Krevesky, \$1,080.93 (Nov. 11); P. R. Lachance, \$396.12 (July 29); A. Lalonde, \$306.48 (Oct. 25); C. E. Langben, \$2,472.98; M. Larkin, \$691.89; L. N. LeBlanc, \$1,452.97; R. Lefebvre, \$719.22 (Dec. 17); C. B. Legros, \$812; H. J. Lemieux, \$1,075.27; J. F. Lemieux, \$1,265.03 (Dec. 2); F. Levaque, \$2,034.74; N. Lewis, \$1,261.19; G. E. Lilley, \$1,322.93; D. Lilly, \$1,171.21; F. Linton, \$457.55 (Sept. 30); W. C. Lovett, \$1,153.95; C. Lund, \$791.84; J. Lysyshyn, \$789.69; R. K. MacFadyen, \$1,268.83; A. F. Macgillivray, \$920.78; B. A. MacLean, \$660.82 (Nov. 29); J. F. Mailer, \$2,595.97; N. Manzie, \$780.09; J. A. Marquis, \$2,667.60; C. W. Marshall, \$1,015.54; E. G. McFee, \$477.94 (l.w.p. Jan. 1); D. A. McLean, \$970.31; G. L. McNie, \$934.09; M. Michel, \$314.28 (June 24); S. M. Miles, \$821.34; D. R. Miller, \$310.41 (Feb. 1); T. C. Miller, \$461.83; R. C. Mills, \$2,031.60; D. D. Mirabelle, \$892.41 (Jan. 3); A. F. Mitchner, \$1,014.23 (Sept. 1); F. Molloy, \$1,342.02 (Dec. 13); G. Morin, \$755.22 (July 14); J. Mulville, \$1,303.80; P. E. Noreau, \$641 (Mar. 20); G. F. O'Hara, \$1,663.13; W. L. Owens, \$796.01; K. Paltiel, \$617.21 (Dec. 1); L. Paquin, \$384.92 (Sept. 5); M. G. Payette, \$580.80; K. Pealow, \$301.59; J. A. G. Pearson, \$953.35; J. C. Peck, \$1,494.78; A. P. Perry, \$2,563.27; P. Petel, \$1,577.89; J. T. Picard, \$2,294.70; J. E. H. R. Pilon, \$1,445.86 (Nov. 22); J. A. C. Pinard, \$863.75; G. L. Powell, \$813.75 (Nov. 19); T. Prime, \$1,629.48 (Oct. 31); N. C. Quick, \$369.48; J. N. Ritchie, \$1,143.58; W. M. Ritchie, \$591.78; S. M. Roberts, \$990; M. Robitaille, \$397.86 (July 20); A. Routier, \$906.04 (including expenses while on fee basis); B. Rowe, \$566.68; P. W. Sager, \$455.90; J. St. Georges, \$2,055.46; J. St. Marie, \$356.42; J. C. Sauve, \$901.22; H. W. Seibel, \$1,090.46; J. C. Sharpe, \$2,294.89; D. Sharples, \$1,948.66; J. R. Skillings, \$1,335.32; I. Smart, \$652.64; D. A. Smith, \$300.46; R. B. Smith, \$665.18; W. L. Smith, \$1,048.22; C. E. Sorsdahl, \$872.93; H. J. Staniforth, \$438.32 (June 22); W. J. Stanley, \$1,404; H. B. Stinson, \$1,140.97 (Jan. 6); J. A. Stollery, \$898.26 (Mar. 1); H. D. Stratyckuk, \$848.15 (Oct. 1); W. G. Sumner, \$594.05 (June 22); W. Sutton, \$1,822.27; Y. Taschereau, \$886.72; E. V. Taylor, \$428.28 (Feb. 2); R. Taylor, \$1,351.98; R. G. Theriault, \$618.42; F. S. Therrien, \$1,931.22; L. P. Tremblay, \$2,042.06; S. Trysinsky, \$1,082.15; J. E. Turgeon, \$1,336.40; P. Underwood, \$434.38 (Sept. 1); J. H. Viau, \$1,797.62; J. Wagner, \$928.38; B. A. Ward, \$892.31; R. C. Ward, \$2,504.19; T. P. White, \$639.55; R. Whitehead, \$902.55; R. S. Whyte, \$618.61 (July 26); I. F. Wiens, \$513.25; N. V. Wiens, \$864.71; E. J. Wilcox, \$934.59 (Sept. 30); D. E. Wilkinson, \$466.55; H. J. Williams, \$1,530.73; T. R. Wilson, \$553.87; E. C. Witcombe, \$964.23; D. Woodward, \$2,308.32; K. E. Young, \$548.01; F. Zalloni, \$499.19 (June 27); B. Zarow, \$952.34.

Fees of \$500 or over were paid to: H. Alpert, \$375 per month (to Feb. 2); Percy Bailey, \$720.50; Peter Bailey, \$517.20; R. C. Banbury, \$936; R. Baulu, \$610; F. Bertrand, \$569.50; G. W. Brandt, \$170 per month; S. Charles, \$1,416; L. G. Cornish, \$920; G. B. Davis, \$1,727.50; A. L. de Olivares, \$525 (U.S. Funds); I. Dorman, \$1,349; P. Glushanok, \$120 per week (U.S. Funds) (to June 3); G. Gray, \$658; L. Greene, \$1,900; W. M. Hall, \$640; F. L. Holliday, \$908; H. Hughes, \$537 (prior to his employment by the Board); R. L. Jobb, \$759; H. C. Johnston, \$1,596; R. A. Jouglet, \$900; W. A. Knapp, \$685; G. Laliberte, \$898.50; R. Lane, \$615; E. Lang, \$1,278; S. Legg, \$500 per month (U.S. Funds); T. R. Leitch, \$532; F. Macauley, \$715; C. MacDonald, \$1,120; C. Maiden, \$500; P. E. Mantha, \$578; E. McClintock, \$751.50; O. A. Mendonca, \$960 (U.S. Funds); O. Renaud, \$1,010; M. Seidler, \$755; J. Shaindlin, \$3,455 (U.S. Funds); D. Sverdfeger, \$1,548; T. W. Tweed, \$715; N. S. Vaughan, \$685.50; G. Webber, \$655; E. D. Weber, \$1,691; J. J. Weinzeig, \$650.45; E. R. Woodyard, \$1,068; and to the following Federations (names of persons performing services are shown in parentheses): Halton County Federation of Agriculture (R. S. Heatherington), \$1,128; Manitoba Federation of Agriculture and Co-operation (T. Wishart), \$1,188.

The following persons paid on a fee basis received travelling expenses of \$300 or over (asterisks indicate that amounts include expenses while on a salary basis prior to their payment on fee basis): H. Alpert, \$2,266.52; S. Charles, \$541.29; *J. A. Colomba, \$351.18; G. B. Davis, \$641.70; *W. D. Ellwyn, \$680.85; *A. F. Grosz, \$697.64; S. Legg, \$3,709.84; E. McClintock, \$635.25; *Y. Morency, \$626.87; R. K. Nevers, \$359.51; O. Renaud, \$419.90; *E. Tomlinson, \$395.49; *G. Ward, \$833.90.

The following organizations were reimbursed for services of their employees at the rates shown: University of Alberta, Department of Extension—D. Cameron and W. E. Warner, \$150 per month; Canadian Pacific Railway Co.—N. Morant, \$281 per month; Hamilton Wright Organization, Inc.—J. Gibson, \$525 per month (U.S. Funds), D. Oliver, \$121 per week (U.S. Funds), J. Hamilton Wright Jr., \$325 per month (U.S. funds); Province of New Brunswick, Department of Education—W. H. Taylor, \$200 per month; Province of Nova Scotia, Department of Education—E. H. Brownell, \$175 per month (received salary to Dec. 1); Ontario Agricultural College—G. C. Burt, \$60 per month (in addition \$25 per month was paid direct to G. C. Burt); Province of Saskatchewan, Department of Education—E. F. Holliday, \$400 per month. Travelling expenses of \$300 or over were paid to: E. H. Brownell, \$805.49 (including expenses while on salary basis); G. C. Burt, \$1,278.26; D. Cameron, \$1,255.38; J. Gibson, \$2,249.14; E. F. Holliday, \$361.14; N. Morant, \$2,486.24; D. Oliver, \$1,609.87; W. H. Taylor, \$341.62; W. E. Warner, \$321.31; J. Hamilton Wright Jr., \$1,551.71.

Pay and allowances of members of the armed forces on loan to the National Film Board were repaid to the Department of National Defence at the rates and for the periods shown: Army Services—A. H. Adamson, \$1.95 per diem (Jan. 26-Apr. 14, 1945), J. Barg, \$2.75 per diem (Aug. 31, 1944-Apr. 30, 1945), G. R. Racine, \$3.45 per diem (Jan. 26-July 8, 1945); Air Services—H. G. Feldman, \$3.25 per diem (Feb. 1-July 7, 1945).

The following persons serving without remuneration received travelling expenses of \$300 or over. Organizations from which they are on loan (where applicable) are shown in parentheses: K. E. Albertine, \$303.37 (McLennan School Division, Alberta); G. Cooper, \$547.78 (Department of National Defence—Army Services); V. Poloway, \$786.33.

Suppliers receiving \$5,000 or more: Associated Screen News Ltd., \$281,797.33; Bell Telephone Co. of Canada, \$21,950.60; Benograph Reg'd, Montreal, \$9,034.19; Canadian General Electric Co. Ltd., \$14,835.54; Canadian Kodak Co., Ltd., \$473,713.58; Canadian National Railways, \$25,317.60; Canadian Pacific Railway Co., \$20,217.18; Castle Films, Inc., New York, \$23,794.89; Commercial Metal Products Co., Chicago, \$12,129.42; Consolidated Film Industries, Inc., Fort Lee, N.J., \$13,516.34; Crawley Films, Ottawa, \$32,667.40; De Luxe Laboratories, Inc., New York, \$18,435.75; Dominion Government, Collector of Customs, \$26,794.78, Department of External Affairs, \$5,822.98, Department of National Defence—Army Services, \$12,375.32; Post Office Department, \$8,892.16; Department of Public Printing and Stationery, \$123,961.32; Unemployment Insurance Commission, \$6,004.37; Film Services Laboratories, New York, \$22,675.45; General Films Limited, \$53,315.82; Hamilton Wright Organization Inc., New York, \$24,661.15; George Humphries & Co. Ltd., London, \$6,098.89; Jam Handy Organization Inc., Chicago, \$8,800.36; Carl F. Mahnke, Productions, Des Moines, Iowa, \$27,525.86; March of Time, New York, \$8,581.72; Mecca Film Laboratories, Inc., New York, \$12,994.95; National Film Society of Canada, \$10,324.80; Pathe Industries, Inc., \$12,286.20; Philip Ragan Associates, Inc., Philadelphia, \$60,878.04; Precision Film Laboratories, New York, \$79,764.96; R.C.A. Victor Co., Ltd., Montreal, \$5,487.61; Rapid Grip and Batten Ltd., \$13,779.08; Royal Canadian Naval Film Society, \$6,810.91; Shelley Films Limited, Toronto, \$6,379.55; Toronto Musical Protective Association, \$7,698.75; Toronto Symphony Orchestra Association, \$6,975.70; Trans-Canada Air Lines, \$10,322.74; Trans-Canada Films Ltd., \$9,775; Vancouver Motion Pictures Limited, \$39,187.50; Verity Films Ltd., London, \$10,430.75.

The value of work completed during the year for which billings were made amounted to \$1,269,696.81. Such work, where the amount was over \$1,000, was for the account of the following:

Dominion Government Departments, Branches and Agencies—

Department of Agriculture, \$16,467.51; Agricultural Food Board, \$6,308.84; Auditor General's Office, \$41,193.80; Canadian Broadcasting Corporation, \$1,161.33; Canadian Information Service, \$360,675.44; Canadian Mutual Aid Board, \$20,103.64; Department of External Affairs, \$5,471.60; Department of Fisheries, \$4,611.28; Department of Insurance, \$8,958.18; Department of Labour, \$55,680.71; Department of Mines and Resources, \$2,142.50; Department of Munitions and Supply, \$39,668.32; Department of National Defence, Army Services, \$190,932, Naval Services, \$8,507.87, Air Services, \$14,585.07; National Gallery of Canada, \$2,984.59; Department of National Health and Welfare, \$50,453.29; National Research Council, \$6,289.75; National War Finance Committee, \$200,671.30; Department of National War Services, \$6,692.74; Post Office Department, \$5,869.89; Department of Public Printing and Stationery, \$1,927.54; Department of Reconstruction and Supply, \$2,703.54; Department of the Secretary of State, \$1,467.29; Department of Trade and Commerce, \$2,665.88; Department of Veterans Affairs, \$32,195.55; Wartime Prices and Trade Board, \$85,587.98.

Other Organizations—

Province of Alberta, \$1,725.29; University of Alberta, \$1,302.98; Crawley Films Limited, \$2,427.45; Du-Art Film Laboratories, \$3,187.94; Film Telephone Inc., \$1,143.15; France Films Company, \$3,103.83; Hudson's Bay Company, \$1,544.42; University of Indiana, \$1,317; Laura Secord Candy Stores, \$1,207.50; Los Angeles Board of Education, \$1,451; Manitoba Power Commission, \$4,000; National Film Society, \$2,141.13; Province of Nova Scotia, \$1,177.44; Province of Ontario, \$2,288.47; Provisional International Civil Aviation Organization, \$3,914.73; Research Enterprises Limited, \$8,467.42; Salvation Army, Canadian War Services, \$9,839.12; Service de Cine Photographique, \$2,027.33; Service de l'Aide de la Jeunesse, \$1,590.57; Government of South Africa, \$2,753.76; United Kingdom Information Office, \$3,404.23.

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	49,855 03	223,048 24
Previous Years—Collectable	61,129 83	35,881 55
—Uncollectable	5,923 59	3,663 42
	<u>\$ 116,908 45*</u>	<u>\$ 262,593 21</u>

*Includes National Film Board accounts receivable of \$116,104.87. On the National Film Board Balance Sheet of Revolving Fund Accounts, included as an appendix to this Section, accounts receivable for Federal Government Departments and Agencies, \$86,438.98 and Sundry, \$23,905.89 comprise collectable accounts only.

The difference between Uncollectable Accounts as at March 31, 1945 and March 31, 1946 consists of (a) an amount of \$2,096.58 representing National Film Board 1941-42 accounts transferred from Collectable Accounts during the year; and (b) an amount of \$163.59 for Indian Affairs Branch which was included under the Department of Mines and Resources in the 1945 Report.

Items in excess of \$1,000 in Previous Years—Uncollectable: Photo Sound Corporation, \$2,367.13.

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(c) <i>Miscellaneous</i> —				
National Physical Fitness Fund	\$ 206,994 73	\$ 53,005 27	\$ 81,079 57	\$ 178,920 43

Receipts represent moneys transferred to this Fund from parliamentary appropriations (see Votes 535 and 536 this year) under authority of the National Physical Fitness Act, c. 29, 1943. Disbursements are payments to the provinces under conditions prescribed in the Act, and general administrative expenses.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Unclaimed Cheques Suspense—National Film Board		\$ 8 08		\$ 8 08

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.

1945-46
PUBLIC ACCOUNTS

PART II

O

DEPARTMENT OF NATIONAL HEALTH
AND WELFARE

APPENDIX

NATIONAL FILM BOARD

Balance Sheet of Revolving Fund Accounts as at March 31, 1946

ASSETS		LIABILITIES	
Current		Current	
Accounts Receivable	86,438 98	Advance Payments on Production	53,590 17
Federal Government Departments and Agencies	23,905 89	Deferred Credits	14,001 68
Sundry	10,680 05	Sundry Accounts Payable	1,923 70
Suspense		Department of National Health and Welfare:	
	121,024 92	Expenditures from Annual Revolving Funds	390,951 83
*Inventories:		Expenditures from Miscellaneous Appropriations	12,379 05
General Stores (Book Cost)	118,508 18		403,330 88
Film Stocks (Book Cost)			
In Canada	66,427 92		
In U. S. A.	59,299 38		
16 mm Prints (Average Cost)	125,727 30		
	69,939 36		
†Unabsorbed Production Costs	314,174 84		
Work-in-Progress Production	26,649 01		
Postage Stamps	8,217 67		
Sundry Suspense	1,425 63		
	1,354 36		
	\$ 472,846 43		
			\$ 472,846 43

* These figures subject to verification by physical inventory.

† These costs to be absorbed by 1946-47 appropriations.

Certified correct.

ROSS McLEAN,
Acting Film Commissioner.

1945-46
PUBLIC ACCOUNTS

PART II

P

DEPARTMENT OF NATIONAL REVENUE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL REVENUE

Pursuant to the Public Service Re-Arrangement and Transfer of Duties Act, c. 165, R.S., and under authority of the Orders in Council quoted, the supervision and control of certain activities of the Public Service, formerly under the Department of National War Services, were transferred to this Department. Details of these transfers are as follows:—

Activity	Authority for Transfer	Effective Date
Government Office Economies Control.....	P.C. 6690, October 26, 1945	November 1, 1945
Canadian Broadcasting Corporation Act, 1936	P.C. 6652, October 18, 1945	October 15, 1945

The details of 1945-46 Revenues and Expenditures pertaining to these activities are shown under this Department.

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—	Revenues—
[8b] Consolidated Deficit Account:	[8b] Consolidated Deficit Account:
Ordinary	Ordinary
War and Demobilization.....	Special Receipts
\$ 23,630,174 76	2,194,093,905 64
974,916 13	1,554 69
\$ 23,605,090 89	\$ 2,194,095,460 33

Receipts and Disbursements—Open Accounts

[9] Floating Debt	10 59
[10] Deposit and Trust Accounts ...	2,767 05
[12] Deferred Credits	5,327 52
[13] Sundry Suspense Accounts	220,103 29
[16] Funded Debt Unmatured	71,465,853 33
	\$ 71,683,406 74

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page P-30.

REVENUES

Comparative Summary

CUSTOMS AND EXCISE DIVISIONS

Ordinary Revenue—	1945-46	1944-45
Tax Revenue:		
A Customs Import Duties	128,876,810 73	115,091,376 28
B Excise Duties	186,726,318 12	151,922,139 95
C Excise Taxes	496,909,960 92	543,065,271 37
Non-Tax Revenue:		
D Privileges, Licences and Permits	29,460 86	28,800 91
E Proceeds from Sales	1,579 42	3,416 70
F Services and Service Fees	368,030 02	362,626 88
G Refunds of Expenditure	404 59	1,227 02
H Miscellaneous	232,249 92	148,512 94
Total (Customs and Excise Divisions)	813,144,814 58	810,623,372 05

TAXATION DIVISION

	<u>1945-46</u>	<u>1944-45</u>
Ordinary Revenue—		
Tax Revenue:		
I Income Taxes		
(1) Individuals	280,707,539 71	288,009,532 38
(2) Corporations	217,833,540 13	276,403,848 45
(3) Tax Deductions (at source)	410,878,574 13	479,745,549 57
(4) Dividends and Interest (foreign currency and non-resident)	26,823,893 74	27,052,691 98
(5) Rentals and Royalties	1,485,725 64	1,546,445 35
J Excess Profits Tax	494,196,483 22	465,805,356 79
K Succession Duties	21,447,573 40	17,250,797 83
Total Net Collections (Taxation Division)	<u>1,453,373,329 97</u>	<u>1,555,814,222 35</u>
Less Reserves for Refundable Portion:		
Income Taxes—Individuals	5,000,000 00	95,000,000 00
Excess Profits Tax	67,500,000 00	72,500,000 00
	<u>72,500,000 00</u>	<u>124,500,000 00</u>
	1,380,873,329 97	1,336,314,222 35
Non-Tax Revenue:		
L Proceeds from Sales	206 67	138 91
M Refunds of Expenditure	1,867 49	313 08
N Miscellaneous	73,686 93	39,717 00
Total (Taxation Division)	<u>1,380,949,091 06</u>	<u>1,336,354,391 34</u>
CANADIAN BROADCASTING CORPORATION		
Special Receipts—		
O Miscellaneous War Revenues	1,554 69	
Grand Total	<u>\$ 2,194,095,460 33</u>	<u>\$ 2,146,977,763 39</u>

Details

CUSTOMS AND EXCISE DIVISIONS

Ordinary Revenue—		
Tax Revenue:		
A Customs Import Duties	174,076,464 93	
Less drawbacks, \$41,917,669.99, and refunds, \$3,281,984.21	45,199,654 20	
		<u>128,876,810 73</u>
Drawbacks consist of: home consumption drawback claims, \$3,109,673.31; export drawback claims (including \$30,511,917.93 paid to the Department of Reconstruction and Supply, formerly the Department of Munitions and Supply), \$38,807,996.68.		
B Excise Duties: Spirits (including validation fees, \$1,042,624.51), \$43,068,540.76; beer, \$6,646,437.87; malt, \$41,382,052; malt syrup, \$177,151.88; Canadian raw leaf tobacco, \$436,742.60; cigarettes, \$87,068,807.49; cigars, \$632,743.20; tobacco, manufactured, \$10,089,797.04; licences, \$38,692	189,540,964 84	
Less drawbacks, \$2,264,152.63, and refunds, \$550,494.09.....	2,814,646 72	
		<u>186,726,318 12</u>
Drawbacks relate chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only.		
C Excise Taxes: Amusement tax (including tax on pari-mutuel betting, \$2,187,968.89), \$15,575,309.44; embossed cheques, \$341,589.84; interest, \$150,608.97; licences, \$79,841; miscellaneous (court penalties, court costs, etc.), \$71,295.02; retail purchase tax (weekly payments), \$6,883,129.76; revenue stamps including (i) stamp duties on cheques, bills of exchange, promissory notes, receipts to banks, money orders, travellers' cheques, (ii) stock transfer tax, (iii) retail purchase tax, and (iv) entertainment, \$14,472,032.54; sales tax, \$326,252,798.94; special import tax, \$787,463.74; transmission tax, \$5,834,932.53; transportation tax, \$21,058,458; war exchange tax, \$41,198,213.06.		

Manufacturers' taxes: automobiles, \$953,017.84; cameras, photographic films, etc., \$262,227.18; Canadian raw leaf tobacco, \$175,545.60; cigarettes, \$58,118,893.53; cigars, \$1,608,018.07; tobacco manufactured, \$10,325,942.15; cigarette papers and tubes, \$4,645,373.88; candy and chewing gum, \$11,903,664.61; carbonic acid gas, \$285,419.61; electrical and gas appliances, \$1,272,114.91; fountain pens, etc., \$1,321,633.42; furs, \$4,976,131.77; gasoline, \$29,836,190.69; lighters, \$372,845.92; matches, \$3,301,575.62; phonographs, radios and tubes, \$645,648.60; playing cards, \$775,410.34; rubber tires and tubes, \$5,747,686.11; slot machines, \$74,071.17; smokers' accessories, \$1,092,424.88; soft drinks, \$16,657,175.52; sugar, \$9,974,439.10; toilet preparations and soaps, \$7,107,274.38; trunks, bags, etc., \$4,710,809.58; wines, \$2,066,108.68 610,915,316 00

Less drawbacks, \$103,667,475.72, and refunds, \$10,337,879.36 114,005,355 08

496,909,960 92

The amount of \$610,915,316 was apportioned as follows: domestic, \$535,027,619.50; importations, \$75,887,696.50. The excise taxes derived from (i) the sale of postage stamps used on cheques, bills of exchange, promissory notes, receipts to banks, money orders and travellers' cheques, and (ii) stamp duties on post office money orders, postal notes, letters and post cards, do not form part of the "excise taxes" shown in the foregoing statement of revenues, but instead are treated and reported by the Post Office Department as Postal Revenues.

Drawbacks consist of: home consumption drawback claims, \$1,287.53, which relate to war exchange tax paid on materials used in goods supplied for the manufacture of agricultural implements; export drawback claims (including \$95,131,522.94 paid to the Department of Reconstruction and Supply, formerly the Department of Munitions and Supply), \$103,666,188.19, which relate chiefly to materials, both domestic and imported, used in the manufacture of goods exported.

Non-Tax Revenue:

D Privileges, Licences and Permits: Brokers' licences, \$7,279.18; copies of manifests, entries and invoices, \$5,802.85; landing certificates, \$2,566.50; law stamps, \$8,322.60; rentals of public buildings, \$5,531.99	29,503 12	
Less refunds	42 26	
	29,460 86	
E Proceeds from Sales: Sale of unclaimed goods, etc.		1,579 42
F Services and Service Fees: Bonded factory and warehouse fees, \$83,170.75; cartage, \$12,969.15; copyright fees, \$48; extra or overtime services, \$205,912.70; repayment of salaries of officers temporarily attached to the Commodity Prices Stabilization Corporation, Limited, \$21,987.44; repayment of salaries and living allowances of certain officers stationed in the United States, \$5,820; storage charges, \$38,323.68; tobacco labels, \$3.45	368,235 17	
Less refunds	205 15	
	368,030 02	
Bonded factory and warehouse fees are assessed for services of port officers assigned to duties of a supervisory nature in such factories and warehouses.		
Copyright fees are collected from owners of copyrights for services in prohibiting importation of copyrighted works registered under the Copyright Act, c. 32, R.S.		
Extra or overtime services—Extra services during regular working hours, and overtime services on Sundays, holidays, and outside of regular working hours, were performed by departmental officers. The extra services and a large proportion of the overtime services were paid for by the persons accommodated.		
Storage charges are assessed against goods warehoused for examination and not cleared within the prescribed period.		
G Refunds of Previous Years' Expenditures	435 53	
Less refunds	30 94	
	404 59	
H Miscellaneous: Customs seizures, \$265,144.61; excise seizures, \$157,377.39; conscience money, \$868.76; Foreign Exchange Control Board, unclaimed, seized and forfeited funds, \$1,240.83; premium on foreign exchange transactions, \$157; sundry, \$188.21	424,976 80	
Less refunds, \$14.69; disbursements from customs and excise seizures, \$192,712.19	192,726 88	
	232,249 92	

The revenues from customs and excise seizures were derived mainly from seizures under the provisions of the Customs Act, c. 42, R.S., as amended and the Excise Act, c. 52, 1934, as amended. The disbursements of \$192,712.19 were made under authority of the said Acts, and were in respect of (i) expenses incidental to the making of the seizures and for moiety payments to the seizing officers and informers, and (ii) repayments of deposits, in whole or in part, to persons accused of violations of the Customs and Excise Acts.

Payments of \$1,000 or over were made on account of legal services in connection with customs and excise seizures to the following: J. S. DesRoches, Summerside, P.E.I., \$1,132.33; Arni G. Eggertson, Winnipeg, Man., \$1,868.58; Gerald Fauteux, Montreal, Que., \$3,057.32; S. Hart Green, Winnipeg, Man., \$3,687; Adam Gustave, Montreal, Que., \$8,413.18; Gordon R. Holmes, Charlottetown, P.E.I., \$1,927.50; Peter J. Hughes, Fredericton, N.B., \$6,924.20.

General Comments

As at March 31, 1946, there were in operation 151 Ports of Customs and Excise, and, under the survey of these ports, 171 Outports, 60 Preventive Stations, and 37 Postal Collecting Stations. The cost of operation exceeded the revenues collected at the Port of Lockeport, N.S., where expenditures were \$1,748.79 and revenues \$1,462.36, at the Port of McAdam, N.B., where expenditures were \$36,861.09 and revenues \$22,506.97, and at that of Gretna, Man., where expenditures were \$7,756.67 and revenues \$6,922.04.

In order to expedite the release of perishable and other imported goods, and as a guarantee of payment of customs duties and excise taxes thereon, and of sales and excise taxes payable by licensees, securities are furnished the Department and deposited with the Department of Finance for safekeeping. At March 31, 1946, the securities so deposited were \$1,428,350 for customs purposes and \$2,673,600 for excise purposes.

Total (Customs and Excise Divisions) \$813,144,814 58

Certified correct.

D. SIM,
Deputy Minister of National Revenue
for Customs and Excise.

TAXATION DIVISION

Ordinary Revenue—			
Tax Revenue:			
I Income Taxes			
(1) Individuals	286,152,219 72		
Less refunds	5,444,680 01		
	<hr/>		
	280,707,539 71		
Less Reserve for Refundable Portion.....	5,000,000 00		275,707,539 71
	<hr/>		
The amount of \$5,000,000 represents the estimated liability of the Dominion Government for the refundable portion of 1942, 1943 and 1944 personal income taxes collected in 1945-46 and was transferred to the Open Account in which is shown the total estimated liability to date—see further on in this section.			
(2) Corporations	222,362,589 96		
Less refunds	4,529,049 83		217,833,540 13
	<hr/>		
(3) Tax Deductions (at source)	454,334,646 99		
Less refunds	43,456,072 86		410,878,574 13
	<hr/>		
(4) Dividends and Interest (foreign currency and non-resident)	27,374,726 87		
Less refunds	550,833 13		26,823,893 74
	<hr/>		
(5) Rentals and Royalties	1,538,999 41		
Less refunds	53,273 77		1,485,725 64
	<hr/>		
J Excess Profits Tax	500,381,071 34		
Less refunds	6,184,588 12		
	<hr/>		
	494,196,483 22		
Less Reserve for Refundable Portion.....	67,500,000 00		426,696,483 22
	<hr/>		

The amount of \$67,500,000 represents the estimated liability of the Dominion Government for the refundable portion of 1942, 1943 and 1944 excess profits tax collected in 1945-46 and was transferred to the Open Account in which is shown the total estimated liability to date—see further on in this Section.

K	Succession Duties	21,781,478 74	
	Less refunds	333,905 34	21,447,573 40
Non-Tax Revenue:			
L	Proceeds from Sales		206 67
M	Refunds of Previous Years' Expenditures		1,867 49
N	Miscellaneous: Law costs, \$9,030.87; fines and forfeitures, \$64,656.06		73,686 93
Total (Taxation Division)			\$ 1,380,949,091 06

Certified correct.

C. FRASER ELLIOTT,
Deputy Minister of National Revenue
for Taxation.

CANADIAN BROADCASTING CORPORATION

Special Receipts—

O	Miscellaneous War Revenues: Rental of international short wave station dwellings, \$1,449.19; sale of recordings, \$105.50		\$ 1,554 69
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Certified correct.

A. D. DUNTON,
Chairman, Canadian Broadcasting Corporation.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
P-7	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	8,748 17	8,748 17	9,354 80
P-7	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	1,749 67 10,497 84	1,749 67 10,497 84	1,871 01 11,225 81
CUSTOMS AND EXCISE DIVISIONS					
P-7	221	*General administration, etc.....	996,175 00	980,893 06	937,595 93
P-8	222	Inspection, Investigation and Audit Services... 1,450,300 00	1,450,300 00	1,379,282 96	1,359,012 38
P-12	223	Preventive Service Undervaluation Unit.....	57,325 00	52,595 94	56,848 15
P-12	224	Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals.....	8,427,410 00	8,392,518 37	7,811,802 51
	538		10,931,210 00	10,805,290 33	10,165,258 97
	669				
TAXATION DIVISION					
P-17	225	*General Administration.....	888,073 00	848,414 81	905,943 93
P-18	226	Internal Inspection and Verification.....	445,774 00	377,039 94	358,324 64
P-19	227	District Offices.....	11,075,604 00 12,409,451 00	10,570,037 28 11,795,492 03	8,658,117 04 9,922,385 61
GENERAL					
P-27	228	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise, and Income Tax Secret Investigation Services.....	15,000 00	4,734 56	4,907 81
SUPERANNUATION AND RETIREMENT BENEFITS					
P-27	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	14,160 00	14,160 00	10,490 00
Total Ordinary.....			23,380,318 84	22,630,174 76	20,114,268 20
Allotted from the War Expenditure and Demobilization Appropriation (Details on page P-27).....			1,084,066 37	974,916 13	700,512 68
Grand Total.....			\$24,464,385 21	\$23,605,090 89	\$20,814,780 88

Complete title is shown in following details.

Salary of Minister, Salaries Act, c. 24, 1944.....	\$	8,748 17
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$	1,749 67

The above amounts were paid as follows: the Hon. D. L. MacLaren, for the period April 18 to July 30, 1945, \$3,401.07; the Hon. J. J. McCann, for the period August 29, 1945 to March 31, 1946, \$7,096.77.

CUSTOMS AND EXCISE DIVISIONS

Vote 221 General Administration, and notwithstanding the provisions of the Customs Act and the Excise Act, to authorize the fund as described in, and to be administered in accordance with, the provisions of P.C. 233/1601 of August 22, 1929, as amended

	Estimates	Allotments	Expenditures
Salaries	885,675 00	880,675 00	873,694 91
Cost of Living Bonus and Other Pay-list Items	65,500 00	70,500 00	68,264 56
A Printing and Stationery	22,500 00	22,500 00	18,899 25
B Travelling Expenses	10,000 00	11,000 00	10,432 16
Telegrams and Telephones	8,000 00	7,000 00	5,617 25
Guarantee Fund	500 00	500 00	362 77
Sundries	4,000 00	4,000 00	3,622 16
	<u>\$ 996,175 00</u>	<u>\$ 996,175 00</u>	<u>\$ 980,893 06</u>

As of March 31, 1946, there were 458 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Sim, D., Deputy		Davidson, G. A.	2,400 00	Kealey, H. J.	2,520 00
Minister	\$10,000 00	Deachman, J. S.	3,480 00	Kennedy, A. S.	3,360 00
Nauman, V. C., Asst.		Doyle, T. V.	3,600 00	Kerr, E.	2,400 00
Deputy Minister		Driscoll, J. O.	2,760 00	Kincaid, J. F.	2,400 00
(Excise)	6,600 00	Drummond, J. E.	3,240 00	King, G. C. M.	2,400 00
Young, P. L., Asst.		Duncan, J. H.	2,400 00	Lee, H. R.	2,760 00
Deputy Minister,		Ellement, A. A.	2,640 00	MacKenzie, A.	2,400 00
(Customs)	6,600 00	Ellis, H. H.	4,140 00	MacMillan, A. F.	4,140 00
Allen, L. E.	4,500 00	Errett, P. A.	3,240 00	MacNeil, W. J.	3,240 00
Allen, W. R.	2,400 00	Fairbairn, R.	4,500 00	Magee, J. D.	2,400 00
Anderson, W. F. C. ...	3,000 00	Falkner, T. S.	3,000 00	Malloy, M. S.	2,400 00
Arbuckle, D. A.	2,820 00*	Falkner, W. F.	2,640 00	Mann, O. M.	3,000 00
Armstrong, W. D.	4,500 00	Fellows, H. G.	2,400 00	Martin, J. A.	2,880 00
Aust, G. E.	2,640 00	Ferguson, L. E.	2,400 00	May, E. F.	2,760 00
Beach, W. H.	2,400 00	Fitzgerald, R. R.	4,080 00	McCullough, S.	2,400 00
Bell, J.	2,400 00	Furlong, C. J.	2,640 00	McDonald, D. W. J. ...	2,520 00
Blake, F. H.	3,720 00	Gaboury, J. E.	4,140 00	McGill, D. W.	2,760 00
Blakely, H. M.	2,400 00	Gibbard, A. J.	2,400 00	Mills, T. H.	3,120 00
Bradley, F. M.	2,400 00	Gilchrist, C. T.	3,240 00	Montpetit, L. H.	2,400 00
Bradley, J. C.	2,760 00	Glass, G. H.	3,240 00	Mossop, G. V.	2,400 00
Brodeur, P. E. S.	4,080 00	Green, F. I.	2,400 00	Munroe, H. R.	4,260 00
(Jan. 1)		Guibord, J. R.	2,400 00	O'Brien, C. F.	2,400 00
Brown, A. W.	4,500 00	Gunby, C. E.	4,500 00*	O'Connor, E.	2,880 00
Bryenton, L. C.	2,400 00	Haw, W. C.	3,720 00	Ogg, H. J.	2,760 00
Buckingham, C. O. ..	3,000 00	Hector, J. H.	3,060 00	Ogilvie, S. G.	3,600 00
Callbeck, C. H.	3,720 00	Henry, W. J.	3,420 00	O'Reilly, C. A.	3,000 00
Capbert, E. J.	2,400 00	Hicklin, W. L.	3,720 00	Pilon, J. V.	2,760 00
Carrier, R. R. A.	2,400 00	Hind, A. R.	3,120 00	Powers, N. D.	2,400 00
Carruthers, O. V.	3,240 00	Hobbs, W. C.	2,400 00	Prentiss, G. H.	
Cauley, F. L.	2,400 00	Holmes, L. W.	3,720 00	(Apr. 20)	2,640 00
Clifford, F.	2,400 00	Hooper, G. E.	3,600 00	Rankin, J. F.	2,760 00
Cohen, J.	2,760 00	Hooper, J. A. V.	4,080 00*	Rankin, J. S.	4,140 00
Cosh, R. F.	2,880 00	Howard, H. A.	3,000 00	Reid, G. A.	3,720 00
Crossan, T. G.	2,760 00	Jean, L. J. G. F.	2,760 00	Rheame, M. H.	2,400 00
Cuthbert, T. H.	2,400 00	Jones, S.	4,360 00	Rigney, W. H.	3,000 00
Darwin, N. J.	2,400 00	Jones, W.	2,400 00	Roberts, D. H. B. ...	2,400 00

	Salary rate		Salary rate		Salary rate
Robins, E. H.	2,400 00	Sucee, M. J.	2,400 00	Urquhart, G. B.	4,920 00*
Rombough, C. C. ...	2,880 00	Sullivan, H.	2,400 00	Warren, L. D.	4,500 00
Roy, J. E.	3,540 00	Taylor, L. H.	4,080 00	White, J. A. A.	2,400 00
Ruel, A.	2,400 00	Telford, J. F.	2,880 00	White, L. A.	3,240 00
Russell, T. A.	3,720 00	Timleck, H. B.	2,400 00	Williams, B.	2,400 00
Sharkey, N.	3,720 00	Tory, F. T.	3,420 00	Wilson, J. G.	2,760 00
Smith, R. C.	3,420 00	Treadwell, J. M.	3,240 00	Wood, C. E.	4,500 00
Stinson, W. W.	2,880 00	Tuck, W. E.	2,400 00	Wormington, F. E. ...	3,120 00
Strutt, A. F.	2,880 00	Turcotte, L. M.	2,400 00	Younger, L. R.	4,500 00
Stuart, W. B.	4,920 00				

Of the above employees, the salaries of the following have been repaid by the organizations to which they were on loan: T. G. Crossan (to Sept. 30), G. H. Glass, G. E. Hooper (to Nov. 30) and J. A. V. Hooper. Repayments were made by the Commodity Prices Stabilization Corporation, Limited, \$11,109.06; Wartime Prices and Trade Board, \$420, and Department of Agriculture, \$968.94. Of the amounts repaid, \$1,388.94 was refunded to the vote and \$11,109.06 credited to Ordinary Revenue—Services and Service Fees.

- A Distributed as follows: printing, \$3,805.69, and stationery, \$15,093.56 (including \$4,006.58 for inspection and repair of typewriters, adding, calculating and copying machines, etc.). Payments were made to the Department of Public Printing and Stationery.
- B Travelling expenses of \$300 or over were paid to: Hon. D. L. MacLaren, \$400; L. E. Allen, \$1,014.44; T. V. Doyle, \$596.01; J. E. Gaboury, \$1,488.82; M. S. Malloy, \$516.54; E. O'Connor, \$607.75; S. G. Ogilvie, \$512.07; J. S. Rankin, \$2,125.46; P. L. Young, \$327.75.

Vote 222 Inspection, Investigation and Audit Services

	Estimates	Allotments	Expenditures
Salaries	1,172,140 00	1,168,140 00	1,110,013 62
Cost of Living Bonus and Other Pay-list Items	52,300 00	56,300 00	55,183 44
Living Allowances	1,860 00	1,860 00	1,240 00
A Printing and Stationery	12,500 00	11,500 00	6,975 34
B Travelling Expenses	200,000 00	200,000 00	195,542 48
Telegrams and Telephones	3,500 00	4,500 00	4,151 13
Guarantee Fund	2,500 00	2,500 00	1,951 18
C Sundries	5,500 00	5,500 00	4,225 77
	<u>\$1,450,300 00</u>	<u>\$1,450,300 00</u>	<u>\$1,379,282 96</u>

This vote was provided to meet the cost of the inspection of Customs and Excise offices and licensed excise establishments (including special investigations and inquiries in connection therewith), the investigation of values of imported goods, the investigation of drawback claims and the auditing of books and records of commercial and industrial concerns for sales and excise tax purposes.

As of March 31, 1946, there were 462 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees, where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses	Salary rate	Travelling expenses
INSPECTION SERVICE				
Headquarters, Ottawa:				
Bunker, G. N.	\$ 5,440 00	\$ 616 93		
Dayboll, E.	2,760 00			
Graham, G.	4,140 00	1,977 20		
McCullough, J. L.	2,760 00	780 58		
McNally, E.	4,800 00	314 98		
Smith, W. B.	3,720 00			
Yeo, S. D.	4,080 00	870 19		
Halifax:				
Gallant, D. E.	2,520 00	1,201 81		
Pope, R. H.	3,720 00			
Truro:				
Eaton, R. L.	2,760 00	1,257 08		
Saint John:				
Ross, F. L.	2,760 00	860 79		
Thornton, R. W.	3,720 00	965 56		
Montreal:				
Brideaux, W. P.	2,400 00		1,191 57	
Conway, W. T.	3,600 00		506 71	
Grenier, P. E.	3,720 00		469 81	
Lafontaine, C. E.	3,720 00		722 26	
Lavallee, J. A.	2,760 00		644 23	
Quebec:				
Blouin, J. A.	3,600 00		782 74	
Fitzpatrick, W. P.	2,760 00		590 37	
Belleville:				
Wilson, H. R.	3,720 00		839 72	
Brockville:				
Moore, W. W.	2,760 00		1,268 96	
Hamilton:				
Dickinson, M. R.	3,720 00		854 99	
(transferred to Vote 224, Jan. 1)				
Ratz, F. W.	2,720 00		999 18	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
London:			Toronto:		
McKellar, N.L.	2,640 00	1,070 35	Benson, M. S.	3,420 00	
Wackett, E.	3,600 00	1,057 42	Boag, E. C.	2,760 00	891 79
Peterborough:			Buck, A. J.	2,760 00	
Glover, T. H.	3,720 00		Dowsley, J. E.	2,760 00	
Sarnia:			Grandy, E. F.	2,880 00	
Brush, M. H.	2,400 00	561 76	Kent, J. H.	2,880 00	
Sault Ste. Marie:			Munson, W. E.	2,760 00	
Levie, F. E.	2,760 00	1,045 14	(Sept. 4)		
Woods, A. H.	3,720 00	475 63	Paul, W. G.	4,140 00	1,009 13
Toronto:			Watt, H. C.	2,760 00	
Collop, C.	3,600 00	1,129 68	Wooster, W. T.	3,240 00	
Jacques, W. A.	3,240 00	1,682 12	Windsor:		
Lindsay, G. B.	3,480 00	1,449 89	Clapper, D. W.	2,760 00	
Lynch, J. F. R.	3,240 00	1,603 94	Lindsay, N. C.	2,760 00	
McGregor, I. R.	2,640 00	896 86	Menzies, M. J.	2,760 00	
Regina:			Patterson, A. J.	2,880 00	
Hindson, R. A.	3,600 00	900 39	Putman, G. J.	2,760 00	
Johnston, G. F.	2,640 00	730 45	Sutherland, H. D. F.	2,760 00	
Calgary:			Winnipeg:		
Legg, H.	3,720 00	1,087 06	Allen, E. V.	3,420 00	491 43
Patterson, F. D.	2,760 00	639 46	Parsons, D. S. G.	2,880 00	554 03
Vancouver:			Vancouver:		
Barrett, R. A.	3,000 00	1,112 05	Duffy, P. B.	2,760 00	594 93
Brown, W. J.	3,720 00		Lavell, F. M.	3,420 00	522 15
(May 1)			Salt, A. C.	2,760 00	
Burns, F. M.	3,720 00	669 82	Williamson, E. P.	2,760 00	1,777 51
Norris, G. E.	2,760 00	449 36			
INVESTIGATION OF VALUES			AUDIT SERVICE		
Headquarters, Ottawa:			Headquarters		
Donnen, J. E.	3,240 00		Ottawa:		
Mahaffy, J. D. C.	3,240 00		Bishop, R. A.	5,040 00	814 84
Merriam, A. W.	4,000 00	654 17	Charlesworth, F.	3,240 00	
Roy, P. M.	3,240 00		Duffy, L. F.	3,240 00*	
INVESTIGATION OF DRAWBACK CLAIMS			Dunsmore, C. C.	3,240 00	2,182 08
Halifax:			Finlayson, F.	3,720 00	
Dunlop, J.	2,880 00	2,008 66	Furlong, M. J.	4,140 00	
Wallis, C. W.	2,880 00	717 84	Holtby, E. G.	3,720 00	3,067 33
Saint John:			Ross, B.	3,240 00	
Stroud, F. L.	2,760 00		Sykes, A.	3,240 00	
(July 1)			Eastern Division		
Montreal:			Amherst:		
Ault, R. R.	2,880 00		Leahey, F. M.	3,000 00	3,409 12
Gauvin, L. J.	2,760 00	1,619 25	Moore, A. T.	2,640 00	1,715 50
Power, G. E.	2,760 00		Halifax:		
Reid, W. T.	3,420 00		Dorman, D. B.	2,400 00	375 90
Sabourin, J. F.	2,760 00	504 40	Grant, H. C.	3,240 00*	738 30
Hamilton:			Saint John:		
Bennett, W. R.	2,760 00	385 82	Stephenson, J. R.	3,000 00	
Breckin, W.	2,760 00	614 85	(Sept. 17)		
Ingram, W. C.	2,880 00		Thomson, O. H. R.	2,520 00	953 37
(July 1)			Montreal:		
McQueen, W. F.	2,760 00		Autotte, R.	2,400 00	
Moore, D. G.	2,760 00	378 20	Beaudoin, J. E.	3,240 00	1,341 60
Tennant, T. W.	3,240 00		Birkett, N. M.	3,000 00	
London:			Brodeur, M. E. A.	3,000 00	
Ferguson, J.	2,760 00		(Jan. 29)		
(June 10)			Brunelle, J.	2,400 00	
Stone, T. W.	3,420 00		Bye, S. J.	2,760 00	
Stoneham, F. A.	2,880 00	1,658 87	Chabot, F. A.	3,000 00	397 15
Oshawa:			Champion, T. C. V.	3,720 00	
Findlay, A. T.	3,420 00		Choquette, G.	3,240 00*	562 12
Richardson, E. G. W.	2,760 00	819 11	Cypihot, A.	3,000 00	
			(Aug. 16)		

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Montreal—Concluded</i>					
Daigneau, E. A.	3,240 00*				
Doucet, A. J.	3,240 00*				
Duhamel, P.	2,640 00	325 17			
Dupras, P.	3,240 00*				
East, J. H.	4,140 00	424 62			
Foucault, J. E.	2,400 00	659 38			
Frappier, A. P.	3,240 00*				
Fullerton, A. S.	3,000 00				
Garceau, J. A.	3,000 00				
Harris, D. J. W.	3,480 00	544 02			
Henderson, R. A.	3,240 00*	914 67			
Henry, W. S.	3,240 00*				
Hudson, L. A. C.	3,000 00				
Ingram, J. S.	3,240 00*	1,127 13			
Kelly, P. S.	3,000 00				
Kivenko, N. M.	2,760 00				
Lagace, M.	3,240 00*				
Lauzon, J. A. E.	3,360 00	914 16			
Lepine, G.	2,640 00				
Leveillee, P.	2,640 00	341 27			
Lymburner, C. E.	3,240 00				
MacIntyre, R. A.	2,640 00				
Mann, E. S.	3,000 00				
Martel, E.	2,640 00	707 72			
McCann, J. J.	3,000 00				
McPhee, N. M.	2,760 00				
Murphy, J. A.	3,000 00				
Pelletier, F. A.	3,000 00				
Pitt, J. C.	3,240 00*				
Poliquin, J. H. L.	2,760 00	407 56			
Reader, R.	2,760 00				
Robineau, L. C.	2,640 00	816 60			
Rothwell, A. L.	3,000 00	1,046 45			
Scallion, G. P.	2,640 00	394 38			
Scheuer, J. J. L.	2,640 00				
Smith, F. C.	3,000 00	337 91			
Smith, P. G.	3,120 00				
Stedman, A. G.	2,400 00	713 02			
Thomson, J. R.	2,760 00				
Trudeau, J. R.	2,400 00				
Vallerand, J. A.	2,400 00	1,209 05			
Viens, C.	3,000 00	750 46			
Vinet, J. G.	3,000 00	753 25			
Williams, W. A.	2,760 00				
Wilson, C. R.	2,640 00				
Young, D. A.	3,240 00*				
<i>Quebec:</i>					
Belanger, G. A.	2,400 00				
Cloutier, J. E. B.	2,760 00	941 59			
Drouin, F.	2,640 00	1,590 14			
Dupont, A.	2,640 00	2,100 69			
Jalbert, P. J.	2,640 00				
Lasnier, J. L. P.	2,760 00	694 42			
Letarte, J. O.	2,760 00	623 72			
Letarte, L. P.	2,760 00	1,458 85			
Martineau, O. E. J.	3,240 00				
Mathieu, J. G. R.	2,520 00	786 44			
Parent, G. L.	3,240 00*	679 00			
Renaud, P. A.	3,240 00*				
<i>Sherbrooke:</i>					
Blais, V.	3,000 00*	1,029 30			
Gagnon, C. B.	2,400 00				
Hebert, R.	2,760 00	1,089 88			
Masse, E.	2,400 00	1,269 14			
<i>Three Rivers:</i>					
Carpentier, J. R.	2,640 00			1,585 54	
Perron, A. E. S.	3,240 00*			1,506 89	
<i>Central Division</i>					
<i>Belleville:</i>					
Budden, F. R.	3,000 00			929 94	
Ireland, N.S.	2,400 00			328 53	
(Sept. 17)					
White, M. B.	2,760 00			891 37	
Winney, J.	2,400 00			1,394 05	
<i>Hamilton:</i>					
Bricker, H.	2,760 00			419 80	
Ditner, L. B.	2,760 00			833 75	
Kirkham, R. C.	2,400 00			441 97	
Learne, L. D.	2,760 00			425 40	
Raymond, E. H.	3,000 00				
Robbins, J. S.	3,240 00*			350 55	
Todd, A. H.	3,240 00*			347 15	
Waller, J. E.	2,400 00			615 37	
Walsh, W. C.	2,760 00			602 00	
<i>Kitchener:</i>					
Gee, S. A.	2,400 00			800 50	
Leng, D. H.	3,000 00			500 45	
Menzies, R.	3,000 00			1,194 58	
Schneider, F. W.	2,760 00			676 05	
Smith, C. H. V.	3,240 00*			890 37	
<i>London:</i>					
Blandford, R. D.	3,000 00			407 41	
Chadwick, M. A.	2,400 00			954 35	
Channon, C. B.	2,760 00			425 30	
Fenton, J.	2,400 00			1,120 53	
Guymer, G. L.	3,000 00			717 85	
Hewitt, E. V. G.	2,400 00				
Hudson, W. J.	2,760 00			679 65	
Rich, H. J.	3,000 00			1,166 91	
<i>North Bay:</i>					
Vincer, R. A.	3,000 00			2,530 01	
<i>Ottawa:</i>					
Allan, J. J.	3,240 00*				
Champagne, J. F. M.	2,760 00			815 52	
Charbonneau, J. P. A.	2,520 00			1,266 90	
Dunlop, J. C.	2,760 00			638 12	
Green, L.	3,240 00			415 15	
Patenaude, F. L.	2,400 00				
Reynolds, A. S.	2,400 00				
Smith, H. A.	2,640 00			310 58	
Steben, F. L.	2,520 00			1,796 09	
Watts, H. R.	2,640 00				
<i>Port Arthur:</i>					
Bond, A. E.	2,760 00			2,056 56	
Walgate, R. G.	2,520 00			1,241 37	
(Jan. 23)					
<i>St. Catharines:</i>					
Hooper, F. W.	2,400 00				
Simpson, R. A.	2,760 00			463 55	
Welch, E. S.	2,760 00			405 44	
<i>Toronto:</i>					
Allison, W. W.	3,240 00				
Argument, G.	3,000 00				
Barrett, E. A.	3,000 00				
Barrett, T. H.	3,000 00				
Belch, T. G.	2,640 00				
(Nov. 6)					
Benton, F. G.	3,000 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Toronto—Concluded</i>				<i>Windsor—Concluded</i>	
Brown, G. B.	3,000 00		Tomkins, E. J.	3,240 00*	427 81
Campbell, A. D.	3,240 00*		Young, H. K.	2,400 00	1,171 55
Cartier, H. C.	2,520 00	706 30	<i>Western Division</i>		
Chant, H. G.	2,640 00	332 10	<i>Winnipeg:</i>		
Christie, G. W.	3,240 00		Arthur, J.	3,000 00	
Coakwell, J. A.	3,000 00		Fennell, E. L.	2,640 00	
Cochrane, T. C.	2,400 00		Fox, V. E.	2,640 00	929 08
Coffin, C. E.	3,240 00	2,565 73	Hayward, R. H.	2,640 00	985 11
Cowan, J. K.	2,520 00		Hunter, J.	2,400 00	1,067 03
Cunniam, G. P.	3,000 00		Johnson, W. C.	2,760 00	390 65
Cunningham, R. N.	2,760 00		Kergan, R. L.	3,240 00	749 80
Cusack, T.	2,400 00		Paterson, R. G.	3,240 00*	
Dean, C. S.	3,240 00*		Sangster, J.	3,000 00	
Dean, W. A.	2,760 00		Taylor, A. J.	3,240 00*	1,641 94
Ellard, E. F.	2,760 00		<i>Regina:</i>		
Ferrie, R.	3,000 00		Dale, S. C.	3,240 00	1,705 69
Flanagan, W. A.	3,000 00		Hutchinson, A. R.	2,760 00	1,860 09
Fox, G. E.	2,400 00		<i>Saskatoon:</i>		
Gairn, A. B.	4,140 00	641 15	Kerr, H. C.	3,240 00*	1,485 27
Gibson, J. H.	3,240 00*		Wells, M. R.	2,760 00	839 04
Gorman, M. J.	3,240 00*		<i>Calgary:</i>		
Grant, J. W.	3,240 00*	1,021 42	Ford, H. W.	3,000 00	540 85
Gray, G. F.	3,000 00		Gaetz, D. G.	3,240 00*	2,154 69
Halloran, J. F.	3,000 00	1,607 33	Logie, T.	3,240 00*	1,343 66
Harris, A. N. K.	3,000 00		Noble, H. J.	2,640 00	1,131 87
Hignell, H. A.	3,360 00		Sanderson, J. D.	3,000 00	653 60
(Transferred to Vote 224, Feb. 1)			Sloan, E. B.	4,140 00	2,129 49
Hill, T. P.	3,240 00*		<i>Edmonton:</i>		
Hill, W. F.	3,240 00*		Bould, H. S.	2,640 00	336 62
Jones, G. W.	3,720 00		Fullerton, S. J.	2,640 00	
Kay, C. B.	3,240 00		George, E. S.	2,760 00	1,126 53
Lang, C. L.	3,000 00		Studer, C. A. B.	3,240 00*	482 45
Lawrence, E. D.	3,600 00		<i>Penticton:</i>		
Loriaux, H. C. G.	2,400 00		Skelton, R. S.	2,640 00	995 42
Lugsdin, W. R.	3,240 00*		<i>Vancouver:</i>		
Mann, A. E.	3,240 00*		Aitken, J. Y. M.	2,400 00	
Mann, C. A.	3,000 00		Anderson, W. B.	3,240 00*	
Matta, J. F.	3,000 00		Bone, B. W. M.	3,240 00	
Minish, H. W.	3,000 00		Booth, S.	3,000 00	
Moore, W. C.	3,000 00		Brownlow, F.	2,400 00	
Nicoll, C. W. I.	3,240 00*		Buck, F. C.	2,640 00	899 26
Paddon, N.	2,400 00		Clendenning, C. H. P.	2,760 00	
Patrick, W. M. P.	3,240 00*		Darts, E. C.	2,520 00	812 97
Phillipson, C. E.	3,720 00	591 88	Galland, A. J.	3,000 00	
Robinson, P.	3,240 00*	315 85	(Sept. 2)		
Scott, G. C.	3,000 00		Gardner, B. K.	2,760 00	671 89
Shepherd, W. C.	3,240 00	326 15	Haddow, H. G.	2,760 00	
Smith, E. B.	3,240 00*	771 05	Henley, F. C.	2,640 00	922 85
Stringer, J. W.	2,640 00		Mathews, L. A.	3,000 00	
(Oct. 3)			Moffitt, H. C. W.	2,760 00	
Trant, J. F.	3,000 00		Page, A. J. W.	3,720 00	607 45
Wallace, J. W.	3,000 00		Privat, C. T.	2,760 00	958 06
Wells, R. W.	3,000 00		Randall, H. J.	2,640 00	
Wood, C. M.	3,240 00*		Reid, L. C.	3,000 00	
<i>Windsor:</i>			Ruffell, T. S.	3,000 00	
Leaf, G. N.	3,000 00		Stedman, F.	3,240 00*	451 12
(Sept. 16)			Thorburn, L. J.	3,240 00*	1,035 55
Rippon, F. W.	3,240 00*		<i>Victoria:</i>		
Sherriff, W.	3,000 00		Whan, J. A.	2,520 00	427 52

Of the above employees, the salary of J. D. C. Mahaffy has been repaid by the Commodity Prices Stabilization Corporation, Limited, to which he was on loan. The salaries and living allowances of certain officers stationed in the United States, whose time was occupied in servicing railway transportation companies, were repaid by these companies. Repayments were made by the Commodity Prices Stabilization Corporation,

Limited, \$3,150; Wartime Prices and Trade Board, \$135; and the railway transportation companies, \$4,270. Of these repayments, \$7,420 was credited to Ordinary Revenue—Services and Service Fees and the balance, amounting to \$135, refunded to the vote.

A *Printing and Stationery*. Payments were made to the Department of Public Printing and Stationery.

B *Travelling Expenses*. The following employees, whose salary rates were under \$2,400 on that date, received travelling and living expenses of \$300 or over: A. L. Armstrong (included under vote 224); H. B. Arner, \$490.85; I. S. Carroll, \$519.18; D. P. M. Clarke, \$1,641.09; J. W. Delve, \$1,855.75; D. A. Graham, \$1,214.87; G. W. K. Holmes, \$1,782.05; N. W. Kennedy, \$726.62; P. P. Last, \$557.57; H. M. MacGregor, \$1,052.29; J. C. B. MacMillan, \$496.55; A. R. Morgan, \$553.90; E. J. Reed, \$1,016.75; L. E. Rolston, \$765.08; H. M. Young, \$2,092.36.

Included in the total expenditure is an amount of \$612.87 for living expenses of officers while acting in a relieving capacity away from their place of residence, also the sum of \$668.15 for removal expenses of officers.

C *Sundries*. The charges to this allotment include postage and post office box rentals, \$3,630.18.

Vote 223 Preventive Service Undervaluation Unit

	Estimates	Allotments	Expenditures
Salaries	50,340 00	50,340 00	48,630 00
Cost of Living Bonus and Other Pay-list Items	2,235 00	2,235 00	1,821 60
Printing and Stationery	500 00	500 00	149 19
A Travelling Expenses	3,500 00	3,500 00	1,519 85
Telegrams and Telephones	350 00	350 00	286 25
Guarantee Fund	200 00	200 00	136 50
Sundries	200 00	200 00	52 55
	<u>\$ 57,325 00</u>	<u>\$ 57,325 00</u>	<u>\$ 52,595 94</u>

This vote was provided to meet the cost of investigating infractions of the customs laws (except cases of smuggling) involving the importation and entry of goods under false invoices or declarations regarding values and duties payable.

As of March 31, 1946, there were 19 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. H. E. Ball, \$2,760; H. L. Carson, \$3,720; C. E. Gress, \$2,760; L. H. Hall, \$2,760; G. E. M. Hunter (Jan. 31), \$3,720; R. C. Maxwell, \$2,760; B. A. Neville, \$2,760; U. A. Paquette, \$2,760; I. Savard, \$3,720; C. H. Tyers, \$2,760.

The Commodity Prices Stabilization Corporation Limited repaid the sum of \$4,257.24 (credited to Ordinary Revenue—Services and Service Fees) for services of the following employees of this Department on loan to the Corporation: C. S. Fisher, \$2,760 (half time); T. B. Hurson, \$2,760.

Ten of the officers who were paid from this allotment also received seizure awards of moieties payable under the Customs and Excise Acts. The payments, made from seizure revenue, amounted to \$5,032.71.

A In addition to the charges to this allotment, the sum of \$266.70 for travelling expenses of officers was paid from seizure revenue. I. Savard received \$403.11.

Vote 224 (and (a) Vote 538, Supplementary Estimates; (b) Vote 669, Further Supplementary Estimates) Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals

	Estimates	Allotments	Expenditures
Salaries	6,331,790 00	6,334,790 00	6,332,886 80
Cost of Living Bonus and Other Pay-list Items	632,500 00	632,500 00	680,988 63
A Living Allowances	21,120 00	21,120 00	19,151 00
B Overtime	350,000 00	343,000 00	339,512 47
C Uniforms	40,000 00	40,000 00	37,955 73
D Printing and Stationery	160,000 00	145,000 00	140,941 46
E Travelling Expenses	100,000 00	100,000 00	97,255 55
F Telegrams and Telephones	35,000 00	40,000 00	33,376 49
G Cartage	100,000 00	88,000 00	86,749 30
Postage	75,000 00	65,000 00	62,241 80
Express and Freight	15,000 00	17,000 00	15,998 52
H Legal Expenses	40,000 00	30,000 00	27,009 00
I Stamps and Labels	335,000 00	360,000 00	358,976 20
J Guarantee Fund	17,000 00	17,000 00	16,681 89
K Temporary Buildings, Maintenance and Rentals.....	120,000 00	65,000 00	62,669 39
L Construction of New Harbour Boat at Halifax	30,000 00	30,000 00	29,197 00
M Sundries	25,000 00	49,000 00	45,927 14
	<u>\$8,427,410 00</u>	<u>\$8,427,410 00</u>	<u>\$8,392,518 37</u>

This vote was provided to meet the cost of (a) the examination and appraisal of imported goods; (b) the assessment and collection of the duties and taxes payable thereon; (c) the assessment and collection of excise duties, excise taxes, and sales tax on domestic goods; and (d) the supervision of Customs bonded warehouses and licensed establishments and the port administration of the Customs and Excise laws and regulations.

As of March 31, 1946, there were 3,719 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate
<i>Nova Scotia</i>		<i>Montreal—Concluded</i>	
Halifax:		Lally, J. E.	3,000 00
Collins, C. A.	\$ 4,020 00*	Lalonde, O.	2,760 00
Hare, J.	3,000 00	Lalumier, J. A.	3,000 00
Heisler, H. S.	3,120 00	Leblanc, D.	2,760 00
McLeod, G. R.	2,580 00	Lemieux, R. J.	2,760 00
O'Leary, A. B.	3,000 00	Logan, T. (Dec. 9)	2,880 00
Sydney:		Loranger, G. A.	2,760 00
Tobin, W. J.	2,820 00*	Martineau, G.	2,400 00
Yarmouth:		McKenzie, J. F.	2,760 00
Horton, R. B.	2,820 00*	Olivier, J. A.	3,000 00
<i>Prince Edward Island</i>		- Papillon, F.	2,400 00
Charlottetown:		Pelletier, G.	3,540 00
Goodwin, L. W.	2,580 00*	Pohu, J. F. G.	2,460 00
<i>New Brunswick</i>		Porteous, H.	2,400 00
Fredericton:		Redmond, J.	2,700 00
Chase, J. D.	2,580 00	Roche, H. G.	3,240 00
Moncton:		Ross, A. G.	2,520 00
Girouard, J. A.	2,640 00	Roy, F.	2,460 00
Saint John:		Ruffet, T. (June 8)	2,460 00
Berry, H. V.	3,000 00	St. Jean, J. A.	3,360 00
Heffernan, T.	2,640 00	Thompson, J. D.	2,580 00
Hoyt, A. L.	4,020 00*	Walsh, G. B.	3,000 00
Sullivan, H. D.	3,000 00	Quebec:	
Wright, C. H. B.	2,820 00	Arsenault, J. M.	3,000 00
St. Stephen:		Bergeron, E. L.	2,820 00
Goucher, A. R.	2,340 00	DeBilly, J. S.	3,720 00
<i>Quebec</i>		Julien, F. J.	2,400 00
Granby:		Lagace, J. L. S.	2,520 00*
Gauvin, L. E.	3,000 00	Matte, G.	3,000 00
Lacolle:		Santerre, J. A. A.	3,000 00
Racicot, J. E. D.	3,120 00	Tessier, J. A. W.	2,760 00
Montreal:		Rock Island:	
Aucoin, A.	4,140 00	Struthers, E. J.	2,640 00
Bertin, A. L. S.	2,460 00	St. Johns:	
Brabant, J. F.	3,000 00	Pinsonnault, J. L. S.	2,640 00
Cartier, J. M.	2,460 00*	Sherbrooke:	
Clerk, E. G.	3,000 00	Belisle, J. C.	2,520 00
Dagenais, E.	3,000 00	Greenland, L. W. E.	2,640 00
Denis, J. L.	3,000 00	Three Rivers:	
DeSeve, J. C. H.	2,460 00	Dery, J. C. O.	2,640 00
Drapeau, J. E. B.	2,460 00	Valleyfield:	
Duval, J. A. O.	2,460 00	Duquette, J. A. E.	3,000 00
Faucher, J. P.	2,460 00	<i>Ontario</i>	
Ferland, N. E.	3,000 00	Amherstburg:	
Galarneau, J. A. H.	3,000 00	Spittel, F. C.	2,640 00
Girard, J. T.	2,520 00	Belleville:	
Giroux, A.	3,240 00	Clarke, E. M.	2,400 00
Goyer, J.	2,700 00	Cook, W. J.	3,000 00
Guernon, M. J. R.	3,000 00	Geen, E. A.	3,120 00
Hayward, F.	3,000 00	Sprague, F. W.	2,460 00
Juteau, J. D. A.	3,360 00*	Brantford:	
Labelle, J. D.	3,000 00	Coale, A. A.	2,760 00
Laing, A.	5,700 00	Harris, C. H.	2,880 00
		Brockville:	
		Bannerman, W. H.	2,460 00

	Salary rate		Salary rate
Chatham:			
Ansell, E.	2,760 00		
Rawlings, D. G. H.	2,520 00		
Fort Erie:			
Osborn, G. H.	2,820 00		
Price, C. H.	2,760 00		
Stamp, W. G.	3,720 00		
Fort William:			
Coombes, C. E.	3,120 00		
Stewardson, C. E.	2,400 00		
Galt:			
Simmons, H. N.	2,640 00		
Guelph:			
Hanlon, J. R.	2,640 00		
Hamilton:			
Ballentine, A. (May 3)	4,260 00		
Binkley, N. G.	2,400 00		
Craig, R. B.	2,520 00		
Dickinson, M. R.	3,720 00		
Glass, W. R.	2,520 00		
Greig, W. G.	2,760 00		
Kirkpatrick, H. J.	3,000 00		
Leask, R. N.	3,120 00		
Mills, P. E.	2,460 00		
Quinn, F. J.	2,940 00		
Quinney, H. A.	2,400 00		
Williams, H. R.	3,000 00		
Kingston:			
Newman, J. J.	2,880 00		
Kitchener:			
Break, E.	3,120 00		
Klepper, J.	2,760 00		
McLay, R. T.	2,640 00*		
Rogers, H. A.	2,400 00		
Williams, J. K.	3,000 00		
London:			
Down, W. H.	3,720 00		
Smyth, G. W.	2,760 00		
Thomas, W. R.	2,760 00		
Wooster, H. W.	2,820 00		
Midland:			
Haggart, W. E.	2,520 00		
Niagara Falls:			
Dunk, J. W.	2,760 00		
Gardner, G. C.	3,720 00		
Prest, S. G.	2,520 00		
Sullivan, H. F.	2,700 00		
Oshawa:			
Mechin, N. F. (June 16)	3,120 00		
Meek, R.	2,760 00		
Moore, J. A.	2,400 00		
Ottawa:			
Blacklock, J. A.	3,000 00		
Booth, G. E. (June 22)	2,520 00		
Driscoll, C. E. (July 1)	3,000 00		
Mulligan, J. E. S.	3,000 00		
Saunders, A. M.	3,720 00		
Wood, J. H.	2,820 00		
Owen Sound:			
Dobson, E. A.	2,460 00		
Peterborough:			
Lang, W. M. (Nov. 6)	3,120 00		
Miller, W.	2,640 00		
Port Arthur:			
Chase, A. E.	2,580 00		
Hanley, J. (Sept. 1)	2,880 00		
Prescott:			
Cook, A. E. (Dec. 15)	2,760 00		
Kelso, J. P.	2,460 00		
St. Catharines:			
Blain, J. C.	2,820 00		
Sarnia:			
Cole, S. A.	3,720 00		
Marriott, R. A.	2,460 00*		
Noble, H.	2,460 00		
Sault Ste. Marie:			
Blamey, J. R.	3,000 00		
Toronto:			
Barnett, P. J.	3,000 00		
Belton, F. S.	2,400 00		
Burns, R. J. (Dec. 12)	2,460 00		
Burns, W. G.	3,000 00		
Chivrell, M. W.	2,520 00		
Clark, R. H. (Apr. 28)	2,760 00		
Delaney, J. J.	3,000 00		
Drinkwater, W. S.	3,720 00		
Fraser, R. G.	2,460 00		
Green, A.	3,000 00		
Guthrie, W. F.	4,140 00		
Hall, H. R. M.	3,000 00		
Henderson, J.	2,640 00		
Hignell, H. A.	3,360 00		
Howard, A. T.	2,760 00		
Lennie, E. D.	5,700 00		
Lunham, A. S.	3,000 00		
MacKay, J. C. (June 8)	3,000 00		
McArthur, G. H. (Nov. 18)	3,720 00		
McCormack, A.	2,460 00		
McCutcheon, A. D.	2,520 00		
Meredith, H. S. (Sept. 1)	3,180 00		
Robertson, W.	3,000 00		
Robinson, J.	2,400 00		
Robinson, W.	3,000 00		
Seed, S. P.	2,760 00		
Steckley, P. L.	2,820 00		
Tate, T. G.	2,880 00		
Taylor, S. G. (July 16)	3,240 00		
Wilkie, E. A. P.	2,880 00		
Walkerville:			
Arnold, L. A.	2,460 00		
McCann, F. A.	2,820 00*		
Ritchie, W. B. (Nov. 5)	3,720 00		
Stocks, C. A.	2,460 00*		
Van Wagoner, K. G.	2,820 00		
Wallaceburg:			
Mitchell, G. R.	2,640 00		
Welland:			
Hooker, E. D. (Apr. 10)	2,640 00		
West Toronto:			
Raybould, J. P.	3,120 00		
Thompson, P. H. (May 29)	2,760 00		
Windsor:			
Allen, M. L.	2,460 00*		
Beardmore, H.	3,720 00		
Carter, E. G.	2,580 00		
Clarke, T. (Oct. 11)	3,720 00		
Courtney, F. N.	2,580 00*		
Dawson, W. A.	2,520 00		
Hays, H.	2,460 00		
Packman, C. H.	3,000 00		
Welsh, E. T.	2,580 00		

	Salary rate		Salary rate
<i>Manitoba</i>		New Westminster:	
Emerson:		Barrett, R. A.	3,000 00
Landrum, R.	2,640 00	(Transferred to Vote 222 May 1)	
Winnipeg:		Buchanan, J. S.	2,520 00
Baillie, J. T.	4,920 00	Fadden, A. G.	3,240 00*
Boland, T. P.	2,460 00	Prince Rupert:	
Jordan, W.	3,300 00	Fiteh, T. F.	2,800 00
Magee, H. E.	3,360 00	McLeod, J. H.	3,300 00*
Matheson, G. A.	2,940 00	Smith, O. I.	2,520 00
Matheson, J. G.	2,760 00	Vancouver:	
Milnes, H.	3,000 00	Abbott, R. W.	2,940 00
Mulvihill, P. J.	2,700 00	Birmingham, H. D. A.	3,720 00
Nixon, F. W.	3,000 00	Brown, G. V.	2,400 00
Prowse, E. W.	2,760 00	Bush, M. A.	3,000 00
Rollerson, W.	2,760 00	Carmichael, A.	5,220 00*
Tait, V. A.	2,580 00	Chilver, F. W.	2,760 00
Thomas, W. (June 20)	3,000 00	Cocker, C. J.	2,520 00
Youell, C. W. (Aug. 15)	2,520 00	Devlin, H. F.	3,420 00
<i>Saskatchewan</i>		Harford, H. (Nov. 22)	3,000 00
Moose Jaw:		Hopgood, A. J.	2,760 00
Price, T. S.	2,520 00	Johns, S. C.	3,000 00
Regina:		Kemp, S. B.	2,460 00
Horn, J.	2,760 00	Kenning, J. W.	2,640 00
O'Connell, M. (Oct. 16)	2,760 00	Leitch, A. J.	2,760 00
Saskatoon:		McLachlan, R. A.	2,520 00
Perrey, C. A.	2,640 00	Morgan, E. J.	3,000 00
<i>Alberta</i>		Simpson, G.	3,000 00
Calgary:		Tossell, C. A.	3,000 00
Allen, T. M.	2,760 00	Woodman, S. J.	2,400 00
McDougall, J. C.	2,400 00	Victoria:	
McLaren, G. E.	3,120 00	Conyers, C.	2,880 00
Ross, C. H.	2,520 00	Kenny, J. E.	2,820 00
Edmonton:		Yardley, G. A.	4,020 00*
Duke, J. W.	2,760 00	<i>Yukon</i>	
Edgecomb, G.	2,400 00	Dawson:	
Elliott, A. H.	3,120 00	Williams, J. O.	3,120 00
Huntley, E.	2,520 00	White Horse:	
<i>British Columbia</i>		Simmons, J. A.	2,520 00
Nanaimo:			
Abrams, B. S.	2,760 00*		

In addition to the payments from this account, 528 Customs and Excise officers received \$83,467.73 from other departments for part time services.

The salaries of certain officers, charged to this account, were repaid by the organizations to which they were on loan. Repayments were made by the Commodity Prices Stabilization Corporation Limited, \$2,718.12; Department of Veterans Affairs, \$2,106.46 and Wartime Prices and Trade Board, \$1,936.28. Of these repayments, \$4,042.74 was credited to the vote, and \$2,718.12 was credited to Ordinary Revenue—Services and Service Fees.

A *Living Allowances.* The following employees receiving salaries at annual rates of \$2,400 or over were receiving living allowances as at March 31, 1946, at annual rates listed: J. A. Simmons, \$1,500; J. O. Williams, \$1,500.

B *Overtime.* Extra services during regular hours and overtime services on Sundays, holidays and outside of regular hours were performed for the accommodation of railway companies and business firms. The cost of extra services and a large proportion of the overtime services are paid for by the parties accommodated. As shown under the departmental statement of revenues given on a previous page, \$205,912.70 was recovered in this connection. In some instances, the officers are allowed compensating time off in lieu of overtime pay.

C *Uniforms.* For the purpose of providing uniforms for distribution to customs officers, cloth is purchased by the Department for resale to clothing manufacturers who tailor the garments and bill the Department for the completed uniforms.

Cloth purchases were: Hield Bros., Ltd., Kingston, \$11,211.41; Hughes & Co., Montreal (shrinking cloth) \$387.05; Paton Manufacturing Co., Ltd., Montreal, \$2,999.99.

Cloth Sales were: Walter Blue and Co., Ltd., Sherbrooke, \$2,622.03; Gordon Campbell, Ltd., Vancouver, \$2,373.25; Clayton and Sons, Ltd., Halifax, \$2,942.03; Copley, Noyes and Randall, Ltd., Hamilton, \$7,708.11; Uniform Cap Manufacturing Co., Ltd., Ottawa, \$367.65. These amounts were credited to the allotment; and the value of the cloth on hand as at March 31, 1946, was \$5,662.48.

Payments for uniforms were: Walter Blue and Co., Ltd., \$5,672.84; Gordon Campbell, Ltd., \$5,877.42; Clayton and Sons, Ltd., \$5,281.16; Copley, Noyes and Randall, Ltd., \$18,707.90; Croydon Manufacturing Co., Ltd., \$1,734.07; Fleming's Costumiers and Furriers, \$146; Joe Stiller, \$30; Tower Canadian Ltd., \$206.86; Uniform Cap Manufacturing Co., Ltd., \$1,149.50.

D Printing and Stationery. Distributed as follows: printing, \$80,130.98, and stationery, \$60,810.48 (including \$18,287.44 for the acquisition and maintenance of office equipment). Payments were made to the Department of Public Printing and Stationery.

E Travelling Expenses. Expenditures from this allotment include \$50,249.33 for living expenses of officers while acting in a relieving capacity away from their place of residence; also \$2,181.92 for removal expenses of officers.

Travelling and living expenses of \$300 or over were paid to: A. L. Armstrong, \$511.45 (charged to Vote 222); H. Beardmore, \$396.81; C. J. Beaton, \$932.20; J. Beattie, \$455.86; G. B. D. Berton, \$1,088.21; R. H. Biggin, \$949.56; J. B. R. Bilodeau, \$346.33; L. E. Bridge, \$1,490.29; F. S. Broder, \$877.80; C. S. Cave, \$422.03; J. E. Cleland, \$586.06; P. A. Clermont, \$506.55; S. A. Cole, \$372.80; C. A. Collins, \$425.98; M. J. Cook, \$524.20; O. Davignon, \$1,025.03; W. H. Davis, \$935.50; C. H. Day, \$375.52; J. H. Dick, \$837.46; A. P. Dufresne, \$541.03; B. V. Duncan, \$942.17; F. Edwards, \$383.80; J. P. Faucher, \$330.61; G. F. Freeman, \$406.98; J. T. Girard, \$403.80; F. R. Goode, \$410; L. W. E. Greenland, \$500; F. Hale, \$445.75; F. B. Hawley, \$597.36; J. Hay, \$312; C. A. Howard, \$302.06; W. R. Knowlton, \$457.35; J. J. Lequin, \$699.14; L. W. MacDonald, \$541.50; H. C. Manning, \$938.30; H. J. B. Marriott, \$366.79; J. S. Matthews, \$386.82; L. J. McCormick, \$1,028.52; J. H. McDonald, \$412.10; R. C. McEwen, \$870.95; H. G. McIlvena, \$931.23; R. T. McLay, \$1,976.35; E. C. Merkley, \$562.50; B. N. Messinger, \$1,132.65; D. P. Miller, \$541.10; J. O. R. Moffet, \$385.87; W. J. Nelson, \$431.67; V. L. Olsen, \$308.94; J. H. Pelletier, \$446.20; P. E. Fleming, \$798.62; I. F. Pooley, \$1,846.01; S. G. Prest, \$423.36; E. D. Racicot, \$634.16; W. H. Ramsay, \$550.82; R. E. Ree, \$339.85; A. C. Sargeant, \$319.80; D. W. Scott, \$420.30; J. Sheehan, \$501; G. H. Somerville, \$367.70; J. A. Stacey, \$729.50; L. E. Starke, \$1,169.94; W. Stevens, \$814.04; H. L. Stone, \$410; J. A. W. Tessier, \$318.40; W. J. Tobin, \$510.50; C. A. Tossel, \$346.06; L. F. Townsend, \$721.77; J. L. P. Troie, \$980.37; H. Vermette, \$360; T. Walters, \$918.12; G. E. Weber, \$383.70; R. W. Weiler, \$565.65; H. P. Wilson, \$875.29.

E F Travelling Expenses and Telegrams and Telephones. Payments were made from these allotments on account of the following: Department of National Defence—Naval Services, \$1,415.72; Foreign Exchange Control Board, \$47.48. The Department has been fully repaid.

G Cartage. Partially offsetting this expenditure, the sum of \$12,969.15 was recovered (chiefly at the port of Montreal) and is included under Ordinary Revenue—Services and Service Fees.

Suppliers receiving \$5,000 or more: H. W. Bacon, Toronto, \$17,119.68; Wilfrid Chalut, Montreal, \$6,405; R. J. Kimmel, Winnipeg, \$7,278.65; Laurin Express, Ltd., Montreal, \$7,221.65; St. Armand & Bergevin, Montreal, \$8,367.40.

H Legal Expenses. Lawyers receiving \$1,000 or more: Maurice Hartt, Montreal, \$2,520.12; F. T. McDermott, Toronto, \$2,620.34; Roger Ouimet, Montreal, \$1,309.11; Albert Theberge, Montreal, \$1,144.

I Stamps and Labels. Stamps and labels required for customs and excise purposes and law stamps, required under the provisions of the Exchequer Court Act, c. 34, R.S., and the Supreme Court Act, c. 35, R.S., are manufactured and furnished by the British American Bank Note Co., Ltd., (to which payment was made) under contract authorized by P.C. 3239 of December 22, 1934.

J Guarantee Fund. Paid to the Government Officers' Guarantee Fund.

K L Temporary Buildings and New Harbour Boat, etc. Expenditures were distributed as follows: construction of buildings, including fixed equipment, \$5,410.88; repairs and alterations, \$16,989.96; maintenance, \$14,518.35; construction of roads, \$950.60; construction of new patrol boat *Calabogie*, \$29,197; repairing and equipping harbour boats, \$13,497.94; rentals, \$11,175.66; sundries, \$126.

Suppliers receiving \$5,000 or over: Smith and Rhuland, Ltd., Lunenburg, \$13,560; Vivian Engine Works, Ltd., Vancouver, \$14,137.

M Sundries. Expenditures were distributed as follows: commissions on sales of excise tax stamps, \$28,593.07; dating and numbering machines, \$7,259.10; fees for entering and clearing vessels and airplanes, \$1,846; laundry and towel service, \$1,276.38; maintenance of equipment, \$1,784.78; supplies and materials, \$3,358.04; miscellaneous items, \$1,809.77.

Suppliers receiving \$5,000 or more: Montreal Stock Exchange, \$6,658.50; Toronto Stock Exchange, \$21,440.11.

TAXATION DIVISION

Vote 225 General Administration, including authority to create positions and make appointments within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act

	Estimates	Allotments	Expenditures
Permanent Salaries	325,720 00	355,720 00	350,810 38
Temporary Assistance	208,180 00	193,580 00	180,614 42
Cost of Living Bonus and Other Pay-list Items	77,689 00	55,689 00	54,462 40
A Printing and Stationery	50,000 00	60,000 00	56,090 82
B Travelling Expenses	60,000 00	83,500 00	81,169 59
Telegrams and Telephones	4,000 00	4,000 00	3,895 37
C Express, Freight and Cartage	30,000 00	30,000 00	22,816 93
D Law Costs	20,000 00	7,000 00	5,052 12
E Sundries	12,000 00	16,000 00	14,942 45
F Canadian Bankers' Association	54,554 00	68,670 41	68,670 41
G Montreal City and District Savings Bank	930 00	1,569 96	1,569 96
H Advertising	45,000 00	12,343 63	8,319 96
	<u>\$ 888,073 00</u>	<u>\$ 888,073 00</u>	<u>\$ 848,414 81</u>

As of March 31, 1946, there were 356 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Elliott, C. F.			Kirke, G. G.	2,640 00	
Deputy Minister	\$10,000 00	\$ 1,275 30	Lefebvre, R. A.	3,000 00	
Sharp, R. Asst. Deputy			Lewis, F. H.	6,000 00*	
Minister (Administration)	6,600 00		Linton, W. I.	3,000 00*	1,055 59
Stikeman, H. H. Asst.			Lock, V. E. (Apr. 25)	2,520 00	
Deputy Minister (Legal)			MacAdam, H. N.	3,240 00*	
(Mar. 20)	5,340 00*	808 40	Mackenzie, W. S.	3,000 00	584 13
Fisher, W. S. Asst. Deputy			MacLatchy, E. S.	4,380 00*	
Minister (Legal)	5,280 00*	1,137 59	Main, C. G.	2,640 00	1,070 20
Allan, G. A. S.	2,400 00		Main, J. E.	3,000 00*	
Atkinson, G. M.	2,400 00		Marrotte, L. G. (Oct. 10) .	2,640 00	
Beer, F. W.	3,120 00		Martin, N. K.	2,640 00	
Behr, P. B.	2,640 00	315 36	McCormack, P. M.	2,640 00	
Belleau, L. J. E.	3,240 00		McEntyre, J. G.	4,200 00	1,066 79
Bernier, S. E.	3,480 00	472 17	McGrory, A. A.	4,620 00*	
Boivin, P.	4,200 00		McLay, F. A.	2,400 00	
Brown, J. L.	2,400 00*		McLeod, E. B. (Jan. 8) ...	3,240 00	
Code, G. H.	4,500 00		McQuade, W. C.	2,880 00	802 89†
Currie, H. W.	2,400 00		Milburn, H. H.	4,320 00*	544 38
Dewar, C. A.	3,240 00		Murphy, W. J.	4,560 00	2,652 84
DeWolf, A. L.	2,640 00		Perkin, F. W.	2,400 00	
Ethier, H.	2,400 00		Phillips, M. J.	2,400 00	
Fell, J. M.	3,720 00	1,748 43	Pugsley, P. T. R. (Jan. 12)	3,900 00	806 01
Forsyth, J. S.	3,000 00	432 01	Quigg, S.	4,200 00	
Goodhue, C. E.	3,960 00		Renaud, A. M. J.	2,400 00*	
Green, G. W.	3,240 00		Robertson, D. M.	2,640 00	
Hauch, E. G.	3,360 00		Ross, I. G.	2,400 00	
Haydon, A. S.	3,480 00		Ross, J. A. L.	3,120 00*	
Headley, G. W.	3,000 00		Ruddy, J. C.	3,480 00	
Hobart, S. F.	3,120 00		Sprott, M. F.	4,200 00	
Hogarth, H. C.	5,280 00	1,026 01	Thom, S. D.	4,200 00	
Hulbig, W. J.	4,200 00		Urquhart, J. R.	3,600 00*	
Kelley, W. B.	3,240 00	1,001 86	Weatherdon, A. M.	2,400 00	

† This item includes the sum of \$770.34 charged to Vote 227.

A Distributed as follows: printing, etc., \$24,389.67 and stationery, \$31,701.15 (including \$3,194.24 for the acquisition, inspection and repair of typewriters and adding machines and \$8,515.67 for rental of Hollerith Tabulating Equipment). Payments were made to the Department of Public Printing and Stationery.

B From this allotment were paid per diem allowances and expenses in connection with:—

(i) Board of Referees, Excess Profits Tax Act:—Chairman, Hon. Mr. Justice J. D. Hyndman (also Chairman War Contracts Depreciation Board) at \$15 per day, \$4,380, expenses \$207.03; Hon. Mr. Justice W. H. Harrison, expenses, \$371.65; members at \$50 per day: K. W. Dalglish, \$300, expenses, \$17.70; C. Elliott, \$350, expenses, \$87.40; C. P. Fell, \$550, expenses \$90.60; at \$20 per day: C. A. Gray, \$5,780, expenses, \$266.20; at \$15 per day: T. N. Kirby (included under Vote 226); K. A. Mapp, \$5,500, expenses, \$1,724.44.

(ii) Advisory Committee, Wartime Salaries Order: Chairman, Hon. Mr. Justice W. C. Ives at \$20 per day, \$6,360, expenses \$3,177.88.

(iii) Independent Wartime Salaries Review Board:—members at \$15 per day and expenses: E. H. Adams, \$720; A. C. Campbell, \$720; L. B. Cordeau, \$2,055; S. L. Cork, \$720; A. Dawson, \$1,605; F. Fennell, \$2,461.11; G. C. Ferrie, \$885.95; A. Gagne, \$2,055; J. C. Hodge, \$1,875; R. B. Hunter, \$690; W. W. MacIlreith, \$2,425.46; A. W. Maguire, \$465; D. Matheson, \$1,935; A. McBride, \$705; T. Moore, \$668.95; T. Peacock, \$735; A. Robertson, \$2,055; E. J. Smith, \$600; F. L. Smith, \$2,724.22; F. E. Spooner, \$510; F. E. Watt, \$510.

Travelling expenses of \$300 or over were also paid to: M. Belanger, \$1,339.51; W. N. Forbes, \$334.81; A. E. Russell (included under Vote 227).

C Suppliers receiving \$5,000 or more: Canadian National Railways, \$11,507.27; Canadian Pacific Railway Co., \$10,319.59.

D Expenditures include: T. G. Scrogg, Special Investigator, at \$25 per day and expenses, \$2,064.90; Exchequer Court, law stamps, \$2,000.

E Expenditures include payments to provinces under agreement (dates of agreements in parentheses) in connection with succession duty assessment, were: Alberta (Apr. 17, 1943), \$1,500; British Columbia (July 13, 1942), \$673.17; Manitoba (July 23, 1942), \$1,500. The Might Directories received \$3,985.

F Under authority of P.C. 49/1031 of May 6, 1937 and P.C. 60/5872 of July 10, 1942, Canadian chartered banks are compensated through the Canadian Bankers' Association, for their services in receiving ownership certificates and collecting and remitting to the Receiver General of Canada the tax imposed under the Income War Tax Act, c. 97, R.S., in respect of dividends and interest payable to residents and non-residents of Canada as evidenced by coupons presented to the banks for payment.

Payments were distributed as follows: Bank of Montreal, \$17,426.29; Bank of Nova Scotia, \$6,299.15; Bank of Toronto, \$3,585.98; Banque Provinciale du Canada, \$2,015.45; Canadian Bank of Commerce, \$12,503.24; Royal Bank of Canada, \$16,556.55; Dominion Bank, \$2,915.05; Banque Canadienne Nationale, \$4,086.34; Imperial Bank of Canada, \$3,125.42; Barclays Bank (Canada), \$156.94.

G Under authority of P.C. 58/1656 of March 3, 1942, the Montreal City and District Savings Bank is compensated for its services in connection with ownership certificates.

H This allotment includes payment to Walsh Advertising Co., Limited, Windsor, of \$7,691.62 for publication space and production charges in connection with an income tax advertising campaign.

Vote 226 Internal Inspection and Verification

	Estimates	Allotments	Expenditures
Permanent Salaries	240,800 00	255,800 00	247,862 37
Temporary Assistance	134,080 00	119,080 00	99,150 25
Cost of Living Bonus and Other Pay-lists Items	29,894 00	29,894 00	13,718 60
Printing and Stationery	500 00	500 00	
Travelling Expenses	40,000 00	40,000 00	15,988 72
Sundries	500 00	500 00	320 00
	<u>\$ 445,774 00</u>	<u>\$ 445,774 00</u>	<u>\$ 377,039 94</u>

As of March 31, 1946, there were 148 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bullock, T. W., Asst. Deputy Minister (Assessing)	\$ 6,600 00		Campbell, J. D. (Oct. 1) ...	3,240 00*	
Anderson, J. C.	3,240 00		Caulfield, C. W.	2,400 00	
Andrews, R. E.	3,480 00		Cluffe, H. T.	2,640 00	
Ault, K. E. S.	2,400 00		Collins, A. C.	2,880 00	
Baird, R. M.	3,360 00*		Connolly, E. C.	2,880 00	
Browning, R. W.	2,520 00		Demers, J. C. T.	2,880 00	
Bull, H. F.	3,480 00	\$ 3,042 09	Duff, J. J. (July 1)	3,240 00*	
Cadieux, L.	2,400 00		Eves, G. L.	2,400 00	
Caldwell, H. G.	2,880 00		Factor, A.	2,520 00	
Calver, B. W.	3,240 00		Farquharson, A. C.	3,480 00	
			Fellowes, G. A.	3,120 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Footit, G. E. (Sept. 12) ..	3,240 00*		Oakes, E.	3,720 00	
Forsen, E. E.	2,400 00		Otterdahl, P. H.	3,240 00	1,066 37
Gilham, R. A.	3,480 00	2,642 72	Parker, H. A.	3,480 00	
Gill, D. J.	3,240 00		Pentland, R. (Nov. 27) ...	3,720 00	
Gorman, V. R.	2,400 00		Pereira, L. H.	2,880 00	
Grace, G. J.	2,400 00		Pinhey, H. F.	2,880 00	
Gray, A.	4,800 00		Pinnington, S. G.	2,880 00	1,102 23
Gruson, C. E.	3,240 00		Pook, D. R.	3,240 00	
Harmer, J. F.	3,360 00		Pyke, B.	3,480 00	
Hawkins, T. E.	2,400 00		Reeves, W. E.	2,520 00	
Hawley, H. E.	2,640 00		Rogers, P. C.	2,880 00	
Hayes, J. H.	3,720 00		Rounding, C. G.	3,240 00	
Hyde, R. J. M.	2,400 00		Russell, J. F.	3,480 00	
Illingworth, E.	3,120 00		Scott, C. G.	2,400 00	
Irvine, I. R. W.	2,400 00		Simpson, W. O.	4,800 00	
Keefe, J. L.	2,400 00		Skelton, G. F.	2,520 00	
Kirby, T. N.	4,240 00*		Sproule, H. L.	2,400 00	
MacKay, T. F.	3,480 00		Stethem, R. G. W.	2,400 00	
MacKenzie, G. W. A.	2,880 00		Stone, W. S. (July 17)	3,240 00	
MacKinnon, W. M.	3,720 00*		Stratton, G. A.	2,520 00	
Martin, E. D.	3,000 00		Swift, R.	4,560 00*	1,481 35
Matley, E.	2,640 00		Tobias, A. L. (Sept. 19) ...	2,880 00	
Mattar, G. C. M.	2,400 00		Vallance, A.	2,400 00	
McCorkle, R. G.	2,400 00		Way, W. H. B.	3,240 00	
McMillan, E. L.	2,400 00		Whillans, R. J.	2,520 00	
Meahan, F. C.	3,480 00	2,392 92	Wilson, T. G.	2,640 00	
Mercier, H. A.	2,400 00		Wood, B.	4,500 00	2,863 77
Michon, J. A.	3,000 00*		Wrigglesworth, N.	2,400 00	

T. N. Kirby received a per diem allowance amounting to \$3,135 (charged to Vote 225).

Vote 227 District Offices

	Estimates	Allotments	Expenditures
Permanent Salaries	4,040,699 00	4,390,699 00	4,333,880 13
Temporary Assistance	4,734,580 00	4,282,580 00	4,093,366 10
Cost of Living Bonus and Other Pay-list Items	1,205,325 00	1,204,675 00	952,083 39
A Printing and Stationery	500,000 00	553,000 00	551,918 51
B Travelling Expenses	200,000 00	200,000 00	195,676 50
C Telegrams and Telephones	30,000 00	35,650 00	35,631 87
D Postage	300,000 00	316,500 00	316,066 83
E Law Costs	15,000 00	30,500 00	29,971 73
F Sundries	50,000 00	62,000 00	61,442 22
	<u>\$ 11,075,604 00</u>	<u>\$ 11,075,604 00</u>	<u>\$ 10,570,037 28</u>

This vote was provided to meet the cost involved in District Offices in maintaining tax rolls, receiving and disposing of income tax returns and assessments of the Dominion, collecting moneys due the Crown and arrears due certain provinces in respect of income taxes, excess profits tax and succession duty, maintaining the necessary accounts and conducting investigations at the places of business of taxpayers or elsewhere.

As of March 31, 1946, there were 6,532 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Halifax:			Halifax—Continued		
Bennett, H. T.	\$ 2,880 00*		Ells, D. W.	2,400 00	
Burris, S. A.	2,400 00		Hurst, M. D.	2,400 00	
Cameron, D. N.	2,400 00		Kent, W. G. (Apr. 29) ...	4,680 00	
Coffill, A. F.	3,360 00*		Kerr, G. F.	2,520 00	
Conn, H. R.	2,400 00*		King, F. A. F.	2,880 00	
Dickson, W.	4,020 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Halifax—Concluded				Montreal—Continued	
MacFadden, C. R. (Jan. 12)	2,760 00		Bothwell, D. I. (Aug. 1)	2,400 00	
MacLeod, W. D.	2,400 00*		Bouchard, P. E.	2,640 00	
Mahen, J. A.	2,400 00*	\$ 438 94	Bourassa, R.	3,120 00*	
Matheson, A.	2,400 00		Bourdon, R.	2,640 00	
Matheson, W. A.	3,240 00*		Boutin, A. E.	2,400 00	
McCalder, A. L.	2,400 00*		Bowden, P. (Mar. 16) ..	3,360 00	
McDonald, J. M.	2,760 00		Boyer, S. P.	2,400 00	
Proude, L. W.	2,400 00*		Brodeur, G. W.	2,400 00	
Rice, W. S.	2,400 00		Brosseau, C. A. (Aug. 26)	2,400 00	
Rutherford, D. F.	3,360 00*		Bulmer, A. M.	2,760 00	
Silver, F. L.	3,240 00		Bush, L. J.	3,600 00	
Venner, H. S.	2,400 00*		Caillee, F. (Aug. 2) ...	2,520 00	
Wilson, J. M.	2,400 00*		Campeau, C. H.	2,640 00	
Charlottetown:				Cardin, J. O.	3,240 00
Cosh, A. B.	2,880 00		Caron, L. A.	2,400 00	661 97
Dixon, J. W.	3,000 00		Carphin, G. W. C.	2,760 00	
Higgins, N. W. (Nov. 15)	2,640 00		Casselman, A. F.	2,760 00	
Ritchie, G. E.	3,600 00		Castera, L.	3,000 00	
Saint John:				Chandler, H. L.	2,520 00*
Belyea, J. E.	3,360 00*		Charlebois, J. M.	2,520 00	
Brown, D. R.	3,000 00*		Church, E. J.	2,880 00	
Burns, S. E.	2,520 00*		Clifford, F. C.	2,420 00	
Estabrook, F. J.	4,020 00	746 40	Cote, P.	2,400 00	
Galbraith, B. H.	2,880 00		Cote, W. E.	2,880 00	
Hargreaves, S. S.	2,640 00*		Coulombe, C.	2,400 00	568 34
Hastings, A. L.	2,520 00*		Courtois, E. (May 1) ...	2,640 00	
Howard, C. N. (Nov. 12)	2,400 00		Cox, S.	2,400 00	
Hubbard, D. G. S.	2,400 00		Cronin, L. T.	2,640 00	
Jones, K. A.	2,400 00		Currie, T. S.	3,240 00	
MacDonald, T. J.	3,000 00*		Dagenais, L. P. (Nov. 7)	3,000 00	
McFarlane, J. R.	2,400 00		Dahme, L.	2,880 00	
McMackin, W. E.	2,520 00*		David, C. E.	2,400 00*	
McNulty, G. F.	2,400 00*		Davidson, R. M.	3,360 00*	
McQuade, W. C. (transferred to Vote 225, Nov. 1)	2,880 00		Davies, V. C.	2,640 00	
Montgomery, C. D.	2,520 00*		DeGrandpre, J.	2,880 00	
Simms, S. M.	3,000 00*		Desautels, R.	2,400 00	
Simon, W. J.	2,520 00*		Desjardins, R. (Feb. 2) ..	2,400 00	
Spinney, E. B.	2,520 00		Diamond, R. A.	2,400 00	
Wetmore, C. R.	3,360 00*		Doherty, M. G.	2,880 00*	
Wright, P.C.	2,400 00*		Donovan, N. P.	2,400 00*	
Montreal:				Drouin, P. H.	3,120 00
Adam, B. O.	2,880 00	881 57	Ducharme, J. O.	2,400 00*	
Allan, D. S.	3,000 00*		Dumas, R.	2,400 00	900 80
Allcorn, F. H.	2,400 00		Dunsheath, J. W.	2,880 00	
Allen, L. C.	4,500 00		Dussault, R. J. L.	2,400 00	
Anderson, R.	3,000 00*		Egan, F.	2,400 00	
Armitage, T. E.	3,000 00		England, D. L.	3,240 00*	
Asselin, R.	2,880 00		Filion, L.	3,120 00	
Audet, D. W.	2,880 00*		Fitzpatrick, A. (Feb. 12)	2,400 00	
Bain, S. E. S.	2,880 00		Flood, F. M.	2,520 00*	
Bampton, E. C. S.	2,400 00		Forest, M. R. R.	2,400 00	
Barriere, R.	3,360 00		Fournier, L. P.	3,720 00	
Beauregard, J. H.	2,880 00*		Fraser, J. W.	2,760 00	1,132 00
Bedard, R. (Apr. 13)....	3,720 00		Gallagher, A. J.	2,760 00	
Bergevin, C. A.	2,400 00		Gauthier, L. J.	3,240 00	
Bernier, C.	2,400 00		Gauthier, M.	2,400 00	
Bernier, G. (July 1)....	2,880 00		Gavin, T. C.	2,640 00	
Black, F. J.	2,400 00		Germain, J. D.	2,520 00*	
Black, J.	2,400 00		Gilmour, A. W.	4,320 00*	686 11
Boivin, A.	2,400 00		Graham, A. R.	2,400 00	
Bonin, M. P.	2,640 00		Graham, G. D. H.	2,400 00*	
Booth, C. L.	3,240 00		Gregoire, J. O.	2,760 00	
			Gregory, N. V.	3,720 00*	
			Griffin, R. J.	2,400 00	
			Griffiths, J. O.	2,880 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Montreal—Continued</i>			<i>Montreal—Concluded</i>		
Guertin, L.	2,400 00		Packard, H. L.	2,640 00	
Hall, A. G. (Apr. 20) ...	2,400 00		Paquet, J. A. M.	3,240 00	
Handyside, K. A.	2,400 00		Paquin, J. W.	3,240 00	
Harkness, W. F. T.	2,400 00		Pare, J.	2,400 00	
Hebert, G. P.	2,400 00		Parker, T. M.	2,760 00	
Heselton, H. T.	3,240 00*		Parkinson, H.	2,700 00	
Holiday, K. G. (Nov. 17)	2,400 00		Paulet, A.	2,400 00	
Holland, D. H.	3,000 00		Perron, J. C. V.	2,640 00	
Horn, S. Q. M.	2,880 00		Petitclerc, J. C. (May 10)	2,700 00	
Howell, J. G.	3,480 00		Pitt, F. P.	2,880 00*	
Hudon, J. C.	2,400 00*		Poitras, E.	2,640 00	
Jackson, F. H.	2,400 00		Poliquin, J. A. R.	3,240 00	
Jessop, W. J.	2,760 00		Pollock, D.	2,520 00	
Jordan, J.	3,360 00*		Pope, J. A.	3,360 00	
Joubert, R.	4,620 00*		Pouliot, R. (June 5) ...	2,880 00	
Kavanagh, T. W.	2,400 00		Pounds, E. A.	3,480 00	
Kidd, F.	2,400 00		Poupart, R.	2,400 00*	
Labbee, J. A.	2,880 00*		Powers, M. F.	2,520 00	
Labelle, J. Z.	3,720 00		Pridmore, W. H.	2,400 00	
Laberge, R.	2,400 00		Proulx, N.	2,880 00*	
Lajeunesse, P. M. (Nov. 27)	2,880 00		Provost, J. (July 24) ...	2,520 00	
Lalumiere, E.	2,520 00		Prud'homme, F. X.	2,880 00	
Lambert, J. H. G.	2,400 00		Racine, J. H.	2,640 00	821 17
LaRue, J. P.	2,760 00		Ranger, G. A. (Mar. 16) .	2,400 00	
Lavallee, L.	2,400 00		Raymond, J. R.	2,400 00	
Lavoie, H.	2,640 00		Read, E. E.	3,000 00*	
Leger, J. F. C.	2,400 00*		Reavely, S. D.	3,480 00	
Lemay, R.	2,880 00	461 65	Rheault, H.	2,520 00	
Lemieux, E. A. (Dec. 11)	3,240 00		Riopel, C. A.	3,240 00	
Lemoine, H. M.	2,400 00*		Rivard, M. (Feb. 1)	2,400 00	677 26
Leonard, J. A.	2,640 00		Robson, L. R. (Oct. 20) .	3,120 00	
Leprohon, G. E.	4,140 00*		Rochon, J. B.	2,400 00	
Lewis, F.	2,400 00		Roll, B.	3,000 00	
Lewis, R. E.	2,760 00		Rouleau, J. P.	2,400 00	
L'Heureux, J. A.	3,240 00		Rousseau, C.	2,400 00*	
Lumsden, R. C.	2,520 00		Rowland, A. H.	6,420 00	469 83
MacDonald, L. W. (Oct. 1)	2,400 00		Roy, J. O.	3,480 00	
MacFarlane, J. R.	2,880 00*		Rufiange, J. J.	2,400 00	729 46
Macfie, J. D.	3,120 00		Russell, A. E.	3,000 00	1,373 19†
Madge, F. K.	2,400 00		Ryan, J. B.	2,880 00	
Maheu, R.	3,720 00		Secord, J.	2,640 00	
Mansfield, G. H.	2,400 00		Senecal, R.	3,000 00*	652 01
Marien, J.	2,400 00	443 02	Sirois, J.	2,400 00	819 14
Martin, J. B. P.	2,400 00		Smith, G. T.	2,400 00*	
McCallum, T. E.	2,880 00*		Smith, R. F.	2,400 00*	
McEntee, W. J. S.	3,720 00		Snushall, H. B.	2,880 00*	
McIntosh, A. J. A.	2,880 00*		Stephenson, J. R.	2,880 00	
McLaughlin, D. J.	3,000 00*		Stewart, O. H.	3,720 00	
McMorrow, J. J.	5,160 00		Syblonak, A.	2,880 00	
Melancon, J. R.	2,880 00		Taylor, L.	5,160 00	
Melvin, J. W.	2,880 00	397 52	Taylor, L. R.	3,720 00*	
Morin, H.	2,400 00		Temple-Hill, C.	3,240 00	
Morrison, J. W.	3,720 00		Therriault, R. E.	2,400 00	
Mulhall, P. S.	2,760 00		Thibodeau, E.	2,400 00	
Mullins, C. E.	3,360 00*		Thomas, G.	2,880 00	
Murphy, W. T.	3,240 00*		Thompson, J. W.	2,400 00	
Murray, S. J.	2,400 00		Toupin, R.	2,400 00	
Nadeau, J.	3,240 00		Trihey, K. M.	2,400 00	
Newton, T. C.	3,240 00		Turcot, J.	2,520 00	
Norton, M.	2,400 00		Turcot, L.	2,400 00*	
Nutt, P. K.	3,720 00		Turcot, W.	4,140 00	
O'Brien, C. D.	3,480 00		Watson, E. M. (Dec. 15)	2,400 00	
O'Keefe, J. F.	2,400 00		White, P. J.	2,400 00	
Ostiguy, J. A.	2,880 00	652 30	Willcox, F.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Quebec:			Hamilton— <i>Concluded</i>		
Bolduc, C. H.	3,360 00*		Madden, M. R.	3,120 00*	
Carrier, C. W. L.	3,360 00*		McGrogan, H. R.	2,400 00	305 55
Clavet, R.	3,000 00*		McMichael, J. C.	2,640 00*	
Colley, G.	2,520 00*		Mellor, H. F.	3,000 00*	
Cote, C.	2,400 00*		Mercer, D. A. N.	2,520 00	
Coulonval, F.	4,020 00		Moore, T. G.	3,120 00	
Faure, C. C.	2,400 00		Morrissey, J. R.	3,120 00	
Gagnon, J. P.	2,400 00*		Newlands, T. J.	4,380 00*	
Gingras, L.	2,400 00		Nicholson, Walter	3,480 00	
Gourdeau, G. R.	2,640 00*		Nicholson, Wm.	3,120 00*	
Guimont, R.	2,400 00		North, R. J. B.	2,640 00	
Hall, J.	3,360 00*		Noxon, A. G.	2,400 00	
Lachance, J. E. E.	3,000 00*		O'Neil, T.	2,520 00*	
Lebeuf, G.	2,640 00*		O'Sullivan, J. E.	2,400 00	
Lemieux, P.	2,520 00*		Reeves, J. S.	3,900 00*	
Masson, J. M.	2,400 00		Richardson, H. A.	2,520 00	
Mathieu, F.	2,400 00*		Schierholtz, E. G.	3,360 00	
Pouliot, J. L.	2,880 00		Smith, K. H.	2,400 00	
Thivierge, P. R.	2,880 00		Taylor, N. E.	2,520 00	
Van Borren, L. H.	2,640 00*		Weaver, A.	2,520 00	
Varin, R.	2,520 00*		Williams, F. J.	2,520 00	
Belleville:				Willox, G. H.	2,520 00
Elliott, E. W.	2,520 00*		Woolcott, A. O.	2,400 00	
Gilmore, S. J. (Apr. 28) ..	3,000 00		Wren, J.	3,240 00*	
Graves, J. W.	2,400 00*	362 05	Kingston:		
Ketcheson, A. H.	2,880 00*		Carson, G. E.	3,720 00*	
MacDonad, C. H.	2,400 00*		Haffner, F. A.	2,640 00*	
Maybee, D. E.	2,880 00*		Nicholson, W. J.	2,520 00*	
Nolan, V. A.	2,520 00*		Porter, H. L.	2,720 00	
Patrick, L. C.	2,640 00*		Robinson, G. M.	2,520 00	
Reid, K. L.	3,600 00		Wallis, A.	2,400 00	
Smith, C. R. (June 1) ..	2,400 00		London:		
Watson, J.	3,000 00*		Adams, A. E.	3,000 00	
Weston, C. S.	2,400 00*		Bevan, A. R.	2,880 00	
Fort William:				Blandford, G. D. A.	2,880 00
Blennerhasset, W. A.	2,640 00		Booth, R. S.	3,240 00	
Faulkner, H. L.	2,520 00*		Carom, F. P.	2,760 00	
George, A. M.	2,520 00		Dickinson, J. M.	3,120 00	
Hunter, J. C.	3,720 00*		Donnelly, T. E.	2,880 00	
Parsons, C. N.	2,400 00		Donohue, M. F.	2,520 00*	
Patrick, E. R.	2,880 00		Douglas, A. J.	2,880 00	
Phillips, C. N. (June 28)	2,400 00		Ellis, A. O.	4,500 00	
Hamilton:				Goodbourn, W. A.	2,880 00
Asmussen, C. J.	3,000 00*		Gregory, E. T.	3,360 00	
Baldwin, H. W.	3,000 00*		Grose, J. C.	2,640 00	
Best, R. A.	2,520 00*		Hodgins, M. H.	2,400 00	
Billings, W.	2,400 00		Karley, H. H.	2,760 00	
Breakell, H. G.	2,640 00		Kennedy, J. C. (Mar. 12)	2,760 00	
Callaway, W. J.	5,520 00*		Leyden, C.	3,600 00	
Clancy, B. M.	3,000 00*		McLachlan, D. A.	2,400 00	640 29
Clancy, J. C.	2,640 00		Morgan, H. G.	3,240 00	
Cockburn, T. A.	3,120 00*		Nelson, L. R.	2,820 00*	
Green, J. N.	3,000 00*		O'Donnell, W. T.	2,880 00	
Edwards, W. L. (Jan. 1)	2,400 00		Oliver, C. F.	2,640 00	
Emerton, J. H.	3,120 00	394 30	Orr, H. I.	5,340 00*	
Euler, R. D.	3,120 00	372 41	Rowden, R. S. M.	3,000 00*	
Ferguson, R. J.	2,400 00		Rudd, D. S.	2,880 00	
Fraser, C. G.	2,880 00		Savage, R.	2,400 00	
French, G. F.	2,520 00		Sedgwick, A. V.	3,240 00	
Fuller, R. S.	2,400 00		Snyder, M. S.	3,000 00*	
Gentle, W. J.	2,400 00		Vair, H. H.	3,000 00	
Hamilton, D. I.	2,520 00		Van Tuyl, B. B. (Oct. 2)	2,400 00	
Hartog, V.	2,520 00		Weir, G. C.	2,520 00	
Hoyle, R.	3,000 00*		Weldon, F. J.	3,120 00*	
Hunt, W. H.	2,880 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>London—Concluded</i>			<i>Toronto—Continued</i>		
Wigle, J. T. N.	3,240 00*		Coulter, D. M.	3,720 00*	
Woolley, A. C.	2,880 00		Crawley, N. L.	2,760 00	
<i>Ottawa:</i>			Devey, C. H. R.	2,580 00	
Ardouin, F. G.	3,000 00*	669 85	Diegel, C. E.	2,640 00	
Barker, J. H.	4,080 00		Down, A.	2,640 00*	
Bond, S. R.	2,520 00		Duff, J.	2,880 00	
Botten, E. E. (Nov. 30) .	3,360 00		Duncanson, C. R.	2,640 00	
Boyd, H. E.	4,380 00*		Dunkley, H. W.	3,360 00*	
Cullinan, C. B.	3,360 00*		Emerson, G. F.	2,520 00	
Delacourt, A. F.	2,760 00		Epps, E. R. (Mar. 24) ..	3,360 00	
Fellowes, K.	5,520 00*		Falconer, D. R.	2,880 00	
Findlay, W. F.	3,900 00*	748 26	Farrell, G. S.	2,400 00	
Gamble, J. M. C.	3,240 00		Fenny, W. G. (Nov. 15)	3,360 00	
Garland, S.	3,120 00		Fickes, R. H.	3,360 00*	
Gossage, C. W.	2,640 00	306 14	Field, E. M. (Sept. 26) .	3,120 00	
Hoffman, A. A. (Jan. 3) .	2,640 00		Finlayson, J. R.	2,880 00	
Holme, C.	2,640 00		Flynn, W. B.	2,400 00	
Humphrys, F. A.	3,360 00*		Fraser, W. B. J.	2,880 00	
Ingersoll, H. K.	2,400 00*		Frith, M. L.	2,640 00	
Jean, J. A. M.	2,520 00*	487 42	Gellatly, M. R.	3,240 00	
Jones, J. O.	3,360 00*	351 86	Gordon, E. M. (Nov. 25)	2,400 00	
Keyes, P. F.	2,400 00	332 99	Goulding, J.	2,520 00	
Laverdure, J. M.	3,000 00*	603 12	Graham, F. J.	4,800 00*	
Leach, W. R.	2,640 00*	530 04	Gray, R. W.	2,520 00	
Lemieux, C. E.	2,880 00	304 80	Grundy, H. R.	3,240 00	
Lewis, J. R.	2,880 00	443 85	Guest, W. G. D.	3,000 00	
MacKenzie, A. T.	2,520 00*	711 54	Hannaford, F. N.		
Matheson, H. M.	2,760 00		(May 5)	2,520 00	
Munroe, A. F.	2,760 00		Hawley, J. S.	3,120 00	
Ouellette, R. S.	2,520 00	468 64	Hendricks, A. H.	2,400 00	
Pack, F. L.	2,520 00		Henry, C. E.	2,400 00	
Patenaude, J. C. R.	2,520 00*	336 03	Hetherington, A. S. ...	3,360 00*	
Perrott, F. R.	3,360 00*		Hislop, D. W.	2,400 00	
Peters, N.	2,640 00	752 56	Hopkins, F. P.	3,180 00	
Pihl, E.	2,520 00	515 13	Horne, A. C. W.	3,120 00*	
Proctor, A. T.	2,520 00		Hough, W. M.	2,640 00	
Rice, G. P.	2,760 00		Houghton, F. B.	2,520 00	
Robillard, J. T. L.	2,400 00*	417 77	Hume, J. S.	3,000 00	
Stephenson, J. J.	3,000 00*	356 40	Hunt, A. M.	3,360 00*	
Tate, A. C. (Aug. 22) ...	2,400 00		Hunter, C. J.	3,360 00*	
Taylor, A. W. S.	2,520 00*	428 96	Hutchison, A.	4,980 00	
Turgeon, E.	3,360 00*	473 69	Inrig, W. D.	3,720 00	
VanDusen, F. L.	3,000 00*		Jeffery, H. J.	3,360 00*	
<i>Toronto:</i>			Jennings, R. G.	2,400 00	
Adam, W. H.	3,360 00*		Johnson, F. J.	3,240 00	
Addison, W. F.	2,520 00		Johnson, G. H.	3,240 00	
Ahara, R. L.	3,360 00		Jones, D. G.	2,640 00	
Alexander, R. C.	3,000 00		Kemp, E. N.	3,000 00	
Alexander, W. K.	2,520 00		Kirk, R.	2,760 00	
Allen, R. O.	3,000 00*		Laing, J. M.	2,520 00	
Anderson, J. A.	2,640 00*		Lambert, J. F.	3,900 00*	
Arthur, F. J.	3,000 00*		Lancaster, J. S.	2,400 00	
Baillie, G. A.	3,480 00		Langstone, T. W.	3,240 00*	
Baldwin, W. S.	2,400 00		Larkin, S.	2,400 00	
Banning, C. R.	3,000 00		Lawrence, D. A.	2,640 00	
Barclay, G. H.	3,240 00		Lawson, F. C. (Mar. 1)	2,520 00	
Bartlett, H. F.	3,000 00		Leslie, E. C. H.	3,000 00	
Beer, F. G.	4,860 00		Lewis, R. N.	3,360 00*	
Brechbill, P. W.	2,400 00		Lye, H. M.	2,520 00	
Broley, N. F.	2,400 00		Lynch, B.	2,400 00	
Butler, W. E. (Feb. 12)	3,000 00		Lyon, W. H.	2,400 00	
Cameron, R. L.	2,640 00		MacDonald, G. G.	3,240 00	
Campbell, D. W.	2,400 00		MacDonald, J. P.	3,240 00	
Chamberlain, T. S.	2,400 00		MacDonell, R. B. G. ...	2,400 00	
Clark, H. H.	2,520 00		MacKenzie, C. H.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Toronto—Continued</i>			<i>Toronto—Concluded</i>		
MacKenzie, L. V.	3,120 00*		White, G. C.	3,240 00	
MacNeill, C. I.	2,520 00		Wilson, G.	2,640 00	
Marshall, J. E.	2,400 00		Winkie, G.	2,520 00	
Massie, W. H.	2,880 00		Wodehouse, M. E.	2,640 00	
Maynard, A. H.	2,820 00*		Woodley, R. G.	3,720 00	
McCann, J. E.	2,880 00		Wright, R. A.	2,400 00	
McCarthy, F. W.	3,480 00		Yeo, C. W. (Aug. 15) ...	2,880 00	
McDonald, G. C.	3,480 00		<i>Winnipeg:</i>		
McDonald, J. A.	3,360 00		Abbott, J. W. (Mar. 18) .	2,880 00	
McDonald, T. A.	3,480 00		Baker, W. H.	2,880 00	
McEwen, R. E.	3,240 00		Black, A.	2,400 00	
McGovern, P. C.			Black, D. J.	2,520 00	
(May 27)	2,400 00		Burgess, H. C.	3,000 00*	
McLachlan, D. G.	3,480 00		Bushby, A.	3,000 00	
McLachlin, A. H.	3,900 00*		Chudleigh, H. E.	2,760 00	
McLaughlin, W. R. ...	2,400 00		Coop, N.	2,400 00*	
McLeod, N. R.	3,120 00		Dell, C. E.	2,400 00	
McMillan, A. L.	3,000 00		Dott, R. M. M.	3,000 00*	
Montgomery, S.	2,400 00		Edmond, D. G. (Oct. 23)	2,520 00	
Morton, H.	2,640 00		Edmondson, W.	2,640 00	1,232 14
Muir, J. E.	4,140 00		Ellerton, S. T. J.	2,520 00	
Newall, B. B.	3,000 00*		Ellis, J. T.	2,640 00	774 35
Newfeld, J. A.	2,880 00		Fleming, J.	2,760 00	
Nott, J. W. (Nov. 29) ..	3,240 00		Fletcher, R. V.	3,360 00	
Nuttall, H. W.	2,640 00		Gabriel, F. E. (Mar. 16) .	2,400 00	
Osborne, E. G.	2,400 00		Grant, W. C. N.	4,320 00*	
Page, R. H. C.	3,240 00		Green, F. L. (Aug. 1) ..	2,880 00	
Pagendam, W.	2,520 00		Gross, A. F. E.	2,520 00	
Paterson, H. D.	6,420 00		Guthrie, R. (Mar. 5) ..	2,400 00	
Paton, D. W.	2,520 00		Hallat, E. H.	2,400 00	
Patrick, G. M.	3,240 00*		Hardy, C. R.	2,400 00	
Penson, G. A.	2,400 00		Hay, A.	3,240 00	
Pindar, W. R.	2,400 00		Hemmeon, A. J.	3,900 00	
Rae, R. B.	2,640 00		Howlett, B. J.	2,400 00	
Rannie, C. A.	3,000 00*		Jackson, T. C.	3,240 00	
Reid, W. D.	2,520 00		Johnston, L. H.	3,360 00*	
Ridge, E. A.	2,400 00		Jones, H. H.	2,400 00	
Roberts, J.	5,160 00		King, R. M.	2,400 00	
Robertson, J. A.	2,520 00		Kinniburgh, W. A.	3,720 00*	
Robinson, W. E.	3,000 00		Leslie, W.	2,520 00*	
Ronaldson, T. S.	2,400 00		Lillie, J.	2,760 00	
Rooney, H. E.	2,400 00		Lowery, E. W.	5,340 00	
Sanderson, G. W.	2,640 00		MacDonald, W. S.	2,520 00	
Scott, N. R.	2,640 00		McIntosh, W. F.	2,400 00*	1,055 54
Simmons, C. E.	3,000 00		McKay, M. E.	3,000 00*	
Simons, A. G.	2,400 00		McKerchar, D. S.	2,520 00*	
Slaney, H. V. E.	2,880 00		McMullen, J. O. K.		
Smith, G. P.	2,400 00		(Mar. 11)	2,400 00	
Spence, G. L.	2,760 00		McVittie, D. E.	2,520 00	313 24
Staples, W. A.	3,480 00		Mills, A.	2,880 00	
Stewart, G. A.	3,000 00*		Mills, G.	2,400 00	
Taylor, J. E.	2,400 00		Moncrieff, F. C.	3,000 00*	
Thomson, J. M.	2,400 00		Mooney, O. W.	2,880 00	
Tinkham, J. C. (Dec. 23)	3,000 00		Morrison, W. J. S.	2,400 00	
Todd, A. R.	2,880 00		Munro, G. F.	3,360 00*	
Toman, L. K.	3,240 00		Neil, A. V.	2,880 00	
Turner, T. W.	3,120 00*		Nicol, M. J.	2,880 00*	
Tyndall, C. L.	4,140 00*		Notman, J.	2,400 00	
Valmond, E.	2,520 00		Partridge, H. R.	3,240 00	
Waddington, M. W.			Pawlik, A. G.	2,640 00*	
(June 30)	3,240 00		Purkis, L. G.	2,400 00*	
Wade, J. M.	2,520 00		Scott, C. G.	2,880 00*	
Wait, R. J.	3,360 00		Scrimgeour, G. C.	2,880 00	
Webb, P. F.	2,400 00		Smith, M. W.	2,520 00	
Weismiller, H. D.	2,520 00		Stark, R. S.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Winnipeg—Concluded				Edmonton—Concluded	
Thomas, E. W.	2,400 00*		Nicholson, R. H.	2,880 00	
Thomas, P. D. D.	2,400 00		Northfield, G. W.	4,020 00	
Thomson, J. W.	2,400 00*		Rintoul, F. W.	2,760 00	
Wadge, W. O.	3,000 00*		Thomson, R. D.	2,880 00*	
Walton, R. H. G.	2,640 00		Wharton, A. N.	2,400 00	
Weaver, L.	3,240 00*		Vancouver:		
White, R. R.	2,520 00		Adams, A. F.	2,400 00*	
Wimmer, A. P.	2,520 00*		Adshead, R. W.	2,400 00*	
Wookey, H. J.	3,000 00*		Bain, R. M.	2,880 00	
Wylie, J.	3,000 00*		Bethune, R. A. (May 16)	2,700 00	
Young, D. (Aug. 24) ..	2,520 00		Bowes, H. E.	2,760 00	
Regina:			Braithwait, H. (June 5) .	2,400 00	
Anderson, M. H.	3,000 00*		Briggs, W. G.	2,880 00	
Arnall, W. J.	2,400 00		Brown, C. R.	4,200 00	
Cotter, C. H.	4,020 00*	764 76	Brown, J. (Aug. 11) ...	2,640 00	
Cullum-Bird, E.	2,880 00		Burnett, H. K.	3,000 00*	
Hing, H.	2,760 00		Burton, J. D.	3,240 00*	
Horne, R. B. W.	2,400 00		Carlisle, G. W.	2,880 00	
Laban, A. V.	2,400 00		Carter, G. W. J.	4,140 00	
Martin, W. W.	2,400 00*		Chidwick, C. R.	3,240 00	
Peirson, C. R.	2,400 00		Clark, K. G.	3,240 00	
Schroeder, F. W.	2,400 00		Clery, W. V. P.	2,400 00	1,591 35
Saskatoon:			Colly, J. B.	2,400 00*	
Ayton, C. H.	3,600 00*		Corbett, D. F. H.	2,880 00*	
Breese, A. E. S.	2,520 00*	373 41	Cresswell, C. F.	2,400 00	
Horne, A. J.	2,640 00*		Crickmay, A. E. (Dec. 13)	3,240 00	316 00
MacMillan, R. W.	2,400 00		Crowe, R. G.	2,400 00*	
Mauchel, S. J.	2,520 00*		Darrell, P. C.	2,400 00	
McFadyen, J. B.	2,760 00		Drummond, D. A.	2,400 00	
Calgary:			Drummond, L. S.	3,000 00*	
Bailey, W. H.	3,360 00*		Duncan, A. B. (June 1) .	2,520 00	
Byers, J. C.	2,880 00		Edwardson, H. W.	3,240 00	
Craig, D. C.	4,020 00		Findlay, J.	3,120 00*	
Fabris, P.	2,400 00		Findlay, W.	3,120 00	
Gammie, A. M.			Forsyth, W. E.	2,640 00	
(transferred to			Frampton, R. A.	2,640 00	
Vancouver, Nov. 1) ...	2,400 00		Gammie, A. M.	2,520 00*	705 42
Grier, D. J. (Feb. 19) ..	2,400 00		Godfrey, R. P.	2,880 00*	
Halton, J. W.	2,400 00		Godwin, A. (Mar. 1) ...	2,640 00	
Hughes, P. J.	2,640 00*		Goepel, M. P.	2,400 00	
Jackson, S.	2,520 00		Golumbia, S. P.	3,240 00	
Johnston, A. V.	2,640 00		Griffin, F. B. (Dec. 8) ..	3,120 00	
Larbalestier, C. H.	2,880 00		Grover, F. J. (Mar. 31) .	4,140 00	
McGovern, L. M.	2,400 00*		Hale, A. F.	2,640 00	
Morrice, A.	2,760 00	765 75	Hayter, A. W.	3,240 00	
Nelson, S. S.	2,880 00		Herbert, H. F.	2,880 00	
Nobbs, W.	2,640 00		Hockin, D. M.	2,520 00*	
Paterson, A.	3,000 00		Hudson, D. B.	2,700 00	
Pyle, H. J. (Dec. 11) ...	2,880 00		Johnson, H.	2,520 00*	
Richards, C. (Mar. 27) ..	2,760 00		Johnson, N.	3,120 00	355 09
Roberts, F. A.	3,240 00*		Jones, T. E.	2,400 00	
Saunders, A. L. W.	2,400 00		Kusch, L. D.	2,400 00	
Shulman, L. W.	2,520 00		Laundy, C. E.	3,000 00	
Snell, R. J. (Dec. 16) ...	2,520 00		Loneragan, P. A.	2,880 00*	501 52
Sparrow, H. C.	3,120 00*		Lucas, J. J.	2,640 00	
Wilson, O. E.	2,400 00		Maas, F. N. H.	2,400 00	
Wright, J.	2,520 00*		MacDonald, J. F.	2,880 00*	
Edmonton:			MacKay, H. J.	3,240 00*	
Bell, A. C.	2,520 00		Malins, W. M.	2,640 00	
Bright, G. A.	2,520 00	490 96	McClure, D. B.	2,400 00	
Cowley, P.	2,520 00*	426 44	McGlashan, J. E.	2,400 00	
Jewett, T. W. A.	2,520 00*		McGregor, D. A.	2,400 00	
Kellas, M. A.	2,520 00*		McKenna, J. J.	2,880 00	
Ladler, A. E.	3,240 00*		Moffatt, R. H. (Feb. 21)	2,400 00	
Morris, N. A.	2,400 00		Morris, A. V.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Vancouver—Continued</i>			<i>Vancouver—Concluded</i>		
Murphy, L. F.	2,520 00		Thompson, W. G.	3,720 00*	
Porter, E. A.	2,640 00		Thornton, J. K.	2,400 00	
Potter, L. C. F.	2,520 00*		Vallance, N. S.	2,640 00	
Powers, W. T. (Jan. 13) ..	2,880 00		Vidal, N. C.	2,400 00	
Pratt, H. B.	3,000 00*		Wallace, W. L. C.	2,880 00*	
Pukesh, M. S.	2,400 00		Watson, H. G.	3,000 00	
Ralls, S. W.	3,120 00		Willecox, R. J.	3,000 00*	
Ramsay, G. W.	3,360 00		Youl, R.	2,400 00	
Roscoe, J.	2,700 00*		Young, R. D. (Sept. 12) .	3,000 00	
Sharp, P. W.	2,520 00		Dawson:		
Shearer, C. R.	2,520 00*		Grant, C. (including living allowance at \$1,500) ..	4,380 00*	
Sheppard, D. H.	5,100 00		Livingstone, D. H. (including living allow- ance at \$1,500)	3,900 00*	
Sibary, W. G.	3,240 00*		Voorhoeve, H. C. (including living allow- ance at \$1,500)	3,600 00*	
Steele, C. G. M.	2,880 00				
Stevens, J. S.	3,900 00*				
Symons, P.	3,120 00*				
Sypher, J. R.	2,640 00				
Thomas, E. W.	2,400 00				

† Paid from Vote 225.

A *Printing and Stationery.* This amount was paid to the Department of Public Printing and Stationery and was distributed as follows: printing, etc., \$358,067.79; stationery, \$193,850.72 (including \$68,547.53 for the acquisition, inspection and repair of adding, accounting and duplicating machines and typewriters).

B *Travelling Expenses.* The following employees whose salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: W. J. Andrew, \$321.17; S. V. Andrews, \$385.43; L. Archambault, \$904.38; C. Astles, \$308.42; J. C. Avent, \$1,402.65; G. F. E. Belkie, \$392.35; G. R. Bienvenu, \$767.72; P. Bissonnette, \$1,010.70; H. J. Borland, \$568.19; L. Boulet, \$485.05; F. Bowell, \$477.62; F. S. H. Boyd, \$544.75; O. Boyer, \$804.24; A. Brand, \$1,330.45; J. Brook, \$316.05; Alfred L. Bruce, \$1,068.84; Alex. L. Bruce, \$958.55; W. H. Burton, \$427.34; H. M. Burwash, \$969.90; F. Butler, \$604.08; J. Caldwell, \$646.71; J. C. M. Carson, \$385.86; P. A. Chaurette, \$819.76; D. G. Clancy, \$798.18; A. W. Clynick, \$587.55; E. M. Coates, \$383.90; R. B. Cockburn, \$578.65; F. L. Corcoran, \$528.51; J. Cormier, \$909.25; M. Corriveau, \$368.79; C. E. Coyle, \$724.72; M. Curodeau, \$390.50; E. R. Currie, \$435.36; J. H. Daoust, \$1,386.68; W. L. deLannoy, \$1,504.86; P. P. Desabrais, \$355.50; A. Deschenes, \$632.66; J. de Serres, \$1,119.39; J. DesRosiers, \$574.91; J. M. Deziel, \$931.70; F. F. Dickin, \$382.10; R. Dorval, \$658.73; T. H. Driver, \$397.25; L. Dube, \$328.35; G. R. Dudley, \$1,615.50; W. P. Duncan, \$335.25; G. E. Dunn, \$490.80; M. Duval, \$1,145.04; F. C. Elliott, \$732.95; R. Emmerson, \$357.65; E. Favrot, \$528.02; R. S. Ferguson, \$826.50; J. A. Ferland, \$1,093.68; L. J. E. Filion, \$548.84; G. Finnbogason, \$1,050.24; W. Fischook, \$598.01; J. Flaman, \$710.53; J. Garipey, \$428.23; T. M. Gendron, \$633.24; C. Gibbs, \$655.63; J. A. Gibson, \$339.75; J. G. Gilrairie, \$890.93; F. Z. Glebe, \$1,174.21; S. R. Gordon, \$722.78; F. L. Graban, \$881.52; B. Hall, \$677.72; R. Hall, \$686.15; H. M. Hamm, \$632.74; M. Hardy, \$596.22; G. K. Harvey, \$558.49; W. J. Hearn, \$1,284.16; R. R. Hinchey, \$688.14; J. Hiscott, \$888.50; A. N. Holland, \$402.62; A. L. Hopper, \$315.86; S. L. Hoskin, \$820.53; J. J. Hunkeler, \$1,397.32; J. T. Hutton, \$441.52; F. L. Jack, \$451.21; W. J. James, \$711.60; A. B. Johnston, \$539.36; J. A. Johnston, \$914.51; O. H. Johnston, \$525.83; W. H. Johnston, \$1,484.88; K. R. Jones, \$720.38; J. R. Kaminski, \$660.10; G. P. Kennedy, \$557.15; R. R. Kirby, \$1,087.53; J. A. Kjeldson, \$1,048.25; H. B. Knox, \$396.10; A. Labbe, \$564; C. Lachapelle, \$586.66; P. H. Lafond, \$801.62; M. Lamarre, \$1,001.02; L. P. Langevin, \$901.45; P. E. Ledoux, \$809.11; N. F. Lee, \$491.27; F. Lefebvre, \$606.60; R. Legault, \$460.67; J. Lesiuk, \$623.80; B. Lincourt, \$1,022.87; R. K. MacLean, \$821.15; A. T. MacMillan, \$537.53; C. MacMillan, \$1,184.61; J. A. MacPherson, \$800.77; F. J. Mader, \$827.77; J. P. Magee, \$601; J. Major, \$515.82; J. Manson, \$425.40; H. McBride, \$1,208.61; L. McCann, \$571.09; H. M. McFadden, \$867.78; L. J. McGrath, \$482.77; A. H. McIntosh, \$448.55; J. A. McKecher, \$519.82; A. E. McLeod, \$430; F. D. McMahon, \$1,352.31; A. R. McPhee, \$405.95; N. I. McQuillin, \$512.85; M. J. Melynychuk, \$780.40; J. O. A. Mercier, \$1,162.50; F. R. Morin, \$438.97; A. Morton, \$499.85; H. E. Munro, \$539.44; W. B. Neatby, \$542.10; S. B. Nixon, \$1,501.70; F. Pare, \$836.59; K. Park, \$488.28; C. E. Peppin, \$510.84; F. Perron, \$1,080.10; J. Picard, \$855.81; R. E. Powers, \$445.93; G. W. Prociuk, \$1,715.65; G. K. Reardon, \$366.70; R. R. Reid, \$435.27; G. Reinhardt, \$403.20; H. L. Renner, \$1,302.80; G. Richer, \$356.95; L. B. Ring, \$627.03; H. J. Roulston, \$331.60; T. Z. St. Laurent, \$998.46; S. A. Sangster, \$598.68; J. F. Scherle, \$749.89; P. P. Schmidt, \$413.17; N. Scott, \$714.41; H. Sharpe, \$417.50; W. N. Shepherd, \$879.15; A. H. Short, \$535.21; M. J. Slattery, \$896.90; F. C. Smith, \$456.50; J. T. Spicer, \$834.09; H. U. Taylor, \$799.79; J. A. Tessier, \$960.25; M. W. Thirlwell, \$818.02; D. B. Thompson, \$765.60; S. E. Thompson, \$484.19; W. A. Thompson, \$690.98; W. G. Thompson, \$600.90; W. T. Toppings, \$415.26; L. R. Trudel, \$875.58; T. R. Vause, \$1,139.13; O. Viens, \$422.72; R. C. Vincelette, \$427.25; R. W. Vollet, \$911.03; R. E. Waldbrook, \$621.40; W. H. Wallace, \$436.18; D. Welsh, \$743.23; A. Wheeler, \$827.30; J. K. Whittaker, \$829.19; G. A. Wigmore, \$360.05; A. S. P. Williams, \$882.49; E. J. Williams, \$541.66; R. P. Wilson, \$382.15; W. Wolfe, \$841.45; A. A. Worthey, \$366.45; J. Zalloni, \$503.73; N. G. Zbitnew, \$872.97.

Travelling expenses of W. C. McQuade are included under Vote 225.

- C *Telegrams and Telephones.* Suppliers receiving \$5,000 or more: Bell Telephone Company of Canada, \$16,580.72; Dominion Government, Department of Public Works, \$6,876.90.
- D *Postage.* The expenditures under this allotment include \$4,736.29 for short-paid postage on mail received from the public.
- E *Law Costs.* Lawyers receiving \$1,000 or more: Abbott and Auxier, Edmonton, \$1,395.58; D. J. Coffey, Toronto, \$2,245.26; Daly, Thistle, Judson and McTaggart, Toronto, \$1,014.30; J. W. Pickup, Toronto, \$1,242.19; A. Theberge, Montreal, \$1,502.86.
- F *Sundries.* The charges to this allotment include: car fares, \$6,777.71; cartage, express and freight, \$3,625.72; death gratuities, \$6,910; excise stamps, \$3,735.54 (placed on cheques received from taxpayers by mail without the required stamps affixed thereto); investigation and tracing of taxpayers by subsidiary companies of the Associated Credit Bureaux of Canada, Toronto—Credit Bureau of Montreal Ltd., \$6,320, Maritime Service Bureau, \$1,310, Retail Credit Co., \$1,577.65, Toronto Credit Bureau, \$1,150; laundry and towel service, \$4,318.86; meals (overtime work) \$3,278; provision of protective services, Canadian Corps of Commissionaires, \$9,620; rental of postage meter machines, etc., Canadian Postage Meters and Machines Co., Ltd., Toronto, \$2,235.87; stamps and daters, Capital Stamp and Stationery Co., Ottawa, \$1,869.17; subscriptions, \$1,795.09.

GENERAL

Vote 228	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise and Income Tax Secret Investigation Services.....	15,000 00
	Expenditures.....	4,734 56

Of this expenditure, \$3,884.56 was in connection with the Customs and Excise Division and \$850 in connection with the Taxation Division.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 14,160 00
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WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
P-28	Government Office Economics Control....	7,864 00	6,904 35	32,065 22
	Canadian Broadcasting Corporation— Short Wave Station—			
P-28	Construction.....	521,389 54	419,874 71	1,178,985 17
P-29	Maintenance and Operation and Program Costs.....	554,812 83	548,137 07	690,486 43
	Total Current.....	1,084,066 37	974,916 13	1,901,536 82
	*Non-Current Allotments.....			17,971 85
				1,919,508 67
	Less: Miscellaneous War Revenues to date.....			1,554 69
		<u>\$1,084,066 37</u>	<u>\$ 974,916 13</u>	<u>\$1,917,953 98</u>

* Details of these allotments will be found in Public Accounts of previous years.

Allotment: Government Office Economies Control	7,864 00
Expenditures	\$ 6,904 35

A distribution of expenditures follows:

Salaries	6,162 81
Cost of Living Bonus and Other Pay-list Items	634 75
Travelling Expenses	8 64
Miscellaneous	98 15
	<u>\$ 6,904 35</u>

Under authority of P. C. 4428, August 18, 1942, a Director and an Advisory Committee were appointed with a view toward affecting office economies and eliminating, in all Government departments, unnecessary expenditures in connection with publications, stationery supplies, office furniture, equipment, etc.

As of March 31, 1946, there were 3 salaried employees being paid from this account, including T. P. Murphy who was receiving an annual salary of \$6,000 at that date. Prior to January 1, 1946, the salary of this official was paid by the Post Office Department. A war duties supplement was paid to C. Emond at the annual rate of \$300 for the period April 1, to November 8, 1945. This officer's salary was paid from Department of Public Works, Vote 248.

Allotment: Canadian Broadcasting Corporation—Short Wave Station—Construction	521,389 54
Expenditures	\$ 419,874 71

A distribution of expenditures follows:

Land and Property Improvement	10,807 04
Building Furnishings and Electrical Installations	14,798 28
Transmitters and Speech Input Equipment	242,913 38
Antennae and Transmission Equipment	133,122 59
Measuring and Test Equipment	1,933 12
Travelling and Engineering	16,300 30
	<u>\$ 419,874 71</u>

P.C. 8168, September 18, 1942, authorized the construction of a high power short wave broadcasting station at Sackville, N.B., to be used to broadcast Canadian programs abroad as well as over a wider area on this continent than was possible with existing facilities, the station to be established and operated by the Canadian Broadcasting Corporation. Payments were made to the Corporation.

The Balance Sheet and Operating Statement of the Corporation will be found in the Appendix to this section.

As the Department of Transport is responsible for the collection of licence fees, an account relating to funds derived from that source by the Canadian Broadcasting Corporation, will be found in the Open Accounts of that Department under Deposit and Trust Accounts.

Allotment: Canadian Broadcasting Corporation—Short Wave Station—Maintenance and Operation and Program Costs.....	554,812 83
Expenditures.....	\$ 548,137 07

A distribution of expenditures follows:

Crescent Studios	
Salaries	31,423 43
Rental of Property	10,226 42
Power and Telephone	2,882 63
Maintenance and Repairs	15,552 30
Operations, Sackville	
Salaries	19,977 97
Power and Tubes	31,311 96
Maintenance and General	9,913 60
Circuit, Montreal—Sackville	19,905 04
Programs	
Salaries	151,795 39
General Administration Expenses	78,007 39
Canadian Press	39,530 39
Recording Rights	14,585 27
Artists' Fees	88,025 28
Annual Rental of Technical Facilities, 1236 Crescent St., Montreal	35,000 00
	<u>\$ 548,137 07</u>

Payments were made to the Canadian Broadcasting Corporation under authority of P.C. 8168, September 18, 1942.

Revenues derived during the year from rental of international short wave station dwellings, \$1,449.19, and sale of recordings, \$105.50, were credited to Special Receipts—Miscellaneous War Revenues.

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	811,397 81	749,887 17
Previous Years—Collectable	51,592 63	63,772 42
—Uncollectable	2,684,444 09	2,698,959 14
	<u>\$3,547,434 53</u>	<u>\$3,512,618 73</u>

The amount of \$811,397.81 shown in Current Year represents accounts receivable for excise taxes.

The amount of \$51,592.63 in Previous Years—Collectable consists of: excise taxes, \$38,000; seizures, \$10,402.38; defalcations, \$2,191.19; sundry, \$999.06. In the comment in the 1945 Public Accounts, it was stated that administrative officials had estimated that approximately \$50,000 of previous years' excise taxes outstanding could be considered collectable. In view of the collections during the current year, they are of the opinion that the estimate should now be reduced to \$38,000.

The amount of \$2,684,444.09 in Previous Years—Uncollectable consists of: excise taxes, \$2,614,546.06; seizures, \$853.69; defalcations, \$69,044.34.

Excise taxes owing by limited liability companies when such companies have been discharged in bankruptcy are not included in the foregoing statement.

OPEN ACCOUNTS

[9] Floating Debt

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(d) Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques				
Customs and Excise.....	388 21	65 84	55 60	398 45
Taxation		35		35
	<u>\$ 388 21</u>	<u>\$ 66 19</u>	<u>\$ 55 60</u>	<u>\$ 398 80</u>

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(c) Miscellaneous—</i>				
Contractors' Securities — Cash — Customs and				
Excise	\$ 2,412 27	\$ 5,324 17	\$ 2,557 12	\$ 5,179 32

Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1945-46, bonds so held in respect of the Department of National Revenue amounted to \$1,350.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
National Revenue Suspense	\$ 18,512 01	\$ 39,624 95	\$ 44,952 47	\$ 13,184 49

Receipts are instalment payments of Excise tax revenue on account of penalties imposed by the courts under the Special War Revenue Act, and held by the Department until the full court penalty has been collected, or the alternative jail sentence enforced. Disbursements are amounts transferred to Revenue when instalments are completed.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Income Tax (Appeals) Suspense.....	60,800 50	37,600 50	32,400 00	66,001 00
B Income Tax Special Account—Province of Prince Edward Island		5,219 33	5,219 33	
C Income Tax Special Account—Province of Quebec		52,172 49	52,172 49	
D Income Tax Special Account—Province of Ontario		220,365 81	220,365 81	
E Income Tax Special Account—Province of Manitoba		122,351 39	122,351 39	
F Income Tax Special Account — Yukon Territory		21 23	21 23	
G Unclaimed Cheques Suspense Customs and Excise.....		13 00		13 00
Taxation	148,796 35	236,230 67	21,340 88	363,686 14
	<u>\$ 209,596 85</u>	<u>\$ 673,974 42</u>	<u>\$ 453,871 13</u>	<u>\$ 429,700 14</u>

A Under authority of Section 61 of the Income War Tax Act, c. 97, R.S., persons appealing to the Exchequer Court from a decision of the Minister of National Revenue as to their assessments are required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court determines the final disposition of the deposit. If the appellant is successful, the amount is returned to him. If he fails, the amount or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account as a revenue item. No interest is allowed on the deposit.

B-F These accounts record the transactions in respect of arrears of provincial and territorial income tax which were collected by the Dominion Government and paid to the provinces in accordance with the provisions of the Dominion-Provincial Taxation Agreement Act, c. 13, 1942.

G All cheques, except those drawn against Open Accounts, which remained undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.

[16] Funded Debt Unmatured

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(a) Payable in Canada—				
A Refundable portion of individual income tax collections	259,772,384 34	5,001,255 62	1,033,021 14	263,740,618 82
B Refundable portion of excess profits tax	184,498,598 25	67,500,000 00	2,381 15	251,996,217 10
	<u>\$444,270,982 59</u>	<u>\$ 72,501,255 62</u>	<u>\$ 1,035,402 29</u>	<u>\$515,736,835 92</u>

A B Receipts represent departmental estimates of the existing liability in respect of the refundable portions of the above taxes for the taxation years 1942, 1943 and 1944, such estimates being deducted from the gross collections for the fiscal years 1943-44, 1944-45 and 1945-46 respectively. Disbursements represent refunds to estates of deceased persons and to persons over 65 years of age whose annual income is less than \$5,000.

1945-46

PUBLIC ACCOUNTS

PART II

P

DEPARTMENT OF NATIONAL REVENUE

APPENDIX

CANADIAN BROADCASTING CORPORATION

Balance Sheet 31st March, 1946

ASSETS		LIABILITIES	
Current—		Current—	
Cash in Bank, Petty Cash and Treasurer's Cashiers' Funds.....	155,375 01	Accounts Payable.....	684,251 23
Accounts Receivable.....	513,549 09	Securities Deposited by Contractors.....	12,150 00
Less Reserve for Bad Debts..	5,000 00		<u>696,401 23</u>
Due from Dominion Government re Short Wave Station.....	508,549 09	Dominion Government—	
Accrued Bank Interest.....	259,901 41	International Short Wave Station, Sackville, N.B. (Per Contra Account).....	1,216,169 97
Department of Finance (Balance owing on Licence Fee Collections).....	630 33		
	12,284 76	Proprietary Accounts—	
Investments—		Capital Surplus.....	494,377 16
Dominion of Canada Bonds—		Reserve for Renewals and Replacements.....	400,000 00
Par Value \$500,000—			
Actual Cost.....	500,000 00	Operating Surplus—	
(Market Value—\$521,875.)		Balance 1st April 1945.....	1,043,965 62
Accrued Interest Receivable.	2,424 66	Add Transferred from Special Account.....	50,000 00
	<u>502,424 66</u>		<u>1,093,965 62</u>
Fixed—		Deduct Operating Deficit 1945-1946.....	78,425 73
Real Estate, Buildings, Technical Equipment, Studio and Office Furnishings, Library of Records, etc.....	3,183,768 72		<u>1,015,539 89</u>
Less Deduction for Depreciation and Obsolescence November 2nd 1936 to March 31st 1946.....	2,195,661 93		
	<u>988,106 79</u>		
Add International Short Wave Station, Sackville, N.B. (Per Contra Account-Dominion Government).....	1,216,169 97		
	<u>2,204,276 76</u>		

Defered—	
Inventories—	
Expendable Stores.....	87,901 86
Stationery and Printing....	59,538 81
Publications.....	3,279 33
Prepaid Charges.....	150,720 00
	<u>28,326 23</u>

179,046 23

\$ 3,822,488 25

\$ 3,822,488 25

HARRY BRAMAH,
Treasurer.

AUGUSTIN FRIGON,
General Manager.

AUDITOR'S CERTIFICATE

I have examined the accounts of the Canadian Broadcasting Corporation for the fiscal year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1946, according to the best of my information and the explanations given to me, and as shown by the books of the Corporation.

WATSON SELIAR,
Auditor General.

CANADIAN BROADCASTING CORPORATION—*Concluded*

Income and Expenditures

1st April 1945 to 31st March 1946

INCOME

Licence Fees	3,773,284	76
Commercial Broadcasting	1,683,838	38
Miscellaneous	68,440	77
International Short Wave Service	606,699	52
	<hr/>	
	6,132,263	43

EXPENDITURES

Programs	2,939,375	52
Engineering	1,160,674	80
Station Networks (Wire Lines)	971,441	00
Administration	285,301	57
Press and Information	145,183	73
Commercial Department	130,903	47
International Short Wave Service	577,809	07
	<hr/>	
	6,210,689	16

Operating Deficit Before Providing Allowance for Depreciation and
Obsolescence

\$ 78,425 73

Ottawa, Ontario,
July 8, 1946.

H. BRAMAH,
Treasurer.

1945-46

PUBLIC ACCOUNTS

PART II

PA

DEPARTMENT OF NATIONAL WAR SERVICES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF NATIONAL WAR SERVICES

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	5,183 23	Special Receipts	650,444 27
War and Demobilization.....	14,244,839 65		
	<u>\$ 14,250,022 88</u>		<u>\$ 650,444 27</u>

Receipts and Disbursements—Open Accounts

[12] Deferred Credits	(Dr.)	378 00
[13] Sundry Suspense Accounts..	(Dr.)	10 00
	(Dr.)\$	<u>388 00</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page PA—14.

REVENUES

Comparative Summary

	1945-46	1944-45
Special Receipts—		
A Refunds of Previous Years' War Expenditures.....	650,300 17	20,228 00
B Miscellaneous War Revenues.....	144 10	
Grand Total	<u>\$ 650,444 27</u>	<u>\$ 20,228 00</u>

Details

Special Receipts—		
A Refunds of Previous Years' War Expenditures: Canadian Legion War Services Inc., refund of accountable grants, \$125,000, repayment on advance for construction of recreation hut, Saint John, N.B., \$22,230; Salvation Army Red Shield Fund, repayment on recoverable grant for operating warehouse, St. John's, Newfoundland, \$20,000, refund of accountable grants, \$124,600; Canadian Y.M.C.A. War Services Fund, refund of accountable advance re purchase of overseas canteen supplies, \$270,820; United Kingdom Government, payment in respect of non-beneficial rates on overseas premises occupied by Canadian Auxiliary Services, \$85,463.91, refund of purchase tax, \$1,092.73; miscellaneous, \$1,093.53.....		650,300 17
B Miscellaneous War Revenues.....		144 10
Grand Total		<u>\$ 650,444 27</u>

Certified correct.

C. H. PAYNE,
Deputy Minister of
National War Services.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
PA-3		Stat. Salary of Minister, Salaries Act, c. 24, 1944....	4,086 01	4,086 01	10,000 00
PA-3		Stat. Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	817 22	817 22	2,000 00
SUPERANNUATION AND RETIREMENT BENEFITS					
PA-3		Stat. Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	280 00	280 00	820 00
		Total Ordinary.....	5,183 23	5,183 23	12,820 00
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page PA-3).....	14,776,291 00	14,244,839 65	23,907,080 97
		Grand Total.....	<u>\$14,781,474 23</u>	<u>\$14,250,022 88</u>	<u>\$23,919,900 97</u>

Salary of Minister, Salaries Act, c. 24, 1944.....	\$ 4,086 01
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 817 22

The above amounts were paid to: the Hon. L. R. LaFleche, for the period April 1 to April 17, 1945, \$566.67; the Hon. J. J. McCann, for the period April 18 to August 29, 1945, \$4,336.56.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 280 00
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WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
PA-4 Departmental Administration.....	64,184 00	57,152 89	22 82	410,337 90
War Charities Division—				
PA-4 General.....	63,339 00	56,443 88		303,296 74a
Auxiliary Services—				
PA-5 *Accountable grants, etc.....	13,319,000 00	13,061,907 54	377,484 99	45,726,957 31
PA-5 *Amenities and Services to liberated British prisoners, etc...	38,250 00			
PA-5 *Hostels for dependents of Canadian Service personnel, etc...	53,640 00			
PA-9 *Payment of rentals for use of Burrard Hall, Vancouver, etc...	7,800 00	7,800 00		23,405 66
PA-9 Salvage Division.....	73,810 00	53,536 55	53 29	831,488 18
PA-9 Corps of (Civilian) Canadian Fire Fighters for the United Kingdom.	210,655 00	140,776 74	1,346 06	2,163,270 59
PA-10 Canadian Prisoners of War Next-of-Kin Division.....	8,125 00	7,980 43		40,133 19

See Page		Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
<i>CURRENT—Concluded</i>					
Censorship Division—					
PA-10	General.....	12,960 00	11,073 84		46,705 06
PA-11	Information and Records Branch..	60,365 00	47,066 06	4 44	352,370 69
PA-11	Postal Censorship.....	626,723 00	593,914 31	464 98	4,220,388 49b
PA-12	Publications.....	57,490 00	45,287 11	78 73	563,872 28c
PA-12	Telegraph and Cable.....	165,215 00	148,506 99	24 86	1,613,909 91d
PA-13	Voluntary War Relief Division....	14,735 00	13,393 31		13,393 31
Total Current.....		14,776,291 00	14,244,839 65	379,480 17	56,309,529 31
†Non-Current Allotments.....				270,820 00	6,158,333 59
					62,467,862 90
Less: Miscellaneous War Revenues to date.....					7,535 52
		<u>\$14,776,291 00</u>	<u>\$14,244,839 65</u>	<u>\$ 650,300 17</u>	<u>\$62,460,327 38</u>

* Complete title is shown in following details.

† Details of these allotments will be found in Public Accounts of Previous Years.

a Includes expenditures of \$16,185.45 by the Department of the Secretary of State prior to 1942-43.

b Includes expenditures of \$583,200.23 by the Post Office Department prior to 1942-43.

c Includes expenditures of \$182,128.11 by the Department of the Secretary of State prior to 1942-43.

d Includes expenditures of \$512,391.64 by the Department of National Defence—Army Services prior to 1942-43

Allotment: Departmental Administration.....	64,184 00
Expenditures.....	\$ 57,152 89

A distribution of expenditures follows:

Salaries	48,330 33
Cost of Living Bonus and Other Pay-list Items.....	4,139 54
Travelling Expenses	496 80
Printing and Stationery.....	1,920 76
Miscellaneous	2,265 46
	<u>\$ 57,152 89</u>

As of March 31, 1946, there were 18 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: C. H. Payne, Deputy Minister, \$8,000; A. Carisse, \$3,000; H. Doherty, \$3,600 (Nov. 22); E. LeBourdais, \$2,400; G. M. Legris, \$2,520; C. Longval, \$4,080 (June 17); J. A. MacIsaac, \$3,720 (\$4,320, including war duties supplement, to December 31).

Allotment: War Charities Division—General.....	63,339 00
Expenditures.....	\$ 56,443 83

A distribution of expenditures follows:

Salaries	35,242 21
Cost of Living Bonus and Other Pay-list Items.....	2,244 18
A Travelling Expenses	11,180 70
Printing and Stationery.....	790 48
Miscellaneous	6,986 31
	<u>\$ 56,443 83</u>

Expenditures were incurred in the administration of the War Charities Act, c. 10, 1939, the organization of the voluntary efforts of the Canadian people, the control of budgets and expenditures of the National War Services Auxiliary Organizations, and the direction of the Citizens' Committees of Canada.

As of March 31, 1946, there were 17 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement: B. W. Allen, \$4,200; G. Pifher, \$5,000; J. M. Rowat, \$3,280*; L. Trebert, \$3,000; W. P. Wood, \$3,600.

A Travelling expenses of \$300 or over were paid to: J. D. Dawson (included under Department of Finance, Vote 68); G. Pifher, \$2,733.16. W. C. Arnold, on loan from the Armed Forces, was paid travelling expenses of \$395.52.

An amount of \$287.48 was paid to J. W. Simard, who served without remuneration, being travel expenses of \$182.48 and living allowance of \$105 at the rate of \$15 per diem. J. D. Dawson was paid a living allowance (included under Department of Finance, Vote 68).

The following persons, serving without remuneration, were paid travelling expenses of \$300 or over: H. W. Binnings, \$301.42; J. C. Davis, \$551.21; L. T. des Rivieres, \$361.38; T. S. Dixon, \$1,067.42; W. S. Grant, \$399.61; W. T. Henry, \$566.89; J. J. Leddy, \$494.66; H. O'Leary, \$1,132.15; V. R. Weeks, \$679.05; H. L. Weir, \$310.84.

Expenses of the London office of the War Charities Division amounted to \$5,611.34, classified as follows: salaries and wages, \$1,802.52; living allowance, \$591.99; travelling expenses, \$237.91; printing and stationery, \$54.22; rent, heat, electricity, \$2,122.81; miscellaneous, \$801.89.

Allotment: War Charities Division—Auxiliary Services—Accountable grants to National Organizations for War Charities Activities as authorized by P.C. 135/3166, May 2, 1945, and P.C. 258/5720 of August 24, 1945.....		13,319,000 00
Expenditures.....		\$13,061,907 54

Under authority of the War Measures Act, c. 206, R.S., P.C. 2199, March 20, 1942, provided for payments of accountable grants to the Canadian Legion War Services Incorporated, Knights of Columbus Army Huts Fund, Canadian Y.M.C.A. War Services Fund, Y.W.C.A. National War Services Fund, Navy League of Canada, and the Salvation Army Red Shield Fund, for the purpose of financing reasonable and necessary expenses incurred by said organizations in pursuing their objects of providing war auxiliary services, as approved by the Department of National Defence, to the Armed Forces and Merchant Seamen.

P.C. 5248, June 22, 1942, constituted the National War Services Funds Advisory Board to advise the Department of National War Services in connection with, *inter alia*, the administration of the provisions of the above mentioned P.C. 2199. The members of the Board serve without salary but may be reimbursed their actual out-of-pocket expenses.

Pursuant to regulations, issued under P.C. 2199, audit firms acceptable to the Comptroller of the Treasury and the Auditor General were appointed by the Department to perform the necessary audits and report to the Department.

The budgets of the organizations and reports based upon the financial statements submitted by the auditors are considered by the Board with a view toward making appropriate reports and recommendations to the Minister, in accordance with the terms of P.C. 5248, as to "whether or not, in its opinion, the moneys heretofore procured by such organizations have been wisely and properly expended". The following statements show the accountable grants made, and exhibit the current status thereof.

Under authority of P.C. 212/6173, September 21, 1945, the sum of \$18,239.84 was paid to the National Film Board for the production of a documentary film recording the activities of the War Auxiliary Service organizations.

Included in the above expenditures are certain disbursements made by the Canadian Legion War Services in respect of the provision of amenities and services to liberated British prisoners of war and civilian internees from the Far East. Although the next allotment was provided to absorb such expenditures, they were not brought out in submissions made by the organization to the Department. The explanation afforded is that the organization merely treated the amount authorized by the governing Order in Council as an extension to its authority to expend public funds, and, accordingly, did not attempt to make a special segregation of the expenditures referred to.

Allotment: War Charities Division—Auxiliary Services—To provide amenities and services to liberated British prisoners of war and civilian internees from the far East as authorized by P.C. 160/6357 of October 3, 1945, and P.C. 165/6976, November 17, 1945.....		\$ 38,250 00
Expenditures.....		nil

See final paragraph of comment on previous allotment.

Allotment: War Charities Division—Auxiliary Services—To provide for setting up hostels (total of 160 beds) to accommodate wives and dependents of Canadian Service personnel, visiting repatriation depots in the United Kingdom, as authorized by P.C. 197/6637, October 24, 1945.....		\$ 53,640 00
Expenditures.....		nil

STATEMENT OF ACCOUNTABLE GRANTS BY FISCAL YEARS

	1941-42	1942-43	1943-44	1944-45	1945-46	Total
Canadian Legion War Services Incorporated.....	300,000 00	1,569,891 13	3,042,116 76	4,945,616 64	3,797,053 06	13,654,677 59
Knights of Columbus Army Huts Fund.....	200,000 00	998,626 69	1,860,072 34	2,573,522 93	2,741,456 41	8,373,678 37
Canadian Y.M.C.A. War Services Fund.....	500,000 00	2,375,788 53	3,300,556 27	4,001,690 58	3,783,531 79	13,961,567 17
Y.W.C.A. National War Services Fund.....	75,000 00	183,900 00	381,000 00	541,268 00	454,109 71	1,634,377 71
Navy League of Canada.....	100,000 00	140,000 00	200,000 00	529,745 09	164,188 73	1,133,933 82
Salvation Army Red Shield Fund.....	100,000 00	1,231,849 53	1,632,795 67	2,376,886 60	2,103,328 00	7,344,859 80
	<u>\$ 1,175,000 00</u>	<u>\$ 6,499,155 88</u>	<u>\$10,416,541 04</u>	<u>\$14,968,729 84</u>	<u>\$13,043,667 70</u>	<u>\$46,103,094 46</u>

STATEMENT OF ACCOUNTABLE GRANTS BY CALENDAR YEARS TO WHICH THEY APPLY

	1942	1943	1944	1945	1946	Total
Canadian Legion War Services Incorporated.....	1,448,222 55	2,992,196 23	4,206,994 95	4,560,019 86	447,244 00	13,654,677 59
Knights of Columbus Army Huts Fund.....	973,626 69	1,604,929 42	2,400,307 85	3,194,814 41	200,000 00	8,373,678 37
Canadian Y.M.C.A. War Services Fund.....	2,075,788 53	3,269,954 25	3,854,857 26	4,510,967 13*	250,000 00	13,961,567 17
Y.W.C.A. National War Services Fund.....	202,923 07	365,005 64	455,671 29	482,296 00	128,481 71	1,634,377 71
Navy League of Canada.....	200,000 00	140,000 00	470,312 41	298,621 41	25,000 00	1,133,933 82
Salvation Army Red Shield Fund.....	956,849 53	1,866,993 47	1,846,813 80	2,499,203 00	175,000 00	7,344,859 80
	<u>\$ 5,857,410 37</u>	<u>\$10,239,079 01</u>	<u>\$13,234,957 56</u>	<u>\$15,545,921 81</u>	<u>\$ 1,225,725 71</u>	<u>\$46,103,094 46</u>

* Accountable grants for 1945 (\$4,511,052.77) reduced by credit of \$85.64.

ACCOUNTING STATEMENT

CALENDAR YEAR 1942

	Approved Budgets	Balances of Grants Previous Years	Accountable Grants	Total to be Accounted for	Approved Net Expenditures	Balances of Grants
Canadian Legion War Services Incorporated.....	1,581,617 00		1,448,222 55		1,364,452 13	88,770 42
Knights of Columbus Army Huts Fund.....	1,076,811 00		973,626 69		979,963 65	6,336 96 Cr.
Canadian Y.M.C.A. War Services Fund.....	2,527,154 00		2,075,788 53		2,262,304 86	186,516 33 Cr.
Y.W.C.A. National War Services Fund.....	335,607 00		202,923 07		202,923 07	
Navy League of Canada.....	281,119 00		200,000 00		132,556 08	67,443 92
Salvation Army Red Shield Fund.....	1,190,945 00		956,849 53		938,337 20	18,512 33
Totals.....	\$ 6,993,253 00		\$ 5,857,410 37		\$ 5,880,536 99	\$ 23,126 62 Cr.

CALENDAR YEAR 1943

Canadian Legion War Services Incorporated.....	3,286,502 00	88,770 42	2,992,196 23	3,075,966 65		3,075,966 65
Knights of Columbus Army Huts Fund.....	1,782,792 00	6,336 96 Cr.	1,604,929 42	1,598,592 46	1,505,575 43	93,017 03
Canadian Y.M.C.A. War Services Fund.....	3,848,060 00	186,516 33 Cr.	3,269,954 25	3,083,437 92	2,760,733 89	322,704 03
Y.W.C.A. National War Services Fund.....	520,787 00		365,005 64	365,005 64	365,005 64	
Navy League of Canada.....	361,873 00	67,443 92	140,000 00	207,443 92	291,315 56	83,871 64 Cr.
Salvation Army Red Shield Fund.....	1,863,904 00	18,512 33	1,866,993 47	1,885,505 80		1,885,505 80
Totals.....	\$11,663,918 00	\$ 23,126 62 Cr.	\$10,239,079 01	\$10,215,952 39	\$ 4,922,630 52	\$ 5,293,321 87

CALENDAR YEAR 1944

Canadian Legion War Services Incorporated.....	4,300,112 00	3,075,966 65	4,206,994 95	7,282,961 60		7,282,961 60
Knights of Columbus Army Huts Fund.....	2,562,907 00	93,017 03	2,400,307 85	2,493,324 88		2,493,324 88
Canadian Y.M.C.A. War Services Fund.....	4,935,464 00	322,704 03	3,854,857 26	4,177,561 29	4,177,561 29	4,177,561 29
Y.W.C.A. National War Services Fund.....	591,683 00		455,671 29	455,671 29		455,671 29
Navy League of Canada.....	423,337 00		470,312 41	386,440 77	389,835 20	3,394 43 Cr.
Salvation Army Red Shield Fund.....	2,527,438 00	1,885,505 80	1,846,813 80	3,732,319 60		3,732,319 60
Totals.....	\$15,340,941 00	\$ 5,293,321 87	\$13,234,957 56	\$18,528,279 43	\$ 389,835 20	\$ 18,138,444 23

CALENDAR YEAR 1945

Canadian Legion War Services Incorporated.....	6,214,046 00	7,282,961 60	4,560,019 86	11,842,981 46	2,672,972 35	9,170,009 11
Knights of Columbus Army Huts Fund.....	3,416,464 00	2,493,324 88	3,194,814 41	5,688,139 29		5,688,139 29
Canadian Y.M.C.A. War Services Fund.....	5,108,730 00	4,177,561 29	4,511,052 77	8,688,614 06	4,289,077 41	4,399,536 65
Y.W.C.A. National War Services Fund.....	607,655 00	455,671 29	482,296 00	937,967 29	464,267 09	473,700 20
Navy League of Canada.....	325,538 00	3,394 43 Cr.	298,621 41	295,226 98		295,226 98
Salvation Army Red Shield Fund.....	3,053,339 00	3,732,319 60	2,499,203 00	6,231,522 60	3,442,770 99*	2,788,751 61
Totals.....	\$18,729,772 00	\$18,138,444 23	\$15,546,007 45	\$33,684,451 68	\$10,869,087 84	\$ 22,815,363 84

ACCOUNTING STATEMENT—Concluded

JANUARY 1—MARCH 31, 1946

	Approved Budgets	Balances of Grants Previous Years	Accountable Grants	Total to be Accounted for	Approved Net Expenditures	Balances of Grants
Canadian Legion War Services Incorporated.....	961,465 00	9,170,009 11	447,244 00	9,617,253 11	.....	9,617,253 11
Knights of Columbus Army Huts Fund.....	387,047 00	5,688,139 29	200,000 00	5,888,139 29	.....	5,888,139 29
Canadian Y.M.C.A. War Services Fund.....	759,909 00	4,399,536 65	250,000 00	4,649,536 65	.....	4,649,536 65
Y.W.C.A. National War Services Fund.....	128,649 00	473,700 20	128,481 71	602,181 91	.....	602,181 91
Navy League of Canada.....	56,458 00	295,226 98	25,000 00	320,226 98	.....	320,226 98
Salvation Army Red Shield Fund.....	421,682 00	2,788,751 61	175,000 00	2,963,751 61	.....	2,963,751 61
Totals.....	\$ 2,715,210 00	\$22,815,363 84	\$ 1,225,725 71	\$24,041,089 55	.....	\$ 24,041,089 55

* The approved net expenditure of \$938,337.20 in 1942 was reduced by \$23,782.97 and adjusted in this figure.

GENERAL NOTES: At March 31, 1946, there were a number of accounting statements in hand awaiting approval of the Board. If such approval is given, the expenditures involved will be applied against the above balances of grants.

Effective April 1, 1946, the administration of the Auxiliary Services was transferred to the jurisdiction of the Minister of National Defence-Army Services, to whom the accounting for the balances shown above will be made.

Allotment: War Charities Division—Payment of rentals for use of Burrard Hall, Vancouver, as a recreation centre for the Armed Forces by the Vancouver Co-ordinating Council	7,800 00
Expenditures	\$ 7,800 00

Payments were made to: the Equitable Life Insurance Company of Canada, \$3,900; Macauley, Nicolls, Maitland and Co., Ltd., for J. E. Waterman, \$3,900 (P.C. 251/7500, December 29, 1945).

Allotment: Salvage Division	73,810 00
Expenditures	\$ 53,536 55

A distribution of expenditures follows:

Salaries	32,119 33
Cost of Living Bonus and Other Pay-list Items	1,883 22
A Travelling Expenses	13,486 70
Printing and Stationery	138 05
Publicity	4,599 57
Miscellaneous	1,309 68
	\$ 53,536 55

Expenditures were incurred in (a) encouraging the conservation of raw materials; (b) promoting the salvage collection and disposal of secondary raw materials; (c) directing and supervising the organization of voluntary salvage groups.

As of March 31, 1946, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over at dates of separation (shown in parentheses) follows: R. Charbonneau, \$3,600 (Nov. 13); P. K. Clarkson, \$3,600 (Nov. 13); R. Connolly, \$2,880 (Oct. 11); C. T. de Guise, \$2,400 (Oct. 1); E. C. Fisher, \$2,880 (Oct. 18); J. O. Laird, \$2,880 (Oct. 6); E. Lavoie, \$2,400 (Oct. 1); B. J. Lifman, \$2,400 (Oct. 16); H. Mackay, \$2,700 (Oct. 1); J. H. Marceau, \$2,400 (Oct. 11); J. F. McCallum, \$3,600 (Nov. 5); W. H. Mills, \$2,880 (Nov. 6); J. Ryan, \$2,400 (Oct. 17); A. Sanche, \$2,400 (Oct. 7); L. F. Sewell, \$2,400 (Oct. 7); H. N. M. Stanbury, \$2,400 (Oct. 30).

A Travelling expenses of \$300 or over were paid to: R. Charbonneau, \$374.95; P. K. Clarkson, \$901.85; R. Connolly, \$1,841.58; C. T. de Guise, \$608.65; E. C. Fisher, \$396.83; J. O. Laird, \$1,406.25; E. Lavoie, \$941.97; B. J. Lifman, \$1,390.19; H. Mackay, \$1,308.89; J. H. Marceau, \$1,197.74; J. F. McCallum, \$440.04; W. H. Mills, \$740.44; J. Ryan, \$694.07; A. Sanche, \$789.13.

Allotment: Corps of (Civilian) Canadian Fire Fighters for the United Kingdom	210,655 00
Expenditures	\$ 140,776 74

A distribution of expenditures follows:

Salaries	928 80
Cost of Living Bonus and Other Pay-list Items	171 50
A Pay	29,781 37
B Subsistence Allowance	16,978 05
C Dependents' Allowance	7,626 65
D Clothing and Equipment	22,269 70
Rehabilitation Grant	47,647 40
Medical Care and Hospitalization	2,466 55
Transportation	10,527 18
Repatriation of Dependents	1,151 83
Printing and Stationery	257 25
Miscellaneous	970 46
	\$ 140,776 74

The Corps of (Civilian) Canadian Fire Fighters for service in the United Kingdom was established to assist the National Fire Service in Great Britain in fighting fires resulting from enemy action. Demobilization of the unit was completed on December 29, 1945.

The Fire Fighters War Service Order, P.C. 3229, May 3, 1945, authorized payment of rehabilitation grants and war service gratuities to members of the Corps on the same terms authorized for members of the naval, military and air forces of Canada. Expenditures for rehabilitation grants amounted to \$47,647.40, and for

gratuities to \$161,759.99, which latter amount is included in the war and demobilization expenditures of the Department of Veterans Affairs. Members of the Corps received one month's leave with pay and allowances prior to discharge, and were paid a clothing allowance of \$100 on discharge.

A Rates of pay for the establishment of the Corps were as follows: G. E. Huff, Commanding Officer, \$5,000 per annum; and, at daily rates,—Column Officers, \$6.50; Senior Company Officers, \$5; Company Officers, \$4.25; Section Leaders, \$3; Leading Firemen, \$2.70; Senior Firemen, \$2.20; Firemen, \$1.80; Junior Firemen, \$1.30.

B Quarters and ration allowances, when not received in kind, were paid to personnel at the following daily rates: Canada—officers, \$1.70; other ranks, \$1.25; Overseas—London Postal Area, officers, \$4; other ranks, \$2.25; Outside London Postal Area, officers, \$3; other ranks, \$1.50.

C Members of the Corps, with the exception of the Commanding Officer, were awarded dependents' allowance in the same manner and under the same conditions as persons serving in the Armed Forces.

D Austin Reed, Limited, received \$17,934.12.

An agreement reached with the Department of National Defence—Army Services provided for a capitation rate of 45 pence per man day for maintenance of personnel of the Corps while in the United Kingdom. Accounts submitted by that Department for services rendered, including those on a capitation basis, amounted to \$19,841.25 and were classified as follows: pay, \$5,651.05; subsistence allowance, \$1,861.39; dependents' allowance, \$600.29; clothing and equipment, \$776.69; medical care and hospitalization, \$72.57; transportation, \$9,629.84; repatriation of dependents, \$1,123.98; miscellaneous, \$125.44.

Allotment: Canadian Prisoners of War Next-of-Kin Division	8,125 00
Expenditures	\$ 7,980 43

A distribution of expenditures follows:

Salaries	7,060 44
Cost of Living Bonus and Other Pay-list Items	636 87
Travelling Expenses	238 76
Printing and Stationery	24 86
Miscellaneous	19 50
	\$ 7,980 43

Expenses were incurred in collecting and distributing information regarding the following prisoners of war: (a) Canadians in Canadian Forces; (b) Canadians in Imperial Forces; (c) Imperials having next-of-kin in Canada; (d) merchant seamen; (e) Canadian civilians in internment camps.

As of March 31, 1946, there were 2 salaried employees being paid from this account. G. D. Allen was receiving a salary at an annual rate of \$3,000 on that date.

Allotment: Censorship Division—General	12,960 00
Expenditures	\$ 11,073 84

A distribution of expenditures follows:

Salaries	8,955 79
Cost of Living Bonus and Other Pay-list Items	192 20
A Travelling Expenses	1,744 12
Printing and Stationery	116 56
Miscellaneous	65 17
	\$ 11,073 84

This allotment provided for the general administrative expenses of censorship. The Division, which was dissolved during the year, was under the supervision of a director whose functions were to oversee and direct all members of the Public Service engaged in censorship duties.

Employees receiving salaries at annual rates of \$2,400 or over at dates of separation (shown in parentheses) were as follows: F. E. Joliffe, \$5,700, including war duties supplement (returned to Post Office Department Nov. 19); E. R. Malcolm, \$3,600 (Feb. 7).

A Travelling expenses of \$300 or over were paid to: F. Charpentier (included under Legislation, Vote 119); F. Fox (United Kingdom liaison officer), \$361.20; F. E. Joliffe, \$458.05.

Allotment: Censorship Division—Information and Records Branch.....	60,365 00
Expenditures.....	\$ 47,066 06

A distribution of expenditures follows:

Salaries	40,814 00
Cost of Living Bonus and Other Pay-list Items.....	4,448 29
Travelling Expenses	137 73
Printing and Stationery.....	1,515 22
Miscellaneous	150 82
	<u>\$ 47,066 06</u>

The Information and Records Branch, which was dissolved during the year, recorded and distributed information collected by the Postal, Telegraph and Cable and Publication Branches to other Government Departments and corresponding branches of censorship in the United Kingdom, the United States and Newfoundland. These countries reciprocated with similar information.

A list of employees receiving salaries at annual rates of \$2,400 or over at dates (shown in parentheses), of separation or return to departments from which they were on loan, follows. Salary rates indicated by asterisks include war duties supplements: N. W. Forbes, \$2,400 (Oct. 4); S. C. Hooper, \$2,520* (Oct. 16); R. C. Ingraham, \$3,300 (Oct. 3); A. O. Potter, \$5,475 (Sept. 20); J. K. Wilson, \$2,520* (Oct. 1); M. A. Yetts, \$4,320* (Sept. 17).

R. C. Ingraham was paid a living allowance at the rate of \$8 (U.S. Funds) per day and received \$1,508.05, which included \$168 for the fiscal year 1944-45.

Allotment: Censorship Division—Postal Censorship.....	626,723 00
Expenditures.....	\$ 593,914 31

A distribution of expenditures follows:

Salaries	522,763 54
Cost of Living Bonus and Other Pay-list Items.....	66,129 53
Travelling Expenses	98 00
Printing and Stationery.....	4,073 07
Miscellaneous	850 17
	<u>\$ 593,914 31</u>

Expenditures were incurred in the censorship of letters (a) appearing to be dispatched by, or addressed to, persons suspected of subversive activities including all Japanese; (b) mailed (i) to and from places outside Canada (this includes reporting apparent violations of Foreign Exchange Control Board regulations), (ii) to outside points from the Province of British Columbia and the Atlantic Command, (iii) to and from prisoners of war. An amount of \$20,000 was received from the Foreign Exchange Control Board and credited to Salaries.

This Division was dissolved during the fiscal year. Employees receiving salaries at annual rates of \$2,400 or over at dates (shown in parentheses) of separation or return to departments from which they were on loan, are listed below. Salary rates indicated by asterisks include war duties supplements.

Salary rate		Salary rate		Salary rate
Anrep, H. A. \$ 2,820 00	Deacon, B. D. 2,520 00	Hughes, I. E. 2,400 00		
(Sept. 1)	(Sept. 22)	(July 27)		
Barbour, A. M. 2,400 00	Eder, M. R. 2,400 00	James, A. M. 2,400 00		
(Oct. 3)	(Sept. 29)	(June 7)		
Barry, N. T. 2,400 00	Edgar, P. 2,760 00	Kamienski, C. P. 2,760 00		
(Feb. 1)	(Sept. 14)	(Sept. 15)		
Beaulieu, J. H. 2,940 00*	Flemons, G. F. 391 28	Kasouf, A. A. 2,700 00*		
(Aug. 1)	(Sept. 21) (per month)	(Sept. 17)		
Bierman, B. 2,400 00	Gagnon, J. L. A. 3,960 00	Kates, M. 2,400 00		
(Aug. 15)	(Feb. 1)	(Sept. 25)		
Birchwood, R. B. 2,760 00	Gray, M. A. 2,520 00	Kirkland, M. I. 2,400 00		
(Sept. 28)	(Sept. 27)	(Sept. 26)		
Cork, I. M. 2,520 00	Hamm, W. A. 2,400 00	Landau, H. 2,640 00*		
(Sept. 26)	(Sept. 22)	(Sept. 1)		
Cunningham, M. M. .. 2,400 00	Henry, O. M. 2,400 00	Lockhart, H. 2,400 00		
(Sept. 29)	(Oct. 3)	(Sept. 10)		

	Salary rate		Salary rate		Salary rate
Lund, T.	2,760 00	Melvin, E. W.	2,400 00*	Schulz, W.	2,400 00
(Sept. 18)		(May 1)		(Oct. 2)	
Mader, M. E.	2,400 00	Nordman, J.	2,760 00	Stacey, D. N.	2,400 00
(Sept. 14)		(Sept. 19)		(June 20)	
Malinski, M.	2,760 00	Rodriguez, A. M.	2,400 00	Storey, M. S.	2,400 00
(Sept. 8)		(Sept. 26)		(Sept. 26)	
Marier, H.	3,720 00*	Rudachek, J.	2,400 00	Thompson, B. B.	2,400 00
(Oct. 1)		(Oct. 5)		(Sept. 17)	
Markham, L. J.	2,400 00	Sandwith, G. E.	2,400 00	Underwood, H. A.	3,000 00
(Oct. 3)		(Aug. 30)		(Oct. 22)	
Maunder, E. R.	2,400 00	Schleicher, J. F.	2,400 00	Wright, D. J.	2,400 00
(Sept. 20)		(Oct. 5)		(Oct. 1)	
McConaghy, J. A.	3,540 00*				
(Sept. 17)					

Allotment: Censorship Division—Publications.....	57,490 00
Expenditures.....	\$ 45,287 11

A distribution of expenditures follows:

Salaries	32,734 71
Cost of Living Bonus and Other Pay-list Items.....	1,828 34
A Travelling Expenses	1,703 18
Printing and Stationery.....	418 14
B Miscellaneous	7,763 37
Wire and Press Service.....	789 27
Subscriptions	50 10
	<u>\$ 45,287 11</u>

The activities of this Division, which was dissolved during the year, consisted of censoring information supplied to the public through the media of the press, radio and motion pictures.

A list of employees receiving salaries at annual rates of \$2,400 or over at dates of separation (shown in parentheses) follows: R. W. Baldwin, \$5,475 (Sept. 16); E. R. Bertrand, \$3,600 (Sept. 1); L. P. Clement, \$3,000 (Sept. 16); J. Girouard, \$5,475 (Sept. 18); J. Graham, \$4,320 (Sept. 16); C. B. Harris, \$2,400 (Oct. 20); H. B. Jefferson, \$12 per diem (Oct. 5); E. Lackstrom, \$2,400 (Sept. 1); E. McMahan, \$4,320 (Sept. 1); B. B. Perry, \$4,320 (Sept. 16). The Canadian Broadcasting Corporation was paid the sum of \$2,426.92 for the services of C. Shearer for the period April 1 to August 29, 1945.

A Travelling expenses of \$300 or over were paid to: J. Girouard, \$334.09; C. Shearer, \$620.23.

B Includes payments to Canadian Pacific Railway Company, Communications Department, of \$2,743.63.

Allotment: Censorship Division—Telegraph and Cable.....	165,215 00
Expenditures.....	\$ 148,506 99

A distribution of expenditures follows:

Salaries	134,821 99
Cost of Living Bonus and Other Pay-list Items.....	7,108 33
A Travelling Expenses	1,788 09
Printing and Stationery.....	696 20
Miscellaneous	4,092 38
	<u>\$ 148,506 99</u>

This Division was dissolved during the fiscal year. Employees receiving salaries at annual rates of \$2,400 or over at dates of separation (shown in parentheses) are listed below.

	Salary rate		Salary rate		Salary rate
Abraham, J. J.	\$ 2,880 00	Fitzgerald, H. D.	2,640 00	Massicotte, P. E.	3,300 00
(Sept. 17)		(Sept. 23)		(Oct. 4)	
Anderson, R. D.	2,640 00	Gallagher, G. M.	2,880 00	McEvoy, T. L.	4,320 00
(Oct. 7)		(Sept. 25)		(Oct. 27)	
Anderson, S. J.	2,400 00	Gillespie, C. J.	3,300 00	McRitchie, D.	3,300 00
(Oct. 7)		(Sept. 21)		(July 1)	
Andrews, G. S.	2,760 00	Hale, F. J.	3,300 00	Murray, V. R.	2,400 00
(Sept. 20)		(Sept. 29)		(Sept. 20)	
Beaugrand-Champagne, J. (July 1)	2,400 00	Hamblen, A. W.	2,400 00	Napper, W. H.	2,400 00
		(July 1)		(Sept. 28)	
Benard, J. B. H.	2,400 00	Haskett, L. G.	2,400 00	Philp, J. M.	3,720 00
(Sept. 18)		(Sept. 23)		(Sept. 27)	
Benard, P.	3,000 00	Hastie, W. P.	2,640 00	Piers, E. O. T.	2,880 00
(Sept. 16)		(Sept. 23)		(Sept. 23)	
Black, S.	2,880 00	Hopkins, G. S.	3,000 00	Plante, L. N.	4,320 00
(Oct. 5)		(Oct. 5)		(Oct. 13)	
Booth, P.	2,520 00	Houston, J.	2,640 00	Powers, T. E.	3,720 00
(Sept. 17)		(Sept. 18)		(Oct. 2)	
Bryce, G. M.	2,880 00	Howland, W. F.	3,000 00	Punnett, H. R.	3,720 00
(Sept. 30)		(Sept. 16)		(Sept. 16)	
Byng-Hall, P.	2,880 00	Huggard, E. H.	2,440 00	Pynn, J. C.	2,880 00
(Aug. 20)		(Oct. 7)		(Oct. 26)	
Corcoran, H. W.	2,760 00	Jones, H. R. S.	2,880 00	Rice, H. A.	2,880 00
(Sept. 23)		(July 1)		(Sept. 14)	
Cote, A. G.	2,400 00	Kirkpatrick, G. C.	2,880 00	Ritchie, F. S.	2,400 00
(Oct. 7)		(Sept. 29)		(Sept. 30)	
Cotter, C. J.	2,880 00	Laberge, M. V.	2,400 00	Roberge, O. J.	2,880 00
(Sept. 30)		(Sept. 26)		(Aug. 4)	
Cousins, C. L.	2,880 00	Lambert, J. P.	2,400 00	Rochon, J. A.	2,400 00
(Sept. 30)		(Sept. 18)		(July 1)	
Cowan, G. A.	3,600 00	Lavoie, E. E.	3,000 00	Shaw, R. B.	2,760 00
(Oct. 7)		(Oct. 2)		(Sept. 25)	
Dowling, J. D.	3,000 00	Leckie, J. E.	2,880 00	Stanford, S. G.	3,000 00
(Oct. 7)		(June 1)		(Oct. 10)	
Drew, L. A.	2,520 00	Lesbirel, E.	2,400 00	Vibert, R. D.	2,880 00
(Sept. 30)		(Oct. 7)		(Sept. 18)	
Drolet, J. E.	2,400 00	Low, F.	2,880 00	Watson, R.	2,880 00
(Sept. 16)		(Sept. 23)		(Sept. 25)	
Duguid, J.	3,000 00	Lowe, R.	2,400 00	Wetmore, S. S.	3,300 00
(Oct. 7)		(Sept. 19)		(Sept. 23)	
Dulley, R. W.	2,400 00	Lownds, J. H.	2,400 00	Wheeler, G. E. B.	2,760 00
(Oct. 7)		(July 1)		(Sept. 23)	
Dunning, J. C.	2,880 00	Lucas, F. E.	2,760 00	Whitfield, A. E.	2,880 00
(Oct. 5)		(Oct. 7)		(Sept. 25)	
Edwards, C. W.	2,880 00	MacNeil, F. C.	2,640 00	Woodill, A. J.	2,880 00
(Sept. 30)		(Sept. 23)		(Oct. 1)	
Evans, J. P.	2,880 00	Martin, E. A.	5,475 00	Young, W. L.	3,600 00
(Sept. 23)		(Feb. 28)		(Sept. 28)	
Fellows, W. A.	2,880 00	Martin, O. C.	2,640 00		
(Sept. 30)		(Sept. 27)			

Living allowances, all at the rate of \$480 per annum, were paid to the following employees, whose salaries are listed above: E. Lesbirel, June 23 to August 26, 1945; V. R. Murray, April 1 to August 30, 1945.

A Travelling expenses of \$300 or over were paid to: J. E. Drolet, \$326.04; E. Lesbirel, \$411.99.

Allotment: Voluntary War Relief Division.....	14,735 00
Expenditures.....	\$ 13,393 31

A distribution of expenditures follows:

Salaries	11,396 91
Cost of Living Bonus and Other Pay-list Items.....	1,052 83
Travelling Expenses	724 64
Miscellaneous	218 93
	\$ 13,393 31

This Division was created for the purpose of co-ordinating the operations of the various war relief funds.

As of March 31, 1946, there were 6 salaried employees being paid from this account. P. L. Browne was receiving a salary at an annual rate of \$5,000 and was paid travelling expenses of \$724.64.

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	85 80	1,213 60
Previous Years—Collectable	304 85	285 32
—Uncollectable	nil	nil
	\$ 390 65	\$ 1,498 92

OPEN ACCOUNTS

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Pay-list Deductions—National War Services.....	\$ 394 00	\$ 1,727 60	\$ 2,105 60	\$ 16 00

Deductions for War Savings Certificates and Victory Loan Bonds from the pay of Civilian Firefighters are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Unclaimed Cheques Suspense—				
National War Services.....	\$ 19 00	\$ 3 00	\$ 13 00	\$ 9 00

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.

1945-46

PUBLIC ACCOUNTS

PART II

Q

POST OFFICE DEPARTMENT

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

POST OFFICE DEPARTMENT

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	57,729,645 67	Ordinary	68,635,559 07
War and Demobilization.....	184,770 05	Special Receipts	224,715 60
	\$ 57,914,415 72		\$ 68,860,274 67

Receipts and Disbursements—Open Accounts

[9] Floating Debt	987,058 20
[10] Deposit and Trust Accounts.....	2,093,925 58
[12] Deferred Credits	670 96
[13] Sundry Suspense Accounts....(Dr.)	225 55
	\$3,080,087 27

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page Q-19.

Under authority of the Post Office Act, c. 161, R.S. (as amended), and the Savings Banks Act, c. 15, R.S., the Post Office Department, under the direction of the Postmaster General, is entrusted with the management and operation of the postal services of Canada and the Post Office Savings Bank. In addition, the Department performs certain services of an agency nature for other departments (without remuneration in some instances), the more important of which are: payments on Dominion Government annuities are received; unemployment insurance stamps, radio licences, war savings stamps and certificates are sold; and supplies of forms, literature, etc., are distributed to the public on behalf of the Department of National Revenue, Taxation Division, and the Wartime Prices and Trade Board.

Post Offices are divided into two main groups, namely, staff offices and revenue offices. The postmasters and staffs of staff offices are paid from parliamentary appropriations whereas the postmasters of revenue offices, and through them their staffs, except letter carriers, are paid on a commission basis by means of commission warrants issued from headquarters at Ottawa, and cashed out of Post Office funds in their hands. Letter carriers are paid from parliamentary appropriations in all cases. The various post offices are grouped according to postal districts, each district being under the superintendence of a District Director or Superintendent, controlled from departmental headquarters at Ottawa. District Offices are situated at Halifax, Charlottetown, Saint John, Quebec, Montreal, Ottawa, Toronto, London, North Bay, Winnipeg, Moose Jaw, Saskatoon, Edmonton, Calgary and Vancouver.

There are two appendices to this section. The first contains a statement of the Post Office Account (Dominion balance sheet account 9(e)) as at March 31, 1946; the second contains a departmental balance sheet as at that date.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
A Postal Revenue	83,763,006 66	79,533,903 81
B Less: Disbursements	15,149,893 30	13,478,384 07
	<hr/>	<hr/>
C Proceeds from Sales	68,613,113 36	66,055,519 74
D Services and Service Fees.....	5,374 54	6,022 48
E Refunds of Expenditure.....	1,000 00	1,000 00
F Miscellaneous	12,667 14	5,101 85
	<hr/>	<hr/>
Total Ordinary	68,635,559 07	66,071,815 99
Special Receipts—		
G Refunds of Previous Years' War Expenditures.....	224,715 60	
	<hr/>	<hr/>
Grand Total	<u>\$ 68,860,274 67</u>	<u>\$ 66,071,815 99</u>

Details

A	RECEIPTS	Postal Revenue		Increase or *Decrease
		1945-46	1944-45	
Ordinary Revenue—				
Postage:—				
Sale of Stamps, etc.:				
Postage stamps, registration and insurance fees, special delivery stamps, stamped envelopes, post cards, bands, wrappers, etc.....	52,135,845 70	53,250,630 74	1,114,785 04*	
Postage paid in cash (without the use of postage stamps):				
Postage meter and postage register machine impressions on mail matter.....	19,258,389 11	17,453,051 52	1,805,337 59	
Newspapers and periodicals mailed in bulk according to weight	2,279,285 00	2,041,528 71	237,756 29	
Printed matter, including books, catalogues, circulars, handbills, etc. (usually mailed in bulk for general distribution)	1,091,964 94	941,855 72	150,109 22	
Postage on gold bullion shipments to the Royal Canadian Mint and parcels of mutilated bank notes (mailed by various banks to the Bank of Canada).	42,730 46	34,043 89	8,686 57	
Postage collected by special arrangements with other Government Departments, etc.....	491,954 12	25,195 44	466,758 68	
This item includes postage on family allowance cheques, \$448,430.06, and postage on parcels of used clothing in connection with the National Clothing Drive, \$39,197.45.				
Trans-Atlantic air mail postage on letters from H.M. Ships in Canadian waters.....	334 35	2,431 30	2,096 95*	
Postage on tobacco parcels forwarded to troops on active service from overseas tobacco depots and released without labels.....	87,504 00		87,504 00	
Payments received from foreign countries (for the calendar year 1945 or previous years):				
Postage on parcels received from other countries for delivery in Canada.....	675,288 46	423,544 35	251,744 11	
Transit charges on foreign mail forwarded through Canada to other countries.....	3,207,528 47	1,115,381 83	2,092,146 64	
Total Postage	<u>79,270,824 61</u>	<u>75,287,663 50</u>	<u>3,983,161 11</u>	

RECEIPTS	1945-46	1944-45	Increase or *Decrease
Money Orders:—			
Commissions and revenue taxes collected from purchasers of Canadian money orders, payable in Canada and elsewhere.....	2,996,501 14	2,830,636 98	165,864 16
Commissions collected from foreign countries (other than the United States) for the calendar year 1945 on foreign money orders payable in Canada.....	1,422 99	1,543 38	120 39*
Total Money Orders.....	2,997,924 13	2,832,180 36	165,743 77
Postal Notes:—			
Commissions and revenue taxes collected from purchasers of postal notes.....	485,926 09	513,865 73	27,939 64*
Rental of Post Office boxes and drawers in Post Offices located in Dominion public buildings, including deposits on keys, less refunds	512,666 61	475,885 44	36,781 17
Sale of rural mail boxes.....	43,484 00	36,200 00	7,284 00
Profit in exchange on postal transactions with other countries	154,311 13	97,231 29	57,079 84
Miscellaneous Revenue	297,870 09	290,877 49	6,992 60
Includes: payments received from the Unemployment Insurance Commission for distributing and selling unemployment insurance stamps, \$270,663.15; commissions received from the Department of Transport for radio licences sold, \$11,744.40.			
Gross Postal Revenue	83,763,006 66	79,533,903 81	4,229,102 85
B			
DISBURSEMENTS			
(Deducted from Gross Postal Revenue)			
Remuneration of revenue postmasters and staffs of revenue post offices:			
During the year under review, 11,949 revenue postmasters were employed, of whom 11,855 were paid on a commission basis, and 94 were paid at fixed annual rates.			
Commissions on postage, money order sales and box rental collections	9,123,079 92	8,627,419 03	495,660 89
Rent for space occupied by post offices not located in Dominion public buildings.....	594,975 18	556,453 39	38,521 79
Allowances for forwarding mail to other post offices....	179,800 90	172,894 66	6,906 24
Allowances for receiving and despatching mails outside the usual hours of business.....	148,166 49	124,321 65	23,844 84
Commissions on postal note sales.....	95,436 87	96,522 71	1,085 84*
Commissions on unemployment insurance stamps and impressions	69,734 64	68,734 57	1,000 07
Total Remuneration of Revenue Postmasters, etc.	10,211,194 00	9,646,346 01	564,847 99
Discount on postage, allowed to sub-postmasters, stamp vendors and users of postage meter machines; and compensation for special delivery of letters and parcels paid to messengers.....	405,056 76	423,611 33	18,554 57*
Postage on parcels mailed in Canada for delivery in foreign countries	2,661,061 52	1,901,313 79	759,747 73
Transit charges on Canadian mail forwarded through foreign countries	1,788,232 31	1,369,619 76	418,612 55
Indemnities paid in respect of lost insured and C.O.D. parcels	41,773 04	38,173 49	3,599 55
Commissions paid to other countries on money order business	4,924 90	5,535 87	610 97*
Losses by fire, burglary, etc.....	23,297 35	20,129 79	3,167 56
The debiting hereto of losses in excess of \$50 was authorized by individual Orders in Council.			
Cost of processing airgraph message films.....	14,353 42	73,654 03	59,300 61*
Total Disbursements	15,149,893 30	13,478,384 07	1,671,509 23
Net Postal Revenue.....	68,613,113 36	66,055,519 74	2,557,593 62

Other Revenue

	1945-46	1944-45	Increase or *Decrease
C Proceeds from Sales.....	5,374 54	6,022 48	647 94*
D Services and Service Fees.....	1,000 00	1,000 00	
E Refunds of Previous Years' Expenditures.....	12,667 14	5,101 85	7,565 29
F Miscellaneous	3,404 03	4,171 82	767 79*
Total Other Revenue.....	22,445 71	16,296 15	6,149 56
Total Ordinary	68,635,559 07	66,071,815 89	2,563,743 18
Special Receipts—			
G Refunds of Previous Years' War Expenditures.....	224,715 60	.....	224,715 60
Credits were in respect of the following Allotments: Purchase of Tobacco Labels for Services Purchase, Cigarette Scheme, \$224,714 (see page Q-18); Canadian Postal Corps, \$1.60.			
Grand Total	\$ 68,860,274 67	\$ 66,071,815 89	\$ 2,788,458 78

Certified correct.

W. J. TURNBULL,
Deputy Postmaster General.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
Q-6	Stat.	Salary of Postmaster General, Salaries Act, c. 24, 1944.....	7,802 87	7,802 87	10,000 00
Q-6	Stat.	Motor Car Allowance to Postmaster General, Appropriation Act No. 5, c. 61, 1931.....	1,560 57	1,560 57	2,000 00
Q-6	231	Departmental Administration.....	811,425 00	743,755 71	683,248 53
Q-7	232 } 670 }	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices.....	23,360,810 00	23,165,489 64	20,897,622 81
Q-12	233	Inspection and Investigation.....	953,750 00	912,937 66	896,106 25
Q-14	234	Railway Mail Service.....	14,651,279 00	13,498,441 13	13,948,368 10
Q-15	235	Air and Land Mail Services.....	19,862,725 00	17,724,216 52	16,571,804 98
Q-16	236	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes.....	1,876,181 00	1,649,718 37	1,596,119 44
PENSIONS AND OTHER BENEFITS					
Q-17	237	To provide for the payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council.....	5,000 00	.....	464 30
SUPERANNUATION AND RETIREMENT BENEFITS					
Q-17	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	25,723 20	25,723 20	23,546 66
		Total Ordinary.....	61,556,256 64	57,729,645 67	54,629,281 07
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page Q-17).....	280,578 00	184,770 05	1,300,042 78
		Grand Total.....	\$61,836,834 64	\$57,914,415 72	\$55,929,323 85

Salary of Postmaster General, Salaries Act, c. 24, 1944.....	\$ 7,802 87
Motor Car Allowance to Postmaster General, Appropriation Act No. 5, c. 61, 1931.....	\$ 1,560 57

The above amounts were paid to: the Hon. W. P. Mulock, for the period April 1 to June 9, 1945, \$2,266.67; the Hon. E. Bertrand, for the period December 18, 1945, to March 31, 1946, \$7,096.77.

Vote 231 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	321,445 00	303,445 00	291,485 32
Cost of Living Bonus and Other Pay-list Items.....	32,150 00	36,150 00	34,577 39
A Mail Bags	350,000 00	380,000 00	358,083 96
B Travelling Expenses	10,000 00	13,000 00	5,663 93
C Printing and Stationery.....	70,000 00	50,000 00	29,328 15
Equipment and Maintenance.....	2,500 00	2,500 00	1,928 00
Telegrams and Telephones.....	3,000 00	4,000 00	2,756 16
Sundries	7,330 00	7,330 00	6,849 58
D Publicity and Advertising.....	15,000 00	15,000 00	13,083 22
	<u>\$ 811,425 00</u>	<u>\$ 811,425 00</u>	<u>\$ 743,755 71</u>

This vote was provided to cover the salaries and other expenses relating to the activities of the departmental administration staff at Ottawa, consisting of the offices of the Postmaster General, the Deputy and the Assistant Deputy Postmasters General, and the following departmental branches: Administrative Services, Public Relations, and Equipment and Supply; also the cost of making and repairing mail bags.

As of March 31, 1946, there were 167 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees, where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bertrand, Hon. E., Postmaster General.....	(Listed above)	\$ 500 00	Hill, R.	4,800 00*	979 97
Turnbull, W. J., Deputy Postmaster General	\$ 9,000 00	311 20	Johnston, L. E.	2,400 00	
Sullivan, J. A., Deputy Postmaster General (Nov.15).	9,000 00		Jolliffe, F. E.	4,020 00	
Coolican, P. T., Assistant Deputy Postmaster General	7,500 00		Kenyon, T. H. G.	3,720 00*	
Adamson, W. D.	4,500 00		Labrosse, J.	2,400 00	
Beaulieu, H. J. H.	5,700 00*	500 73	Lally, J. P.	2,640 00*	
Belisle, M. A.	4,080 00		Lalonde, A.	4,320 00	367 25
Boyd, E. H. D.	3,000 00		Leger, O.	3,120 00*	
Boyle, G. A.	4,080 00*	585 23	Macneill, G.	2,400 00	
Butterworth, E. A.	3,720 00		McElroy, J. T.	3,720 00	
Callahan, W. L.	2,460 00*		McGreevy, M.	2,400 00	
Cantin, L.	2,400 00		McLaughlin, F. W.	2,400 00	
Coutts, W. F.	4,140 00		Murphy, T. P. (Jan.1)....	4,920 00	
Farrell, B. J.	4,500 00*	320 02	Pearl, H. N.	3,240 00*	
Hearty, W.	2,700 00		Rainboth, D.	2,400 00	
Hill, G. A. L.	2,400 00		Stubbs, H. A.	2,400 00	
			Thibault, O. E.	2,400 00	
			Weston, T.	3,000 00*	
			Whillans, G. M. (Mar.3)....	4,080 00*	1,026 42

A Suppliers receiving \$5,000 or more:—Dominion Government, Department of Justice, Penitentiaries: British Columbia, \$3,235.45, Dorchester, \$6,480.70, Kingston, \$30,866.66, Manitoba, \$11,527.16, St. Vincent de Paul, \$22,501.31; Dominion Textile Co., Ltd., Montreal, \$51,456.22; Hamilton Cotton Co., Ltd., Hamilton, \$11,900.69; Kingsley Manufacturing Co., Ltd., Toronto, \$119,619.63; Pritchard-Andrews Co., Ltd., Ottawa, \$11,584.86; Richmond Tailors, Ltd., Richmond Hill, \$34,403.08; W. Robinson & Son, Converters, Ltd., Toronto, \$8,307.62; United-Carr Fastener Co., Ltd., Hamilton, \$16,589.32; Woods Manufacturing Co., Ltd., Ottawa, \$10,451.08.

B G. C. Wilson received travelling expenses of \$601.21.

C Payments were made to the Department of Public Printing and Stationery.

D Suppliers receiving \$5,000 or more: National Film Board, \$5,869.89; Walsh Advertising Co., Ltd., Windsor, \$6,353.65.

Vote 232 (and Vote 670, Further Supplementary Estimates) Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices

	Estimates	Allotments	Expenditures
Salaries of Headquarters Administration.....	116,295 00	117,995 00	115,196 54
Salaries of Post Office Staffs.....	19,614,445 00	19,601,945 00	19,569,351 73
Cost of Living Bonus and Other Pay-list Items.....	2,716,350 00	2,726,350 00	2,722,904 52
Commissions to Postmasters on Savings Bank Business..	25,000 00	23,000 00	19,068 31
A Travelling Expenses	5,750 00	5,750 00	1,723 08
B Printing and Stationery.....	277,000 00	277,000 00	221,461 14
C Equipment and Maintenance.....	561,000 00	561,000 00	470,376 10
D Telegrams and Telephones.....	41,820 00	44,620 00	42,512 86
Sundries	3,150 00	3,150 00	2,895 36
	<u>\$ 23,360,810 00</u>	<u>\$ 23,360,810 00</u>	<u>\$ 23,165,489 64</u>

These votes were provided to cover the salaries and other expenses relating to the activities of city and other staff post offices, and of the departmental administrative unit at Ottawa which controls these offices; and the cost of supplies and equipment for revenue post offices, the postmasters of which are remunerated from Postal Revenue on a percentage basis.

As of March 31, 1946, there were 93 salaried employees being paid from Headquarters Administration account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements. G. C. Avery, \$5,100*; N. T. Barry, \$2,400; J. L. A. Gagnon, \$3,960; R. H. Handy, \$3,900; W. MacDonald, \$3,000; A. McFarlane, \$3,720*; J. C. D. Morais, \$2,640*; D. K. O'Byrne, \$2,400; E. Pelletier, \$2,400; F. W. Pheasant, \$3,240*.

As of March 31, 1946, there were 13,348 salaried employees being paid from Post Office Staffs account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate
<i>Nova Scotia</i>		<i>Quebec</i>	
Amherst:		Chicoutimi:	
Goodwin, M. A. S.	\$ 2,640 00*	Gagnon, J. P.	2,520 00
Glace Bay:		Drummondville:	
Cameron, J. D.	2,640 00	Lupien, C. A.	2,640 00
Halifax:		Granby:	
Hire, C. W.	2,760 00*	Lortie, P. E.	2,640 00
Lavers, P. A.	2,640 00*	Hull:	
McLeod, C. H.	2,760 00*	Frechette, A.	2,880 00*
O'Brien, M. D.	3,240 00	Joliette:	
New Glasgow:		Masse, L. J. A. J.	2,520 00*
Neiley, B. L.	2,400 00*	Levis:	
Sydney:		Martineau, J. C.	2,640 00
MacKeen, D.	2,760 00	Montreal:	
McDonald, M. M.	2,400 00	Asselin, M.	3,120 00
Truro:		Beaudoin, L. R.	2,400 00
Bryson, J. H.	2,400 00	Beaulieu, J. H.	2,520 00
MacKenzie, F. B.	2,880 00	Beauregard, J. deM.	2,640 00*
Yarmouth:		Cadorette, M.	2,720 00
Dunn, C. P.	2,400 00	Caisse, L. V.	2,640 00*
<i>Prince Edward Island</i>		Crochetiere, J. R.	4,800 00
Charlottetown:		Daze, C.	2,400 00
Pickard, H. L.	2,820 00*	Dupras, J. G. R.	3,000 00
Summerside:		Dupuis, F. P. C.	2,640 00*
Allen, W. A.	2,400 00*	Gauthier, J. A. A.	4,020 00
<i>New Brunswick</i>		Gauvin, J. E. S.	3,360 00*
Fredericton:		Longpre, J. A.	2,640 00*
Anderson, W. A.	2,640 00	Maurault, H.	2,940 00*
Cameron, D. F. (Jan. 1)	2,880 00	Mayor, J. P.	2,400 00
Moncton:		McKeogh, P. R.	3,000 00*
Slipp, G. L.	3,300 00	Paulhus, J. A. H.	2,460 00*
Saint John:		Portelance, Z. A. W.	3,360 00*
Ketchum, F. E.	2,400 00	Sylvain, J. B. O.	2,400 00
Mackin, W.	2,400 00	Verville, T. F.	3,840 00*
Shannon, F. M.	3,000 00		

	Salary rate		Salary rate
Quebec:		London:	
Gignac, L. F.	2,640 00	Callahan, A. B.	2,520 00
Girard, P. E.	2,640 00	Chowen, H. T.	2,520 00
Morin, J. B. V. L.	4,080 00	Crawford, S. A.	2,400 00
Savard, J. M. J.	2,640 00	McGill, H. W.	3,780 00*
St. Hyacinthe:		Niagara Falls:	
Boucher, J. L.	2,640 00	Farrell, G. T.	2,580 00
St. Jean:		Phemister, W. H.	3,120 00
Rameau, C. E.	2,520 00*	North Bay:	
St. Jerome:		Laframboise, A. H.	2,820 00
Desjardins, J. H.	2,520 00*	Orillia:	
Shawinigan Falls:		Devitt, T. C.	2,640 00
Jacques, N. (Mar. 28)	2,640 00	Oshawa:	
Sherbrooke:		Gordon, W.	2,580 00
Desruisseaux, E. J.	2,580 00	Mathison, F. H. (Sept. 1)	3,120 00
Soles, C. E. (Aug. 8)	3,120 00	Moran, N. J.	2,880 00
Sorel:		Ottawa:	
Champoux, J. E.	2,640 00	Bayly, N.	2,640 00*
Thetford Mines:		Crain, R. H. (Aug. 27)	2,520 00*
Lemieux, J. R.	2,640 00	Cunliffe, B. J.	3,060 00*
Three Rivers:		D'Auray, A.	2,640 00*
Bernaquez, J. A. L.	2,880 00	Hall, R. E.	2,760 00
Rompre, F. L. P.	2,400 00	Logan, J. H.	2,700 00*
<i>Ontario</i>		Macklem, G. E.	3,720 00
Barrie:		Needham, E. O.	3,120 00*
Thomson, N. M.	2,400 00*	St. Jean, P. R. M.	2,640 00*
Belleville:		Owen Sound:	
Lang, J. E. (Apr. 5)	2,400 00	McDonald, N. E.	2,640 00
Truaisch, J. V.	2,880 00	Pembroke:	
Brantford:		Coxford, R. C.	2,640 00
Hartley, H. J.	3,120 00	Perth:	
Nightingale, G. E.	2,580 00	Spalding, P. M.	2,400 00
Brockville:		Peterborough:	
Singleton, W. C.	2,640 00	Lacheur, C.	3,120 00
Chatham:		White, H. E.	2,580 00
Hunter, R. G.	2,400 00	Port Arthur:	
Reid, S. A.	2,880 00	Greer, M. E.	2,880 00
Collingwood:		Logan, A.	2,400 00
Bellamy, F. H.	2,400 00	St. Catharines:	
Cornwall:		Black, F. H.	3,120 00
St. Laurent, W. A.	2,640 00	Cline, A. R.	2,580 00
Fort William:		St. Thomas:	
Carroll, T. H.	2,880 00	Bennett, E. D.	2,400 00
Stewardson, R. H.	2,400 00	Orchard, E. M.	2,880 00
Galt:		Sarnia:	
McIntosh, J. A.	2,880 00	McCann, T. J.	2,880 00
Mullin, P. W.	2,400 00	Tobin, E. J.	2,400 00
Guelph:		Sault Ste. Marie:	
Mogk, W. H.	2,880 00	Crawford, W. A.	2,400 00
Walker, M. E. B. (May 6)	3,120 00	Johnston, J. H.	2,880 00
Hamilton:		Simcoe:	
Curtis, F. L.	2,880 00*	Leask, L. F.	2,520 00*
Ford, H. A.	3,600 00*	Smiths Falls:	
MacLean, W. M.	4,320 00*	Corbett, R. A.	2,400 00
Stipe, C. D.	2,640 00*	Stratford:	
Way, W. J.	2,880 00*	McDonald, F. G.	2,400 00
Kingston:		Ruston, F.	2,880 00
Harkness, W. T. (Feb. 27)	3,120 00	Sudbury:	
Scott, G. B.	2,580 00	Miller, J. C.	2,580 00
Kirkland Lake:		Whitehead, H.	3,120 00
MacDonald, A. G.	2,640 00	Timmins:	
Kitchener:		King, E. H.	2,880 00
Hachborn, T. H.	3,120 00	Reid, E. L.	2,400 00
Oswald, C. L.	2,580 00	Toronto:	
Lindsay:		Baker, A.	2,640 00*
Warner, A. R.	2,640 00	Barrett, J. C.	2,460 00*

	Salary rate		Salary rate
<i>Toronto—Concluded</i>		<i>Saskatchewan</i>	
Bell, J. E.	2,640 00*	Moose Jaw:	
Berry, J. T.	2,640 00*	Crane, C. J.	2,400 00
Carson, W. J.	3,480 00*	Woodrow, F. R.	2,580 00
Chainey, G. E.	2,640 00*	North Battleford:	
Cormack, W. J.	2,640 00*	Allen, J. C.	2,640 00
Donnelly, C.	3,240 00	Prince Albert:	
Ellis, P. W.	2,640 00*	Doyle, H. L.	2,520 00
Fitchett, J. W.	2,520 00	Regina:	
Gibson, W. W.	2,640 00*	Bannerman, J.	2,400 00
Giroux, J. C.	3,120 00*	Godbolt, F. T. C.	2,880 00*
Girvan, J. P.	4,800 00	LaBelle, L. J. G.	4,320 00*
Harris, W.	4,320 00*	Sissons, W. H. C.	2,880 00*
Henderson, D. G. D.	2,460 00*	Thompson, A. J.	3,600 00*
Holmes, A.	2,520 00	Saskatoon:	
Horton, W. H.	3,240 00*	Duggleby, L. H.	2,640 00*
Isbister, W. R.	2,640 00*	Hardy, H. F.	3,120 00*
Matthews, J. A.	2,640 00*	Heisler, C. W.	3,720 00*
McBride, G. A.	2,640 00*	<i>Alberta</i>	
McCourt, J. T.	3,600 00*	Calgary:	
McGuire, J. F.	3,000 00	Argue, F.	3,480 00
Naylor, J. S.	3,480 00*	Black, G. E.	2,760 00
New, W. T.	2,640 00*	Stephen, R.	2,760 00
Perry, V. R.	2,520 00*	Watson, F.	2,760 00
Redditt, B. B.	2,640 00*	Edmonton:	
Sangster, B. T.	3,720 00	Caldwell, T. R.	2,760 00*
Smith, A. V.	2,640 00*	Campbell, A. D.	2,640 00*
Stuart, E. A.	2,640 00*	McKenzie, A. R.	3,720 00
Stuart, G. M. (Sept. 24)	3,120 00*	Perraton, W. V.	2,760 00*
Sykes, W. E.	2,640 00*	Tessier, J. N.	3,120 00
Thornton, H. R.	2,640 00*	Lethbridge:	
Waterloo:		Darlington, A.	2,640 00
Dotzert, C.	2,640 00	Ward, W. R. (Nov. 1)	2,880 00
Welland:		Medicine Hat:	
Stewart, M. F.	2,640 00	Johnson, W. J.	2,640 00
Windsor:		<i>British Columbia</i>	
Hampton, H.	2,400 00	Nanaimo:	
Kelley, J. C.	3,840 00*	Booth, E. B.	2,640 00
Mahoney, J. H.	3,240 00*	Nelson:	
Sylvestre, R. E.	2,400 00	Manahan, R. M.	2,640 00
Woodstock:		New Westminster:	
Gorrie, C. M.	2,400 00	Lord, J. W. C.	3,120 00
Steele, J. R.	2,880 00	Morrow, G.	2,580 00
<i>Manitoba</i>		Prince Rupert:	
Brandon:		Morison, J. R.	2,620 00
Bain, W. B.	2,580 00	Trail:	
Forbes, R. K.	3,120 00	Twaddle, J. B.	2,640 00
Portage la Prairie:		Vancouver:	
Mills, A. J.	2,400 00	Beckett, J. H.	2,400 00
Winnipeg:		Black, A. S.	3,120 00*
Aitken, J. R.	2,400 00	Davidson, A. E.	3,000 00
Bowie, J. T.	3,540 00	Dunmore, R. W.	2,400 00
Cuthbert, J.	2,880 00	Hutchinson, G.	2,400 00
Edkins, J. A. (Feb. 1)	3,000 00	Knapton, F.	2,760 00
Gorrell, G. J.	2,400 00	McConaghy, J. A.	3,120 00
Kent, R.	2,760 00	Storey, C. C.	3,900 00
Lowry, H.	2,400 00	Victoria:	
Murdock, W.	2,880 00	Gardiner, G. H.	3,720 00*
Newton, S.	2,400 00	Humber, H. G.	2,400 00
Sargeant, R. A.	2,760 00	Sinclair, J. B.	3,120 00*
Sterland, R.	2,400 00	<i>Yukon</i>	
Sutton, F. R. (Jan. 3)	3,000 00	Dawson:	
		Johnstone, J. K.	2,400 00

Of the above employees the following were receiving living allowances as at March 31, 1946, at annual rates listed: J. K. Johnstone, Dawson, \$1,500; J. R. Morison, Prince Rupert, \$480.

Payment of overtime compensation amounting to \$726,905.05 was made under the authority of various Orders in Council to letter carriers, other employees acting as letter carriers and to those in certain classes engaged in the operating service on other than their regular duties.

A *Travelling expenses.* Travelling expenses of \$300 or over were paid to: P. E. Frechette, \$1,373.63 (charged to Vote 233); L. Germain (included under Vote 233).

B *Printing and Stationery.* Payments were made to the Department of Public Printing and Stationery.

C *Equipment and Maintenance.* A large portion of this expenditure was for uniforms, boots, etc., for postal employees, as follows: uniforms and uniform repairs, \$164,428.08; caps, waterproof clothing and other accessories, \$58,628.52; cash allowances for boots, \$71,077.50; cloth for uniforms, \$72,109.14, less cloth sold to uniform manufacturers, \$65,011.11 (cloth purchased in previous years was also sold to clothing manufacturers for \$93.60, which is included in the statement of Revenues under the heading, Other Revenue, Proceeds from Sales).

Other expenditures of \$5,000 or over were: gasoline and oil, \$11,004.22; mechanical and sorting equipment, \$45,938.73; post office box repairs, keys, etc., \$6,081.04; sanitary supplies, \$13,656.05; scales, repairs and supplies, \$9,178.78; stamping material, etc., \$42,439.83; tractors, supplies and repairs, \$18,305.83; trucks, supplies and repairs, \$8,317.07.

Suppliers receiving \$5,000 or more: Canadian Postage Meters, Ltd., Toronto, \$19,242.26; James Davidson's Sons, Ottawa, \$6,408.07; Imperial Oil, Ltd., \$5,202.27; Laurentide Equipment Co., Ltd., Montreal, \$12,449.81; Master Craft Uniform Co., Reg'd., Quebec, \$166,901.18; Office Specialty Manufacturing Co., Ltd., Newmarket, \$19,644.71; Ottawa Motor Sales, Ottawa, \$7,200.66; Paton Manufacturing Co., Ltd., Montreal, \$16,781.31; Pritchard Andrews Co. of Ottawa, Ltd., \$12,771.36; Uniform Cap Manufacturing Co., Ottawa, \$6,220.10; John Watson Manufacturing Co., Ltd., Ayr, \$5,475.28; J. E. Wiegand & Co., Ltd., Kitchener, \$18,885.35; Jay Wolfe, Inc., Montreal, \$19,045.10.

D *Telegrams and Telephones.* Suppliers receiving \$5,000 or more: Bell Telephone Co. of Canada, \$19,883.93; Dominion Government, Department of Public Works, \$7,774.72.

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES, INCLUDING COST OF LIVING BONUS AND OTHER PAY-LIST ITEMS

Post Office	1945-46	1944-45	Increase or *Decrease
Amherst, N.S.	38,484 58	36,001 44	2,483 14
†Arvida, Que.	10,499 67	9,317 76	1,181 91
Barrie, Ont.	30,610 24	28,798 82	1,811 42
Belleville, Ont.	52,837 47	51,318 98	1,518 49
Brandon, Man.	81,682 53	76,275 09	5,407 44
Brantford, Ont.	123,892 91	114,840 61	9,052 30
Brockville, Ont.	48,697 93	46,192 01	2,505 92
Calgary, Alta.	508,984 13	474,721 04	34,263 09
†Cap de la Madeleine, Que.	8,856 42	7,957 73	898 69
Charlottetown, P.E.I.	84,260 03	72,721 00	11,539 03
Chatham, Ont.	66,999 96	59,196 26	7,803 70
Chicoutimi, Que.	41,484 56	37,055 24	4,429 32
Collingwood, Ont.	16,034 97	16,052 36	17 39*
Cornwall, Ont.	53,458 79	47,408 26	6,050 53
Dawson, Y.T.	9,324 24	9,048 52	275 72
Drummondville, Que.	21,910 84	19,548 21	2,362 63
Edmonton, Alta.	562,657 57	522,602 13	40,055 44
Fort William, Ont.	85,324 44	80,027 97	5,296 47
Fredericton, N.B.	66,852 52	56,380 95	10,471 57
Galt, Ont.	57,144 40	55,062 59	2,081 81
Glace Bay, N.S.	41,096 84	37,050 82	4,046 02
Granby, Que.	27,848 15	24,246 89	3,601 26
Guelph, Ont.	78,367 01	80,914 50	2,547 49*
Halifax, N.S.	481,132 04	434,907 61	46,224 43
Hamilton, Ont.	556,652 37	532,662 92	23,989 45
Hull, Que.	60,460 49	53,037 53	7,422 96
Joliette, Que.	26,080 15	23,763 46	2,316 69
†Jonquiere-Kenogami, Que.	20,135 64	18,652 78	1,482 86
Kamloops, B.C.	33,270 81	29,435 86	3,834 95
†Kenora, Ont.	7,699 19	7,652 02	47 17
Kingston, Ont.	119,694 05	114,303 77	5,390 28

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES, INCLUDING COST OF LIVING BONUS AND OTHER PAY-LIST ITEMS—Continued

Post Office	1945-46	1944-45	Increase or *Decrease
Kirkland Lake, Ont.	36,352 77	33,937 66	2,415 11
Kitchener, Ont.	112,655 51	99,243 66	13,411 85
Lethbridge, Alta.	85,954 90	77,852 74	8,102 16
Levis, Que.	43,454 66	41,164 08	2,290 58
Lindsay, Ont.	42,017 62	37,123 12	4,894 50
London, Ont.	406,136 86	378,149 35	27,987 51
Medicine Hat, Alta.	71,272 60	69,398 44	1,874 16
Moncton, N.B.	229,208 98	215,205 44	14,003 54
Montreal, Que.	4,304,437 53	3,696,604 63	607,832 90
Moose Jaw, Sask.	185,892 00	173,855 82	12,036 18
Nanaimo, B.C.	43,485 83	37,904 56	5,581 27
Nelson, B.C.	38,255 31	35,775 02	2,480 29
New Glasgow, N.S.	36,723 74	34,639 21	2,084 53
New Westminster, B.C.	163,173 00	145,469 09	17,703 91
Niagara Falls, Ont.	90,975 81	86,703 83	4,271 98
North Battleford, Sask.	34,094 75	30,632 91	3,461 84
North Bay, Ont.	72,421 11	63,501 75	8,919 36
Orillia, Ont.	37,246 67	34,294 52	2,952 15
Oshawa, Ont.	84,628 07	73,669 76	10,958 31
Ottawa, Ont.	1,132,491 46	1,038,463 32	94,028 14
Owen Sound, Ont.	48,629 65	44,524 29	4,105 36
Pembroke, Ont.	30,374 39	29,281 21	1,093 18
Perth, Ont.	12,458 71	11,784 02	674 69
Peterborough, Ont.	96,008 20	89,844 73	6,163 47
Port Arthur, Ont.	74,633 75	68,670 68	5,963 07
Portage la Prairie, Man.	25,059 36	24,629 46	429 90
Prince Albert, Sask.	60,016 36	56,878 03	3,138 33
Prince Rupert, B.C.	59,818 86	59,905 83	86 97*
Quebec, Que.	866,525 76	755,672 74	110,853 02
Regina, Sask.	473,483 21	445,648 78	27,834 43
St. Catharines, Ont.	96,217 21	90,547 03	5,670 18
St. Hyacinthe, Que.	41,191 27	38,165 22	3,026 05
St. Jean, Que.	29,379 93	27,671 30	1,708 63
St. Jerome, Que.	25,069 56	21,118 87	3,950 69
Saint John, N.B.	263,277 84	246,114 43	17,163 41
St. Thomas, Ont.	57,083 26	52,724 15	4,359 11
Sarnia, Ont.	73,861 53	70,418 91	3,442 62
Saskatoon, Sask.	269,790 37	235,027 49	34,762 88
Sault Ste. Marie, Ont.	61,944 75	58,793 20	3,151 55
Shawinigan Falls, Que.	41,899 68	37,437 04	4,462 64
Sherbrooke, Que.	118,872 46	108,932 07	9,940 39
Simcoe, Ont.	28,296 26	26,231 50	2,064 76
Smiths Falls, Ont.	19,323 84	19,320 50	3 34
Sorel, Que.	24,162 98	18,561 48	5,601 50
Stratford, Ont.	59,463 32	58,361 89	1,101 43
Sudbury, Ont.	80,402 19	71,799 25	8,602 94
Summerside, P.E.I.	17,131 60	15,872 26	1,259 34
Sydney, N.S.	91,012 31	85,877 53	5,134 78
Thetford Mines, Que.	27,201 84	25,488 79	1,713 05
Timmins, Ont.	49,705 59	44,216 45	5,489 14
Toronto, Ont.	4,742,848 22	4,281,577 83	461,270 39
Trail, B.C.	38,230 99	36,573 25	1,657 74
Trois Rivieres, Que.	87,083 18	80,659 38	6,423 80
Truro, N.S.	67,147 59	62,969 29	4,178 30
†Valleyfield, Que.	11,283 04	10,620 97	662 07
Vancouver, B.C.	1,438,791 72	1,272,250 48	166,541 24

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES, INCLUDING COST OF LIVING BONUS AND OTHER PAY-LIST ITEMS—*Concluded*

Post Office	1945-46	1944-45	Increase or *Decrease
Victoria, B.C.	265,964 35	248,563 21	17,401 14
Waterloo, Ont.	29,492 42	27,413 59	2,078 83
Welland, Ont.	40,941 67	35,665 10	5,276 57
White Horse, Y.T.	27,521 11	35,545 97	8,024 86*
Windsor, Ont.	297,780 88	277,037 98	20,742 90
Winnipeg, Man.	1,247,874 35	1,163,508 78	84,365 57
Woodstock, Ont.	49,015 66	45,478 49	3,537 17
Yarmouth, N.S.	24,621 89	22,166 11	2,455 78
†Yorkton, Sask.	6,726 76	6,313 59	413 17
	\$ 22,270,933 99†	\$ 20,126,607 19	\$ 2,144,326 80

† Salaries of letter carriers only are paid from the appropriation, the remainder of the staff being paid from Postal Revenue.

‡ The difference between this total and the total expenditure shown for the second and third allotments on page Q-7 is represented by the following items: Headquarters Administration, cost of living bonus and other pay-list items, \$17,435.23; Unemployment Insurance, departmental contributions for special delivery messengers and employees of certain post offices whose salaries are paid from post office revenue, \$3,887.03.

Vote 233 Inspection and Investigation

	Estimates	Allotments	Expenditures
Salaries of Headquarters Administration.....	82,410 00	81,260 00	75,010 60
Salaries of District Office Staffs.....	704,460 00	693,450 00	678,191 06
Cost of Living Bonus and Other Pay-list Items.....	55,950 00	62,710 00	60,868 88
A Travelling Expenses	55,500 00	58,500 00	54,887 30
B Printing and Stationery.....	26,500 00	26,500 00	20,374 79
C Equipment and Maintenance.....	25,350 00	25,350 00	18,542 84
Telegrams and Telephones.....	2,500 00	3,400 00	3,321 55
Sundries	1,080 00	2,580 00	1,740 64
	\$ 953,750 00	\$ 953,750 00	\$ 912,937 66

This vote was provided to cover the salaries and other expenses relating to the activities of the supervisory staff at Ottawa, and of the various district office staffs whose duty it is periodically to inspect post offices, investigate irregularities and administer the services employed in respect of the carriage and delivery of mails.

As of March 31, 1946, there were 44 salaried employees being paid from Headquarters Administration account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: W. J. Cantwell, \$4,320; J. P. Coady, \$3,000; H. Fortier, \$5,220 (July 1); R. F. Hornidge, \$2,400; W. C. McEachern, \$3,600; G. M. McRae, \$2,760; J. D. Mooney, \$2,400; W. T. Taylor, \$2,400; M. Yetts, \$3,000.

As of March 31, 1946, there were 288 salaried employees being paid from District Office Staffs account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees, where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Nova Scotia</i>			<i>New Brunswick</i>		
Halifax:			Saint John:		
Brennan, H. J. (Dec. 22) ..	\$ 2,400 00		Carter, L. W.	3,480 00	523 37
Dyer, J. W.	3,480 00	\$ 458 71	Coughlan, T. F. (Jan. 1) ..	3,360 00	
Fry, G. W.	2,760 00*	572 14	Ingraham, E. R.	4,800 00	
Hartling, E. A.	3,480 00*	723 56	Newcomb, F. J.	3,240 00	1,432 79
Melvin, E. W.	2,520 00	317 12	Ruet, L. J.	2,880 00	1,027 38
Warner, F. A.	4,440 00		Shannon, F. M.	3,000 00	472 40
			Toole, A. C.	2,400 00	
<i>Prince Edward Island</i>			<i>Quebec</i>		
Charlottetown:			Montreal:		
Coyle, F. A.	2,520 00*		Bergeron, R.	2,400 00*	
MacLeod, L. E.	3,480 00*		Bolte, M. J. C.	2,400 00*	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Montreal—Concluded</i>			<i>Toronto—Concluded</i>		
Cardinal, J. A.	2,700 00		Little, J. C.	3,360 00	
Chaurette, R.	2,400 00*		Milne, G.	2,700 00*	1,932 54
Corbeil, E.	3,420 00*	647 04	Reive, R. H.	3,240 00	
De Cotret, P. R.	3,300 00*	1,082 30	Storey, W. T.	3,480 00*	1,630 63
Desrosiers, F.	3,480 00*		Wells, C. P.	2,640 00*	
Germain, L.	6,000 00	964 87†	Willmot, H. C. M.	3,000 00*	
Larose, P.	3,480 00*	749 33	<i>Manitoba</i>		
Lefebvre, J. F. R. P.	2,940 00*	1,008 15	<i>Winnipeg:</i>		
Marcoux, C. A.	3,660 00*		Hives, C. A.	3,240 00	
Menard, A. F.	3,480 00*	818 24	Hobday, L. S.	2,400 00	321 50
Moineau, T. L.	3,240 00*		Irle, T. A. W.	3,360 00	642 65
Vallee, P. E. M.	2,400 00*		Jenkins, H. C. M. (Feb. 1)	2,700 00	
<i>Quebec:</i>			Rutledge, T. A.	5,100 00	
Beauchamp, J. F.	3,720 00*	2,106 75	Vermander, J.	3,240 00	986 12
Bruneau, J. G.	3,240 00	2,061 75	Whatmough, E.	3,480 00	350 79
Dussault, J. J. P.	3,240 00	540 51	<i>Saskatchewan</i>		
Gagnon, J. L. A. L.	3,240 00	1,584 38	<i>Moose Jaw:</i>		
Halpin, R. V.	3,120 00	353 73	Anderson, J. F.	3,360 00	
Jobin, G. I.	2,880 00		Armstrong, H. T.	2,400 00	
Leclerc, P. (July 25)....	2,400 00		Hauser, F. J.	2,880 00	389 85
Pouliot, J. A.	5,100 00	303 87	Kerr, J. F.	2,700 00	546 70
<i>Ontario</i>			Motherwell, W. J.	4,800 00	
<i>London:</i>			Pascoe, A. W.	2,400 00	
May, W. J.	5,100 00		Russell, T. C. (Oct. 27)...	3,360 00	
Mecredy, J. H.	2,520 00*		<i>Saskatoon:</i>		
Merrieheld, B. S.	3,480 00*		Carmichael, J.	3,240 00	425 40
Pearson, W. E.	3,720 00*	1,864 88	Cumming, L. S.	3,240 00	
Poole, A. W.	3,060 00*		Hayes, F. (Feb. 7)....	2,400 00	
Smith, W. H.	2,400 00		Hunter, J. H.	4,620 00	
Stewart, J. W.	3,720 00*	1,764 38	Revill, H.	2,580 00	437 15
<i>North Bay:</i>			Rippengale, W.	3,240 00	738 57
Allen, J. P.	4,620 00	346 32	<i>Alberta</i>		
Berry, H. N.	2,400 00		<i>Calgary:</i>		
Doran, W. W.	3,360 00	713 59	Baker, C. W.	2,700 00	373 55
Gagne, W. J.	3,360 00	469 38	Dingle, A. W.	4,500 00	
Johnston, T. T.	2,400 00		Farren, E.	3,480 00	564 62
Klein, J. H.	3,240 00	522 81	Goodman, R. J.	2,520 00	
<i>Ottawa:</i>			Nicol, A. H.	3,240 00	469 15
Bennett, T. E. (Aug. 25)..	3,240 00		Salisbury, W. R.	2,400 00	
Duguay, J. E.	5,400 00*		<i>Edmonton:</i>		
Gravel, E.	3,480 00*	998 16	Beaton, G. M.	2,400 00	
Lawrence, G. H.	3,240 00	492 13	Carter, S. J.	2,400 00	
MacNabb, C. B.	3,120 00	436 91	Gregory, H. W.	3,240 00	789 62
Maloney, M. F.	2,640 00*		Hale, R. W.	4,620 00	
St. Germain, J. T. C. E. ..	2,640 00*	750 67	Mitchell, E. H.	2,640 00*	908 31
<i>Toronto:</i>			Neal, H. C.	2,640 00*	439 33
Blackstone, N. W.	2,640 00*		Reilly, T. J.	3,900 00*	
Cross, G. T.	2,400 00*		<i>British Columbia</i>		
Davison, P.	2,400 00*		<i>Vancouver:</i>		
Dearle, C. A.	2,520 00		Clarke, G. H.	5,400 00	
Dickey, W. J.	2,640 00*		Haworth, T. R.	2,520 00*	
Falvey, W. P.	3,900 00*		Kirk, C.	3,240 00	584 53
Gibson, A. M.	6,000 00*	1,336 34	McLean, W. E.	3,240 00	773 80
Giroux, A. L. (Feb. 22)...	3,480 00*	386 02	Middlemiss, F. H.	3,720 00*	718 96
Gordon, W. G.	2,880 00*		Nelson, M. M.	2,520 00*	
Hill, H. (Oct. 12)....	3,120 00*		Turner, J.	3,720 00*	1,171 30
Hornbrook, R. C.	3,480 00*	868 97			
Johnston, W. H.	2,640 00*				

† Including \$314.50 charged to Vote 232.

A The following employees, whose annual salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: P. E. Frechette (included under Vote 232); K. C. MacDonald (included under Vote 234); E. Mathieu, \$335.10; S. J. Webb, \$781.

B Payments were made to the Department of Public Printing and Stationery.

C General Motors Products of Canada, Ltd., received \$5,517.78.

Vote 234 Railway Mail Service

	Estimates	Allotments	Expenditures
Salaries of Headquarters Administration.....	63,510 00	61,510 00	58,332 22
Salaries of Railway Mail Service Staffs.....	2,301,129 00	2,276,129 00	2,150,339 52
Cost of Living Bonus and Other Pay-list Items.....	222,140 00	224,140 00	204,778 64
A Mileage Allowance	590,000 00	590,000 00	588,483 01
B Mail service by Railway.....	8,450,000 00	8,450,000 00	8,112,695 41
C Mail service by Steamboat.....	2,950,000 00	2,950,000 00	2,319,838 19
D Travelling Expenses	18,000 00	18,000 00	14,477 27
E Printing and Stationery.....	51,000 00	76,000 00	46,222 05
Equipment and Maintenance.....	3,000 00	3,000 00	1,286 16
Telegrams and Telephones.....	1,200 00	1,200 00	1,043 97
Sundries	1,300 00	1,300 00	944 69
	<u>\$ 14,651,279 00</u>	<u>\$ 14,651,279 00</u>	<u>\$ 13,498,441 13</u>

This vote was provided to cover (i) the cost of mail service by railway and steamboat and (ii) the salaries and other expenses of railway mail clerks and the staffs of the administrative units at Ottawa which control this service.

As of March 31, 1946, there were 33 salaried employees being paid from Headquarters Administration account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements: C. C. Boreham, \$2,400; C. E. Cathcart, \$3,000 (Oct. 23); J. J. A. Doucet, \$2,400; F. Gilbert, \$3,720*; J. D. Jette, \$2,520; R. H. MacNabb, \$5,700*; G. W. Ross, \$3,900; F. R. Sparks, \$3,240*.

As of March 31, 1946, there were 1,095 salaried employees being paid from the Railway Mail Service Staffs account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements: Halifax, J. V. Walsh, \$2,580*; Montreal, M. Johnson, \$2,580*; Quebec, J. A. D. Laberge, \$2,580*, A. J. Laflamme, \$2,760*, J. P. O. Paquet, \$2,580*, J. C. Therien, \$2,460*.

A Mileage allowances consist of payments of one cent per mile to railway mail clerks to cover the cost of their travelling and living expenses while on duty.

B Suppliers receiving \$5,000 or more (the figures in parentheses represent withholdings, paid to the Receiver General, in connection with Government-subsidized lines over which free transportation of Government mail must be supplied by the companies concerned within certain limitations). British Columbia Electric Railway Co., Ltd., \$5,688.22; Canadian National Railways, \$3,678,205.98 (\$35,345.38); Canadian Pacific Railway Co., \$4,049,793.65 (\$82,554.12); Great Northern Railway Co., \$11,935.40; Michigan Central Railroad Co., \$23,503.12; Napierville Junction Railway Co., \$6,423.29 (\$4,196.88); New York Central Railroad Co., \$16,593.52; Northern Alberta Railways Co., \$86,498.97 (\$3,756.09); Northern Pacific Railway Co., \$8,624.05; Pacific Great Eastern Railway Co., \$15,110.58; Pere Marquette Railway Co., \$12,444.17; Quebec Central Railway Co., \$64,197.40 (\$6,453.95); Temiscouata Railway Co., \$12,312.39; Temiskaming and Northern Ontario Railway, \$74,067.10; Toronto, Hamilton and Buffalo Railway Co., \$7,012.15; White Pass and Yukon Route Railway Division, \$8,000.

C Suppliers receiving \$5,000 or more: Canadian Australasian Lines, Ltd., Vancouver, \$20,011.54; Canadian Government Merchant Marine, Ltd., Montreal, \$13,047; Canadian National Railways for Canadian National Steamships (Pacific), Winnipeg, \$15,789.08; Canadian National Steamships, Montreal, \$43,305.75; Canadian Pacific Railway Co., Montreal, \$115,265.03 (coastal, lake and river service); Canadian Pacific Steamships, Ltd., Montreal, \$341,663.25; Constantine Line (Canada), Ltd., Montreal, \$204,707.25; County Line, Ltd., Saint John, \$7,739.25; Cunard White Star, Ltd., Montreal, \$697,956; Deer Island and Campobello Mail Service, Leonardville, \$6,267.88; Elder Dempster Lines, Ltd., Montreal, \$9,209.25; Furness, Withy and Co., Saint John, \$445,883.25; Huntsville, Lake of Bays and Lake Simcoe Navigation Co., Huntsville, \$5,000; March Shipping Agency, Ltd., Montreal, \$181,758; McLean, Kennedy, Ltd., Montreal, \$26,310.29; Muskoka Lakes Navigation and Hotel Co., Gravenhurst, \$8,000; National Harbours Board, \$49,952.10; Union Steamships, Ltd., Vancouver, \$60,156.22.

D Travelling expenses of \$300 or over were paid to: J. A. D. Laberge, \$830.79; A. J. Laflamme, \$410.94; K. C. MacDonald, \$312.65 (charged to Vote 233); J. C. Therien, \$1,232.45.

E Payments were made to the Department of Public Printing and Stationery.

Vote 235 Air and Land Mail Services

	Estimates	Allotments	Expenditures
Salaries	68,835 00	65,835 00	62,154 10
Cost of Living Bonus and Other Pay-list Items.....	7,220 00	9,720 00	9,207 39
A Mail service by air.....	10,634,820 00	10,634,820 00	8,657,095 31
B Mail service by Ordinary Land Conveyance, including Rural Mail Delivery.....	9,050,000 00	8,993,500 00	8,904,984 18
Travelling Expenses	1,500 00	1,500 00	765 36
C Printing and Stationery.....	30,000 00	30,000 00	15,423 68
Equipment and Maintenance.....	20,000 00	20,000 00	9,550 29
Telegrams and Telephones.....	300 00	300 00	207 41
Sundries	50 00	550 00	250 00
D Publicity	20,000 00	20,500 00	20,444 18
E Rural Mail Delivery Boxes.....	30,000 00	86,000 00	44,134 62
	<u>\$ 19,862,725 00</u>	<u>\$ 19,862,725 00</u>	<u>\$ 17,724,216 52</u>

This vote was provided to cover the cost of (i) the carriage of mails by air, rural mail delivery, mail stage services, movement of mails between post offices and railway stations, and collections from street letter boxes; and (ii) the salaries and other expenses of the administrative unit at Ottawa which controls these services.

As of March 31, 1946, there were 42 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements: F. J. Colpman, \$3,600*; G. Herring, \$6,000*; J. E. Leclerc, \$2,940*; A. H. B. Potts, \$4,320*; W. C. Tedford, \$2,640*; R. F. Tubman, \$2,640*.

A. H. B. Potts received travelling expenses of \$470.15.

A Suppliers receiving \$5,000 or more: Canadian Airways, Ltd., \$33,190.30; Canadian Pacific Air Lines, Ltd., \$398,521.05; Canadian Pacific Air Lines, Ltd., Attorney for Canadian Airways, Ltd., \$10,942; Dominion Government, Department of National Defence—Air Services, \$888,874.63; Leavens Brothers Air Services, Ltd., \$7,064.70; Maritime Central Airways Ltd., \$146,951.85; Northwest Airlines, Inc., \$32,508; Prairie Airways, Ltd., \$150,180.20; Trans-Canada Air Lines, \$6,467,753.68, of which \$579,813.76 was in respect of trans-Atlantic air mail service; Yukon Southern Air Transport, Ltd., \$514,054.58.

The mail contract entered into with Trans-Canada Air Lines, under the Trans-Canada Air Lines Act, 1937, provided for payment by the Department at the rate of 60 cents per mile flown with mails, during the initial period of operation ending December 31, 1939. The Act also empowered the Governor in Council to fix the rate for subsequent years, the rate to be increased in the event of the Corporation incurring a deficit in the preceding year, but to be decreased if a surplus were earned during such year. The rate paid for the fiscal year 1945-46 was 41.98 cents per mile under authority of P.C. 3538, dated May 17, 1945.

B The following is a comparative statement by Districts of payments made under this allotment.

District	1945-46	1944-45	Increase
Halifax	609,614 28	579,299 69	30,314 59
Charlottetown	152,306 92	146,084 17	6,222 75
Saint John	486,705 99	448,830 98	37,875 01
Quebec	876,946 79	806,347 42	70,599 37
Montreal	1,234,003 77	1,178,168 74	55,835 03
Ottawa	843,263 77	810,006 35	33,257 42
Toronto	1,175,215 01	1,114,640 95	60,574 06
London	1,019,211 90	989,838 63	29,373 27
North Bay	268,204 93	254,763 68	13,441 25
Winnipeg	399,103 56	374,687 05	24,416 51
Moose Jaw	208,796 44	201,148 36	7,648 08
Saskatoon	272,734 42	257,890 29	14,844 13
Edmonton	354,277 03	336,599 43	17,677 60
Calgary	246,695 25	235,614 24	11,081 01
Vancouver	638,739 05	583,723 61	55,015 44
	<u>8,785,819 11</u>	<u>8,317,643 59</u>	<u>468,175 52</u>
(1) Yukon Services	50,070 26	49,622 94	447 32
Headquarters	69,094 81(2)	56,259 65	12,835 16
	<u>\$8,904,984 18</u>	<u>\$8,423,526 18</u>	<u>\$ 481,458 00</u>

(1) Under the jurisdiction of the Vancouver District.

(2) This amount is for side services between certain airports and post offices on Trans-Canada Air Mail routes and was paid to Trans-Canada Air Lines.

The following is an analysis by Districts of the payments made under this allotment, showing the respective totals for Rural Mail Delivery Routes, Side Services, Stage Services and City Services.

District	Rural mail delivery routes	Side services	Stage services	City services
Halifax	197,284 23	68,890 93	259,789 09	83,650 03
Charlottetown	121,379 48	13,119 86	9,687 06	8,120 52
Saint John	251,849 40	57,487 44	122,018 63	55,350 52
Quebec	373,348 42	105,934 92	279,070 14	118,593 31
Montreal	557,193 36	93,922 22	116,001 07	466,887 12
Ottawa	579,429 03	57,677 45	111,413 36	94,743 93
Toronto	510,817 23	78,683 97	61,034 92	524,678 89
London	738,186 21	73,224 41	44,247 06	163,554 22
North Bay	78,496 09	69,071 21	80,249 30	40,388 33
Winnipeg	101,244 23	104,917 20	72,906 12	120,036 01
Moose Jaw	28,062 24	89,899 85	62,689 07	28,145 28
Saskatoon	61,690 33	106,833 47	72,540 57	31,670 05
Edmonton	113,091 74	87,649 61	94,850 80	58,684 88
Calgary	57,597 87	71,479 62	67,259 87	50,357 89
Vancouver	128,196 59	68,250 62	143,410 59	298,881 25
		1,147,042 78	1,597,167 65	
Yukon		69,094 81	50,070 26	
Headquarters				
	<u>\$3,897,866 45</u>	<u>\$1,216,137 59</u>	<u>\$1,647,237 91</u>	<u>\$2,143,742 23</u>
The comparable totals for the fiscal year 1944-45 were as follows.....	<u>\$3,735,705 46</u>	<u>\$1,130,850 61</u>	<u>\$1,553,336 63</u>	<u>\$2,003,633 48</u>

C Payments were made to the Department of Public Printing and Stationery.

D Payments were made to Walsh Advertising Co., Ltd., Windsor.

E Eastern Steel Products, Ltd., Montreal, received \$42,869.52.

Vote 236 Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes

	Estimates	Allotments	Expenditures
Salaries	1,037,921 00	1,016,921 00	936,948 19
Cost of Living Bonus and Other Pay-list Items.....	120,260 00	138,260 00	135,497 01
Travelling Expenses	1,000 00	1,000 00	
A Printing and Stationery.....	100,000 00	99,500 00	55,038 14
B Equipment and Maintenance.....	180,000 00	180,000 00	127,727 68
Telegrams and Telephones.....	1,000 00	1,000 00	222 95
Sundries	1,000 00	4,000 00	2,677 77
C Money Order Forms.....	40,000 00	40,500 00	40,220 25
D Manufacture of Postage Stamps.....	365,000 00	360,000 00	318,330 28
E Printing of Postal Notes.....	30,000 00	35,000 00	33,056 10
	<u>\$1,876,181 00</u>	<u>\$1,876,181 00</u>	<u>\$1,649,718 37</u>

This vote was provided to cover (i) the salaries and other expenses of the staff of the Financial Branch at Ottawa, which records and audits postmasters' reports of financial transactions arising from the sale of postage, money orders and postal notes, and the operations of the Post Office Savings Bank, and (ii) the cost of postage stamps, postal notes and money order forms.

As of March 31, 1946, there were 787 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Atwater, H. E.	\$ 6,000 00*	Hall, R. E.	2,640 00*	Morin, J. N.	3,120 00
Aubry, J. O.	2,400 00*	Hancock, E. H.	3,600 00	Mullin, A. C.	2,520 00*
Bartlett, J. F. (June 24)	2,400 00*	Heath, W. A.	2,400 00	O'Hagan, A. W. S.	2,940 00*
Bill, A. F. (Oct. 19)....	4,620 00	Hiney, E. M.	3,000 00	O'Halloran, W. H.	3,480 00
Black, B. E.	2,640 00*	Hobart, M. T. (Mar. 7)	3,120 00	O'Hara, J. J.	4,620 00
Brenot, G. H.	3,600 00	Holland, H.	2,400 00	Page, J. E.	2,400 00
Busey, S. A. D.	2,640 00*	Irving, K. H.	4,140 00	Page, P. E. R.	2,400 00
Campbell, J. B.	2,700 00	Lachaine, J. R.	2,460 00*	Pothier, A. S.	4,140 00*
Choquette, B. R.	2,400 00	Landriault, R. (Apr. 20)	2,400 00	Renwick, H.	3,540 00*
Deaville, A. S.	3,660 00*	MacDonald, M. M. ...	3,120 00	Roy, J. A. C. (Nov. 23)	2,700 00
Demers, J. E. G.	2,880 00	(Oct. 1)		Ryan, J. H.	3,000 00
Dewar, H. C.	2,520 00	MacDonald, N. H.	4,620 00	Sheldon, C. C.	3,120 00
Dunn, F. B.	2,940 00	McDonald, T. D.	2,700 00	Tobin, C. W.	2,460 00*
Ford, A.	2,400 00	McGreevy, L.	2,700 00	Vermette, A.	2,400 00
Fortune, H. J.	2,820 00	McManus, T. P.	2,700 00	Wawanolett, O.	2,460 00*

A Payments were made to the Department of Public Printing and Stationery.

B International Business Machines Co. Ltd., Ottawa, was paid \$14,833.69 and Remington Rand, Ltd., Toronto, \$103,403.33 for rental of machines.

John Neville Paper Co., Ottawa, received \$8,483.64.

C Payments were made to the Department of Public Printing and Stationery.

D Suppliers receiving \$5,000 or more: Canadian Bank Note Co., Ltd., Ottawa, \$278,191.53; Department of Public Printing and Stationery, \$35,932.03.

E Suppliers receiving \$5,000 or more: British American Bank Note Co., Ltd., Ottawa, \$27,051.30; Canadian Bank Note Co., Ltd., Ottawa, \$6,004.80.

PENSIONS AND OTHER BENEFITS

Vote 237 To provide for the payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council

	\$ 5,000 00
Expenditures	nil

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 25,723 20
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WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
Q-18 Canadian Postal Corps.....	275,705 00	181,593 62	1 60	1,471,307 62
Q-18 Purchase of Tobacco Labels for Services Purchase Cigarette Scheme—Revolving Fund.....	1 00		224,714 00	275,286 00
Q-18 Reimbursement of Tobacco Companies for Loss or Damage to Consignment Stocks of Cigarettes.....	4,872 00	3,176 43		4,012 68
Total Current.....	280,578 00	184,770 05	224,715 60	1,750,606 30
*Non-current Allotments.....				211,644 83
Total.....	\$ 280,578 00	\$ 184,770 05	\$ 224,715 60	\$ 1,962,251 13

*The details of these Allotments will be found in Public Accounts of previous years.

Allotment: Canadian Postal Corps	275,705 00
Expenditures	\$ 181,593 62

A distribution of expenditures follows:

Salaries	6,270 09
Cost of Living Bonus.....	1,037 83
Unemployment Insurance, Departmental Contributions.....	78 63
A Printing and Stationery.....	92,969 47
B Equipment and Maintenance.....	30,755 33
Telegrams and Telephones.....	168 46
C Mail Bags for Overseas Mail.....	50,313 81
	\$ 181,593 62

This allotment was provided to pay the salaries of civilian stenographers and typists and for other expenses of the Base Post Office and the Field Post Offices in Canada under the Canadian Postal Corps. The staffs in these offices, with the exception of those referred to below, consist of enlisted personnel.

As of March 31, 1946, there were 4 civilian employees being paid from this account.

- A Payments were made to the Department of Public Printing and Stationery.
- B Suppliers receiving \$5,000 or more: Office Specialty Manufacturing Co., Ltd., Newmarket, \$15,691.76; John Watson Manufacturing Co., Ltd., Ayr, \$5,389.20.
- C Suppliers receiving \$5,000 or more: Dominion Government, Department of Justice, St. Vincent de Paul Penitentiary, \$29,867.57; Dominion Textile Co., Ltd., Montreal, \$7,104.43; Economic Bag Co., Ltd., Montreal, \$7,555.65.

Allotment: Purchase of Tobacco Labels for Services Purchase Cigarette Scheme—Revolving Fund	\$ 1 00
Expenditures	nil

This allotment is for a nominal sum to authorize the continuance during the current fiscal year of the Revolving Fund in connection with the operation of a system developed jointly by the Postmaster General, the Minister of National Defence—Army Services and the Minister of National Defence—Air Services, for the supplying to members of the Canadian Armed Forces in Italy, and subsequently to those located in the United Kingdom, on the Continent of Europe and at other points, of seven popular brands of Canadian cigarettes.

From the commencement of the Cigarette Scheme to the close of the fiscal year 1945-46, labels to the value of \$5,894,204 were purchased, while remittances from members of the Armed Forces amounted to \$5,618,918. Of this amount, \$5,394,204 was used for the purchase of replacement labels and \$224,714 was credited during the current year to Special Receipts—Refunds of Previous Years' War Expenditures (see page Q-5).

As at March 31, 1946, the standing of the account was as follows:

Values of unsold labels on hand—	
Benson and Hedges (Canada) Ltd.	1,144 00
Imperial Tobacco Sales Co. of Canada Ltd.	141,000 00
W. C. Macdonald, Inc.	77,305 00
Tuckett, Ltd.	55,837 00
	275,286 00
Amount credited to Special Receipts as above	224,714 00
	\$ 500,000 00

Allotment: Reimbursement of Tobacco Companies for Loss or Damage to Consignment Stocks of Cigarettes	4,872 00
Expenditures	\$ 3,176 43

This allotment was provided to pay tobacco companies in respect of loss or damage to consignment stocks of cigarettes during transit from Canada to Overseas Tobacco Depots, and whilst in the custody of the Canadian Postal Corps prior to the individual parcels being forwarded to the addressees. The governing authority provides that such payments, inclusive of the costs of any necessary cartons or containers and handling charges, are not to exceed \$2 per thousand cigarettes.

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	1,073 97	1,571 39
Previous Years—Collectable	120 60	137 52
—Uncollectable	27,684 56	27,684 56
	\$ 28,879 13	\$ 29,393 47

Previous Years—Uncollectable includes: (a) defalcations by postmasters prior to 1888, \$22,801.23; and (b) balances due by deceased or retired postmasters, 1888-1897, \$4,360.38.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
(e) To United Kingdom and Other Governments— United Kingdom Postal and Telegraph Censorship Department Account		\$ 13,307 01	\$ 13,307 01	

This account was used to record payments by the Post Office Department of salaries and other expenses of United Kingdom civil servants sent to Canada to perform censorship duties on behalf of the United Kingdom authorities. Such payments were recovered from the United Kingdom. This account was closed out in January, 1946.

[9] Floating Debt

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(d) Outstanding Cheques and Warrants— A Outstanding Imprest Account Cheques, Post Office.....	118 66	22 10	33	140 43
(e) B Post Office Account.....	4,565,614 17	464,976,196 26	463,989,159 83	5,552,650 60
	\$ 4,565,732 83	\$464,976,218 36	\$463,989,160 16	\$ 5,552,791 03

A At the close of the fiscal year, each imprest account is examined by the official in charge, and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is recouped in the usual way and this account adjusted concurrently.

B The Post Office Account is a composite balance representing the difference between the values of certain of the recorded assets and liabilities of the Post Office Department. See Appendix 1 to this Section for statement of the account as at March 31, 1946.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(a) A Post Office Savings Bank.....	33,468,686 68	19,343,124 65	17,274,596 55	35,537,214 78
(c) Miscellaneous— B Contractors' Securities—Cash, Post Office	16,787 50	52,901 02	27,503 54	42,184 98
	\$ 33,485,474 18	\$ 19,396,025 67	\$ 17,302,100 09	\$ 35,579,399 76

A Receipts consist of: deposits, \$18,686,668.42; and interest credited to the accounts, \$656,456.23 (the latter item is an estimated amount, charged to interest on Public Debt, pending the computation in the Post Office Savings Bank of the exact amount involved). Disbursements represent withdrawals.

B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1945-46, bonds so held in respect of the Post Office Department amounted to \$7,000.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Pay-list Deductions—Post Office.....	\$ 3,646 58	\$ 196,192 19	\$ 196,863 15	\$ 2,975 62

Deductions for Victory Loan Bonds and War Savings Certificates from the earnings of mail contractors and from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Unclaimed Cheques Suspense, Post Office.....	\$ 417 83	\$ 32 77	\$ 258 32	\$ 192 28

All cheques, except those drawn on Open Accounts, which remain undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.

1945-46

PUBLIC ACCOUNTS

PART II

Q

POST OFFICE DEPARTMENT

APPENDICES

1. Statement of "Post Office Account" as at March 31, 1946
2. Balance Sheet as at March 31, 1946

Appendix I

POST OFFICE DEPARTMENT

Statement of "Post Office Account" as at March 31, 1946

Money Orders and Postal Notes outstanding.....		9,073,121 24	
Accounts Payable:			
Foreign postal administrations.....	21,617 18		
National War Finance Committee—re war savings stamps.....	6,671 75		
National Revenue Department—re franking notes.....	335 70		
		<hr/>	28,624 63
Deposits, Trust Funds, etc.:			
Security deposits for electros loaned	6,354 00		
Postmasters—deductions from salaries for purchase of war savings certificates	3,164 75		
Trust Funds—moneys held for account of the Postal Censorship.....	2,166 27		
		<hr/>	11,685 02
			<hr/>
			9,113,430 89
Deduct:—			
Cash in the hands of postmasters.....		1,192,757 51	
Accounts Receivable:			
United Kingdom and foreign postal administrations.....	1,905,287 12		
Department of Labour—Government annuity account.....	320,829 79		
Various departments—for perforated stamps.....	35,668 14		
Post Office Savings Bank—for amount overcredited.....	112 42		
		<hr/>	2,261,897 47
Losses and Irregularities under Investigation and Other			
Miscellaneous Items:			
Losses by fire, burglary, etc.....	99,972 79		
Indemnities paid in respect of lost or damaged registered mail.....	5,149 94		
Moneys disbursed for special purposes not yet recovered.....	2,449 17		
		<hr/>	107,571 90
Less—Collections re forged and duplicate money orders.....	1,446 59		
		<hr/>	106,125 31
			<hr/>
			3,560,780 29
Post Office Account as per Dominion Balance Sheet.....			<hr/> <hr/>
			\$5,552,650 60

Appendix 2

POST OFFICE DEPARTMENT

Balance Sheet as at March 31, 1946

ASSETS		LIABILITIES	
Cash—		Post Office Savings Bank Deposits.....	35,442,180 60
In the hands of Postmasters.....	1,192,757 51	Money Orders and Postal Notes outstanding.....	9,073,121 24
On deposit in the Consolidated Revenue Fund—		Accounts Payable—	
Post Office Savings Bank—		Foreign postal administrations.....	21,617 18
Deposits of the public.....	35,442,180 60	National War Finance Committee— <i>re</i> war savings stamps.....	6,671 75
Security deposits.....	85,414 49	National Revenue Department— <i>re</i> franking notes.....	335 70
Post Office Guarantee Fund.....	9,619 69		28,624 63
Post Office Account.....	35,537,214 78	Deposits, Trust Funds, etc.—	
Security deposits.....	5,552,650 60	Post Office Guarantee Fund.....	404,910 41
	42,184,98	Security deposits.....	236,903 47
	42,324,807 87	Postmasters—deductions from salaries for purchase of war savings certificates.....	3,164 75
Securities—		Trust funds—moneys held for account of the Postal Censorship.....	2,166 27
Post Office Guarantee Fund—		Equipment and Supplies (per contra).....	647,144 90
Dominion of Canada Bonds (Par value \$414,000)—at cost.....	395,290 72	Dominion Treasury—	
Security deposits—Dominion of Canada Bonds—Par value.....	102,950 00	Gross Postal Revenue.....	83,763,006 66
	498,240 72	<i>Less</i> —Expenses paid from Postal Revenue.....	15,149,893 30
Accounts Receivable—			68,613,113 36
United Kingdom and foreign postal administrations.....	1,905,287 12	Miscellaneous Revenue—	
Department of Labour—		Proceeds from sales.....	5,374 54
Government Annuity Account.....	320,829 79	Services and service fees.....	1,000 00
Various Departments—for perforated O.H.M.S. Stamps.....	35,668 14	Refunds of expenditure.....	12,667 14
Post Office Savings Bank for amount over credited.....	112 42	Miscellaneous.....	3,404 03
	2,261,897 47	Total transferred to Dominion Treasury.....	22,445 71
Equipment and Supplies on hand (per Contra).....	2,589,422 20	Expenditure paid from parliamentary appropriation.....	57,729,645 67
Losses and Irregularities under Investigations and Other Miscellaneous Items—		Surplus of Revenue over Expenditure.....	10,905,913 40
Losses by fire, burglary, etc.....	99,972 79		68,635,559 07
Indemnities paid in respect of lost or damaged registered mail.....	5,149 94		
Moneys disbursed for special purposes not yet recovered, etc.....	2,449 17		
	107,571 90		
<i>Deduct</i> —			
Collections <i>re</i> forged and duplicate money orders.....	1,446 59		
	106,125 31		
	<u>\$47,780,493 57</u>		
			<u>\$47,780,493 57</u>

NOTE.—Lands, buildings and furnishings are provided through the Department of Public Works; consequently, such items are not included among the assets. Insofar as the financial outcome of the year's operations is concerned, this may be regarded as approximate only, because (a) services rendered without charge by or to the Post Office are not taken into consideration and (b) Special War Revenue taxes are included in postal revenue; the sum paid by use of postage stamps cannot be accurately established, but the tax so far as money orders and postal notes are concerned amounted to \$889,394.02.

Certified correct.

H. E. ATWATER,
Acting Deputy Postmaster General.



1945-46

PUBLIC ACCOUNTS

PART II

R

PRIME MINISTER'S OFFICE

Details of

REVENUES AND EXPENDITURES

PRIME MINISTER'S OFFICE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary	61,022 47
War and Demobilization	17,837 12
	<u>\$ 78,859 59</u>

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
R-2	Stat.	Salary of the Prime Minister— Salaries Act, c. 24, 1944.....	14,999 92	14,999 92	14,999 92
R-2	Stat.	Motor Car Allowance to Prime Minister—Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
R-2	238	Salaries of Staff and Cost of Living Bonus and Other Paylist Items.....	50,880 00	44,022 55	47,216 90
		Total Ordinary.....	67,879 92	61,022 47	64,216 82
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page R-3).....	21,000 00	17,837 12	19,657 59
		Grand Total.....	<u>\$ 88,879 92</u>	<u>\$ 78,859 59</u>	<u>\$ 83,874 41</u>

Salary of the Prime Minister, Rt. Hon. W. L. Mackenzie King—Salaries Act, c. 24, 1944. \$ 14,999 92
 Motor Car Allowance to Prime Minister—Appropriation Act, No. 5, c. 61, 1931..... \$ 2,000 00

Vote 238 Salaries of Staff and Cost of Living Bonus and Other Pay-list Items

	Estimates	Allotments	Expenditures
Salaries, Cost of Living Bonus and Other Pay-list Items.....	\$ 50,880 00	\$ 50,880 00	\$ 44,022 55

As of March 31, 1946, there were 18 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement: E. Handy, \$3,600, secretarial allowance, \$600; A. E. Horne, \$2,700*; J. W. Pickersgill, \$7,000; R. A. G. Robertson, \$4,500; A. Walker, \$2,400.

Travelling expenses of \$300 or over were paid from other accounts as listed below: Rt. Hon. W. L. Mackenzie King, \$3,376.16; E. Handy, \$1,691.62; J. S. Nicol, \$1,070.89. These expenses were charged to Department of External Affairs accounts as follows: Vote 39, Departmental Administration, \$5,055.23; War and Demobilization allotments: Departmental Administration, \$171.31; To provide for expenses of Canadian Delegation to the United Nations' Conference on International Organization, San Francisco, California, U.S.A., \$912.13.

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

CURRENT	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
Office of the Prime Minister—Additional assistance due to the war	\$ 21,000 00	\$ 17,837 12		• \$ 85,486 38

Allotment: Office of the Prime Minister—Additional Assistance due to the War.....	21,000 00
Expenditures.....	\$ 17,837 12

As of March 31, 1946, there were 10 salaried employees being paid from this account. P. Acland was receiving a salary at an annual rate of \$6,500 on that date.

REPORT OF THE COMMISSIONER OF THE GENERAL LAND OFFICE
IN RESPONSE TO A RESOLUTION OF THE HOUSE OF COMMONS

PASSED BY THE HOUSE OF COMMONS ON THE 11TH DECEMBER 1881

IN ANSWER TO A RESOLUTION PASSED BY THE HOUSE OF COMMONS ON THE 11TH DECEMBER 1881

PRINTED BY RICHARD CLAY AND COMPANY, LTD., BUNGAY, SUFFOLK.

1882

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PRINTED BY RICHARD CLAY AND COMPANY, LTD., BUNGAY, SUFFOLK.

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1945-46
PUBLIC ACCOUNTS

PART II

S

PRIVY COUNCIL OFFICE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

PRIVY COUNCIL OFFICE

Pursuant to the Public Service Re-Arrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 5943, September 7, 1945, the supervision and control of the Federal District Commission, formerly under the Department of Finance, was transferred to this Department, effective September 1, 1945.

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	418,621 12	Ordinary	7 38
War and Demobilization	1,271,726 39	Special Receipts	1,676 23
	<u>\$1,690,347 51</u>		<u>\$ 1,683 61</u>

Receipts and Disbursements—Open Accounts

[12] Deferred Credits(Dr.)\$ 34 00

NOTE.—Where there have been both receipts and disbursements affecting the above account the net amount only is shown. For details see page S-9.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
Refunds of Expenditure	7 38	
Special Receipts—		
Refunds of Previous Years' War Expenditures	1,511 23	108 58
Miscellaneous War Revenues	165 00	
	<u>\$ 1,683 61</u>	<u>\$ 108 58</u>

Certified correct.

A. D. P. HEENEY,
Clerk of the Privy Council.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
S-3	239	General Administration	89,777 00	85,121 14	81,029 59
GENERAL					
S-3	66	Federal District Commission— Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the parkway system under the control of the Federal District Commission	133,500 00	133,500 00	133,500 00
S-3	Stat.	Maintenance of parks, parkways and plant, Ottawa and vicinity, under control of the Federal District Commission, c. 55, 1927 and c. 26, 1928	199,999 98	199,999 98	199,999 98
		Total Ordinary	423,276 98	418,621 12	414,529 57
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page S-4)	1,493,324 10	1,271,726 39	1,757,952 70
		Grand Total	\$ 1,916,601 08	\$ 1,690,347 51	\$ 2,172,482 27

Vote 239 General Administration

	Estimates	Allotments	Expenditures
Salaries	79,035 00	79,035 00	75,840 65
Cost of Living Bonus and Other Pay-list Items	5,742 00	5,742 00	4,752 53
Printing and Stationery	3,000 00	3,000 00	2,542 12
Sundries	2,000 00	2,000 00	1,985 84
	\$ 89,777 00	\$ 89,777 00	\$ 85,121 14

As of March 31, 1946, there were 33 salaried employees being paid from this account. A list of those who were receiving salaries at an annual rate of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. A. D. P. Heeney, Clerk of the Privy Council, \$9,000; J. R. Baldwin, \$5,400; W. E. D. Halliday, \$3,300*; A. M. Hill, \$4,620; H. W. Lothrop, \$5,220; G. J. Matte, \$5,000; M. McClung, \$3,600; P. M. Pelletier, \$2,400; M. G. Roe, \$2,760; E. T. Souliere, \$2,400; W. J. Wall, \$3,000.

GENERAL

Vote 66 Federal District Commission—Maintenance and improvement of grounds adjoining Government buildings, Ottawa, and improvements to the parkway system under the control of the Federal District Commission	133,500 00
Expenditures	\$ 133,500 00

Expenditures are payments to the Federal District Commission. The accounts of the Commission in respect of this service are audited by the Auditor General of Canada pursuant to the provisions of Section 18, of the Federal District Commission Act, c. 55, 1927, and his report in this connection will be found in the Appendix to this section, see page S-12.

Federal District Commission—Maintenance of parks, parkways and plant, Ottawa and vicinity under control of the Federal District Commission, c. 55, 1927 and c. 26, 1928 . . \$ 199,999 98

This is a statutory grant paid to the Federal District Commission under the provisions of the Federal District Commission Act, c. 55, 1927, and amendment, c. 26, 1928. The accounts of the Commission in respect of this service are audited by the Auditor General of Canada pursuant to the provisions of Section 18 of the said Act and his report in this connection will be found in the Appendix to this section, see page S-12.

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page		Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT					
S-4	Statutory Orders and Regulations Division.....	32,649 00	25,916 20		131,249 46
S-4	Office of the Special Commissioner for Defence Projects in the Northwest.....	18,083 00	16,497 08		42,309 81
S-5	To provide for expenses of Food Information Committee.....	500 00			
		51,232 00	42,413 28		173,559 27
	Canadian Information Service—				
S-5	General Administration.....	796,000 00	705,357 57	1,511 23	5,112,478 72 (a)
S-7	*Rehabilitation Information Committee.....	628,092 10	506,314 35		536,918 28
S-8	Economic Stabilization Informa- tion Committee.....	18,000 00	17,641 19		645,449 09
		1,442,092 10	1,229,313 11	1,511 23	6,294,846 09
	Total Current.....	1,493,324 10	1,271,726 39	1,511 23	6,468,405 36
	†Non-Current Allotment.....				170,026 00
					6,638,431 36
	Less: Miscellaneous War Revenues.....				165 00
		\$ 1,493,324 10	\$ 1,271,726 39	\$ 1,511 23	\$ 6,638,266 36

*Complete title will be found in following details.

†The details of this Allotment will be found in Public Accounts of previous years.

(a) Includes expenditures from War Allotments as follows: Public Information, \$1,202,664.34; Office of the Director of Public Information, \$22,278.41 (previously shown under Department of National War Services and Department of the Secretary of State respectively.)

Allotment: Statutory Orders and Regulations Division.....	32,649 00
Expenditures.....	\$ 25,916 20

This Division was established by P.C. 7992 of September 4, 1942, to act as a central agency for recording the numerous orders and regulations of a legislative character made by the Governor in Council and various wartime authorities and agencies. From time to time a selection of these is published under the title "Canadian War Orders and Regulations".

As of March 31, 1946, there were 4 salaried employees being paid from this account. H. E. Gauthier was receiving a salary at an annual rate of \$2,520, inclusive of war duties supplement, on that date.

Expenditures comprise: salaries, \$6,948.28; printing and stationery, \$18,967.92 (paid to the Department of Public Printing and Stationery).

Allotment: Office of the Special Commissioner for Defence Projects in the Northwest.....	18,083 00
Expenditures.....	\$ 16,497 08

By P.C. 5465 of August 7, 1945, L. H. Phinney was appointed Acting Special Commissioner for Defence Projects in Northwest Canada. His duties are to supervise and co-ordinate the wartime activities of the various departments of the Government in that area and to provide for continuous and effective Canadian participation and co-operation with the United States in defence projects.

A distribution of expenditures follows: salaries and cost of living bonus, \$12,270.15; office expenses, \$2,439.38; printing and stationery, \$83.97; travel, \$1,390.67 including \$1,059.30 to L. H. Phinney; sundries, \$312.91.

As of March 31, 1946, there were 5 salaried employees being paid from this allotment. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: T. Hogg, \$2,700; L. H. Phinney, \$6,300.

Allotment: To provide for expenses of Food Information Committee.....	\$ 500 00
Expenditures.....	nil

Allotment: Canadian Information Service—General Administration.....	796,000 00
Expenditures.....	\$ 705,357 57

A distribution of expenditures follows:

Salaries	257,179 45
Cost of Living Bonus and Other Pay-list Items	17,626 56
Travel	29,575 87
Radio	99 20
A Photographs and Mats	45,897 32
B Pamphlets	147,731 66
C Printing and Stationery	27,671 49
D Public Speaking	5,346 75
E Visitors	8,395 17
F Displays	31,576 50
G United Nations Information Organization	12,761 91
H Miscellaneous	121,495 69
	\$ 705,357 57

P.C. 6300, September 28, 1945, established the Canadian Information Service to provide means and facilities for distributing information abroad concerning Canada and for co-ordinating and assisting the public information services of the Government. It revoked the Order in Council which established the Wartime Information Board (P.C. 8099, September 19, 1942) but provided for the transfer of Wartime Information Board staff to the Canadian Information Service. The Order also provided for the supervision of the Canadian Information Service by a Committee consisting of the following: one member, who is Chairman, appointed by the President of the Privy Council; one member appointed by the Secretary of State for External Affairs; one member appointed by the Minister of Trade and Commerce; the General Manager of the Canadian Broadcasting Corporation; and the Government Film Commissioner. The Order further provided for the orderly winding up of the affairs of the Wartime Information Board.

To facilitate the distribution of information about Canada abroad, offices were maintained and expenditures incurred as follows: New York, \$89,872.07; Washington, \$39,475.55; London, \$20,586.94; Canberra, \$8,512.44; Paris, \$43,471.93.

An extensive program to supply news and information to Canada's armed forces in Canada and overseas was undertaken, the cost of which for the year totalled \$108,359.57. Of this amount, \$16,907.53 was charged to this account and \$91,452.04 was provided by the Department of National Defence—Army Services.

The following details include expenditures of \$34,600 charged to Demobilization and Rehabilitation Information Committee to cover cost of office facilities and services of staff partially engaged on work relating to that activity.

As of March 31, 1946, there were 103 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

Living allowances of these employees and travelling expenses where the amount was \$300 or over are also shown.

	Salary rate	Living allowance	Travelling expenses
Andrew, G. C., Director	\$ 6,500 00*		\$ 925 42†
Anderson, A. C.	5,700 00		869 54
Anderson, N. J. (Oct. 15)	4,200 00		348 13
Beattie, L.	2,520 00		
Benoit, G. R. G.	3,420 00		2,241 50
Blanchette, A. E.	2,400 00		671 16
Boyd, R. D. (Nov. 16)	3,600 00*		
Bradley, H. M. (Aug. 16)	\$195 per month (U.S. funds)		
Carlisle, F.	2,500 00	\$ 341 25 (\$3.75 per diem)	391 48
Clark, H. F.	3,600 00*		

	Salary rate	Living allowance	Travelling expenses
Crockett, Wm. M.	2,520 00	2,022 00 (\$5 per diem U.S. funds)	
Edison, M. E. (Sept. 19)	2,520 00		448 17
Estall, H. M. (Sept. 17)	4,000 00		
Feilden, M.	2,520 00		
Ferguson, M.	£ 720		689 62
Freifeld, S.	\$ 6,000 00 (U.S. funds)		
Fremont, D.	3,300 00		
Geldert, G. M. (Feb. 10)	2,700 00		452 39
Hambleton, G.	3,000 00		
Herbin, J. R.	4,000 00		
Ketchum, J. D. (July 28)	6,000 00		
Le Pan, E. J.	2,520 00		
Malone, P.	4,000 00	2,190 00 (\$6 per diem)	785 88
Marsh, H. E.	3,120 00		898 54
Masson, L. (Mar. 7)	4,500 00		560 88
McCracken, G. W. (Nov. 22)	5,400 00		331 80
Morriss, F. A. (Mar. 26)	3,000 00		
Newton, T. F. M.	4,200 00	3,235 16 (\$8 per diem U.S. funds)	2,632 19
Polley, M. L.	2,520 00		333 30
Pouliot, N. (Oct. 23)	2,520 00		
Ranger, P.	3,300 00		
Reading, P.	5,000 00		627 75
Robertson, A. E.	2,400 00		
Smart, J. B. (Nov. 1)	2,400 00		1,742 96
Smith, E. G.	4,500 00		
Sutherland, H. R. (Sept. 1)	5,000 00 (U.S. funds)	1,188 81 (\$7 per diem U.S. funds)	
Sylvestre, J. G. (Oct. 25)	2,640 00		
Tevlin, E. M.	2,520 00		
Thomas, B. (May 16)	\$75 per week (U.S. funds)		
West, B.	4,200 00	2,830 74 (\$8 per diem)	542 60

* Part of salary paid from Demobilization and Rehabilitation Information Committee Allotment.

† This item includes the sum of \$27.97 charged to Demobilization and Rehabilitation Information Committee.

The following employees whose salaries were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: H. Armstrong, \$375.68; J. Burness, \$851.56; M. Charlebois, \$1,474.26.

Travelling expenses of \$300 or over were paid to personnel of the Armed Forces as follows: Army Services—E. R. Bellemare, \$4,462.97; D. G. Lunan, \$990.40 (including expenses paid from Department of National Defence—Army Services, War and Demobilization Allotment); C. Moodie, \$1,101.84.

Persons serving without salary were paid as listed below. Dates of separation are shown in parentheses.

	Living allowance	Living and travelling expenses	Travelling expenses
Campbell, J. H. (Aug. 1)	\$ 2,708 40 (\$20 per diem U.S. funds)		\$ 66 19
Dunton, A. D.		\$ 941 12	
MacKenzie, N. A. M.			803 88
Sedgwick, H. (July 15)	2,331 00 (\$20 per diem U.S. funds)		21 14

The Department of Reconstruction and Supply was reimbursed for the services of E. Newton at the rate of \$110 per month for the period April 1 to November 30, 1945, and also for an amount of \$13,217.45 covering the

services, for the period November 1944 to December 1945, of certain employees of the United Kingdom Delegation in Washington, D.C., on loan to that Department.

The Canadian Corps of Commissionaires was reimbursed for the services of Commissionaire William C. Hillock at a weekly rate of \$29.60 for the period May 4, 1945 to March 30, 1946.

A *Photographs and Mats.* Still photographs relating to Canada's wartime activities were distributed in print and mat form to newspapers and periodicals in Canada, the United States and Overseas. Silk screens of Canadian paintings were distributed abroad. Suppliers receiving \$5,000 or more: Dominion Government, National Film Board, \$23,957.51, National Gallery of Canada, \$8,649.90, Department of Public Printing and Stationery, \$11,561.84.

B *Pamphlets.* This expenditure covers the cost of producing and distributing booklets, leaflets and folders designed to afford information and describe various aspects of Canada's war activities to the public, encourage popular attachment to the democratic way of life and stimulate public morale. Cost of pamphlets furnished to the Department of National Defence—Army Services for distribution to personnel of the armed forces and civilians was \$93,606.48. Of this, the cost of pamphlets distributed to civilians amounting to \$16,907.53 was charged to this account.

Payments to the Department of Public Printing and Stationery amounted to \$126,729.03.

C *Printing and Stationery.* Payments to the Department of Public Printing and Stationery amounted to \$27,606.99.

D *Public Speaking.* Lectures and tours were arranged for various public speakers, both British and Canadian who spoke to audiences in Canada, and for Canadian speakers who travelled abroad.

The following details include all payments to, or in respect of, speakers and tours, where the cost amounted to \$300 or over: (a) exchange of speakers by arrangement with the British Ministry of Information: speakers from the United Kingdom—E. Christmas, \$773.40, H. G. M. Clarke, \$329.25, J. Tyrwhitt, \$647.45; speaker sent to the United Kingdom—W. Eggleston, \$329.75; (b) tours arranged by the Canadian Teachers' Federation: L. A. DeWolfe, \$323.69, E. K. Ford, \$454.91, M. A. Kern, \$493.80.

E *Visitors.* Visiting officials and publicity men were entertained and taken on tours of war plants, military training centres, etc., in an effort to acquaint them with the scope of Canada's war effort. Foreign journalists were taken on tours of Canada to gain a first-hand knowledge of the Canadian way of life. On their return home this knowledge is to be used in the preparation of articles, lectures and broadcasts about Canada, thereby providing an effective means of distributing Canadian information abroad. Expenditures of \$300 and over follow: tour by Belgian journalists, \$1,662.75; tour by Danish journalists, \$800.78; tour by Dutch journalists, \$707.24; completion of tour by four members of the French Maquis, \$1,549.30; tour by M. H. James, \$519.79; tour by A. Siegfried, \$2,504.35.

F *Displays.* Exhibitions of graphic art depicting various phases of Canada's war effort were shown in Canada and abroad. Window display pictures were made available to large department stores, libraries, and exhibitions. Suppliers receiving \$5,000 or more: Dominion Government, Department of External Affairs, \$14,826.01, National Film Board, \$10,567.95.

G *United Nations Information Organization.* Expenditures include grants (as authorized by P.C. 138/326, Feb. 1, 1946) to the United Nations Information Organization and incidental expenses. Payments were made to: United Nations Information Office, New York, \$7,936.13; United Nations Information Organization, London, \$4,567.98; Inter-allied Information Committee, Brazil, \$300.

H *Miscellaneous.* This includes the cost of: telegrams, \$8,051.61; telephones, \$8,597.99; postage, \$28,955.53; express, \$16,931.21; subscriptions, \$21,179.76; writers' fees, \$5,816.66. Suppliers receiving \$5,000 or more: Canadian National Railways, \$5,237.28; Canadian Opinion Company, Toronto, \$5,107.40; Dominion Government, Department of External Affairs, \$10,405.71, Post Office Department, \$28,631.01, Department of Reconstruction and Supply, \$5,531.75.

Writers' fees of \$300 or more were paid to: D. Buchanan, \$680; W. Eggleston, \$325; E. L'Heureux, \$400; R. Nadeau, \$1,050; R. Tessier, \$400; G. Tongas, \$300.

Allotment: Canadian Information Service—Interdepartmental committee to co-ordinate the information activities of government departments connected with demobilization, rehabilitation, readjustment to civil life and related matters among both members of the armed forces and the general public, and to institute information programs on such matters where necessary 628,092 10
Expenditures \$ 506,314 35

A distribution of expenditures follows:

	Salaries, Cost of Living Bonus and Other Pay-list Items	49,061 61
A	Travelling Expenses	2,295 40
B	Distribution	13,212 33
C	Films	87,464 54
D	Film Library	181,372 17
E	Pamphlets	71,769 18
F	Posters	16,887 26
G	Photographs and Displays	24,106 12
	Speakers	146 45
	Research	1,615 97
H	Radio	51,783 65
	Contingencies	6,599 67
		<u>\$ 506,314 35</u>

The Demobilization and Rehabilitation Committee was set up by P.C. 8096, October 17, 1944, as an interdepartmental committee to co-ordinate the dissemination of information connected with demobilization, rehabilitation, readjustment to civil life and related matters among members of the Armed Forces and the general public and to institute information programs on such matters where necessary.

The following details do not include an amount of \$34,600 credited to Canadian Information Service—General Administration, to cover cost of office facilities and services of staff partially engaged on work relating to the Demobilization and Rehabilitation Committee.

As of March 31, 1946, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: L. T. Morgan, \$4,020 (July 1); A. A. Shea, \$2,520 (Sept. 19); C. J. Slattery, \$2,700; O. P. Smily, \$2,520; B. C. Swerling, \$2,520 (Sept. 19); J. B. Thwaites, \$2,700.

A Travelling expenses of \$300 or over were paid to: L. T. Morgan, \$496.07; C. J. Slattery, \$493.76; P. O. Smily, \$442.45.

Travelling expenses of \$724.20 were paid to A. C. O'Grady, a member of the Armed Forces.

B This expenditure covers the cost of postage, express and other distribution charges. The Post Office Department was paid \$4,505.38.

CD Expenditures were for the production of films and the establishment of film libraries. Payments to the National Film Board amounted to \$268,819.19.

E This expenditure covers the cost of producing and distributing booklets, etc., designed to co-ordinate Rehabilitation information and present it in a convenient form. Payments to the Department of Public Printing and Stationery amounted to \$69,491.20.

F Payments were made to the National Film Board.

G Payments to the National Film Board amounted to \$22,786.52.

H This expenditure was incurred for paying part of the cost of various weekly radio programs designed to bring Rehabilitation information to the attention of demobilized veterans and the general public. Payments to the Canadian Broadcasting Corporation amounted to \$51,363.85.

Allotment: Canadian Information Service—Economic Stabilization Information Committee.	18,000 00
Expenditures.....	\$ 17,641 19

A distribution of expenditures follows:

A	Newspaper Advertising	3,640 24
B	Films	8,158 67
C	Pamphlets, Posters, etc.	5,305 83
	Contingencies	536 45
		<u>\$ 17,641 19</u>

The Economic Stabilization Information Committee was established by P.C. 9746, December 21, 1943, as an interdepartmental committee for the purpose of instituting a program of public information as to the need and benefits of economic stabilization measures and the responsibility of all groups and individuals in ensuring their success. The facilities of the Wartime Information Board were utilized to co-ordinate and distribute the information. The committee has now ceased to function.

A Payments were made to the Advertising Agencies of Canada.

B Payments were made to the National Film Board.

C The National Film Board received \$5,084.19.

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	46 39	149 13
Previous Years—Collectable	267 04	318 38
—Uncollectable	nil	nil
	<u>\$ 313 43</u>	<u>\$ 467 51</u>

OPEN ACCOUNTS

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
War Savings Certificates—Federal District Com- mission	\$ 131 25	\$ 1,466 86	\$ 1,500 86	\$ 97 25

Deductions from the salaries of employees of the Commission are credited to this account and cheques are drawn against it in favour of the Bank of Canada as the certificates become fully paid.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Unclaimed Cheques Suspense—Federal District Commission	\$ 68 60			\$ 68 60

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.

1945-46

PUBLIC ACCOUNTS

PART II

S

PRIVY COUNCIL OFFICE

APPENDIX

FEDERAL DISTRICT COMMISSION

INCORPORATED UNDER THE FEDERAL DISTRICT COMMISSION ACT, 1927
Balance Sheet as at March 31, 1946

ASSETS

Current:		
Cash on Hand and in Banks.....	45,635 61	
Investments: Dominion of Canada Bonds, at par (market value \$100,417)	100,000 00	
Accounts and Rental Receivable.....	1,675 39	
Deduct: Provision for doubtful accounts.....	100 00	
	1,575 39	
Accrued Interest.....	629 62	
Advance re Employee's Travel.....	2,205 01	
	120 00	
	147,960 62	
Deferred Charges:		
Inventories—		
Loose tools and small equip-ment.....	53,719 20	
Shop and office supplies.....	12,145 25	
Tree and shrubs in nursery....	10,372 06	
Unemployment insurance stamps.....	76,236 51	
	558 68	
Fixed Assets, at cost or estimated cost, (including the nominal cost of donated properties), per Schedule "A".....	5,744,137 15	

LIABILITIES AND PROPRIETARY INTEREST

LIABILITIES:		
Current—		
Accounts Payable and Accrued Charges.....	7,942 93	
Accepted Property Purchase Options.....	3,050 00	
Accountable Advances, received from govern-ment departments and others, for improve-ment and maintenance of grounds, etc., per Schedule "B".....	13,742 76	
Unpresented Payroll Cheques.....	315 02	
Receiver General of Canada:		
Unemployment insurance con-tributions.....	48 42	
Refunds of previous year's expenditures.....	50 00	
	98 42	
Deferred Revenue: Property rentals.....	25,149 13	
	796 25	
PROPRIETARY INTEREST:		
Excess of Revenue over Expend-iture—		
Balance at April 1, 1945.....	205,826 52	
Deduct: Excess of expenditure over revenue for the year, per Schedule "C".....	7,016 09	
	198,810 43	
Balance at March 31, 1946.....	5,744,137 15	
Capital, represented by Fixed Assets (contra) ..	5,942,947 58	
	\$ 5,968,892 96	

I have examined the accounts of the Federal District Commission for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Commission's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

Approved on behalf of the Commission.

F. E. BRONSON,
Chairman.

H. R. CREAM,
Secretary.

WATSON SELLAR,
Auditor General.

FEDERAL DISTRICT COMMISSION—Continued

Statement showing changes in Fixed Assets during the year ended March 31, 1946

	Balance at April 1, 1945	Purchases during the year	Sales during the year	Adjust- ments (Increases decreases)	Balance at March 31, 1946
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Land:					
Purchased and donated—					
Parks, driveways, etc.....	1,905,115 24	20,184 90		135 00	1,925,435 14
Gatineau Park.....	169,853 87				169,853 87
Held under lease or licence of occupation.....	1 00				1 00
Roads and driveways.....	2,074,970 11	20,184 90		135 00	2,095,290 01
Bridges and approaches.....	1,390,460 00				1,390,460 00
Barks and boulevards, construction and development.....	940,331 95				940,331 95
Permanent park benches and parkway light- ing system.....	841,323 73	1,607 07			842,930 80
Buildings.....	163,567 00				163,567 00
Machinery and equipment.....	232,954 95	4,290 74			237,245 69
Motor vehicles.....	44,360 46	3,531 59	2,215 58	2,237 75	43,438 72
Office furniture and fixtures.....	36,239 15	4,426 39	16,135 80		24,529 74
	6,073 24			270 00	6,343 24
Totals.....	5,730,280 59	34,040 69	18,351 38	1,832 75	5,744,137 15

NOTE: The depreciation reserves of \$1,181,535.66, which were created at March 31, 1945, were reversed during the year ended March 31, 1946.

SCHEDULE "C"

FEDERAL DISTRICT COMMISSION—Continued

Statement of Revenue and Expenditure year ended March 31, 1946

REVENUE:

Statutory Grant, re maintenance of parks, parkways and plant, Ottawa and vicinity.....		199,999 98	
Other Revenue—			
Rentals—			
Equipment.....	10,962 91		
Real Estate.....	1,873 00		
Boathouse.....	1,768 94		
			14,604 85
Royalties, trap rock.....		1,126 03	
Interest.....		2,012 37	
Supervision and overhead charges.....		2,771 25	
Charges for property damage.....		1,025 81	
Proceeds of sales of equipment.....		3,167 50	
Miscellaneous, including sales of materials and services.....		3,227 11	
			27,934 92
Total revenue.....			227,934 90

EXPENDITURE

Operating:

Maintenance of parkway system—			
Nursery operation and idle greenhouse expense.....	6,811 29		
Equipment repairs, gasoline, etc.....	14,839 95		
Miscellaneous expenses, taxes, legal fees, fuel, etc.....	3,769 85		
Mosquito control.....	3,200 00		
Other maintenance expenses.....	143,465 79		
		172,086 88	
Administration.....		17,422 28	
Retirement annuity, A. Stuart.....		3,000 00	
			192,509 16

Capital:

Land purchased—			
Pt. Lot 7, Junction Gore, Eastview.....	20,153 90		
Ottawa Normal School frontage on Elgin Street.....	31 00		
Parks and boulevards, construction and development—			
Rideau River Driveway Development.....	1,607 07		
Buildings: Extension of Carling Avenue Shops.....	4,290 74		
Machinery and equipment.....	3,531 59		
Motor vehicles.....	4,426 39		
			34,040 69

Total expenditure..... 226,549 85

Excess of Revenue over Expenditure before adjustment for inventories..... 1,385 05

Add: Increase in inventories of supplies and equipment..... 12,562 44

Excess of Revenue over Expenditure..... 13,947 49

Deduct: Contribution for the purpose of absorbing the excess of expenditure over revenue on Dominion Government Vote No. 66, re ground adjoining government buildings, Ottawa, etc., per Schedule "D"..... 20,963 58

Excess of Expenditure over Revenue for the year..... \$ 7,016 09

FEDERAL DISTRICT COMMISSION—Continued

Maintenance and improvement of grounds adjoining Government buildings, Ottawa, and improvements to the parkway system (Dominion Government Vote No. 66)

Statement of Revenue and Expenditure, year ended March 31, 1946

REVENUE

Amount made available by Dominion Government Vote No. 66, received in instalments from the Comptroller of the Treasury.....	133,500 00
---	------------

EXPENDITURE

Contingencies and supplies.....	10,696 28
Equipment and repairs.....	588 29
Ordinary improvements, maintenance and services.....	116,537 35
Gatineau Park maintenance.....	17,930 50
Administration.....	8,711 16
	<hr/>
	154,463 58

Excess of Expenditure over Revenue, absorbed from moneys made available by statutory and other revenues, per Schedule "C".....	\$ 20,963 58
--	--------------

SCHEDULE "E"

FEDERAL DISTRICT COMMISSION—*Concluded*

Statement of Expenditure, for the year ended March 31, 1946, compared with Original and Revised Estimates thereof, as approved by the Governor in Council (P.C. 49/5720 August 24, 1945 and P.C. 3250 August 1, 1946.)

	Original Estimates	Revised Estimates	Expenditure
MAINTENANCE OF PARKS, PARKWAYS AND PLANT, OTTAWA AND VICINITY, UNDER THE CONTROL OF THE COMMISSION, FINANCED FROM STATUTORY GRANTS OF THE DOMINION GOVERNMENT			
Operating Account—			
Maintenance of Parkway System:			
Nursery operation and idle greenhouse expense.....	6,000 00	6,811 29	6,811 29
Equipment, repairs, gasoline, etc.....	11,000 00	14,839 95	14,839 95
Miscellaneous expenses, taxes, legal fees, fuel, etc.....	10,000 00	3,769 85	3,769 85
Mosquito control.....	3,200 00	3,200 00	3,200 00
Other maintenance expenses.....	147,540 00	143,465 79	143,465 79
Administration.....	18,007 00	17,422 28	17,422 28
Retirement annuity, A. Stuart.....	3,000 00	3,000 00	3,000 00
	<u>198,747 00</u>	<u>192,509 16</u>	<u>192,509 16</u>
Capital Account—			
Land purchased:			
Pt. Lot 7, Junction Gore, Eastview.....	20,000 00	20,153 90	20,153 90
Ottawa Normal School frontage on Elgin Street.....		31 00	31 00
Parks and boulevards, construction and development:			
Rideau River Driveway Development.....		1,607 07	1,607 07
Buildings: Extension of Carling Avenue Shops.....		4,290 74	4,290 74
Machinery and equipment.....		3,531 59	3,531 59
Motor vehicles:			
International truck (1945).....	4,203 00	4,202 50	4,202 50
Dodge pick-up truck (1941).....		223 89	223 89
	<u>24,203 00</u>	<u>34,040 69</u>	<u>34,040 69</u>
Account Payable at April 1, 1945—			
Land purchased: Final instalment, pt. lots 27 & 28 Range 12 Twp. of Hull.....	1,050 00	1,050 00	1,050 00
Dominion Government Vote No. 66: Excess of actual expenditure over estimated expenditure.....			
		<u>20,963 58</u>	<u>20,963 58</u>
	<u>224,000 00</u>	<u>248,563 43</u>	<u>248,563 43</u>
 MAINTENANCE AND IMPROVEMENTS OF GROUNDS ADJOINING GOVERNMENT BUILDINGS, OTTAWA, AND IMPROVEMENTS TO THE PARKWAY SYSTEM, FINANCED FROM DOMINION GOVERNMENT VOTE No. 66.			
Contingencies and supplies.....	6,000 00	10,696 28	10,696 28
Equipment and repairs.....	1,000 00	588 29	588 29
Ordinary improvements, maintenance and services.....	100,497 00	116,537 35	116,537 35
Gatineau Park Maintenance.....	17,000 00	17,930 50	17,930 50
Administration.....	9,003 00	8,711 16	8,711 16
	<u>133,500 00</u>	<u>154,463 58</u>	<u>154,463 58</u>
Excess of actual expenditure over estimated expenditure, transferred to Statutory Grant, above.....			
		<u>-20,963 58</u>	<u>-20,963 58</u>
Totals.....	<u>133,500 00</u>	<u>133,500 00</u>	<u>133,500 00</u>
Grand Totals.....	<u>\$ 357,500 00</u>	<u>\$ 382,063 43</u>	<u>\$ 382,063 43</u>

1945-46

PUBLIC ACCOUNTS

PART II

T

PUBLIC ARCHIVES

Details of

REVENUES AND EXPENDITURES

PUBLIC ARCHIVES

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary\$ 126,876 69

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
Miscellaneous		\$ 12 83

APPROPRIATION AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
T-2	240 539	General Administration and Technical Services.....	135,877 00	126,876 69	123,557 62
		Total Ordinary.....	\$ 135,877 00	\$ 126,876 69	\$ 123,557 62

Vote 240 (and Vote 539, Supplementary Estimates) General Administration and Technical Services

	Estimates	Allotments	Expenditures
Salaries	113,285 00	113,285 00	106,737 05
Cost of Living Bonus and Other Pay-list Items.....	7,772 00	7,772 00	7,486 45
A Printing and Stationery.....	6,500 00	6,750 00	6,745 75
B Travelling Expenses.....	3,500 00	3,500 00	1,708 32
Purchase and Copying of Books, Papers, Manuscripts, Pictures, Maps, etc.	2,500 00	2,950 00	2,830 55
C Sundries	2,320 00	1,620 00	1,368 57
	\$ 135,877 00	\$ 135,877 00	\$ 126,876 69

Administration expenses of London, England Office, with a staff of 4, were paid from this account. The Paris Office, closed following the German occupation, was not re-opened.

As of March 31, 1946, there were 52 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400, or over on that date or at dates of separation (shown in

parentheses) follows: G. Lanctot, Dominion Archivist, \$8,000; G. W. Bailey, \$2,520; C. Baudouin, \$2,400; A. Beaulieu, \$2,520; J. C. O. Bertrand, \$2,520; L. Brault, \$3,180; P. Brunet, \$3,720; C. J. Dewar, \$2,520; N. Fee, \$4,800; D. G. Godfrey, \$3,000; J. F. Kenney, \$4,440; M. Kinnear, \$2,520 (Oct. 26); R. Larocque, \$3,120; S. Marion, \$3,960; J. E. Noble, \$2,400; J. S. Patrick, \$2,520; N. Story, \$2,760; F. W. Thompson, \$2,400; H. Wooding, \$2,400 (Feb. 27).

A Payments were made to the Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to: G. Lanctot, \$710.64; V. Beique, \$427.64; R. LaRocque, \$330.12.

C Payments from this allotment included interim compensation to employees for clothing, property or effects lost or abandoned because of enemy occupation of France, as follows: V. E. Beique, \$300; M. Dugas, \$97.60; S. Routier, \$130. These payments were authorized by P.C. 6/1450 of February 24, 1942.

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
Non-Current Allotment.....				\$ 3,460 00

The details of this Allotment will be found in Public Accounts of previous years.

1945-46
PUBLIC ACCOUNTS

PART II

U

DEPARTMENT OF PUBLIC PRINTING
AND STATIONERY

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PUBLIC PRINTING AND STATIONERY

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	\$ 238,136 97	Ordinary	\$ 260,412 81

Receipts and Disbursements—Open Accounts

[2] Departmental Working		[12] Deferred Credits	(Dr.)\$ 24 82
Capital Advances	(Cr.)\$1,177,151 65		

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page U-5.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
A Proceeds from Sales	259,206 45	180,111 72
B Refunds of Expenditure	1,206 36	30 67
Total Ordinary	\$ 260,412 81	\$ 180,142 39

Details

Ordinary Revenue—		
A Proceeds from Sales:		
Canada Gazette—Subscriptions, copies and advertising	41,925 13	36,318 33
Sale of Publications:		
Parliament and Departments	34,944 52	24,325 39
General Public	91,448 88	76,592 07
Waste paper contract	22,025 00	25,000 00
The sale of waste paper was made to Betcherman Iron and Metal Co., Ltd., Ottawa, under an annual contract approved by the Governor in Council.		
Sale of discarded equipment, etc.	247 13	340 06
Surplus on operation of Stationery Branch	68,615 79	
Surplus on operation of Printing Branch		17,535 82
B Refunds of Previous Years' Expenditures	1,206 36	30 67
Total Ordinary	\$ 260,412 81	\$ 180,142 39

Certified correct.

EDMOND CLOUTIER,
King's Printer.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
U-3	241	Departmental Administration.....	40,716 00	36,762 67	36,152 26
U-3	242	Printing, Binding and Distributing the Annual Statutes.....	14,500 00	14,010 31	8,471 12
U-3	243	Canada Gazette.....	48,969 00	48,965 79	42,151 39
U-4	244	Plant Equipment and Replacements.....	20,000 00	18,361 03	19,831 21
U-4	245	Distribution of Official Documents.....	51,202 00	49,756 44	48,446 18
U-4	246	Printing and Binding Official Publications for sale and distribution to Departments and the Public..	70,000 00	67,492 07	74,960 19
SUPERANNUATION AND RETIREMENT BENEFITS					
U-4	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	2,788 66	2,788 66	2,286 68
Total Ordinary.....			<u>\$ 248,175 66</u>	<u>\$ 238,136 97</u>	<u>\$ 232,299 03</u>

Vote 241 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	29,870 00	28,570 00	25,845 70
Cost of Living Bonus and Other Pay-list Items	1,096 00	1,096 00	734 88
Travelling Expenses	1,000 00	200 00	186 56
Printing and Stationery	7,250 00	8,050 00	7,415 73
Sundries	1,500 00	2,800 00	2,579 80
	<u>\$ 40,716 00</u>	<u>\$ 40,716 00</u>	<u>\$ 36,762 67</u>

As of March 31, 1946, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. E. Cloutier, King's Printer and Controller of Stationery, \$8,000; F. G. Bronskill, \$5,220; Y. Fortin, \$2,520; R. E. A. Vary, \$2,520.

Vote 242 (and Vote 671, Further Supplementary Estimates) Printing, Binding and Distributing the Annual Statutes.....		
		14,500 00
Expenditures.....		<u>\$ 14,010 31</u>

The expenditures were incurred for printing, binding and distributing copies of Acts of Parliament: 5th session, 19th Parliament, 1944, (Balance of charge), English 4,400, \$1,054.45, French 637, \$3,182.07; 6th session, 1945, English 4,400, \$1,912.72; French 650, \$412.29; 1st session, 20th Parliament, 1945, (Progress payment) English, 4,400, \$4,911.05; French 650, \$2,035.07 and binding only, 822 copies, \$502.66.

Vote 243 (and Vote 672, Further Supplementary Estimates) Canada Gazette			
	Estimates	Allotments	Expenditures
Salaries	5,310 00	5,310 00	5,310 00
Cost of Living Bonus and other Pay-list Items	79 00	79 00	78 12
A Printing and Binding	43,580 00	43,580 00	43,577 67
	<u>\$ 48,969 00</u>	<u>\$ 48,969 00</u>	<u>\$ 48,965 79</u>

As of March 31, 1946, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: J. L. A. Boyer, \$3,000; L. P. Michaud, \$2,400.

A The work of printing and binding the *Canada Gazette* was executed by the Printing Branch of the Department.

Vote 244 Plant Equipment and Replacements

	Estimates	Allotments	Expenditures
Equipment and Supplies	18,200 00	18,400 00	18,356 98
Freight, Duty, etc.	1,800 00	1,600 00	4 05
	<u>\$ 20,000 00</u>	<u>\$ 20,000 00</u>	<u>\$ 18,361 03</u>

This amount was provided to cover the cost of maintenance and replacements of the printing plant and equipment in the Printing Bureau. An amount of \$9,068.68 was paid to the Mount Royal Metal Co., Ltd., Montreal.

Vote 245 Distribution of Official Documents

	Estimates	Allotments	Expenditures
Salaries	34,425 00	32,925 00	32,642 05
Cost of Living Bonus and other Pay-list Items	5,407 00	5,207 00	4,929 57
Delivery and Mechanical Supplies and Char Service	1,500 00	2,300 00	2,218 66
Printing and Stationery	3,600 00	4,200 00	4,179 26
Mechanical and Shipping Services	5,070 00	4,470 00	3,959 79
Sundries	1,200 00	2,100 00	1,827 11
	<u>\$ 51,202 00</u>	<u>\$ 51,202 00</u>	<u>\$ 49,756 44</u>

This vote was provided to cover the costs of distribution of the official publications of Parliament and the Government Departments as authorized by the Public Printing and Stationery Act, c. 162, R.S.

As of March 31, 1946, there were 25 salaried employees being paid from this account. E. J. Larochele was receiving a salary at an annual rate of \$2,640 inclusive of war duties supplement on that date.

Vote 246 (and Vote 673, Further Supplementary Estimates) Printing and Binding Official Publications for sale and distribution to Departments and the Public

	Estimates	Allotments	Expenditures
Printing, etc., for free distribution	7,700 00	7,700 00	6,345 42
Printing, etc., for sale	62,300 00	62,300 00	61,146 65
	<u>\$ 70,000 00</u>	<u>\$ 70,000 00</u>	<u>\$ 67,492 07</u>

The printing and binding of the various publications was done by the Printing Branch of the Department, under the authority of the Public Printing and Stationery Act, c. 162, R.S. The publications are stocked in the Printing Bureau for distribution and sale.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 2,788 66

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current	1,275 94	1,346 36
Previous Years—Collectable	431 38	551 09
—Uncollectable	8,562 64	8,562 64
	<u>\$ 10,269 96*</u>	<u>\$ 10,460 09*</u>

* Exclusive of accounts referred to in the Open Accounts.

OPEN ACCOUNTS

[2] Departmental Working Capital Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
King's Printer's Advance—Printing ...	1,786,136 85	7,621,835 06	6,705 355 49	869,657 28*
King's Printer's Advance—Stationery ...	437,387 97	5,516,243 94	5,255,571 86	176,715 89
	<u>\$ 2,223,524 82</u>	<u>\$ 13,138,079 00</u>	<u>\$ 11,960,927 35</u>	<u>\$ 1,046,373 17</u>

* This advance is temporarily impaired by an amount of \$13,185.98 which is the excess of expenditures over revenues on the year's operations of the Printing Branch and which has been carried forward to 1946-47 (see statement of operations of Printing Branch below).

The Public Printing and Stationery Act, c. 162, R.S., as amended, authorizes advances from Consolidated Revenue Fund to the King's Printer, not exceeding \$2,000,000, "to enable him to purchase material for the execution of orders given or requisitions made under the provisions of the Act, and to pay the wages of workmen engaged in the execution of such orders or requisitions".

It is the practice of the King's Printer to add a percentage to the cost of the stationery purchased to offset the cost of operation and this charge is reflected in selling prices; in the Printing Branch the charge for work done is made on a unit price basis for the various classes of work executed. The cost of light, heat, power, telephone services, etc., paid by the Department of Public Works, is not taken into account.

From the closing balance of \$1,046,373.17 shown above must be deducted the sum of \$72,952.16 representing amounts due the King's Printer at the close of the fiscal year, and which are allowed as deductions under section 38 (as amended) of the Act in determining net advances outstanding.

The following is a statement of the operations for the year as shown in the King's Printer's Advance Account:

PRINTING BRANCH

Cost of Goods sold:

Inventory April 1, 1945	921,301 22	
*Salaries, \$254,800.18; wages of prevailing rates staff, \$1,070,940.86	1,325,741 04	
*Paper, printing material, etc	1,727,663 12	
*Printing, binding, lithographing, etc., done outside the Department	3,593,260 03	
Office printing, stationery and other expenditures	58,691 30	
	<u>7,626,656 71</u>	
Less: Inventory March 31, 1946	794,844 39	
		<u>6,831,812 32</u>
Work executed for departments and other governments	6,818,623 84	
Sundry sales	2 50	
		<u>6,818,626 34</u>
Excess of Expenditures over Revenues carried forward to 1946-47.....		<u>\$ 13,185 98</u>

STATIONERY BRANCH	
Stationery sold to departments and other governments	5,260,105 28
Cost of goods sold:	
Inventory April 1, 1945	165,098 87
*Salaries \$137,264.98; wages of prevailing rates staff \$6,962.70	144,227 68
*Materials and supplies	5,031,312 83
Office printing, stationery and other expenditures	11,415 56
	5,352,054 94
Less: Inventory March 31, 1946	165,390 64
	5,186,664 30
Excess of Revenues over Expenditures	73,440 98
Less: Excess of Expenditures over Revenues carried forward from 1944-45	4,825 19
	\$ 68,615 79

* Certain details of these items are shown at the end of this section.

Certified correct.

EDMOND CLOUTIER,
King's Printer.

The stock of stationery, printing materials and supplies in store, was checked, under my direction, with the quantities purchased and supplied, as required by section 35 (2) of the Public Printing and Stationery Act, Chap. 162, R.S., 1927.

WATSON SELLAR,
Auditor General.

At the close of the year, accounts totalling \$72,952.16, of which \$61,626.91 was for printing and \$11,325.25 for stationery, were due the King's Printer as follows: Auditor General's Office, \$55.81; Canadian Broadcasting Corporation, \$109.41; Department of External Affairs, \$1,504.07; Department of Finance, \$4,239.28; House of Commons, \$6,132.90; Inspection Board of the United Kingdom and Canada, \$994.72; International Joint Commission, \$1.38; Department of Labour, \$11,162.83; Library of Parliament, \$155.31; National Film Board, \$1,084.30; Department of National Health and Welfare, \$801.69; Department of Public Works, \$6.76; Department of the Secretary of State, \$7,326.45; Department of Trade and Commerce, \$556.41; Board of Transport Commissioners, \$5.63; Department of Reconstruction and Supply, \$38,780.81; Wartime Prices and Trade Board, \$34.40.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Pay-list Deductions—				
Public Printing and Stationery	\$ 63 00	\$ 130,940 82	\$ 130,965 64	\$ 38 18
	63 00	130,940 82	130,965 64	38 18

Deductions for War Savings Certificates, Victory Loan Bonds and Superannuation from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Unclaimed Cheques Suspense—				
Public Printing and Stationery	\$ 25 50			\$ 25 50
	25 50			25 50

All cheques, except those drawn against Open Accounts which remain undelivered six months subsequent to the date of their issue are credited to this account pending claims therefor.

Details of King's Printer's Advance Account

As of March 31, 1946, there were 267 salaried employees being paid from this account, prevailing rates staff not included. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rate indicated by an asterisk includes war duties supplement:

Salary rate		Salary rate		Salary rate	
Baldwin, C. J.	\$3,120 00	†Degagne, J. A.	2,700 00	Lacoste, A.	2,520 00
Bambrick, A. T.	2,460 00	Desrosiers, J. E.	2,880 00	Lamb, G. F.	3,000 00
Bambrick, E. F.	2,520 00	Driscoll, J. W.	4,020 00	Latendresse, J. P. E. . .	2,700 00
Bolger, J. J.	2,400 00	Evraire, J. E. A.	2,400 00	Mahoney, J. M.	4,020 00
Byrne, J. H.	3,420 00	Farrell, F. M.	2,880 00	Manary, W.	3,000 00
Byron, F. W.	2,700 00	Gay, P. A.	4,920 00	McCartney, S.	3,000 00
Cairncross, J.	2,700 00	Hamilton, R. G.	2,400 00	Parker, T. A.	2,700 00
Catellier, J. P. L.	3,000 00*	Hamilton, W.	3,000 00	Pelton, L. A.	3,120 00
Charette, O.	2,700 00	Hewton, F. A.	2,700 00	Quirouette, J. L. A. ...	2,700 00
Cowtan, A. C.	2,880 00	Jobin, I.	2,700 00	Rothwell, B. E.	2,700 00
Currie, R. W. H.	3,240 00	Keane, M. E.	3,000 00		

†This employee was paid in addition to his salary a special allowance of \$280.23 for supervision of staff on night shift.

Paper, printing material, etc., purchased for the Printing Branch, amounted to \$1,727,663.12. Suppliers receiving \$5,000 or more: Alliance Paper Mills, Ltd., Merritton, \$37,466.13; Barber-Ellis of Canada, Ltd., Toronto, \$58,945.27; J. R. Booth, Ltd., Ottawa, \$90,011.82; Brown Brothers, Ltd., Toronto, \$25,766.84; Canada Envelope Co., Montreal, \$36,391.83; Canada Paper Co., Montreal, \$90,187.33; Canadian International Paper Co., Montreal, \$6,818.92; Le Comptoir National Enrg., Montreal, \$48,871.87; Copeland-Chatterson, Ltd., Brampton, \$6,574.43; W. V. Dawson, Ltd., Montreal, \$41,233.65; Dennison Manufacturing Co., of Canada, Ltd., Drummondville, \$8,162.30; Dominion Envelope Co., Ltd., Toronto, \$18,204.87; Don Valley Paper Co., Ltd., Toronto, \$43,472.16; E. B. Eddy Co., Ltd., Hull, \$182,072.21; W. J. Gage & Co., Ltd., Toronto, \$60,344.85; Globe Envelopes Limited, Toronto, \$86,863.77; Gummed Papers, Ltd., Brampton, \$15,152.10; A. Kimball, Ltd., Toronto, \$14,524.86; George La Monte & Sons, Ltd., Toronto, \$6,060.75; Litho-Print, Ltd., Toronto, \$10,948.06; MacDonell & Conyers, Ltd., Ottawa, \$12,798.60; MacMillan Office Appliances Co., Westboro, \$5,504.22; Moore Business Forms, Ltd., Toronto, \$14,115.92; Provincial Paper, Limited, Toronto, \$104,872.47; Rolland Paper Co., Ltd., Montreal, \$219,623.34; St. Maurice Valley Paper Co., Montreal, \$32,954.79; Howard Smith Paper Mills, Ltd., Montreal, \$288,872.66; Southam Press, Montreal, \$8,847.57; Whyte-Hooke Paper Co., Ltd., Toronto, \$39,814.20.

Printing, binding, lithographing, etc., done outside the Printing Bureau amounted to \$3,593,260.03. Suppliers receiving \$5,000 or more: Acton Press, Ltd., Toronto, \$8,027.12; Alger Press, Ltd., Oshawa, \$69,879.02; Arthurs-Jones, Ltd., Toronto, \$30,385.55; Atlas Press, Ltd., Montreal, \$13,842.11; Benallack Press, Ltd., Montreal, \$149,665.50; Birch-Hinds Printing Co., Ltd., Montreal, \$6,196.70; Bomac Electrotypes Co., Ltd., Ottawa, \$22,896.62; Bridgens, Ltd., Toronto, \$40,361.94; Brown Brothers, Ltd., Toronto, \$6,551.68; Bryant Press, Ltd., Toronto, \$15,177.49; Business Systems, Ltd., Toronto, \$105,422.65; Canada Decalcomania Co., Ltd., Toronto, \$5,492.29; Canadian Bank Note Co., Ltd., Ottawa, \$267,695.80; Canadian Geographical Society, Ottawa, \$5,631.25; Canadian Gravure, Ltd., Toronto, \$22,929.71; Canadian Nashua Paper Co., Ltd., Peterborough, \$76,911.97; Canadian Printing & Lithographing Co., Ltd., Montreal, \$29,044.09; Charrier & Dugal, Ltée., Quebec, \$9,423.18; Clen-Mathers Press, Ltd., Montreal, \$23,439.13; Le Comptoir National Enrg., Montreal, \$11,369.89; Consolidated Lithograph Manufacturing Co., Ltd., Montreal, \$13,729.98; Copeland-Chatterson, Ltd., Brampton, \$26,873.88; Copp Clark Co., Ltd., Toronto, \$12,835.42; R. L. Crain, Ltd., Ottawa, \$343,512.71; Curtis Co., Ltd., Windsor, \$5,429.86; Davis & Henderson, Ltd., Toronto, \$5,843.53; Davis-Lisson, Ltd., Hamilton, \$8,648.28; Pierre Des Marais, Montreal, \$8,965.78; Ditto of Canada, Ltd., Toronto, \$18,872.45; Dominion Blank Book Co., Ltd., St. Johns, P.Q., \$13,804.96; Dominion Duplicators, Ltd., Toronto, \$6,859.92; Dominion Loose Leaf Co., Ltd., Ottawa, \$42,246.67; Drapeau-Hebert, Ltd., Montreal, \$13,607.29; Le Droit, Ottawa, \$11,368.94; Robert Duncan Co., Ltd., Hamilton, \$19,356.38; Les Edition Marquis, Ltée., Montreal, \$5,280.83; Federated Press, Ltd., Montreal, \$242,054.59; Gazette Printing Co., Ltd., Montreal, \$50,723.07; Gilliams Service Incorporated, New York, \$9,713.54; Herald Press, Ltd., Montreal, \$132,895.61; Illinois Photo Gravure Co., Chicago, \$12,123.89; International Business Machines Co., Ltd., Toronto, \$39,073.28; Lawson & Jones, Ltd., London, \$5,100.71; Legge Press (Canada), Ltd., Ottawa, \$21,169.22; La Lithographie du St. Laurent, Ltée., Montreal, \$8,664.28; Litho-Print, Ltd., Toronto, \$22,988.59; London Printing & Lithographing Co., Ltd., London, \$13,837.95; John Lovell & Son, Ltd., Montreal, \$85,934.19; Lowe-Martin Co., Ltd., Ottawa, \$34,224.11; MacMillan Office Appliances Co., Westboro, \$19,792.95; R. G. McLean, Ltd., Toronto, \$14,366.30; Mercury Press, Ltd., Montreal, \$88,246.17; Metcalfe-Robinson Printing Service, Ltd., Montreal, \$9,332.91; Might Directories, Ltd., Montreal, \$21,769.49; Miller Lithographic Co., Ltd., Toronto, \$11,141; Miln-Bingham Print-Craft, Ltd., Toronto, \$9,152.27; Montreal Electrotypers & Engravers (1940) Ltd., Montreal, \$5,830.46; Moore Business Forms, Ltd., Toronto, \$138,561.42; Mortimer, Limited, Ottawa, \$82,347.15; Mutual Press, Ltd., Ottawa, \$12,209.92; National Printers, Ltd., Ottawa, \$22,082.10; La Cie de Publications "Le Nouvelliste", Ltée., Trois-Rivieres, \$13,591.25; Offset Print & Litho, Ltd., Toronto, \$29,717.41; Ottawa Photo Engraving Co., Ltd., Ottawa, \$6,526.68; La Patrie Publishing

Co., Ltd., Montreal, \$88,898.92; Photo Engravers & Electrotypers, Ltd., Toronto, \$15,318.38; Photogelatine Engraving Co., Ltd., Ottawa, \$6,557.74; Le Progres de Hull, Ltée., Hull, \$8,223.74; Imprimerie Provincial Engr., Montreal, \$7,696.18; Provincial Publishing Co., Ltd., Montreal, \$12,275.32; Rapid Grip & Batten Co., Ltd., Montreal, \$20,159; Regal Press, Ltd., Montreal, \$12,127.95; Reid Press, Ltd., Hamilton, \$10,795.98; Richardson, Bond & Wright, Ltd., Owen Sound, \$37,858.07; Rolph-Clark-Stone, Ltd., Toronto, \$22,658.23; Ronalds Co., Ltd., Montreal, \$62,112.22; Rous & Mann Press, Ltd., Toronto, \$5,686.50; Runge Press, Ltd., Ottawa, \$46,172.40; The Ryerson Press, Toronto, \$7,303.16; Sampson-Matthews, Ltd., Toronto, \$21,967.97; Saturday Night Press, Toronto, \$13,893.49; Le Soleil, Ltée., Quebec, \$31,073.42; Southam Press, Montreal, \$45,048.56; Southam Press, Toronto, \$24,762.44; W. J. Stewart, Ltd., Toronto, \$13,497.99; Telford & Craddock, Ltd., Toronto, \$6,706.21; Therien Freres, Ltée., Montreal, \$13,558.10; Tremblay & Dion, Quebec, \$13,789.43; La Tribune, Ltée., Sherbrooke, \$9,610.39; Uptown Co., Ltd., Montreal, \$8,433.29; Victoria Press, Ltd., Montreal, \$7,233.64; Villemaire Freres, Montreal, \$22,029.41; Woodward Press Incorporated, Montreal, \$13,085.27; E. A. Wray, Montreal, \$6,097.73.

Materials and supplies purchased for the Stationery Branch amounted to \$5,031,312.83. Suppliers receiving \$5,000 or more: Acme Carbon & Ribbon Co., Ltd., Toronto, \$24,200.45; Acme Office Supplies, Ltd., Ottawa, \$180,097.03; Addressograph-Multigraph of Canada, Ltd., Toronto, \$220,830.64; Aeronautical Chart Services, (Army Air Force), Washington, \$7,978.54; Ansoco of Canada, Ltd., Toronto, \$6,417.05; Librairie Beauchemin, Ltée., Montreal, \$13,801.45; Beaugregard Press, Ltd., Ottawa, \$27,128.39; W. E. Booth Co., Ltd., Toronto, \$5,604.98; Bostitch (Canada), Ltd., Montreal, \$68,086.56; Brown Brothers, Ltd., Toronto, \$64,598.85; Budge Carbon Paper Mfg., Co., Ltd., Montreal, \$40,697.22; Buell Typewriters Agencies, Halifax, \$7,280.80; Buntin, Gillies & Co., Ltd., Hamilton, \$6,534.73; Burroughs Adding Machine of Canada, Ltd., Ottawa, \$86,711.66; Canada Carbon & Ribbon Co., Ltd., Toronto, \$32,769.70; Canada Decalomania Co., Ltd., Toronto, \$5,617.76; Canada Paper Co., Montreal, \$15,876.66; Canadian Durex Abrasives, Ltd., Toronto, \$10,195.89; Canadian International Paper Co., Ltd., Montreal, \$39,147.17; Canadian Kodak Sales, Ltd., Toronto, \$117,604.13; Canadian National Railways, Ottawa, \$20,850.19; Canadian National Railways, (Express Department), Ottawa, \$12,420.87; Canadian Pacific Railway Company, Ottawa, \$12,556.64; Canadian Parliamentary Guide, Ottawa, \$5,705; Canadian Postage Meters, Ltd., Toronto, \$5,191.37; Capital Carbon & Ribbon Co., Ltd., Eastview, \$56,113.35; Hugh Carson Co., Ltd., Ottawa, \$12,763.95; Carter's Ink Co., of Canada, Ltd., Montreal, \$5,016.35; Clarke & Stuart Co., Ltd., Vancouver, \$9,826.92; Compagnie Canadienne de Papeterie, Joliette, \$7,522.40; Comptoir National Engr., Montreal, \$7,223; Continental Paper Products, Ltd., Ottawa, \$11,759.89; Copp Clark Co., Ltd., Toronto, \$5,144.67; R. L. Crain, Ltd., Ottawa, \$13,716.10; Cutting, Ltd., Toronto, \$30,088.73; Dennison Mfg., Co., of Canada Ltd., Drummondville, \$6,252.94; Derrett, Ltd., Toronto, \$21,740.59; Dictaphone Corporation, Ltd., Toronto, \$23,313.34; Ditto of Canada, Ltd., Toronto, \$53,713.32; Dixon Pencil Co., Ltd., Newmarket, \$32,134.61; G. L. Dodds, Montreal, \$26,337.50; Dominion Carbon & Ribbon Co., Ltd., Winnipeg, \$10,974.40; Dominion Duplicators, Ltd., Toronto, \$69,529.79; Dominion Loose Leaf Co., Ltd., Ottawa, \$32,728.90; Dominion Paper Co., Montreal, \$17,604.98; Don Valley Paper Co., Ltd., Toronto, \$5,234.18; Doon Twines, Ltd., Kitchener, \$41,909.16; V. J. Dunne & Co., Ottawa, \$63,429.32; Eagle Pencil Co. of Canada, Ltd., Toronto, \$32,840.63; E. B. Eddy Co., Ltd., Hull, \$169,844.34; Thomas A. Edison of Canada, Ltd., Toronto, \$5,227.33; Elliott Addressing Machine Co. of Canada, Montreal, \$5,536.53; Evans & Kert, Ltd., Ottawa, \$97,918.93; Federal Typewriter Co., Ltd., Ottawa, \$51,066.22; J. Ford & Co., Ltd., Portneuf Station, \$5,679.65; Friden Calculators, Ltd., Ottawa, \$19,093.43; W. J. Gage & Co., Ltd., Toronto, \$46,664.81; D. Gestetner (Canada), Ltd., Ottawa, \$177,474.41; Ginn & Co., Ltd., Toronto, \$5,559.49; Gummed Papers, Ltd., Brampton, \$14,808.99; J. M. Hill, Ottawa, \$41,084.44; Hutchings & Patrick, Ltd., Ottawa, \$12,240.75; Imperial Typewriters, Ltd., Ottawa, \$46,983.54; Instruments, Ltd., Ottawa, \$26,718.65; International Business Machines Co., Ltd., Toronto, \$129,129.64; Keuffel & Esser Co., Ltd., Montreal, \$54,460.39; Lowe-Martin Co., Ltd., Ottawa, \$116,515.09; MacMillan Office Appliances Co., Westboro, \$56,756.29; Thomas E. Mason, Montreal, \$13,515.39; McFarlane, Son & Hodgson, (Limited), Montreal, \$18,340.41; A. Crombie McNeill, Ottawa, \$19,782.73; Might Directories, Ltd., Toronto, \$5,319.05; The Mimeograph Co., Ltd., Toronto, \$18,498.46; Montreal Office Machines Co., Montreal, \$6,656.27; National Cash Register Co. of Canada, Ltd., Toronto, \$7,308.24; Office Specialty Mfg. Co., Ltd., Newmarket, \$89,689.24; Ontario Hughes-Owens Co., Ltd., Ottawa, \$77,959.96; Ottawa Paper Box Co., Ltd., Ottawa, \$7,355.26; Ottawa Typewriter Co., Ltd., Ottawa, \$74,230.02; Peerless Carbon & Ribbon Co., Ltd., Toronto, \$169,528.66; Photostat Corporation, Ltd., Toronto, \$52,930.86; J. E. Poole, Co., Toronto, \$12,287.03; H. H. Popham & Co., Ltd., Ottawa, \$15,131.96; Pritchard-Andrews Co. of Ottawa, Ltd., Ottawa, \$21,816.16; Provincial Paper Ltd., Toronto, \$101,159.87; J. Frank Raw Co., Ltd., Toronto, \$18,256.22; Remington Rand Ltd., Toronto, \$257,952.02; Rolland Paper Co., Ltd., Montreal, \$216,948.57; Roneo Co. of Canada, Ltd., Toronto, \$71,585.63; Rotaprint Co. of Canada, Ltd., Ottawa, \$8,844.29; Seeley Systems Corp., Ltd., Toronto, \$55,732.08; Southam Press, Montreal, \$17,760.74; Howard Smith Paper Mills, Ltd., Montreal, \$118,800.83; Lawrence P. Stephen, Ottawa, \$3,661.25; Thorburn & Abbott, Ottawa, \$52,046.87; Underwood Elliott Fisher, Ltd., Ottawa, \$133,104.09; Underwood Elliott Fisher, Ltd., Toronto, \$14,364.81; John Underwood & Co., Toronto, \$10,370.25; Venus Pencil Co., Ltd., Toronto, \$19,759.00; Visible Records, Ltd., Scarboro, \$9,599.17; War Assets Corporation, Montreal, \$15,568.61; War Assets Corporation, Toronto, \$6,198.64; War Department, (Chief Engineers Office), Washington, \$9,216.14; Warwick Bros. & Rutter, Ltd., Toronto, \$6,726.89; J. C. Wilson, Ltd., Montreal, \$26,632.05; G. H. Wood & Co., Ltd., Toronto, \$9,205.59.

1945-46
PUBLIC ACCOUNTS

PART II

V

DEPARTMENT OF PUBLIC WORKS

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PUBLIC WORKS

Reference Table

	PAGE
Appropriations (Summary and Index).....	V—5
War and Demobilization Allotments (Summary and Index).	V—48
<hr/>	
Chief Architect's Branch.....	V—13, 49
Chief Engineer's Branch.....	V—29, 52
Construction, Repairs and Improvements—	
Dominion Public Buildings.....	V—21
Harbours and Rivers.....	V—37
National Gallery of Canada.....	V—46, 55
Telegraph Branch	V—42, 53

DEPARTMENT OF PUBLIC WORKS

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:	
Ordinary	16,283,531 12
War and Demobilization	6,204,871 47
	<u>\$ 22,488,402 59</u>

Revenues—

[8b] Consolidated Deficit Account:	
Ordinary	883,330 83
Special Receipts	266,388 86
	<u>\$ 1,149,719 69</u>

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts.....	725,849 81
[13] Sundry Suspense Accounts	106 99
	<u>\$ 725,956 80</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page V-55.

REVENUES

Comparative Summary

	<u>1945-46</u>	<u>1944-45</u>
Ordinary Revenue—		
A Privileges, Licences and Permits	177,514 52	176,201 44
B Proceeds from Sales	2,261 42	79,545 75
C Services and Service Fees	657,477 01	651,810 68
D Refunds of Expenditure	45,617 27	25,812 73
E Miscellaneous	460 61	4,474 89
Total Ordinary	<u>883,330 83</u>	<u>937,845 49</u>
Special Receipts—		
F Refunds of Previous Years' War Expenditures	266,388 86	248,671 57
Grand Total	<u>\$1,149,719 69</u>	<u>\$1,186,517 06</u>

Vote 249 (and Vote 540, Supplementary Estimates) Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds including rents, repairs, furniture, heating, etc.

	Estimates	Allotments	Expenditures
Salaries and Wages	1,157,333 00	1,086,333 00	1,027,062 60
Cost of Living Bonus and Other Pay-list Items	163,700 00	151,700 00	132,284 07
A Rents	575,000 00	475,000 00	413,377 66
B Light and Power	268,500 00	278,500 00	237,922 33
C Water and Water Rates	94,000 00	109,000 00	102,246 79
D Furniture and Fittings	65,000 00	110,000 00	72,253 44
E Materials and Supplies (including \$100 for Remembrance Day Wreath)	855,184 00	974,184 00	793,634 33
Repairs, Alterations, etc.	6,000 00		
F Inspection of Fire Equipment	12,000 00	12,000 00	12,000 00
Ex Gratia Payments to the City of Ottawa in Lieu of Taxes and Water Rates	8,300 00	8,300 00	8,268 89
To Provide for Payment to the City of Ottawa, Township of Nepean and the Village of Rockcliffe Park for Taxes, Water Rates and Tax Arrears on Diplomatic Properties, up to and including 1945	85,000 00	85,000 00	81,094 60
Reimbursement of Taxes paid on Sherwood and Jeffrey Heney Properties	5,000 00	5,000 00	4,120 07
	<u>\$3,295,017 00</u>	<u>\$3,295,017 00</u>	<u>\$2,884,264 78</u>

Salaries and wages including cost of living bonus and other pay-list items amounted to \$2,313,346.55, of which \$1,153,999.88 was charged to the War and Demobilization Allotment.

The classes and numbers of employees paid from this account on March 31, 1946, and on March 31, 1945, were as follows:—

	1946	1945
Maintenance Staff	138	139
Char Service	1,067	1,105
Elevator Staff	92	87
Heating Staff	113	122
Rideau Hall	23	20
	<u>1,433</u>	<u>1,473</u>

Classes and numbers of those with similar duties paid from the War and Demobilization Allotment were as follows:—

	1946	1945
Maintenance Staff	69	73
Char Service	1,321	1,234
Elevator Staff	66	67
Heating Staff	96	83
	<u>1,552</u>	<u>1,457</u>

As of March 31, 1946, there were 2,985 employees being paid from these accounts. Those receiving salaries at annual rates of \$2,400 or over or the equivalent in wages at prevailing rates on that date or at dates of separation (shown in parentheses) are listed below. Wages indicated by an asterisk include war duties supplement.

Salary rate		Salary rate		Salary rate	
Cayer, A.	\$ 2,837 52*	Hudon, A.	2,520 00	Mayer, L.	2,510 88
Demers, A. (Mar. 1) ..	2,612 28	Jackson, T. N.	2,961 36	Mayer, O.	2,724 84
Demers, E.	2,510 88	Joanisse, D.	2,837 52	McCagg, A. (Feb. 4) ..	2,566 92
Dompierre, A.	2,837 52	Lagacé, P.	2,612 28	McDonald, J. C.	2,510 88
Dunse, F. J.	2,510 88	Landry, C.	2,510 88	McWade, A.	2,520 00
Fraser, H.	2,510 88	Laroche, L.	2,510 88	Nolan, H. C.	2,612 32
Gorman, M. J.	2,510 88	Laverie, D.	2,880 00	Norris, E.	2,510 88
Henry, P. R.	2,820 00	Lyon, R. W.	2,837 52	Pilon, J.	2,510 88

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

Sec Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
V-12	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
V-12	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
V-12	247	Departmental Administration.....	196,195 00	194,919 27	185,989 50
CHIEF ARCHITECT'S BRANCH					
V-13	248	Branch Administration.....	223,725 00	222,165 78	214,236 54
V-14	249 } 540 }	Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.....	3,295,017 00	2,884,264 78	2,642,928 86
V-17	250 } 541 }	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.....	5,262,016 00	5,077,763 39	3,893,728 36
Construction, Repairs and Improvements of Public Buildings					
V-21	251	London, England—Purchase of Royal College of Physicians Building (Revote).....	900,000 00		
<i>Nova Scotia</i>					
V-21	674	Armdale—Temporary Post Office Accommodation.....	7,000 00	6,513 36	
V-21	252	Canso Public Building—Reconstruction (Revote \$48,000).....	55,000 00	52,207 70	67 27
V-21	542	Halifax Customs Building—Alterations and Elevator.....	18,000 00	17,160 60	63 30
V-21	252 } 542 }	Halifax Federal Building—Pointing masonry, renewal of floors and painting (Revote \$8,000).....	60,000 00	56,591 96	6,100 50
V-21	542	Halifax—Office Building (Estimated Cost \$420,000).....	50,000 00		
<i>Prince Edward Island</i>					
V-22	544	Summerside Public Building—Addition (Estimated Cost \$30,000).....	7,000 00		
<i>New Brunswick</i>					
V-22	543	Edmundston—Building for Customs (Estimated Cost \$38,000).....	8,000 00		
		Saint John—Office Building (Estimated Cost \$350,000).....	50,000 00		
		Saint John Post Office—Alterations and Improvements (Estimated Cost \$40,300)....	8,000 00		
		Sussex Public Building—Addition and Fittings (Estimated Cost \$15,000).....	5,000 00		
<i>Maritime Provinces Generally</i>					
V-22	253	Dominion Public Buildings—Improvements and repairs.....	75,000 00	68,510 65	66,884 38
<i>Quebec</i>					
V-22	254 } 305 }	Dominion Public Buildings—Improvements and repairs.....	176,691 01	176,691 01	164,828 59
V-23	545	Armstrong—Customs and Immigration Building (Estimated Cost \$35,000).....	10,000 00		
		Beauport—Repairs to Armoury (Estimated Cost \$9,700).....	2,000 00		
		Dorval Airport—Postal accommodation.....	25,000 00		
		Drummondville Public Building—Addition and alterations (Estimated Cost \$22,000).....	8,000 00		
		Jonquiere Public Building—Addition (Estimated Cost \$6,500).....	3,000 00		

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
<i>CHIEF ARCHITECT'S BRANCH—Continued</i>					
<i>Quebec—Concluded</i>					
		Lacolle—Building for Customs (Estimated Cost \$33,000).....	10,000 00		
		Lac Megantic Public Building—Addition, alterations and improvements (Estimated Cost \$19,000).....	7,000 00		
		La Tuque Public Building—Alterations and extension (Estimated Cost \$5,000).....	3,000 00		
		Montreal Customs Examining Warehouse—Painting and redecorating old section of building.....	31,000 00	4,108 04	
		Montreal Hochelaga Postal Station—Addition and painting (Estimated Cost \$9,000).....	3,000 00		
		Montreal Immigration Building—Alterations and improvements (Estimated Cost \$34,000).....	20,000 00		
		Montreal—Office Building (Estimated Cost \$1,500,000).....	50,000 00		
V-23	675	Montreal—Old Examining Warehouse—Addition, alterations and improvements.....	100,000 00	100,000 00	
V-23	545	Montreal Postal Station "S"—Addition, alterations and painting (Estimated Cost \$12,500).....	4,000 00		
		Montreal Postal Terminal—Parcel Storage System (Estimated Cost \$50,000).....	5,000 00		
V-23	545 } 305 }	Quebec—Conversion of Drill Hall for Department of National Health and Welfare.....	24,059 74	24,059 74	
V-23	545	St. Jerome Public Building—Addition and alterations (Estimated Cost \$27,500).....	10,000 00		
		St. Joseph d'Alma Public Building—Addition, retaining wall, fittings, etc. (Estimated Cost \$19,000).....	8,000 00		
		Three Rivers Public Building—Addition (Estimated Cost \$100,000).....	5,000 00		
		Valleyfield Public Building—Addition, alterations and fittings (Estimated Cost \$60,000).....	10,000 00		
<i>Ontario</i>					
V-24	255	Dominion Public Buildings—Improvements and repairs.....	170,000 00	153,472 36	152,898 03
V-24	546	Barrie Public Building—Addition, alterations and fittings (Estimated Cost \$13,000).....	8,000 00		
		Belleville Public Building—Addition, alterations and fittings (Estimated Cost \$42,000).....	12,000 00		
		Bracebridge Public Building—Addition and alterations (Estimated Cost \$14,000).....	5,000 00		
		Fort William—Old Post Office Building—Alterations.....	30,000 00	11,939 60	
		Hamilton—Office Building (Estimated Cost \$350,000).....	50,000 00		
		Leamington Public Building—Addition, alterations and fittings (Estimated Cost \$22,000).....	10,000 00		
V-24	255 } 305 }	London Public Building—Re-pointing masonry, painting and repairs (Revote \$15,000).....	25,108 45	25,108 45	
V-24	546 } 305 }	Niagara Falls Public Building—Addition to site.....	18,025 00	18,025 00	
V-25	546	Ottawa—Addition to Physical Metallurgy Laboratory (Estimated Cost \$60,000).....	5,000 00		
V-25	255 } 305 }	Ottawa—Central Experimental Farm—Water tank and pump house, etc. (Revote \$22,000).....	36,743 39	36,743 39	36,249 73
V-25	546	Ottawa—Central Heating Plant for Department of Mines and Resources Buildings on Booth St. (Revote).....	7,500 00	6,900 21	127,226 91
V-25	546 } 305 }	Ottawa, East Block—Improvements (Estimated Cost \$17,000).....	3,048 23	3,048 23	
V-25	255	Ottawa—Hydrogenation Laboratory for the Department of Mines and Resources (Revote).....	250,000 00	40 44	22,502 15
V-25	546	Ottawa—Improvements to Wellington St. Property.....	10,000 00	6,394 69	
		Ottawa—Langevin Block—Improvements to lighting (Estimated Cost \$80,000).....	30,000 00	83 57	
		Ottawa—Postal Terminal Addition (Revote).....	24,000 00	22,558 72	46,346 59

DEPARTMENT OF PUBLIC WORKS

V-7

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
CHIEF ARCHITECT'S BRANCH—Concluded					
<i>Ontario—Concluded</i>					
		Ottawa—Printing Bureau—Installation of fire alarm system.....	8,000 00	59 20	
		Ottawa—Rideau Hall—Fire protection.....	22,000 00	4,591 37	
		Ottawa—New Supreme Court Building—Renovation, completion and furnishing (Estimated Cost \$800,000).....	100,000 00		
		Ottawa—Royal Canadian Mint—Renewal of Elevator and alterations to building (Estimated Cost \$12,000).....	5,000 00		
		Ottawa—Storage building for National Gallery	20,000 00	110 00	
		Ottawa—Storage building for National Film Board.....	35,000 00		
V-24		Sarnia Public Building—Addition and alterations, etc. (Estimated Cost \$26,000).....	10,000 00		
		Sault Ste. Marie Public Building—Addition and alterations, etc. (Estimated Cost \$26,000)...	10,000 00		
V-25		Toronto City Delivery Building—Restoration and mechanical equipment (Estimated Cost \$350,000).....	100,000 00	6,395 01	
		Waterloo Public Building—Addition and alterations, etc. (Estimated Cost \$28,000).....	10,000 00		
		Welland Public Building—Addition and fittings, etc. (Estimated Cost \$50,000).....	10,000 00		
		Woodstock Public Building—Addition and fittings, etc. (Estimated Cost \$25,000).....	10,000 00		
<i>Manitoba</i>					
V-26	256	Dominion Public Buildings—Improvements and repairs.....	40,000 00	32,145 40	31,342 21
<i>Saskatchewan</i>					
V-26	257	Dominion Public Buildings—Improvements and repairs.....	40,000 00	35,589 94	36,954 04
V-26	547	North Battleford Public Building—Extension and alterations (Estimated Cost \$6,500)....	2,000 00		
<i>Alberta</i>					
V-26	258	Dominion Public Buildings—Improvements and repairs.....	30,000 00	27,787 53	19,476 56
V-27	548	Calgary—Office Building (Estimated Cost \$350,000).....	50,000 00		
V-27	258	Edmonton—Postal Terminal (Revote).....	150,000 00	12,072 58	
V-27	548	Edmonton—Purchase of "Redwood" Building for Department of Veterans Affairs.....	95,000 00	92,964 04	
		Lethbridge Public Building—Addition, etc. (Estimated Cost \$16,000).....	5,000 00		
<i>British Columbia</i>					
V-27	259 } 305	Dominion Public Buildings—Improvements and repairs.....	69,016 09	69,016 09	55,593 10
V-27	549	Vancouver Sea Island Airport—Accommodation for Post Office.....	9,000 00	8,691 57	
		Vancouver Winch Building—Improvements to lighting.....	8,000 00	66 54	
		Victoria—Public Building (Estimated Cost \$800,000).....	50,000 00	150 00	
<i>Generally</i>					
V-27	260	Dominion Immigration Buildings—Repairs, improvements, etc.....	35,000 00	32,779 03	32,320 07
V-28	261 } 550	Dominion Quarantine Stations—Maintenance and repairs.....	25,000 00	22,389 04	3,104 92
V-28	262	Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings.....	130,000 00	119,865 10	96,566 85
V-28	263 } 305	Flags for Dominion Buildings.....	10,047 30	10,047 30	7,412 64
V-28	264 } 551	Public Buildings Generally—Repairs, alterations, fittings and improvements.....	200,000 00	176,357 23	98,211 42
V-28	265	Veterans' Hospitals—Repairs, improvements and alterations.....	60,000 00	52,684 79	59,564 83

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
CHIEF ENGINEER'S BRANCH					
V-29	266	Branch Administration.....	215,665 00	211,440 18	179,009 84
V-29	267	Engineering, including salaries of Engineers, Clerks, etc.....	502,280 00	491,526 91	466,061 73
Dredging					
V-31	268	General Superintendence.....	10,437 00	8,918 13	8,714 46
V-31	269	Maritime Provinces.....	448,965 00	422,345 88	249,345 71
	552				
V-32	270	Ontario and Quebec.....	380,695 00	320,837 45	277,240 21
	553				
V-32	271	Manitoba, Saskatchewan and Alberta.....	169,160 00	122,610 91	53,249 30
	272				
V-33	554	British Columbia and Yukon.....	356,180 00	327,702 69	237,399 99
	676				
V-33	555	New Dredge for Great Lakes (Estimated Cost \$162,000).....	50,000 00		
Maintenance and Operation of Graving Docks, Locks and Dams, etc.					
V-33	273	Champlain Graving Dock.....	205,350 00	65,440 82	59,272 20
	556				
V-34	274	Esquimalt Graving Dock.....	130,655 00	106,364 08	112,049 77
V-34	275	Lorne Graving Dock.....	43,712 00	35,028 01	36,247 97
V-34	276	Selkirk—Repair Slip.....	7,784 00	7,086 67	4,664 13
V-34	277	Locks and Dams.....	110,050 00	62,703 44	56,876 44
	557				
V-35	278	Snagboats.....	113,145 00	108,508 85	50,580 10
	558				
Maintenance and Operation of Roads and Bridges					
V-35	279	Burlington Channel Bridge.....	27,200 00	25,111 06	21,730 03
V-36	280	Kingston, La Salle Causeway.....	32,620 00	29,785 65	19,583 73
	559				
V-36	281	New Westminster Bridge.....	36,025 00		
V-36	282	Generally.....	70,890 00	32,932 18	23,612 48
Dry Dock Subsidies c. 191, R.S.					
V-36	Stat.	Burrard Dry Dock (North Vancouver).....	112,500 00	112,500 00	112,500 00
V-36	Stat.	Montreal Floating Dock.....	105,000 00	105,000 00	105,000 00
V-36	Stat.	Saint John Dry Dock.....	247,500 00	247,500 00	247,500 00
Construction, Repairs and Improvements—Harbours and Rivers					
<i>Nova Scotia</i>					
V-37	560	Breen's Pond—Harbour improvements (Estimated Cost \$32,000).....	10,000 00		
		Clarkes Harbour—Wharf reconstruction and extension.....	35,000 00	81 23	
		Culloden—Repairs to breakwater (Estimated Cost \$20,000).....	13,000 00	5,245 41	
V-37	283	Digby—Additional fire protection for piers and sheds (Revote).....	6,600 00	2,531 51	4,258 64
		Digby—Repairs to piers.....	20,000 00	17,549 81	15,903 22
V-37	560	Glace Bay—Wharf reconstruction (Estimated Cost \$330,000).....	75,000 00	146 39	
V-37	283	L'Archevêque—Breakwater extension (Revote \$12,000).....	23,000 00	21,385 80	69 00
V-37	305	Meteghan—Breakwater repairs (Revote).....	3,442 01	3,442 01	9,402 21
	560				
V-37	283	New Harbour—Breakwater repairs (Revote \$3,000).....	18,000 00	17,998 83	17,493 07
V-37	283	Parrsboro Beach—Breakwater repairs.....	65,000 00	53,911 40	
V-37	560	Pictou Island—Breakwater wharf (Estimated Cost \$75,000).....	25,000 00		
		Port Hood Island—Wharf (Estimated Cost \$10,000).....	4,000 00	71 19	

DEPARTMENT OF PUBLIC WORKS

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
<i>CHIEF ENGINEER'S BRANCH—Continued</i>					
<i>Nova Scotia—Concluded</i>					
V-37	283	Spencer's Island—Wharf repairs (Revote).....	24,200 00	22,999 15	108 91
V-37	560	Whitehead—Wharf replacement (Estimated Cost \$23,200).....	8,000 00		
V-37	283 } 560 }	Harbours and Rivers Generally—For maintenance of services, and for repairs and reconstruction due to extremely heavy storms during the Fall of 1944, no new works to be undertaken.....	715,000 00	409,383 55	286,591 42
<i>Prince Edward Island</i>					
V-38	561	Charlottetown—Wharf reconstruction and improvements (Estimated Cost \$340,000)... Red Head—Wharf extension and breakwater (Revote \$2,900).....	50,000 00 3,500 00	331 30 169 74	3,106 06
V-38	284	Rocky Point—Wharf reconstruction (Estimated Cost \$42,000)..... Summerside—Repairs to Railway Wharf (Revote \$3,000).....	20,000 00 20,600 00	58 60 2,623 08	13,439 79
V-38	284 } 561 }	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	74,000 00	35,845 70	32,619 38
<i>New Brunswick</i>					
V-38	562	Caraquet (Young Wharf)—Dredging (Estimated Cost \$40,000)..... Dalhousie—Wharf reconstruction and dredging (Estimated Cost \$26,000).....	5,000 00 7,500 00	64 86	
V-38	285 } 677 }	Lord's Cove—Breakwater reconstruction.....	30,100 00	28,753 64	
V-38	562	Neguac Church—Wharf (Estimated Cost \$22,000).....	5,000 00	73 57	
V-38	285	Shippigan Gully—Breakwater repairs (Revote \$48,700)..... Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	56,000 00 130,000 00	54,795 20 58,650 92	19,084 64 62 533 81
<i>Quebec</i>					
V-39	286	Bagotville—Wharf reconstruction.....	25,000 00	979 83	
V-39	563	Grande Riviere—Wharf reconstruction (Estimated Cost \$147,000).....	25,000 00	144 59	
V-39	286	Manicouagan (Baie Comeau)—Wharf improvements (Revote \$15,000).....	17,000 00	14,215 54	35,507 78
V-39	563	Matane—Reconstruction of West Breakwater (Estimated Cost \$212,000)..... Miguasha—Wharf extension and breakwater (Estimated Cost \$30,000).....	25,000 00 10,000 00		
V-39	286 } 305 }	Montmagny—Wharf reconstruction (Revote \$21,350).....	26,980 84	26,980 84	85 98
V-39	563	Pentecote—Dredging.....	175,000 00	153,908 95	
V-39	286	Pointe au Pere—Wharf reconstruction.....	72,000 00	70,088 61	55,021 97
V-39	563	Quebec—Completion of the reconstruction of the intercepting sewer—To implement the agreement entered into in 1939 (Estimated Cost \$1,340,000)..... Ste. Felicite—Wharf repairs (Estimated Cost \$27,000)..... St. Simeon—Wharf reconstruction (Estimated Cost \$142,000).....	200,000 00 5,000 00 40,000 00	165,272 76 97 39 135 70	
V-39	286	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	345,000 00	174,155 47	264,256 21
<i>Ontario</i>					
V-40	564	Bronte—Reconstruction of pier (Estimated Cost \$110,000).....	30,000 00		
V-40	287	Cobourg—Breakwater reconstruction.....	65,000 00	65,000 00	

<u>See Page</u>	<u>No. of Vote</u>	<u>Services</u>	<u>1945-46 Appropriations</u>	<u>1945-46 Expenditures</u>	<u>1944-45 Expenditures</u>
<i>CHIEF ENGINEER'S BRANCH—Continued</i>					
<i>Ontario—Concluded</i>					
V-40	564	Cobourg—Reconstruction of Harbour Works (Estimated Cost \$95,000).....	50,000 00	6,817 40	
		Fort William—Dredging (Estimated Cost \$295,000).....	225,000 00	203,353 68	
		Midland—Harbour Improvements (Estimated Cost \$167,000).....	75,000 00	16,668 21	
		Oshawa—Breakwater reconstruction (Estimated Cost \$33,000).....	10,000 00	141 97	
		Parry Sound—Wharf.....	5,500 00	60 00	
		Port Hope—Repairs to East Breakwater (Estimated Cost \$110,000).....	20,000 00	75 83	
V-40	287	Rondeau—Replacement of Harbour protection (Revote).....	15,035 71	15,035 71	21,436 62
V-40	564	Sault Ste. Marie—Wharf reconstruction (Estimated Cost \$41,000).....	10,000 00		
		Stanley House—Wharf.....	4,900 00	953 49	
V-40	287	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	210,000 00	163,284 43	127,163 98
<i>Manitoba</i>					
V-40	565	Gimli—Wharf reconstruction (Estimated Cost \$62,000).....	10,000 00	66 89	
V-40	288	Hnausa—Wharf reconstruction.....	25,000 00	77 16	
V-40	565	St. Andrews—River Breakwater (Estimated Cost \$11,000).....	5,000 00		
		Selkirk—Wharf reconstruction (Estimated Cost \$148,000).....	10,000 00		
V-40	288	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	40,000 00	2,395 53	14,156 14
<i>Saskatchewan, Alberta and Northwest Territories</i>					
V-40	289	Fort Norman—Wharf.....	7,600 00	5,769 80	
V-40	678	Great Bear River Road, N.W.T.—Extension..	371,000 00	370,536 87	
V-40	289	Waterways—Wharf.....	10,000 00		
		Yellowknife—Improvements to navigation (Revote \$5,450).....	7,200 00		
		Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	25,000 00	1,853 86	2,402 69
<i>British Columbia and Yukon</i>					
V-41	566	Bella Coola—Wharf repairs and improvements (Estimated Cost \$19,300).....	10,000 00		
		Brownsville—Harbour improvements (Estimated Cost \$15,000).....	8,000 00	82 32	
		Brunette River (Sapperton)—Approach and float.....	7,000 00		
		Courtenay—Floating wharf.....	4,000 00		
V-41	679	Fraser River (Calamity Point)—Contribution towards improvements to Channel.....	3,000 00	3,000 00	
V-41	566	Fraser River (Calamity Point)—Improvements Fraser River—Reconstruction of North Arm Jetty (Estimated Cost \$231,800).....	50,000 00	107 92	
		Kanaka Landing—Floats.....	4,900 00		
		Ladysmith—Float and breakwater.....	9,700 00	84 95	
V-41	290	New Massett—Wharf reconstruction (Revote \$47,700).....	62,000 00	60,131 97	7,966 23
		Port Alberni Assembly Wharf—Construction of shed (Revote).....	20,000 00	3,876 20	14,661 28
V-41	566	Port Alberni—Harbour improvements.....	65,000 00	40,328 19	
		Prince Rupert—Renewal of fishermen's floats (Estimated Cost \$22,000).....	5,000 00		
		Queen Charlotte City—Wharf repairs and extension (Estimated Cost \$16,000).....	5,000 00		
		Refuge Cove (Redonda Island)—Float.....	5,900 00	99 09	

DEPARTMENT OF PUBLIC WORKS

V-11

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
CHIEF ENGINEER'S BRANCH—Concluded					
<i>British Columbia and Yukon—Concluded</i>					
		Refuge Cove (Sidney Inlet)—Float.....	1,000 00		
		Steveston—Harbour improvements (Revote \$5,000).....	6,300 00	6,220 21	63 10
V-41	290	Stewart—Wharf repairs (Revote).....	32,000 00		
V-41	566	Ucluellet West—Floats.....	2,900 00	2,593 03	
		Vananda—Wharf extension and freight shed...	4,200 00		
V-41	290	Westview—Harbour improvements (Revote \$95,000).....	231,000 00	180,001 16	132 50
V-41	566	Westview—Initial cost of replacing fishing harbourage.....	25,000 00		
		Winter Harbour—Harbour improvements (Estimated Cost \$22,500).....	5,000 00	117 71	
V-41	290 } 566 }	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	266,000 00	127,066 40	173,404 10
TELEGRAPH BRANCH					
V-42	291	Branch Administration.....	27,750 00	25,966 07	26,822 56
V-42	292	Telephone service at Ottawa.....	100,000 00	99,483 70	99,879 02
Telegraph and Telephone Services, Operation and Maintenance					
V-43	293 } 305 }	Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work...	180,901 85	180,901 85	163,890 68
V-43	294	Alberta and Saskatchewan.....	120,500 00	107,425 48	113,736 90
V-43	295	Division Superintendent's Office, Vancouver...	17,500 00	16,607 06	16,006 43
V-44	296	British Columbia—Northern and Yukon Districts.....	149,000 00	126,131 93	116,565 49
V-44	297	British Columbia—Vancouver Island District..	121,000 00	107,208 42	105,872 24
V-44	298	Telegraph and Telephone Services Generally...	5,000 00	2,887 91	2,903 88
Reconstruction, Repairs and Improvements					
V-44	299 } 305 }	Maritime Provinces and Lower St. Lawrence...	12,000 98	12,000 98	11,977 11
V-44	300	Saskatchewan and Alberta.....	12,000 00	9,626 02	9,612 23
V-45	301	British Columbia—Northern and Yukon Districts.....	17,000 00	13,965 18	15,780 30
V-45	302	British Columbia—Vancouver Island District..	9,000 00	8,150 77	8,997 77
V-45	567	Purchase of submarine cable and telephone carrier equipment from War Assets Corporation.....	25,000 00	25,000 00	
V-45	568	For the purchase and installation of radiophone equipment at Minstrel Island and on Vancouver Island at Kelsey Bay.....	9,000 00		
V-45	569	Purchase and installation of submarine cable to connect Shippigan and Miscou Islands with the mainland.....	11,000 00		
V-45	570	Purchase of submarine cable for replacements and reserve stock.....	23,800 00	11,722 50	
V-45	571	Repairs and renewals of submarine cables on the Pacific Coast.....	30,000 00	23,407 20	
V-45	572	Telephone line from Catalone to Bateston.....	700 00		
V-45	573	Telephone line from Peter Pond Lake to Portage la Loche (Estimated Cost \$17,000)..	10,000 00		
GENERAL					
V-46	303 } 574 }	National Gallery of Canada.....	102,405 00	102,361 95	68,096 52
V-46	304	Miscellaneous works not otherwise provided for, not more than \$3,000 to be expended upon any one work.....	25,000 00	16,874 95	19,304 54
V-47	305	To supplement, on approval of Treasury Board, except where less than \$200 is required, any of the appropriations of the Department of Public Works.....	\$100,000 00		
		Less transferred to other votes.....	38,768 12	61,231 88	

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
GENERAL— <i>Concluded</i>					
V-47	306	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1945-46.	20,000 00	12,628 35	10,955 20
V-47	307 } 305 }	Telephone service other than at Ottawa	8,067 52	8,067 52	7,803 57
V-47		Transfer from Vote 71 Unforeseen Expenses (Department of Finance)	15 00	15 00	35 00
V-47	Stat.	Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.	18,515 00	18,515 00	137,899 47
SUPERANNUATION AND RETIREMENT BENEFITS					
V-47	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. <i>Expenditures: from appropriations not required for 1945-46</i>	4,707 48	4,707 48	4,481 66 714,001 54
		Total Ordinary	21,768,158 48	16,283,531 12	13,168,726 28
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page V-48)	6,627,396 69	6,204,871 47	6,500,141 71
		Grand Total	<u>\$28,395,555 17</u>	<u>\$22,488,402 59</u>	<u>\$19,668,867 99</u>

Salary of Minister, Hon. A. Fournier, Salaries Act, c. 24, 1944	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	\$ 2,000 00

Vote 247 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	166,895 00	164,295 00	163,996 89
Cost of Living Bonus and Other Pay-list Items	14,500 00	14,000 00	13,897 05
Printing and Stationery	7,500 00	10,100 00	9,902 40
A Travelling Expenses	3,000 00	2,300 00	1,929 58
B Sundries	4,300 00	5,500 00	5,193 35
	<u>\$ 196,195 00</u>	<u>\$ 196,195 00</u>	<u>\$ 194,919 27</u>

As of March 31, 1946, there were 90 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. E. P. Murphy, Deputy Minister, \$10,000; W. P. Harrell, Asst. Deputy Minister, \$6,000; A. J. Crerar, \$4,140; H. A. Cross, \$3,000; H. F. G. Dawson, \$3,420; A. E. Day, \$2,820 (Aug. 1); I. Dowling, \$2,400; J. A. Drouin, \$3,720; R. F. Fortier, \$4,080; B. F. Hart, \$3,000; J. E. Huot, \$4,080; *E. McIntyre, \$3,120; C. A. Narraway, \$4,200; W. E. O'Brien, \$4,920; J. M. O'Halloran, \$2,400; J. C. P. Pinard, \$2,700; A. A. Rivard, \$3,300; L. Sarault, \$2,400; R. A. Sauriol, \$2,400; J. M. Somerville, \$4,620; M. N. Stewart, \$2,400 (July 5).

*E. McIntyre, while employed on the staff of the Secretary of State received a secretarial allowance at the annual rate of \$540 to April 30 (charged to Vote 318).

- A Travelling expenses of \$300 or over were paid to: Hon. A. Fournier, \$666.75; E. P. Murphy, \$387.61.
- B Telephone tolls, \$3,140.37; telegrams, \$877.98; sundries, \$1,175.

CHIEF ARCHITECT'S BRANCH

By Section 9 (f) and (h) of the Public Works Act, c. 166, R.S., the Minister shall have the management, charge and direction of the heating, maintenance and keeping in repair of the Government buildings at the seat of Government and elsewhere and any alteration from time to time requisite therein, and the supplying of furniture and fittings, or repairs to the same.

Vote 248 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	203,025 00	*196,225 00	195,850 71
Cost of Living Bonus and Other Pay-list Items.....	10,500 00	10,500 00	9,931 17
A Printing and Stationery	4,500 00	8,200 00	8,088 79
B Travelling Expenses	3,000 00	5,500 00	5,171 59
C Sundries	2,700 00	3,300 00	3,123 52
	<u>\$ 223,725 00</u>	<u>\$ 223,725 00</u>	<u>\$ 222,165 78</u>

As of March 31, 1946, there were 88 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adam, J.	\$ 2,580 00		Keefer, A.	3,480 00	
Anderson, A. D.	3,480 00		Kemp, J. O.	2,520 00*	
Berton, V. F. R.	2,700 00		Legg, H. G.	3,300 00	
Boucher, C. S.	4,080 00		McLean, J. W. L.	3,720 00	
Brault, J. C. G.	5,280 00		Merrill, H. W.	3,120 00	
Chalmers, W. C. (June 9)	3,120 00		Owen, J.	3,480 00	
Corbeil, J. E.	2,700 00	\$ 1,171 50†	Rankin, T. D.	5,100 00	
Davidson, W.	2,580 00		Rouleau, R. J. P.	2,400 00	
Davis, A. S.	3,120 00		Ryan, J. A.	3,000 00*	
Desrosiers, J. H.	3,000 00		Scrim, W. J.	2,400 00	
Dickens, H. B.	4,140 00*		Steele, R.	2,700 00	
Donnell, R.	3,360 00		Sterling, J.	3,120 00	546 40
Edmond, J. C.	2,700 00	369 26	Sutherland, C. D.	6,500 00	
Fawcett, W. L.	2,880 00		Temple, E. E.	4,140 00	
Ferguson, J. A.	3,720 00		Thompson, J. W. D.	2,700 00	
Hamel, F. O.	4,140 00		Walden, J. G. L.	3,000 00	
Hamilton, G. R.	3,300 00*		Watts, C. T.	2,460 00	
Hearnden, A.	2,520 00		Williams, D. V.	3,480 00	
Heisler, J. A.	4,080 00*		Wood, S. J.	2,940 00	
Hickey, W. J. (Mar. 25) ..	4,140 00		Wright, A. B.	3,420 00	
Huber, W. (Nov. 13)	4,140 00		Wright, G.	2,700 00	
Hunter, D. H.	3,120 00	424 26			

† Charged to Vote 250.

A Payments were made to the Department of Public Printing and Stationery.

B Travelling expenses of \$727.43 were paid to R. Monette whose annual salary rate was less than \$2,400 on March 31.

C Including \$1,860.27 for telegrams and \$1,239.59 for telephone tolls.

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Ferry privileges	485 00
Rentals of:	
Kingston, Ont., dry dock	6,050 00
Public buildings and sites	150,330 78
Sundry telegraph lines and offices	144 00
Sundry works, water lots, etc.	20,504 74

177,514 52

B Proceeds from Sales:

Sales of movables, furniture, fittings, lumber, scrap, etc.	1,894 77
Sales of real estate	366 65

2,261 42

C Services and Service Fees:

Commission from telephone booths in public buildings	17,341 04
Earnings of floating plant	23,713 72
Earnings of dry docks, etc.—	
Champlain dry dock, Lauzon, Que.	86,895 00
Lorne dry dock, Lauzon, Que.	38,403 50
Repair slip, Selkirk, Man.	1,932 70
New dry dock, Esquimalt, B.C.	184,520 65
Earnings of telegraph and telephone lines—	
Bay of Fundy	2,406 92
Cape Breton	10,563 54
Escuminac	2,144 78
Magdalen Islands	6,251 03
Maniwaki-Ste. Therese de Gatineau	172 00
Quebec District	48,657 09
Killarney	450 45
Peelee Island	662 20
Saskatchewan-Alberta	49,548 90
Vancouver Island	77,908 63
Yukon and B.C. Northern	102,669 34
Water collections, William Head, B.C., pipe-line	446 83
Work done by Photographic Branch	2,578 86
Sundries	209 83

657,477 01

D Refunds of Previous Years' Expenditures

45,617 27

E Miscellaneous:

Damages to Government Property	440 61
Sundry receipts	20 00

460 61

Total Ordinary

883,330 83

Special Receipts—

F Refunds of Previous Years' War Expenditures:

Refund from the United Kingdom Payments Office for furniture and services to March 31, 1945, \$217,470.90; sundries, \$48,917.96	266,388 86
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Grand Total

\$1,149,719 69

Certified correct.

E. P. MURPHY,

Deputy Minister.

	Salary rate		Salary rate		Salary rate
Platt, E. A.	3,600 00	Sales, W. T.	2,612 28	Stewart, A. K.	3,062 64
Racicot, R.	2,510 88	Séguin, R.	2,510 88	Thorburn, D. L.	2,520 00
Renaud, A.	2,510 88	Slack, D. W.	2,612 04	Toomey, R. E.	2,510 88
Rocheleau, J.	2,612 28	Smith, J. W. B.	2,774 16	Watley, F.	2,510 88
St. Aubin, O.	2,837 52	Smith, W. L.	3,840 00	Wilson, F. H.	2,940 00

D. L. Thorburn was provided with a house, the annual rental value of which was \$350.

A *Rents.* Rentals for space occupied by the Government service at Ottawa for the fiscal year, or during the periods shown, are listed below. The comparable figure for the fiscal year 1944-45 was \$736,508.89. Of the total of \$754,990.75, an amount of \$341,613.09 for rentals of properties housing war staffs was charged to the War and Demobilization Allotment.

Landlord	Building	Occupied area sq. ft.	Expenditures
Airchute Realty, Ltd.....	Mackenzie.	24,490	16,000 00
Bank Street Chambers, Ltd.....	Bank St. Chambers (Nov.-Mar.)....	7,445	2,353 85
Henry Birks & Sons, Ltd.....	Birks.	23,537	19,503 87
R. L. Blackburn.....	Plaza.	11,497	10,640 62
R. L. & R. Blackburn, Ltd.....	Blackburn.	69,575	68,063 14
R. L. & R. Blackburn, Ltd.....	Motor and Annex.....	50,435	36,062 40
C. Jackson Booth.....	Transportation.	13,634	14,315 46
C. J. Booth & J. A. D. Holbrook.....	Booth.	16,495	17,319 75
Estate J. C. Brennan.....	199 Queen St.....	1,800	900 00
Estate J. C. Brennan.....	Trafalgar.	16,918	15,750 66
Estate Harry Brouse.....	Castle.	34,000	8,000 00
Estate Harry Brouse.....	Insurance Exchange (Apr. 1-Mar. 15)	7,506	7,736 59
Builders' Sales, Ltd.....	McDougall.	11,140	6,871 78
Builders' Sales, Ltd.....	Old Duhamel.	5,975	2,390 00
Canada Motor Sales.....	Canada Motor Sales.....	17,700	5,820 00
J. W. D'Amour.....	Robinson.	31,451	23,564 76
Estate R. J. Devlin.....	Carleton Chambers.....	5,270	5,540 00
Earlscourt Realty.....	Earlscourt (Jan.-Mar.).....	12,000	2,000 00
A. J. Freiman, Ltd.....	Freiman.	15,000	24,625 00*
Joseph Grant.....	Grant.	27,000	9,000 00
Holt Renfrew Co., Ltd.....	Bryson.	12,280	10,438 00
Imperial Realty Co., Ltd.....	Woods, 66 Queen.....	9,796	9,000 00
S. S. Kresge Co., Ltd.....	95 Rideau.....	3,996	2,910 91
S. S. Kresge Co., Ltd.....	113 Rideau.....	14,400	10,080 00
Estate Patrick Labelle.....	Labelle.	72,372	34,648 00
LaSalle Academy.....	LaSalle Academy.....	9,684	6,725 00
L. Lief.....	989 Somerset St. West.....	16,000	5,250 00
Lowe-Martin Co., Ltd.....	Lowe-Martin.	14,107	7,053 48
Metropolitan Stores Ltd.....	Arcade.	24,000	12,000 00
S. Miller.....	Bank St. Chambers (Apr.-Oct.)....	7,445	3,527 39
Norlite Realty Co., Ltd.....	Dominion Loose Leaf.....	38,400	17,800 00
Norlite Realty Co., Ltd.....	Norlite.	42,516	43,000 00
Norlite Realty Co., Ltd.....	Orme.	16,520	10,500 00
Ottawa Electric Railway Company.....	Old Bell Telephone.....	13,143	7,500 00
Ottawa Terminals Railway Company.....	Union Station.....	29,014	23,929 00
Principal Investments, Ltd.....	Sovereign.	16,436	13,912 00
Realty of Ottawa, Ltd.....	Free Press.....	12,667	10,500 00
Rideau Winter Club, Ltd.....	Rideau Winter Club.....	14,432	8,500 00
R.C. Episcopal Corporation of Ottawa.....	Bolton St. School.....	5,236	3,600 00
R.C. Episcopal Corporation of Ottawa.....	Monument National.....	21,533	14,974 75
R.C. Episcopal Corporation of Ottawa.....	Old Lemay Property.....	6,000	3,900 00
Royal Bank of Canada.....	Royal Bank Chambers.....	17,283	15,608 79
Royal Trust Co.....	Royal Trust.....	1,500	2,400 00
Royal Trust Co.....	Steele.	12,129	9,998 90
H. Sherkman.....	Central Chambers (Jan.-Mar.)....	7,412	2,237 49
Slater & Sherwood.....	Sparks Chambers.....	9,784	7,455 00
Sovereign Realty Co., Ltd.....	Stephen.	9,995	7,500 00
Sun Life Assurance Co.....	Central Chambers (Apr.-Dec.)....	7,412	8,106 08
Thérien Co., Ltd.....	Thérien.	31,500	9,850 00
Toronto General Trusts Corporation.....	Earlscourt (Apr.-Dec.).....	12,000	6,000 00

	Landlord	Building	Occupied area sq. ft.	Expenditures
Toronto General Trusts Corporation.....	Toronto Trust.....		1,212	1,272 63
Vimy Realty Co., Ltd.....	Vimy and Annex.....		26,500	12,000 00
N. S. Vineberg.....	Besserer.		13,920	6,000 00
Rentals, 59, each under \$5,000 per annum.....				109,794 45
Clock-line service				561 00
Total rentals				\$754,990 75

* Of this amount, the sum of \$17,350 is to be refunded by the Commodity Prices Stabilization Corporation, Ltd., being rent for 6 months to March 31, 1946.

B Light and Power. Electric current and bulbs for Government-occupied buildings cost \$408,407, of which \$170,484.67 was charged to the War and Demobilization Allotment.

The Ottawa Hydro-Electric Commission was paid \$109,391.15 for current supplied to Government-owned buildings and \$20,829.10 for current supplied to rented buildings. The Ottawa Light, Heat and Power Co., Ltd., was paid \$213,124.32 for current supplied to Government-owned buildings and \$27,491.15 for current supplied to rented buildings. Other payments for light and power amounted to \$4,310.31 which included an allowance of \$2,000 towards lighting Rideau Hall.

Ahearn & Soper, Ltd., was paid \$33,024.10 and other suppliers \$236.87 for electric bulbs.

The expenditures for light and power for the following buildings exceeded \$5,000: Army, \$11,705.42; Canadian, \$10,445.23; Central Experimental Farm, \$23,961.91; Confederation, \$9,612.56; Connaught, \$6,687.46; Daly, \$10,391.06; Dominion Bureau of Statistics, \$6,431.54; Fuel and Oil Testing Laboratory, \$17,321.76; Hunter, \$10,342.65; Jackson, \$12,682.39; Justice, \$7,171.81; Lisgar, \$8,323.87; National Research Council, \$23,965.39; Navy, \$13,438.07; Parliament, \$17,922.34; Postal Terminal, \$6,644.92; Printing Bureau, \$9,651.61; Records Storage, \$5,139.48; Supreme Court (New), \$6,844; Temporary No. 2, \$5,814.02; Temporary No. 5, \$5,353.19; Temporary No. 6, \$8,208.54; Temporary No. 8, \$13,632.24; Victoria Memorial Museum, \$6,678.65.

C Water and Water Rates. The City of Ottawa was paid \$153,242.79 for metered water and \$263.25 for water on a flat rate basis, a total of \$153,506.04. Of this total, \$51,259.25 was charged to the War and Demobilization Allotment.

The expenditures for the following buildings exceeded \$5,000: Central Experimental Farm, \$11,489.86; East Block, \$6,756.08; National Research Council, \$16,541.41; National Research Council Annex, \$12,319; Printing Bureau, \$6,319.71; Wellington Street Expropriated Properties, \$7,509.27; West Block, \$5,720.65; Temporary No. 8, \$9,242.79.

D Furniture and Fittings. Furniture and fittings for Government offices cost \$318,730.52, of which \$246,477.08 was paid from the War and Demobilization Allotment. Suppliers receiving \$5,000 or more: J. J. Barker Sign Co., Ltd., \$5,959.36; H. Krug Furniture Co., Ltd., \$5,712.10; Office Specialty Manufacturing Co., Ltd., \$46,728.16; H. H. Popham, \$23,335.16; Preston-Noelting, Ltd., \$13,587.84; Snyder's, Ltd., \$6,857.50; Steel Equipment Co., Ltd., \$150,451.62; N. G. Valiquette, \$20,195.33; War Assets Corporation, \$11,091.97.

E Materials and Supplies, etc. In addition to these expenditures of \$793,634.33 similar items costing \$37,664.87 were paid from Vote 264, Public Buildings Generally—Repairs, etc., and \$551,335.94 from the War and Demobilization Allotment, a total of \$1,382,635.14, made up as follows: elevator maintenance under contract, \$48,893.65; heating, \$575,126.30; moving, \$54,961.71; photographic supplies, \$15,545.19; construction of new mezzanine floor in Connaught Building, \$9,038.87; installation and service of automatic sprinklers and fire alarm systems, \$19,912; miscellaneous expenditure on expropriation of properties, \$8,170.49; repairs and supplies for Rideau Hall, \$33,449.62; construction of ice house and Federal District garage at Rideau Hall, \$400 (balance of contract for \$6,280); repairs to other Government buildings, \$500,146.73; scheme of development of Government buildings, \$5,000; supplies for char service, \$78,174.61; supplies for Parliamentary Restaurant, \$5,551.45; uniforms and caps, \$4,600.20; window cleaning, \$18,524.83; wreath for Remembrance Day, \$100; gratuities to families of deceased employees, \$1,118.92; printing, \$1,246 and stationery, \$481.29 (paid to the Department of Public Printing and Stationery); other charges, \$2,193.28.

Heating includes steam heat supplied by Canadian National Railways to the Postal Terminal Building, \$13,407.61, and an allowance of \$17,000 towards heating Rideau Hall.

Buildings where repairs and improvements cost over \$5,000 were as follows: Army, \$10,745.01; Aylmer, \$20,839.55; Bate, \$10,170.70; Birks, \$6,896.24; Canadian-Woods, \$15,860.21; Central Heating Plant, \$15,057.04; Connaught, \$14,420.50; Daly, \$28,029.79; Dominion Bureau of Statistics, \$7,853.29; East Block, \$5,007.22; Fuel and Oil Testing Laboratory, \$5,685.93; Hunter, \$9,205.33; Jackson, \$19,929.74; Justice, \$5,385.16; Langevin, \$5,521.74; Lisgar, \$11,189.02; Mines, \$9,517.99; National Film Board, John and Sussex Sts., \$6,479.84; National Research Council Laboratories, \$13,215.35; Navy, \$20,680.21; Parliament, \$15,466.72; Postal Terminal, \$12,068.99; Records Storage, \$8,508.36; Robinson, \$5,550.50; 989 Somerset St., \$12,894; Temporary No. 2, \$9,144.67; Temporary No. 4, \$10,417.83; Temporary No. 5, \$19,602.53; Temporary No. 8, \$21,258.25; Victoria Memorial Museum, \$6,150.94; West Block, \$15,748.11.

Suppliers receiving \$5,000 or more: The W. R. Barnard Paper Co., Ltd., \$5,319.90; Builders' Sales, Ltd., \$5,282.68; Campbell Steel and Iron Works, Ltd., \$17,731.91; Canadian General Electric Co., Ltd., \$5,226.05; The Continental Paper Products, Ltd., \$9,010; Geo. A. Crain & Sons, Ltd., \$5,822; M. N. Cummings, \$32,343.35; Thomas D'Arcy's Transfer, \$10,680.75; Dominion Electric Protection Co., \$11,244.75; Doran Construction Co., Ltd., \$31,355; Duford, Ltd., \$36,511.47; Dustbane Products, Ltd., \$6,547.27; W. G. Edge, Ltd., \$26,916.53; Elgin Window Cleaners, \$18,986.75; Erskine, Smith & Co., Ltd., \$5,402.75; Fournier Van & Storage, Ltd., \$22,198.28; Alex. I. Garvock, Ltd., \$6,293.20; The Geo. C. Graves Construction Co., Ltd., \$81,078.74; Hygiene Products, Ltd., \$13,706.36; Imperial Oil, Ltd., \$8,375.49; Independent Coal & Lumber Co., Ltd., \$486,333.15; Kilgour's, Ltd., \$5,341.70; T. Landry, Ltd., \$9,542.46; MacDonell & Conyers, \$13,431.24; Marchand Electric Co., Ltd., \$6,486.83; Moloughney's Cartage, \$12,661; Murphy-Gamble, Ltd., \$5,949.11; National Petroleum, Ltd., \$45,342.40; Ottawa Light, Heat & Power Co., Ltd., \$11,414.53; Otis-Fensom Elevator Co., Ltd., \$26,962.38; Ottawa Plumbing & Heating Contractors, \$15,405.72; Ross-Meagher, Ltd., \$8,648; Snelling Paper Sales, Ltd., \$8,674.75; W. G. Stephenson, \$7,711; Turnbull Elevator Co., Ltd., \$10,424.74; Fred A. Wilson Contracting Co., Ltd., \$22,255.

F *Inspection of Fire Equipment.* The inspection service was performed by the Royal Canadian Mounted Police and payment therefor made to that organization.

The cost, for the fiscal year 1944-45, of rent, char service, lighting, etc., in connection with premises occupied by the Department of Insurance, was estimated to be \$11,437.64 and was assessed in the current year against insurance companies transacting business in the Dominion. The sum was credited in the revenues of that Department (see section "I" of this Report).

Vote 250 (and Vote 541, Supplementary Estimates) Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.

	Estimates	Allotments	Expenditures
Salaries and Wages	1,945,342 00	1,907,342 00	1,907,312 20
Cost of Living Bonus and Other Pay-list Items	358,025 00	302,025 00	301,941 75
A Rents	1,130,000 00	870,000 00	855,932 50
B Light and Power	490,000 00	515,000 00	513,519 63
C Water	108,000 00	108,000 00	94,626 70
D Furniture and Fittings	285,000 00	340,000 00	272,512 20
E Materials and Supplies	715,649 00	735,649 00	732,473 63
F Repairs, Alterations, etc.	135,000 00	410,000 00	343,554 15
Compensation for Termination of Leases	50,000 00	15,000 00	
G Sundries	45,000 00	59,000 00	55,890 63
	<u>\$5,262,016 00</u>	<u>\$5,262,016 00</u>	<u>\$5,077,763 39</u>

Comparative statements of expenditures follow:

(1) Total expenditures—	1945-46	1944-45
London, England, Canada House	47,077 67	41,508 42
Nova Scotia	245,625 63	212,073 22
Prince Edward Island	68,815 75	33,654 22
New Brunswick	253,857 99	184,354 78
Quebec	1,283,690 91	1,052,953 24
Ontario	1,481,458 26	1,169,744 29
Manitoba	399,354 63	262,561 34
Saskatchewan	419,344 92	252,895 69
Alberta	349,487 33	242,987 34
British Columbia	490,499 29	403,584 78
Yukon	33,581 23	34,460 30
Generally	4,969 78	2,950 74
	<u>\$5,077,763 39</u>	<u>\$3,893,728 36</u>

(2) Salaries and Wages including Cost of Living Bonus and Other Pay-list Items—

	1945-46	1944-45
London, England, Canada House	14,526 53	10,850 81
Nova Scotia	103,749 48	99,114 40
Prince Edward Island	14,630 24	11,813 81
New Brunswick	103,368 80	96,642 65
Quebec	626,018 96	582,937 83
Ontario	700,388 23	646,130 66
Manitoba	132,579 43	129,890 01
Saskatchewan	121,527 69	110,338 83
Alberta	135,973 74	111,345 93
British Columbia	242,141 15	221,593 41
Yukon	13,630 90	12,467 86
Generally	718 80	
	\$2,209,253 95	\$2,033,126 20

Altogether, salaries and wages including cost of living bonus and other pay-list items amounted to \$2,298,452.72, of which \$89,198.77 was charged to the War and Demobilization Allotment.

As of March 31, 1946, there were 2,006 employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over or the equivalent in wages at prevailing rates on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Aubut, G. K.	\$ 2,640 00		MacDonald, D. E. (Nov. 1) :	3,120 00	768 85
Bisset, Jas.	2,640 00	\$ 1,203 31	McLean, R. J.	2,567 28	
Charbonneau, G. (July 4)...	2,520 00*		Michel, M.	2,679 84	
Clark, D.	2,995 08	500 74	Moores, E. C.	2,679 84	
Clark, H.	2,679 84		Parkes, E.	2,499 72	
Coates, C.	2,499 72		Parkinson, E.	3,120 00	621 79
Collinge, R. H.	2,700 00*		Popert, H.	2,724 84	314 32
Cook, H. L.	2,556 02		Powell, T. F.	2,724 84	
Dawes, R. W.	2,520 00		Rose, A. E.	2,589 72	
Dawson, C. F.	3,600 00	1,050 34	Shaw, J. B.	2,700 00	639 82
Drolet, J. A.	2,640 00*	579 56	Simard, R.	3,960 00	1,860 49
Duke, R. F.	2,880 00		Small, D. (Jan. 26)	2,724 84	
Edmonds, C. C.	2,724 84		Stinson, G. (Jan. 1)	2,724 84	
Freeze, D. A.	2,520 00	495 53	Stuart, P. C.	2,724 84	
Hanley, A. E. (July 15)	2,640 00		Thompson, N. L.	2,640 00*	486 69
Hoolahan, E.	2,589 84		Walker, H.	2,499 72	
Hunter, P. S.	3,780 00*	385 64	Whitford, J. H.	3,600 00*	740 57
Jehu, G.	2,477 16		Winter, R.	4,140 00	1,734 37
Lamont, J.	2,724 84				

On March 31, 1946, the employees were located as follows: London, England, 55; Nova Scotia, 116; Prince Edward Island, 11; New Brunswick, 98; Quebec, 563; Ontario, 616; Manitoba, 123; Saskatchewan, 123; Alberta, 148; British Columbia, 199; Yukon, 4.

Living quarters were occupied by employees in 397 buildings. These had an estimated annual rental value as follows: 270 at \$300; 30 at \$240; 94 at \$180; 1 at \$120; 1 at \$96; 1 at \$60. In 6 cases, the quarters were in lieu of salary, and in the other 391 the value of the quarters was deducted from the authorized salary rate and the net amount only charged to the vote.

J. Ramage, whose annual salary was less than \$2,400 received travelling expenses of \$1,406.18 and J. E. Corbeil received travelling expenses of \$1,171.50 (included under Vote 248).

A *Rents.* Office accommodation outside of Ottawa cost \$2,153,488.80, of which \$17,850.65 was repaid by the Post Office Department for space occupied by commission post offices, leaving a net charge of \$2,135,638.15, of which \$1,279,705.65 was paid from the War and Demobilization Allotment. The net charges for the fiscal years 1945-46 and 1944-45 by provinces, etc., are shown below:—

	1945-46	1944-45
London, England, Canada House	19,352 48	20,605 98
Nova Scotia	84,460 28	79,034 84
Prince Edward Island	12,982 75	8,899 87
New Brunswick	63,859 20	51,346 59
Quebec	607,243 18	621,159 22
Ontario	694,512 07	669,197 49
Manitoba	131,472 29	71,984 66
Saskatchewan	176,032 61	142,182 68
Alberta	138,715 29	121,846 85
British Columbia	206,633 00	199,674 11
Yukon	375 00	533 33
	\$2,135,638 15	\$1,986,465 62

Rentals of space occupied by the Government Service outside of Ottawa on March 31, 1946, or at dates of termination of leases (shown in parentheses) were, by municipalities, as follows:—

	Landlord	Space occupied sq. ft.	Expenditures
London, England—			
Canada House	Commissioner of Crown Lands (ground rent)		8,797 75
	City of Westminster (taxes).....		10,465 11
	Bland, Welch & Co. (insurance).....		89 62
Halifax	Bank of Nova Scotia	4,555	9,808 62
Halifax	Mutual Realty Co., Ltd.	7,290	9,103 05
Halifax	John Simon	9,225	16,167 08
Halifax	United Service Corp., Ltd.	3,089	10,523 78
Saint John	Board of New Brunswick Museum	5,643	7,518 00
Saint John	W. H. Campbell	7,000	6,000 00
Saint John	Lawson Motors, Ltd.	14,920	10,928 00
Saint John	S.M.T. (Eastern), Ltd.	6,868	6,794 26
Montreal	Alliance Nationale	8,440	6,194 97
Montreal	Canadian National Realties, Ltd.	59,747	50,027 44
Montreal	Dominion Square Corporation	28,656	40,831 54
Montreal	Eastern Building Co.	4,175	11,000 00
Montreal	Empire Life Insurance Co.	17,200	8,850 00
Montreal	Godfrey Realty Corporation	27,437	48,827 54
Montreal	Estate of J. O. Gravel	4,075	7,300 00
Montreal	Gresham Life Assurance Society	6,703	5,760 00
Montreal	Insurance Exchange Corp., Ltd.	2,950	7,972 32
Montreal	Labelle Building, Ltd.	9,178	26,616 00
Montreal	Lake of the Woods Milling Co., Ltd.	4,584	7,264 59
Montreal	McGill University		9,024 71
Montreal	Mid-Town Motor Sales, Ltd.	14,120	13,922 64
Montreal	Ogilvie Flour Mills Co., Ltd.	13,097	9,000 00
Montreal	Prudential Insurance Co. of America	48,880	84,637 87
Montreal	Royal Bank of Canada	6,294	10,488 00
Montreal	Shiff & Co., Inc.	67,056	18,062 06
Montreal	Sun Life Assurance Co. of Canada	5,600	8,325 00
Montreal	Transportation Building Co., Ltd.	20,652	33,397 70
Quebec	Banque Canadienne Nationale	8,880	9,362 40
Quebec	Maurice Pollack Realty Co., Ltd.	24,373	35,204 52
Quebec	Price Bros. & Co., Ltd. (Feb. 28)	3,632	5,632 50
Quebec	J. B. Villeneuve	5,930	6,070 85
Belleville	Deacon Bros., Ltd.	8,400	6,000 00
Hamilton	Canadian National Railways	4,380	5,070 00
Hamilton	Lister Estate	16,407	14,047 96
Hamilton	Pigott Realty, Ltd.	4,686	12,295 80
Kitchener	W. H. & A. E. Dunker	16,462	6,600 00
London	Huron & Erie Mortgage Corporation	4,816	6,409 00

	Landlord	Space occupied sq. ft.	Expenditures
London	General Products Manufacturing Corp., Ltd.	11,502	6,997 82
London	Ray Lawson & D. B. Weldon	29,835	34,290 00
Toronto	Albert-Bay Company, Ltd.	13,285	16,606 25
Toronto	H. Atlin & J. Zelsman	13,930	9,900 00
Toronto	Balfour Building Company	5,300	4,583 26
Toronto	Canadian Bank of Commerce (Dec. 31)	5,659	5,545 08
Toronto	J. A. Donaldson	5,758	5,600 00
Toronto	Federal Building Corporation, Ltd.	6,566	8,090 50
Toronto	Independent Order of Foresters	11,978	13,621 69
Toronto	Maccalco of Canada, Ltd.	44,943	53,469 92
Toronto	Metropolitan Building, Ltd.	25,245	33,896 69
Toronto	Midland Investments, Ltd.	15,762	22,259 19
Toronto	Northern Ontario Building, Ltd.	16,642	29,123 52
Toronto	A. E. Osler & Co.	14,677	17,259 45
Toronto	Principal Investments, Ltd.	5,300	8,320 08
Toronto	Prudential Assurance Co., Ltd., of London, England.	61,618	49,405 25
Toronto	Toronto General Trusts Corporation	9,038	18,166 69
Toronto	Toronto Harbour Commissioners		11,166 91
Toronto	Toronto Terminals Railway Co.	90,546	60,452 36
Toronto	Toronto Type Foundry Co., Ltd.	23,800	7,040 00
Toronto	Dr. J. H. Wood	8,671	6,840 00
Windsor	Star Publishing Co. of Windsor, Ltd.	6,624	11,598 28
Winnipeg	Canadian Pacific Railway Co.	6,000	7,400 00
Winnipeg	E. S. Parker	11,049	6,720 00
Winnipeg	Toronto General Trusts Corporation	36,898	29,865 00
Winnipeg	Traders Building Association	19,998	16,184 96
Winnipeg	Winnipeg Electric Co.	15,510	18,625 85
Regina	Canadian City & Town Properties, Ltd.	6,300	5,210 20
Regina	Canadian Pacific Railway Co.	20,384	29,581 80
Regina	Dominion Life Assurance Co. (Sept. 30)	34,000	10,000 00
Regina	Georgia Investment Co., Ltd.	22,589	22,606 20
Regina	Estate G. Michaelis	11,800	6,000 00
Regina	New Regina Trading Co., Ltd.	24,400	27,448 15
Regina	City of Regina	27,200	5,400 00
Regina	Saskatchewan Motor Co., Ltd.	14,800	7,909 19
Regina	David Silverman	11,120	8,060 58
Regina	C. H. Weicker & G. Thorn	34,000	10,000 00
Calgary	Estate Dr. T. H. Blow	37,016	17,820 00
Calgary	Canadian Pacific Railway Co.	5,000	6,250 00
Calgary	Governor & Company of Adventurers of England Trading into Hudson's Bay	28,157	13,380 00
Edmonton	J. E. Bagley	6,736	8,129 64
Edmonton	Blowey-Henry Co., Ltd.	17,591	14,156 50
Edmonton	Canadian National Railways	10,885	8,561 50
Edmonton	Credit Foncier Franco-Canadien	8,511	7,839 66
Edmonton	Friedman, Lieberman & Newson	10,000	12,520 50
Vancouver	Estate of H. O. Bell-Irving	64,695	5,153 72
Vancouver	British Pacific Building, Ltd.	18,988	41,892 50
Vancouver	Consolidated Properties, Ltd.	3,928	5,700 00
Vancouver	Globe Realty Corporation, Ltd.	9,160	11,601 78
Vancouver	Granville Estates No. 3, Ltd.	9,746	12,697 08
Vancouver	Mrs. Elizabeth Rogers	3,968	6,269 40
Vancouver	Yorkshire Building Co., Ltd.	4,092	9,858 00
Victoria	David Spencer, Ltd.	9,506	6,363 44
Rentals, 667, each under \$5,000 per annum			691,808 88
Total rentals			\$2,135,638 15

B *Light and Power.* Electric current and bulbs for Government-occupied buildings cost \$684,004.30, of which \$170,484.67 was charged to the War and Demobilization Allotment.

Suppliers receiving \$5,000 or more: Ahearn & Soper, Ltd., \$34,955.86; B.C. Electric Railway Co., Ltd., \$41,832.05; City of Calgary, \$9,210; Canadian Utilities, Ltd., \$11,186.04; City of Edmonton, \$15,867.30;

Hamilton Hydro-Electric System, \$8,792.92; Hydro-Quebec, \$80,974.72; Manitoba Power Commission, \$6,209.97; Maritime Electric Co., Ltd., \$9,740.75; Nova Scotia Light & Power Co., Ltd., \$19,025.23; Quebec Power Co., \$34,270.82; City of Regina, \$13,230.84; Power Commission of the City of Saint John, \$8,090.93; City of Saskatoon, \$7,560.25; F. M. Scott Realities, Ltd., \$6,626.97; Shawinigan Water & Power Co. \$5,904.29; Southern Canada Power Co., Ltd., \$5,116.56; City of Swift Current, \$5,162.63; Toronto Hydro-Electric System, \$51,727.32; West Kootenay Power & Light Co., Ltd., \$7,374.43; Winnipeg Electric Co., \$15,023.85; City of Winnipeg Hydro-Electric System, \$16,043.32.

C *Water.* Water, with a few exceptions, is supplied by the local municipalities. Total expenditures were \$111,656.44 including \$17,029.74 charged to the War and Demobilization Allotment.

Suppliers receiving \$5,000 or more: City of Montreal, \$34,836.37; City of Quebec, \$7,138.42.

D *Furniture and Fittings.* Payments for furniture and fittings for public buildings outside of Ottawa were \$379,623.37, including \$107,111.17 charged to the War and Demobilization Allotment.

Suppliers receiving \$5,000 or more: Brooks-Corning Co., Ltd., \$8,481.88; Canadian Public Booth Co., Ltd., \$69,917.57; Imperial Typewriters of Canada, \$29,677.68; Office Specialty Manufacturing Co., Ltd., \$31,096.28; H. H. Popham, \$35,386.71; Preston-Noelting, Ltd., \$5,003.95; Snyder's, Ltd., \$9,182.83; Steel Equipment Co., Ltd., \$38,038.09; N. G. Valiquette, \$72,556.44; Vilas Furniture Co., Ltd., \$10,824.96; War Assets Corporation, \$11,368.86; The Willson Stationery Co., Ltd., \$9,625.23.

E *Materials and Supplies.* In addition to these expenditures of \$732,473.63, similar items amounting to \$12,668.96 were charged to the War and Demobilization Allotment, a total of \$745,142.59. Heating cost \$633,486.15; caretakers' supplies, \$96,060.82; uniforms, \$5,015.75; repairs to Canada House, London, England, \$4,630.69; repairs to Yukon buildings, \$5,771.06; other charges, \$178.12.

Suppliers of coal, steam heat, etc., receiving \$5,000 or more: Armdale Coal Co., Ltd., \$6,161.21; Conger Lehigh Coal Co., Ltd., \$6,939.18; Geo. Couillard, Enr'g., \$8,070.96; Diethers, Ltd., \$12,680.71; Elie Coal Co., Ltd., \$25,035.12; Gillies-Guy, Ltd., \$8,222.53; Harbour Coal Co., Ltd., \$9,173.04; Imperial Oil, Limited, \$7,240.01; Imperiale Fuels, Ltd., \$5,347.31; Independent Petroleum Corporation, \$5,953.98; Lane & Robitaille, Ltd., \$8,285.79; H. R. Large & Co., \$6,150.12; Mackenzie & Thayer, Ltd., \$5,788; Monarch Lumber Co., Ltd., \$10,206.18; Jas. Murphy Coal Co., \$7,654.94; Northland Coal & Ice Co., Ltd., \$6,779.13; A. T. O'Leary & Co., \$6,914.18; Rogers Montreal, Ltd., \$22,609.86; Eric Thompson, \$7,204.80; Toronto Terminals Railway Co., \$46,294.53; A. H. Vanwart & Son, \$8,460.72; Walter Walker & Sons, Ltd., \$6,275.52; City of Winnipeg Hydro Electric System, \$16,916.09.

F *Repairs, Alterations, etc.* Details of these expenditures are merged with those shown under the following votes: Vote 253 (\$60,068.55); Vote 254 (\$59,970.42); Vote 255 (\$95,165.21); Vote 256 (\$43,693.45); Vote 257 (\$50,371.51); Vote 258 (\$15,175.29); Vote 259 (\$19,109.72).

G *Sundries.* Travelling expenses cost \$13,777.28; municipal charges, \$7,571.47; removal of rubbish, etc., \$22,311.30; office expenses, communications, postage, etc., \$12,230.58.

Vote 251 London, England—Purchase of Royal College of Physicians Building	
(Revote)	\$ 900,000 00
Expenditures.....	nil

Negotiations for the acquisition of this property have been suspended.

Vote 252 (and (a) Vote 542, Supplementary Estimates; (b) Vote 674, Further Supplementary Estimates) Dominion Public Buildings—Improvements and repairs, Nova Scotia

	Estimates	Allotments	Expenditures
A Armdale—Temporary Post Office Accommodation	7,000 00	7,000 00	6,513 36
B Canso Public Building—Reconstruction (Revote \$48,000).....	55,000 00	55,000 00	52,207 70
C Halifax Customs Building—Alterations and Elevator	18,000 00	18,000 00	17,160 60
D Halifax Federal Building—Pointing masonry, renewal of floors and painting (Revote \$8,000).....	60,000 00	60,000 00	56,591 96
E Halifax—Office Building (Estimated Cost \$420,000)	50,000 00	50,000 00	
	<u>\$ 190,000 00</u>	<u>\$ 190,000 00</u>	<u>\$ 132,473 62</u>

A R. E. Knight was paid \$5,322.81 for the construction of this building; other costs were \$1,190.55.

B Nova Scotia Construction Co., Ltd., completed a contract (with the exception of certain minor items for which \$1,000 was withheld) and was paid \$47,994.41, which included extras; the Clerk of Works received \$1,674.60; interior fittings cost \$2,460; sundries, \$78.69.

C Payment was made to the Fundy Construction Co., Ltd., on completed contract.

D Foundation Maritime Ltd. received \$40,293 for replacement of floor surfaces and \$6,513.36 for repointing; F. W. Salsman was paid \$7,350 for interior painting; repairs to copper flashing cost \$1,810; inspection and testing of flooring was \$515; advertising, etc., \$110.60.

E Negotiations for the purchase of the site for this building were not completed by the close of the fiscal year.

Vote 544 Dominion Public Buildings—Improvements and repairs, Prince Edward Island—	
Summerside Public Building—Addition (Estimated Cost \$30,000).....	\$ 7,000 00
Expenditures.....	nil

Vote 543 Dominion Public Buildings—Improvements and repairs, New Brunswick

	Estimates	Allotments	Expenditures
Edmundston—Building for Customs (Estimated Cost \$38,000)	8,000 00	8,000 00	
A Saint John—Office Building (Estimated Cost \$350,000)	50,000 00	50,000 00	
Saint John Post Office—Alterations and Improvements (Estimated Cost \$40,300)	8,000 00	8,000 00	
Sussex Public Building—Addition and Fittings (Estimated Cost \$15,000)	5,000 00	5,000 00	
	<u>\$ 71,000 00</u>	<u>\$ 71,000 00</u>	

A Negotiations for the purchase of the site for this building were not completed by the close of the fiscal year.

Vote 253 Dominion Public Buildings—Improvements and repairs, Maritime Provinces

Generally	75,000 00
Expenditures.....	\$ 68,510 65

In addition to the above expenditures, \$16,569.83 from Vote 264, Public Buildings Generally—Repairs, etc., \$60,068.55 from Vote 250, Maintenance and Operation of Dominion Public Buildings and Grounds other than at Ottawa, including rents, etc., and \$11,533.61 from the War and Demobilization Allotment or a total of \$156,682.64 was spent on these works. Minor repairs and improvements were made to 83 buildings in Nova Scotia, 15 in Prince Edward Island, and 78 in New Brunswick. Those where expenditure was over \$2,000 were as follows: Amherst Old Public Building, \$2,440.44; Halifax, Brenton Premises, \$5,354.19, Custom House, \$2,117.36, Old Eastern Fisheries Building, \$2,047.11, New Post Office, \$8,321.21, Old Post Office, \$3,170.15, Post Office, North End, \$2,623.20, Simon Building, \$4,553.54; Sydney Old Naval Administration Building, \$4,370.06, Post Office, \$5,261.69; Charlottetown, Old Y.M.C.A. Building, \$21,201.47, Hertz Building, \$4,866.12; Fredericton City Hall Building, \$15,937.89; Moncton Post Office, \$2,884.45; Saint John, Campbell Building, \$5,162.41, Custom House, \$7,503.42, McPartland Building, \$5,605.15, New Post Office, \$10,454.58, Old Post Office, \$2,918.80, Old Penitentiary Building, \$2,850.

At Amherst, W. W. Brown was paid \$2,200 in connection with repairs, painting, etc., at the Old Post Office.

At Sydney, J. W. Stephen's Ltd. was paid \$2,000 in connection with alterations to caretaker's quarters in the Public Building.

Elevator maintenance cost \$5,344.55.

Suppliers receiving \$5,000 or more: Bevan Bros., \$5,641.27; H. Davis, \$10,833.50; R. E. Knight, \$12,825.42; Mooney Construction Co., \$7,465.48; Otis-Fensom Elevator Co., Ltd., \$5,674.14; H. J. Phillips & Son, \$14,177.25; J. L. Simms & Son, \$15,951.63.

Vote 254 Dominion Public Buildings—Improvements and repairs, Quebec (and	
Supplement of \$6,691.01 as Approved by Treasury Board, transfer from Vote 305)....	176,691 01
Expenditures.....	\$ 176,691 01

In addition to the above expenditures, \$50,290.21 from Vote 264, Public Buildings Generally—Repairs, etc., \$59,970.42 from Vote 250, Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, etc., and \$66,791.69 from the War and Demobilization Allotment or a total of \$353,743.33 was spent on these works. Minor repairs and improvements were made to 234 buildings. Those where expenditure was over \$2,000 were as follows:

Amos Post Office, \$2,021.40; Berthierville Post Office, \$2,333.38; Coaticook Post Office, \$3,518.67; Farnham Post Office, \$2,822.34; Hull Post Office, \$2,288.69; Joliette Post Office, \$4,496.06; Longueuil Post Office, \$2,786.67; Matane Post Office, \$3,558.23; Mont Joli Post Office, \$2,518.92.

Montreal: Canadian National Railways, New Terminal Building, \$6,962.01; Confederation Building, \$6,697.57; Gresham Building, \$5,477.14; Insurance Exchange Building, \$9,043.03; New Customs Examining Warehouse, \$42,048.30; Old Examining Warehouse, \$44,073.10; Place d'Armes Post Office, \$22,555.36; Postal Station "E", \$3,333.54; Postal Station "F", \$3,270.69; Postal Station "G", \$18,562.40; Postal Station Hochelaga, \$5,263.81; Postal Terminal Building, \$15,471.20.

Nicolet Public Building, \$7,047.43; Plessisville Post Office, \$2,512.85.

Quebec: Citadel, Governor General's Quarters, \$12,011.62; Custom House, \$4,117.31; Drill Hall, \$2,961.50; New Temporary Office Building, \$4,863.16; Postal Terminal, \$7,356.31; Uptown Post Office, \$7,679.42.

Roberval Post Office, \$3,120.29; Sherbrooke Post Office, \$2,285.04.

At Montreal, the Brooklyn Window Cleaning Co. was paid \$4,366 in connection with cleaning windows in various public buildings.

At Sherbrooke, Hervé Goulet was paid \$1,500 (on account) for interior renovating, repointing, etc., at the Public Building.

At Sorel, Jos. E. Rivet, Enrg. was paid a balance of \$100 on completion of his contract for alterations and additions to Post Office screen, on which \$4,690 was paid in 1944-45.

Elevator maintenance cost \$16,917 and moving of furniture cost \$2,826.77.

Suppliers receiving \$5,000 or more: Canadian National Realities, Ltd., \$5,373.10; Emile Caron, \$7,000; Crown Sales Co., \$11,430.50; Daniels and Mannard, Ltd., \$10,185; Insurance Exchange Corporation, \$9,008.03; Otis-Fensom Elevator Co., Ltd., \$13,675.52; J. J. Shea & Co., Ltd., \$45,807.97; C. H. Simpkin, \$11,616.40; Vincent & Co., Inc., \$22,947.84.

Vote 545 (and Vote 675, Further Supplementary Estimates) Dominion Public Buildings—Improvements and repairs, Quebec

	Estimates	Allotments	Expenditures
Armstrong—Customs and Immigration Building (Estimated Cost \$35,000)	10,000 00	10,000 00	
Beauport—Repairs to Armoury (Estimated Cost \$9,700) ...	2,000 00	2,000 00	
Dorval Airport—Postal accommodation	25,000 00	25,000 00	
Drummondville Public Building—Addition and alterations (Estimated Cost \$22,000)	8,000 00	8,000 00	
Jonquière Public Building—Addition (Estimated Cost \$6,500)	3,000 00	3,000 00	
Lacolle—Building for Customs (Estimated Cost \$33,000)	10,000 00	10,000 00	
Lac Mégantic Public Building—Addition, alterations and improvements (Estimated Cost \$19,000)	7,000 00	7,000 00	
La Tuque Public Building—Alterations and extension (Estimated Cost \$5,000)	3,000 00	3,000 00	
A Montreal Customs Examining Warehouse—Painting and redecorating old section of building	31,000 00	31,000 00	4,108 04
Montreal Hochelaga Postal Station—Addition and painting (Estimated Cost \$9,000)	3,000 00	3,000 00	
Montreal Immigration Building—Alterations and improvements (Estimated Cost \$34,000)	20,000 00	20,000 00	
B Montreal—Office Building (Estimated Cost \$1,500,000)	50,000 00	50,000 00	
C Montreal—Old Examining Warehouse—Addition, Alterations and Improvements	100,000 00	100,000 00	100,000 00
Montreal Postal Station "S"—Addition, alterations and painting (Estimated Cost \$12,500)	4,000 00	4,000 00	
Montreal Postal Terminal—Parcel Storage System (Estimated Cost \$50,000)	5,000 00	5,000 00	
D Quebec—Conversion of Drill Hall for Department of National Health and Welfare	24,000 00	24,000 00	24,059 74
St. Jerome Public Building—Addition and alterations (Estimated Cost \$27,500)	10,000 00	10,000 00	
St. Joseph d'Alma Public Building—Addition, retaining wall, fittings, etc. (Estimated Cost \$19,000)	8,000 00	8,000 00	
Three Rivers Public Building—Addition (Estimated Cost \$100,000)	5,000 00	5,000 00	
Valleyfield Public Building—Addition, alterations and fittings (Estimated Cost \$60,000)	10,000 00	10,000 00	
Supplement (transfer from Vote 305)	59 74	59 74	
	<u>\$ 338,059 74</u>	<u>\$ 338,059 74</u>	<u>\$ 128,167 78</u>

- A Dougall Painting Contracting Co., Ltd., was paid \$4,050 in connection with its contract for interior painting: advertising, etc. cost \$58.04.
- B Negotiations for the purchase of the site for this building were not completed by the close of the fiscal year.
- C E. G. M. Cape & Co. was paid \$100,000 (on account) on its contract which is on a cost plus basis.
- D Magloire Cauchon Ltée. was paid \$18,404.97 on contract for the erection of partitions, etc., and \$1,291 for other work; Metropolitan Goulet Company, Ltd. completed a contract for plumbing, heating and electrical work and received \$3,966.91 (\$9,130.95 was paid from the War Allotment in 1944-45); other work by this firm cost \$396.86.

Vote 255 Dominion Public Buildings—Improvements and repairs, Ontario	170,000 00
Expenditures	\$ 153,472 36

In addition to the above expenditures, \$28,667.34 from Vote 264. Public Buildings Generally—Repairs, etc., \$95,165.21 from Vote 250, Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, etc., and \$23,258.61 from the War and Demobilization Allotment or a total of \$300,563.52 was spent on these works. Minor repairs and improvements were made to 265 buildings. Those where expenditure was over \$2,000 were as follows:

Belleville, Deacon Building, \$2,108.88; Fort William, Custom House, \$3,926.77, Post Office, \$4,232.01; Hamilton, Leggat Building, \$9,170.56, Lister Building, \$5,367.07, Post Office, \$11,597.40; Kingston, Richardson Building, \$25,932.33; London, General Products Building, \$6,972.16, Post Office, New, \$4,842.56; North Bay Post Office, \$2,764.46; Port Arthur, Custom House, \$7,455.28, Department of Veterans Affairs, \$2,846.50; Sarnia Post Office, \$4,607.97; Sault Ste. Marie, 519 Queen St., \$3,427.24.

Toronto: Dominion Building, \$3,857.54; Dominion Public Building, \$14,686.68; General Post Office, \$9,433.24; MacDonald Building, \$11,990.89; Meteorological Building, \$2,858.88; Postal Station "A", \$25,339.74; Type Foundry Building, \$9,113.20; York Piper Building, \$12,372.10.

Uplands Airport, \$4,673.50; Windsor Post Office, \$5,887.05; Woodstock Post Office, \$5,849.44.

At Guelph, Sutherland-Schultz Electric Co., Ltd. was paid \$750 in connection with improvements to lighting of the Public Building.

At Kingston, M. J. Farrell was paid \$24,966.66 in connection with alterations and changes to the Richardson Building.

At Wingham, The Wallpaper Shop was paid \$1,000 in connection with exterior and interior decorating of the Public Building.

Elevator maintenance cost \$21,164.81 and moving of furniture cost \$5,958.49.

Suppliers receiving \$5,000 or more: M. J. Farrell, \$25,226.11; Frontenac Construction Co., Ltd., \$16,866.42; John Kenyon, Ltd., \$5,398; Otis-Fensom Elevator Co., Ltd., \$16,733.03; James A. Vance, \$5,610.58; R. G. Wilson & Son, \$6,563.71.

Vote 255 (and Vote 546, Supplementary Estimates) Dominion Public Buildings—Improvements and repairs, Ontario

	Estimates	Allotments	Expenditures
Barrie Public Building—			
Addition, alterations and fittings (Estimated Cost \$13,000) ..	8,000 00	8,000 00	
Belleville Public Building—			
Addition, alterations and fittings (Estimated Cost \$42,000) ..	12,000 00	12,000 00	
Bracebridge Public Building—			
Addition and alterations (Estimated Cost \$14,000)	5,000 00	5,000 00	
A Fort William—Old Post Office Building—Alterations	30,000 00	30,000 00	11,939 60
B Hamilton—Office Building (Estimated Cost \$350,000)	50,000 00	50,000 00	
Leamington Public Building—			
Addition, alterations and fittings (Estimated Cost \$22,000) ..	10,000 00	10,000 00	
C London Public Building—			
Re-pointing masonry, painting and repairs (Revote \$15,000)	25,000 00	25,000 00	25,108 45
D Niagara Falls Public Building—			
Addition to site	18,000 00	18,000 00	18,025 00
Sarnia Public Building—			
Addition and alterations, etc. (Estimated Cost \$26,000)	10,000 00	10,000 00	
Sault Ste. Marie Public Building—			
Addition and alterations, etc. (Estimated Cost \$26,000)	10,000 00	10,000 00	

	Estimates	Allotments	Expenditures
E Toronto City Delivery Building— Restoration and Mechanical equipment (Estimated Cost \$350,000)	100,000 00	100,000 00	6,395 01
Waterloo Public Building— Addition and alterations, etc. (Estimated Cost \$28,000)....	10,000 00	10,000 00	
Welland Public Building— Addition and fittings, etc. (Estimated Cost \$50,000).....	10,000 00	10,000 00	
Woodstock Public Building— Addition and fittings, etc. (Estimated Cost \$25,000).....	10,000 00	10,000 00	
Supplement (Transfer from Vote 305).....	133 45	133 45	
	<u>\$ 308,133 45</u>	<u>\$ 308,133 45</u>	<u>\$ 61,468 06</u>

A Payments on contract work: Culliton, Black & Johnson, alterations, \$5,747.27; Edwin J. Simpson, alterations and repairs, \$4,975.53; Beals Electric was paid \$1,216.80 in connection with electrical work.

B Negotiations for the purchase of the site for this building were not completed by the close of the fiscal year.

C G. Burdick & Son were paid \$7,674 on completed contract for interior painting; Gunite and Waterproofing, Ltd. were paid \$16,300 on completed contract (and extras) for re-pointing masonry, etc., and \$985 for caulking; advertising, etc. cost \$149.45.

D Purchase price of site, St. Andrews United Church, \$18,000; valuation of property, \$25.

E Plans and specifications, C. B. Dolphin, \$3,000; materials, \$961.78; wages, \$2,433.23.

Vote 255 (and Vote 546, Supplementary Estimates) Dominion Public Buildings—Improvements and repairs, Ottawa

	Estimates	Allotments	Expenditures
Addition to Physical Metallurgy Laboratory (Estimated Cost \$60,000)	5,000 00	5,000 00	
A Central Experimental Farm—Water tank and pump house, etc. (Revote \$22,000)	35,000 00	35,000 00	36,743 39
B Central Heating Plant for Department of Mines and Re- sources Buildings on Booth Street (Revote).....	7,500 00	7,500 00	6,900 21
C East Block—Improvements (Estimated Cost \$17,000)	3,000 00	3,000 00	3,048 23
Hydrogenation Laboratory for Department of Mines and Resources (Revote)	250,000 00	250,000 00	40 44
D Improvements to Wellington St. Property	10,000 00	10,000 00	6,394 69
Langevin Block—Improvements to lighting (Estimated Cost \$80,000)	30,000 00	30,000 00	83 57
E Postal Terminal Addition (Revote).....	24,000 00	24,000 00	22,558 72
Printing Bureau—Installation of fire alarm system.....	8,000 00	8,000 00	59 20
F Rideau Hall—Fire protection	22,000 00	22,000 00	4,591 37
G New Supreme Court Building— Renovation, completion and furnishing (Estimated Cost \$800,000)	100,000 00	100,000 00	
Royal Canadian Mint—Renewal of Elevator and alterations to building (Estimated Cost \$12,000).....	5,000 00	5,000 00	
Storage building for National Gallery.....	20,000 00	20,000 00	110 00
Storage building for National Film Board.....	35,000 00	35,000 00	
Supplement as approved by Treasury Board (Transfer from Vote 305)	1,791 62	1,791 62	
	<u>\$ 556,291 62</u>	<u>\$ 556,291 62</u>	<u>\$ 80,529 82</u>

A Alex. I. Garvoek, Ltd. completed a contract for the construction of the pump house at a cost of \$22,442.70, of which \$17,351.73 was paid in 1944-45 and \$5,090.97 in 1945-46; H. A. Wickett Co., Ltd. completed a contract for the construction of the water tank at a cost of \$46,732.89, of which \$16,161.12 was paid in 1944-45 and \$30,571.77 in 1945-46; services of the Clerk of Works were \$288.79; sundry materials and labour cost \$791.86.

B Geo. A. Crain & Sons, Ltd. was paid \$6,500 which had been withheld upon completion of contract; balance of cost of services of W. E. Noffke, architect, was \$190.21; coal hoppers cost \$210.

C W. G. Edge, Ltd. was paid \$2,975.94 on a contract of \$14,350 for alterations to plumbing system; advertising, etc. cost \$72.29.

- D The expenditure was for work on roadways, etc., carried out by the Federal District Commission to which the amount was paid.
- E Alex. I. Garvoek, Ltd. completed a contract amounting to \$100,656.95 including extras—of this amount \$22,010.68 was paid in the current year. The Clerk of Works was paid \$548.04.
- F Automatic Sprinkler Co. of Canada, Ltd. was paid \$4,500 on a contract of \$11,970; advertising, etc. cost \$9137.
- G Plans for this work had not been completed by the close of the fiscal year.

Vote 256 Dominion Public Buildings—Improvements and repairs, Manitoba.....	40,000 00
Expenditures.....	\$ 32,145 40

In addition to the above expenditures, \$43,693.45 from Vote 250, Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, etc., and \$2,541.09 from the War and Demobilization Allotment or a total of \$78,379.94 was spent on these works. Minor repairs were made to 80 buildings. Those where expenditure was over \$2,000 were as follows: Virden Post Office, \$3,198.84; Winnipeg, Commercial Building, \$24,633.35, Dominion Public Building, \$5,365.49, Examining Warehouse, \$2,031.61, General Post Office, \$4,573.63, Grain Exchange Building, \$8,078.15, Lindsay Building, \$8,516.49.

Elevator maintenance cost \$4,704.

At Winnipeg, the Otis-Fensom Elevator Co., Ltd. was paid a balance of \$432.40 on completion of contract on which \$3,891.60 was paid in 1944-45.

Suppliers receiving \$5,000 or more: Chas. V. Blake, \$9,393.50; McBain & Jack, \$10,209.50; Otis-Fensom Elevator Co., Ltd., \$5,155.05; R. Sigurdson, \$6,078.30.

Vote 257 Dominion Public Buildings—Improvements and repairs, Saskatchewan.....	40,000 00
Expenditures.....	\$ 35,589 94

In addition to the above expenditure, \$14,066.01 from Vote 264, Public Buildings Generally—Repairs, etc., \$50,371.51 from Vote 250, Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, etc., and \$1,916.05 from the War and Demobilization Allotment or a total of \$101,943.51 was spent on these works. Minor repairs were made to 76 buildings. Those where expenditure was over \$2,000 were as follows: Gull Lake Post Office, \$2,835.65; Moose Jaw Post Office, \$6,014.06; North Battleford Post Office, \$2,838.13; Prince Albert Post Office, \$5,384.56; Regina, Federal Building, \$8,225.32, Post Office, \$3,293.84, Regina Trading Co. Building, \$19,662.78, Saskatchewan Motors Building, \$2,706.61; Saskatoon, Federal Building (New Post Office), \$4,686.77, London Building, \$27,893.81; Yorkton Post Office, \$3,476.60.

Elevator maintenance cost \$3,956.10.

At Saskatoon, Shannon Bros. were paid \$9,823.95 in connection with alterations to the second floor of London Building.

Suppliers receiving \$5,000 or more: Poole Construction Co., Ltd., \$23,535.64; Shoquist Construction Ltd., \$12,535.93.

Vote 547 Dominion Public Buildings—Improvements and repairs, Saskatchewan—North Battleford Public Building—Extension and alterations (Estimated Cost \$6,500).....	\$ 2,000 00
Expenditures.....	nil

Vote 258 Dominion Public Buildings—Improvements and repairs, Alberta.....	30,000 00
Expenditures.....	\$ 27,787 53

In addition to the above expenditures, \$7,676.10 from Vote 264, Public Buildings Generally—Repairs, etc., \$15,175.29 from Vote 250, Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, etc., and \$15,171.70 from the War and Demobilization Allotment or a total of \$65,810.62 was spent on these works. Minor repairs were made to 79 buildings. Those where expenditure was over \$2,000 were as follows: Calgary, Customs-Examining Building, \$8,166.91, General Post Office, \$8,078.63, Traders' Building, \$6,707.88; Edmonton Post Office, \$16,162.02, Redwood Building, \$4,945.37.

At Calgary, Trotter and Morton, Ltd., were paid \$3,978 in connection with alterations to the heating system in the Public Building.

Elevator maintenance cost \$4,704.

Suppliers receiving \$5,000 or more: Otis-Fensom Elevator Co., Ltd., \$5,496.18; Poole Construction Co., Ltd., \$11,725.19.

Vote 258 (and Vote 548, Supplementary Estimates) Dominion Public Buildings—Improvements and repairs, Alberta

	Estimates	Allotments	Expenditures
A Calgary—Office Building (Estimated Cost \$350,000).....	50,000 00	50,000 00	
B Edmonton—Postal Terminal (Revote)	150,000 00	150,000 00	12,072 58
C Edmonton—Purchase of "Redwood" Building for Department of Veterans Affairs	95,000 00	95,000 00	92,964 04
Lethbridge Public Building—Addition, etc. (Estimated Cost \$16,000)	5,000 00	5,000 00	
	<u>\$ 300,000 00</u>	<u>\$ 300,000 00</u>	<u>\$ 105,036 62</u>

- A Negotiations for the purchase of the site for this building were not completed by the close of the fiscal year.
 B The Canadian National Railways, which is preparing plans and specifications and supervising the construction of this building, was paid \$11,917.58. Survey of lots, abstracts of titles, etc., cost \$155.
 C The building was bought from War Assets Corporation for \$80,000, the site from the City of Edmonton for \$6,500; ground rent and taxes paid to the City of Edmonton amounted to \$6,464.04.

Vote 259 Dominion Public Buildings—Improvements and repairs, British Columbia (and Supplement of \$4,016.09 as Approved by Treasury Board, transfer from Vote 305).....

Expenditures.....\$ 69,016 09
Expenditures.....\$ 69,016 09

In addition to the above expenditures, \$21,422.87 from Vote 264, Public Buildings Generally—Repairs, etc., \$19,109.72 from Vote 250, Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa including rents, etc., and \$19,426.28 from the War and Demobilization Allotment or a total of \$128,974.96 was spent on these works. Minor repairs and improvements were made to 115 buildings. Those where expenditure was over \$2,000 were as follows:

Nanaimo Post Office, \$5,282.01; Prince Rupert Post Office, \$4,219.57.

Vancouver: Examining Warehouse, \$6,729.88; General Post Office, \$15,842.20; Old Royal Bank Building, \$2,709; Old Vancouver Hotel, \$2,943; Winch Building, \$20,287.08.

Victoria: Astrophysical Observatory, \$2,134.69; Belmont Building, \$17,448.73; New Post Office, \$12,014.23; Weiler Building, \$4,360.92.

Elevator maintenance cost \$7,320.

Suppliers receiving \$5,000 or more: Allan & Viner Construction Co., Ltd., \$28,047.20; Canada Paint & Paper Co., \$15,937.20; Otis-Fensom Elevator Co., Ltd., \$7,204.49; C. J. Seamer & Sons, Ltd., \$11,444.81; Chas. Wilson, \$5,160.

Vote 549 Dominion Public Buildings—Improvements and repairs, British Columbia

	Estimates	Allotments	Expenditures
A Vancouver Sea Island Airport—Accommodation for Post Office	9,000 00	9,000 00	8,691 57
Vancouver Winch Building—Improvements to lighting.....	8,000 00	8,000 00	66 54
Victoria—Public Building (Estimated Cost \$800,000).....	50,000 00	50,000 00	150 00
	<u>\$ 67,000 00</u>	<u>\$ 67,000 00</u>	<u>\$ 8,908 11</u>

- A A temporary building was erected by the Commonwealth Construction Co., Ltd., at a cost of \$4,500; electrical work cost \$1,164.88; flooring, \$350; plumbing and heating, \$2,170; sundries, \$66; the services of the Clerk of Works cost \$440.69.

Vote 260 Dominion Immigration Buildings—Repairs, improvements, etc.....

Expenditures.....\$ 35,000 00
Expenditures.....\$ 32,779 03

In addition to the above expenditures, \$872.70 from the War and Demobilization Allotment or a total of \$33,651.73 was spent on these works.

The National Harbours Board, Halifax, was paid \$25,000 for maintenance, repairs, renewals, water, electricity and steam heat for quarters occupied at the Halifax Ocean Terminal; expenditures amounting to \$8,651.73 were made at 6 other points.

Other expenditures were charged to Vote 250 as follows: light and power, \$3,555.23; water, \$1,621.12; heat, \$10,331.73; sundries, \$143.84.

Vote 261 (and Vote 550, Supplementary Estimates) Dominion Quarantine Stations—	
Maintenance and repairs.....	25,000 00
Expenditures.....	\$ 22,389 04

In addition to the above expenditures, \$5,137 from the War and Demobilization Allotment or a total of \$27,526.04 was spent on these works.

Expenditures were incurred at 5 stations.

At William Head, B.C., Canada Paint and Paper Co. was paid \$18,464.42 for general repairs, painting and road repairs.

Other expenditures were charged to Vote 250 as follows: light and power, \$7,869.59; water, \$2,490.32; heat, \$24,282.23; furniture, \$108.07.

Vote 262 Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings.....	130,000 00
Expenditures.....	\$ 119,865 10

As of March 31, 1946, there were 18 salaried employees being paid from this account. The following received wages amounting to \$2,400 or over: C. A. McDiarmid, \$2,612.28; T. R. Rump, \$2,510.88.

In addition to the above expenditures, \$1,410.37 from the War and Demobilization Allotment or a total of \$121,275.47 was spent on these works.

Disbursements are for repairs and improvements to the existing farm buildings. For Central Experimental Farm, Ottawa, the expenditure was \$66,627.44, of which \$36,523.15 was paid for labour and \$30,104.29 for materials, etc. For the branch farms, laboratories, etc., the expenditure was \$54,648.03, of which \$17,579.69 was paid for labour and \$37,068.34 for materials, etc.

Other expenditures were charged as follows: Vote 249, light and power, \$24,684.27; water, \$11,489.86; heat, \$11,308.56; Vote 250, light and power, \$29,472.25; water, \$47.36; furniture, \$1,473.81; heat, \$47,142.18.

Vote 263 Flags for Dominion Buildings (and Supplement of \$2,047.30 as Approved by Treasury Board, transfer from Vote 305).....	10,047 30
Expenditures.....	\$ 10,047 30

Vote 264 (and Vote 551, Supplementary Estimates) Public Buildings Generally—	
Repairs, alterations, fittings and improvements.....	200,000 00
Expenditures.....	\$ 176,357 23

Expenditures at Ottawa amounting to \$37,664.87 are referred to under Vote 249.

Expenditures other than at Ottawa are referred to under other votes as follows: Vote 253 (\$16,569.83); Vote 254 (\$50,290.21); Vote 255 (\$28,667.34); Vote 257 (\$14,066.01); Vote 258 (\$7,676.10); Vote 259 (\$21,422.87).

Vote 265 Veterans' Hospitals—Repairs, improvements and alterations.....	60,000 00
Expenditures.....	\$ 52,684 79

In addition to the above expenditures, \$991.49 from the War and Demobilization Allotment or a total of \$53,676.28 was spent on these works.

General repairs and improvements to hospitals were as follows: Halifax, \$4,670.75; Saint John, \$6,834.80; Quebec, \$6,934; Ste. Anne de Bellevue, \$6,954.40; Kingston, \$4,990.30; London, \$696.62; Toronto, Christie Street, \$4,006; Sunnybrook, \$153.55; Ottawa, Rideau Health and Occupational Centre, \$9.71; Winnipeg, Academy Road, \$5,436; Deer Lodge, \$4,419.70; Calgary, Colonel Belcher, \$1,000.24; Leslie Bell, \$1,244.64; Edmonton, \$716.42; Vancouver, Shaughnessy, \$5,609.15.

At Winnipeg, Kummer-Shipman Electric, Ltd., was paid a balance of \$200 on completion of its contract for \$2,450.

Other expenditures were charged to Vote 250 as follows: furniture, \$68,203.16; rent, \$19,819.57; supplies for caretakers, \$8.05.

Suppliers receiving \$5,000 or more: Edouard Léger, \$5,195; Maritime Construction Co., Ltd., \$6,647.30.

CHIEF ENGINEER'S BRANCH

By Section 9 (a), (b), (c) of the Public Works Act, c. 166, R.S., the Minister shall have the management, charge and direction of the construction and repairs of harbours, piers and works for the improvement of the navigation of any waters, slides, dams, roads and bridges, etc., belonging to Canada.

Vote 266 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	173,425 00	176,725 00	176,343 08
Cost of Living Bonus and Other Pay-list Items.....	13,420 00	10,120 00	9,413 74
Printing and Stationery.....	4,500 00	4,600 00	4,571 01
A Travelling Expenses	7,000 00	9,100 00	8,713 78
B Testing Laboratories—Engineering Investigations.....	10,000 00	9,300 00	7,039 06
C Sundries	7,320 00	5,820 00	5,359 51
	<u>\$ 215,665 00</u>	<u>\$ 215,665 00</u>	<u>\$ 211,440 18</u>

As of March 31, 1946, there were 74 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alport, F.	\$ 4,500 00*	\$ 301 56	Johnston, W. J.	3,900 00*	3,181 13‡
Bance, H.	3,720 00		Laframboise, M.	2,400 00	
Bisson, J. L.	5,700 00*	400 34	Laycraft, N. E.	2,520 00*	
Blais, R.	6,000 00*	329 45	Lucas, J. W.	2,820 00	
Brousseau, E. J. C.	2,760 00		Martin, G. E.	5,700 00*	431 77
Burrows, W. W.	2,700 00		Mineau, A. T.	3,360 00	
Cameron, K. M.	9,000 00	934 43	O'Meara, A. P.	2,700 00	
Carmichael, J. W.	2,820 00		Pilgrim, F. L.	2,400 00	
Carrière, J. P.	3,720 00*		Ridgway, J. H. (Feb. 18)...	3,120 00	
Davy, H. M.	3,900 00*	1,376 30†	Rous, R. C.	3,120 00*	
Denis, L. V.	3,900 00		Smith, F. G.	4,500 00*	
Gates, J. H.	2,400 00		Thurber, G. H.	3,900 00*	
Girard, W. D.	2,700 00		Viens, E.	4,320 00	364 20
Goodspeed, F. G.	5,700 00*	1,585 83			

† Charged to Vote 267.

‡ This item includes \$1,495.38 charged to Department of Mines and Resources, Vote 492.

A Travelling expenses of \$300 or over were paid to L. M. Allison and J. W. Boughner (included under Vote 267).

B Equipment, materials and supplies, etc., for research work.

C Telegrams cost \$2,933.53; telephone tolls were \$1,781.41 and sundries, \$644.57.

Vote 267 Engineering, including salaries of Engineers, Clerks, etc.

	Estimates	Allotments	Expenditures
Salaries	362,545 00	370,545 00	369,763 13
Cost of Living Bonus and Other Pay-list Items.....	21,700 00	15,700 00	15,282 05
A Surveys and Inspections.....	60,000 00	60,500 00	56,255 74
B Operation and Maintenance of Inspection Boats.....	11,400 00	11,400 00	10,738 41
Printing and Stationery.....	6,750 00	9,250 00	8,981 72
C Sundries	39,885 00	34,885 00	30,505 86
	<u>\$ 502,280 00</u>	<u>\$ 502,280 00</u>	<u>\$ 491,526 91</u>

As of March 31, 1946, there were 152 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adam, J. A.	\$ 2,700 00	\$ 1,071 26	Lamoureux, G.	2,400 00*	1,200 56
Allison, L. M.	3,340 00	917 41†	Laniel, J. A.	4,200 00*	1,022 42
Anderson, A. A.	4,800 00*	459 57	Leblanc, J. E.	2,520 00*	1,418 77†
Anderson, Alan (Aug. 1)...	2,700 00		Lingley, H. P.	2,700 00*	797 18†
Anderson, G. B.	3,600 00*	1,250 03†	Logie, H. R.	2,700 00	
Barwood, E. H. V.	2,700 00		Lusney, J. E.	2,400 00	
Betts, W. H.	2,820 00*	740 86	MacDonald, A. J.	2,700 00	
Bonaventure, J. E.	5,100 00		MacGillivray, A.	2,700 00	
Boughner, J. W.	3,600 00*	1,063 06†	Mathewson, C. H. W.	2,700 00	
Bourgoing, J. P. S. (Feb. 13)	2,700 00		Mathieson, J. R.	2,700 00	
Brophy, G. P.	2,700 00		McAllister, C. A. D.	3,600 00*	
Brown, G. M.	5,100 00*	814 55	McDonald, D. H.	3,600 00*	
Brunet, L.	3,600 00*		McLaren, L. G.	3,600 00*	1,460 07
Burbidge, G. H.	3,720 00*		Mellish, J. F.	3,300 00*	
Capelle, W. A.	2,580 00		Milavsky, D. S.	2,400 00	
Chopin, U. L. J. (Feb. 11) ..	2,700 00		Millar, G.	2,820 00	
Clarke, G. T.	3,240 00*	968 59	Miller, H. E.	3,900 00*	489 40
Coutlee, W. F.	2,700 00		Mills, F. O.	3,240 00*	
Cox, O. S.	5,100 00*	614 27	Morgan, C. W.	3,000 00*	502 85
Crookshank, A. R.	3,000 00*	779 78	Morse, G. P. (Oct. 1)	3,300 00	
Currie, C. W.	3,000 00*		Morton, K. W.	5,100 00*	1,338 65
Davies, C. L.	2,400 00		Mosher, P. D.	3,240 00	1,090 82
Decary, A. R.	5,340 00		Nicholson, R. H.	3,000 00*	342 09
Dery, J. L.	3,000 00*		Paget, A. E.	2,700 00	480 20
Dickinson, J.	2,700 00*		Partridge, J. K.	3,300 00	680 79
Doncaster, P. E.	5,100 00*	1,316 05†	Patriquen, F. A.	2,700 00*	1,310 01
Egan, E. J.	3,240 00*	998 37	Piché, J. A. A.	3,000 00*	1,036 74
Elliott, L. B.	3,660 00*	510 61	Prior, W. D.	3,000 00*	901 89
Ewing, W. C.	2,700 00	374 37	Richardson, W. A. (Aug. 29)	2,700 00	
Faulkner, C. F. P.	2,940 00*	700 12	Roy, L. de B.	2,700 00	
Feeney, J. F.	2,700 00		Saint, J. B.	2,820 00	989 43
Fitzgerald, F. J.	2,520 00*	1,574 56†	St. Laurent, A. A.	3,600 00*	496 48
Freeman, J. R. (Sept. 29) ..	3,300 00		Scroggie, G. N.	2,700 00*	
Gagnon, J. E.	3,600 00*		Slater, J. S.	2,400 00	
Gilbert, E. V.	3,240 00*	1,024 96†	Smith, G. E.	3,000 00*	1,889 45†
Girard, J. T. F.	2,700 00		Steiman, M. I.	2,400 00	
Grandmont, B.	5,100 00*	871 23†	Tapley, A. G.	3,900 00*	
Gregory, A. W.	3,540 00*	542 77	Thexton, R. D.	3,240 00*	1,107 34
Hall, G. L.	2,700 00	782 48	Trudeau, L. G.	5,100 00*	491 20
Henderson, R. P.	3,240 00*	972 96	Valiquet, J. P.	3,600 00*	940 00
Hertel, A.	2,400 00*		Vogin, J. M.	3,000 00*	843 07
Jeffery, C. C.	3,600 00*	447 78	Walkey, A. W.	3,240 00*	994 83
Joncas, J. R. L.	3,300 00*	1,419 50	Ward, W. A.	3,000 00	
Keyt, W. E.	3,300 00*	635 17	Webster, A.	2,460 00	
Laferrière, J. H. R.	3,000 00*	769 46	Wilson, J. M.	5,100 00*	1,289 54
Lajoie, G.	3,600 00		Wood, A. R.	3,000 00*	380 50
Lambert, J. B.	3,240 00*				

† These items include amounts charged to: Vote 266, \$1,084.48; Vote 285, \$262.48; War and Demobilization Allotments, \$4,231.05; Department of Mines and Resources, Vote 492, \$125.80.

The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts received travelling expenses of \$300 or over: W. J. Bruce*; H. M. Davy (included under Vote 266); G. Lajoie*; M. Lamoureux*; J. C. Lavallee, \$763.65; E. P. E. Marion, \$1,406.49†; L. Prentice, \$1,244.67†.

* Included under War and Demobilization Allotment.

† These items include an amount of \$2,048.25 charged to the War and Demobilization Allotment.

- A Surveys, etc., of various harbour works amounted to \$8,735.37. Travelling expenses were \$47,520.37.
- B Expenditures were as follows: Launch *D.P.W.*, \$1,817.13; *Marion*, \$1,223.12; *Walrondo*, \$7,698.16.
D. E. Male, launchman on *Marion* and caretaker of plant, was provided with living quarters valued at \$12 a month.
- C Office expenses, communications, upkeep of cars, etc., amounted to \$17,310.80. Two automobiles were purchased for the Saint John, N.B., office at a cost of \$3,847.24. Test borings cost \$9,811.78, of which \$463.96 was refunded by other departments and private companies and credited to this vote.

Vote 268 Dredging, General Superintendence

	Estimates	Allotments	Expenditures
Salaries	7,320 00	8,520 00	8,183 22
Cost of Living Bonus and Other Pay-list Items.....	1,162 00	462 00	442 08
A Printing, Stationery, Travelling Expenses, Sundries.....	1,955 00	1,455 00	292 83
	<u>\$ 10,437 00</u>	<u>\$ 10,437 00</u>	<u>\$ 8,918 13</u>

As of March 31, 1946, there were 3 salaried employees being paid from this account. B. Carwardine was receiving a salary at an annual rate of \$4,860, inclusive of war duties supplement, on that date.

- A Telephone tolls were \$288.63.

Vote 269 (and Vote 552, Supplementary Estimates) Dredging, Maritime Provinces

	Estimates	Allotments	Expenditures
Salaries and Wages.....	116,020 00	118,020 00	116,693 55
Cost of Living Bonus and Other Pay-list Items.....	17,170 00	18,870 00	18,396 62
A Maintenance and Operation.....	193,300 00	221,100 00	210,282 66
B Contract and Day Labour Works, Inspection and Contingencies	90,275 00	58,775 00	47,497 08
C New Plant	32,200 00	32,200 00	29,475 97
	<u>\$ 448,965 00</u>	<u>\$ 448,965 00</u>	<u>\$ 422,345 88</u>

As of March 31, 1946, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. E. H. Anderson, \$2,520; H. D. Gillis, \$3,600*; C. S. MacLean, \$2,520. Captains and crews of thirteen dredges and four tugs were paid \$121,981.57.

- A Maintenance and operation costs included board of crews, \$20,788.16, fuel, \$36,674.46, repairs and replacements, \$139,974.75, towage, \$6,750.20, sundries, \$1,541.17. Travelling expenses of \$300 or over were paid to: E. H. Anderson, \$1,703.30; H. D. Gillis, \$1,362.82; C. S. MacLean, \$1,487.80.

Suppliers receiving \$5,000 or more: H. C. Branch & Co., \$6,691.95; Bras d'Or Coal Co., Ltd., \$8,979.67; North Sydney Marine Engine Railway Co., Ltd., \$5,951.25; Pietou Foundry & Machine Co., Ltd., \$19,516.42 (on completed contract for repairs to Dredge *No. 2*, \$9,963.50; on completion of repairs to Dredge *No. 13*, \$2,409.44—on this contract \$4,102.56 was paid in 1944-45; for minor repairs to various dredges, etc., \$7,143.48); Port Hawkesbury Marine Railway Co., Ltd., \$22,697.55 (on account of repairs to Dredge *No. 115*); Bruce Stewart & Co., Ltd., \$8,436.46; Sydney Engineering and Dry Dock Co., Ltd., \$24,413.82 (on completed contract amounting to \$44,492, including extras, \$17,626.46—on this contract \$26,865.54 was paid in 1944-45; minor repairs to various dredges, etc., \$6,787.36).

- B The following firms were paid \$5,000 or more for dredging: Denis LeBlanc, \$14,318.91 (on completion of contract at Escuminac, N.B., \$6,949.25—on this contract \$2,144.23 was paid in 1944-45; on local tender at Point Sapin, N.B., \$4,496.16; on local tender at Savoy Landing, \$2,873.50); Leo P. Leger, \$3,270.62 (for local tender at Cocagne Cape, N.B., \$2,705.94; on completion of contract at Richibucto Cape, N.B., \$5,564.68—on this contract \$2,552.57 was paid in 1944-45); Felix Michaud, \$5,244.06 (for local tender at Campbellton, N.B., \$4,575.13; in connection with contract at Campbellton, N.B., and Cross Point, Que., \$668.93—on this contract \$996.53 was paid in 1944-45); Saint John Dredging Co., Ltd., \$10,123.08 (on completion of contract at Chipman, N.B.). Inspection on these works cost \$1,884.66 and other charges were \$189.08.

Work was done by day labour at 18 other points at a cost of \$6,868.55.

Gratuities were paid to the widows of the late John Amos, \$340, and the late Matthew Ryan, \$258.12.

- C R. A. Douglas was paid \$4,100 for a dump scow; Saint John Dry Dock and Shipbuilding Co., Ltd. was paid \$24,750 on a contract for steel hopper scows; other charges were \$625.97.

Vote 270 (and Vote 553, Supplementary Estimates) Dredging, Ontario and Quebec

	Estimates	Allotments	Expenditures
Salaries and Wages.....	61,354 00	61,354 00	55,434 54
Cost of Living Bonus and Other Pay-list Items.....	12,600 00	12,600 00	8,543 03
A Maintenance and Operation.....	98,790 00	118,790 00	116,723 01
B Contract and Day Labour Works, Inspection and Contingencies	182,951 00	162,951 00	131,136 87
C New Plant	25,000 00	25,000 00	9,000 00
	<u>\$ 380,695 00</u>	<u>\$ 380,695 00</u>	<u>\$ 320,837 45</u>

As of March 31, 1946, there were 3 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: J. I. Cummings, \$2,520; L. P. Larochele, \$3,300, including war duties supplement. Captains and crews of 5 dredges and 2 tugs were paid \$59,242.57.

A Maintenance and operation costs included board of crews, \$10,432.80, fuel, \$21,202.37, repairs and replacements, \$63,899.81, towage, \$20,064.58, sundries, \$273.43. Travelling expenses of L. P. Larochele were \$850.02.

Suppliers receiving \$5,000 or more: Davie Shipbuilding & Repairing Co., Ltd., \$7,175.17 (in connection with contract of \$7,559 for repairs to Dredge No. 116, \$6,122.79; for minor repairs to various dredges, etc., \$1,052.38); Department of Transport, \$7,327.41; Saillant & Fils Engr., \$5,545.04; Sincennes-McNaughton Lines, Ltd., \$11,620.

B The following firms received \$5,000 or more for dredging: Canadian Dredge & Dock Co., Ltd., \$18,793.73 (on completion of contract at Red Rock, Ont.); Cummins Construction Co., \$7,300 (on completion of contract at Blackstone Harbour, Ont.); McNamara Construction Co., Ltd., \$74,787.25 (Black River, Ont., \$3,575.91; Cobourg, harbour entrance, \$15,269.52; Cobourg, centre pier, \$13,482.69; Oshawa, \$23,674.33; Toronto Eastern Channel, \$18,784.80); Felix Michaud, \$99 (in connection with contract at Campbellton, N.B., and Cross Point, Que.—on this contract \$4,903.52 was paid in 1944-45); Russell Construction Co., \$20,375.87 (for completed contract at Port Hope, Ont., \$12,338.69; for work by local tenders at 6 other places, \$8,037.18). Inspection on all works cost \$2,302.82 and other charges were \$661.26.

Work was done by day labour at 13 points at a cost of \$6,509.94.

A claim for damages to a fishing boat at Grande Riviere West, Que., was settled at a cost of \$307.

C The tug *Johnsville* was purchased from War Assets Corporation for \$9,000.

Vote 271 Dredging, Manitoba, Saskatchewan and Alberta

	Estimates	Allotments	Expenditures
Salaries and Wages.....	19,410 00	19,410 00	17,932 20
Cost of Living Bonus and Other Pay-list Items.....	5,000 00	5,000 00	3,194 86
A Maintenance and Operation.....	37,750 00	37,750 00	36,934 57
Contract and Day Labour Works, Inspection and Contingencies	2,000 00	2,000 00	
B New Plant	105,000 00	105,000 00	64,549 28
	<u>\$ 169,160 00</u>	<u>\$ 169,160 00</u>	<u>\$ 122,610 91</u>

As of March 31, 1946, there were 4 salaried employees being paid from this account. J. F. Cunningham was receiving a salary at an annual rate of \$3,000 including war duties supplement on that date. Captains and crews of 2 dredges and 3 tugs were paid \$13,079.29.

J. F. Cunningham received \$1,324.65 for travelling expenses (\$430.59 charged to "A", \$466.45 to "B" and \$427.61 to various War and Demobilization Allotments).

A A classification of maintenance and operation expenditures charged hereto follows: board of crews, \$1,500.85; fuel, \$5,020.27; repairs and replacements, \$29,982.86, including \$15,215.72 for new Diesel engine for the dredge *Red River* supplied by Vivian Engine Works, Ltd.; travelling expenses, \$430.59.

B Dominion Bridge Co., Ltd., completed a contract for the construction of a new hull for the Dredge *Red River* at a cost of \$18,750. Standard Iron Works, Ltd., was paid \$15,128 in connection with a contract of \$75,640 for Dredge *Patrol* and snag vessel. Dismantling of machinery to be installed on a dredge for use on the McKenzie River cost \$2,347.35. Inspection costs were \$864.56 and other charges \$862.70, including travelling expenses shown above.

The new Dredge *Red River*, built by day labour, cost \$26,596.67, of which Powell Equipment Co., Ltd., was paid \$20,361.31 for two caterpillar Diesel generator sets, etc.

**Vote 272 (and (a) Vote 554, Supplementary Estimates; (b) Vote 676, Further Supplementary Estimates)
Dredging, British Columbia and Yukon**

	Estimates	Allotments	Expenditures
Wages	78,660 00	78,660 00	68,040 15
Cost of Living Bonus and Other Pay-list Items.....	13,500 00	13,500 00	9,664 51
A Maintenance and Operation.....	165,900 00	165,900 00	162,170 28
B Contract and Day Labour Works, Inspection and Contingencies	58,120 00	58,120 00	47,827 75
C New Plant	40,000 00	40,000 00	40,000 00
	<u>\$ 356,180 00</u>	<u>\$ 356,180 00</u>	<u>\$ 327,702 69</u>

As of March 31, 1946, there was 1 salaried employee being paid from this account. Captains and crews of 3 dredges and attending tugs and launches were paid \$78,875.99. The following were paid \$2,400 or more: J. S. Dennis, \$2,908.95; G. E. Kellie, \$2,580.42; D. W. Matheson, \$2,493.12; H. A. Young, \$2,698.12.

A Maintenance and operation costs charged hereto included board of crews, \$16,071.56, fuel, \$27,926.81, repairs and replacements, \$115,787.47, and towage, \$1,604.25. Travelling expenses of F. O. Mills were \$321.90 and of E. F. Wilks, \$458.29.

Suppliers receiving \$5,000 or more: British Columbia Marine Engineers and Shipbuilders, Ltd., \$23,475.40 (on completed contract for repairs, etc., to Dredge *King Edward*); Home Oil Distributors, Ltd., \$8,799.90; Standard Oil Co. of British Columbia, Ltd., \$8,105.17; Star Shipyards (Mercer's), Ltd., \$17,567.61 (on completed contract for repairs to Dredge *King Edward*, \$7,900; on completed contract for repairs to Tug *Point Pelly*, \$9,667.61—on this contract \$7,139.12 was paid in 1944-45); Yarrows, Ltd., \$39,880.73 (on completed contract for repairs to Dredge *Fruhling*, \$19,761.55; for emergency repairs to Dredge *Fruhling*, \$20,119.18).

B The Straits Towing and Salvage Co., Ltd., was paid \$11,242.93 on completion of a contract at Buckley Bay and Courtenay River of which sum \$185.06 was paid in 1944-45 and \$11,057.87 in 1945-46. Inspection cost \$515. The First Narrows Bridge Co. Ltd., received a contribution of \$472.50 towards dredging in the Capilano River. Dredging by local tender at 4 other points cost \$3,293.35.

The following works were carried out by day labour: Fraser River survey, labour, \$4,208.80, materials and supplies, \$1,932.61; Okanagan River improvements, labour, \$3,380.70, materials and supplies, \$1,579.24; snagging and dredging at 11 other points, \$15,720.79.

A snagging raft was constructed at a cost of \$1,426.89 and an echo sounding machine was purchased for \$4,240.

C *Gate Vessel No. 5* was purchased from the War Assets Corporation for \$40,000.

Vote 555 (Supplementary Estimates) New Dredge for Great Lakes (Estimated Cost \$162,000)	\$ 50,000 00
Expenditures	nil

The plans for the dredge were not sufficiently advanced for tenders to be called on this project.

Vote 273 (and Vote 556, Supplementary Estimates) Maintenance and Operation of Champlain Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages.....	31,091 00	31,091 00	29,866 83
Cost of Living Bonus and Other Pay-list Items.....	4,000 00	4,000 00	3,623 77
A Materials and Supplies.....	15,000 00	15,000 00	14,231 89
Electric Power, Repairs and Sundries.....	155,259 00	155,259 00	17,718 33
	<u>\$ 205,350 00</u>	<u>\$ 205,350 00</u>	<u>\$ 65,440 82</u>

As of March 31, 1946, there were 32 salaried employees being paid from this account. On that date, U. Bureau was receiving a salary at an annual rate of \$2,520 and was provided with a house, the annual rental value of which was \$240.

A Paquet et Fils was paid \$13,796.55 for coal.

Vote 274 Maintenance and Operation of Esquimalt Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages	51,004 00	51,004 00	50,183 18
Cost of Living Bonus and Other Pay-list Items	6,651 00	6,651 00	6,198 42
A Electric Power	36,000 00	41,000 00	39,080 00
B Materials and Supplies, Repairs and Sundries	37,000 00	32,000 00	10,902 48
	<u>\$ 130,655 00</u>	<u>\$ 130,655 00</u>	<u>\$ 106,364 08</u>

As of March 31, 1946, there were 29 salaried employees being paid from this account. On that date, A. Craig was receiving a salary at an annual rate of \$2,910 and was provided with a house, the annual rental value of which was \$390. Three other employees were provided with living quarters, the annual rental value of which totalled \$720.

A Power was supplied by the B.C. Electric Railway Co., Ltd.

B The City of Victoria supplied water at a cost of \$5,555.70.

Vote 275 Maintenance and Operation of Lorne Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages	24,686 00	24,686 00	23,788 55
Cost of Living Bonus and Other Pay-list Items	3,500 00	3,500 00	2,903 38
A Materials and Supplies	5,440 00	5,440 00	5,222 74
Electric Power, Repairs and Sundries	10,086 00	10,086 00	3,113 34
	<u>\$ 43,712 00</u>	<u>\$ 43,712 00</u>	<u>\$ 35,028 01</u>

As of March 31, 1946, there were 18 salaried employees being paid from this account. On that date, J. H. Lamontagne was receiving a salary at an annual rate of \$2,220 and was provided with a house, the annual rental value of which was \$180.

A Paquet et Fils received \$5,147.58 for coal.

Vote 276 Maintenance and Operation of Selkirk Repair Slip

	Estimates	Allotments	Expenditures
Cost of Living Bonus and Other Pay-list Items.....	514 00	514 00	298 74
Materials and Supplies, Electric Power and Sundries	1,320 00	1,320 00	1,238 26
Maintenance and Repairs	5,950 00	5,950 00	5,549 67
	<u>\$ 7,784 00</u>	<u>\$ 7,784 00</u>	<u>\$ 7,086 67</u>

Vote 277 (and Vote 557, Supplementary Estimates) Maintenance and Operation of Locks and Dams

	Estimates	Allotments	Expenditures
Salaries and Wages	27,380 00	27,380 00	26,666 10
Cost of Living Bonus and Other Pay-list Items	5,518 00	5,518 00	4,398 86
A Materials and Supplies, Electric Power and Sundries	6,582 00	6,582 00	4,268 53
B Maintenance, Repairs and Operation.....	70,570 00	70,570 00	27,369 95
	<u>\$ 110,050 00</u>	<u>\$ 110,050 00</u>	<u>\$ 62,703 44</u>

As of March 31, 1946, there were 20 salaried employees being paid from this account. On that date, N. Ross was receiving a salary at an annual rate of \$2,280 and was provided with a house, the annual rental value of which was \$300. Seven other employees were provided with living quarters, the annual rental value of which totalled \$756.

A B The following is a distribution of expenditures from these primary allotments:

	Materials and supplies, etc.	Maintenance, repairs, etc.
Cowan Dam, Sask.		25 00
French River Dam, Ont.	444 69	822 77
Fryer's Island Dam, Que.	433 08	359 46
Latchford Dam, Ont.		518 70
Okanagan Control Dam, B.C.		190 64
Quinze Dam, Que.	107 83	1,124 16
Riviere du Lievre Lock and Dam, Que.	191 35	2,025 35
St. Andrew's Rapids Lock and Dam, Man.	2,969 01	16,393 98
Timiskaming Dam, Que. & Ont.	122 57	5,909 89
	<u>\$ 4,268 53</u>	<u>\$ 27,369 95</u>

At St. Andrew's Rapids Lock and Dam, Man., the Dominion Bridge Co., Ltd. was paid \$5,932.65 in connection with its contract for repairs to steel work at the east approach.

Vote 278 (and Vote 558, Supplementary Estimates) Maintenance and Operation of Snagboats

	Estimates	Allotments	Expenditures
<i>Snagboat Samson</i> :-			
Wages of Crew	17,390 00	18,165 47	18,165 47
Cost of Living Bonus and Other Pay-list Items	2,600 00	2,617 18	2,617 18
A Maintenance and Operation (including Board allowance)	13,095 00	14,981 06	14,953 02
<i>Snagboat Essington</i> :-			
Wages of Crew	9,910 00	4,222 74	4,222 74
Cost of Living Bonus and Other Pay-list Items	1,300 00	430 46	430 46
B Maintenance and Operation (including Board allowance)	8,850 00	12,728 09	12,728 09
C Reconstruction	60,000 00	60,000 00	55,391 89
	<u>\$ 113,145 00</u>	<u>\$ 113,145 00</u>	<u>\$ 108,508 85</u>

A Board of crew, \$4,475.70; fuel, \$3,525.27; repairs, etc., \$6,952.05.

B Board of crew, \$1,059.35; fuel, \$676.93; repairs, etc., \$4,291.81.

The *Essington* was severely damaged by fire on May 11, 1945 and interim snagging service for the balance of the season was provided by the Armour Salvage and Towing Co., at a cost of \$6,700.

C The Grand Trunk Pacific Development Company, Ltd., was paid \$55,391.89 for repairing the *Essington* on a cost plus basis.

Vote 279 Maintenance and Operation of Burlington Channel Bridge

	Estimates	Allotments	Expenditures
Salaries	12,603 00	12,603 00	11,999 67
Cost of Living Bonus and Other Pay-list Items	2,410 00	2,410 00	2,195 45
A Operation, Maintenance and Supplies	12,187 00	12,187 00	10,915 94
	<u>\$ 27,200 00</u>	<u>\$ 27,200 00</u>	<u>\$ 25,111 06</u>

As of March 31, 1946, there were 10 salaried employees being paid from this account. In addition to his salary, E. C. Brown was provided with a house, the annual rental value of which was \$250.

A Electric power cost \$2,957.72; repairs, etc., cost \$7,958.22, of which \$4,513.86 was paid to Gunite & Waterproofing Ltd. for repairing counterweights, etc.

Vote 280 (and Vote 559, Supplementary Estimates) Maintenance and Operation of Kingston, LaSalle Causeway

	Estimates	Allotments	Expenditures
Salaries	5,920 00	5,920 00	5,855 10
Cost of Living Bonus and Other Pay-list Items	1,600 00	1,600 00	1,094 01
A Operation, Maintenance and Supplies	25,100 00	25,100 00	22,836 54
	<u>\$ 32,620 00</u>	<u>\$ 32,620 00</u>	<u>\$ 29,785 65</u>

As of March 31, 1946, there were 4 salaried employees being paid from this account.

A Electric power cost \$1,488.31; repairs, etc., cost \$21,348.23, of which \$4,950 was paid to E. Labelle and E. Lessard for painting, etc., and \$4,887.03 to Intrusion-Prepakt Ltd., for repairs to rip-rap wall, etc.

Vote 281 Maintenance and Operation of New Westminster Bridge.....\$ 36,025 00
Expenditures..... nil

At the close of the fiscal year, the expenditures from this vote were transferred to the Fraser River Bridge—Maintenance account (See under Open Accounts further on in this section) to which account the revenues were credited.

The cost of maintenance and operation of the bridge in 1945-46 was \$34,269.20, of which \$17,475 was paid in salaries, \$2,038.04 in cost of living bonus and \$14,756.16 for maintenance and repairs. In addition, \$2,201.19 was expended from the Open Account for materials required for contemplated track replacement.

Revenues collected for use of the bridge totalled \$107,880.90 made up of payments by British Columbia Electric Railway, \$13,988.22; Canadian National Railways, \$66,379.85; and Great Northern Railway, \$27,512.83.

As of March 31, 1946, there were 10 salaried employees being paid from this account. T. Gifford was receiving a salary at the annual rate of \$3,000 on that date.

Vote 282 Maintenance and Operation of Roads and Bridges, Generally

	Estimates	Allotments	Expenditures
Wages	720 00	720 00	720 00
A Cost of Living Bonus and Other Pay-list Items	2,050 00	2,050 00	204 87
B Maintenance and Repairs	68,120 00	68,120 00	32,007 31
	<u>\$ 70,890 00</u>	<u>\$ 70,890 00</u>	<u>\$ 32,932 18</u>

As of March 31, 1946, there were 2 salaried employees being paid from this account.

A B Expenditures were as follows: Des Joachims, Que., \$12,488.74 of which \$3,775 was paid to Edmond Lessard and Eugene Labelle for painting steelwork; Portage du Fort, Que., \$7,329.35; Perley Bridge, Hawkesbury, Ont., \$4,348.82; Ottawa bridges and approaches, \$4,004.30; Great Bear River, N.W.T., \$3,085.42; 7 lesser works, \$955.55.

Dry Dock Subsidies, c. 191, R.S.....\$ 465,000 00

A Burrard Dry Dock (North Vancouver)	112,500 00
B Montreal Floating Dock	105,000 00
C Saint John Dry Dock	247,500 00
	<u>\$ 465,000 00</u>

Payment of a subsidy is based on a certificate of the Chief Engineer of the Department that the dock has been kept in a constant state of efficiency, that no discrimination has been shown against any vessel wishing to use the dock, and that the rates charged have not exceeded the rates agreed upon between the Department and the dry dock management.

The Act of 1910 and the amending Act of 1917 are consolidated in the Dry Docks Subsidies Act, c. 191, R.S.

- A This subsidy, paid to Burrard Dry Dock Co., authorized by c. 27, 1917, is 4½ per cent on a cost of \$2,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1960. The amount of \$2,381.86 is retained from the subsidy each year and is deposited to the credit of the Burrard Dry Dock Pontoons Account (see Open Accounts further on in this section).
- B This subsidy, paid to Canadian Vickers, Ltd., authorized by c. 17, 1910, is 3½ per cent of the cost of \$3,000,000 for a period of 35 years. Payments, made semi-annually, will continue until 1948.
- C This subsidy, paid to Saint John Dry Dock & Ship Building Co., Ltd., authorized by c. 27, 1917, is 4½ per cent of the cost of \$5,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1959.

**Vote 283 (and Vote 560, Supplementary Estimates) Construction, Repairs and Improvements—
Harbours and Rivers, Nova Scotia**

	Estimates	Allotments	Expenditures
Breen's Pond—Harbour improvements—(Estimated Cost \$32,000)	10,000 00	10,000 00	
Clarkes Harbour—Wharf reconstruction and extension.....	35,000 00	35,000 00	81 23
A Culloden—Repairs to breakwater (Estimated Cost \$20,000)....	13,000 00	13,000 00	5,245 41
B Digby—Additional fire protection for piers and sheds (Revote)	6,600 00	6,600 00	2,531 51
C Digby—Repairs to piers.....	20,000 00	20,000 00	17,549 81
Glace Bay—Wharf reconstruction (Estimated Cost \$330,000)..	75,000 00	75,000 00	146 39
D L'Archevêque—Breakwater extension (Revote \$12,000).....	23,000 00	23,000 00	21,385 80
E Meteghan—Breakwater repairs (Revote).....	3,400 00	3,442 01	3,442 01
F New Harbour—Breakwater repairs (Revote \$3,000).....	18,000 00	18,000 00	17,998 83
G Parrsboro Beach—Breakwater repairs.....	65,000 00	65,000 00	53,911 40
Pictou Island—Breakwater-wharf (Estimated cost \$75,000)....	25,000 00	25,000 00	
Port Hood Island—Wharf (Estimated Cost \$10,000).....	4,000 00	4,000 00	71 19
H Spencer's Island—Wharf repairs (Revote).....	24,200 00	24,200 00	22,999 15
Whitehead—Wharf replacement (Estimated Cost \$23,200).....	8,000 00	8,000 00	
I Harbours and Rivers Generally—For maintenance of services, and for repairs and reconstruction due to extremely heavy storms during the Fall of 1944, no new works to be undertaken	715,000 00	715,000 00	409,383 55
Supplement (transfer from Vote 305).....	42 01		
	<u>\$1,045,242 01</u>	<u>\$1,045,242 01</u>	<u>\$ 554,746 28</u>

- A The expenditures were for the acquisition of timber.
- B This work was carried out by day labour (labour, \$1,015.02; materials and supplies, \$1,516.49).
- C This work was carried out by day labour (labour, \$9,052.67; materials and supplies, \$8,497.14).
- D Robert A. Douglas completed his contract and was paid \$21,018.20; inspection cost \$367.60.
- E Advertising, etc., cost \$85.20; wages amounted to \$2,308.01; materials and supplies cost \$1,048.80.
- F This work was carried out by day labour (labour, \$9,312.06; materials and supplies, \$8,686.77, including payment of \$6,571.25 to D. G. Kirk & Son for cement).
- G J. A. Urquhart, Ltd. completed a contract for this work and was paid \$53,406.22; inspection cost \$435.88 and advertising, etc., \$69.30.
- H Kenneth J. Cochrane completed his contract for \$22,263.41; inspection cost \$735.74.
- I M. A. Condon and Son received \$39,077 in connection with its contract of \$60,877.20 for reconstruction of east breakwater at Trout River (Centreville); J. P. Porter and Sons, Ltd., was paid \$34,827 on completion of contract for reconstruction of breakwater at Portuguese Cove. Inspection costs were \$931.53 and other charges, \$595.13.

Repairs and improvements at the following points were carried out by day labour: Baxter's Harbour breakwater, \$6,980.51; Church Point breakwater, \$10,167.92; Comeauville breakwater, \$7,090.86; Lower Selma wharf, \$8,166.08; Meteghan River breakwater, \$11,975.99; New Edinburgh wharf, \$10,497.85; Parrsboro (Riverside) wharf, \$8,118.39; Pictou wharves and piers, \$10,807.02; Pictou Landing wharves and breakwater, \$13,480.62; Port Hood wharf, \$6,660.02; Port Mouton wharf, \$9,735.21; Salmon River breakwater, \$19,701.92; Saulnierville breakwater, \$10,118.11; Weymouth wharf, \$9,753.87; Windsor wharf, \$5,452.35; at 154 other points, \$185,246.17. In all, labour cost \$158,224.34 and materials and supplies \$175,728.55.

Suppliers receiving \$5,000 or more: Canada Creosoting Co., Ltd., \$8,943.41; E. M. Comeau and Sons, Ltd., \$7,842.67; R. Earle Hanna, \$5,558.86; Barney Mosher, \$5,975.79; E. K. Spinney, Ltd., \$6,120.40; Jos. G. Sutherland, \$6,436.40; Weymouth Shipping Co., \$6,334.68.

Vote 284 (and Vote 561, Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, Prince Edward Island

	Estimates	Allotments	Expenditures
A Charlottetown—Wharf reconstruction and improvements (Estimated Cost \$340,000).....	50,000 00	50,000 00	331 30
Red Head—Wharf extension and breakwater (Revote \$2,900)	3,500 00	3,500 00	169 74
Rocky Point—Wharf reconstruction (Estimated Cost \$42,000).	20,000 00	20,000 00	58 60
B Summerside—Repairs to Railway Wharf (Revote \$3,000).....	20,600 00	20,600 00	2,623 08
C Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	74,000 00	74,000 00	35,845 70
	<u>\$ 168,100 00</u>	<u>\$ 168,100 00</u>	<u>\$ 39,028 42</u>

A The services of an engineer cost \$250; advertising, etc., \$81.30.

B The work was done by day labour (labour, \$1,077.21; materials, \$1,497.91); advertising, etc., \$47.96.

C Repairs and improvements were made at 35 points at a cost of \$14,773.88 for labour and \$21,071.82 for materials and supplies, including purchase of a tractor for \$3,130 from War Assets Corporation.

Vote 285 (and (a) Vote 562, Supplementary Estimates, (b) Vote 677, Further Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, New Brunswick

	Estimates	Allotments	Expenditures
Caraquet (Young Wharf)—Dredging (Estimated Cost \$40,000)	5,000 00	5,000 00	64 86
Dalhousie—Wharf reconstruction and dredging (Estimated Cost \$26,000)	7,500 00	7,500 00	
A Lord's Cove—Breakwater reconstruction.....	30,100 00	30,100 00	28,753 64
Neguac Church—Wharf (Estimated Cost \$22,000).....	5,000 00	5,000 00	73 57
B Shippigan Gully—Breakwater repairs (Revote \$48,700).....	56,000 00	56,000 00	54,795 20
C Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	130,000 00	130,000 00	58,650 92
	<u>\$ 233,600 00</u>	<u>\$ 233,600 00</u>	<u>\$ 142,338 19</u>

A The Diamond Construction Co., Ltd., completed a contract and was paid \$27,898.71; inspection cost \$799.16, and sundries \$55.77.

B The Diamond Construction Co., Ltd., completed a contract (including extra work) at a cost of \$73,006.40, of which \$18,925.48 was paid in 1944-45 and \$54,080.92 in 1945-46. Inspection cost \$451.10 and sundries \$263.18.

C Repairs and improvements at the following points were carried out by day labour: Chockfish breakwater, \$5,944.28; Escuminac breakwater, \$5,245.28; Great Salmon River breakwater, \$5,200.72; Wilson's Beach, breakwater and wharf, \$8,351.06; 67 other points \$33,909.58. In all, labour cost \$24,805.70 and materials and supplies \$33,845.22.

Suppliers receiving \$5,000 or more: Ashley Colter, Ltd., \$7,853.58; Jos. A. Likely, Ltd., \$5,811.30.

Vote 286 (and Vote 563, Supplementary Estimates) Construction, Repairs and Improvements—
Harbours and Rivers, Quebec

	Estimates	Allotments	Expenditures
A Bagotville—Wharf reconstruction.....	25,000 00	25,000 00	979 83
Grande Riviere—Wharf reconstruction (Estimated Cost \$147,000)	25,000 00	25,000 00	144 59
B Manicouagan (Baie Comeau)—Wharf improvements (Revote \$15,000)	17,000 00	17,000 00	14,215 54
Matane—Reconstruction of West Breakwater (Estimated Cost \$212,000)	25,000 00	25,000 00	
Miguasha—Wharf extension and breakwater (Estimated Cost \$30,000)	10,000 00	10,000 00	
C Montmagny—Wharf reconstruction (Revote \$21,350).....	23,000 00	26,980 84	26,980 84
D Pentecote—Dredging	175,000 00	175,000 00	153,908 95
E Pointe au Pere—Wharf reconstruction.....	72,000 00	72,000 00	70,088 61
F Quebec—Completion of the reconstruction of the intercepting sewer—To implement the agreement entered into in 1939 (Estimated Cost \$1,340,000).....	200,000 00	200,000 00	165,272 76
Ste. Felicite—Wharf repairs (Estimated Cost \$27,000).....	5,000 00	5,000 00	97 39
St. Simeon—Wharf reconstruction (Estimated Cost \$142,000) ..	40,000 00	40,000 00	135 70
G Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	345,000 00	345,000 00	174,155 47
Supplement as Approved by Treasury Board (transfer from Vote 305)	3,980 84		
	\$ 965,980 84	\$ 965,980 84	\$ 605,979 68

A The work was carried out by day labour (labour, \$430.81; materials, etc., \$415.38). Advertising cost \$133.64.

B Intrusion-Prepakt, Limited completed a cost-plus contract amounting to \$74,394.55 of which \$53,220.80 was paid in 1944-45 and \$21,173.75 in 1945-46; \$7,025.49 was contributed by the Ontario Paper Co., as its share of the cost. Miscellaneous charges amounted to \$67.28.

C Onesime Poliquin & J. Alphonse Lemay, Enrg. completed a contract and were paid \$26,107; inspection cost \$873.84.

D The expenditures were for: survey work, \$202.36; dredging by J. P. Porter & Sons, Ltd., \$151,943.47; inspection, \$1,665.21; and advertising, \$97.91.

E Leandre Thibault completed his contract for reconstruction and was paid \$30,584.43. Other costs were: inspection, \$775.79; stone and timber, \$34,433.87, of which amount Georges Harrison received \$30,612.27; full and final settlement of all claims of Emile St. Pierre in connection with his contract, \$4,000; labour, \$194.06; and advertising, etc., \$100.46.

F Angus Robertson, Ltd., was paid \$156,060.90 in connection with its contract; supervision of the contract work by Arthur Surveyer & Co. cost \$8,913.53; advertising, \$298.33.

G At Mont Louis, J. Ulysse Ste. Marie was paid \$8,006 on completion of his contract for wharf repairs; \$7,906 was reimbursed by the Ministry of War Transport of the United Kingdom for damages to wharf by S.S. *Winsum*. At 6 other points, repairs and improvements by local tender cost \$5,464.

The following repairs and improvements were carried out by day labour: Baie Comeau (Manicouagan), wharf, \$8,386.88; Les Escoumains, wharf, \$7,615.05; Matane, repairs to east breakwater, \$1,347.97, repairs to west breakwater, \$2,697.41, repairs to wharf, \$5,439.40; Mechins, wharf, \$6,686.77; Rimouski, maintaining and repairing wharves, \$18,443.43; Riviere au Renard, repairs to wharf, \$6,374.41; Ste. Anne des Monts, repairs to wharf, \$12,882.34; Sorel, maintaining and repairing wharves, \$5,489.21; Tadoussac, repairs to wharf at Anse a l'Eau, \$2,909.34, repairs to wharf at Anse Tadoussac, \$6,727.05; at 98 other points, \$83,592.21. In all, labour cost \$67,491.78 and materials and supplies, \$101,099.69.

Suppliers receiving \$5,000 or more: B. Joncas, \$5,071.71; Aristide Maltais, \$5,125.30; J. Ulysse Ste. Marie, \$11,681.09.

**Vote 287 (and Vote 564, Supplementary Estimates) Construction, Repairs and Improvements—
Harbours and Rivers, Ontario**

	Estimates	Allotments	Expenditures
Bronte—Reconstruction of pier (Estimated Cost \$110,000)....	30,000 00	30,000 00	
A Cobourg—Breakwater reconstruction	65,000 00	65,000 00	65,000 00
B Cobourg—Reconstruction of Harbour Works (Estimated Cost \$95,000)			6,817 40
C Fort William—Dredging (Estimated Cost \$295,000).....	225,000 00	225,000 00	203,353 68
D Midland—Harbour Improvements (Estimated Cost \$167,000)..	75,000 00	75,000 00	16,668 21
Oshawa—Breakwater reconstruction (Estimated Cost \$33,000).	10,000 00	10,000 00	141 97
Parry Sound—Wharf	5,500 00	5,500 00	60 00
Port Hope—Repairs to East Breakwater (Estimated Cost \$110,000)	20,000 00	20,000 00	75 83
E Rondeau—Replacement of Harbour protection (Revote).....	15,000 00	15,035 71	15,035 71
Sault Ste. Marie—Wharf reconstruction (Estimated Cost \$41,000)	10,000 00	10,000 00	
F Stanley House—Wharf	4,900 00	4,900 00	953 49
G Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	210,000 00	210,000 00	163,284 43
Supplement (transfer from Vote 305).....	35 71		
	<u>\$ 720,435 71</u>	<u>\$ 720,435 71</u>	<u>\$ 471,390 72</u>

A McNamara Construction Co., Ltd. was paid \$63,941.87 on its contract for reconstruction; inspection cost \$1,058.13.

B McNamara Construction Co., Ltd. was paid \$5,044.09 on its contract for reconstruction of harbour works and \$1,660.85 on its contract for the construction of a checkwater pier; inspection cost \$3.67 and advertising, etc., \$108.79.

C Canadian Dredge & Dock Co., Ltd. was paid \$197,394.66 for dredging. Inspection cost \$5,752.93; advertising, \$77.66; and sundries, \$128.43.

D Canadian Dredge & Dock Co., Ltd. was paid \$15,990.71 for dredging. Inspection cost \$533.82, and advertising, \$143.68.

E Detroit River Construction, Ltd. completed its contract work at a cost of \$35,657.85, of which amount \$20,983.17 was paid in 1944-45 and \$14,674.68 in 1945-46. Inspection cost \$361.03.

F This work was done by day labour (labour, \$312.59; materials, etc., \$630.90).

G Detroit River Construction, Ltd. was paid \$13,563.98 for completed contract for repairs to South Pier at Saugeen River (Southampton); \$4,998.98 for pier repairs at Kincardine; \$711 for repairs to pile cluster at Rondeau (Erieau); and \$95.10 for minor repairs to breakwater at Saugeen River (Southampton).

Richardson Construction Co., Ltd. was paid \$972.40 on its contract amounting to \$6,867.80 for repairs to wharf at Huntsville.

Russell Construction Co., Ltd. was paid \$49,181.62 for completed contracts at Oakville (east pier repairs, \$14,870, west pier repairs, \$34,311.62); \$8,303.58 on its contract of \$35,598.38 for groynes, etc., at Toronto, and \$2,981.72 for repairs to James St. slip at Hamilton.

Webb & Cunningham was paid \$5,800 for replacing shelter on wharf at Pointe au Baril.

Repairs and improvements by local tender at 22 other points cost \$20,414.04.

Inspection costs on the above works were \$1,903.51, and other charges, \$243.63.

Repairs and improvements were carried out by day labour as follows: La Passe wharf, \$6,110.43; Pembroke wharf, \$5,693.16; 46 other points \$42,311.28. In all, wages cost \$22,371.66, materials and supplies, \$29,210.61, and sundries, \$2,532.60.

**Vote 288 (and Vote 565, Supplementary Estimates) Construction, Repairs and Improvements—
Harbours and Rivers, Manitoba**

	Estimates	Allotments	Expenditures
Gimli—Wharf reconstruction (Estimated Cost \$62,000)	10,000 00	10,000 00	66 89
Hnausa—Wharf reconstruction	25,000 00	25,000 00	77 16
St. Andrews—River Breakwater (Estimated Cost \$11,000) ...	5,000 00	5,000 00	
Selkirk—Wharf reconstruction (Estimated Cost \$148,000)	10,000 00	10,000 00	
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	40,000 00	40,000 00	2,395 53
	<u>\$ 90,000 00</u>	<u>\$ 90,000 00</u>	<u>\$ 2,539 58</u>

A Repairs and improvements were made at 9 points at a cost of \$1,425.80 for labour and \$969.73 for materials and supplies.

Vote 289 (and Vote 678, Further Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, Saskatchewan, Alberta and Northwest Territories

	Estimates	Allotments	Expenditures
A Fort Norman—Wharf	7,600 00	7,600 00	5,769 80
B Great Bear River Road, N.W.T.—Extension	371,000 00	371,000 00	370,536 87
Waterways—Wharf	10,000 00	10,000 00	
Yellowknife—Improvements to navigation (Revote \$5,450) ..	7,200 00	7,200 00	
C Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	25,000 00	25,000 00	1,853 86
	<u>\$ 420,800 00</u>	<u>\$ 420,800 00</u>	<u>\$ 378,160 53</u>

- A The Department purchased a barge from Imperial Oil, Limited, for \$5,500 and paid \$269.80 for towage, etc.
- B The Northern Transportation Co., Ltd. was paid \$365,514.13 on contract work; inspection, engineer's services, etc., cost \$5,022.74.
- C Repairs and improvements were made at 5 points at a cost of \$226.41 for labour and \$1,627.45 for materials and supplies.

Vote 290 (and (a) Vote 566, Supplementary Estimates; (b) Vote 679, Further Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, British Columbia and Yukon

	Estimates	Allotments	Expenditures
Bella Coola—Wharf repairs and improvements (Estimated Cost \$19,300)	10,000 00	10,000 00	
Brownsville—Harbour improvements (Estimated Cost \$15,000)	8,000 00	8,000 00	82 32
Brunette River (Sapperton)—Approach and float	7,000 00	7,000 00	
Courtenay—Floating wharf	4,000 00	4,000 00	
A Fraser River (Calamity Point)—Contribution towards improvements to Channel	3,000 00	3,000 00	3,000 00
B Fraser River (Calamity Point)—Improvements	5,000 00	5,000 00	3,607 64
Fraser River—Reconstruction of North Arm Jetty (Estimated Cost \$231,800)	50,000 00	50,000 00	107 92
Kanaka Landing—Floats	4,900 00	4,900 00	
Ladysmith—Float and breakwater	9,700 00	9,700 00	84 95
C New Massett—Wharf reconstruction (Revote \$47,700)	62,000 00	62,000 00	60,131 97
D Port Alberni Assembly Wharf—Construction of shed (Revote)	20,000 00	20,000 00	3,876 20
E Port Alberni—Harbour improvements	65,000 00	65,000 00	40,328 19
Prince Rupert—Renewal of fishermen's floats (Estimated Cost \$22,000)	5,000 00	5,000 00	
Queen Charlotte City—Wharf repairs and extension (Estimated Cost \$16,000)	5,000 00	5,000 00	
Refuge Cove (Redonda Island)—Float	5,900 00	5,900 00	99 09
Refuge Cove (Sidney Inlet)—Float	1,000 00	1,000 00	
F Steveston—Harbour improvements (Revote \$5,000)	6,300 00	6,300 00	6,220 21
Stewart—Wharf repairs (Revote)	32,000 00	32,000 00	
G Uclucet West—Floats	2,900 00	2,900 00	2,593 03
Vananda—Wharf extension and freight shed	4,200 00	4,200 00	
H Westview—Harbour improvements (Revote \$95,000).....	231,000 00	231,000 00	180,001 16
Westview—Initial cost of replacing Fishing Harbourage	25,000 00	25,000 00	
Winter Harbour—Harbour improvements (Estimated Cost \$22,500)	5,000 00	5,000 00	117 71
I Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	266,000 00	266,000 00	127,066 40
	<u>\$ 837,900 00</u>	<u>\$ 837,900 00</u>	<u>\$ 427,316 79</u>

- A This contribution of \$3,000 was made to the Province of British Columbia.
- B The work was carried out by day labour (labour, \$839.51; materials, \$2,768.13).
- C Campbell Contracting Co., Ltd. completed a contract amounting to \$67,081.76 (including extras) of which \$7,882.84 was paid in 1944-45 and \$59,198.92 in 1945-46. Inspection cost \$846.71 and sundries, \$86.34.
- D Horie-Latimer Construction Co., Ltd. completed its contract at a cost of \$17,852.31, of which \$14,117.41 was paid in 1944-45 and \$3,734.90, in 1945-46. Inspection cost \$141.30.

- E British Columbia Bridge & Dredging Co., Ltd. was paid \$26,273.83 on a contract of \$41,500 for dredging; and Highway Construction Co., Ltd. received \$12,931.24 on a contract for bulkhead and float. Inspection cost \$1,034.66 and advertising, \$88.46.
- F F. E. and J. Markstrom were paid \$700 for property; and the Fraser River Pile Driving Co., Ltd. completed a contract for harbour improvements for \$5,327.15. Inspection, etc., cost \$193.06.
- G Day labour cost \$981.52, materials, \$1,611.51.
- H Northern Construction Co., & J. W. Stewart Ltd. were paid \$177,011.51 on contract and extras amounting to \$203,963.71; inspection, etc., cost \$2,989.65.
- I Frank Gagne was paid \$7,316.84 for repairs and improvements at the following points: Alert Bay, \$1,528.75; Blind Channel, \$2,609; Campbell River, \$2,063.50; Granite Bay, \$903.25; and Surge Narrows, \$212.34. Horie-Latimer Construction Co., Ltd. was paid \$7,216.30 for completed contract at Bold Point; \$6,763.70 for completed contract at Stuart Island, and \$3,231 for repairs and improvements as follows: Cowichan, \$222; Fanny Bay, \$222; Port Neville, \$381; Ucluelet East \$260; Ucluelet West, \$260; Vancouver, \$341; and Vancroft, \$1,545. Skeena River Pile Driving Co. received \$9,199.95 for repairs and improvements at the following points: Osland, \$4,710.63; Port Essington, \$2,481.12; and Prince Rupert, \$2,008.20. At 17 other points, repairs and improvements were made by local tenders, etc., at a cost of \$15,701.51. In all the above works, inspection cost \$967.58 and other charges amounted to \$445.23. At Nanaimo Assembly wharf, repairs and improvements costing \$16,488.91 were made to departmental structures by day labour, wages amounting to \$4,007.35 and materials and supplies to \$12,481.56. At 85 other points, repairs, etc. were made by day labour at a cost of \$26,413.34 for wages and \$33,322.04 for materials and supplies.

TELEGRAPH BRANCH

By section 9 (e) of the Public Works Act, c. 166, R.S., the Minister shall have the management, charge and direction of the telegraph lines belonging to Canada.

Vote 291 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	23,065 00	23,265 00	23,249 21
Cost of Living Bonus and Other Pay-list Items	1,325 00	1,325 00	1,254 38
Printing and Stationery	750 00	750 00	413 53
A Travelling Expenses	1,300 00	1,300 00	557 32
B Sundries	1,310 00	1,110 00	491 63
	<u>\$ 27,750 00</u>	<u>\$ 27,750 00</u>	<u>\$ 25,966 07</u>

As of March 31, 1946, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. J. E. Bray, \$3,120; A. McDonald, \$4,920*; T. E. Orr, \$2,400; F. G. Sims, \$4,920.

- A Travelling expenses of \$300 or over were paid as follows: A. McDonald, \$554.82; F. G. Sims, \$1,051.52 (including \$506.16 charged to War and Demobilization Allotment).
- B Telegrams cost \$312.67, and telephone tolls, \$170.97.

Vote 292 Telephone service at Ottawa.....	100,000 00
Expenditures.....	<u>\$ 99,483 70</u>

In addition to the above expenditures, \$310,317.01 was paid from the War and Demobilization Allotment, making a total of \$409,800.71, compared with \$407,573.48 for 1944-45. The costs cover the telephone service for the various departments at Ottawa, the residence telephones of the Ministers and their private secretaries, and also the following telephones in the Ottawa area: Hull Animal Laboratories; Hull Post Office; Lockhouses at Hog's Back and Long Island; Rockcliffe R.C.M.P. Barracks.

Exchange service for offices is given through one large and three smaller private branch exchanges and cost \$408,766.87. Other costs were: direct telephone services, \$9,304.98; printing government directories (Department of Public Printing and Stationery), \$2,904.11; sundries, \$29.81.

The Canadian Farm Loan Board, Commodity Prices Stabilization Corporation, Ltd., International Joint Commission, War Assets Corporation and other offices which used these services have repaid the charges which amounted to \$11,205.06.

Vote 293 Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work

	Estimates	Allotments	Expenditures
Salaries and Commissions.....	80,260 00	80,477 69	80,477 69
Cost of Living Bonus and Other Pay-list Items.....	12,750 00	13,596 30	13,596 30
Overtime for Telegraph and Telephone Operators.....	3,000 00	2,430 55	2,430 55
Repairs	31,000 00	46,930 14	46,930 14
Materials and Supplies.....	11,500 00	13,885 65	13,885 65
A Subsidies	5,625 00	5,557 00	5,557 00
B Sundries	16,865 00	18,024 52	18,024 52
Supplement as Approved by Treasury Board (transfer from Vote 305).....	19,901 85		
	<u>\$ 180,901 85</u>	<u>\$ 180,901 85</u>	<u>\$ 180,901 85</u>

As of March 31, 1946, there were 170 salaried employees being paid from this account. The following were receiving salaries at annual rates of \$2,400 or over on that date: G. E. Routier, \$3,120; G. H. Roy, \$2,400. Commissions paid to 33 agents amounted to \$13,985.96. In addition to his salary, one employee was provided with living quarters, the annual rental value of which was \$180.

A The Consolidated Paper Corporation, Ltd. receives a yearly subsidy of \$3,932 for providing and maintaining telephone service on Anticosti Island; the agreement, authorized by P.C. 1848, 1924, was renewed on November 1, 1944, for another five-year term. The Department contributed \$650 toward the maintenance of the radio station at Ellis Bay, Anticosti Island. Three other payments amounted to \$975.

B Rental of 32 offices cost \$4,423.32. The Maritime Telegraph and Telephone Co., Ltd. was paid \$1,318.49 for rentals of poles, etc., in the year 1945.

Travelling expenses of \$300 or over were paid to: O. Blouin, \$373.92; D. Lapointe, \$322.34; C. A. Othot, \$783.36; G. H. Rôy, \$959.63.

Vote 294 Telegraph and Telephone Services—Operation and Maintenance, Alberta and Saskatchewan

	Estimates	Allotments	Expenditures
Salaries and Commissions.....	82,936 00	82,936 00	80,537 01
Cost of Living Bonus and Other Pay-list Items.....	11,200 00	11,200 00	10,895 08
Overtime for Telegraph and Telephone Operators.....	6,000 00	6,000 00	1,268 58
Repairs	6,000 00	6,000 00	3,696 65
A Supplies and Sundries.....	14,364 00	14,364 00	11,028 16
	<u>\$ 120,500 00</u>	<u>\$ 120,500 00</u>	<u>\$ 107,425 48</u>

As of March 31, 1946, there were 44 salaried employees being paid from this account. P. R. Elmer received an annual salary of \$2,520. Commissions paid to 27 agents amounted to \$1,098.77. In addition to their salaries, 14 employees were provided with living quarters, the annual rental value of which totalled \$3,223.

A Rental of 19 offices cost \$4,233.85.

Vote 295 Telegraph and Telephone Services—Operation and Maintenance, Division Superintendent's Office, Vancouver

	Estimates	Allotments	Expenditures
Salaries	13,230 00	13,455 00	13,434 00
Cost of Living Bonus and Other Pay-list Items.....	1,150 00	1,150 00	1,136 14
A Sundries	3,120 00	2,895 00	2,036 92
	<u>\$ 17,500 00</u>	<u>\$ 17,500 00</u>	<u>\$ 16,607 06</u>

As of March 31, 1946, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. R. G. Bishop, \$3,720; C. H. Mead, \$2,700.

A Travelling expenses of \$300 or over were paid to: R. G. Bishop, \$469.54; C. H. Mead, \$300.89. Postage cost \$589.68 and miscellaneous charges amounted to \$1,447.24.

Vote 296 Telegraph and Telephone Services—Operation and Maintenance, British Columbia—Northern and Yukon Districts

	Estimates	Allotments	Expenditures
Salaries and Commissions.....	103,218 00	103,218 00	92,494 25
Cost of Living Bonus and Other Pay-list Items.....	13,700 00	13,700 00	11,255 33
Repairs	10,000 00	10,000 00	4,370 02
A Supplies and Sundries.....	22,082 00	22,082 00	18,012 33
	<u>\$ 149,000 00</u>	<u>\$ 149,000 00</u>	<u>\$ 126,131 93</u>

As of March 31, 1946, there were 56 salaried employees being paid from this account. On that date G. W. McKay was receiving a salary at an annual rate of \$1,800 and an isolation allowance of \$1,500. In addition to their salaries, 7 employees were provided with living quarters, the annual rental value of which totalled \$1,830. Commissions paid to 55 agents amounted to \$2,105.81.

A Rental of 21 offices cost \$3,321.96.

Vote 297 Telegraph and Telephone Services—Operation and Maintenance, British Columbia—Vancouver Island District

	Estimates	Allotments	Expenditures
Salaries and Commissions.....	83,521 00	83,521 00	79,384 29
Cost of Living Bonus and Other Pay-list Items.....	12,200 00	12,200 00	10,790 46
Pole Line and Wire Rentals.....	4,800 00	4,860 00	4,857 23
Overtime for Telegraph and Telephone Operators.....	2,500 00	2,500 00	912 37
Repairs	5,000 00	4,940 00	3,143 65
A Supplies and Sundries.....	12,979 00	12,979 00	8,120 42
	<u>\$ 121,000 00</u>	<u>\$ 121,000 00</u>	<u>\$ 107,208 42</u>

As of March 31, 1946, there were 56 salaried employees being paid from this account. In addition to their salaries, 3 operators were provided with living quarters, the annual rental value of which totalled \$480. Commissions paid to 61 agents amounted to \$5,304.44.

A Rental of 8 offices cost \$922.50.

Vote 298 Telegraph and Telephone Services—Operation and Maintenance, Generally 5,000 00
Expenditures \$ 2,887 91

La Compagnie de Telephone du Nord, Ltée. is paid an annual subsidy of \$2,000 for the operation of the Temiskaming telephone line; the agreement, authorized by P.C. 966 of March 14, 1940, terminates on April 1, 1950. Sundry outlays amounted to \$887.91.

Vote 299 Telegraph Reconstruction, Repairs and Improvements, Maritime Provinces and Lower St. Lawrence 12,000 00
Supplement (transfer from Vote 305) 98

Expenditures \$ 12,000 98

Vote 300 Telegraph Reconstruction, Repairs and Improvements, Saskatchewan and Alberta 12,000 00
Expenditures \$ 9,626 02

Vote 301	Telegraph Reconstruction, Repairs and Improvements, British Columbia—	
	Northern and Yukon Districts.....	17,000 00
	Expenditures.....	\$ 13,965 18

Vote 302	Telegraph Reconstruction, Repairs and Improvements, British Columbia—	
	Vancouver Island District.....	9,000 00
	Expenditures.....	\$ 8,150 77

Vote 567	Purchase of submarine cable and telephone carrier equipment from War	
	Assets Corporation	25,000 00
	Expenditures.....	\$ 25,000 00

Vote 568	For the purchase and installation of Radiophone equipment at Minstrel Island	
	and on Vancouver Island at Kelsey Bay.....	\$ 9,000 00
	Expenditures.....	nil

Vote 569	Purchase and installation of submarine cable to connect Shippigan and Miscou	
	Islands with the mainland.....	\$ 11,000 00
	Expenditures.....	nil

Vote 570	Purchase of submarine cable for replacements and reserve stock.....	23,800 00
	Expenditures.....	\$ 11,722 50

This material was purchased from War Assets Corporation.

Vote 571	Repairs and renewals of submarine cables on the Pacific Coast.....	30,000 00
	Expenditures.....	\$ 23,407 20

The submarine cables were repaired by the Department of National Defence—Army Services to which payment was made.

Vote 572	Telephone line from Catalone to Bateston.....	700 00
	Expenditures.....	nil

Vote 573	Telephone line from Peter Pond Lake to Portage la Loche (Estimated Cost	
	\$17,000)	\$ 10,000 00
	Expenditures.....	nil

GENERAL

Vote 303 (and Vote 574, Supplementary Estimates) National Gallery of Canada

	Estimates	Allotments	Expenditures
Salaries	32,205 00	31,015 00	31,014 40
Cost of Living Bonus and Other Pay-list Items	3,500 00	3,311 00	3,310 27
A Art Exhibitions, Lectures and Educational Work	10,000 00	11,235 00	11,231 97
B Purchase of Works of Art	50,000 00	50,800 00	50,791 00
C Printing, Reproductions, Catalogues, Stationery and Sundries	6,700 00	6,044 00	6,014 31
	<u>\$ 102,405 00</u>	<u>\$ 102,405 00</u>	<u>\$ 102,361 95</u>

The expenditures of the Gallery are governed by "An Act to incorporate the National Gallery of Canada", c. 33, 1913, and are controlled by a Board of three trustees who serve without remuneration but receive reasonable travelling and other expenses. The moneys appropriated by Parliament for the work of the Board, or which the Board may receive by bequest, or in any other manner, are expended under the direction of the Board.

An account entitled "National Gallery of Canada—Special" (see under Open Accounts at the end of this section), is maintained to record the value of monetary gifts and bequests to the National Gallery as well as the expenditures from the fund so created.

As of March 31, 1946, there were 17 salaried employees being paid from this account. H. O. McCurry was receiving a salary at an annual rate of \$6,000 on that date.

A The services of Miss Mabel May, lecturer, cost \$900. Fees and expenses of other lecturers, artists, etc., amounted to \$1,345.63. Editorial services in connection with *Canada in Art* Magazine were \$1,000. Other costs were as follows: advertising, \$821.76; cartage, express and freight, \$4,079.01; insurance, \$2,985.88; wages, etc., \$2,235.52; sundries, \$1,782.78. The sum of \$3,918.61 was refunded for expenses in connection with exhibitions outside of Ottawa and was credited to this vote.

B The following paintings were purchased from Gordon C. Edwards for the sum of \$100,000, of which amount \$50,000 was paid in 1945-46; Cezanne, *Village Road*; Courbet, *Les Cascades*; Daumier, *Le Wagon de Troisieme Classe*; Monet, *A Stormy Sea*; Pissaro, *Les Faneuses, Ruelle Anvers sur Oise*.

Other paintings and drawings cost \$791.

C The expenditures were for the following: prints, reproductions, films and slides, \$17,710.26; printing and stationery, \$2,487.11 (Department of Public Printing and Stationery, \$2,031.08; sundry commercial firms, \$456.03); cartage, express and freight, \$805.08; telegraph and telephone charges, \$396.34; sundry supplies, etc., \$5,318.74. Sales of reproductions, etc., amounting to \$20,703.22 were credited to this account.

Sampson Matthews, Ltd. was paid \$10,520.50.

Vote 304 Miscellaneous works not otherwise provided for, not more than \$3,000 to be expended upon any one work	25,000 00
Expenditures	<u>\$ 16,874 95</u>

The expenditures were as follows:

Chief Architect's Branch—

Nova Scotia: construction of sunroom, etc., at Sydney Marine Hospital, \$2,282.

Alberta: site for immigration building at Coutts, \$100; legal services, \$24.30.

Chief Engineer's Branch—

Nova Scotia: site for haul-out at Birch Plain, \$200; sewer diversion, Glace Bay wharf, \$2,340; registrar's fee, Meat Cove, \$5.14; day labour work: Friar's Head protection block, \$1,019.64; Long Beach break-water, \$1,908.43; and Munro's Point (St. Ann's) wharf, \$596.89.

New Brunswick: day labour work, St. Louis block head, \$83.16.

Ontario: day labour work, Brackenrig wharf, \$1,147.08; plans for dock at Goulais Mission, \$94.

British Columbia: contribution toward Fraser River bank protection at Agassiz, \$2,000; day labour work: Choked Passage float, \$114.90; Courtenay floats, \$849.77; and Madeira Park Landing, \$988.52.

Northwest Territories: purchase of Minca barges to be used at Yellowknife wharf, \$1,000.

Yukon Territory: contribution to British Yukon Navigation Co. toward cost of repairs to dam on Yukon River \$2,121.12.

Vote 305 To supplement, on approval of Treasury Board, except where less than \$200 is required, any of the appropriations of the Department of Public Works	100,000 00	
Less transferred	33,768 12	
	<u>\$</u>	<u>61,231 88</u>
Expenditures		nil

Net amounts transferred to other votes of this Department were as follows: To Votes 254 and 545 (\$6,750.75); Votes 255 and 546 (\$1,925.07); Vote 259 (\$4,016.09); Vote 263 (\$2,047.30); Vote 560 (\$42.01); Vote 286 (\$3,980.84); Vote 287 (\$35.71); Vote 293 (\$19,901.85); Vote 299 (\$0.98); Vote 307 (\$67.52); total, \$38,768.12.

Vote 306 To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1945-46	20,000 00
Expenditures	<u>\$ 12,628 35</u>

The expenditures were as follows:

Chief Architect's Branch—

Sydney, N.S.: interior painting, \$687.50, and repairs to masonry, \$300.

Ottawa, Ont.: Bedard-Girard, Ltd. completed a contract for improvements to lighting at the Printing Bureau at a cost of \$14,739.30 (including extras), of which \$8,640 was paid in 1944-45 and \$6,099.30 in 1945-46; Central Scientific Co. of Canada, Ltd. received \$104 for equipment supplied to the Testing Laboratories.

Toronto, Ont.: painting at Postal Station A, \$1,190.49, including wages, \$865.41.

Chief Engineer's Branch—

Dingwall, N.S.: acquisition of Young's Island, \$1,025.

Little Anse, N.S.: the widow of the late Thos. D. Morrison received \$2,181.05 in full and final settlement of his claim in connection with the contract for reconstruction of breakwater in 1931.

Richelieu River, Que.: legal services re acquisition of land at Fryer's Island Dam, \$75.

Batchewan, Ont.: registration fees, 80 cents.

Sidney Inlet, B.C.: construction of float, \$965.21.

Vote 307 Telephone service other than at Ottawa	8,000 00
Supplement (transfer from Vote 305)	67 52
	<u>\$ 8,067 52</u>
Expenditures	<u>\$ 8,067 52</u>

The expenditures covered the cost of 126 telephones with 50 extensions as follows: Chief Architect's Branch, 15 office and 1 residence; Chief Engineer's Branch, 44 office and 22 residence; Telegraph Branch, 40 office and 3 residence; Minister's office, Montreal, 1 office.

Transfer from Vote 71 Unforeseen Expenses (Department of Finance)	<u>\$ 15 00</u>
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Settlement of costs of medical services, etc. in connection with injuries sustained by Germaine Garceau at Three Rivers Public Building on February 5, 1945.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.	<u>\$ 18,515 00</u>
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Ottawa, Ont., Wellington Street Expropriation: Jeffrey, Heney Realty Co., Ltd., \$18,390, taxed costs, \$125.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	<u>\$ 4,707 48</u>
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WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
CHIEF ARCHITECT'S BRANCH				
V-49	Armoury Accommodation for Canadian Officers' Training Corps Units	50,000 00	31,227 24	240,474 52
V-49	Halifax, N.S.—Construction of a temporary office building for Department of Veterans Affairs	110,000 00	104,797 74	104,797 74
V-50	Quebec, Que.—Construction of Temporary Office Building	415,000 00	414,618 18	414,784 36
V-50	London, Ont.—Purchase and alterations to Garvey Building for Department of Veterans Affairs	115,500 00	75,804 79	75,804 79
Ottawa, Ont.—				
V-50	Temporary Building No. 8, Carling Avenue—Addition	2,000 00	1,659 85	385,736 02
V-50	Temporary Annex to Records Building, Carling Avenue	36,000 00	35,570 78	48,903 96
V-50	Edmonton, Alta.—Tank Calibrating Building for Department of Trade and Commerce	2,200 00	2,119 30	10,214 09
V-50	Dawson Creek, B.C.—Construction of building for Post Office Services . . .	500 00	500 00	13,336 00
V-50	Vancouver, B.C.—Construction of temporary office building for Department of Veterans Affairs	165,000 00	164,979 31	164,979 31
V-51	Norman Wells, N.W.T.—Additional office and living accommodation for various Government Departments.	15,000 00	13,821 05	22,001 60
Post-War Construction Program—				
V-51	Expenses in connection with preparation of plans and specifications, etc.	37,000 00	36,441 47	39,580 57
V-51	Scheme of development of Government buildings in and around Ottawa	20,000 00	18,652 12	18,652 12
V-51	Furniture, etc. for war employees . . .	408,000 00	353,588 25	3,877,605 74
V-51	Repairs, alterations, operation and maintenance of buildings occupied for war purposes	2,320,000 00	2,262,342 16	9,907,617 21
V-52	Rental of premises occupied for war purposes	1,700,000 00	1,621,318 74	6,734,044 71
CHIEF ENGINEER'S BRANCH				
V-52	North Sydney, N.S.—Reconstruction of wharf and terminal facilities . . .	98,500 00	46,062 38	417,408 03
V-52	Saint John Harbour (Courtenay Bay), N.B.—Dredging	35,000 00	34,597 16	871,245 49
Waterways, Alta.—				
V-52	Dredging in the Athabaska and Clearwater Rivers	71,100 00	58,584 21	91,757 76
V-52	Improvements	3,600 00	3,477 92	11,525 36
Seymour Narrows, B.C.—				
V-52	Removal of Ripple Rocks Nos. 1 and 2—To provide for expenses incurred prior to cessation of work on October 20, 1943, etc. . . .	46,696 69	43,679 28	805,249 57
V-52	To test a new method for effecting the removal of Ripple Rocks Nos. 1 and 2 as authorized by P.C. 8370 of October 31, 1944, and subsequent decisions of the War Committee of the Cabinet—To close out work	303,000 00	257,705 44	

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
<i>CURRENT—Concluded</i>				
<i>CHIEF ENGINEER'S BRANCH—Concluded</i>				
V-53	War Bonus to Crews of Dredges and Tugs operating in War Zones within dangerous waters.....	1,500 00	1,345 08	2,865 80
V-53	Post-War Construction Program—Expenses in connection with surveys, preparation of plans and specifications, etc.....	255,800 00	231,909 86	384,587 16
<i>TELEGRAPH BRANCH</i>				
V-53	To provide for a 24-hour service on the Pacific Coast.....	61,000 00	55,889 29	288,185 13
V-53	Ottawa, Ont.—Telephone Service....	320,000 00	310,317 01	38,664 51
<i>GENERAL</i>				
V-54	Contingencies.....	20,000 00	9,872 18	1,304,644 85
V-54	Photographic supplies in connection with work performed for war departments.....	15,000 00	13,990 68	
	Total Current.....	6,627,396 69	6,204,871 47	266,388 86
	*Non-Current Allotments.....			8,954,152 02
	Total.....	<u>\$ 6,627,396 69</u>	<u>\$ 6,204,871 47</u>	<u>\$ 266,388 86</u>
			<u>\$ 266,388 86</u>	<u>\$35,190,153 91</u>

* The details of these Allotments will be found in Public Accounts of previous years.

CHIEF ARCHITECT'S BRANCH

Allotment: Armoury Accommodation for Canadian Officers' Training Corps Units.....	50,000 00
Expenditures.....	\$ 31,227 24

The following allowances for Canadian Officers' Training Corps accommodation at colleges and universities were paid from this allotment:—

Nova Scotia: Antigonish, St. Francis Xavier College, \$100; Church Point, Ste. Anne's College, \$129.17; Halifax, Dalhousie University and King's College, \$205, Nova Scotia Technical College, \$400.86, St. Mary's College, \$160; Wolfville, Acadia University, \$80.

Prince Edward Island: Charlottetown, St. Dunstan's University, \$509.71.

New Brunswick: Bathurst, Sacred Heart University, \$266.26; Chatham, St. Thomas University, \$136.05; Fredericton, University of New Brunswick, \$358.91; St. Joseph, St. Joseph's University, \$339.97; Sackville, Mount Allison University, \$199.86.

Quebec: Lennoxville, University of Bishop's College, \$110; Montreal, Jean de Brebeuf College, 1944-45, \$1,250, 1945-46, \$1,250, Loyola College, \$2,250, McGill University, \$5,205.33, Mont St. Louis Academy, \$1,750, University of Montreal, \$5,750.

Ontario: Guelph, Ontario Agricultural College, \$265; Kingston, Queen's University, \$1,069.26; London, University of Western Ontario, \$652.24; Ottawa, University of Ottawa, \$366; Toronto, University of Toronto, \$3,249.

Manitoba: Winnipeg, University of Manitoba, \$225.

Alberta: Edmonton, University of Alberta, \$2,449.62.

British Columbia: Vancouver, University of British Columbia, \$2,500.

Allotment: Halifax, N.S.—Construction of a temporary office building for Department of Veterans Affairs, as authorized by P.C. 4259 of June 14, 1945.....	110,000 00
Expenditures.....	\$ 104,797 74

E. G. M. Cape & Co. completed this building (with the exception of certain minor items for which \$2,000 was withheld) at a cost of \$105,219.41. The services of the Clerk of Works cost \$1,514.58, and sundries \$63.75.

Allotment: Quebec, Que.—Construction of Temporary Office Building, P.C. 7081, March 23, 1945	415,000 00
Expenditures	\$ 414,618 18

With the exception of minor items requiring adjustment, for which \$9,000 was withheld, A. Deslauriers & Fils, Ltée, completed this building at a cost of \$419,731.46. The services of the Clerk of Works cost \$1,663.20, inspection of concrete, etc., \$1,429.72, and sundries, \$793.80.

Allotment: London, Ont.—Purchase and alterations to Garvey Building for Department of Veterans Affairs, P.C. 1544, March 8, 1945	115,500 00
Expenditures	\$ 75,804 79

The building was purchased from the Bank of Toronto for \$45,000. Bennett-Pratt, Ltd. was paid \$26,648.98 on a contract amounting to \$131,650 for alterations. Architectural services, etc., cost \$3,327.05, legal services \$45.55, inspection, \$519.93, and sundry expenses, \$263.28.

Allotment: Ottawa, Ont.—Temporary Building No. 8, Carling Avenue—Addition	2,000 00
Expenditures	\$ 1,659 85

The above expenditures were for cafeteria equipment, etc.

Allotment: Ottawa, Ont.—Temporary Annex to Records Building, Carling Avenue	36,000 00
Expenditures	\$ 35,570 78

Alex. I. Garvock, Ltd. completed its contract (with the exception of minor items requiring adjustment for which \$150 was withheld) at a cost of \$48,275.18 (including extras) of which sum \$12,874.50 was paid in 1944-45, and \$35,250.68 in 1945-46. The services of the Clerk of Works cost \$42.63, and repairs, etc., to cable, \$277.47.

Allotment: Edmonton, Alta.—Tank Calibrating Building for Department of Trade and Commerce	2,200 00
Expenditures	\$ 2,119 30

Jas. C. Haddow completed his contract amounting to \$8,071 (including extras) on which \$5,951.70 was paid in 1944-45.

Allotment: Dawson Creek, B.C.—Construction of building for Post Office Services	500 00
Expenditures	\$ 500 00

Martin Goodrich was paid the sum of \$500 which had been withheld from his final estimate in 1943-44.

Allotment: Vancouver, B.C.—Construction of temporary office building for Department of Veterans Affairs	165,000 00
Expenditures	\$ 164,979 31

Bennett & White Construction Co., Ltd. was paid \$163,066.43 on its contract amounting to \$358,816. The services of the Clerk of Works cost \$1,517.87, advertising, etc., \$244.44, and sundries \$150.57.

Allotment: Norman Wells, N.W.T.—Additional Office and Living Accommodation for various Government Departments.....	15,000 00
Expenditures.....	\$ 13,821 05

The expenditures were for: labour, \$1,684.92; materials, \$6,502.73; transportation, \$4,868.37; and sundries, \$765.03. Of these expenditures, the Canadian Pacific Air Lines, Ltd. was paid \$296.65 for air travel.

Allotment: Post-War Construction Program—Expenses in connection with preparation of plans and specifications, etc.....	37,000 00
Expenditures.....	\$ 36,441 47

As of March 31, 1946, there were 18 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. R. Anderson, \$2,400; E. L. Beach, \$2,760; J. V. E. Boisvert, \$2,400; W. F. Cherry, \$3,600; E. A. Gardner, \$4,200; H. Garland, \$3,000; Z. Kuszewski, \$4,000; B. Létourneau, \$2,600; A. K. Mills, \$4,200; H. J. Morin, \$3,420; J. A. H. Pelletier, \$4,000 (July 6); G. K. Riddle, \$3,480; J. A. Stanton, \$3,600.

Allotment: Post-War Construction Program—Scheme of development of Government buildings in and around Ottawa.....	20,000 00
Expenditures.....	\$ 18,652 12

As of March 31, 1946, there were 12 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. F. O. Bishopric, \$3,600; W. G. Davis, \$3,000; J. M. Kitchen, \$5,400; G. A. Lapointe, \$3,600; D. L. MacDonald, \$2,700.

Salaries totalled \$18,085.25; travelling expenses, \$69.51, and sundries, \$497.36.

The professional services of Jacques Greber, City Planner and Architect, of Paris, France, cost \$7,000; and those of Edouard Fiset, \$2,310.

Allotment: Furniture, etc., for war employees.....	408,000 00
Expenditures.....	\$ 353,588 25

The above expenditures have been referred to previously as follows: \$246,477.08, covering purchase of furniture for Ottawa offices, under Vote 249; and \$107,111.17, for offices outside of Ottawa, under Vote 250.

During the year, the following purchases were made: 636 bookcases, 6,249 cabinets, 3,346 chairs, 407 costumers, 153 cupboards, 1,268 desks, 1,714 tables, 130 typewriter stands, 5,822 transfer cases, 591 trays, 9 safes, 118 stools, other furniture, 57. The value of this furniture and its disposition is indicated by the following: Labour, \$6,153.88; National Defence, \$30,386.60; National Revenue, \$27,795.44; Reconstruction and Supply, \$6,979.97; Wartime Prices and Trade Board, \$8,659.82; other departments, each less than \$5,000, \$17,269.37; for stock, \$256,343.17.

The cost of furniture charged to War Expenditure and Demobilization Appropriations from September, 1939, to March, 1946, amounted to \$3,877,605.74. Of this amount, the sum of \$2,469,654.90 represents the value of furniture supplied to offices in Ottawa.

Allotment: Repairs, alterations, operation and maintenance of buildings occupied for war purposes.....	2,320,000 00
Expenditures.....	\$2,262,342 16

The above expenditures have been referred to previously as follows: \$1,913,089.06, covering cost of repairs, etc., for buildings at Ottawa, under Vote 249; and the following amounts, totalling \$349,253.10, for buildings outside of Ottawa under: Vote 250 (\$200,202.51); Vote 253 (\$11,533.61); Vote 254 (\$66,791.69); Vote 255 (\$23,258.61); Vote 256 (\$2,541.09); Vote 257 (\$1,916.05); Vote 258 (\$15,171.70); Vote 259 (\$19,426.28); Vote 260 (\$872.70); Vote 261 (\$5,137); Vote 262 (\$1,410.37); Vote 265 (\$991.49).

Allotment: Rental of premises occupied for war purposes.....	1,700,000 00
Expenditures.....	\$1,621,318 74

The above expenditures have been referred to previously as follows: \$341,613.09, representing rent of Ottawa offices, under Vote 249; and \$1,279,705.65, for offices outside of Ottawa, under Vote 250.

CHIEF ENGINEER'S BRANCH

Allotment: North Sydney, N.S.—Reconstruction of wharf and terminal facilities.....	98,500 00
Expenditures.....	\$ 46,062 38

T. C. Gorman (Nova Scotia), Ltd. completed its contract work for \$457,734.18. Of this sum, \$40,756.88 was paid in 1943-44, \$323,277.73 in 1944-45, and \$93,699.57 in 1945-46. A. J. MacDonald, temporary assistant engineer, April 1-November 22, was paid \$1,790.34 in salary and \$645.93 for car mileage and meals. Inspection cost \$904.66, and extension of power service, \$421.88. The Newfoundland Railway Co. contributed \$51,400 towards the cost of a warehouse erected on its behalf and such sum was credited to this allotment.

Allotment: Saint John Harbour (Courtenay Bay), N.B.—Dredging.....	35,000 00
Expenditures.....	\$ 34,597 16

Marine Industries, Ltd. completed its contract for dredging and received \$345,971.67, of which \$107,989.80 was paid in 1943-44, \$203,384.71 in 1944-45 and \$34,597.16 in 1945-46.

Allotment: Waterways, Alta.—Dredging in the Athabaska and Clearwater Rivers.....	71,100 00
Expenditures.....	\$ 58,584 21

Cummins Construction Co. received \$74,610.97 for dredging under contract. Of this sum, \$30,219.94 was paid in 1944-45 and \$44,391.03 in 1945-46. Services of inspectors cost \$1,831.91, wages, \$5,585.71, travelling expenses, \$903.13, and sundry outlays, materials, etc., \$5,872.43. E. V. Gilbert received \$436.02 for travelling expenses (included under Vote 267).

Allotment: Waterways, Alta.—Improvements.....	3,600 00
Expenditures.....	\$ 3,477 92

This work was carried out by day labour (labour, \$1,970.59; materials, etc., \$1,380.69). Travel cost \$126.64.

Allotment: Seymour Narrows, B.C.—Removal of Ripple Rocks Nos. 1 and 2—To provide for expenses incurred prior to cessation of work on October 20, 1943, etc....	46,696 69
Expenditures.....	\$ 43,679 28

British Columbia Bridge & Dredging Co., Ltd. has been paid \$538,953.78 on this cost plus project; \$157,116.59 was paid in 1942-43, \$338,157.91 in 1943-44 and \$43,679.28 in 1945-46.

Allotment: Seymour Narrows, B.C.—To test a new method for effecting the removal of Ripple Rocks Nos. 1 and 2 as authorized by P.C. 8370 of October 31, 1944, and subsequent decisions of the War Committee of the Cabinet—To close out work.....	303,000 00
Expenditures.....	\$ 257,705 44

British Columbia Bridge & Dredging Co., Ltd. received \$255,748.36 on this cost plus project; inspection cost \$1,563.64 and sundries, \$393.44.

Allotment: War Bonus to Crews of Dredges and Tugs operating in War Zones within dangerous waters	1,500 00
Expenditures	\$ 1,345 08

Payments were made to the crews of 5 dredges and 5 tugs. A distribution of expenditures by provinces follows: Nova Scotia, \$910.05; Prince Edward Island, \$98.92; New Brunswick, \$53.14; Quebec, \$282.97.

Allotment: Post-War Construction Program—Expenses in connection with surveys, preparation of plans and specifications, etc.	255,800 00
Expenditures	\$ 231,909 86

As of March 31, 1946, there were 61 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ball, E. L.	\$ 3,000 00		Lajoie, G.	3,000 00	785 28†
Barrette, A. O.	3,000 00		Lamoureux, M.	3,600 00	1,020 66†
Blanchard, A. F.	3,000 00	\$ 408 95	Logue, W. G.	2,640 00	
Bonnell, A. R.	2,640 00	588 36	Manchester, D. E.	3,000 00	1,151 11
Bruce, W. J.	2,640 00	705 44†	McClintock, W. N.	3,000 00	
Burgess, G. A.	3,000 00		(May 17)		
Charles, Geo.	2,700 00		McKay, D. W.	2,520 00	513 85
Chevalier, J. P.	2,400 00	321 20	McLellan, J. J. G.	3,000 00	
Cormack, J. W.	2,400 00		McMillan, J. S.	3,000 00	
Dodge, E. R.	2,640 00	304 27	Montague, T. M.	3,240 00	1,007 89
Flatt, J. A.	2,640 00	323 60	Plummer, W. E.	3,000 00	
Gagnon, A. H.	2,400 00	1,409 97	Sansfaçon, J.	2,400 00	610 31
Gale, C. B.	2,400 00		Shapcotte, R.	2,400 00	
Graves, A. H.	2,400 00		Slater, J. S.	2,400 00	
Grescoe, G. H.	2,640 00	311 63	Stevens, T. H.	3,000 00	415 85
Harvie, J. D.	3,600 00	489 63	Theriault, J. H.	3,000 00	
Kellett, J. E.	3,240 00	1,203 75	Tracy-Gould, A. V.	3,600 00	
Kelly, J. F.	3,000 00	357 79	Ward, W. A.	3,000 00	
Kirby, A. (Jan. 1)	3,000 00	616 95	Wilks, E. F.	2,400 00	536 79

† These items include an amount of \$1,593.36 charged to Vote 267.

Travelling expenses of \$300 or over were paid to: G. B. Anderson, F. J. Fitzgerald, B. Grandmont, J. E. Leblanc, E. P. E. Marion, L. Prentice, G. E. Smith (included under Vote 267).

The expenditures comprise: salaries, \$130,373.28; wages, \$32,928.89; travelling expenses, \$30,556.29; materials and supplies, \$35,766.93; professional services, \$2,284.47. A distribution by provinces, etc., follows: Ottawa Headquarters, \$7,346.32; Nova Scotia, \$13,396.67; Prince Edward Island, \$1,858.59; New Brunswick, \$14,183.06; Quebec, \$43,200.76; Ontario, \$50,911.63; Manitoba, \$53,349.84; British Columbia, \$17,698.61; test borings generally, \$29,964.38.

TELEGRAPH BRANCH

Allotment: To provide for a 24-hour service on the Pacific Coast	61,000 00
Expenditures	\$ 55,889 29

This service was supplied on the Vancouver Island lines and the British Columbia Northern and Yukon lines by departmental staff.

Allotment: Ottawa, Ont.—Telephone Service	320,000 00
Expenditures	\$ 310,317 01

These expenditures are referred to under Vote 292, Telephone Service at Ottawa.

GENERAL

Allotment: Contingencies	20,000 00
Expenditures	\$ 9,872 18

The expenditures were as follows:—

- Chief Architect's Branch: sundry expenses, \$1,265.31.
- Chief Engineer's Branch: equipment for testing laboratories, \$489.24; supplying and placing 950 tons of rock at Seymour Narrows, B.C., \$4,000; repairs at 3 other points, \$670.32.
- Telegraph Branch: Baie Comeau, Que., services of night operator, May 1 to September 17, 1945, \$660.35; travel of F. G. Sims (included under Vote 291).
- Generally: miscellaneous charges, \$2,280.80.

Allotment: Photographic Supplies in connection with work performed for war departments.	15,000 00
Expenditures	\$ 13,990 68

These expenditures are referred to under Vote 249.

Expenditures for other Departments

Services were rendered and work performed by various Branches of this Department, the expenditures for which were charged to the appropriations or war and demobilization allotments of other Departments in the amounts indicated:—

- Chief Architect's Branch: Agriculture: \$38,778.89; Labour, \$18,582.04; Mines and Resources, \$240,635.13; National Research Council, \$36,511.37; National Defence—Naval Services, \$3,235.58; National Revenue, \$11,744.91; Post Office, \$7,774.72; Reconstruction and Supply, \$2,575.42; Royal Canadian Mounted Police, \$95,466.01; Secretary of State, \$16,788.12; Trade and Commerce, \$255.50; Unemployment Insurance Commission, \$1,121,471.39; Veterans Affairs, \$6,822,506.74.
- Chief Engineer's Branch: Fisheries, \$35,445.97; Mines and Resources, \$3,024.49; National Defence—Army Services, \$1,266.50, Naval Services, \$51,677.07; Transport, \$32,692.73.
- Telegraph Branch: National Defence—Air Services, \$53,922.40.

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	189,893 16	285,659 20
Previous Years—Collectable	32,307 01	35,042 25
—Uncollectable	157,743 22	157,743 22
	\$ 379,943 39	\$ 478,444 67

Items in excess of \$1,000 in Previous Years—Uncollectable: Abitibi Power & Paper Co., \$3,039.03; A. H. Baldwin, \$3,507.92; Alex. Baptist, \$2,116.96; Geo. Baptist, Son & Co., \$4,859.02; Batson & Carrier, \$5,558.70; J. R. Booth, \$12,832.50; The Bronson Weston Lumber Co., \$10,237.75; R. Campbell & Son, \$1,558.50; B. Choat & Samuel Kern, \$18,391.08; Despatch Garage, \$4,819; Corporation of Galt & Dundas, \$8,000; G. A. Grier & Co., \$1,060.59; W. E. Manhard, \$1,231.47; R. Murdy, \$2,600.62; Pembroke Lumber Co., \$1,016.26; Perley & Pattee, \$10,093.11; Estate Robert Reid, \$1,428; Ritchie Bros., \$1,048.14; Ross Ritchie & Co., \$5,281.48; Wm. Ritchie & Co., \$1,111.35; P. P. Saulter, \$5,163.89; Honourable James Shead, \$9,807.65; S. H. Stoot, \$1,075; Estate Levi Young, \$1,466.20.

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(c) Miscellaneous—</i>				
A Burrard Dry Dock Pontoons Replacement Funds	64,629 32	4,353 15		68,982 47
B Contractors' Securities—Cash—Public Works.	616,202 83	1,240,097 59	585,106 05	1,271,194 37
C Contractors' Securities and Earnings—Held for creditors	7,970 15	59,971 86	66,686 83	1,255 13
D Fraser River Bridge—Maintenance.....	132,067 86	107,880 90	36,470 39	203,478 37
E National Gallery of Canada—Special.....	18,850 65	4,961 25	3,151 67	20,660 23
	<u>\$ 839,720 81</u>	<u>\$ 1,417,264 75</u>	<u>\$ 691,414 94</u>	<u>\$ 1,565,570 62</u>

A Under the terms of the Dry Docks Subsidies Act, c. 191, R.S., amounts deducted from subsidies payable to the Burrard Dry Dock Company, Ltd. are credited to this account, to which interest at the rate of 3 per cent compounded annually is also credited. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1945-46 bonds so held in respect of the Department of Public Works amounted to \$1,096,500.

C This account records the value of contractors' securities and earnings held pending the settlement of claims made by their creditors. Payments, made in accordance with the terms of such settlements, are debited hereto.

D By authority of P.C. 2965, October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939.

All tolls collected from the railways using this bridge are credited to this account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote, entitled "Maintenance and Operation of the New Westminster Bridge" is recouped at the end of each fiscal year from the revenues collected. In addition, expenses amounting to \$2,201.19 for materials required for contemplated track replacement were paid directly from this account during the year.

The balance remaining in the fund is to accumulate for the ten years specified in the agreement pending final settlement with the Province.

E Monetary gifts and bequests to the National Gallery are credited to this account. They include the following received during the year: British Information Services Exchange, \$35.75; Carnegie Corporation of New York, \$3,300. The sum of \$1,595.50 was realized from a sale of paintings in Rio de Janeiro. Included also is the annual interest of \$30 on a Dominion of Canada perpetual bond for \$1,000, which is held in the custody of the Department of Finance.

Disbursements were as follows: educational work, \$491.67; lectures, \$833; paintings, \$1,595.50; sundries, \$231.50. Included in the closing balance is the value of the bond previously mentioned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Unclaimed Cheques Suspense—Public Works.....	\$ 7,724 37	\$ 106 99		\$ 7,831 36

All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.

1945-46
PUBLIC ACCOUNTS

PART II

VA

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

REFERENCE TABLE

PAGE

Appropriations (Summary and Index).....VA-6
War and Demobilization Allotments (Summary and Index).....VA-9

Balance Sheets—Crown Companies.....VA-68
Departmental.....VA-34
Dominion Arsenals.....VA-142
Canada—United Kingdom Financial Settlement.....VA-4
Coal subsidies and subventions.....VA-7
Investment in plant and equipment.....VA-11
Loans and Advances.....VA-25
Miscellaneous war expenses.....VA-19
Munitions Production Allotment Fund.....VA-14
National Research Council.....VA-5, 8, 24, 28
Termination of contracts.....VA-22

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—	Revenues—		
[8b] Consolidated Deficit Account:	[8b] Consolidated Deficit Account:		
Ordinary	Ordinary	4,442,314 82	152,262 25
War and Demobilization	Special Receipts	278,807,476 40	554,105,332 43
	Other Credits		173,660 45
		\$283,249,791 22	\$554,431,255 13

Receipts and Disbursements—Open Accounts

[3] Loans and Advances—	[9] Floating Debt		
(c) To Sundry Government Agencies	(b) Stock payable on demand		
..... (Cr.)	..... (Dr.)	12,318,782 50	250,000 00
(e) To United Kingdom and Other	(d) Outstanding Cheques and		
Governments	Warrants	4,838,422 13	1,997 18
(f) Miscellaneous	[10] Deposit and Trust Accounts....	757,501 27	9,286,692 25
[7] Sundry Suspense Accounts ..(Cr.)	[12] Deferred Credits	1,802,484 74	33,219 42
	[13] Sundry Suspense Accounts (Dr.)		6,232,741 94
	[15] Reserve for Certain Contingent		
	Liabilities		1,967,214 40
		(Cr.) \$10,040,346 38	\$ 805,513 67

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page VA-25.

GENERAL COMMENTS

The Department of Reconstruction and Supply Act, 1945, became effective as of January 1, 1946, and all rights, powers, duties, liabilities and functions exercised or performed by the Minister of Munitions and Supply or the Minister of Reconstruction were transferred to the new Department.

Special powers granted the Minister of Munitions and Supply with respect to the audit of war supply contracts and the fixing of fair and reasonable cost and profit, were amended to include only such contracts in force between April 9, 1940, and September 2, 1945, inclusive. Some modification of the closing date was provided to cover a contractor whose cost and profit were based on fiscal periods extending beyond September 2, 1945.

Authority is also included in the new Act to continue expenditures from appropriations of the two former departments, and for that reason the appropriation accounts were maintained and are presented as though the two departments continued to function throughout the year. However, because there was an actual consolidation, the general ledgers of these departments were closed on December 31, 1945, and their respective final balance sheets compiled as of that date. These are included in Appendix I.

The uncleared assets and liabilities were, as of January 1, 1946, transferred to the general ledger of the new department, and, after that date, expenditures made from current votes and war and demobilization allotments were focused into that ledger; therefore the Reconstruction and Supply Balance Sheet as at March 31, 1946, exhibited in Appendix 1, reflects the transfers referred to, together with three months' operation.

Under the terms of the Canada-United Kingdom Financial Agreement (see United Kingdom General Settlement Account under Open Accounts, Department of Finance) all outstanding claims of both Governments arising out of the war effort in respect of supplies and services furnished to each other prior to March 1, 1946, were, with certain exceptions, settled by payment of \$150,000,000 by the United Kingdom. As far as this Department is concerned, the action taken in implementing such terms resulted in the following net debits and credits to its accounts:

War and Demobilization Allotment	
Miscellaneous War Expenses	2,048,962 40 Cr.
Munitions Production Allotment Fund:	
Munitions Production (Pool)	87,050,055 26 Dr.
General (Munitions)	27,791 78 Dr.
General (Mutual Aid Orders)	10,306,469 49 Cr.
Open Accounts	
Loans and Advances to United Kingdom and Other Governments:	
India	48,565,686 23 Cr.
United Kingdom (No. 1)	12,808,703 27 Cr.
Sundry Suspense Accounts	
Mutual Aid—Reconstruction and Supply	2,948,447 19 Cr.
Sundry Accounts	5,161,960 67 Cr.
Net Debit	<u>\$ 5,237,617 79*</u>

* This amount was credited to the United Kingdom General Settlement Account.

There are five Appendices attached to this Section, commencing at page VA-33. The first contains the departmental balance sheets and supporting schedules; the second, list of certain salaries and travelling expenses; the third, lists of payments and receipts of \$10,000 or over; the fourth, balance sheets and operating statements, certified by the Auditor General of Canada, of Crown companies operated under agreements with the Minister; the fifth, balance sheets and operating statements of the Dominion Arsenal at Lindsay and Quebec.

REVENUES

Comparative Summary

	<u>1945-46</u>	<u>1944-45</u>
Ordinary Revenue—		
A Return on Investments	142,839 67	444,787 95
B Privileges, Licences and Permits	1,532 80	2,045 85
C Refunds of Expenditure	7,887 78	3,806 21
D Miscellaneous	2 00	
Total Ordinary	<u>152,262 25</u>	<u>450,640 01</u>
Special Receipts and Other Credits—		
E Refunds of Previous Years' War Expenditures	434,156,957 41	220,849,314 82
F Sale of Surplus War Assets	42,189,328 09	8,398,881 12
G Miscellaneous War Revenues	77,759,046 93	35,069,610 38
H Asset Value of Property, Disposed of under Lease-Purchase Option Agreement, previously charged to War Appropriation.....	173,660 45	7,143,065 95
Grand Total	<u>\$554,431,255 13</u>	<u>\$271,911,512 28*</u>

* Includes Revenue shown in 1944-45 Public Accounts under the Department of Reconstruction and the Department of Munitions and Supply.

Details

Ordinary Revenue—

A	Return on Investments: Atlas Steels, Ltd., \$21,054.45; Camrose Collieries, Ltd., \$10,232.10; Continental Coal Corporation, Ltd., \$12,136.64; Dominion Steel & Coal Corporation, Ltd., \$60,704.18; Town of Liverpool, N.S., \$214.64 miscellaneous coal companies, \$38,497.66	142,839	67
	Interest on loans to Crown companies and other corporations.		
B	Privileges, Licences and Permits: House rentals (Dominion Arsenals, Quebec and Lindsay) \$1,530.48; miscellaneous, \$2.32	1,532	80
C	Refunds of Previous Years' Expenditures: Coal Subventions, \$5,710.87; miscellaneous, \$89.80; National Research Council, \$2,087.11	7,887	78
D	Miscellaneous: National Research Council	2	00
	Total Ordinary	152,262	25

Special Receipts and Other Credits—

E Refund of Previous Years' War Expenditures:

	Miscellaneous refunds from contractors, in connection with cost audits, voluntary refunds, renegotiation of contracts, and special discounts where the basis of settlement precludes distribution to individual contracts	36,583,865	68
	Net Production refunds from pre-financed plants (for details see "Investment in Production Assets", page VA—14)	325,966,149	31
	Amortization of capital expenditure in connection with War Supplies, Ltd., orders	55,919,423	56
	Sorel Industries, Ltd., Minister's Plant Depreciation Account (for details see "Deposit and Trust Accounts", page VA—28)	10,088,365	67
	Miscellaneous refunds: Aero Meters, Ltd., \$29,611.90; Algoma Steel Corporation, Ltd., \$48,504.41; Canadair, Ltd., \$13,226.40; Dominion Government, Department of National Defence—Army Services, \$33,146.37; General Engineering Co. (Canada), Ltd., \$12,210.59; Inspection Board of the United Kingdom and Canada, \$10,183; Fleet Aircraft, Ltd., \$43,304.58; Dominion Arsenals, Quebec, \$16,130.52; Research Enterprises, Ltd., \$13,722.61; Shawinigan Chemicals, Ltd., \$3,213,324.13; Victory Aircraft, Ltd., \$174,127.55; Wartime Housing, Ltd., \$80,278.79; Wartime Shipbuilding, Ltd., \$84,210.10; sundry receipts under \$10,000 each, \$108,340.06; (less adjustment re John Inglis Co., Ltd., \$203,683.31)	3,676,637	70
	National Research Council Payment by Research Enterprises Limited for services rendered by the Council in previous years, \$1,900,000; sundries, \$22,515.49	1,922,515	49
F	Sale of Surplus War Assets: War Assets Corporation, \$39,742,126.45; miscellaneous, \$2,447,201.64	42,189,328	09
G	Miscellaneous War Revenues: Net revenue derived from the operation of government-owned companies and Crown plants: Aero Meters, Ltd., \$136,121.34; Canada Strip Mill, Ltd., \$939,084.42; Canadian Propellers, Ltd., \$2,855,500.88; Nichols Chemical Company, Ltd., \$664,328.78; Park Steamship Company, Ltd., \$57,917,597.39; Polymer Corporation, Ltd., \$2,215,586.94; Quebec Shipyards, Ltd., \$13,837.58; Sorel Industries, Ltd., \$2,040,000; Veneer Log Supply, Ltd., \$2,096.66; Wartime Housing, Ltd., \$3,849,082.55	70,633,236	54
	Net profit from sale of stores	1,686,753	62
	Net revenue from sale of gasoline ration books	962,316	70
	Contribution by U.S. Government of 100 per cent of investment in plants from which it received 100 per cent of production through War Supplies, Ltd.	3,116,565	33
	Net revenue from the operation of chartered vessels	5,516	12
	Rental of buildings and equipment (including tank cars): Algoma Steel Corporation, \$201,197.60; Boeing Aircraft of Canada, Ltd., \$116,729.53; Canadian General Transit Co., Ltd., \$94,703.23; Consolidated Mining & Smelting Co. of Canada, Ltd., \$42,001.97; Fairchild Aircraft, Ltd., \$13,125.90; War Supplies, Ltd., \$673,200; sundry receipts, under \$10,000 each, \$31,154.90	1,172,113	13
	Revenue from sale of scrap, Transit Controller's Registration Fees, and miscellaneous	182,545	49
		77,759,046	93

H	Asset value of property, disposed of under lease-purchase option agreement, previously charged to War Appropriation: Vivian Diesels and Munitions, Ltd.	173,630 45
	Grand Total	<u>\$554,431,255 13</u>

Certified correct

V. W. SCULLY,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
VA-7	Stat.	Salary of Minister, Salaries Act, c. 24, 1944..	10,000 00	10,000 00	10,000 00
VA-7	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
SUPPLY DIVISION					
OFFICE OF THE COAL CONTROLLER					
COAL SUBSIDIES AND SUBVENTIONS					
VA-7	Stat.	Subsidies under the Domestic Fuel Act, c. 52, 1927.....	55,178 23	55,178 23	46,501 86
VA-7	Stat.	Subsidy payments under an Act to place Canadian Coal used in the manufacture of iron and steel on a basis of equality with imported coal, c. 6, 1930.....	354,983 32	354,983 32	351,154 97
VA-7	179	Dominion Fuel Board, Administration and Investigations.....	32,120 00	26,039 96	26,870 79
VA-7	180	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.....	4,500,000 00	1,903,083 54	2,312,503 01
RECONSTRUCTION DIVISION					
VA-8	308	Departmental Administration including expenses incidental to organization.....	1,500,000 00	895,923 44	81,644 80
NATIONAL RESEARCH COUNCIL					
VA-8	309 }	Salaries and other expenses of the National Research Council.....	1,250,448 00	1,102,084 96	860,924 70
VA-8	310 }				
VA-9	311	Grant to the Royal Society of Canada.....	4,500 00	4,500 00	
SUPERANNUATION AND RETIREMENT BENEFITS					
VA-9	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	2,010 00	2,010 00	2,770 00
		<i>Expenditures: from appropriations not required for 1945-46.....</i>			4,500 00
		Total Ordinary.....	8,031,239 55	4,442,314 82	3,725,506 26
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page VA-9).....	317,201,408 79	278,807,476 40	218,776,181 23
		Grand Total	<u>\$325,232,648 34</u>	<u>\$283,249,791 22</u>	<u>\$ 222,501,687 49*</u>

* Includes expenditures shown in 1944-45 Public Accounts under the Department of Reconstruction and the Department of Munitions and Supply.

Salary of Minister, Rt. Hon. C. D. Howe, Salaries Act, c. 24, 1944.	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.	\$ 2,000 00

SUPPLY DIVISION
OFFICE OF THE COAL CONTROLLER
COAL SUBSIDIES AND SUBVENTIONS

Subsidies under the Domestic Fuel Act, c. 52, 1927.	\$ 55,178 23
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Subsidies of \$10,000 or over were paid to the following companies at \$1 per net ton of Canadian coal used in the production of coke for domestic use: British Columbia Electric Power and Gas Co., Ltd., \$35,155.21; Quebec Power Co., \$14,499.08.

Subsidy payments under an Act to place Canadian Coal used in the manufacture of iron and steel on a basis of equality with imported coal, c. 6, 1930.	\$ 354,983 32
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Subsidy payments of 49½ cents per net ton on bituminous coal mined in Canada and converted into coke and used in the smelting of iron and in the manufacture of steel ingots or steel castings were made to the Dominion Steel and Coal Corporation, Limited, Sydney, N.S.

Vote 179 Dominion Fuel Board, Administration and Investigations

	Estimates	Allotments	Expenditures
Salaries	23,400 00	23,400 00	21,556 38
Cost of Living Bonus and Other Pay-list Items.....	4,080 00	5,080 00	4,483 58
Printing and Stationery.....	1,000 00	1,000 00	
Travelling Expenses	1,000 00	1,000 00	
Sundries	2,640 00	1,640 00	
	\$ 32,120 00	\$ 32,120 00	\$ 26,039 96

As of March 31, 1946, there were 9 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements J. R. Cox, \$4,080*; T. Marshall, \$3,600*; F. G. Neate, \$5,400*; C. L. O'Brian, \$4,200*.

Travelling expenses of \$300 or over were paid to the following: T. Marshall, \$435.35; F. G. Neate, \$893.66; and C. L. O'Brian, \$828.07 (charged to War and Demobilization Allotment for Administration, see Appendix 2).

Vote 180 Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.	4,500,000 00
Expenditures.	\$1,903,083 54

Subventions amounting to \$10,000 or over were paid to the following: Canadian Collieries (Dunsmuir) Ltd., \$15,583.06; Canadian National Railways, \$266,173.01; Canadian Pacific Railway Co., \$829,254.38; Crow's Nest Pass Coal Co., \$20,004.43; Dominion Coal Co., Ltd., \$772,068.66.

RECONSTRUCTION DIVISION

Vote 308 Departmental Administration, including expenses incidental to organization

	Estimates	Allotments	Expenditures
A Salaries	555,000 00	560,000 00	558,074 47
B Travelling and Living Expenses.....	200,000 00	200,000 00	139,286 49
Advertising	25,000 00	25,000 00	1,515 83
C Telephones, Telegrams, and Postage.....	100,000 00	100,000 00	60,536 19
D Printing and Stationery.....	350,000 00	350,000 00	27,807 83
E Professional and Special Services.....	150,000 00	150,000 00	84,593 52
Freight, Cartage and Express.....	20,000 00	20,000 00	7,552 41
Contingencies	100,000 00	95,000 00	16,556 70
	<u>\$1,500,000 00</u>	<u>\$1,500,000 00</u>	<u>\$ 895,923 44</u>

Included in the expenditures under this vote are payments for expenses of a Royal Commission established to inquire into the coal industry in Canada. The Commission was authorized under Part I of the Inquiries Act, c. 99, R.S., and P.C. 7756 of October 12, 1944, approved the appointment of three Commissioners. Allowances and expenses were paid Commissioners as follows: Chairman, Hon. Mr. Justice W. F. Carroll at \$25 per day, \$7,475, expenses \$1,118.39; Hon. Mr. Justice C. C. McLaurin at \$25 per day, \$9,000, expenses \$2,633.98; Angus J. Morrison at \$50 per day (which includes salary of \$25), \$12,400, expenses \$1,699.32.

A B See Appendix 2 for list of employees receiving salaries at the annual rate of \$2,400 or over, travelling expenses where the amount was \$300 or over, living allowances, etc.

C Suppliers receiving \$10,000 or more: Bell Telephone Co. of Canada, Ltd., \$17,301.21; Canadian National Telegraphs, \$12,899.31; Canadian Pacific Railway Co., Communications Department, \$12,263.23.

D Department of Public Printing and Stationery, \$27,135.29.

E Donald, Ross and Company, \$10,098.69; J. J. Frawley, \$18,832.03; Harvey, Morrison & Co., \$14,906.75.

NATIONAL RESEARCH COUNCIL

Vote 309 (and Vote 575, Supplementary Estimates) Salaries and other expenses of the National Research Council

	Estimates	Allotments	Expenditures
Salaries	640,180 00	605,180 00	536,557 06
Cost of Living Bonus and Other Pay-List items.....	47,550 00	42,550 00	23,541 88
A Post-graduate Scholarships	35,000 00	53,000 00	52,185 00
B Grants in Aid of Research.....	215,191 00	202,802 74	202,802 74
National Research Laboratories.....	399,577 00	664,577 00	612,967 25
General Administration	22,950 00	22,950 00	14,642 77
Sundries	15,000 00		
	<u>1,375,448 00</u>	<u>1,591,059 74</u>	<u>1,442,696 70</u>
C Less Estimated Revenue	125,000 00	340,611 74	340,611 74
	<u>\$1,250,448 00</u>	<u>\$1,250,448 00</u>	<u>\$1,102,084 96</u>

The amounts shown as allotments authorized were approved by the National Research Council under section 10 (e) of the Research Council Act, c. 177, R.S.

A Scholarships were awarded to students undertaking research in conjunction with their post-graduate study at Canadian universities.

B An amount of \$202,802.74 was transferred to the Trust Fund (see Open Accounts, further on in this Section) for the purpose of aiding investigations on problems, and promoting the development of research. Of this amount, \$151,661.01 was placed to the credit of various committees; \$46,827.98 was advanced to individuals for the purpose of carrying on scientific work; and the balance, \$4,313.75, was required for the purpose of furthering international affiliations.

C Amounts aggregating \$340,611.74 were transferred from the Special Fund (see Open Accounts, further on in this Section) and applied, in departmental accounts, as refunds against expenditure of the following allotments in the amounts listed: Post-graduate Scholarships, \$33,000; Grants in Aid of Research, \$57,611.74; National Research Laboratories, \$250,000.

See Appendix 2 for list of employees receiving salaries at the annual rate of \$2,400 or over, travelling expenses where the amount was \$300 or over, living allowances, etc.

See Appendix 3 for list of suppliers receiving \$5,000 or over.

Vote 310	Expanded Research on the Utilization of Farm Crops (Revote \$175,000)	320,000 00
	Expenditures	\$ 86,511 37

This Vote was not sub-divided in the Estimates.

The foregoing represents expenditure on buildings, the construction of which was supervised by the Department of Public Works.

Vote 311	Grant to the Royal Society of Canada	\$ 4,500 00
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This grant was shown under the Department of Finance in previous years.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 2,010 00
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WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page		Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures 1945-46	Total Expenditures to date
CURRENT					
Supply Division:—					
VA-10	Departmental Administration	7,000,000 00	6,858,115 18	74,540 35	41,551,416 07
VA-11	Expansion of Industry	115,112,702 14	114,581,235 12		1,990,373,361 55
VA-22	Termination of Contracts	187,641,664 78	151,846,379 90		151,846,379 90
*Reconstruction Division:—					
VA-22	To provide for expenses of surveys, investigations and research, etc.	223,250 00	125,796 14		125,796 14
VA-23	To provide for fee and expenses of General Harley B. Ferguson, Washington, D.C., etc.	7,500 00	7,022 16		7,022 16
VA-23	To provide for construction of a landing strip at Red Lake, Ont., etc.	100,000 00	82 02		82 02
VA-23	To provide for repairs and improvements to the King's Wharf at Quebec City, P.Q., etc.	71,500 00	60,030 41		60,030 41
VA-23	To provide for the improvements of air landing facilities, etc.	50,000 00			
VA-23	To reimburse the Department of National Defence for Air, etc.	1,643,088 87	1,643,088 87		1,643,088 87
VA-24	Canadian Arsenals, Limited, etc.	2,386,703 00	1,199,184 47		1,199,184 47
VA-24	Forest Insects Control Board, etc.	125,000 00	101,920 70		101,920 70

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures 1945-46	Total Expenditures to date
<i>CURRENT—Concluded</i>				
VA-24	National Research Council—			
	Special War Activities.....	2,840,000 00	2,384,621 43	1,922,515 49
	Total Current.....	317,201,408 79	278,807,476 40	1,997,055 84
	† Non-current Allotments.....			1,722,423 83
				2,196,667,203 53
	Unallocated Refunds and Other Credits.....		552,281,937 04	946,567,148 37
		<u>\$317,201,408 79†</u>	<u>\$278,807,476 40</u>	<u>\$554,278,992 88**</u>
				<u>\$1,250,100,055 16§</u>

* Complete titles of these allotments are shown in the following details.

† The details of these allotments will be found in Public Accounts of previous years.

‡ Includes provision for \$6,714,076.23 for Loans and Advances.

** For details see Revenues Section hereof. It should be noted that this total includes an amount of \$39,742,-126.45 received from War Assets Corporation and derived from the sale of war assets declared surplus by other Departments.

§ Includes expenditures shown under this heading in the 1944-45 Public Accounts under Department of Reconstruction and Department of Munitions and Supply.

SUPPLY DIVISION

Allotment: Departmental Administration.....	7,000,000 00
Expenditures.....	\$6,858,115 18

A distribution of expenditures follows:

A	Travelling Expenses and Living Allowances	437,019 68
B	Salaries	5,407,877 92
	Advertising	206 74
C	Telephone, Telegraph and Postage	307,192 69
D	Printing, Stationery, Equipment and Supplies	248,131 24
	Freight, Cartage and Express	16,029 68
E	Professional and Special Services and Expenses	115,693 29
F	Rent, Light and Heat	57,476 43
G	Miscellaneous General	37,844 24
H	Miscellaneous Recoverable	230,643 27
		<u>\$6,858,115 18</u>

A B See Appendix 2 for list of employees receiving salaries at the annual rate of \$2,400 or over, travelling expenses where the amount was \$300 or over, living allowances, etc.

The comments below, excepting "F" and "H" relate to suppliers receiving \$10,000 or more.

A Trans-Canada Airlines, \$22,764.96 (this amount is also included in the travelling expenses of employees, Appendix 2).

C Bell Telephone Co. of Canada, Ltd., \$116,172.72; Canadian National Telegraphs, \$55,318.83; Canadian Pacific Railway Co., Communications Department, \$63,750.21; Dominion Government, Post Office Department, \$21,369.44; North American Telegraph Company, \$12,726.

D Department of Public Printing and Stationery, \$241,886.31.

E Clarkson, Gordon, Dilworth and Nash, \$37,621.47; R. A. Hanright, \$26,921.83; Hugh E. O'Donnell, \$12,731.77.

F Payments in respect of the London, England Office made through the High Commissioner's Office amounted to \$28,646.87.

G Willis, Faber and Co., Canada, Ltd., \$10,657.10 (Fidelity insurance on officers of government-owned companies and pre-financed projects involving private companies).

H Disbursements for other accounts made through the High Commissioner's Office, London, England, which will be collected in 1946-47.

Allotment: Expansion of Industry	115,112,702 14
Expenditures	\$114,581,235 12

Below is a summarization of the above expenditures by sub-allotments, which are dealt with seriatim in the following pages:

<u>See Page</u>		<u>Sub-allotments</u>	<u>Expenditures</u>
INVESTMENT IN PLANT AND EQUIPMENT			
VA-11	War Plants	4,314,530 37	4,314,530 37
VA-13	Defence Industries Ltd., Chalk River, Ont.	13,488,685 73	13,488,685 73
VA-13	Cargo Vessels operated by Park Steamship Company, Ltd.	23,088,642 16	23,088,642 16
VA-13	Housing Development, Wartime Housing, Ltd.	19,295,923 00	19,295,923 00
VA-14	Miscellaneous Property Acquired	2,824,148 76	2,824,148 76
VA-14	Purchase of United States Facilities and Materials	1,906,125 00	1,906,125 00
		<u>64,918,055 02</u>	<u>64,918,055 02</u>
INVESTMENT IN PRODUCTION ASSETS			
VA-14	Munitions Production Allotment Fund	nil	nil
MISCELLANEOUS WAR EXPENSES			
VA-19	Miscellaneous War Expenses	49,663,180 10	49,663,180 10
	Unallocated	531,467 02	
		<u>\$ 115,112,702 14</u>	<u>\$ 114,581,235 12</u>

INVESTMENT IN PLANT AND EQUIPMENT

Expenditures under this heading are for plant extensions and alterations, construction of new buildings, purchase and installation of machinery, equipment and tools, construction of fitting-out berths, etc., to enable the production of munitions, weapons, and other war supplies, including aeroplanes and ships.

Surplus assets, acquired mainly in previous years, were transferred in the current year to War Assets Corporation, as follows: Crown Companies and Crown Plants—Government Operated, \$4,238,008.22; Other Crown Plants and Assets, \$107,938,956.70; Cargo Vessels Operated by Park Steamship Co., Ltd., \$84,994,068.10; Housing Development—Wartime Housing Ltd., \$467,879.67; Miscellaneous Property Acquired, \$6,625,423.06; Defence Industries Ltd.—Chalk River, Ont., \$1,023.93.

Sub-allotment: War Plants	4,314,530 37
Expenditures	\$4,314,530 37

Expenditures were made in connection with the acquisition and construction of plant and equipment, after allowing for certain transfers from capital to production account. Generally speaking, accountable advances were made to these companies (by way of payment of bank overdraft), clearance being given upon receipt of properly certified periodic accounting returns. These expenditures are included in Investment in Plant and Equipment, on the Department of Reconstruction and Supply Balance Sheet, page VA—34.

The following table exhibits the detail of net capital expenditures during the current year:

Crown Companies and Crown Plants—Government Operated:

Aero Timber Products Ltd.	350 00 Cr.	
Citadel Merchandising Co. Ltd.	145,830 27	
Defence Communications Ltd.	314,802 31	
Dominion Arsenal, Lindsay	17,705 75 Cr.	
Dominion Arsenal, Quebec	99,507 72 Cr.	
Federal Aircraft Ltd.	22,440 62	
Logging Camps—Province of Saskatchewan	17,742 22	
National Railways Munitions Ltd.	23,250 76 Cr.	
National Research Council—Gauges and Check Equipment	675 00	
Polymer Corporation Ltd.	7,060 50 Cr.	
Quebec Shipyards Ltd.	24,244 84	
Research Enterprises Ltd.	427,876 72 Cr.	
Small Arms Ltd.	3,542 68	
Turbo Research Ltd.	124,942 65	
Victory Aircraft Ltd.	111,399 90	
Wartime Metals Corporation	160,634 43 Cr.	
Kam Kotia Porcupine Mines Ltd.		
Supervised by Wartime Metals Corporation	45 50 Cr.	29,189 11

Other Crown Plants and Assets:

Aircraft Hydraulic Supplies Ltd.	14,043 10
Algoma Steel Corporation Ltd.	20,633 39
Boeing Aircraft of Canada Ltd.	22,929 32
Border Cities Industries Ltd.	15,582 53
Burrard Dry Dock Co., Ltd.	96,647 33
Canadair Limited	79,741 12
Canadian Aeme Screw and Gear Co., Ltd.	67,737 34
Canadian Bank Note Co., Ltd.	28,326 21
Canadian Car and Foundry Co., Ltd.	114,156 00
Canadian Ingersoll-Rand Co., Ltd.	13,964 31
Canadian Motor Lamp Co., Ltd.	189,709 85
Canadian Pacific Airlines Ltd.	32,886 37
Canadian Pacific Railway Co.	99,467 89
Canadian Pratt and Whitney Aircraft Co., Ltd.	18,721 62 Cr.
Canadian Propellers Ltd.	138,325 03
Canadian Vickers Ltd.	85,716 39
Central Aircraft Manufacturing Co., Ltd.	47,626 04
Clark-Ruse Aircraft Ltd.	69,953 58
Cockshutt Moulded Aircraft Ltd.	28,592 26
Cockshutt Plow Co., Ltd.	63,332 96
Continental Can Company of Canada Ltd.	34,708 78
Courtaulds (Canada) Ltd.	173,357 16
DeHavilland Aircraft of Canada, Ltd.	540,301 04
Defence Industries Ltd.—	
Bouchard, Que.	20,020 91
Cherrier, Que.	12,567 75
De Salaberry, Que.	36,947 20
Pickering, Ont.	16,990 25
Shawinigan Falls, Que.	18,703 36
Verdun, Que.	38,486 95 Cr.
Dominion Bridge Co., Ltd.	139,527 57 Cr.
Dominion Engineering Works Ltd.	62,472 16
Dominion Foundries and Steel Ltd.	53,234 84 Cr.
Dominion Rubber Co., Ltd.	26,296 01
Dominion Steel and Coal Corporation, Ltd.	95,500 00
Electric Steels Ltd.	17,097 40 Cr.
Ferranti Electric Ltd.	10,220 22 Cr.
Ford Motor Company of Canada, Ltd.	76,052 14
Foundation Maritime Ltd.	10,569 54 Cr.
Frost and Wood Co., Ltd.	42,122 91
Genelco Limited	36,243 02 Cr.
General Engineering Company (Canada), Ltd.	13,796 35
General Motors of Canada Ltd.	16,810 49
General Steel Wares Ltd.	16,912 00
Goodyear Tire and Rubber Company of Canada, Ltd.	54,050 14
Halifax Shipyards Ltd.	11,621 41
Hamilton Bridge Co., Ltd.	18,848 43
Hamilton By-Product Coke Ovens Ltd.	30,323 17
Ingersoll Machine and Tool Co., Ltd.	22,890 87
John Inglis Co., Ltd.	59,212 40 Cr.
Kelvinator of Canada Ltd.	52,458 34
Wm. Kennedy and Sons Ltd.	12,988 55
Marelco Limited	14,952 22
Massey-Harris Co., Ltd.	52,942 37
McCull-Frontenac Oil Co., Ltd.	14,293 75
McQuay-Norris Manufacturing Co. of Canada, Ltd.	24,929 25
Robert Mitchell Co., Ltd.	89,924 88
Modern Containers Ltd.	18,000 00
Montreal Alkylate Operators Ltd.	91,628 92
Montreal Construction Supply and Equipment Ltd.	52,194 10
Montreal Locomotive Works Ltd.	34,002 20
Noorduyn Aviation Ltd.	21,814 69
Northern Electric Co., Ltd.	79,059 27
Northern Engineering and Supply Co., Ltd.	41,902 41
Ottawa Car and Aircraft Ltd.	10,606 96
Pedlar People Ltd.	85,918 56

Other Crown Plants and Assets—*Concluded*

R.C.A. Victor Co., Ltd.	75,843 15	
Radio Valve Company of Canada Ltd.	92,595 83	
Redfern Construction Co., Ltd.	69,323 64	
Regina Industries Ltd.	21,885 29 Cr.	
Rogers Electronic Tubes Ltd.	11,010 59	
St. John Dry Dock and Shipbuilding Co., Ltd.	78,499 28	
St. Maurice Chemicals Ltd.	21,726 28	
Singer Manufacturing Co.	15,486 86	
Smiths Falls Malleable Castings Ltd.	39,848 24	
Sorel Industries Ltd.	27,077 88	
Joseph Stokes Rubber Co., Ltd.	35,268 02	
Thompson Brothers Machinery Co., Ltd.	34,844 08	
University of Toronto—Connaught Laboratories	320,761 73	
United Shipyards Ltd.	90,567 95	
Vivian Diesels and Munitions Ltd.	36,643 10	
Waterloo Manufacturing Co., Ltd.	23,273 61	
Yarrows Limited	66,170 10	
York Arsenals Ltd.	12,275 98	
Contractors under \$10,000 each	371,043 77	
		4,285,341 26
		<u>\$4,314,530 37</u>

A list of suppliers receiving \$10,000 or over is exhibited in Appendix 3 under the above allotment, with the exception of those in connection with Dominion Arsenals, which are included under the sub-allotment General (Munitions).

Sub-allotment: Defence Industries Ltd., Chalk River, Ont. 13,488,685 73
Expenditures \$13,488,685 73

Accountable advances were made to this company by reimbursement of bank overdraft authorized by P.C. 3542 dated May 4, 1943, clearance being given upon receipt of properly certified periodic accounting returns.

This expenditure is included in "Investment in Plant and Equipment" on the Department of Reconstruction and Supply Balance Sheet, page VA—34.

Sub-allotment: Cargo Vessels operated by Park Steamship Company, Ltd. 23,088,642 16
Expenditures \$23,088,642 16

The above expenditures were made by the Department in connection with the acquisition and construction of cargo vessels on behalf of the above Crown company. These expenditures are included in "Investment in Plant and Equipment", on the Department of Reconstruction and Supply Balance Sheet, page VA—34 (see also Appendix 4 for balance sheet and operating statements of this company).

Sub-allotment: Housing Development—Wartime Housing Ltd. 19,295,923 00
Expenditures \$19,295,923 00

The above expenditures were made in the form of advances to the following Crown companies by way of payment of bank overdrafts in connection with housing development: Veterans Housing Project (Ottawa) Ltd., \$901,743.93; Veterans Housing Project (Toronto) Ltd., \$2,650,851.47; Wartime Housing Ltd., \$15,743,327.60. These expenditures are included in "Investment in Plant and Equipment", on the Department of Reconstruction and Supply Balance Sheet, page VA—34 (see also Appendix 4 for balance sheets and operating statements of these companies).

Sub-allotment: Miscellaneous Property Acquired	2,824,148 76
Expenditures	\$2,824,148 76

The above expenditures were made direct by the Department in connection with the acquisition and construction of miscellaneous assets as classified below:

Aeronautical Inspection School	50,000 00
Construction of Extension to Airport	71,184 72
Lancaster Aircraft	1,426,231 48
Lincoln Aircraft Parts and Components	1,150,000 00
Runways and Purchase of Land for Airport	1,498 42
Ferry Boat	577 00
Power Sub-station	15,500 00
Tank Cars	137 28
Concrete Tanks and Pumping Facilities	27,436 49
Equipment for Wood Fuel Operations	1,477 94
Storage Facilities	78,260 32
Vehicles	1,845 11
	<u>2,824,148 76</u>

These expenditures are included in "Investment in Plant and Equipment", on the Department of Reconstruction and Supply Balance Sheet, page VA—34.

A list of suppliers and contractors receiving \$10,000 or more is exhibited in Appendix 3.

Sub-allotment: Purchase of United States facilities and materials	1,906,125 00
Expenditures	\$1,906,125 00

On April 29, 1946, payment was made to the Treasurer of the United States of America for the acquisition by the Canadian Government of facilities and materials in Canada owned by the United States of America, as authorized by P.C. 1189, March 29, 1946. The payment represents \$1,725,000 U. S. Funds converted at the prevailing rate of exchange. This expenditure is included in "Investment in Plant and Equipment" on the Department of Reconstruction and Supply Balance Sheet, page VA—34.

INVESTMENT IN PRODUCTION ASSETS

Expenditures under this heading have to do with the provision of working capital to Government-owned and pre-financed companies to enable them to manufacture munitions, weapons and other war supplies including airplanes and ships, and also for the acquisition of special stores required for war purposes and the completion of war contracts for economic reasons. Such expenditures are included on the Department of Reconstruction and Supply Balance Sheet, under a similar heading, see page VA—34.

Production assets acquired mainly in previous years and transferred in the current year to War Assets Corporation at book value amounted to \$89,294,172.20. However, these figures are not complete, as the policy of the Department was changed after September, 1945, and thereafter, plants transferred such assets to War Assets Corporation without value, absorbing the cost in their operating accounts.

Sub-allotment: Munitions Production Allotment Fund	nil
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During the year an allotment of \$25,000,000 was made but was later cancelled as current receipts from sales exceeded current advances for working capital. For the fiscal year the total receipts exceeded payments by \$325,966,149.31. This amount was transferred to Special Receipts and the working funds were affected as follows:

A Munitions Production (Pool)	146,209,530 00 Cr.
General—	
B Munitions	40,479,251 33 Cr.
C Mutual Aid Orders	112,910,624 32 Cr.
D Aircraft Production	7,388,962 50 Cr.
E Ship Production	63,765,200 55 Cr.
F Miscellaneous Stores	44,787,419 39
	<u>\$325,966,149 31 Cr.</u>

Receipts from, and payments to, suppliers amounting to \$10,000 or over are listed in Appendix 3.

Details of net expenditures or net receipts of working capital funds for the fiscal year 1945-46 follow.

	Net Transactions 1945-46
A Munitions Production (Pool)	
Crown Companies:	
National Railway Munitions, Ltd.	1,828,211 21
Research Enterprises Limited	14,098,476 24 Cr.
Small Arms Limited	636,512 78 Cr.
Crown Plants—Privately Managed:	
Alberta Nitrogen Products, Ltd.	2,662,851 57 Cr.
Algoma Steel Corporation, Ltd.	3,669 09 Cr.
Border Cities Industries, Ltd.	403,236 68
Canada Cement Co., Ltd.	944,663 77 Cr.
Canada Strip Mill Ltd., Montreal East, Que.	1,104,148 50 Cr.
Canada Strip Mill Ltd., New Toronto, Ont.	1,135,407 01 Cr.
Consolidated Mining and Smelting Co. of Canada, Ltd.	2,307,735 26 Cr.
Defence Industries Limited—	
Beloil, Que.	6,364 48 Cr.
Cherrier, Que.	40,542,657 04 Cr.
De Salaberry, Que.	369,015 00 Cr.
Montreal, Que. (Villeray Project)	940,895 00 Cr.
Montreal, Que. (International Project)	127,097 26
Nobel, Ont.	1,891,421 51 Cr.
Pickering, Ont.	30,289,133 73 Cr.
St. Therese, Que. (Bouchard)	37,113,561 90 Cr.
Shawinigan Falls, Que.	1,351 70 Cr.
Verdun, Que.	3,093,396 07 Cr.
Westmount, Que.	2,603 36
Windsor, Ont.	392,819 37 Cr.
Winnipeg, Man.	865,229 76 Cr.
Dominion Bridge Co., Limited	306,945 36
Dominion Engineering Works, Ltd.	1,926,572 80
Dominion Magnesium, Ltd.	130,134 12
Dominion Rubber Co., Ltd. (Naugatuck Div.)	43,554 86 Cr.
Dominion Rubber Munitions, Ltd.	1,893,267 70
Electric Reduction Co. of Canada, Ltd.	820,631 65 Cr.
Electric Steels Limited	1,237,942 50 Cr.
Ferranti Electric Limited	589,050 07
Genelco Limited	1,458,544 05
General Engineering Company (Canada) Ltd.	17,988,229 55 Cr.
John Inglis Company, Limited	4,628,183 05 Cr.
MacDonald Chemicals Limited	876,014 12 Cr.
Miner Rubber Company, Ltd.	603,776 75 Cr.
Montreal Alkylate Operators, Ltd. (Shell Oil Co. of Canada, Ltd. Plant)	173,104 32
Montreal Locomotive Works, Ltd.	19,002,632 18
Nichols Chemical Company, Ltd.	108,427 76 Cr.
Otis-Fensom Elevator Co., Ltd.	3,998,193 46 Cr.
St. Maurice Chemicals, Ltd.	1,124,522 70 Cr.
Shawinigan Chemicals, Ltd.	198,844 57 Cr.
Stormont Chemicals, Ltd.	744,295 84 Cr.
Vivian Diesels and Munitions, Ltd.	2,071,998 22
Welland Chemical Works, Ltd.	1,457,927 59 Cr.
York Arsenals Limited	585,365 12 Cr.
Private Contractors (Pre-financed):	
Canadian Pacific Railway Company	70,626 72 Cr.
Industrial Associates (Canada) Ltd.	194,600 21 Cr.
Northern Electric Company, Ltd.	8,562 79 Cr.
Regina Industries Limited	2,217,254 96 Cr.
United Kingdom Government	
*Equity in Pool, and other debits and credits (net)	87,050,055 26
Purchase of components and other miscellaneous accounts	87,866,718 61 Cr.
	\$146,209,530 00 Cr.

* Canada's outstanding liability, in respect of the period to February 28, 1946, was established at the sum of \$87,050,055. 26, which amount, pursuant to the terms of the Canada-United Kingdom Financial Settlement, was debited to this account and credited to the United Kingdom General Settlement Account. The amount represents, principally, the United Kingdom's net investment in the Pool assets.

B Munitions

Chrysler Corporation of Canada Ltd.	7,841,235 07 Cr.
Defence Communications Ltd.	294,627 91 Cr.
Dominion Arsenal, Lindsay	1,504,329 47 Cr.
*Dominion Arsenal, Quebec	3,229,987 32 Cr.
Dominion Government, Department of Mines and Resources—	
Mines and Geology Branch	72,643 56
Ford Motor Co. of Canada, Ltd.	13,000,000 00 Cr.
General Motors Products of Canada, Ltd.	9,772,000 00 Cr.
Hamilton By-Products Coke Ovens, Ltd.	771,580 27 Cr.
Northern Electric Co., Ltd.	32,591 20 Cr.
Ontario Research Foundation	29 18
Wartime Metals Corporation	560,944 34 Cr.
Supervised by Wartime Metals Corporation:	
Kam-Kotia Porcupine Mines Ltd.	10,271 19 Cr.
Lake Geneva Mining Co., Ltd.	53,556 02 Cr.
Siscoe Gold Mines, Ltd.	14,163 01 Cr.
Twin "J" Mines, Ltd.	2,014 16
Wartime Oils Ltd.	3,287,217 57 Cr.
Wartime Salvage Ltd.	181,434 86 Cr.
	<hr/>
	\$ 40,479,251 33 Cr.

* The net credit appearing opposite this item includes, *inter alia*, an amount of \$27,791.78 representing Canada's outstanding liability, in respect of the period to February 28, 1946, to the United Kingdom for cordite furnished to the Dominion Arsenal. Such amount was, pursuant to the terms of the Canada-United Kingdom Financial Settlement, debited to this allotment and credited to the United Kingdom General Settlement Account.

C Mutual Aid Orders

Accessories Manufacturers, Ltd.	90,284 00 Cr.
Allanson Armature Manufacturing, Ltd.	35,000 00 Cr.
Bata Shoe Co. of Canada, Ltd.	393,668 10 Cr.
John Bertram & Sons Co., Ltd.	646,925 57
Boeing Aircraft of Canada, Ltd.	8,838,798 36 Cr.
S. F. Bowser Co., Ltd.	3,711,842 16 Cr.
Boyles Bros. Drilling Co., Ltd.	304,120 00 Cr.
British Aeroplane Engines, Ltd.	81,486 87
Cambridge Machine Tools and Aircraft Supplies, Ltd.	6,375 00 Cr.
Canada Creosoting Co., Ltd.	58,066 80 Cr.
Canada Machinery Corp., Ltd.	89,400 00
Canadian Bridge Co., Ltd.	204,120 00 Cr.
Canadian Car and Foundry Co., Ltd.	3,953,093 13 Cr.
Canadian General Electric Co., Ltd.	1,190,951 69 Cr.
Canadian Ingersoll-Rand Co., Ltd.	975,742 83 Cr.
Canadian Marconi Co., Ltd.	373,362 15 Cr.
Canadian Pacific Railway Company	770,808 04
Canadian Westinghouse Co.	1,604,770 00 Cr.
Central Bridge Co., Ltd.	268,533 69 Cr.
Clare Shipbuilding Co., Ltd.	1,397,523 00 Cr.
Connaught Laboratories	709,866 78 Cr.
Cranemobile, Ltd.	239,360 00
Craincraft, Ltd.	25,758 96 Cr.
De Havilland Aircraft of Canada, Ltd.	45,816,233 73 Cr.
Diamond T. Motor Car Co.	4,938 20 Cr.
Dominion Bridge Co., Ltd.	107,472 96 Cr.
Dominion Engineering Works, Ltd.	845,358 15 Cr.
Dominion Government:	
Department of National Defence, Army Services—Canadian Signals Experimental Establishment	190,400 00 Cr.
Department of Transport—Meteorological Services	2,964 00 Cr.
Dominion Rubber Co., Ltd.	752,184 10 Cr.
Dominion Steel & Coal Corp. Ltd.	102,524 07 Cr.
Dunlop Tire & Rubber Goods Co., Ltd.	283,768 44 Cr.
Eastern Car Co., Ltd.	34,506 00 Cr.
Eastern Woodworkers	114,943 10 Cr.
Electronic Devices	25,000 00
Essex Terminal Railways	27,656 88 Cr.
Firestone Tire & Rubber Co. of Canada, Ltd.	1,505,712 90 Cr.
Fleet Aircraft, Ltd.	730,260 01 Cr.

Foundation Co., of Canada, Ltd.	234,439	09	Cr.
Foundation Maritime, Ltd.	163,132	26	Cr.
Four Wheel Drive Auto Co.	117,289	76	Cr.
B. F. Goodrich Rubber Co. of Canada, Ltd.	424,189	45	Cr.
Goodyear Tire & Rubber Co. of Canada, Ltd.	3,512,549	34	Cr.
Grew Boats, Ltd.	54,000	00	Cr.
Gutta Percha & Rubber, Ltd.	657,443	66	Cr.
Heaps Engineering (1940) Limited	300,000	00	
John T. Hepburn, Ltd.	462,046	23	
Howard Furnaces & Foundries, Ltd.	1,032,860	48	Cr.
Industrial School for the Deaf	22,380	00	Cr.
Industrial Shipping Co., Ltd.	7,782	21	
International Harvester Co. of Canada, Ltd.	696,500	00	Cr.
Irvine Airchute, Ltd.	450,400	00	Cr.
Irving Shipyards, Ltd.	453,600	00	Cr.
Kelvinator of Canada, Ltd.	179,048	81	Cr.
Le Blanc Shipbuilding Co., Ltd.		68	Cr.
Manitoba Bridge & Iron Works, Ltd.	13,333	33	Cr.
McDonell Metal Manufacturing Co., Ltd.	120,819	86	Cr.
R. McDougall Co., Ltd.	49,500	00	
J. W. McMulkin & Ashley A. Colter	132,224	14	Cr.
Midland Boat Works	318,060	00	
Montreal Electrotypers & Engravers, Ltd.	68,994	42	Cr.
Neon Products of Western Canada, Ltd.	191,256	74	Cr.
Noorduyn Aviation, Ltd.	2,514,829	03	Cr.
Northern Tool & Gauge, Ltd.	27,507	13	Cr.
Ottawa Car & Aircraft, Ltd.	350,000	00	Cr.
Outboard Marine & Mfg. Co. of Canada, Ltd.	17,019	53	Cr.
The Parker Pen Co., Ltd.	162,461	33	Cr.
The Pedlar People, Ltd.	292,572	00	Cr.
Philco Corporation of Canada, Ltd.	80,000	00	Cr.
Port Carling Boat Works, Ltd.	318,060	00	
Propeller Woodworking Co. of Canada, Ltd.	1,008	00	Cr.
R.C.A. Victor Co., Ltd.	629,900	00	Cr.
Reliance Gear Works, Ltd.	104,704	39	Cr.
Rogers Electronic Tubes, Ltd.	398,689	87	Cr.
Rogers Majestic Corp., Ltd.	27,795	52	Cr.
Russel Bros., Ltd.	382,320	00	Cr.
S. & S. Aircraft, Ltd.	647	80	Cr.
Sangamo Co., Ltd.	345,218	19	Cr.
Sawyer-Massey, Ltd.	271,920	00	Cr.
Seiberling Rubber Co. of Canada, Ltd.	314,406	97	Cr.
Semco Instruments Ltd.	5,335,473	50	Cr.
Shelburne Shipbuilders, Ltd.	23	05	Cr.
Sherbrooke Machineries, Ltd.	130,500	00	Cr.
T. S. Simms & Co., Ltd.	38,588	98	
Singer Manufacturing Co., Ltd.	40,710	73	Cr.
Smith & Rhuland	45,360	00	
Standard Machine & Tool Co., Ltd.	7,200	00	Cr.
Staroba Industrial Research Co., Ltd.	44,413	00	
J. J. Taylor & Sons, Ltd.	318,060	00	
Trenton Industries, Ltd.	5,732,203	36	Cr.
United Steel Corp., Ltd.	160,000	00	Cr.
Vivian Engine Works, Ltd.	44,216	00	Cr.
Wood Preservation Industries, Ltd.	110,840	00	Cr.
*Unadjusted United Kingdom Government Advances	683,848	61	Cr.
Purchase of Components and other Miscellaneous Accounts	24,051,454	22	Cr.
*Less Amount due United Kingdom	2,171,594	03	Dr.
			21,879,860 19 Cr.
Deliveries on Mutual Aid Orders completed for economic reasons under authority of P.C. 6489, October 17, 1945	18,359,876	10	Dr.
*Less Amount due by United Kingdom	11,794,214	91	Cr.
			6,565,661 19
			<u>\$112,910,624 32 Cr.</u>

* The total of the amounts appearing opposite these three items results in a net credit of \$10,306,169.49, which represents the net outstanding liability of the United Kingdom, in respect of the period to February 28, 1946, for expenditures made through this allotment on its behalf. The sum was, pursuant to the terms of the Canada-United Kingdom Financial Settlement, credited to this allotment and debited to the United Kingdom General Settlement Account.

D Aircraft Production

Aero Meters Ltd.	88,826 51	Cr.
Aero Timber Products Ltd.	3,307,004 62	Cr.
Canadair Ltd.	12,712,049 47	
Canadian Pratt and Whitney Aircraft Co., Ltd.	475,814 23	Cr.
Canadian Propellers Ltd.	3,932,818 15	
Federal Aircraft Ltd.	1,807,639 15	
Veneer Log Supply Ltd.	3,328 88	
Victory Aircraft Ltd.	21,995,693 07	Cr.

NET ADVANCES ON ORDERS

Air Screw Blades.....	108 59	Cr.
Hamilton Standard Propellers.....	54 47	
Mark 11B Hurricanes.....	22,594 40	
	<u>\$ 7,388,962 50</u>	Cr.

E Ship Production

Dominion Government, Department of National Defence—Naval Services.....	5,899,185 04	
Quebec Shipyards Ltd.	88,545 48	Cr.
Mark IIB Hurricanes.....	22,594 40	

NET ADVANCES ON ORDERS

Components	37,524 02	
Diesel Tug		
Pictou Foundry and Machine Co., Ltd.	50,000 00	Cr.
	<u>\$ 63,765,200 55</u>	Cr.

F Miscellaneous Stores

i Activated Charcoal	3,539 63	
Amplifiers for Wireless Sets.....	40 72	Cr.
Bombsight Compasses and Corrector Boxes.....	5,967 00	
Chloroacetophenone	287 66	
Cloth	918,909 50	
Gilding Metal Slabs.....	438,585 73	Cr.
Molybdenum	47,522 08	Cr.
Pilot Models	205,830 64	
Reconditioning, Salvaging and Repacking Vehicles.....	225 61	Cr.
Ships Salvage	30,413 48	
Stop Watches	50 47	Cr.
Synthetic Tires	263,988 75	Cr.
Tin	2,426,273 23	Cr.
Torpedo Components	109,786 91	
Trucks and Carriers.....	56,674 71	Cr.
Tungsten	330,946 37	Cr.
Wood Fuel	1,460,164 94	Cr.
	<u>3,749,737 79</u>	Cr.

Surplus Assets taken over from:

Alberta Nitrogen Co., Ltd.	72,660 23	
Atlas Plant Extension Ltd.	645,563 09	
Canada Strip Mill Ltd.	67,715 23	
Polymer Corporation Ltd.	1,780,813 44	
Welland Chemical Works Ltd.	83,061 02	
	<u>2,649,813 01</u>	

Assets and Liabilities taken over by the Department in connection with Crown Companies which have ceased to operate, together with the liquidation of these accounts:

Aero Meters Ltd.	3,939 64	Cr.
Citadel Merchandising Co., Ltd.	31,637 44	
Cutting Tools and Gauges Ltd.	47,420 67	Cr.
Defence Communications Ltd.	315 12	Cr.
Quebec Shipyards Ltd.	32,267 04	
Small Arms Ltd.	5 32	Cr.

Toronto Shipbuilding Co., Ltd.	934,146 98 Cr.
Veneer Log Supply Ltd.	256 57 Cr.
Victory Aircraft Ltd.	2,565,766 37 Cr.
Wartime Metals Corporation	41,445 20
Wartime Oils Ltd.	2,466,781 28
Wartime Salvage Ltd.	18,053 61
	<u>961,666 10 Cr.</u>
ii Deliveries of stores on Mutual Aid Orders, completed for economic reasons after the discontinuance of Mutual Aid, as authorized by P.C. 6489 of October 17, 1945.....	46,849,010 27
	<u>\$ 44,787,419 39</u>

MISCELLANEOUS WAR EXPENSES

Expenditures under this heading cover other expenses not absorbed into direct costs of manufacture of the various classes of war supplies.

Value of surplus assets, acquired mainly in previous years, transferred in the current year to War Assets Corporation amounted to \$86,790.75.

Sub-allotment: Miscellaneous War Expenses.....	49,663,180 10
Expenditures.....	<u>\$49,663,180 10</u>

List of payments and receipts over \$10,000 are exhibited in Appendix 3 with the exception of those shown in the following classification.

Subsidies to Contractors:

Algoma Steel Corporation Ltd.—Increased Cost of Raw Materials.....	44,169 08
Canadian Furnace Ltd.—Freight Allowance on Coke.....	286,673 53
Canadian Furnace Ltd.—Compensation re Consumption of Coke.....	549,578 84
Dominion Foundries and Steel Ltd.—Removal of Tracks.....	5,424 19
Dominion Steel and Coal Corp., Ltd.—Advances re Loss on Operation of Steel Plant.....	3,606,782 11
Dominion Shipping Co., Ltd.—Increased Freight Costs of Raw Materials....	2,884,229 06
Messrs. W. S. Rugh and K. A. Creery, Liaison Officers for Copper Producers—Difference between preferential (ceiling) price and domestic price of copper	2,342,638 02
Standard Oil Co. of British Columbia Ltd.—Difference between Tanker and Rail Freight	56,051 44
	<u>9,775,546 27</u>

Donations to Others:

Alkylate Plants—Net refund re cost of Construction.....	1,525 72 Cr.
City of Dartmouth, N.S.—Water Supply—Donation made through Government Agency	40,000 00
City of Halifax, N.S.—Water Supply—Donation made through Government Agency	274,968 05
Port Hawkesbury Marine Railway Co., Ltd.—Reconstruction of Marine Railway	23,826 53
Province of Nova Scotia—Drilling for Petroleum.....	5,000 00
Province of Nova Scotia—Reconditioning of Highways.....	1,356 30
Province of Quebec—Construction of Bridge at St. Felicien.....	10,000 00
Province of Quebec—Construction of Bridge over Saguenay River.....	124,117 46
Province of Quebec—Reconditioning and Construction of Highways.....	614,361 09
Renovating Army Barracks for Housing Accommodation—Donation made through Government Agency.....	33,017 44
Schools at Ste. Therese, Que.—Donation made through Government Agency.	3,500 00
Town of Lauzon, Que.—Water Supply.....	25,000 00
Wartime Administrator—Canadian Atlantic Ports—re Public Services.....	85,697 98
	<u>1,239,319 13</u>

Emergency Coal Production Board—Coal Production Subsidies:

Advances re Coal Production.....	9,976,759 43
Loss on Wood Fuel Operations.....	2,333,972 26

Machinery Transfer Costs:

Direct payments re Government-owned Machinery..... 44,130 58

Experimental and Development Costs:

British Skilled Workmen—Expenses and Salaries re skilled workmen.....	16,031 20	
Director-General Army Engineering Design—Experimental Models.....	1,953,467 97	
Experimental Costs re National Research Council.....	987,353 42	
Experimental Costs re Synthetic Rubber.....	64,937 14	
Experimental Tests re Bogie Tires.....	35,720 17	
Miscellaneous Experimental and Development Costs.....	58,156 49	
Operation and Development Work re Production of Special Radiological Supplies	811,339 45	
Signals Production Branch.....	1,095 36	
Special Secret Research.....	2,604 46	
Standardization of Radio Components.....	9,171 06	
Surveys of Sites and Rock Conditions.....	1,684 29	
		<u>3,941,561 01</u>

Patent Rights and Royalties:

Acquisition of Miscellaneous Patents.....	47,075 70	
Rights to Manufacture the Douglas Model D.C.4—Aeroplane.....	170,632 20	
		<u>217,707 90</u>

Storage:

Freight in Transit.....	482,025 69	
Storage Facilities at Chrysler Corporation of Canada.....	6,805 93	
		<u>488,831 62</u>

Protective Measures:

Relocation and Protection of Oil Storage.....		594 49
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Other Production Expenses:

Canadian National Railways—Testing and Supervision of Coal Handling Plant, Pointe du Chene, N.B.	528 22	
Canadian Pacific Railway Co.—Cost of Labour and Perishable Materials for additional facilities at Siding, Cap de la Madeleine, Que.	6,815 95	
City of Victoria—Fire Protection at Yarrows' Ltd. Shipyard.....	16,032 25	
Craft Display Co., Ltd.—Compensation re special training of Employees.....	5,712 00	
Expenses re Land Surveys.....	29,338 14	
Gauges and Checks used in testing munitions.....	189 21	
General Motors Ltd.—Costs of Removal, Restoration and Reinstallation of Machinery	17,332 30	
Loss on Molybdenum Ores.....	13,339 48	
Loss on Synthetic Tires.....	126,503 87	
Machine Tool War Service Committee.....	6,952 31	
Miscellaneous Production Expenses.....	13,651 93	
Montreal Locomotive Works Ltd.—Restoration of sub-contractor's plant....	1,900 06	
Noorduyn Aviation Ltd.—Maintenance of Cartierville Airport.....	69,765 24	
Protection of Government-owned Machinery.....	326,788 84	
Reimbursement for Retroactive Wage Increases (Halifax Shipyards Ltd., \$154,166.62; Saint John Dry Dock and Shipbuilding Co., Ltd., \$114,252.56)	268,419 18	
Repair of Dry Docks, East Coast.....	4,774 29	
Thompson Bros. Machinery Co.—Repairs to Wharf and Buildings damaged through erosion	43,000 00	
War Supplies Ltd.—Difference between base prices paid for metals purchased by Metals Reserve Co., and the current domestic United States prices....	2,159,281 69	
Wartime Administrator—Canadian Atlantic Ports—Refund of Accountable Advances—Survey re lack of Accommodation.....	4,901 91 Cr.	
Wartime Salvage Ltd.—Loss on Scrap Metal Operations.....	202,528 34	
		<u>3,307,951 33</u>

Charter of Vessels:

Chartering Vessels for Voyages.....	3 30	
Sincennes-McNaughton Line Ltd.—Transfer Charges, Repair and Operation of Tug S.S. <i>Graeme Stewart</i>	60,255 80	
Rental of Coal Handling Barges.....	41,312 21	
		<u>101,571 31</u>

Inspection Charges on War Supplies Ltd. Orders placed by the United States Government		7,498,450 07
Publicity Campaigns:		
Various campaigns to increase production, improve morale, and notify the public of various wartime regulations.....	100,575 30	
Expenses incurred in meetings of Conservation Committee.....	571 89	
	<hr/>	101,147 19
Gasoline Rationing Plan:		
To administer and control the Distribution of the Gasoline Supply.....		607,669 15
Loss on Cancellation of Contracts (other than those charged to Capital and Production):		
To reimburse various companies for losses incurred through Cancellation of Contracts		1,692 66
Administration Expenses of Non-producing Crown Companies:		
Allied War Supplies Corporation	225,375 61	
Atlas Plant Extension Ltd.	593 55	
Citadel Merchandising Co., Ltd.	148,367 60	
Defence Communications Ltd.	18,770 17	
Federal Aircraft Ltd.	499,084 32	
War Supplies Ltd.	115,566 08	
Wartime Oils Ltd.	1,450 00	
Wartime Shipbuilding Ltd.	597,970 17	
	<hr/>	1,607,177 50
Deficits:		
Crown Companies—		
Aero Timber Products Ltd.	3,087,198 54	
*Less: Amount due by United Kingdom.....	2,048,962 40	
	<hr/>	1,038,236 14
Veterans' Housing Project (Ottawa) Ltd.	2,407 15	
Veterans' Housing Project (Toronto) Ltd.	949 89	
Wartime Metals Corporation.....	346,694 00	
Wartime Oils Ltd.	212,632 28	
	<hr/>	1,600,919 46
Crown Plants—Government Operated—		
Dominion Arsenal, Lindsay	151,768 64	
Dominion Arsenal, Quebec	2,391,497 90	
	<hr/>	2,543,266 54
Crown Plants—Privately Managed—		
Algoma Steel Corporation Ltd.	870,083 86	
Dominion Magnesium Ltd.	229,441 14	
Hamilton By-Products Coke Ovens Ltd.	1,002,435 98	
Nichols Chemical Co. Ltd.	681,824 37	
	<hr/>	2,783,785 35
Interest on Bank Overdrafts:		
To reimburse the Chartered Banks for Interest Charges in connection with the financing of Crown Companies, Crown Plants—Privately Managed, and Other Contractors—		
Bank of Montreal	89,613 96	
Bank of Nova Scotia	3,350 41	
Bank of Toronto	5,806 82	
Banque Canadienne Nationale	2,737 19	
Banque Provinciale du Canada	27 23	
Canadian Bank of Commerce	293,340 90	
Dominion Bank	25,818 92	
Imperial Bank of Canada	7,100 76	
Royal Bank of Canada	118,662 60	
	<hr/>	546,458 79

Other Miscellaneous Expenses:

Boeing Aircraft of Canada Ltd.—Cost of laying new submarine cable.....	21,319 60	
Eastern Lobsters Ltd.—Settlement of claim arising from loss due to coal dust from Government-owned Coal Handling Plant.....	35,000 00	
Expenses of Combined Production and Resources Board Meeting.....	3,380 05	
Oliver Lumber Co.—Settlement of claim arising from business disturbance caused by expropriation of land.....	10,500 00	
Out-of-pocket and Incidental Expenses in connection with Committee on Research for Defence.....	46 00	
Payment of costs incidental to disposal of dangerous munitions of war for the British Admiralty Technical Mission and War Assets Corporation.....	170,420 27	
War Supplies Ltd.—Reimbursement for Loss on Acetylene Black Contracts..	19,819 34	
War Supplies Ltd.—Reimbursement re Loss on Alcohol Contracts.....	326,348 78	
Wartime Housing Ltd.—Expenses re Transfer of Temporary Buildings.....	357,834 02	
		944,668 06
		<u>\$ 49,663,180 10</u>

*The amount appearing opposite this item, \$2,048,962.40, represents the outstanding liability as at February 28, 1946, of the United Kingdom in respect of its share of the operating loss of Aero Timber Products, Ltd. The sum was, pursuant to the terms of the Canada-United Kingdom Financial Settlement, credited to this allotment and debited to the United Kingdom General Settlement Account.

TERMINATION OF CONTRACTS

Allotment: Termination of Contracts.....	187,641,664 78
Expenditures.....	\$151,846,379 90

The above expenditures are comprised of payments in respect of settlement of termination claims under munitions contracts which are terminated in whole or in part before completion, in conformity with the provisions of P.C. 929 of February 15, 1945. Included are payments to Crown companies and Crown plants representing direct settlements they have made with sub-contractors and also an amount representing a portion of the cost of 29 ships completed on Mutual Aid orders after V-J Day and delivered to the United Kingdom. The total cost of these ships was \$67,804,200 (of which \$56,680,550 was incurred up to V-J Day), and was charged as follows: United Kingdom General Settlement Account (see General Comments), \$11,703,650; Canadian Mutual Aid Board, \$27,942,332.18; this allotment, \$28,158,217.82.

A list of contractors who received settlements amounting to \$10,000 or over is exhibited in Appendix 3.

RECONSTRUCTION DIVISION

Allotment: To provide for expenses of surveys, investigations and research in various fields in order to obtain necessary data upon which reconstruction plans and policies may be based.....	223,250 00
Expenditures.....	\$ 125,796 14

Details of the above expenditures follow:

Investigation in mineral economics by the Mines and Geology Branch, Department of Mines and Resources—salaries, \$3,588.43; travelling expenses, \$324.27; miscellaneous, \$10.92	3,923 62
Contribution to the Manitoba Industrial Development Board as authorized by P.C. 5321, July 31, 1945	3,750 00
The following expenditures were incurred by the Department of Transport, and the details are merged with those given under the third succeeding allotment:	
Surveys of an exploratory nature with relation to a proposed causeway across the Straits of Canso	13,310 36
Preparing plans for construction of airport runways	43,407 63
Surveys of proposed sites of airstrips at:	
Red Lake, Ont.	3,911 21
Chibougamau, Que.	9,129 54
Airport Runway Load Testing Program	48,363 78
	<u>\$ 125,796 14</u>

Allotment: To provide for fee and expenses of General Harley B. Ferguson, Washington, D.C., in connection with an investigation and report on the provision of approved landing facilities at Cape Tormentine, N.B., pursuant to the terms of P.C. 4648, June 28, 1945.....	7,500 00
Expenditures.....	\$ 7,022 16

These expenditures were incurred by the Department of Transport and the details are merged with those given under the second succeeding allotment.

Allotment: To provide for construction of a landing strip at Red Lake, Ont., in accordance with the terms of P.C. 5964, September 11, 1945.....	100,000 00
Expenditures.....	\$ 82 02

These expenditures were incurred by the Department of Transport and the details are merged with those given under the next allotment.

Allotment: To provide for repairs and improvements to the King's Wharf at Quebec City, P.Q., for accommodation of Crown ships, and for construction of a fireproof file room, a storage building and a steel scow, pursuant to the terms of P.C. 144/326, February 1, 1946.....	71,500 00
Expenditures.....	\$ 60,030 41

These expenditures were incurred by the Department of Transport. Details of these, as well as expenditures so incurred under the three preceding allotments are as follows: salaries and wages, \$88,502.39; cost of living bonus, \$3,233.99; professional services, \$14,880.84; travel expenses, \$18,830.18; supplies and materials, \$40,812.98; miscellaneous, \$18,996.73.

Travelling expenses of \$300 or over were paid to: W. J. Carter, \$676.11; F. L. Davis, \$367.31; A. S. Farquhar, \$981.66; F. D. Gifford, \$1,132.55; H. G. Hughson, \$560.17; D. S. Johnson, \$1,450.98; D. J. McEachern, \$510.78; L. Millidge, \$910.20; Charles Moore, \$370.42; A. Stafford, \$465.30; J. Walsh, \$392.25; L. B. Whiteway, \$492.01.

Allotment: To provide for the improvement of air landing facilities, as authorized by P.C. 367/7354, December 15, 1945, as follows:	
Baie Comeau, P.Q.	25,000 00
Forestville, P.Q.	25,000 00
	<u>\$ 50,000 00</u>
Expenditures.....	nil

Allotment: To reimburse the Department of National Defence for Air (B.C.A.T.P.) for cash proceeds derived from the sale of supplies and equipment declared surplus and disposed of by War Assets Corporation prior to March 31, 1945	1,643,088 87
Expenditures.....	\$1,643,088 87

Allotment: Canadian Arsenals Limited (P.C. 5929, September 14, 1945).

For clearance of contractors' plants and conversion and reconstruction of Arsenals.....	1,279,474 00	
For Arsenal standing expenses—Administration.....	1,107,229 00	
		2,386,703 00
Expenditures.....		\$1,199,184 47

P.C. 5929, September 14, 1945, granted authority for incorporation of this Government-owned company to act as agent of the Government for the purpose of equipping, operating and maintaining such of the arsenals as may, from time to time, be required in accordance with Government policy and to expedite the reconversion of manufacturing facilities from a wartime to a peacetime basis and to assist in plant clearance of Government-owned plant and equipment. Accountable advances were made available by bank overdraft, clearance being given upon receipt of properly certified periodic accounting returns. The above expenditure represents the repayments of all overdrafts and interest incurred to March 31, 1946. The balance sheet and operating statements of this Crown company are included in Appendix 4, page VA-75.

Allotment: Forest Insects Control Board (approved by P.C. 6018, September 13, 1945)—

For organization purposes, expanded research facilities and initiation of control action immediately required.....	125,000 00
Expenditures.....	\$ 101,920 70

These expenditures were incurred by the Department of Agriculture and details are as follows: scientific equipment, \$88,423.38; materials and supplies, \$4,425.20; buildings and lands (alterations and repairs), \$3,179.55; miscellaneous, \$5,892.57.

NATIONAL RESEARCH COUNCIL

Allotment: National Research Council—Special War Activities.....	2,840,000 00
Expenditures.....	\$2,384,621 43

Expenditures were incurred in undertaking scientific and development work related to Canada's war effort in the solution of problems submitted by Departments, Boards and industry. The figure shown above for expenditures is the net after applying the sum of \$1,340,208.53 which was transferred from the Open Accounts "Special Fund" (see page VA-28) to this allotment.

Included in the expenditures are: (a) salaries, travelling expenses and living allowances; (b) payments to suppliers; (c) payments in connection with contracts. The details of (a) and (b) are exhibited in Appendices 2 and 3, respectively, and the details of (c) follow:

	Payments 1945-46	Total Payments to Date
Doran Construction Co., Ltd., Ottawa, Ont.:		
Construction of storage building, Ottawa	5,271 77	29,622 84
Extension of gas and oil laboratory, Ottawa	584 10	40,064 63
Icing tunnel, Ottawa		33,637 27
New fire hazard and hydraulic laboratory, Ottawa	20 00	140,033 72
Hanger stand and dynamometer room, Ottawa	50,719 15	166,221 38
Addition to heating plant, Ottawa	55 00	71,929 15
Office extension, engine test laboratory, Ottawa	343 70	17,928 00
Addition to structures laboratories, Ottawa	7,610 28	33,442 80
Explosives building—re magazine, barricade, and firing chamber, Ottawa		9,719 00
Addition to medical laboratory and animal building, Kingston	1,667 62	25,293 00
Construction of heating tunnel between engine laboratory and cafeteria buildings, Ottawa	5,971 00	5,971 00
Extension of sewerage system, Ottawa	3,767 00	3,767 00
Construction of low temperature laboratory, Ottawa	37,780 43	37,780 43
Construction of engineering building, Ottawa	20,054 66	20,054 66
	133,844 71	635,464 88
Canadian Ice Machine Co., Toronto	105,490 18	105,490 18
H. Dagenais, Ottawa	16,257 60	16,257 60
Foster Wheeler Limited, St. Catharines	4,735 80	4,735 80
J. M. Eugene Guay, Inc., Montreal	7,375 00	7,375 00
C. T. Hogan and Company, Inc., New York	15,622 27	15,622 27
Magloire Cauchon, Ltee., Quebec	97,431 03	464,148 30
McDougall & Friedman, Montreal	11,860 17	24,633 88
Metropolitan Goulet Ltd., Quebec	41,592 81	224,092 81
Watrous Limited, Brantford		5,284 00
	\$ 434,209 57	\$1,503,104 72

Expenditures for Other Departments

Services were rendered and work performed by the National Research Council for other Departments, the expenditures for which were charged to the accounts of such Departments in the amounts indicated: Department of National Defence, Army Services, \$121,160.13, Naval Services, \$101,314.62, Air Services, \$84,750.92.

In this regard, the value of services rendered and work performed by the Council, and charged to allotments of this Department, amounted to \$1,110,665.04.

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	8,694,020 43	89,602,661 01
Previous Years—Collectable	1,286,405 93	160,360 13
—Uncollectable	583 00	
	<u>\$ 9,981,009 36</u>	<u>\$ 89,763,021 14</u>

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
<i>(c) To Sundry Government Agencies—</i>				
Crown Companies				
Atlas Plant Extension Ltd.	712,384 37	712,632 37	248 00	
c-1 Eldorado Mining and Refining (1944) Ltd.			2,943,178 32	2,943,178 32
Polymer Sales and Service Ltd. ...	3,747,397 09	4,991,641 36	1,244,244 27	
Melbourne Merchandising Ltd. ...	13,664,708 06	8,841,309 34		4,823,398 72
Polymer Corporation Ltd.	51,068,936 97	13,755,789 93	16,549,312 59	53,862,459 63
c-2 War Assets Corporation	600,000 00	667,055 91	1,960,130 00	1,893,074 09
	<u>69,793,426 49</u>	<u>28,968,428 91</u>	<u>22,697,113 18</u>	<u>63,522,110 76</u>
Transfers to War Assets Corpora- tion from:				
Polymer Corporation Ltd.	1,050,146 98	1,780,813 44	730,666 46	
	<u>70,843,573 47</u>	<u>30,749,242 35</u>	<u>23,427,779 64</u>	<u>63,522,110 76</u>
Crown Plants—Privately Managed				
Alberta Nitrogen Co., Ltd.	10,614,572 78	244,001 68		10,370,571 10
Canada Strip Mill Ltd.	12,878,139 63	6,201,883 19		6,676,256 44
Nichols Chemical Co., Ltd.	1,454,542 83	1,454,542 83		
Welland Chemical Works Ltd.	20,937,873 63	17,172 37	246,708 79	21,167,410 05
	<u>45,885,128 87</u>	<u>7,917,600 07</u>	<u>246,708 79</u>	<u>38,214,237 59</u>
Transfers to War Assets Corpora- tion from:				
Alberta Nitrogen Co., Ltd.	57,434 65	57,434 65		
Canada Strip Mill Ltd.	83,856 68	59,024 30	2,861,334 30	2,886,166 68
Nichols Chemical Co., Ltd.	5,415 21	5,415 21		
Welland Chemical Works Ltd. ...	65,888 65	83,061 02	17,172 37	
	<u>46,097,724 06</u>	<u>8,122,535 25</u>	<u>3,125,215 46</u>	<u>41,100,404 27</u>

[3] Loans and Advances—*Concluded*

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
<i>(e) To United Kingdom and Other Governments—</i>				
Australia			1,068,459 38	1,068,459 38
India	2,787 58	48,576,502 79	48,573,715 21	
Netherlands		5 18	3,591,136 05	3,591,130 87
United Kingdom No. 1.....		12,808,703 27	12,808,703 27	
United Kingdom No. 2.....		2,821,617 79	3,003,237 25	181,619 46
	<u>2,787 58</u>	<u>64,206,829 03</u>	<u>69,045,251 16</u>	<u>4,841,209 71</u>
<i>(f) Miscellaneous—</i>				
f-1 Algoma Steel Corporation, Ltd. ...	8,695,900 07	788,116 86		7,907,783 21
f-2 Atlas Steels Ltd.	710,773 17	23,891 56		686,881 61
f-3 Dominion Steel & Coal Corporation, Ltd.	4,105,313 16	192,711 70		3,912,601 46
f-4 Marine Industries Ltd.	1,381,353 32			1,381,353 32
f-5 Shawinigan Chemicals Ltd.	59,688 41	59,688 41		
f-6 Sundry Coal Companies	1,978,116 32	2,091,563 23	2,226,185 04	2,112,738 13
f-7 Town of Liverpool	5,174 62	1,375 00		3,799 62
f-8 Vivian Diesels and Munitions Ltd..			173,660 45	173,660 45
	<u>16,936,319 07</u>	<u>3,157,346 76</u>	<u>2,399,845 49</u>	<u>16,178,817 80</u>
Total Loans and Advances. \$	<u>133,880,404 18</u>	<u>106,235,953 39</u>	<u>\$ 97,998,091 75</u>	<u>\$ 125,642,542 54</u>

(c) These accounts are maintained in connection with loans and advances made to these companies for the acquisition, storage and disposal of certain commodities; for extension to plants; and for working capital and other like purposes.

c-1 This advance was made to Eldorado Mining and Refining (1944) Ltd., under authority of P.C. 1212 of March 29, 1946, in connection with expenditures which have been or are to be incurred covering equipment, buildings, exploration and development work.

c-2 This account relates to loans made to the Corporation for: (1) Working Capital; and (2) Purchase from the Government of the United States of America of certain immovable defence facilities constructed in Canada which have, or will, become surplus to the requirements of the said Government.

(e) These accounts are maintained in connection with disbursements, made on a recoverable basis, for the United Kingdom and other Allied Governments under authority of section 3 of the War Expenditure and Demobilization Appropriation Act, 1945. The outstanding balances of the Government of India and the United Kingdom Account No. 1, as at February 28, 1946, (\$48,565,686.23 and \$12,808,703.27, respectively) were, pursuant to the terms of the Canada-United Kingdom Financial Settlement, debited to the United Kingdom General Settlement Account. The transactions relating to the United Kingdom subsequent to February 28, 1946, are recorded in Account No. 2.

(f) These accounts are maintained in connection with loans and advances to various companies for working capital and other purposes.

f-1 This relates to two loans: the first covers the asset value of property disposed of under lease-purchase option agreement which terminates April 30, 1977, and provides for annual instalments of \$288,116.86 plus interest at 3% per annum on the balance. This year's instalment was paid, leaving a balance of \$6,418,470.28; the second is to be repaid by annual instalments, ending not later than January 1, 1962, the amounts of which are based on operating results, and extra payments may be made if desired. During the year \$500,000 was repaid, leaving a balance of \$1,489,312.93.

f-2 This covers the asset value of property disposed of under lease-purchase option agreement which terminates December 31, 1974. The agreement provides for quarterly principal payments of \$5,972.89 plus interest at 3% per annum on the balance. During the year \$23,891.56 was repaid.

f-3 This relates to two loans, the balances at March 31, 1946, being \$2,370,907.90 and \$1,541,693.56 respectively. The first loan was made for the purpose of plant extension and was to be repaid by November 30, 1952. However, by authority of P.C. 7108, November 30, 1945, the title to certain of the plant involved was transferred to the Crown in full settlement. The second loan, of \$1,541,693.56, is to be repaid by April 1, 1954, on the basis of 10% of the loan plus interest at 3½% per annum on the outstanding balance. During the year \$192,711.70 was repaid.

f-4 This loan is to be repaid in annual instalments, the amounts of which are based on operating results. If not fully repaid within six months after cessation of hostilities, there is provision for adjustment.

f-5 This loan has been fully settled.

f-6 These loans were granted under authority of the Emergency Coal Production Board for the purpose of ensuring maximum production through more efficient operation in the coal mining industry. A list of these companies is included in the schedule to the Reconstruction and Supply Balance Sheet under Miscellaneous Investments, see page VA-36.

f-7 This loan is to be repaid in monthly instalments with interest at 5% per annum. It was made for the purpose of facilitating power installations, and when same are no longer required for war purposes, there is provision for adjustment on any payments not due at that time.

f-8 This covers the asset value of property disposed of under lease-purchase option agreement which terminates December 31, 1975. The agreement provides for annual payments, commencing December 31, 1946, of \$11,432.84 for the first ten years and \$1,453.32 thereafter with interest at 3% per annum on the outstanding balance.

[4] Investments

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
<i>(d) Miscellaneous--</i>				
A Eldorado Mining and Refining Ltd., Stock...	5,271,812 10			5,271,812 10
B War Assets Corporation (Liability of Predecessor Company)	250,000 00			250,000 00
	<u>\$5,521,812 10</u>			<u>\$5,521,812 10</u>

A This account represents the cost of acquisition of the capital stock of Eldorado Mining and Refining Limited, which was appropriated under authority of P.C. 535, of January 27, 1944. The reconciliation of the Crown's investment with the value of the capital stock of Eldorado Mining and Refining (1944) Limited, (new company), as reflected in the Company's Balance Sheet (see page VA-80) is arrived at as follows:

Capital Stock as per Company's Balance Sheet as at December 31, 1945.....	3,291,924 33
Amount representing Capital deficit (after adjustment) as shown in the Balance Sheet of Eldorado Mining and Refining as at December 31, 1944, which is not reflected in the Balance Sheet of the new Company as at December 31, 1945	1,979,887 77
	<u>\$5,271,812 10</u>

The Balance Sheet of Eldorado Mining and Refining (1944) Limited as at December 31, 1945, shows a capital surplus of \$132,607.02 and an operating deficit of \$338,964.89, while the Balance Sheet of Northern Transportation Company Limited (a wholly-owned subsidiary) as of the same date, shows a surplus of \$58,500.40.

B Under the provisions of the Surplus Crown Assets Act, c. 21, 1944, the assets and liabilities of War Assets Corporation Limited were assumed by War Assets Corporation. This account appeared in the 1944-45 Public Accounts under the Department of Reconstruction, Section VA, page 10-Investments.

[7] Sundry Suspense Accounts

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
Inventory Appreciation Account--				
Polymer Sales and Service Ltd. (Contra).....	\$1,802,484 74	\$1,802,484 74		

This account is the offset to one of similar title under Liabilities, see page VA-30.

[9] Floating Debt

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(b) <i>Stock Payable on Demand</i> —				
A Eldorado Mining and Refining, Ltd.	403,301 70		250,000 00	153,301 70
(d) <i>Outstanding Cheques and Warrants</i> —				
B Outstanding Imprest Account Cheques—				
Reconstruction and Supply.....	36 12	3,768 89	1,771 71	2,033 30
	<u>\$ 403,337 82</u>	<u>\$ 3,768 89</u>	<u>\$ 251,771 71</u>	<u>\$ 155,335 00</u>

A This account records the liability of the Dominion Government for the value of the paid-up capital stock of the above company which had not been redeemed at the close of the fiscal year.

B At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently. Also included in this account are transactions involving Crown companies and Crown plants, and, when the bank account of any of these Government agencies is closed out, funds to meet outstanding cheques are withdrawn and credited hereto. If any of these cheques are presented for payment they are honoured by the bank which, in due course, is reimbursed from this account.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(c) <i>Miscellaneous</i> —				
A Contractors' Security Deposits—Cash	1,149,090 69	1,030,774 49	1,089,231 30	1,090,633 88
B Government of Australia (War Supplies Ltd.)		3,305,245 31	3,305,245 31	
C Government of Belgium—Supplies ...		2,092,822 00	1,558,464 23	534,357 77
D Government of India—Supplies	24,798 95	590,314 64	569,877 71	45,235 88
E Government of Netherlands—Munitions	57,706 83	7,345 50	39,263 87	25,788 46
F Government of Turkey—Munitions..	3,352 44		45 67	3,306 77
G Government of United Kingdom—Ministry of Supply	5,044,036 32	45,805,558 59	50,849,594 91	
H Government of United States of America—War Supplies Ltd. ...	39,756 63	241,545,811 61	218,214,118 00	23,371,450 24
I Funds Due Other Governments		137,996 95	137,996 95	
J Sorel Industries Ltd.—Minister's Plant Depreciation Account	9,455,010 21	633,355 46	10,088,365 67	
K Unclaimed Wages — Government Agencies—Reconstruction and Supply		7,959 86	212 62	7,747 24
NATIONAL RESEARCH COUNCIL				
L Royalties and Patent Rights	194,071 07	86,368 38	47,500 00	232,939 45
M Special Fund	65,941 41	1,939,863 57	1,957,981 28	47,823 70
N Sir Frederick Banting Fund	745,202 66	312,530 40	90,678 86	967,054 20
O Trust Fund	429,612 79	312,543 14	577,552 10	164,603 83
P Contractors' Security Deposits—Cash		4,330 83		4,330 83
	<u>\$ 17,208,580 00</u>	<u>\$297,812,820 73</u>	<u>\$288,526,128 48</u>	<u>\$ 26,495,272 25</u>

A P Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1945-46, bonds so held in respect of the Department of Reconstruction and Supply amounted to \$473,650.

- B-H These accounts are credited with advances from the respective governments for the purchase of supplies and debited with the value of the relative shipments.
- I This account is credited with receipts from War Assets Corporation covering the proceeds of sales of surplus property of other governments and debited with payments to the governments concerned.
- J This account covered accruals of semi-annual deposits by Sorel Industries Limited for net depreciation charges assessed against that portion of the plant owned by the Government of Canada. Under the contract, the Company was allowed to charge special depreciation rates on its portion of the plant, and similar rates were assessed on the Crown investment.
When the value of actual replacements in the Crown plant did not equal the annual amount of depreciation assessed, the unused balance was remitted and credited to this account. The Company was permitted to draw upon this fund when the situation was reversed. As the government-owned portion of the plant was disposed of, this fund was no longer required and the balance of \$10,088,365.67 was transferred during the year to Special Receipts—Miscellaneous War Revenue.
- K When the bank account of any of the Crown companies or Crown plants is closed out, funds representing unclaimed wages are withdrawn and credited hereto, pending presentation of claims.
- L All money received for royalties or patent rights in connection with an invention or process developed in the National Research Council Laboratories is credited to this account pending the decision of the Council as to its disposal. Disbursements in the current fiscal year represented the purchase of bonds. Of the closing balance, \$209,500 is held in bonds which are in the custody of the Department of Finance.
- M This account is credited with revenues of the National Research Council derived from laboratory fees, sale of publications, work done by war employees, etc., which by authority of the Research Council Act, c. 177, R.S., may be expended by the Council. Disbursements include \$340,611.74 transferred to parliamentary appropriations and \$1,340,208.53 transferred to the War and Demobilization Allotment—Special War Activities in reduction of expenditures therefrom.
- N This fund is used to provide the means for the initiation, expansion or completion of specific proposals relating to Canada's war effort. Receipts represent patriotic donations from companies or individuals as well as an amount of \$260,670.33 representing War Technical and Scientific Development Committee funds previously shown under the Trust Fund; while disbursements are made, as directed by the Sir Frederick Banting Fund Committee, on projects selected from a list presented by the President of the National Research Council.
- O To this fund, which is for the furtherance of research work, are credited (a) contributions received from organizations and individuals, (b) incidental revenues arising from National Research Council activities, (c) allotments made by the Council from Parliamentary appropriations, (d) amounts transferred from the National Research Council Special Fund, and (e) amounts transferred from Sir Frederick Banting Fund—War Technical and Scientific Development Committee. Disbursements represent advances which have been made during the year to various associate committees and individuals, all of which, with the exception of \$20,506.60, have been accounted for as at March 31, 1946. The transfer, under authority of P.C. 2488, April 10, 1945, of War Technical and Scientific Development Committee funds, \$260,670.33, to the Sir Frederick Banting Fund is also included in the disbursements.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Pay-list Deductions—Reconstruction and Supply . . .	\$ 34,416 67	\$ 51,017 08	\$ 84,236 50	\$ 1,197 25

Deductions for Victory Loan Bonds and War Saving Certificates from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Reconstruction and Supply Suspense.	40,063,237 19	128,238,442 84	148,758,149 02	19,543,531 01
B Unclaimed Cheques Suspense— Reconstruction and Supply.....	1,084 86	1,003 14	124 35	1,963 65
C Mutual Aid—Reconstruction and Supply		806,875,207 96	806,875,207 96	
D Reserve for Appreciation of Inventory—Polymer Sales and Service Ltd.	1,802,484 74		1,802,484 74	
E Loans Subscribers in Default— Reconstruction and Supply.....	63 00	21 00	46 20	37 80
F Government of Netherlands— Settlement Suspense Account		4,400,000 00		4,400,000 00
G Crown Companies Suspense		11,688,595 39		11,688,595 39
	<u>\$ 41,866,869 79</u>	<u>\$951,203,270 33</u>	<u>\$957,436,012 27</u>	<u>\$ 35,634,127 85</u>

A When cash is received from contractors and others without sufficient information for proper application of the credit, the funds are credited to this account pending clearance to the proper accounts.

B All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account pending claims therefor.

C This account is credited with advances from the Canadian Mutual Aid Board for the purchase of war supplies for the United Nations (other than Canada) and for supplies for military relief. Debits represent (a) the value of such purchases (\$13,875,299.33 from United Nations Mutual Aid Appropriation, \$570,595,398.09 from the War and Demobilization Allotment—Mutual Aid, \$40,102,601.68 from cash provided by the United Kingdom and \$5,448,849.83 from the War and Demobilization Allotment—Military Occupation Relief); and (b) refunds of the unexpended balances of the advances at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this Report.

This account was also credited with an amount of \$2,948,447.19, representing the outstanding liability, as at February 28, 1946, of the United Kingdom in respect of supplies purchased on its behalf outside the Mutual Aid period. Such sum was, pursuant to the terms of the Canada-United Kingdom Financial Settlement, credited to this account and debited to the United Kingdom General Settlement Account.

D This reserve was written off as the Company ceased to carry on business as of June 30, 1945, the assets having been taken over and the liabilities assumed by Polymer Corporation, Ltd., as of that date.

E P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees who are not paid through the Central Pay Office. This account reflects the incomplete subscriptions, under this plan, of employees who have left the Government service and have not applied for refunds.

F This account relates to funds, transferred from the Department of National Defence under authority of P.C. 1/1771, May 3, 1946, which are to be used for the payment of supplies to be purchased for the Government of the Netherlands.

G This account was set up to deal with surplus funds transmitted to the Department by Crown companies. When such funds are received, the amounts are credited to this account pending receipt of information enabling disposition to the proper accounts. Prior to the current year, the transactions were recorded in the General Suspense Account ("A" above).

[15] Reserves for Certain Contingent Liabilities

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>Crown Companies—</i>				
Aero Meters Limited	146,100 97		146,100 97	
Melbourne Merchandising Ltd.	2,214,713 58		1,791,997 07	422,716 51
National Railways Munitions Ltd.	2,680,556 69		2,192,515 96	488,040 73
Polymer Corporation Ltd.	3,608,897 24	7,490,135 87		11,099,033 11
Polymer Sales and Service Ltd.	2,964,094 73	61,000 17	3,025,094 90	
Research Enterprises Ltd.	17,515,854 48		8,613,394 43	8,902,460 05
Small Arms Ltd.	1,218,015 59		1,218,015 59	
Veneer Log Supply Ltd.	1,316 93		1,316 93	
Victory Aircraft Ltd.	1,592,190 78		1,592,190 78	
Wartime Housing Ltd.	1,613,214 81		1,396,159 27	217,055 54
Wartime Shipbuilding Ltd.	2,102,660 00	8,081,639 86		10,184,299 86
	<u>35,657,615 80</u>	<u>15,632,775 90</u>	<u>19,976,785 90</u>	<u>31,313,605 80</u>
<i>Crown Plants—Government Operated—</i>				
Dominion Arsenal—Lindsay.....	58,931 65 Dr.	59,351 33	419 68	
Dominion Arsenal—Quebec.....	1,046,653 18	677,611 01	1,724,264 19	
Mines and Geology—Renfrew.....	501,297 42	192,099 03		693,396 45
	<u>1,489,018 95</u>	<u>929,061 37</u>	<u>1,724,683 87</u>	<u>693,396 45</u>
<i>Crown Plants—Privately Managed—</i>				
Alberta Nitrogen Products Ltd.	3,907,978 62	2,422,515 64		6,330,494 26
Nichols Chemical Co. Ltd.	661,506 27	2,822 51	664,328 78	
Welland Chemical Co. Ltd.	1,928,372 97	1,411,408 73		3,339,781 70
	<u>6,497,857 86</u>	<u>3,836,746 88</u>	<u>664,328 78</u>	<u>9,670,275 96</u>
	<u>\$ 43,644,492 61</u>	<u>\$ 20,398,584 15</u>	<u>\$ 22,365,798 55</u>	<u>\$ 41,677,278 21</u>

These accounts relate to reserves for adjustment of interim billings and reserves for unascertained losses and other contingencies. In making the adjustments for the fiscal year 1945-46 the relevant figures contained in the latest interim balance sheets of the Crown companies were used in cases where the final statements were not received until after the date upon which the books of the Dominion were closed for the fiscal year.

RESEARCH REPORT

Author	Title	Year	Journal	Volume	Page
Smith, J.	On the Theory of...	1950	Journal of...	10	1-15
Johnson, A.	Experimental Studies...	1951	Physical Review	82	1-10
Williams, B.	Mathematical Analysis...	1952	Proceedings of the Royal Society	A263	1-12
Miller, C.	Observations on...	1953	Nature	171	1-3
Green, D.	The Role of...	1954	Science	125	1-4
White, E.	Properties of...	1955	Journal of Applied Physics	26	1-8
Black, F.	Thermodynamic...	1956	Journal of Chemical Physics	24	1-10
Grey, G.	Electromagnetic...	1957	Journal of Optics	6	1-15
Blue, H.	Acoustic Wave...	1958	Journal of Acoustical Society of America	33	1-12
Brown, I.	Optical Properties...	1959	Journal of Optical Society	59	1-10
Gold, K.	Quantum Theory...	1960	Physical Review Letters	5	1-1
Silver, L.	Crystal Structure...	1961	Journal of Applied Crystallography	4	1-10
Wood, M.	Thermal Expansion...	1962	Journal of Applied Physics	33	1-15
Wright, N.	Mechanical Properties...	1963	Journal of Materials	2	1-10
King, O.	Electrical Conductivity...	1964	Journal of Applied Physics	35	1-12
Hughes, P.	Thermal Conductivity...	1965	Journal of Applied Physics	36	1-10
Scott, Q.	Optical Activity...	1966	Journal of Optical Society	66	1-15
Green, R.	Acoustic Attenuation...	1967	Journal of Acoustical Society of America	51	1-10
Adams, S.	Crystal Growth...	1968	Journal of Applied Crystallography	1	1-10
Baker, T.	Thermal Stability...	1969	Journal of Applied Physics	40	1-15
Clark, U.	Mechanical Relaxation...	1970	Journal of Applied Physics	41	1-10
Walsh, V.	Electrical Resistivity...	1971	Journal of Applied Physics	42	1-12
Waters, W.	Thermal Expansion Coefficient...	1972	Journal of Applied Physics	43	1-10
Woods, X.	Optical Absorption...	1973	Journal of Optical Society	73	1-15
Wright, Y.	Acoustic Velocity...	1974	Journal of Acoustical Society of America	55	1-10
Young, Z.	Crystallographic Data...	1975	Journal of Applied Crystallography	8	1-10
Allen, AA.	Thermal Conductivity of...	1976	Journal of Applied Physics	47	1-15
Armstrong, BB.	Mechanical Properties of...	1977	Journal of Applied Physics	48	1-10
Barnes, CC.	Electrical Properties of...	1978	Journal of Applied Physics	49	1-12
Bishop, DD.	Thermal Expansion of...	1979	Journal of Applied Physics	50	1-10
Blackburn, EE.	Optical Activity in...	1980	Journal of Optical Society	80	1-15
Blair, FF.	Acoustic Attenuation in...	1981	Journal of Acoustical Society of America	70	1-10
Blair, GG.	Crystal Growth Kinetics...	1982	Journal of Applied Crystallography	15	1-10
Blair, HH.	Thermal Stability of...	1983	Journal of Applied Physics	54	1-15
Blair, II.	Mechanical Relaxation in...	1984	Journal of Applied Physics	55	1-10
Blair, JJ.	Electrical Resistivity of...	1985	Journal of Applied Physics	56	1-12
Blair, KK.	Thermal Expansion of...	1986	Journal of Applied Physics	57	1-10
Blair, LL.	Optical Absorption in...	1987	Journal of Optical Society	87	1-15
Blair, MM.	Acoustic Velocity in...	1988	Journal of Acoustical Society of America	83	1-10
Blair, NN.	Crystallographic Data for...	1989	Journal of Applied Crystallography	22	1-10
Blair, OO.	Thermal Conductivity of...	1990	Journal of Applied Physics	61	1-15
Blair, PP.	Mechanical Properties of...	1991	Journal of Applied Physics	62	1-10
Blair, QQ.	Electrical Properties of...	1992	Journal of Applied Physics	63	1-12
Blair, RR.	Thermal Expansion of...	1993	Journal of Applied Physics	64	1-10
Blair, SS.	Optical Activity in...	1994	Journal of Optical Society	94	1-15
Blair, TT.	Acoustic Attenuation in...	1995	Journal of Acoustical Society of America	97	1-10
Blair, UU.	Crystal Growth Kinetics...	1996	Journal of Applied Crystallography	29	1-10
Blair, VV.	Thermal Stability of...	1997	Journal of Applied Physics	68	1-15
Blair, WW.	Mechanical Relaxation in...	1998	Journal of Applied Physics	69	1-10
Blair, XX.	Electrical Resistivity of...	1999	Journal of Applied Physics	70	1-12
Blair, YY.	Thermal Expansion of...	2000	Journal of Applied Physics	71	1-10
Blair, ZZ.	Optical Absorption in...	2001	Journal of Optical Society	101	1-15

1945-46

PUBLIC ACCOUNTS

PART II
VA

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

APPENDICES

1. Departmental Balance Sheets and supporting schedules
 - a. Department of Reconstruction and Supply
 - b. Department of Munitions and Supply (final)
 - c. Department of Reconstruction (final)
2. List of certain salaries and travelling and living expenses
3. Lists of payments and receipts of \$10,000 or over
4. Balance Sheets and Operating Statements of Crown Companies
5. Balance Sheets and Operating Statements of Dominion Arsenals

Appendix

DEPARTMENT OF RECON

(EXCLUDING NATIONAL

Balance Sheet as at

ASSETS	Taken Over from Predecessor Departments January 1, 1946	As at March 31, 1946
Investment in Plant and Equipment:		
Crown Companies.....	422,948,135 37	364,359,384 64
Crown Plants—Government Operated.....	41,395,615 36	38,774,258 95
Crown Plants—Privately Managed.....	347,779,713 69	273,963,770 93
Crown Assets in Private Contractors' Plants.....	117,053,396 53	88,517,301 40
Miscellaneous Property.....	14,772,409 53	16,399,346 33
	<u>943,949,270 48</u>	<u>782,014,062 25</u>
Miscellaneous Investments.....	68,418,524 83	28,435,794 70
Suspense (Cr.).....	74,658,733 06 Cr.	
	<u>6,240,208 23 Cr.</u>	<u>28,435,794 70</u>
Investment in Production Assets:		
Working Capital.....	459,019,151 53	173,632,319 18
Miscellaneous Stores.....	11,584,595 81	7,103,351 12
	<u>470,603,747 34</u>	<u>180,735,670 30</u>
Open Accounts (per Contra).....	153,429,240 99	102,546,458 55
Unadjusted Accounts, financed by Bank Overdrafts (per Contra).....	14,165,823 47	
TOTAL ASSETS ON HAND.....	<u>1,575,907,874 05</u>	<u>1,093,731,985 80</u>
Surplus Assets transferred at cost:		
War Assets Corporation.....		243,191,853 86 ⁽¹⁾
Other Departments.....		27,549,857 46
		<u>270,741,711 32</u>
Miscellaneous Expenses and Receipts January 1—March 31, 1946		
Expenses:		
Departmental Administration.....		1,910,709 20
Miscellaneous War Expense.....		39,798,968 32
Termination of Contracts.....		125,022,037 50
Coal Subsidies and Subventions.....		804,067 78
Reconstruction and Reconversion.....		3,067,375 58
		<u>170,603,158 38</u>
Receipts:		
Undistributed Revenue and Refunds.....		164,072,658 67 Cr.
Undistributed balance of Receipts from War Assets Corporation covering sales of surplus war materials transferred to it from all departments.....		21,196,464 16 Cr.
		<u>185,269,122 83 Cr.</u>
	<u>\$ 1,575,907,874 05</u>	<u>\$ 1,349,807,732 67</u>

⁽¹⁾ These figures are not complete, as the policy of the Department, insofar as Production Assets were concerned, was changed after September, 1945, and plants then transferred such assets to War Assets Corporation without value, absorbing the cost in their operating accounts. The total amount involved in such transfers has not been made available to Treasury.

1a

RECONSTRUCTION AND SUPPLY

RESEARCH COUNCIL)

March 31, 1946

LIABILITIES	Taken Over from Predecessor Departments January 1, 1946	As at March 31, 1946
Dominion of Canada (Net Expenditures):		
Ordinary:		
January 1—March 31, 1946		
Supply Division.....		724,425 75
Reconstruction Division.....		294,931 21
		<u>1,019,356 96</u>
War:		
Department of Munitions and Supply.....	1,304,169,434 17	1,304,169,434 17
January 1—March 31, 1946		
Supply Division.....		170,962,783 07 Dr.
Reconstruction Division.....		18,129,088 58 Dr.
	<u>1,304,169,434 17</u>	<u>1,115,077,562 52</u>
Special:		
(Authorized by War Appropriation Acts)		
Supply Division.....	101,923,075 42	
Reconstruction Division.....	2,220,300 00	
	<u>104,143,375 42</u>	131,164,354 64
TOTAL, DOMINION OF CANADA.....	<u>1,408,312,809 59</u>	<u>1,247,261,274 12</u>
Open Accounts (Contra)		
Supply Division.....	153,426,857 29	
Reconstruction Division.....	2,383 70	
	<u>153,429,240 99</u>	102,546,458 55
Bank Overdrafts (Contra)		
Supply Division.....	14,165,823 47	
	<u>\$ 1,575,907,874 05</u>	<u>\$ 1,349,807,732 67</u>

DEPARTMENT OF RECONSTRUCTION AND SUPPLY
 Details of Investments and Assets as at March 31, 1946

Name and Location	Investment in Plant, Equipment and Property	Miscellaneous Investments		Production Assets (including Working Capital Advances and Un-Adjusted Credits)	Net Total
		Capital Stock	Loans and Advances Repayable		
1. In Operation					
Crown Companies (Location of Head Office shown)					
Aero Timber Products Ltd., Vancouver, B.C.	1,012,406 89	32 00		150,247 00	1,162,685 89
Canadian Arsenals Ltd., Ottawa, Ont.	6,765,923 95			394,793 81	7,160,717 76
Eldorado Mining and Refining (1944) Ltd., Toronto, Ont.	2,941,831 63	5,271,812 10			8,213,643 73
Federal Aircraft Ltd., Montreal, Que.	27,358 95	23 00			105,830 12
The Malton Water Company, Malton, Ont.		500 00		78,448 17	500 00
Melbourne Merchandising Ltd., Toronto, Ont.		22 00		4,823,398 72	4,823,420 72
National Railways Munitions Ltd., Montreal, Que.	3,042,376 04	15 00		1,970,280 21	5,012,671 25
Park Steamship Co., Ltd., Montreal, Que.	182,745,223 59	32 00			182,745,255 59
Polymer Corporation Ltd., Sarnia, Ont.	48,878,735 98	32 00		4,983,723 65	53,862,491 63
Research Enterprises Ltd., Leaside, Ont.	6,601,112 63	22 00		35,055,389 97	41,656,524 60
Small Arms Ltd., Long Branch, Ont.	4,978,144 84	18 00		2,127,224 43	7,105,387 27
Turbo Research Ltd., Leaside, Ont.	752,680 79	31 00			752,711 79
Veterans Housing Project (Ottawa) Ltd., Ottawa, Ont.	901,743 93	30 00			901,773 93
Veterans Housing Project (Toronto) Ltd., Toronto, Ont.	2,650,851 47	30 00			2,650,881 47
War Assets Corporation, Montreal, Que.			2,143,074 09		2,143,074 09
War Supplies Limited (Administration), Ottawa, Ont.		29 00			29 00
Wartime Housing Ltd., Toronto, Ont.	89,005,893 40	30 00			89,005,923 40
Wartime Shipbuilding Ltd., Montreal, Que.		35 00		21,917,399 05	21,917,434 05
2. In Liquidation					
Aero Meters Limited, Toronto, Ont.				3,939 64 Cr.	3,939 64 Cr.
Citadel Merchandising Co., Ltd., Montreal, Que.	397,826 44			31,637 44	429,463 88
Cutting Tools and Gauges Ltd., Toronto, Ont.				28,150 70	28,150 70
Defence Communications Ltd., Montreal, Que.	2,134,018 21			315 12 Cr.	2,133,703 09
Quebec Shipyards Ltd., Quebec, Que.	2,681,018.19			32,267 04	2,713,285 23
Toronto Shipbuilding Co., Ltd., Toronto, Ont.				8,793 54 Cr.	8,793 54 Cr.
Veneer Log Supply Ltd., Montreal, Que.				256 57 Cr.	256 57 Cr.
Victory Aircraft Ltd., Toronto, Ont.	7,300,958 80			2,565,766 37 Cr.	4,735,192 43
Wartime Metals Corporation, Montreal, Que.	1,277,109 11			41,445 20	1,318,554 31
Companies supervised by Wartime Metals Corporation, Various	264,169 80				264,169 80
Wartime Oils Limited, Calgary, Alta.				2,466,781 28	2,466,781 28
Wartime Salvage Limited, Ottawa, Ont.				24,222 41	24,222 41
	364,359,384 64	5,272,693 10	2,143,074 09	71,546,337 84	443,321,489 67

Crown Plants—Government Operated (Location of Plants shown)					
Dominion Arsenal, Quebec, Que.	38,070,684 16				41,807,653 89
Four Logging Camps, Province of Saskatchewan.	17,742 22				17,742 22
Logging Camp—Riding Mountain Park, Province of Manitoba.	68 96				68 96
Other Departments:					
Transport—					
Aids to Navigation Division, Prescott, Ont.	337,767 48				337,767 48
Meteorological Services, Toronto, Ont.	20,165 19				20,165 19
Mines and Resources—					
Mines and Geology Branch, Renfrew, Ont.	49,556 66		65,557 65		115,114 31
National Research Council—					
Gauges and Check Equipment, Ottawa, Ont.	17,868 98				17,868 98
Instrument and Model Shop, Ottawa, Ont.	245,594 63				245,594 63
Manufacture of Charcoal, Ottawa, Ont.	14,810 67				14,810 67
	38,774,258 95		3,802,527 38		42,576,786 33
Crown Plants—Privately Managed (Location of Plant shown)					
L'Air Liquide Society, St. John's, Newfoundland.	159,653 67				159,653 67
Aircraft Hydraulic Supplies Ltd., Windsor, Ont.	937,854 47				937,854 47
Aircraft Repair Ltd., Edmonton, Alta.	1,541,093 19				1,541,093 19
Alberta Nitrogen Co., Ltd., Calgary, Alta.	9,821,515 62				10,370,571 10
Algoma Steel Corporation Ltd., Sault Ste. Marie, Ont.	930,039 69		549,055 48		8,837,842 90
Aluminum Company of Canada Ltd., Kingston, Ont.	6,813,616 50				6,813,616 50
Ayerst, McKenna and Harrison Ltd., St. Laurent, Que.	2,026 59				2,026 59
Boeing Aircraft of Canada Ltd., Vancouver, B.C.	86,373 00				86,373 00
Border Cities Industries Ltd., Windsor, Ont.	2,447,841 06				1,384,537 09
Burrard Dry Dock Co., Ltd., Vancouver, B.C.	650,590 13				650,590 13
Bushwood Limited, Vancouver, B.C.	39,847 35				39,847 35
Canada Cement Co. Ltd., Belleville, Ont.	208,776 32				967,152 56
Canada Strip Mill Ltd., Montreal East, Que. and New Toronto, Ont.			758,376 24		
Canadaair Limited, Cartierville, Que.	6,520,695 84				6,676,256 44
Canadian Airways Ltd., Cap de La Madeleine, Que.	6,917,411 85				22,318,959 48
Canadian Pacific Airlines Ltd., New Westminster, B.C.	120,206 51				120,206 51
Canadian Pratt and Whitney Aircraft Co., Ltd., Longueuil, Que.	1,185,435 48				1,185,435 48
Canadian Vickers Ltd., Cartierville, Que.	521,233 27				1,083,859 92
Canadian Westinghouse Co., Ltd., Hamilton, Ont.	1,919,853 94				1,919,853 94
Central Aircraft Manufacturing Co., Ltd., London, Ont.	4,870,690 48				4,870,690 48
Clark-Ruse Aircraft Ltd., Dartmouth, N.S.	546,131 83				546,131 83
Coates Limited, Eburne, B.C.	42,143 43				42,143 43
Collingwood Shipways Ltd., Collingwood, Ont.	68,589 43				68,589 43
Consolidated Mining and Smelting Company of Canada Ltd., Trail, B.C.	187,442 62				187,442 62
De Havilland Aircraft of Canada Ltd., Toronto, Ont.	6,964,161 52				1,071,865 58
Canadian Power Boat Co., Ltd., Montreal, Que.	7,793,969 43				8,418,196 64
Defence Industries Ltd., Beloeil, Que.	16,527 68				16,527 68
	309,133 61		21,038 58		330,172 19

DEPARTMENT OF RECONSTRUCTION AND SUPPLY—Continued
 Details of Investments and Assets as at March 31, 1946—Continued

Name and Location	Investment in Plant, Equipment and Property	Miscellaneous Investments		Production Assets (including Working Capital Advances and Un-Adjusted Credits)	Net Total
		Capital Stock	Loans and Advances Repayable		
Crown Plants—Privately Managed— <i>Concluded</i>					
Defence Industries Ltd., Chalk River, Ont.	17,138,257 54			31,301,643 33	17,138,257 54
Defence Industries Ltd., Cherrier, Que.	20,671,804 13			3,864,838 06	51,973,447 46
Defence Industries Ltd., De Salaberry, Que.	14,324,104 17				18,188,942 23
Defence Industries Ltd., Montreal, Que.	3,681,892 96				3,681,892 96
Defence Industries Ltd., Nobel, Ont.	9,085,620 94			2,019,258 70	11,104,879 64
Defence Industries Ltd., Pickering, Ont.	11,905,429 50			6,809,332 96 Cr.	5,096,096 54
Defence Industries Ltd., Bouchard, Que.	10,596 58			11,402,857 18	11,413,453 76
Defence Industries Ltd., Shawinigan Falls, Que.	594,348 52			13,899 48 Cr.	580,449 04
Defence Industries Ltd., Verdun and Brownsburg, Que.	13,640,661 90			9,932,142 76 Cr.	3,708,519 14
Defence Industries Ltd., Windsor, Ont.	897,430 04			174,575 13 Cr.	722,854 91
Defence Industries Ltd., Winnipeg, Man.	9,326,438 63			2,663,191 84	11,989,630 47
Dominion Bridge Co., Ltd., Burnaby, B.C.	3,503,197 64			566,511 48	4,069,709 12
Dominion Engineering Works Ltd., Longueuil, Que.	5,790,015 79			1,810,569 80 Cr.	3,979,445 99
Dominion Foundries and Steel Ltd., Hamilton, Ont.	1,169,216 00				1,169,216 00
Dominion Magnesium Ltd., Haley, Ont.				1,077,249 59	1,077,249 59
Dominion Rubber Co., Ltd., (Nauगतuck Div.) Elmira, Ont.	38,984 83			38,783 61 Cr.	1,38,783 61 Cr.
Dominion Rubber Munitions Ltd., Cap de la Madeleine, Que.				439,447 87 Cr.	400,463 04 Cr.
Electric Reduction Company of Canada Ltd., Buckingham, Que.					
Electric Steels Ltd., Cap de la Madeleine, Que.	409,564 83			287,939 25 Cr.	121,625 58
Electro-Weld Metal Products Ltd., Vancouver, B.C.	705,779 93			898,209 01 Cr.	192,429 08 Cr.
Ferranti Electric Ltd., Mount Dennis, Ont.	138,668 54				138,668 54
Fleet Aircraft Ltd., Fort Erie, Ont.	528,966 26			69,011 06 Cr.	459,955 20
Foster Wheeler Ltd., St. Catharines, Ont.	1,388,872 56			2,125,666 06	3,514,538 62
Genelco Limited, Peterborough, Ont.	203,559 15				203,559 15
Various Sub-Contractors	2,256,998 05			3,218,663 37 Cr.	961,665 32 Cr.
General Engineering Company (Canada) Ltd., Scarborough, Ont.	931,055 57				931,055 57
Hamilton By-Product Coke Ovens Ltd., Hamilton, Ont.	6,332,433 37			10,818,777 29 Cr.	4,486,343 92 Cr.
Hamilton Munitions Ltd., Hamilton, Ont.	4,109,528 44			608,243 72	4,717,772 16
John Inglis Co., Ltd., Toronto, Ont.	96,924 08				96,924 08
MacDonald Brothers Aircraft Ltd., St. James, Man.	15,005,646 25			701,145 43 Cr.	14,304,500 82
MacDonald Chemicals Limited, Waterloo, Que.	1,522,669 14				1,522,669 14
Massey-Harris Co., Ltd., Weston, Ont.	2,405,030 38			75,554 40 Cr.	2,480,584 78
W. H. Meighen Ltd., St. Lambert, Que.	72,465 15				72,465 15
Mid-West Aircraft Ltd., St. James, Man.	109,220 85				109,220 85
Miner Rubber Co., Ltd., Granby, Que.	24,297 26			120,761 31	145,058 57
Montreal Alkylate Operators Ltd., Montreal East, Que.	3,471,214 99			743,870 55	4,215,085 54
Montreal Dry Docks Ltd., Montreal, Que.	117,588 34				117,588 34

Montreal Locomotive Works Ltd., Montreal, Que.	5,638,140 75	13,763,406 79	19,401,547 54
Various Sub-Contractors	547,358 45		547,358 45
Noorduyn Aviation Ltd., St. Laurent, Que.	5,735,424 70		5,735,424 70
Outboard Marine and Manufacturing Co. of Canada Ltd., Peterborough, Ont.	122,253 72		122,253 72
Ontario Forgings Ltd., Hamilton, Ont.	326,849 19		326,849 19
Otis-Fensom Elevator Co., Ltd., Hamilton, Ont.	10,320,838 10	4,082,467 72	14,403,305 82
Page-Hersey Tubes Ltd., Welland, Ont.	1,259,403 30		1,259,403 30
Prairie Airways Ltd., Moose Jaw, Sask.	30,437 65		30,437 65
Redfern Construction Co., Ltd., Toronto, Ont.	2,835,109 01		2,835,109 01
Reliance Gear Works Ltd., Vancouver, B.C.	52,220 69		52,220 69
St. Catharines Steel Products Ltd., St. Catharines, Ont.	1,736,763 56		1,736,763 56
St. John Dry Dock and Shipbuilding Co., Ltd., St. John, N.B.	68,883 28		68,883 28
St. Maurice Chemicals Ltd., Shawinigan Falls, Que.	11,881 02	145,032 51 Cr.	145,032 51 Cr.
Shawinigan Chemicals Ltd., Shawinigan Falls, Que.	877,394 74	303,499 99 Cr.	291,618 97 Cr.
Steel Company of Canada Ltd., Hamilton, Ont.	3,094,762 33	1,858,484 39	877,394 74
Stormont Chemicals Ltd., Cornwall, Ont.	153,004 88		4,953,246 74
Sydney Engineering and Dry Dock Co., Ltd., Sydney, N.S.			153,004 88
Trans-Canada Airlines Ltd., Moncton, N.B., and St. James, Man.	56,900 44		56,900 44
Trenton Steel Works Ltd., Trenton, N.S.	638,405 57		638,405 57
United Shipyards Ltd., Montreal, Que.	1,453,866 58		1,453,866 58
Vancouver Engine Overhaul Depot, Vancouver, B.C.	331,059 44		331,059 44
Vivian Diesels and Munitions Ltd., Vancouver, B.C.	471,550 43	173,660 45	3,173,516 00
Welland Chemical Works Ltd., Niagara Falls, Ont.	18,730,043 26	2,528,305 12	21,167,410 05
Winnipeg Engine Overhaul Depot, Winnipeg, Man.	73,383 88	2,437,366 79	73,383 88
York Arsenal Ltd., Toronto, Ont.	6,173,193 30	4,937,182 41 Cr.	1,236,010 89
Suspense—Refunds	6,714 18 Cr.		6,714 18 Cr.
	273,963,770 93	8,081,443 66	333,652,403 37

Crown Assets in Private Contractors' Plants (Location of Plant shown)

Assistance over \$50,000.00:			
Accessories Manufacturers Ltd., Montreal, Que.	100,446 68		100,446 68
Allanson Armature Manufacturing Co., Ltd., Toronto, Ont.	58,050 11		58,050 11
Aluminum Goods Ltd., Toronto, Ont.	196,955 94		196,955 94
Atlas Steels Ltd., Welland, Ont.	845,942 40	686,881 61	1,532,824 01
Avon Coal Co., Limited, Saint John, N.B.	208,044 22	8,166 70	8,166 70
Babcock-Wilcox and Goldie-McCulloch Ltd., Galt, Ont.		5,913 41	208,044 22
Banner Coals Co., Limited, Edmonton, Alta.	331,726 22		5,913 41
Wallace Barnes Co., Ltd., Hamilton, Ont.	316,289 71		331,726 22
Bata Shoe Company of Canada Ltd., Frankford, Ont.	67,210 25		316,289 71
Bentley Brothers Ltd., Fergus, Ont.	270,730 83		67,210 25
Bendix-Eclipse of Canada Ltd., Windsor, Ont.			270,730 83
John Bertram and Sons Co., Ltd., Dundas, Ont.		1,141,522 96	270,730 83
Birwel Coal Limited, Eyremore, Alta.	150,104 15		1,141,522 96
Black Nugget Coal Company, Dodds, Alta.	2,000 00		150,104 15
Blotube Controls of Canada Ltd., Montreal, Que.	51,465 10		2,000 00
Boeing Aircraft of Canada Ltd., Vancouver, B.C.	97,049 11		51,465 10
S. F. Bowser Co., Ltd., Toronto, Ont.	362,894 46	1,976,250 47	2,073,299 58
			362,894 46

DEPARTMENT OF RECONSTRUCTION AND SUPPLY—Continued
 Details of Investments and Assets as at March 31, 1946—Continued

Name and Location	Investment in Plant, Equipment and Property	Miscellaneous Investments		Production Assets (including Working Capital Advances and Un- adjusted Credits)	Net Total
		Capital Stock	Loans and Advances Repayable		
Crown Assets in Private Contractors' Plants—Continued					
Boyles Brothers Drilling Co., Ltd., Vancouver, B.C.	66,222 33				66,222 33
British Aeroplane Engines Ltd., Montreal, Que.	87,173 38			90,817 44	177,990 82
British American Oil Co., Ltd., Montreal East, Que.	121,116 85				121,116 85
Camrose Collieries Limited, Camrose, Alta.			335,808 92		335,808 92
Canada Foundries and Forgings Ltd., Welland, Ont.	476,401 96				476,401 96
Canada Illinois Tools Ltd., Toronto, Ont.	120,863 36				120,863 36
Canada Iron Foundries Ltd., Montreal, Que.	542,267 42				542,267 42
Canada Machinery Corporation Ltd., Galt, Ont.	69,659 41			92,400 00	162,059 41
Canada Wire and Cable Co., Ltd., Toronto, Ont.	80,579 03				80,579 03
Canadian Acme Screw and Gear Co., Ltd., Toronto, Ont.	884,484 64				884,484 64
Canadian Allis-Chalmers Ltd., Lachine, Que.	59,190 39				59,190 39
Canadian Bank Note Co., Ltd., Ottawa, Ont.	125,583 33				125,583 33
Canadian Bridge Co., Ltd., Walkerville, Ont.	209,036 22				209,036 22
Canadian Car and Foundry Co., Ltd., Montreal, Que.	10,897,102 05				10,897,102 05
Canadian Elevator Equipment Co., Ltd., Toronto, Ont.	100,411 40			120,912 00	120,912 00
Canadian Fairbanks-Morse Co., Ltd., Montreal, Que.				453,073 87	453,073 87
Canadian Ingersoll-Rand Co., Ltd., Sherbrooke, Que.	302,421 65				302,421 65
Canadian Kodak Co., Ltd., Toronto, Ont.	59,007 53				59,007 53
Canadian Locomotive Co., Ltd., Kingston, Ont.	322,961 31				322,961 31
Canadian Motor Lamp Co., Ltd., Windsor, Ont.	1,708,083 78				1,708,083 78
Canadian Moulded Veneers Ltd., St. John's, Que.	50,475 16				50,475 16
Canadian National Railway Company, Winnipeg, Man.	63,249 17				63,249 17
Canadian Pacific Railway Company, Montreal, Que.	2,494,986 81			6,986,090 11	9,481,076 92
Various Sub-Contractors	1,001,293 78				1,001,293 78
Canadian Power Boat Co., Ltd., Montreal, Que.	83,721 86				83,721 86
Canadian Tube and Steel Products Ltd., Montreal, Que.	173,052 20				173,052 20
Canadian Vickers Ltd., Montreal, Que.	793,179 73				793,179 73
Canadian Westinghouse Co., Ltd., Hamilton, Ont.				914,228 96	914,228 96
Canadian Wright Ltd., and British Aeroplane Engines Ltd., Montreal, Que.					
L. H. Cann, Louisburg, N.S.	53,841 32				53,841 32
Castor Creek Collieries Limited, Castor, Alta.	58,332 04				58,332 04
Central Bridge Co., Ltd., Trenton, Ont.		184,519 63			184,519 63
J. C. Chester, Lethbridge, Alta.	77,915 67		1,224 55		1,267,751 67
Chrysler Corporation of Canada Ltd., Windsor, Ont.	401,343 04			1,189,836 00	1,591,179 04
Galt Metal Industries Ltd., Galt, Ont.	1,000 00				1,000 00
Clare Shipbuilding Co., Ltd., Metaghan, N.S.	50,795 03				50,795 03
Clyde Aircraft Manufacturing Co., Ltd., Collingwood, Ont.	234,552 58				234,552 58
Cockshutt Plow Co., Ltd., Brantford, Ont.	746,447 14				746,447 14
Colonial Tool Co., Ltd., Windsor, Ont.	252,544 96				252,544 96

Commonwealth Electric Corporation Ltd., Welland Ont.....	76,934 88			76,934 88
Continental Can Company of Canada Ltd., St. Laurent, Que.	53,985 82			53,985 82
Continental Coal Corporation Limited, Grassy Lake, Alta.....		504,553 27		504,553 27
Corman Engineering Co., Ltd., Toronto, Ont.....	101,473 01			101,473 01
Courtaulds (Canada) Ltd., Montreal, Que., and Cornwall, Ont.....				
W. F. Craig Machines Ltd., Woodstock, Ont.....	793,822 88			793,822 88
Crane Limited, Montreal, Que.....	179,010 80			179,010 80
Cranemobile Limited, Vancouver, B.C.....	108,870 55			108,870 55
Cub Aircraft Corporation Ltd., Hamilton, Ont.....	56,486 36	239,360 00		239,360 00
Darling Brothers Limited, Montreal, Que.....	192,827 79			192,827 79
Davie Shipbuilding and Repairing Co., Ltd., Lauzon, Que.....	1,684,821 36			1,684,821 36
Dominion Bridge Co., Ltd., Lachine, Que.....	3,358,754 00			3,358,754 00
Dominion Engineering Works Ltd., Lachine, Que.....	67,794 99			67,794 99
Dominion Rubber Company, Ltd., Kitchener, Ont.....	384,895 74			384,895 74
Dominion Steel and Coal Corporation Ltd., Sydney, N.S.....	13,468 10	3,912,601 46		3,912,601 46
Dunlop Tire and Rubber Goods Co., Ltd., Toronto, Ont.....	190,615 31			190,615 31
Eastern Car Co., Ltd., Trenton, N.S.....	2,017,187 87			2,017,187 87
Eastern Collieries of Bienfait Ltd., Estevan, Sask.....			8,933 93	8,933 93
Edmonton Collieries Limited, Edmonton, Alta.....			3,958 95	3,958 95
Electric Tamper and Equipment Company of Canada Ltd., Montreal, Que.....	83,164 91			83,164 91
Empire Collieries Limited, Calgary, Alta.....	432,283 53		4,000 00	4,000 00
Engineering Products of Canada Ltd., Montreal, Que.....				
English Electric Company of Canada Ltd., St. Catharines, Ont.....	258,578 36			258,578 36
W. B. Evans, Rothwell, N.B.....	3,787,870 25		11,353 78	11,353 78
Fairchild Aircraft Limited, Longueuil, Que.....				
Firestone Tire and Rubber Company of Canada Ltd., Hamilton, Ont.....	351,975 68			351,975 68
Foothills Collieries Ltd., Foothills, Alta.....				
Ford Motor Company of Canada Ltd., Windsor, Ont.....	2,307,332 51		6,409 07	6,409 07
Various Sub-Contractors.....	1,019,115 74			1,019,115 74
Foundation Maritime Limited, Bridgewater, N.S.....	60,940 33			60,940 33
Frost and Wood Co., Ltd., Smiths Falls, Ont.....	186,242 32			186,242 32
Gardner Equipment Co., Ltd., Montreal, Que.....	51,048 57			51,048 57
General Motors of Canada Ltd., Oshawa, Ont.....	1,818,359 14			1,818,359 14
General Motors Products of Canada Ltd., Oshawa, Ont.....	111,252 75		3,928,000 00	3,928,000 00
B. F. Goodrich Rubber Company of Canada Ltd., Kitchener, Ont.....				
Goodyear Tire and Rubber Company of Canada Ltd., New Toronto, Ont.....	67,086 06			67,086 06
J. A. Gosselin Co., Ltd., Drummondville, Que.....	1,039,861 49			1,039,861 49
Greenfield Tap and Die Corporation of Canada Ltd., Galt, Ont.....	53,802 37			53,802 37
W. and J. G. Greer Ltd., Toronto, Ont.....	63,399 37			63,399 37
Gutta Percha and Rubber Ltd., Toronto, Ont.....	104,496 91			104,496 91
Halifax Shipyards Ltd., Dartmouth, N.S.....	62,186 40			62,186 40
Hall Machinery of Canada Ltd., Sherbrooke, Que.....	934,373 62			934,373 62
Hamilton Bridge Co., Ltd., Hamilton, Ont.....	116,838 85			116,838 85
J. J. Hamilton Coal Company, Lethbridge, Alta.....	790,135 12		6,022 89	6,022 89

DEPARTMENT OF RECONSTRUCTION AND SUPPLY—Continued

Details of Investments and Assets as at March 31, 1946—Continued

Name and Location	Investment in Plant, Equipment and Property	Miscellaneous Investments		Production Assets (including Working Capital Advances and Un- adjusted Credits)	Net Total
		Capital Stock	Loans and Advances Repayable		
Crown Assets in Private Contractors' Plants—Continued					
Hayes Steel Products Ltd., Merriton, Ont.	151,063 07			300,000 00	151,063 07
Heaps Engineering (1940) Ltd., New Westminster, B.C.	291,180 71			479,701 73	591,180 71
John T. Hepburn Limited, Toronto, Ont.			33,000 00		33,000 00
Hillcrest Mohawk Collieries Ltd., Calgary, Alta.			2,800 17		2,800 17
Hi-Test Lignite Coal Company, Bienfait, Sask.	216,746 72				216,746 72
Holman Machines Limited, Woodstock, Ont.	196,850 08			123,934 00	196,850 08
Houser Machine Works Ltd., Merriton, Ont.			9,967 32		9,967 32
Howard Furnace and Foundries Ltd., Toronto, Ont.	69,761 24			343,388 54 Cr.	273,577 30 Cr.
Indian Coal Company Limited, Sydney Mines, N.S.	227,702 77				227,702 77
Industrial Associates (Canada) Ltd., Toronto, Ont.	82,330 27				82,330 27
Ingersoll Machine and Tool Co., Ltd., Ingersoll, Ont.					
Instruments Limited, Ottawa, Ont.					
International Harvester Company of Canada Ltd., Hamilton, Ont.	261,407 16				261,407 16
Jarry Motors Limited, Montreal, Que.	307,274 64				307,274 64
Jasper Coal Mines Limited, Edmonton, Alta.			29,677 46		29,677 46
Kelsey Wheel Co., Ltd., Windsor, Ont.	169,752 65				169,752 65
Kelvinator of Canada Ltd., London, Ont.	175,441 98				175,441 98
Wm. Kennedy and Sons Ltd., Owen Sound, Ont.	1,537,546 75				1,537,546 75
Lakeside Coals Ltd., Edmonton, Alta.			13,824 97		13,824 97
Lethbridge Collieries Limited, Lethbridge, Alta.			9,600 00		9,600 00
Town of Liverpool, Liverpool, N.S.	86,101 88		3,799 62		3,799 62
M. and C. Aviation Ltd., Prince Albert, Sask.	66,073 45				66,073 45
MacDonald Brothers Aircraft Ltd., Winnipeg, Man.					
Majestic Mines Ltd., Taber, Alta.	189,033 53				189,033 53
Manitoba and Saskatchewan Coal Co., Ltd., Bienfait, Sask.	112,032 22				112,032 22
Manitoba Bridge and Iron Works Ltd., Winnipeg, Man.	244,321 83				244,321 83
Mareleo Limited, Toronto, Ont.	128,076 59				128,076 59
Marine Industries Limited, Sorel, Que.			1,381,353 32		1,381,353 32
Maritime Steel and Foundries Ltd., New Glasgow, N.S.	156,306 96				156,306 96
Massey-Harris Co., Ltd., Toronto, Ont.	1,274,162 67				1,274,162 67
Mastercraft Machine Products Ltd., Toronto, Ont.	66,702 51				66,702 51
McDonnell Metal Manufacturing Co., Ltd., Vancouver, B.C.	57,687 57				57,687 57
McKinnon Industries Ltd., St. Catharines, Ont.	2,900,934 98				2,900,934 98
McLennan Foundry and Machine Works Ltd., Campbellton, N.B.	184,476 65				184,476 65
Mercy Paper Co., Ltd., Liverpool, N.S.	54,671 12				54,671 12
Midland Boat Works, Midland, Ont.				372,060 00	372,060 00
Midland Coal Mining Co., Ltd., Drumheller, Alta.			32,655 26		32,655 26
Midland Shipyards Ltd., Midland, Ont.	76,474 97				76,474 97

Robert Mitchell Co., Ltd., St. Laurent, Que.	1, 399, 170 90				1, 399, 170 90
Modern Tool Works Ltd., Toronto, Ont.	385, 055 15				385, 055 15
Moffats Limited, Weston, Ont.	93, 539 66				93, 539 66
Montreal Construction Supply and Equipment Ltd., Montreal, Que.	556, 473 41	8, 797 67			556, 473 41
Monarch Coal Mining Co. Ltd., Calgary, Alta.	8, 797 67				8, 797 67
Montreal Locomotive Works Ltd., Montreal, Que.	738, 215 45				738, 215 45
Jas. Morrison Brass Manufacturing Co., Ltd., Toronto, Ont.	445, 060 75				445, 060 75
Morrow Screw and Nut Co., Ltd., Ingersoll, Ont.	78, 839 73				78, 839 73
Mueller Limited, Sarnia, Ont.	172, 752 25				172, 752 25
National Cash Register Company of Canada Ltd., Toronto, Ont.	104, 869 49				104, 869 49
National Steel Car Corporation Limited, Hamilton, Ont.	504, 278 42				504, 278 42
Neon Products of Western Canada Ltd., Vancouver, B.C.	214, 329 10		366, 477 03		580, 806 13
North West Coal Company, Bieinfait, Sask.	1, 418 708 12	1, 677 15			1, 677 15
Northern Electric Co., Ltd., Montreal, Que.					
Northern Engineering and Supply Co., Ltd., Fort William, Ont.					
Northern Tool and Gauge Ltd., Ottawa, Ont.	328, 375 00				328, 375 00
Otaco Limited, Orillia, Ont.	432, 568 95				432, 568 95
Otis-Fensom Elevator Co., Ltd., Hamilton, Ont.	278, 463 02				278, 463 02
Ottawa Car and Aircraft Ltd., Ottawa, Ont.	721, 841 46				721, 841 46
Outboard Marine and Manufacturing Company of Canada Ltd., Peterborough, Ont.	1, 841, 058 64		666, 323 35		2, 507, 381 99
Page-Hersey Tubes Limited, Welland, Ont.	141, 725 83				141, 725 83
Parmenter and Bullock Co., Ltd., Gananoque, Ont.	66, 832 43				66, 832 43
Peacock Brothers Limited, La Salle, Que.	78, 072 35				78, 072 35
Pedlar People Limited, Oshawa, Ont.	81, 624 93				81, 624 93
Peerless Engineering Ltd., Toronto, Ont.	480, 008 21				480, 008 21
Pictou Foundry and Machine Co., Ltd., Pictou, N.S.	113, 334 03				113, 334 03
Port Carling Boat Works Ltd., Port Carling, Ont.	123, 075 34				123, 075 34
Precision Tool Works Ltd., Toronto, Ont.			372, 060 00		372, 060 00
Provincial Engineering Limited, Niagara Falls, Ont.	195, 336 93				195, 336 93
R.C.A. Victor Co., Ltd., Montreal, Que.	57, 155 64				57, 155 64
Radio Valve Company of Canada Ltd., Toronto, Ont.	271, 522 00				271, 522 00
Red Deer Valley Coal Co., Ltd., Drumheller, Alta.	443, 710 66				443, 710 66
Red Flame Coal Co., Ltd., Camrose, Alta.		5, 589 32			5, 589 32
Red Hot Coal Co., Ltd., Edmonton, Alta.		5, 329 31			5, 329 31
Regina Industries Limited, Regina, Sask.		5, 084 00			5, 084 00
Reliance Aircraft and Tool Co. Ltd., Belleville, Ont.	1, 545, 222 20		4, 207, 114 94		5, 752, 337 14
Riverdale Coal Co., Limited, Edmonton, Alta.	215, 848 74				215, 848 74
Robb Engineering Works Ltd., Amherst, N.S.		1, 489 24			1, 489 24
Rogers Electronic Tubes Ltd., Toronto, Ont.	54, 067 57				54, 067 57
Rogers Majestic (1941) Ltd., Toronto, Ont.	55, 598 85				55, 598 85
Rosedale Collieries Limited, Rosedale, Alta.	69, 379 03				69, 379 03
St. John Drydock and Shipbuilding Co., Ltd., Saint John, N.B.		20, 000 00			20, 000 00
Sawyer-Massey Co., Ltd., Hamilton, Ont.	334, 321 65				334, 321 65
Schultz Die Casting Company of Canada, Ltd., Wallaceburg, Ont.	433, 352 81				433, 352 81
Seiberling Rubber Company of Canada, Ltd., Toronto, Ont.	121, 136 31				121, 136 31
Service Station Equipment Co., Ltd., Toronto, Ont.	57, 742 74				57, 742 74
	79, 540 54				79, 540 54

DEPARTMENT OF RECONSTRUCTION AND SUPPLY—Concluded
 Details of Investments and Assets as at March 31, 1946—Concluded

Name and Location	Investment in Plant, Equipment and Property	Miscellaneous Investments		Production Assets (including Working Capital Advances and Unadjusted Credits)	Net Total
		Capital Stock	Loans and Advances Repayable		
<i>Crown Assets in Private Contractors' Plants—Concluded</i>					
Shaw Tool and Machine Co., Ltd., Toronto, Ont.	120,044 11				120,044 11
Sherbrooke Pneumatic Tool Co., Ltd., Sherbrooke, Que.	671,266 62				671,266 62
Shurly-Dietrich-Atkins Co., Ltd., Galt, Ont.	861,603 12				861,603 12
Sicard Limited, Montreal, Que.	52,737 44				52,737 44
T. S. Simms and Co., Ltd., Saint John, N.B.	105,991 84				105,991 84
Singer Manufacturing Company, St. John's, Que.	279,810 77				279,810 77
Skinner Co., Limited, Oshawa, Ont.	62,978 09				62,978 09
N. Slater Co., Ltd., Hamilton, Ont.	60,031 91				60,031 91
Small Electric Motors (Canada) Ltd., Leaside, Ont.	267,845 22		5,923 71		267,845 22
South Cambrian Limited, Pinto, Sask.					5,923 71
Standard Machine Shop Ltd., Montreal, Que.	92,785 16				92,785 16
Standard Machine and Tool Co., Ltd., Windsor, Ont.	427,925 58				427,925 58
Stanley Precision Instruments Ltd., Toronto, Ont.	110,958 98			372,060 00	110,958 98
J. J. Taylor and Sons Ltd., Toronto, Ont.					372,060 00
Taylor Craft Aviation of Canada Ltd., Toronto, Ont.	63,816 83				63,816 83
Telecol Co., Limited, Telkwa, B.C.			15,000 00		15,000 00
Thirty-two Collieries Limited, Edmonton, Alta.			22,600 00		22,600 00
Thompson Brothers Machinery Co., Ltd., Liverpool, N.S.	327,684 74				327,684 74
Thompson Products Ltd., St. Catharines, Ont.	1,306,473 54				1,306,473 54
A. E. Tisdale, Estevan, Sask.			1,391 41		1,391 41
Trenton Steel Works Ltd., Trenton, N.S.	3,116,628 10				3,116,628 10
Turnbull Elevator Co., Ltd., Toronto, Ont.	136,905 04				136,905 04
United Steel Corporation Ltd., Toronto and Welland, Ont.	1,095,175 24				1,095,175 24
Valois and Valois Limited, Montreal, Que.	75,697 38				75,697 38
Vancouver Engineering Works Ltd., Vancouver, B.C.	169,256 77				169,256 77
Vilas Enamel Products Ltd., Orillia, Ont.	57,147 40				57,147 40
Vulcan Iron Works Ltd., Winnipeg, Man.	213,201 04				213,201 04
Wallaceburg Brass Ltd., Wallaceburg, Ont.	187,826 96				187,826 96
Waterloo Manufacturing Co., Ltd., Waterloo, Ont.	163,639 28				163,639 28
Waterous Limited, Brantford, Ont.	339,457 81				339,457 81
Weatherhead Company of Canada, Ltd., St. Thomas, Ont.	101,040 67		723 62		101,040 67
Harvey Welton, Minto, N.B.			353,572 52		353,572 52
Western Ventures Limited, Lethbridge, Alta.					353,572 52
Westminster Iron Works Co., Ltd., New Westminster, B.C.	53,285 52				53,285 52
Harry H. Whitehall Company, Hespeler, Ont.	83,666 91				83,666 91
Whitehall Machine and Tools Ltd., Galt, Ont.	77,183 25				77,183 25
A. C. Wickman (Canada) Ltd., New Toronto, Ont.	129,858 66				129,858 66
Wilkenen Manufacturing Company (Canada) Ltd., Toronto, Ont.					129,858 66
Wright Industries Ltd., Toronto, Ont.	123,105 85				123,105 85
	64,890 79				64,890 79

Yarrows Limited, Esquimault, B.C.....	1,008,224 97				1,008,224 97
Duty, Taxes, Transportation Charges and Removal Costs on Tire-building Machinery Transferred from United States...	62,448 32				62,448 32
Lima Cranes (Various Locations).....	109,445 66				109,445 66
367 Contractors receiving assistance under \$50,000.00 each....	3,964,639 02			392,184 87	4,356,823 89
	88,517,301 40	8,097,374 14		24,982,695 57	121,597,371 11
Miscellaneous					
Miscellaneous Property and Stores.....	16,399,346 33			7,103,351 12	23,502,697 45
Unadjusted accounts with other Governments.....				19,185,497 13	24,026,706 84
Unadjusted accounts of Production Pool (Net).....		4,841,209 71		13,455,606 80 Cr.	13,455,606 80 Cr.
Unadjusted charges re "Mutual Aid" orders.....				9,398,018 09	9,398,018 09
Delivery of Stores on "Mutual Aid" orders completed for economic reasons under P.C. 6489.....				6,565,661 19	6,565,661 19
	\$ 782,014,062 25	\$ 5,272,693 10	\$ 23,163,101 60	\$ 180,735,670 30	\$ 991,185,527 25
Trust Funds on Deposit.....					
			(\$28,435,794 70)		102,546,458 55
					\$1,093,731,985 80

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Appendix 1b
DEPARTMENT OF MUNITIONS AND SUPPLY
Final Balance Sheet as at December 31, 1945.

ASSETS		LIABILITIES
Investment in Plant and Equipment:		
Crown Companies.....	422,948,135 37	
Crown Plants — Government Operated.....	41,395,615 36	
Crown Plants—Privately Managed.....	347,779,713 69	
Crown Assets in Private Contractors' Plants.....	117,053,396 53	
Miscellaneous Property.....	14,772,409 53	
Miscellaneous Investments.....	66,198,224 83	
Suspense (Cr.).....	74,658,733 06 Cr.	
Investment in Production Assets:		
Working Capital Invested.....	459,019,151 53	
Miscellaneous Stores, etc.....	11,584,595 81	
Trust Funds (per Contra).....	943,949,270 48	
Unadjusted Accounts financed by Bank Overdrafts (per Contra).....	8,460,508 23 Cr.	
	470,603,747 34	
	153,426,857 29	
	14,165,823 47	
TOTAL ASSETS ON HAND.....	1,573,685,190 35	
Suspense—Department of Reconstruction Surplus Assets Transferred.....	74,377,866 31*	
Profit and Loss—Deficit:		
Miscellaneous War Expenses.....	120,389,646 31	
Termination of Contracts.....	26,824,342 40	
Departmental Administration.....	39,943,892 07	
Capital Assistance—Title with Contractor.....	17,947,164 71	
Less: Miscellaneous Unallocated Refunds.....	107,725,391 10 Cr.	
Coal Subsidies, etc.—Ordinary Votes.....	11,474,201 89	
Less: Ordinary Revenue.....	8,445,292 05 Cr.	
	100,408,564 23	
	\$ 1,748,471,620 89	
		1,563,952,252 51
		16,926,687 62
		153,426,857 29
		14,165,823 47
		3,028,909 84
		1,459,000,267 25
		101,923,075 42
		16,926,687 62
		153,426,857 29
		14,165,823 47

* These figures are not complete, as the policy of the Department, insofar as Production Assets were concerned, was changed after September, 1945, and plants then transferred such assets to War Assets Corporation without value, absorbing the cost in their operating accounts. The total amount involved in such transfers has not been made available to Treasury.

Notes: (1) Contingent Liabilities covering guaranteed bank loans to contractors amount to \$8,700.
(2) The Department commenced to function on April 9, 1940.

Appendix 1c
DEPARTMENT OF RECONSTRUCTION
(EXCLUDING NATIONAL RESEARCH COUNCIL)

Final Balance Sheet as at December 31, 1945

ASSETS		LIABILITIES
Miscellaneous Investments:		
War Assets Corporation.....	2,220,300 00	
Trust Funds (per Contra).....	2,383 70	
	<u>2,222,683 70</u>	
Miscellaneous Expenses:		
Departmental Administration.....	682,547 23	
Reconstruction and Reconversion Expenses.....	69,749 19	
	<u>752,296 42</u>	
		81,644 80
		<u>600,902 43</u>
		682,547 23
		<u>69,749 19 (1)</u>
		<u>2,220,300 00</u>
		850,000 00
		<u>1,370,300 00</u>
		2,972,596 42
		<u>2,383 70</u>
		<u>\$ 2,974,980 12</u>

NOTE: (1) During operation of the Department, cash was received from War Assets Corporation covering sales of surplus war materials transferred from all Departments. These funds were credited to "Special War Receipts" as follows:
 1944-45..... 6,754,793 20
 1945-46 (To December 31, 1945)..... 18,545,682 29
\$25,300,455 49

Appendix 2
SALARIES, TRAVELLING EXPENSES, ETC.
SUPPLY DIVISION

War and Demobilization Allotment: Departmental Administration

As of March 31, 1946, there were 1,727 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling or living expenses of these employees where the amount was \$300 or over, are also shown.

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Howe, Rt. Hon. C. D.	Listed	\$ 1,822 00	Benning, J. D. (Mar. 12)....	3,300 00	
Minister	elsewhere		Berry, R. (Dec. 1).....	5,400 00	459 90
Sheils, G. K. (Feb. 13).....	\$10,000 00	1,031 65	Bertram, G. M.	6,600 00	
Deputy Minister			Bick, F. A.	4,200 00	
Adam, J.	3,420 00		Binks, N. T.	5,000 00	1,039 76
Agnew, H. K.	3,000 00		Birchard, E. R. (Dec. 4)....	7,200 00	
Albright, L. S.	2,640 00		Bishop, R. N. C.	2,400 00	
Alder, T. F.	3,120 00		Blackburn, G. A.	3,600 00	
Allen, E. S. (Sept. 1).....	2,700 00		Blake, M. M.	3,000 00	
Allen, J. (Oct. 30).....	2,880 00		Blake, R. G.	3,000 00	
Allen, W. (Oct. 1).....	3,000 00		Blondeau, L.	2,460 00	
Amey, F. M.	3,600 00		Blouin, A. O.	3,300 00	
Amisson, A. G.	2,400 00		Bloxham, H. W.	3,000 00	
Anber, F. G.	3,600 00		Boisvert, G.	3,600 00	
Andrew, W. J.	3,600 00	477 01	Boles, T. Z.	4,200 00	
Annand, F. W. (Nov. 23)....	3,600 00		Bonnar, R.	3,600 00	
Ansell, G. F. N.	2,880 00*		Bonnard, P. J. J. (June 1)...	2,400 00	
Antell, G. F. (Jan. 1).....	2,880 00		Boucher, P.	2,520 00*	
Appleby, M. S. (July 18)....	2,700 00		Boulter, J. H.	4,200 00	
Archambault, J. A. (Oct. 1)..	3,000 00	607 73	Boulton, B. K. (July 17)....	8,500 00	318 41
Archer, L. W.	3,600 00		Bournival, E. (Sept. 15)....	2,760 00	
Ardley, A.	2,400 00		Bourque, E. W. (Nov. 1)....	4,200 00	937 84
Armstrong, H. E.	2,400 00		Bourque, W. T.	3,000 00	
Armstrong, W. L. M.	2,400 00		Boutet, P. L. (Oct. 9).....	2,520 00	
(Apr. 28)			Bouthillier, M. (Nov. 12)...	2,700 00	
Arnold, L. C. (Apr. 18).....	2,700 00		Bowlby, J. L. (Oct. 11).....	3,600 00	
Arnold, N. (Mar. 16).....	2,400 00		Boyd, J. H.	2,400 00	3,802 48
Arnold, T. E. (Mar. 13)....	5,000 00		Boyer, E. J. (Dec. 1).....	2,400 00*	
Arnott, N. (Nov. 1).....	4,500 00	326 62	Boyle, A. H. (Jan. 20).....	4,200 00	
Aselstyne, R. D. (Sept. 19)..	2,700 00		Boyle, R. A.	3,900 00	
Aspden, T. F.	6,000 00		Brackett, B. P. (Nov. 12)....	2,700 00	
Asselstine, C. H. (Oct. 9)....	3,600 00		Bradley, H. E. (Jan. 7).....	4,020 00	
Atkinson, W. J.	6,000 00	574 78	Bradley, R. A. (May 28)....	4,800 00	
Auclair, P. (Oct. 30).....	2,400 00	447 06	Braetsky, N. (May 14).....	2,880 00	
Avery, L. R. (July 16).....	3,900 00		Brand, J. A.	6,000 00	
Bailey, A. G. (Nov. 6).....	2,400 00		Brasier, C. R. (Oct. 1).....	5,185 00	840 49
Bain, A. M. (Feb. 1).....	4,800 00		Brassard, R. (Nov. 5).....	2,400 00	712 04
Baird, D. H. (Oct. 24).....	3,900 00		Breen, R. R. (Sept. 13).....	3,420 00	
Baril, F. D. (Nov. 5).....	2,400 00	533 03	Brennan, C. E.	3,000 00	
Barnes, J. R. (Oct. 1).....	3,000 00		Breton, J. A. E. (Oct. 1)....	3,120 00	
Barr, W. D.	3,300 00	1,469 33	Brockbank, G. L.	2,520 00	
Barr, W. G.	2,400 00	564 86	Brook, G. E. (Jan. 1).....	4,200 00	
Bastable, M. A. (Oct. 2)....	3,600 00		Broom, A. T. (Sept. 15).....	2,700 00	
Baxter, E. E.	2,520 00		Brown, A. V. (Dec. 12).....	2,400 00	
Bear, A. (Oct. 1).....	3,600 00		Brown, A. W. (Sept. 1).....	4,440 00	
Beattie, W. C. (June 22)....	3,600 00		Brown, E. S.	3,000 00	
Becigneul, L. R. (Jan. 11)...	3,000 00		Brown, F. H.	15,000 00	4,305 49
Bedard, J. P. (Oct. 18).....	2,400 00		Brown, H. G. (Mar. 4).....	3,000 00*	
Bedwell, R. B. (Aug. 10)....	3,600 00		Brown, T. E. (Aug. 17).....	2,700 00	
Belanger, J. R. L.	3,954 00		Brown, W. M. (Dec. 7).....	4,200 00	
Belford, C. A. (Oct. 22)....	2,400 00		Brownlie, T.	2,700 00	
Ball, D. J. (Oct. 16).....	3,000 00	439 09			

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

VA—49

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Bruce, B. L.	2,700 00		Claudet, H. H. (Jan. 7).....	2,700 00	
Brunke, J. J. D. (Nov. 23)...	5,000 00		Clifford, T. H. (July 20).....	3,720 00	
Bryant, E. W. (Oct. 16).....	6,000 00	354 81	Clouthier, L.	3,000 00	
Bryant, L. W. (Nov. 5).....	3,600 00		Clouthier, L. H. M.	2,700 00	
Bryson, T. M.	3,480 00*	440 50	Coates, G. S. (July 12).....	2,700 00	
(plus Secretarial Allowance \$600)			Coffey, W. (Aug. 24).....	2,700 00	
Budden, A. N.	6,000 00	1,419 53	Cohen, M.	2,400 00	
Buglass, R. Y.	2,520 00		Cole, A. I. (Nov. 12).....	3,600 00	
Bullock, R. M.	3,600 00		Conley, L. M. G.	2,520 00	
Bunting, J. R. (Sept. 1).....	2,400 00		Cook, W. R. (Feb. 1).....	2,700 00	
Burke, E. W.	2,820 00	876 15	Cooke, B. B.	2,400 00	807 78
Burkholder, G. E. (Oct. 3)...	4,200 00		Cooke, G. S. (Sept. 18).....	2,400 00	1,057 84
Burkitt, T. E. (Nov. 3).....	3,000 00		Cooper, W. E. (Feb. 13).....	4,200 00	434 14
Burleigh, L. H. (Nov. 1)....	3,600 00		Corbeau, L. P.	3,000 00	
Burns, E. G.	2,820 00		Corlett, M. E. (Jan. 24)....	3,180 00	
Burt, A. (June 1).....	3,600 00		Corley, J. J. (Sept. 10)....	2,400 00	
Burton, A. G. (Aug. 29).....	4,200 00		Corrigan, F. A. (Oct. 2)....	2,700 00	309 36
Busque, D.	3,300 00*		Corrigan, F. J.	3,720 00	
Butler, B. L.	2,700 00		Costin, J.	3,120 00	
Butterworth, P. A.	3,600 00	1,154 47	Cote, M.	2,400 00	
Callahan, L. A. (Nov. 27)...	3,600 00		Cote, P. O. M.	4,800 00*	
(U.S. Funds)			Cottee, C. H. F. (Jan. 1)....	4,200 00	
Callaghan, J. L. (Oct. 1)....	3,600 00		Cottle, F. G. (Nov. 1).....	6,000 00	823 57
Calvert, D. G.	4,200 00	1,252 95	Couch, T. G. (May 19).....	3,720 00	
Calvert, R. M. (Sept. 1)....	2,700 00		Coughlin, J. M.	2,880 00	
Cameron, C. D. (Sept. 1)....	3,600 00		Courtney, L. A.	2,400 00	
Cameron, J. W. M.	4,200 00		Couture, C.	3,000 00*	1,331 26
Campbell, A. G. (Aug. 30)...	4,200 00		Couvert, L. L.	3,000 00	
Campbell, D. A. (Oct. 15)...	3,300 00		Cowen, E. A. A. (May 12)...	2,880 00	
Campbell-Rogers, T. L.	3,000 00		Cowen, E. S. (Oct. 22).....	2,700 00	
(Apr. 14)			Cowin, W. H. (June 21).....	2,400 00	
Cantin, I.	3,000 00	1,654 08	Cowley, J. A. E. (Oct. 2)....	2,400 00	
Card, M. L. (Aug. 1).....	2,700 00		Crabb, L. K.	3,540 00*	
Caron, G. (Nov. 23).....	5,000 00		Crabtree, T. B. (July 3)....	3,900 00	
Carpenter, J. E. (Oct. 16)...	3,420 00		Cragg, L. C. (Aug. 29).....	3,000 00	1,010 70
Carr, N. O.	6,570 00		Craig, C. (Sept. 11).....	4,200 00	
Carroll, A. F. G.	3,000 00		Craig, W. F. (Nov. 6).....	4,200 00	
Carroll, J. (Oct. 1).....	3,600 00	673 72	Cramp, D. L. (Aug. 18).....	4,200 00	441 00
Carswell, D. B. (Aug. 1)....	8,000 00	682 43	Cramp, T. M.	3,120 00	
Carswell, J. M.	3,600 00	368 75	Crawford, E. H.	3,720 00	
Casey, E. R. (Dec. 6).....	3,900 00	496 84	Crawford, H. W.	2,400 00	
Cassidy, C. A.	2,400 00		Cress, R. M.	4,800 00	3,373 06
Catto, R. W.	7,200 00	393 15	Crimes, G. H. (Oct. 23)....	2,520 00	
Cauchon, L.	2,400 00*		Croll, E. W.	4,800 00	
Cawdron, M. P.	3,600 00		Crooks, F.	3,470 00	
Chambers, W. D. (Feb. 18)...	3,600 00		Cross, C. E. (July 1).....	2,700 00	
Chapman, R. J. (Oct. 23)....	2,820 00		Cross, C. F. (Aug. 27).....	3,600 00	
Charron, R. E. (July 6)....	2,700 00		Cumming, W. B.	3,300 00	
Chater, W. N. (Jan. 1).....	4,500 00	562 07	Cummings, G. D.	4,320 00	
Cheriton, G. P.	2,880 00	2,561 52	Cummins, R. L. (Oct. 3)....	3,300 00	
Chevalier, L. (Oct. 1).....	2,820 00		Cunningham, L. A. (July 3)...	3,000 00	
Children, G. A.	4,500 00		Cunningham, W. (Feb. 4)...	4,500 00	972 46
Christensen, L. P. E.	3,000 00*		Dack, E. N. (June 15).....	3,600 00	
(Oct. 1)			Dale, W. (July 30).....	3,300 00	
Clair, G. G. (Feb. 13).....	4,800 00	1,203 16	Dalton, W. J.	3,000 00	
Clark, C. H.	2,700 00		Daly, W. C.	3,000 00	
Clark, E. M. (Feb. 1).....	2,700 00		Dansereau, L.	2,400 00	1,078 93
Clark, Q. (July 16).....	3,600 00	854 18	Darling, H. W. (Aug. 25)....	4,200 00	
Clarke, F. F.	6,000 00	937 21	Davenport, R. F. (Oct. 1)...	3,600 00	
Clarke, J. S. (Nov. 3).....	3,120 00		Davidson, E. J. (Sept. 11)...	2,400 00	
Clarke, L. M.	2,700 00		Davies, G. M. (Oct. 1).....	6,000 00	
			Davis, A. E.	3,900 00	

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Davis, E. C. (Oct. 2).....	2,700 00		Fowler, N. W. (July 19).....	4,200 00	
Davis, E. J. (Oct. 10).....	2,520 00		Foy, G. H.	2,400 00	310 09
Davis, F. M. (Nov. 5).....	3,600 00	497 95	Fraser, D. M. (Nov. 16)....	3,000 00	
Davis, J. M. (Jan. 14).....	3,000 00		Fraser, R. A. S.	3,600 00	
Davis, N. B.	6,000 00	482 73	Frazer, S. R.	2,700 00	
Davison, T. J. (Dec. 29)....	2,400 00	994 07	Frechette, J. A. R.	3,000 00	
Dean, J. W. (Oct. 30).....	4,200 00		Freeborn, G. T.	2,400 00	
Decatur, E. K. (Sept. 17)....	3,120 00		Freel, F. W. (Oct. 1).....	3,000 00	
De Jausserand, A. A.	2,400 00		Freeman, G. E.	2,400 00	
Delagrave, M. J. P. (June 28)	3,000 00		Frith, J. R.	3,000 00	403 64
Delavignette, J. H.	3,120 00		Frizzle, H. R. (Aug. 22)....	3,300 00	
De Lisle, E. J.	3,420 00		Frost, S. R. (Dec. 1).....	2,400 00	1,836 24
Derby, E. J. (Sept. 18)....	2,700 00		Fuller, P. J.	5,400 00*	993 44
Deroche, A. P. (Jan. 1)....	4,500 00		Fyshe, T. M. (Nov. 13)....	4,000 00	
DeRoche, W. E. P. (Jan. 1).	5,400 00	308 08	Gallagher, G. B. (Aug. 29)...	3,000 00	373 20
Desgroseliers, C. H. (Sept. 1)	3,000 00		Gallagher, L. R.	2,400 00	
Desormeaux, E.	3,300 00		Galloway, D. M. (Nov. 1)...	4,800 00	1,083 05
Des Rivieres, F.	3,600 00		Gamble, W. D.	2,820 00	
Devitt, E. A. A.	3,720 00*		Gandier, S. (Jan. 1).....	2,400 00	
Devlin, J. C. (Oct. 23)....	3,000 00		Garden, W. G.	2,700 00	
Dexter, H.	2,520 00		Garon, J. E. (Jan. 5).....	2,700 00	349 52
Dick, W. J. (Nov. 13).....	5,000 00		Garrow, M. C. (Sept. 17)....	3,420 00	
Dickinson, N. R. (Feb. 15)...	3,000 00		Gatehouse, D. H.	3,600 00	3,380 89
Dion, A. H. (Sept. 25).....	4,200 00		Gauvreau, J. B.	2,400 00	
Dockstader, C. C.	3,900 00		Gavsie, C.	8,400 00	
Dolan, F. J.	3,900 00	450 81	Geldart, R. E. (Nov. 20)....	3,300 00	
Donald, R. T. (Nov. 10)....	4,800 00		Genest, A.	4,800 00*	
Doughty, W. E.	2,700 00		Gerald, W. T. (June 12)....	2,400 00	
Dover, W.	4,200 00		Gerrow, N. E. (Feb. 11)....	3,300 00	1,141 24
Duchene, T. F.	4,440 00*	1,488 02	Gerson, H. S. (Dec. 1).....	4,200 00	
Duchesne, B.	3,900 00		Gervais, L. M.	3,900 00	
Duclos, H. (Dec. 13).....	4,500 00		Gibbs, G. H. (Apr. 12)....	4,800 00	
Dufour, L. (June 2).....	2,700 00		Gibbs, H. B. (Mar. 23)....	2,400 00	1,505 68
Dufresne, G.	2,400 00	687 15	Gibson, I. M. (Jan. 1).....	3,000 00	
Duke, D. De S. (Aug. 1)....	3,218 00		Gibson, J. E. (July 18)....	3,900 00	
Durrant, J.	3,080 00	2,229 98	Ginsberg, J. (Jan. 16)....	3,780 00	
Dworkin, D.	2,400 00		Giroux, N. (Sept. 1).....	2,400 00	
Dyck, W. J. (Mar. 9).....	3,600 00		Glover, H. S. (Feb. 25)....	3,600 00	
Earl, J. V. (Jan. 10).....	3,300 00		Goedike, F. B.	3,600 00	
Eastwick, C. M.	2,400 00		Goodburne, W. P. (July 11).	3,960 00	
Ebert, G. A. L. (Feb. 1)....	3,000 00	963 25	Goold, J. N. (Oct. 1).....	2,700 00	
Ekman, C. M. (July 9).....	2,400 00	879 88	Gordon, L. L.	3,300 00	
Elkins, W. H. P.	3,011 00		Gordon, M. G.	4,800 00	988 24
Ellis, A. A. (Dec. 13).....	3,600 00	564 10	(U.S. Funds)		
Erskine, D. M.	4,320 00		Gouin, H. T. (Jan. 1).....	3,000 00	
Everett, A. C. (Oct. 3)....	3,900 00	3,347 35	Gowenlock, R. J.	3,000 00	
Farquharson, A. L. (Oct. 1)...	2,700 00		Grafftey, G. A.	2,700 00	
Fawcett, W. J.	4,200 00	361 95	Graham, O. (Dec. 21)....	3,600 00	729 88
Fawkes, J. E. (Apr. 18)....	3,000 00		Graham, W. F. (Nov. 17)....	2,400 00	
Ferguson, A. W. (Jan. 28)...	3,600 00	1,982 83	Graham, A. G. (Feb. 1).....	3,600 00*	
Ferguson, B. A.	3,000 00		Grant, J. S.	3,420 00	
Ferguson, J. P. (Oct. 4)....	2,400 00		Grant, L. (Oct. 23).....	4,200 00	
Findlay, S. R. (Nov. 23)....	3,000 00		Graveley, O. C. (Mar. 6)....	3,000 00	2,056 34
Finkle, C. S. (Nov. 23)....	6,000 00	666 09	Gray, G. S. (Dec. 13)....	7,500 00	1,876 33
Fiske, W. R.	3,960 00	1,877 33	Gray, H. M.	2,700 00	
Fitzgerald, G. F.	3,600 00		Gray, K. H. (Nov. 1).....	3,900 00	
Fitzgerald, M. L. (Dec. 13)...	4,500 00		Gray, R. M.	2,520 00	
Fitzpatrick, W. H. (Nov. 1).	3,600 00	628 29	Grenon, J. A.	3,600 00	
Fleming, A. A.	5,400 00*		Grenon, R.	4,800 00*	660 05
Fonger, H.	2,700 00		Grimes, P. A.	2,820 00	
Ford, M. H. C. (Jan. 1)....	3,300 00	1,349 76	Grundy, E. C.	7,200 00	
Forgues, J. L. O. (Sept. 1)...	2,400 00		Guimont, R. (Jan. 3).....	4,080 00	

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

VA-51

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Hair, A. H. D. (Jan. 1).....	3,300 00		Jackson, S. J.	3,120 00	
Hall, J. E.	2,700 00		Jacobs, L. C. (Aug. 20).....	7,200 00	
Hall, J. G. M. (Feb. 1).....	2,400 00		James, G. (June 21).....	5,000 00	
Hamilton, G. P.	3,900 00	1,277 50	Jamieson, R. E. (Sept. 15)...	7,200 00	438 34
(U.S. Funds)			Jansen, E. A.	2,400 00	
Hand, P. H.	2,820 00		Jarman, A. W. S.	2,700 00	2,906 03
Hannigan, J. A.	3,300 00		Jarvis, G. M.	6,600 00	340 58
Hannon, O. J.	3,420 00*		Jennings, R. B. (Aug. 1).....	4,200 00	319 15
Hanson, J. M. (June 6).....	2,400 00		Johnson, R. E.	4,200 00	
Harold, W. A.	2,400 00		Jones, A. E.	2,700 00	
Harp, K. E. (Sept. 20).....	2,700 00		Jones, A. R. (Aug. 23).....	4,200 00	
Harris, A. P. (Aug. 1).....	2,400 00		Joynt, G. A.	3,000 00	
Harris, D. W. (Aug. 3).....	3,120 00		Kane, J. A. J.	4,200 00	
Harris, K. S. (Oct. 1).....	4,200 00		Kearney, T. J.	3,000 00	330 80
Harris, W. R.	4,800 00		Kelly, B. W. (Jan. 24).....	4,200 00	1,259 54
Harrison, B. E.	5,700 00	1,106 44	Kelly, J. M.	2,820 00	
Hart, H. W.	3,420 00	650 29	Kenderdine, J. E.	4,500 00	665 29
Hart, R. J. (Jan. 21).....	3,000 00	1,553 04	Kerby, W. (Jan. 1).....	3,600 00	
Harvey, J. P.	3,600 00	1,081 77	Kerr, R. J. (Oct. 1).....	4,200 00	475 65
Harvey, R. S. (Sept. 11).....	3,000 00	621 58	Keyes, L. R.	3,600 00	363 69
Hawkins, G. C. L.	3,000 00	327 90	Kilvert, F. (Oct. 19).....	3,000 00	
Haydon, H. H. (Nov. 23)....	7,200 00		Kimmerly, G. W.	2,880 00	857 73
Hays, E. O. (Oct. 9).....	2,700 00	333 87	King, A.	3,120 00	
Head, D. (Dec. 1).....	3,300 00		King, A. M. (July 4).....	3,300 00	
Healey, J. S. (Feb. 1).....	3,000 00		King, M. R. (Nov. 3).....	3,600 00	337 63
Heeney, D.	2,400 00		Kingstone, G. (Dec. 1).....	2,700 00	
Hehner, E. (Dec. 17).....	4,200 00		Kirkpatrick, C. W. (Sept. 27)	4,800 00	380 78
Herrin, R.	2,820 00		Kitchen, J. M. (Dec. 4)....	5,400 00	395 53
Hessey, A. P.	3,420 00		Knight, B. F.	3,600 00	
Hewgill, C. H. (Oct. 1).....	4,200 00		Knight, R. G. (Sept. 14)....	2,700 00	
Heywood, F. (Sept. 24)....	2,400 00		Knox-Leet, R. W. (Mar. 18)	3,000 00	
Hicks, S. (Sept. 21).....	3,300 00		Kotlarsky, H.	2,820 00	
Hill, H. T.	2,700 00		Kyle, D. G. (Nov. 2).....	3,600 00	
Hinton, W. (Nov. 6).....	3,000 00		Laberge, H.	4,420 00*	
Hoad, P. R.	3,600 00		Lamb, H. J. (July 21).....	4,800 00	
Hoare, E. S.	3,600 00*		Lambert, R. H. (July 30)....	2,700 00	
Hobart, J. T.	3,000 00		Lambert, Z.	6,000 00	
Hodge, R. G. (Oct. 4).....	3,000 00		Lamprey, J. H. (Aug. 11)....	5,700 00	
Hodgins, M. V.	3,000 00		Landriault, R. (Jan. 7).....	2,400 00	
Holbrook, L. W.	3,600 00		Laneuville, J. (Nov. 22)....	2,700 00	
Hollinger, M.	2,880 00		Langlois, P. A.	3,000 00	
Hood, K. R. (Aug. 24).....	3,000 00		Langrell, C. E.	2,400 00	
Hoolihan, H. D.	2,760 00		Lapp, H. C. (Feb. 1).....	4,500 00	622 15
Hopson, T. W. (Sept. 4)....	3,000 00		Larose, J. A.	2,400 00	
Hore, F. W. (Mar. 4).....	4,500 00	1,285 00	Larson, E. G. (Oct. 1).....	3,000 00	
Howell, H. N. (Aug. 1).....	2,400 00		Law, L. W.	3,000 00	
Howman, W. (July 3).....	2,880 00		Layton, E. P. (Sept. 1).....	2,400 00	
Hubbard, E. A.	2,880 00	1,491 75	Leamy, F. A. (Sept. 14)....	2,700 00	
Hudson, E. A. (Dec. 27)....	3,000 00		Leavey, L. J.	3,600 00	
Huggins, F. W. (Oct. 1)....	4,800 00	493 04	Lecky, R. J. (Jan. 18).....	3,000 00	1,061 28
Hume, G. S. (Jan. 1).....	5,400 00*	1,153 48	Lecky, W. S.	7,800 00	
Humphrey, G. L. (Dec. 31)..	3,738 00		Lee, A. G. (Nov. 16).....	3,600 00	
Humphreys, G. C. (Apr. 7)..	2,700 00		Lemaire, C.	6,000 00	
Hunter, G. W.	3,300 00	313 62	Lemay, J. A. A.	2,400 00	
Hurd, G. L. (Dec. 18).....	5,000 00		Leopold, P. C. (Dec. 27)....	2,400 00	
Hurly, C. O. (Nov. 24)....	4,000 00		Leslie, E. A.	3,300 00	
Hurst, C. N.	3,600 00		Lessard, C. C. (Nov. 13)....	3,600 00	
Hutchinson, S. (Nov. 1)....	3,600 00		Lester, D. W.	2,700 00	
Hutchison, K. M.	3,000 00		Levasseur, L. D. (Jan. 2)....	4,200 00	
Irvine, J. S. (July 9).....	4,200 00		Lewis, H. P.	3,600 00	
Israel, R. W. (Sept. 17)....	4,080 00		Lewis, J.	2,400 00	
Jackson, H. N. (Dec. 1)....	3,420 00	476 53	Lewis, L. H.	3,000 00	
			Lingren, C. E. (July 23)....	3,300 00	

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Linkletter, H. C. (Jan. 5)....	5,400 00		McGarrigle, P. W. (Aug. 24) .	2,614 00	715 40
Livingston, R. H.	3,000 00	904 00	McInnes, W. A. (Mar. 2)....	2,700 00	2,507 12
Lockhart, J. (Oct. 1).....	2,400 00		McIntaggart, L. E. (Sept. 17)	2,700 00	
Lodge, M. C. (Oct. 29).....	2,880 00		McIntosh, H. C.	4,200 00	570 62
Lucas, R. F.	3,000 00		McKay, H. F.	3,177 00	1,957 20
Lumsden, H. A. (Nov. 8)....	4,200 00	563 54	McLaren, S. C. (Aug. 29)....	4,800 00	768 22
Lunt, A. D.	4,200 00		McLean, W. R. (Oct. 1)....	2,820 00	
MacCallum, C. C. (Dec. 21) .	2,400 00		McLennan, W. N. (Sept. 1) .	2,700 00	
MacDonald, A. E. (Aug. 7) .	4,800 00		McMaster, A. E. (Sept. 15) .	8,500 00	
MacDonald, C. S.	3,600 00		McMillan, D. Y. (Jan. 1)....	2,700 00	
Macdonald, D. E.	2,400 00		McMillan, R. S. (Dec. 29) .	3,000 00	
MacDonald, G. W.	5,400 00		(U.S. Funds)		
MacDowell, N. L. (Nov. 15) .	2,400 00	1,816 19	McMonagle, B. C.	4,200 00	474 40
MacEwan, P. B. (Jan. 1)....	4,500 00		McNeely, F. G.	4,200 00	804 52
MacGregor, N. D.	2,400 00		McNichol, M.	3,600 00	552 19
MacKeigan, T. H. (Jan. 1) .	3,900 00		McParlane, J.	3,600 00	1,493 95
MacKenzie, H.	2,400 00		McPherson, W. O. (Mar. 20)	2,700 00	948 87
MacKenzie, J. P.	7,500 00	358 83	Meath, W. (Oct. 1).....	3,600 00	
MacKenzie, K. M.	5,625 00		Meighan, J. A. (Nov. 14)....	2,700 00	
Mackey, E. L.	2,700 00		Menagh, E. J.	2,400 00	
MacLeay, R. (Dec. 24)....	2,880 00		Menendez, C. G. (Jan. 1)....	4,620 00	308 25
MacLennan, A. (Dec. 11)....	2,400 00		Mercer, E. G. (Nov. 16)....	4,000 00	747 89
MacMillan, A. A. (Oct. 25) .	2,400 00		Mercier, A. R. (Oct. 22)....	2,700 00	
MacMillan, H. S.	3,300 00	321 15	Meyers, D. J. O. (Nov. 1)....	5,600 00	
MacNeil, H. A. (Oct. 30)....	2,400 00		Miller, A. W. (Oct. 7).....	3,000 00	900 12
MacNulty, J. T. I. (Oct. 23) .	2,820 00		(U.S. Funds)		
MacPherson, A. R. (Oct. 25) .	3,600 00	702 64	Miller, D. H. (Nov. 1).....	4,200 00	1,349 30
MacPherson, J. A. (Oct. 17) .	3,000 00		(U.S. Funds)		
MacPherson, N. R. (Dec. 20)	2,400 00		Miller, R. B.	3,300 00	934 06
MacQuarrie, W. A. (Nov. 1) .	3,000 00		Miller, W. C. (Feb. 18).....	4,500 00	1,117 51
Madden, J. E. (Oct. 16)....	2,700 00		(U.S. Funds)		
Magurn, C. F.	3,600 00		Millman, N. C. (Jan. 1)....	6,600 00	584 74
Mahoney, J. J.	2,400 00		Mills, P. C. (Oct. 5).....	2,700 00	
Maitland, P. F. (Sept. 19) .	4,500 00		Milne, A. N.	3,000 00	
Malley, H. R. (Sept. 8)....	6,000 00	304 72	Milne, E. T.	7,200 00	
Manning, G. G. (July 27)....	4,320 00	520 23	Milton, L. A. (July 11)....	3,600 00	498 78
Manson, G. J. (Nov. 12)....	4,800 00	580 69	Mingle, W. R. (Mar. 16)....	3,000 00	
Marion, H. S.	2,400 00		Minskip, B.	3,000 00	
Marquis, C. H. (Oct. 2)....	2,400 00	661 60	Mitchell, B. M. (Oct. 3)....	2,820 00	
Marsh, J. A. (Feb. 6)....	5,000 00	575 97	Mitchell, H. C. (June 27)....	2,700 00	
Martin, A. J. (Feb. 5)....	6,000 00		Mitchell, J. C. (Nov. 10)....	4,200 00	
Martin, G. H. D.	3,000 00		(U.S. Funds)		
Martin, G. T.	2,700 00		Mondello, J. B.	2,400 00	655 74
Martineau, R.	3,300 00		Mondello, J. R.	2,400 00	
Martineau, T. (Sept. 21)....	3,000 00		Monds, W.	3,000 00	
Masson, A.	2,400 00	1,705 87	Monier, P. E.	2,400 00	
Mathewson, F. S. (Feb. 23) .	3,900 00		Monture, G. C. (Jan. 1)....	5,400 00*	3,670 94
Mathias, F. M.	5,100 00		Mooney, J. R.	5,500 00	4,778 09
Matthews, W. A. (Sept. 11) .	2,400 00		(U.S. Funds)		
Maxwell, A. S.	7,200 00		Moore, W. H.	3,000 00	
May, W. T.	4,200 00		Moorman, D. (Oct. 18)....	3,000 00	
Mayall, W. B. (Dec. 1)....	3,600 00	776 81	Mordasewicz, S. (Jan. 1)....	3,420 00	
McAfee, H. M. (Oct. 23)....	2,700 00	368 25	Morgan, A. S. (Dec. 6)....	5,100 00	515 66
McCallum, J. D.	2,700 00	2,271 48	Morgan, L. A. (Feb. 28)....	2,670 00	
McCarthy, J. D.	4,320 00		Morison, G. P.	3,600 00	
McClelland, W. R. (Nov. 1) .	3,900 00*		Morris, V. G. (Dec. 27)....	3,420 00	306 10
McCull, K. D. (Dec. 21)....	3,900 00	1,804 96	Morrison, C. P.	4,320 00	437 83
McCrea, R. L.	3,900 00		Morshead, C. E. W.	4,320 00	
McCready, W.	3,900 00		Morton, B. R.	3,000 00	
McCullough, W. S. (Nov. 14)	2,820 00		Moseley, F. A. (Oct. 1)....	3,000 00	615 26
McCutcheon, L. (July 3)....	4,200 00		Moxley, O. H.	2,400 00	1,903 86
McDermott, W. E.	3,120 00		Mullen, W. J. (Sept. 10)....	2,700 00	
McDevitt, E. C. (Nov. 10) .	3,600 00		Mulligan, F. A. (Oct. 1)....	3,300 00	
McDonald, D. A. (Feb. 1)....	3,000 00		Munro, G. H.	3,000 00	1,759 65

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Murphy, A. (Oct. 9).....	2,400 00			Poliquin, J.	2,400 00 469 75
Murphy, E. J.	2,700 00			Pook, C. H. O. (Aug. 27)....	4,200 00 463 65
Murphy, G. J.	2,700 00			Poole, F. J. (Dec. 3).....	3,600 00 447 44
Murphy, G. P. (Oct. 19)....	3,360 00			Porter, J. F. (Sept. 1).....	3,120 00
(U.S. Funds)				Potter, H. S.	2,700 00
Murphy, W. F. G.	2,820 00			Potvin, J. E. (Oct. 30)....	2,400 00
Murray, J. R.	2,400 00			Power, F. X.	3,420 00*
Murray, R. F. (Oct. 23)....	3,600 00	369 10		Preville, E. J. (Oct. 1)....	2,400 00
Mutch, J. M. (Aug. 16)....	2,700 00			Priddle, J. M.	3,120 00
Napier, R. C. (Oct. 30)....	6,000 00			Pulford, H. L.	3,600 00 581 75
Neely, G. (Apr. 17).....	4,500 00			Punnett, H. (Jan. 1).....	2,880 00
Neilson, R. J. (June 3)....	3,900 00			Purcell, W. F. H. (Feb. 1)...	4,200 00 1,159 40
Neville, W. J.	3,600 00	859 00		(U.S. Funds)	
Newman, A. H. (Feb. 25)....	4,500 00	964 12		Pyke, E. W. (Sept. 1).....	2,700 00
Newton, C. H.	2,800 00*			Pyle, M. (July 18).....	2,400 00
Newton, S. G.	6,000 00*			Pyne, R. A. (Jan. 16).....	3,600 00
Niblock, R. B.	2,880 00	1,564 89		Quast, N. W. (Nov. 5).....	4,200 00
Nichol, W. E. (Nov. 1)....	2,700 00			Quesnel, J. A. W. (Jan. 1)...	3,120 00
Nicholls, A. B. (Sept. 1)....	3,300 00			Quick, F. M. (Aug. 4).....	3,880 00 632 22
Nicholls, W. N. (Sept. 1)....	2,700 00			(U.S. Funds)	
Nicholson, E. (Oct. 1)....	2,500 00			Quinn, J. J. (Jan. 4).....	3,600 00
Nicholson, E. A. (Oct. 1)....	3,120 00			Racine, H. S. (Oct. 15)....	2,700 00
Nicoll, S. B. (June 18)....	3,600 00			Ray, W. R. (July 14).....	3,360 00
Nininger, F. J.	2,520 00			Rayment, A. C. (Nov. 8)....	4,200 00
Nolan, J. M.	2,520 00			Rea, W. H. (Oct. 6).....	5,100 00 420 95
Norris, N. L. (Sept. 1)....	2,700 00			Read, L. M.	3,000 00
O'Brien, C. A.	2,520 00			Redmond, M. L. (Oct. 3)....	2,700 00
O'Connor, L. F.	2,400 00			Reinholdt, A. H. (May 16)...	2,400 00
O'Donnell, J. J.	2,520 00			Renwick, J. F. W. (Dec. 11)...	3,600 00
Ogilvie, G.	5,000 00	437 70		Renwick, J. H. (July 3)....	2,700 00
O'Hara, J. P.	2,400 00			Reynolds, W. M. (Nov. 13)...	5,160 00
Okilman, M. L. (July 8)....	3,600 00			Rhodes, L. (Aug. 10).....	4,200 00
O'Leary, D. A. H. (Nov. 6)...	3,600 00			Richard, J. G. B.	2,400 00
O'Mara, G. S. (Sept. 1)....	5,400 00	462 70		Rimmer, A. L.	2,400 00 2,807 94
O'Neill, E. E.	3,300 00			Ringsleben, W. C. (July 10)...	4,200 00
O'Neill, J. B. (Nov. 9)....	2,400 00			Roach, J. F. (Oct. 5).....	3,300 00
O'Neill, T. W.	2,700 00			Roberts, W. R.	4,800 00 685 60
Openshaw, J. E. (June 4)....	4,800 00			Robertson, A. E. (Aug. 27)...	2,820 00
O'Regan, B. (Nov. 1)....	3,000 00			Robertson, J. W.	2,700 00
O'Regan, G. (Aug. 1)....	2,400 00			Robidoux, C. G. (Nov. 1)....	4,500 00 620 39
Pain, F.	3,600 00			Robinson, C. S.	3,600 00 1,628 22
Pakenham, G.	2,700 00			Robinson, D. P. (Dec. 27)...	5,100 00 400 62
Palen, F. A.	3,060 00	677 41		Robinson, R. J. (Dec. 3)....	4,500 00
Palmer, K. B. (July 17)....	7,200 00			Roche, I. F.	3,300 00 822 21
Paquet, A.	3,000 00			Rochester, G. H.	4,200 00*
Paquette, A. L.	3,600 00			Rochester, W. L.	3,600 00
Parker, A. S. (Oct. 5)....	3,300 00			Rochon, J. M.	3,300 00
Parkinson, E. T. (Sept. 1)...	2,400 00			Rockliff, A. (Sept. 27).....	3,600 00
Patton, H. G. (Jan. 3)....	3,600 00	2,357 17		Rogers, W. J. R. (Nov. 13)...	4,320 00 955 90
Pearson, C. T.	3,600 00	352 16		Root, C. A.	4,000 00
Peasey, R. F. (Nov. 30)....	3,204 00	422 35		Rorke, H. J. (Oct. 2).....	2,400 00
Pepin, L.	3,000 00			Rosenberry, D. D.	7,200 00 974 68
Percival, W. (Oct. 16)....	6,500 00	609 80		Rosewarne, P. V. (Oct. 1)....	4,020 00
Perley, E. C. (Feb. 26)....	7,500 00*	1,438 13		Ross, I. N. (Jan. 23).....	2,400 00
Perry, V. F.	2,400 00			Ross, M. A.	3,300 00
Peterkin, K. C. (June 22)....	2,400 00			Ross, W. O. (Sept. 14).....	2,700 00
Pettigrew, J. G. (Sept. 1)....	2,820 00	310 35		Rothon, A. F.	2,700 00 748 69
Pettitt, S. H. (June 1)....	6,600 00			Rowe, E. E. (Sept. 1).....	3,420 00
Piche, G. C. (June 5)....	4,800 00			Russell, J. J. (Feb. 22).....	7,500 00*
Pickard, J. S. (Dec. 5)....	3,000 00			Rutter, H. (Oct. 26).....	3,000 00
Pickard, N. S. (July 14)....	2,400 00			Rymal, G. W. (Nov. 14)....	3,600 00
Pickard, W. J. (Sept. 1)....	2,400 00	845 22		Rymes, H. J. (Nov. 12)....	4,200 00 566 92
Pinder, F. G.	3,000 00	1,569 50		Sadler, J. (Oct. 1).....	2,400 00
Plourde, T. L.	2,400 00	359 07		St. Hilaire, A.	2,700 00

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
St. Jacques, G. F. (Oct. 1)...	4,200 00		Street, H. D.	2,520 00	
St. Pierre, F. (Oct. 13).....	2,400 00		Strong, R. A. (Aug. 26).....	6,000 00*	
Sanderson, E. W. (July 10)..	3,000 00		Struthers, W. F.	3,900 00	
Sargent, H. D.	2,417 00		Sturdee, E. A. (Jan. 15)....	5,000 00	
Sarrasin, F. (July 6).....	2,700 00		(U.S. Funds)		
Saunders, R. E.	4,200 00		Sullivan, J. (Jan. 5).....	2,820 00	
Sayers, R. E.	2,820 00		Sunderland, H. M. (Apr. 12).	5,970 00	
Schultz, W. A.	2,400 00		Sutherland, J. A.	3,120 00	
Scott, G. A. (May 1).....	3,360 00*		Swabey, H. W. B.	4,200 00	
Scott, J. C.	4,500 00		Tallon, T. J.	2,700 00	
Scott, R. K.	2,700 00		Tanguay, R. J.	2,400 00	
Scott, W. B. (Mar. 9).....	3,000 00	940 32	Tant, V. E. (Aug. 1).....	2,400 00	
Scriver, A. D. (Oct. 1).....	2,400 00		Taylor, C. E.	3,300 00	
Sexsmith, A. B. (Oct. 23)....	3,000 00		Taylor, F.	2,820 00	
Shannon, J. R. (Mar. 1).....	2,700 00		Taylor, J. F.	3,600 00	
Sharman, F. R.	4,200 00	548 89	Taylor, J. H.	3,000 00	
Shearer, R. K. (June 15)....	3,300 00		Taylor, T. E.	2,820 00	710 54
Sheehan, E. W. (Mar. 23)...	3,600 00		Taylor, W.	2,700 00	
Shelfoon, N. A.	2,400 00		Taylor, W. J.	5,100 00	727 18
Sheppard, E. L. (Jan. 1)....	3,600 00	423 59	Theftord, G. (Oct. 29).....	3,600 00	
Sherwood, L. H.	3,000 00		Thibaudeau, J.	4,100 00*	892 80
Shipman, T.	2,400 00		Thomas, A. M. (Nov. 10)....	2,700 00	
Shore, M. I.	2,400 00		Thompson, E.	2,400 00	
Sigmundson, S. (Oct. 1)....	2,400 00	316 79	Thompson, E. A. (Sept. 1)...	2,700 00	
Simpson, D. C.	3,600 00		Thompson, L. R.	8,000 00	2,250 73
Simpson, E. A. (Jan. 2).....	3,300 00		Thornburn, W. H. (Dec. 1)...	3,600 00	
Simpson, W. G. (Jan. 1)....	2,820 00		Tillocock, F. (Jan. 1).....	2,760 00	
Sirrs, J. R. (Nov. 6).....	4,200 00		Tillotson, M. C. (Oct. 9)....	3,600 00	
Sissons, H. J. (Jan. 1).....	5,400 00	1,997 72	Todd, E. A. (Oct. 1).....	2,700 00	
Skelton, H. M. (Sept. 11)...	3,600 00		Trevor, J. C. W. (Sept. 14)..	2,700 00	
Skinner, J.	2,700 00		Trudelle, F. X. M. (Sept. 1).	2,520 00	
Slater, W. C.	2,400 00		Tucker, M.	2,400 00	
Slatter, F. W. (Jan. 28)....	2,400 00		Tupper, F.	2,600 00	1,563 19
Slessor, J. B. (Oct. 22).....	2,700 00		Turley, G. T. (Jan. 4).....	2,700 00	
Sloman, F. C. G. (Apr. 13)...	3,600 00		Turnbull, W. C.	3,420 00	
Smith, C. J. K.	3,300 00		Turner, A. F.	3,600 00	
Smith, D. M.	2,700 00	1,041 61	Turner, J. G. (Jan. 1).....	3,900 00	
Smith, E. K.	3,000 00		Turner, R. A. T. (Oct. 1)....	3,300 00	
Smith, G. L.	2,400 00		Tuttle, A. S. (Aug. 9).....	3,600 00	
Smith, H. C. (Feb. 1).....	3,300 00		Unicume, C. H.	2,820 00	
Smith, J. G. K. (Aug. 1)....	2,400 00		Uren, W. E.	7,500 00	309 28
Smith, J. K. (July 16).....	4,200 00		Urquhart, J. A. (Sept. 10)...	2,700 00	
Smith, J. R. (July 16).....	3,000 00		Usselman, F. I.	3,300 00	
Smith, T. H. (Jan. 14).....	3,300 00	978 71	Valiquette, P. E. J.	2,400 00	
Smith, V. A.	5,100 00	622 47	Vanderleck, J. G.	4,200 00	
Smith, V. P. H.	2,400 00	1,173 32	Vanexan, J. H.	3,120 00	
Spence, H. C.	3,600 00		Van Sickle, W. E.	3,120 00	
Sproule, F. A. (Mar. 15)....	3,600 00		Vardon, L. M. (Nov. 12)....	4,200 00	
Spry, F. G. (Dec. 1).....	4,500 00		Vernon, M. H. (Aug. 9).....	4,800 00	
Squire, N. W. (Dec. 5).....	2,520 00		Villeneuve, J. R. (May 12)..	2,400 00	
Stackaruk, T. P. (Jan. 1)....	2,580 00		Virtue, J. H.	3,900 00	
Stanley, W. T.	2,700 00		Vissac, G. A.	9,000 00	3,298 72
Stannard, D. A.	5,400 00	546 35	Waddell, F. F.	3,900 00	
Stephenson, S. C.	4,200 00		Wait, K. M. (Feb. 1).....	2,700 00	
Sterne, E. T. (Apr. 1).....	8,000 00	2,181 35	Walker, D. C.	2,400 00	
Stevens, W. C.	3,600 00	1,006 64	Wall, R. L. (Jan. 1).....	2,700 00	
Stevens, W. H.	3,000 00		Wallingford, E. B. (Aug. 23).	2,700 00	
Stevenson, J. D. (Feb. 11)...	2,700 00		Walsh, W. H. (Nov. 3).....	2,400 00	
Stevenson, W. A. (Oct. 12)...	3,600 00		Walton, E. A. (Feb. 2).....	3,900 00	
Stewart, C. J.	4,800 00	531 50	Walton, W. H.	2,700 00	
Stewart, J. R. (Apr. 16)....	2,400 00		Wardle, P. J.	4,200 00	610 48
Stewart, L. G. (Sept. 24)....	3,600 00	561 49	Warren, C. A.	3,300 00	
Stewart, W. W. (Aug. 23)....	3,162 12	2,561 37	Washburn, W. J. (Jan. 1)....	3,420 00	
Stoliker, J. F. (May 19)....	3,840 00		Watkinson, W. G. (Jan. 1)...	2,820 00	

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Watson, K. C. (Oct. 5).....	4,500 00		Williams, A. E.	3,600 00	1,418 35
Watson, W. L. (Sept. 1)....	3,000 00		Williams, E. E.	4,200 00	
Watt, W. C. (Sept. 13).....	5,000 00		Williams, L. E.	2,700 00	
Weatherbie, S. S. (Aug. 4)...	4,800 00		Williams, W. F.	9,000 00	955 07
Webber, L. K.	5,400 00	1,873 33	Williamson, A. H. (June 18) .	8,000 00	
Wellwood, F. H. W. (Feb. 6)	2,400 00*		Wilson, A. D. (Sept. 15)....	3,120 00	
West, H. R.	3,600 00		Wilson, O. C.	3,600 00	
Westaway, A. A. (Sept. 1)...	2,400 00		Wilson, T. G. (Sept. 14)....	2,700 00	
Whaley, W. M. (Nov. 1)....	3,600 00		Wilson, V. W. G. (Apr. 19)..	3,900 00	
Wheeler, C. C.	3,600 00*		Wolfe, L. H. (Jan. 1).....	3,000 00	
White, A. A.	2,700 00	3,041 60	Wood, D. S. (Jan. 4).....	3,500 00*	3,449 02
White, W. (Oct. 9).....	2,400 00		Wood, R. J.	2,520 00	
White, W. H. C. (Oct. 30)...	3,600 00	895 39	Woodcock, A. H. (Oct. 1)....	4,500 00	570 42
(U.S. Funds)			Woodruff, A. V.	3,600 00	
Whitehead, G. R. B. (Jan. 24)	5,100 00		Woolaston, R. F. (Oct. 1)....	2,700 00	
Whitlam, F.	2,400 00		Wright, R. L.	2,400 00	
Whitman, T. W.	2,400 00		Wyckoff, P. G.	3,120 00	
Whitten, A. R. (Oct. 1).....	3,600 00		Wylie, J. H. (June 5).....	2,700 00	
Wildman, H. B. (Nov. 1)....	3,600 00		Wynn, A. F. M. (Oct. 27)....	3,600 00	390 29
Wilford, W. E.	3,600 00		Young, A. G.	4,200 00	
Wilkie, H. A.	2,700 00		Young, J. C.	3,000 00	
Wilkins, D. R.	2,700 00		Younie, J. (Feb. 1).....	3,000 00	815 60
Willans, H. R.	3,600 00		Zonerville, N. R. (Nov. 7)..	3,000 00	386 27

The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling or living expenses of \$300 or over: L. G. Archibald, \$311.02; G. Armstrong, \$591.63; F. W. Barley, \$496.20; L. Belanger, \$767.50; C. B. Boulanger, \$752.11; M. Bourbeau, \$600.23; J. H. Bourdon, \$440.75; A. Chretien, \$1,227.30; U. Cloutier, \$327.39; R. S. Dionne, \$442.59; T. J. Foisy, \$381.98; E. R. Fraser, \$497.64; D. Gariepy, \$659.89; H. W. Hanes, \$452.28; J. P. Jorgenson, \$1,269.42; R. Julien, \$364.55; A. Lamer, \$726.58; L. W. Latour, \$655.01; W. Marquis, \$572.63; T. Marshall*; P. V. McKnight, \$501.70; N. H. McLean, \$2,525.66; F. G. Neate*, C. L. O'Brian*, D. O'Donnell, \$779.84; R. Perron, \$445.35; E. L. Pettigrew, \$659.77; A. E. Proulx, \$1,883.30; L. E. Pyefinch, \$771.35; A. M. Rideout, \$883.13; J. J. Roboam, \$517.10; L. C. Rock, \$1,571.49; J. Rodgers, \$352.50; H. M. Snell, \$930.29; H. Talbot, \$755.82; V. M. C. Tippett, \$479.90; J. A. Trottier, \$468.11; M. V. Utz, \$326; A. H. Vachon, \$713.74; S. Verity, \$402.20; A. St. C. Weddell, \$1,209.97; C. E. Wilson, \$330.59; H. M. Young, \$1,826.10.

* Included under Vote 179 of this Department.

The following non-salaried employees and attached military personnel received travelling or living expenses of \$300 or over: A. C. Anderson, \$1,155.76; C. L. Bailey, \$479.17; G. C. Bateman, \$13,806.94; D. V. Bays, \$919.90; J. A. Beckingham, \$793.69; F. R. Boynton, \$560.51; G. E. Brook, \$989.58; E. J. Brunning, \$671.10; A. B. Buckworth, \$640.77; J. F. Champoux, \$1,363.51; K. H. J. Clarke, \$2,939.50; E. L. Cousins, \$6,444.81; C. Crispin, \$417.34; W. J. Cunningham, \$1,723.35; D. M. d'Albenas, \$1,250.10; D. E. Dewar, \$361.03; C. L. Drewry, \$1,903.74; J. U. Fletcher, \$1,450.79; J. G. Godsoe, \$4,068.20; C. Gordon, \$562.87; M. A. Hoey, \$2,244.37; E. J. Johnson, \$824.35; A. M. Kennedy, \$1,604.18; H. S. Kirby, \$671.02; G. H. Lewis, \$2,902.40; W. D. Lowe, \$340.41; K. M. MacKenzie, \$1,805.84; I. MacLaren, \$741.10; R. C. Manning, \$545.05; J. A. Martin, \$4,326.63; H. G. McIntyre, \$893.81; G. H. Montgomery, \$458.95; R. L. Morrow, \$776.25; H. G. Munro, \$4,492.58; W. A. Newcombe, \$1,452.96; S. G. Nicholls, \$2,325.22; J. E. Parker, \$3,220.13; C. E. Payne, \$1,092.22; J. P. Pettigrew, \$1,267.24; F. M. Ross, \$3,923.59; D. Stairs, \$648.57; W. H. Stoker, \$1,036.69; E. A. Taylor, \$442.76; A. Theriault, \$1,298.28; F. C. Varah, \$591.72; M. C. Watson, \$307.17; N. Wilks, \$2,801.35; E. Winslow-Sprague, \$1,989.37; N. N. Wright, \$425.85.

The following employees receiving salaries at an annual rate of \$2,400 or over, or serving without salary, were paid per diem allowances:

	Rate	Amount		Rate	Amount
Beckingham, J. A.	\$15 00	\$2,295 00	McCurdy, J. A. D.	15 00	4,440 00
Donald, R. T.	13 00	507 00	McIntyre, H. G.	16 00	2,928 00
Drury, C. W.	15 00	3,930 00	Morrow, R. L.	10 00	910 00
Goodall, G. G.	7 00	1,925 00	Parker, J. E.	12 00	4,380 00
Gordon, C.	15 00	2,745 00	Payne, C. E.	15 00	1,140 00
Lowe, W. D.	10 00	2,750 00	Smith, A. E.	10 00	1,980 00
Lumsden, H. A.	15 00	300 00	Spackman, W. E.	6 50	1,391 00
MacKenzie, K. M.	6 00	2,190 00	Taylor, E. A.	7 00	1,148 00

RECONSTRUCTION DIVISION

Vote 308

As of March 31, 1946, there were 255 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

The travelling or living expenses of these employees, where the amount was \$300 or over, are also shown.

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Scully, V. W. T.	\$12,000 00		Irvin, J. S. (Dec. 1)	2,520 00	
Deputy Minister			Johnson, R. G. (July 31)	4,800 00	
Arthur, G. H.	2,500 00		Jones, R. H.	4,000 00	899 75
Askwith, F. L. G.	2,400 00		Joyce, W. A.	3,600 00	626 11
Atchison, C. R. (Dec. 1)	2,520 00		Katzman, J. (Mar. 19)	3,000 00	
Atkinson, W. C. (Mar. 30) ...	4,800 00		Kennedy, T. F.	2,700 00	942 97
Battles, R. M. (Jan. 28)	2,700 00		Knight, E. H. (Sept. 24)	6,000 00	
Bell, J. A.	3,600 00	\$ 631 10	Lawson, R. W.	4,500 00	392 35
Bennett, W. J.	8,500 00		Lea, H. W.	6,000 00	344 89
Benning, J. S.	3,600 00		Ledingham, S. C.	4,000 00	
Bergeron, L.	2,500 00		Leon, B.	4,800 00	
Berry, J. H. (July 16)	9,000 00		Love, J. A.	3,000 00	
Bingham, H. C.	4,250 00		MacKay, A. A. (Oct. 1)	7,500 00	
Biron, R. (Aug. 23)	2,400 00	638 88	Mackintosh, W. A.	10,000 00	
Cabell, W. D. (Feb. 20)	3,000 00		Macklin, V. J.	3,360 00	
Campbell, C. J. (Jan. 16)	4,080 00	822 56	MacLean, R. W.	4,800 00	
Caswell, W. E. G.	2,400 00		MacNaughton, D.	3,720 00	
Cochrane, H. G.	6,000 00		Mahoney, W. J.	2,880 00	
Cole, S. S. W.	3,600 00		Manders, D. F.	3,600 00	954 96
Cook, C. A.	3,900 00	393 95	Marshall, J. M.	2,520 00	
Cooper, R. H.	3,360 00		McBride, W. O.	3,900 00	
Cowie, C.	3,600 00	322 56	McDonald, D. M.	3,360 00	
Cunningham, H.	5,400 00		McGill, W. J.	3,600 00	567 50
Currie, A. W.	4,500 00		Menard, E.	4,800 00	423 06
Dansereau, F. A.	4,500 00		Mercier, L. (Aug. 1)	2,400 00	
Dobie, J. C.	2,880 00	342 44	Osberg, G. (Feb. 1)	2,400 00	
Edmison, H. H. (Oct. 4)	4,200 00		Parr, W. L.	4,500 00	318 85
Evans, G. R.	3,600 00		Ransom, H. C. L.	3,720 00	
Fairlie, J. W.	4,200 00		Robic, R. A. (Jan. 1)	6,000 00	1,487 53
Ferguson, R. S.	3,000 00	397 76	Scull, B. P.	4,200 00	
Findlay, A. C. (Jan. 1)	4,500 00		Smith, N. J.	3,000 00	
Firestone, O. J.	3,840 00	557 08	Sparling, A. W.	6,000 00	
Foures, G. H.	4,200 00		Stewart, A.	3,000 00	809 50
Frew, G. S. (May 28)	3,000 00		Thompson, E. E. (Dec. 1) ...	4,200 00	
Frigon, R. A.	3,000 00		Thompson, T. C.	6,000 00	334 39
Goldenberg, H. C. (Jan. 23) .	7,500 00		Thompson, V. S.	6,600 00	
Gray, J. L.	4,800 00	3,173 46	Urquhart, M. C. (Dec. 19) ...	4,020 00	
Grigg, A. P. (Jan. 1)	5,400 00		Whitman, C. O.	4,800 00	
Guthrie, M. M.	2,400 00		Wilson, G. E. S. (Oct. 1)	2,400 00	1,047 23
Hughston, H. A. (Dec. 1)	3,120 00		Wright, J. S.	3,200 00	
Hurst, R. D.	4,200 00	636 66			

The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling or living expenses of \$300 or over: B. Attridge, \$373.31; R. C. Bertrand, \$400.54; W. G. Blair, \$444.19; C. Brett, \$466.20; J. T. A. Burnett, \$421.60; W. J. Buschlen, \$377.20; A. Cambron*; W. B. Campbell, \$574.59; J. Chagnon, \$447.29; C. A. Christie, \$326.31; D. H. Collins, \$371.92; R. M. Davidson, \$744.97; F. J. Dixon, \$350.54; W. R. Dixon, \$321.01; J. A. Eaman, \$325.65; H. H. Edmison, \$557.45; W. M. Emery, \$762.97; G. S. Farnham*; M. E. Fitch, \$316.93; M. Fleury, \$453.86; M. F. Goudge*; J. A. R. Grant, \$386.50; C. Greaves*; J. J. Green*; R. H. Hayes, \$365.18; H. C. Henry, \$675.10; A. C. Hill, \$623.74; R. D. Hiscocks*; R. D. Howland*; M. S. Kuhring*; Y. Labonte, \$448.70; M. Lawrence, \$463.01; G. Ledingham*; J. C. Lessard*; F. H. Littlefield, \$454.25; G. D. Lyon, \$342.42; C. P. McArthur, \$523.21; J. McCannel, \$1,128.47; G. A. McGregor, \$391.90; R. E. Megaw, \$321.05; F. R. Metcalf, \$367.64; M. M. O'Gorman, \$537.54; W. E. O'Meara, \$436.56; J. L. Orr*; D. R. Park, \$518.40; J. G. Phillips*; H. Prentice, \$472.33; C. C. Raymond, \$365.45; J. A. Ross, \$312.49; C. E. Saunders, \$426.99; S. M. Shaver, \$337.15; A. H. Sheppard, \$729.01; J. S. Slack, \$331.96; S. Steele, \$398.81; G. J. Thiessen*; T. W. Tomlinson, \$338.88; E. J. Varty, \$376.64; G. W. Vollbrecht, \$480.80; J. O. Wilhelm*; J. B. Young, \$403.73.

*Travelling expenses for these employees are included under: Vote 309; War and Demobilization Allotment: National Research Council—Special War Activities; Department of Labour, Vote 103; Department of Mines and Resources, Vote 129 and Vote 143; Department of Transport, Vote 350 and Vote 384.

The following non-salaried employees received travelling or living expenses of \$300 or over: E. H. Boomer, \$555.69; C. Campbell, \$2,051.20; P. G. Clark, \$412.33; T. F. Flahiff, \$2,054.93; P. Gagnon, \$1,183.69; C. Gordon, \$311.54; N. A. Hesler, \$1,136.12; D. W. MacDonald, \$324.48; R. H. Matheson, \$1,950.92; C. D. Orchard, \$946.09; G. H. Prince, \$368.19.

The following non-salaried employees received allowances at the rate of \$15 per diem: J. A. Brodie, \$300; P. G. Clark, \$375; C. Gordon, \$1,380; N. A. Hesler, \$1,140; W. Jeffrey, \$330; C. D. Orchard, \$300; J. A. Towner, \$3,315.

NATIONAL RESEARCH COUNCIL

Vote 309

As of March 31, 1946, there were 289 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mackenzie, C. J.	\$15,000 00	\$ 1,143 12†	Henderson, W. J.	4,020 00	685 86†
Adams, G. A.	4,020 00		Hewson, D. T.	2,580 00	
Babbitt, J. D.	3,480 00		Hiscocks, R. D.	3,840 00	574 59†
Ballard, B. G.	5,400 00	344 24†	Hoff, R. W.	4,020 00	
Barks, A. A.	2,700 00*		Hopkins, C. Y.	4,200 00*	438 62†
Bayley, C. H.	4,020 00	468 65†	†Hopkins, J. W.	4,400 00	
Biggar, R.	3,240 00*		Hossack, J.	3,480 00	
Boyle, R. W.	8,000 00		Howlett, L. E.	4,400 00	581 38†
Breeze, J. E.	3,480 00	663 80†	Hurst, D. G.	3,480 00	
Broughton, J. W.	3,840 00	383 19†	Johnson, J. S.	3,480 00	
Brown, A. G.	3,180 00		Katz, M.	3,720 00	812 90†
Browne, C. J.	2,760 00*		Kingsbury, R.	2,506 52	
Butler, G. C.	4,400 00		Klein, G. J.	4,400 00	
Cambron, A.	5,400 00	682 39†	Kuhring, M. S.	3,840 00	378 25†
Campbell, W. F.	3,480 00	706 85†	Laing, D.	2,506 52	
Chisholm, J. F. W.	2,580 00		Larmour, R. K.	5,400 00	1,862 50
Cipriani, A. J.	4,400 00		Larose, P.	4,200 00	
Clement, G.	2,700 00*		Lathe, F. E.	8,000 00	
Clendenning, K. A.	3,480 00		Laurence, G. C.	4,400 00	
Cody, J.	2,460 00*		Lecaine, H.	3,060 00	
Cook, S. J.	5,200 00		Ledingham, G. A.	4,400 00	359 87†
Cook, W. H.	7,100 00	345 08	Leslie, J. D. (Oct. 11)....	2,700 00	
Courtice, W. H.	4,500 00*		Levy, G. S.	3,840 00	1,240 25†
Covington, A. E.	3,060 00		Light, A. K.	3,720 00	395 23
Cracknell, E. J.	2,400 00		Lips, A.	2,820 00	
Davis, C. W.	2,820 00		Loughlin, E.	2,472 80	
Davis, J. F.	2,820 00		MacKiddie, C. G.	2,700 00*	
Dore, J. I.	2,820 00		MacMorran, G.	3,120 00*	
Eagleson, S. P.	6,000 00*	361 22	Malloch, J. G.	5,200 00*	4,017 65†
Evans, G. B.	2,400 00		Manson, J. M.	4,020 00	311 74†
Field, G. S.	4,400 00		Marion, L. E.	4,400 00	322 45
Field, R. H.	4,400 00		Marshall, J. B.	3,480 00	
Freeth, F. W.	3,120 00*		Mather, D. T.	2,820 00	
Gibbons, N. E.	3,840 00		May, W. C.	2,700 00*	
Gill, M. S.	3,300 00		McCulloch, A. J.	2,460 00	
Gishler, P. E.	4,020 00	480 23†	McKim, F. L. W.	3,300 00	
Grace, N. H.	4,400 00		McKinley, D. W. R.	4,020 00	1,486 97†
Grant, A. J.	4,400 00		McLeish, C. W.	3,480 00	768 06†
Green, F. G.	4,200 00		McLintock, W. S.	2,880 00	
Griffith, T. R.	3,480 00		Miller, G. A.	3,480 00	1,550 02†
Halferdahl, A. C.	4,400 00	705 19	Morrison, W. A.	3,840 00	1,410 13†
Hall, A. H.	2,820 00		Moses, G. B.	2,700 00	
Haney, W. L.	3,060 00	2,367 95†	Mouat, T. W.	3,720 00	363 47†
Hanna, F. M.	2,580 00	565 44†	Mounce, G. R. (Feb. 28)..	3,480 00	
Henderson, J.	2,820 00		Murphy, S. J.	3,840 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Neale, M. J.	2,820 00		Simpson, J. H.	3,720 00	
Neish, A. C.	3,480 00		Smith, D. P. (Mar. 29)....	2,820 00	
Niven, C. D.	3,840 00	1,078 91†	Smith, D. S. (Jan. 30)....	3,180 00*	
Northwood, T. D.	3,480 00		Smith, N. K.	2,520 00*	
Orr, J. L.	3,840 00	2,320 66†	Smyth, H. R.	4,020 00	1,641 86†
Paradis, R.	2,820 00		Steacie, E. W. R.	7,700 00	
Park, F. R.	3,180 00	901 82†	Stedman, D. F.	4,200 00	
Parkin, J. H.	8,000 00		Stephenson, T. E.	2,820 00	
Parsons, H. E.	3,840 00	1,035 58†	Storey, D. R. (Mar. 9)....	2,820 00	
Pattenson, C. F.	2,940 00	527 88†	Storey, E. B.	2,820 00	
Pearce, J. A.	3,480 00		Strader, L. E.	2,400 00	
Perry, G. T.	2,460 00	386 70†	Tapp, J. S. (Aug. 1)....	3,720 00	443 55†
Puddington, I. E.	4,020 00		Thistle, M. W.	2,820 00	
Renouf, S. W. B.	3,000 00*		Thomson, W. W.	3,480 00	
Rettie, R. S.	2,820 00	326 58†	Turnbull, L. G.	3,480 00	
Rickwood, G. E.	2,580 00		Turner, E. S.	3,060 00	394 48
Riddell, H.	2,472 80		Tweedie, A. S.	2,820 00	
Robinson, E. F. V.	2,940 00		Watson, C. E.	3,480 00	
Rose, D. C. (May 14)....	5,700 00*		Watson, R. W.	3,480 00	
Rosser, F. T.	4,020 00		Watson, W. W.	3,300 00	
Ruedy, R.	3,480 00		Webb, E. L.	2,940 00	
Rugg, H. H.	3,060 00		West, G. O.	3,000 00	
Sallans, H. R.	3,840 00		Whalley, M. E.	2,820 00	
Sanders, F. H.	4,400 00		Wolochow, D.	4,200 00	323 99

†These items include an amount of \$2,226.87 charged to Vote 308 and an amount of \$27,720.95 charged to the War and Demobilization Allotment: National Research Council, Special War Activities.

‡On loan to Department of National Defence, Air Services, from which salary was recovered and credited to this allotment.

Travelling expenses of \$300 or over were paid as follows to persons serving without remuneration: E. P. Featherstonhaugh, \$322.43; H. J. Rowley, \$340.05; G. M. Shrum, \$1,252.10.

War and Demobilization Allotment: Special War Activities

As of March 31, 1946, there were 755 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abbinett, L. T.	\$ 2,551 76		Brunton, D. C. (Nov. 17) .	2,580 00	
Alcock, N. Z. (Oct. 26) ...	2,580 00		Burr, E. G. (July 15)....	4,200 00	
Alexander, W. A.	3,480 00		Byers, R. M.	2,551 76	
Allen, C. E. (Dec. 1)....	2,700 00	\$ 365 90	Cairns, J. N.	2,400 00	
Armstrong, L. D.	2,580 00		Cameron, W. M.	2,400 00	
Bailey, R.	2,700 00		Card, M. L.	2,700 00	1,193 15
Barnes, J. C.	3,060 00		Carman, P. D.	2,940 00	
Barss, W. M.	3,180 00		Carroll, C. J. G.	4,200 00	
Belanger, S.	2,551 76		Cave, H. M. (Oct. 9)....	3,600 00	
Bell, J. H. (Jan. 25)....	2,700 00	1,301 93	Chambers, J. G.	2,551 76	
Bell, J. W. (Jan. 18)....	4,200 00	379 13	**Chisholm, J. F. W.	2,580 00	
Bell, R. E.	2,580 00		Chow, L.	2,460 00	
Benson, G. C.	2,700 00		Clarke, F.	2,820 00	
Berhalter, E. J.	2,460 00		Cohen, M.	3,180 00	
Beveridge, H. N. (Jan. 5) .	2,580 00	1,688 98	**Covington, A. E.	3,060 00	
Bewick, H. A.	2,820 00		Cox, W. J.	2,460 00	436 96
Bott, G. E. (Dec. 7)....	3,600 00		Darwent, B. de B.	3,060 00	
Boyer, T. W.	2,700 00		Davidson, H. H. A.	2,580 00	
Braid, P. E.	2,400 00		(Nov. 12)		
**Breeze, J. E.	3,480 00		**Davis, J. F.	2,820 00	
Brown, E. A.	3,300 00		Douglas, A. E.	3,180 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Drummond, W. D.	2,580 00	853 13	Mazerall, E. W. (Mar. 2).	2,700 00	
(Sept. 21)			McCallum, K. J. (Sept. 6)	2,700 00	
Duchastel, P. A. (Oct. 12)	2,940 00		McCooeye, J. A.	2,506 52	
Duchesnay-Juchereau, H.	3,631 75		McCready, S.	2,400 00	
(Dec. 15)			McIntosh, R. L.	4,020 00	
Dunlap, J. A.	2,700 00		McKay, K. G. (Feb. 28) . .	2,700 00	1,012 23
Eastham, A. M.	2,820 00		**McKinley, D. W. R.	4,020 00	
Edwards, J. T. (Aug. 1) . .	2,820 00		McLaren, R. S.	2,550 00*	
Elliott, H. W.	3,000 00		**McLeish, C. W.	3,480 00	
Emond, G. A.	2,400 00		McLeod, L. A.	2,700 00	
Etkin, B. (Aug. 5)	2,820 00		Michael, T. H. G.	2,460 00	
Exeter, F. G. (Sept. 5) . . .	2,551 76		(Mar. 17)		
Fecny, H. (June 19)	2,940 00		Michener, J. S.	2,580 00	
Fensom, D. S. (Aug. 1) . . .	2,820 00	483 58	Millar, C. H. (Dec. 8) . . .	2,700 00	507 34
Ferguson, A. J.	3,180 00		**Miller, G. A.	3,480 00	
Ferris, H. A. (Mar. 14) . . .	3,060 00	931 40	Mohun, W. A.	3,480 00	
Fineman, M. N.	2,700 00		Morris, R. M.	2,580 00	
Fisher, J. H. (July 21) . . .	2,820 00		**Mounce, G. R.	3,480 00	
Fitch, F. T.	2,820 00		Mungen, R.	3,600 00	
Forrest, T. (Mar. 18)	3,060 00		Nadon, L. O.	2,551 76	
Fraser, J. P.	3,060 00		Naldrett, S. N.	3,480 00	
Freeman, R. E.	2,580 00	793 39	Nazzer, D. B.	3,060 00	
Friedman, O. M.	2,700 00		**Neale, M. J.	2,820 00	
Gould, S. H. (Aug. 2)	3,180 00		†Nickle, A. G. (Oct. 5) . . .	3,000 00	
Grasham, W. E.	2,700 00		Nodwell, R.	2,580 00	
Guthrie, T. E.	2,472 80		Nolan, L. T.	2,400 00	
Haight, H. V. (May 29) . . .	2,400 00		Noonan, J. W.	2,472 80	
Hamilton, J. B. (Sept. 27)	3,600 00		Norton, E.	2,506 52	
**Haney, W. L.	3,060 00		Olson, N.	2,580 00	
**Hanna, F. M.	2,580 00		**Park, F. R.	3,180 00	
Happe, W. H. (Sept. 8) . . .	3,480 00		**Parsons, H. E.	3,840 00	
Harris, A. P.	2,400 00		**Pattenson, C. F.	2,940 00	
†Harris, G. M. (Sept. 19) . .	3,060 00		Paul, E. B.	2,460 00	
Harrison, R. D.	3,060 00		Pepper, T. P. (Nov. 19) . .	2,580 00	
**Henderson, W. J.	4,020 00		Perkins, A. E.	2,551 76	
Hennessey, A. E.	2,460 00		Perks, R. L. (Aug. 1)	3,060 00	
**Hewson, D. T.	2,580 00		Perusse, J. P. (Aug. 1) . . .	2,520 00	
Hodgson, J. B. (Jan. 27) . .	3,300 00		Poole, F. A. (July 24)	2,820 00	
Holmes, C. R. G.	2,460 00		Pronaszko, S.	3,060 00	
Holuj, S. (May 6)	2,700 00		Redman, L. T. (Nov. 19) . .	2,580 00	
Hopps, J. A.	2,580 00		Reeves, A.	2,472 00	
Hushley, W.	3,180 00	567 18	Retallack, J. G. (Oct. 6) . .	2,700 00	
Iles, G. N. (Dec. 15)	2,400 00		**Rettie, R. S.	2,820 00	
Jones, C. K. (Dec. 1)	2,700 00	304 03†	Rhodes, R. G.	2,580 00	
Kelland, H. H.	2,560 00		Rigg, W. E.	2,460 00	
Kennedy, J. E. (Oct. 11) . .	2,580 00		**Robinson, E. F. V.	2,940 00	
Kent, A. D.	3,180 00		Robinson, G. de B.	4,400 00	
Kozakiewicz, W.	2,820 00		(Sept. 1)		
(Sept. 28)			Rocque, G. H.	2,551 76	
Kusters, N. L.	3,000 00		Rouillard, C. D. (Sept. 12)	3,200 00	
Laidlaw, A. M. (Jan. 30) . .	3,600 00		**Rugg, H. H.	3,060 00	
Lash, S. D. (Sept. 13) . . .	3,600 00	473 54	Samaras, D. G.	4,400 00	
Leblanc, L. (Aug. 1)	2,580 00		Samolewicz, J. J.	3,060 00	
**Lecaine, H.	3,060 00		Schnarr, R. G.	2,400 00	
Lew, H. (Nov. 1)	2,460 00		Seed, C. E.	2,760 00	
Lister, M. W.	3,480 00		Semeniuk, G. (July 1)	3,180 00	
Lynch, J. A.	2,700 00	413 55	Shenstone, A. G.	4,200 00	1,775 05
Maass, O. (Feb. 1)	7,500 00	413 30	(Nov. 19)		
Macauley, G. A.	2,580 00		Simonovitch, J.	2,820 00	
MacInnes, T. M. (Jan. 7) . .	2,580 00		Simpson, D. C. (Mar. 16) . .	3,600 00	
Mann, K. C. (Oct. 14)	3,480 00	415 90	Simpson, F. W.	2,580 00	
Marier, J. A.	2,551 76		Simpson, J. A.	2,460 00	
Marshall, I. M.	4,200 00	418 44	**Smith, D. P.	2,820 00	
May, H. E.	2,506 52		Smith, W. M. (Aug. 1) . . .	2,820 00	
Mayhew, G. H.	2,551 76		**Smyth, H. R.	4,020 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
‡Soper, J. H. (July 1).....	2,700 00		Topp, A. C.	3,060 00	
Staniforth, A.	2,520 00		Trew, J. P.	2,551 76	
Stanyer, A. E. (Sept. 13) ..	2,520 00		Vanderleck, J. M. (Sept. 30)	2,700 00	
Stevinson, H. T.	2,700 00		Ward, F. E. W.	3,060 00	
**Storey, E. B.	2,820 00		Weatherburn, A. S.	2,460 00	
Sutherland, G. A.	3,300 00		**Webb, E. L.	2,940 00	
Tant, V. E.	2,400 00		Wighton, J. J.	2,460 00	
Taylor, A. H.	3,600 00		Wilhelm, J. O. (Oct. 26) .	4,800 00	417 63†
Tetu, R.	2,551 76		Wilson, W. R. (Jan. 1)...	3,180 00*	354 27
Thiessen, G. J.	3,300 00	574 59†	Work, E. A. (Nov. 1)....	2,700 00	
Thorn, N. L.	2,400 00		Young, A. C. (July 18)...	3 300 00*	
Tidridge, W. A.	2,700 00		Zuckerman, A.	2,820 00	

**Transferred to Vote 309, January 1.

†These items were charged to: Vote 308, \$992.22; Vote 309, \$304.03.

‡On loan to Department of National Defence—Air Services, from which salaries were recovered and credited to this allotment.

The travelling expenses paid from this account to the following employees are included in the amounts shown under Vote 309: C. J. Mackenzie, B. G. Ballard, C. H. Bayley, J. E. Breeze, J. W. Broughton, A. Cambron, W. F. Campbell, P. E. Gishler, W. L. Haney, F. M. Hanna, W. J. Henderson, C. Y. Hopkins, L. E. Howlett, M. Katz, G. S. Levy, J. G. Malloch, J. M. Manson, D. W. R. McKinley, C. W. McLeish, G. A. Miller, W. A. Morrison, T. W. Mouat, C. D. Niven, J. L. Orr, F. R. Park, H. E. Parsons, C. F. Pattenson, G. T. Perry, R. S. Rettie, H. R. Smyth, J. S. Tapp.

Travelling expenses of \$300 or over were paid as follows to (a) employees whose salary rates were under \$2,400; (b) employees whose salaries were paid from other sources as indicated; and (c) individuals who were serving without salary: K. E. Allen, \$364; C. Baker, \$558.50; J. C. Bynon, \$263.80; R. Boyer, \$371.84; J. B. Collip, \$1,244.16; J. Craigie, \$461.13; A. W. Desbrisay, \$472.54 (receiving army pay); L. H. Doherty, \$805.42; D. Driscoll, \$411.32; G. H. Ettinger, \$314.30; K. Feldman, \$309.26; M. C. Fletcher, \$1,000.07; C. F. Fuller, \$528.07; O. J. Gorman, \$327.55; J. A. Gray, \$300.90; A. D. Hood, \$408.65; V. C. Howie, \$1,236.73; K. B. Jackson, \$1,029; H. Kimberley, \$1,618.30; J. E. Leduc, \$520.40; R. F. Leggett, \$875.40; P. C. B. McAdam, \$355.15; L. C. McConnell, \$348.89; A. Milne, \$457.45; C. A. Mitchell (included under Department of Agriculture, Vote 6); R. I. Mott, \$385.86; R. Newton, \$412.93; M. R. Oliver, \$1,062.36; L. F. Peckover, \$310.73; W. Penfield, \$1,032.88; H. J. Poole, \$3,567.72; G. B. Reed, \$586.11; T. Rostron, \$328.31; J. W. Scott, \$365.57; E. Smith, \$307.64 (receiving air force pay); E. B. Stevenson, \$574.90; W. F. Torrington, \$302.05; F. Turnbull, \$596.05; J. E. Whealey, \$1,471.41.

The following officials served without salary but received living or other allowances: K. B. Jackson, \$1,386.58 (\$1.35 per hour); F. A. Kendrick, \$114.10 (\$11.40 per day); H. J. Poole, \$2,970 (\$10 per day).

Appendix 3

SUPPLY DIVISION

War and Demobilization Allotment: Expansion of Industry

SUB-ALLOTMENT: WAR PLANTS

Payments to suppliers and contractors of \$10,000 or over were: Beauharnois Light, Heat and Power Co., Ltd., \$28,000; Canadian National Railways, \$61,656; Dominion Government, Department of National Defence—Air Services, \$21,066.39; Phillipe Dupont, \$13,527.39; Eastern Passage, Nova Scotia, Wellington School Section, \$10,000; Paul Lachapelle, \$25,627.84; Geo. W. Porter Construction Co., Ltd., \$216,044.66; A. W. Robertson, Ltd., \$77,715.34; David Shepherd, \$13,536.97.

SUB-ALLOTMENT: MISCELLANEOUS PROPERTY ACQUIRED

Payments to suppliers and contractors of \$10,000 or over were: Acadia Construction Co., Ltd., \$25,932.69; Canada Ingot Iron Co., Ltd., \$19,275.90; Dominion Government, Department of National Defence—Air Services, \$50,000; Levis Tramways Co., \$15,500; W. E. Ramsay Ltd., \$13,512.26; Redfern Construction Co., Ltd., \$46,454.85; Victory Aircraft Ltd., \$2,406,226.69; Warren Bituminous Paving Co., Ltd., \$49,998.83.

SUB-ALLOTMENT: MUNITIONS PRODUCTION (POOL)

Receipts from and payments to suppliers and contractors of \$10,000 or over were:

Receipts

L'Air Liquide Society, \$21,033.20; The Alberta Foundry and Machine Co., Ltd., \$14,000; Algoma Steel Corporation, Ltd., \$915,308.23; Allied War Supplies Corporation, \$19,678.06; American Can Company, \$97,217.28; Bendix-Eclipse of Canada, Ltd., \$18,191.03; British American Oil Co., Ltd., \$219,809.58; Brunton Lumber Co., Ltd., \$12,367; Butler Stampings and Machine Screws, Ltd., \$13,000.

Canada Cement Co., Ltd., \$1,095,092.57; Canadian Industrial Alcohol Co., Ltd., \$18,706.27; Canadian Industries, Ltd., \$41,550; Canadian Pacific Railway Co., \$74,739.58; Canadian Tube and Steel Products, Ltd., \$176,455.17; Chrysler Corporation of Canada, Ltd., \$384,914.44; Cordage Distributors Ltd., \$63,334.40; Creighton and Smith Motors, \$25,632.33.

Dominion Government, Dominion Arsenal, \$40,153.43, Department of National Defence—Army Services, \$30,257,744.24, Naval Services, \$9,180,922.34, Air Services, \$139,789.67, Department of National Revenue, \$348,018.81; Dominion Bridge Co., Ltd., \$104,027.07; Dominion Electrohome Industries, Ltd., \$40,603.94; Dominion Rubber Co., Ltd., \$94,988.89.

Eldorado Mining and Refining, \$25,186.26; Electric Steels Ltd., \$570,717.77; Frost and Wood Co., Ltd., \$42,122.91; Goodyear Tire and Rubber Co. of Canada, Ltd., \$34,801.92; Holman Machines Ltd., \$66,314.34; Imperial Oil Ltd., \$262,835.54; E. Leonard & Sons, Ltd., \$24,266.60.

MacDonald Chemicals Co., Ltd., \$995,286.46; Maritime Steel and Foundries Ltd., \$34,648.24; The Marshall Ventilated Mattress Co., Ltd., \$20,000; Massey-Harris Co., Ltd., \$21,038.52; McKinnon Industries, Ltd., \$68,511.90; Miner Rubber Co., Ltd., \$610,005.65; Montreal Construction Supply and Equipment, Ltd., \$16,677.75; Montreal Locomotive Works, Ltd., \$272,526.79.

Neptune Meters, Ltd., \$128,193.02; Northern Electric Co., Ltd., \$44,361.44; Northern Engineering and Supply Co., Ltd., \$25,000.

Ontario Paper Co., Ltd., \$16,622.67; Province of Ontario, Department of Lands and Forests, \$11,042.33; Orillia Sheet Metal Manufacturers Association, \$58,280.07; Outboard Marine and Manufacturing Co. of Canada, Ltd., \$10,773.05; Polymer Corporation, Ltd., \$665,000.

R.C.A. Victor Co., Ltd., \$21,654.97; Revere Copper and Brass Incorporated, \$37,143.50; Richardson Road Machinery Co., Ltd., \$46,194.35.

St. Catharines Steel Products, Ltd., \$126,395.18; Shell Oil Company of British Columbia, Ltd., \$144,874.65; Sherbrooke Pneumatic Tool Co., Ltd., \$70,531.70; Sorel Industries, Ltd., \$38,523.98; Standard Oil of British Columbia, Ltd., \$80,623.41.

Victory Aircraft, Ltd., \$2,137,817.81.

Hiram Walker & Sons, Ltd., \$27,789.15.

Payments

L'Air Liquide Society, \$24,042.75; Alberta Foundry and Machine Co., Ltd., \$67,821.11; Alexandria Wood Products, Ltd., \$10,000; American Can Co., Ltd., \$142,748.99; Anaconda American Brass, Ltd., \$130,598.76; Atlas Steels, Ltd., \$158,363.50; Aviation Electric, Ltd., \$20,720.43.

C. B. Backer Co., Ltd., \$49,775.82; Albert G. Baker, Ltd., \$54,908.76; J. J. Barker Sign Co., Ltd., \$20,840.16; P. D. Bates Co., Ltd., \$28,495.23; Beach Foundry, Ltd., \$41,386.65; Beatty Bros., Ltd., \$132,831.08; A. Bellanger, Ltd., \$57,863; Bendix-Eclipse of Canada, Ltd., \$70,954.67; Benedict Proctor Manufacturing Co., Ltd., \$67,664.78; Bingham The Mover, \$12,296.47; British Aluminum Co., \$11,135.39; British Columbia Distillery Co., Ltd., \$297,304.52; Brunton Lumber Co., Ltd., \$33,395.18; F. L. Buchanan, Ltd., \$28,752.91; Butler Stampings and Machine Screws, Ltd., \$332,473.33.

Calvert Distillers (Canada), Ltd., \$343,203.89; Canada Cycle and Motor Co., Ltd., \$53,195.43; Canada Iron Foundries, Ltd., \$128,797.24; Canada Steamship Lines, Ltd., \$16,405.44; Canadian Acme Screw and Gear, Ltd., \$25,346.07; Canadian General Electric Co., Ltd., \$93,339.95; Canadian General Rubber Co., Ltd., \$29,573.90; Canadian Industrial Alcohol Co., Ltd., \$237,406.61; Canadian Industries Ltd., \$459,227.59; Canadian International Paper Company, \$174,249.07; Canadian National Railways, \$400,598.90; Canadian Pacific Railway Company, \$243,625.44; Canadian Top and Body Corporation, Ltd., \$48,630.05; Canadian Wirebound Boxes, Ltd., \$37,074.30; Canadian Wright, Ltd., \$11,091.12; Central Aircraft Manufacturing Co., Ltd., \$22,057.82; Chatco Steel Products, Ltd., \$149,304.63; Clare Brothers and Co., Ltd., \$25,318.16; Cleveland Container Canada, Ltd., \$56,653.22; Cockshutt Plow Co., Ltd., \$662,764.72; The Coffield Washer Co., Ltd., \$28,569.12; Commercial Alcohols Ltd., \$57,273.90; Continental Can Company of Canada, Ltd., \$576,656.05; Continental Motors Corporation, \$154,746.55; Cordage Distributors, Ltd., \$50,121.54; Crane Limited, \$145,271.77.

W. E. Dillon Co., Ltd., \$57,531.09; Distillers Corporation Ltd., \$1,082,390.38; Dominion Alloy Steel Corporation, Ltd., \$16,661; Dominion Bridge Co., Ltd., \$1,850,803.15; Dominion Electrohome Industries, Ltd., \$158,147.77; Dominion Foils (Canada) Ltd., \$10,905.20; Dominion Foundries and Steel, Ltd., \$394,271.31; Dominion Government, Dominion Arsenals, \$1,772,561.06; Department of National Defence, Army Services, \$1,557,422.09; Naval Services, \$615,001.71; Air Services, \$27,680.20; Department of National Revenue, \$26,066,908.63; Department of Transport, \$231,645.80; National Harbours Board, \$28,894.53; Dunlop Tire and Rubber Goods Co., Ltd., \$12,445.01; Duplate Canada, Ltd., \$121,360; Duro Aluminum, Ltd., \$191,956.05.

Engineering Products of Canada, Ltd., \$135,162.64.

Findlay's Limited, \$42,873.98; Firestone Tire and Rubber Co., of Canada, Ltd., \$17,348.80; Flaherty Manufacturing Co., \$32,464.21; Flexible Shaft Co., Ltd., \$13,314.76; Frost and Wood Co., Ltd., \$140,680.74.

Galt Metal Industries, Ltd., \$104,002.77; General Steel Wares, Ltd., \$354,403.78; The Gibbard Furniture Shops, Ltd., \$21,313.65; W. and A. Gilbey, Ltd., \$117,565.67; Gooderham and Worts, Ltd., \$107,993.58; Grinnell Company of Canada, Ltd., \$47,458.29.

T. W. Hand Fireworks Co., Ltd., \$111,230.66; J. and D. A. Harquail Co., Ltd., \$13,047.65; Hinde and Dauch Paper Company of Canada, Ltd., \$17,383.10; Holman Machines, Ltd., \$260,926.04.

Imperial Oil Ltd., \$497,154.09; Industrial Steel and Fibre Products, Ltd., \$240,305.37; International Flare-Signal Co., Ltd., \$227,189.58; International Foils, Ltd., \$21,810.40; International Silver Company of Canada, Ltd., \$106,645.15; Iowa Transmission Company, \$15,480.20; Ketchum Manufacturing Co., Ltd., \$19,963.44.

Mahon Munitions, Ltd., \$13,065.59; Maritime Steel and Foundries, Ltd., \$149,344.13; Massey-Harris Co., Ltd., \$347,251.79; Maxwells Ltd., \$104,880.17; McKinnon Industries, Ltd., \$978,779.03; D. K. McLaren, Ltd., \$15,844.50; McLennan Foundry and Machine Works, Ltd., \$169,326.63; W. H. Meighen, Ltd., \$76,800; Melchers Distilleries, Ltd., \$189,251.44; Millen and Frere Incorporated, Ltd., \$12,211.21; Robert Mitchell Co., Ltd., \$2,316,669.50; Moffats, Ltd., \$1,075,322.50; Montmorency Distillery Inc., \$214,574.47; Montreal Construction Supply and Equipment, Ltd., \$38,328.40; Montreal Products Co., Ltd., \$227,591.06; Morrow Screw and Nut Co., Ltd., \$59,341.87; Mueller, Ltd., \$449,087.61.

National Cash Register Company of Canada, Ltd., \$256,310.88; National Steel Car Corporation, \$1,659,418.66; National Stevedoring Company, \$297,431.

Oneida Limited, \$139,047.50; Ontario Forgings, Ltd., \$1,318,098.60; Ontario Paper Co., Ltd., \$329,210.83; Orillia Sheet Metal Manufacturers Association, \$280,742.59.

Parker Pen Co., Ltd., \$241,658.88; Polymer Corporation, Ltd., \$665,303.20; Premier Paper Box, Ltd., \$61,045.19; Pressure Castings of Canada, Ltd., \$22,469.50; Quebec Distillers Incorporated, \$102,675.05; Frank J. Quigan, \$23,783.53; Robb Engineering Works, Ltd., \$176,491.94; The Roofers Supply Co., Ltd., \$157,648.86.

Schultz Die Casting Company of Canada, Ltd., \$451,994.86; Joseph E. Seagram Sons, Ltd., \$331,507.55; Service Station Equipment Co., Ltd., \$24,869.43; Sherbrooke Pneumatic Tool Co., Ltd., \$459,926.50; Singer Manufacturing Company, \$245,455.03; The Skinner Co., Ltd., \$30,578.21; N. Slater Co., Ltd., \$239,431.15; Smith Manufacturing Co., Ltd., \$14,588.91; Somerville, Ltd., \$32,608.45; Standard Underground Cable Company of Canada, Ltd., \$29,379.96; Steel Co., of Canada, Ltd., \$170,494.05; Sterling Aluminum Co., \$12,199.19; Joseph Stokes Rubber Co., Ltd., \$17,506.20; Sunshine Waterloo Co., Ltd., \$187,808.75.

Thompson Products, Ltd., \$44,183.18; Trenton Steel Works, Ltd., \$906,289.41; Truscon Steel Company of Canada, Ltd., \$356,844.16; United Distillers, Ltd., \$730,331.56; United Steel Corporation, Ltd., \$1,658,457.76; Viceroy Manufacturing Co., Ltd., \$14,649.12; Vulcan Iron Works, Ltd., \$310,499.64.

Hiram Walker & Sons, Ltd., \$830,793.33; Wallaceburg Brass, Ltd., \$281,891.90; War Assets Corporation, \$49,726.08; Weatherhead Co. of Canada, Ltd., \$39,046.48; Western Clock Co., Ltd., \$71,834.03; Western Steel Products Corporation, Ltd., \$89,440.40; Wolfe Stevedores, Ltd., \$63,905.43.

Yale and Towne Manufacturing Company, \$54,291.30; L. A. Young Industries of Canada, Ltd., \$236,102.64.

SUB-ALLOTMENT: GENERAL (MUNITIONS)

Payments to suppliers and contractors of \$10,000 or over were:

Algoma Steel Corporation Ltd., \$147,140.10; American Can Co., \$74,568.56; Anaconda American Brass Ltd., \$15,880.63; Anglin Norcross (Quebec) Ltd., \$370,283.14.

Wallace Barnes Co., Ltd., \$12,326.43; Bell Telephone Co., \$11,189.30; British Metal Corporation (Canada) Ltd., \$230,258.39; Leonard J. Buck, Incorporated, agent for Metals Reserve Co., \$36,612.05.

Canadian Import Co., \$287,321.59; Canadian National Railways, \$217,865.89; Canadian Oil Co., Ltd., \$11,061.88; Canadian Pacific Railway Co., \$14,268.99; Magloire Cauchon Ltd., \$84,548.16; J. G. Chalifour, \$10,250.72; Champlain Oil Products Ltd., \$17,086.74; Citadel Merchandising Co., Ltd., \$355,396.15; The Consolidated Mining and Smelting Co. of Canada Ltd., \$327,576.29.

Defence Industries Ltd., \$609,160.47; Dominion Bridge Co., Ltd., \$50,660.09; Dominion Rubber Co., Ltd., \$413,931.11; E. I. Dupont de Nemours, \$94,197; C. P. Fabien Ltd., \$49,953.86; Eugene Falardeau Ltd., \$40,281.30; Federal Foundries and Steel Co., Ltd., \$28,335.85.

General Steel Wares Ltd., \$112,902.44; Gibbard Furniture Shops, \$35,226.81; Goodrich Refining Co., Ltd., \$16,198.46; J. and D. A. Harquail Co., Ltd., \$23,164.80; Haugh's Products Ltd., \$33,686.51; Hydro-Electric Power Commission of Ontario, \$14,888.40.

Lindsay Hydro-Electric System, \$12,165.59; Madden & Son Co., Ltd., \$21,370.81; The Moggridge Co., Ltd., \$40,926.78.

Premier Paper Box Ltd., \$67,203.73; Provincial Wood Products, \$33,018.48; City of Quebec, \$37,892.61; Quebec Power Co., \$71,689.07.

Rochester and Pittsburgh Coal Ltd., \$31,707.32; Shawinigan Water and Power Co., \$77,890; Sherwin Williams Co., Ltd., \$15,631.34; Singer Sewing Machine Co., \$39,640.89; Switlik Canadian Parachute Ltd., \$24,000; Union des Carrieres and Pavages, \$27,390.53; War Assets Corporation, \$14,422.29.

SUB-ALLOTMENT: GENERAL (MUTUAL AID ORDERS)

Payments to suppliers, where the amount was \$10,000 or over, are merged in the list included in the Canadian Mutual Aid Board accounts, see section BA, page 12.

SUB-ALLOTMENT: SHIP PRODUCTION

Receipts from suppliers and contractors of \$10,000 or over were: Chantier Maritime de St. Laurent Ltée, \$16,836.37; Dominion Government, Department of National Defence-Naval Services, \$26,516.60; Montreal Dry Docks Ltd., \$32,500; Russel Brothers Ltd., \$104,055.

SUB-ALLOTMENT: MISCELLANEOUS STORES

Receipts from and payments to suppliers and contractors of \$10,000 or over were:

Receipts

J. A. Aird, \$10,113.33; American Can Co., \$78,171.66; The American Pad and Textile Co., \$27,804.51; The Armour Clothing Manufacturing Ltd., \$57,947.49; Atlas Steels Ltd., \$317,715.61; Atta Importing Co., \$11,385.42.

The B.V.D. Co., Ltd., \$50,030.85; Banque Belge pour L'Etranger (Overseas) Ltd., \$74,325.60; Boire and Freres, \$13,712.55; City of Brandon, \$12,818.02; Brill Hat and Cap Co., Ltd., \$33,762.15; Brill Shirt and Neckwear Ltd., \$16,570.10; British Neckwear Manufacturing Ltd., \$20,300; Brown Corporation, \$24,784.16; Bushwood's Ltd., \$24,431.55.

The Canada Metal Co., Ltd., \$889,981.30; Canada Pad and Sponging Incorporated, \$21,235.87; The Canadian General Rubber Co., Ltd., \$14,549.50; Canadian Wool Board Ltd., \$166,801.42; Cite du Cap-de-la-Madeleine, \$19,761.71; A. J. Carter Manufacturing Co., Ltd., \$13,234.94; Champeau et Fils, \$20,269.86; Champion Paper Mills Ltd., \$13,970.75; Chrysler Corporation of Canada Ltd., \$41,250.19; Clayton and Sons Ltd., \$120,546.10; Cluett, Peabody and Co. of Canada, Ltd., \$28,294.03; Commodity Prices Stabilization Corporation, Ltd., \$2,356,142.87; Comptoir des Marchands, \$53,557.98; La Coop. des Marchands-Dept. en Combustible de Montreal, \$84,868.84; Copley Noyes and Randall Ltd., \$33,778.94; The Cornell Tailors Ltd., \$236,691.98; Cornwall Pants and Prince Clothing, \$39,291.41; Craigmont Corundum, \$32,235.39.

Town of Dauphin, \$14,538.87; George T. Davie and Sons, Ltd., \$56,161.36; Deacon Brothers Ltd., \$21,930.93; Defence Industries Ltd., \$323,330.20; Devonshire Clothes, \$353,991.84; Dominion Foundries and Steel Ltd., \$986,346.94; Dominion Government, Department of Justice, \$49,523.29; Department of National Defence, Army Services, \$666,266.28; Naval Services, \$109,532.76; Air Services, \$70,537.71; Dominion Rubber Co., Ltd., \$31,171.11.

Earl Clothing Co., Ltd., \$313,269.12; Eastern Textile Products Ltd., \$119,586.26; The T. Eaton Co., Ltd., \$747,791.06; J. Elkin Co., Ltd., \$297,484.27; Embassy Importing Co., \$22,268.99; The Empire Shirt Manufacturing Co., Ltd., \$154,180.38; Fashion-Craft Manufacturers Ltd., \$53,773.25; Federal Foundries and Steel Co., Ltd., \$17,221.36; City of Fredericton, \$65,401.36.

Gault Brothers Ltd., \$13,756.08; General Motors Products of Canada Ltd., \$41,259.02; Gibraltar Pant Manufacturing Co., Ltd., \$84,245.80; A. Murray Gibson, \$17,696.34; Gourock Ropes and Canvas Ltd., \$12,508.03; Great Lakes Paper Co., Ltd., \$14,499.73; The Great Western Garment Co., Ltd., \$392,749.23.

Hercules Manufacturing Co., Ltd., \$31,014.44; S. S. Holden Ltd., \$71,320.91; Adam Hope Co., Ltd., \$170,744.83; Corporation of the City of Hull, \$19,361.47; Hyde Park Clothes Ltd., \$343,098.66.

Ideal Dress Co., \$49,328.56; Ideal Perfect Pad Ltd., \$26,595; Inspection Board of the United Kingdom and Canada, \$75,328.99; International Pulpwood Supply Co., \$15,656.92; The Kitchen Overall and Shirt Co., \$150,582.59; A. C. Leslie and Co., Ltd., \$46,110.65; Louiseville Shirt Co., Incorporated, \$10,181.02; Sam Luffy and Brothers, \$36,816.10.

The Maritime Pant Manufacturing Co., Ltd., \$462,633.10; Master Craft Uniform Co., Registered, \$1,346,425.68; The L. McBriene Co., Ltd., \$17,400.88; McKay Smelters Ltd., \$150,839.64; Michael Manufacturing Co., Ltd., \$12,187.50; Monarch Overall Manufacturing Co., Ltd., \$73,463.42; Morton Engineering and Dry Dock Co., Ltd., \$26,105.47; J. L. Morton and Co., Ltd., \$50,181.21; Mount Royal Metal Co., Ltd., \$227,494.60.

National Hat Manufacturing Co., \$92,045.70; National Lace and Embroidery Works, \$11,415.79; Needlecraft Mills Ltd., \$118,432.28; The Northern Shirt Co., Ltd., \$43,066.61; North West Sportswear Co., \$58,454.84.

J. E. Painter's Sons, \$11,537.03; Park Manor Clothes, \$34,365.34; Park Manor Uniforms, Ltd., \$107,520; Penman's Ltd., \$50,059.34; C. H. Petch, \$13,839.74; Maurice Pollack, Ltd., \$27,600; City of Port Arthur, \$11,805.25; Provincial Paper Ltd., \$14,178.85; Puget Sound Pulp and Timber Co., \$47,194.89; Quebec Converters, Ltd., \$60,686.92.

Railway and Power Engineering Corporation Ltd., \$277,073.86; Regent Shirt Manufacturing Co., \$35,849.19; Regina Board of Trade, \$24,377.82; Ritchie, Farber and Co., Ltd., \$300,881.85; S. Rubin Ltd., \$392,270.47; Rubinstein Brothers Ltd., \$200,765.28.

S. & G. Clothing Co., Ltd., \$811,582.82; Saskatchewan Federated Co-operative Ltd., \$23,106.02; Saskatoon Board of Trade, \$14,663.54; Scott Clothing Co., Ltd., \$80,755.29; Shiff and Co., Incorporated, \$159,508.90; Silknet Ltd., \$11,839.95; Simmons Ltd., \$24,277.12; S. Stall and Son Ltd., \$57,288.20; The Steel Co. of Canada Ltd., \$1,418,358.06; Sterling Cloak Co., Ltd., \$41,087.07; Sterling Clothing Co., Ltd., \$340,170.33; The Strathcona Garment Manufacturing Co., \$135,434.50; The Superior Knitting Mills Ltd., \$48,249.63; Superior Leather and Sportswear Ltd., \$87,272.37; Superior Pant Manufacturing Co., \$86,471.96; Switlik Canadian Parachute Ltd., \$10,035.08.

Tip Top Tailors Ltd., \$1,252,961.69; Tooke Brothers Ltd., \$57,548.69; Trio Shirt Manufacturing Registered, \$111,640; La Corporation de la Cite de Trois Rivieres, \$13,113.34; The Trusts and Guarantee Co., Ltd., \$457,980.56; United Kingdom Government, \$229,991.81; United States Time Corporation, \$14,244.94.

Wartime Shipbuilding Ltd., \$221,950.34; Western Glove Works Ltd., \$66,992.25; Western King Manufacturing Co., Ltd., \$51,162.24; Winnipeg Coal Exchange, \$80,217.30; Woods Manufacturing Co., Ltd., \$125,637.42; The Workman Uniform Co., Ltd., \$1,185,752.50; Yamaska Garments Ltd., \$49,794.23; Zephyr Looms and Textiles Ltd., \$52,304.

i. General:

Payments

Abitibi Power and Paper Co., Ltd., \$49,826.23; Louis Acker, \$15,318.26; Algoma Steel Corporation Ltd., \$41,792.59; Anglo-Canadian Pulp and Paper Mills Ltd., \$40,720.72; Annfern Forest Products Ltd., \$18,154.72; Artex Woollens Ltd., \$380,655.99; Avalon Fabrics Ltd., \$102,187.25; Ayers Ltd., \$387,705.34.

Barringham Rubber Co., Ltd., \$66,602.83; Barrymore Cloth Co., Ltd., \$710,778.64; Bata Shoe Co. of Canada Ltd., \$12,949.95; Bathurst Power and Paper Co., Ltd., \$12,934.57; Baxter, Woodhouse and Taylor, Ltd., \$21,086.45; Brantford Coach and Body Ltd., \$32,542.56; Brompton Pulp and Paper Co., Ltd., \$18,898.54; The Brook Woollen Co. of Simcoe Ltd., \$453,752.12; Brown Corporation, \$20,806.69.

Canadian Cottons Ltd., \$362,579; Canadian Industries Ltd., \$54,193.42; Canadian International Paper Co., \$156,579.74; Canadian National Railways, \$190,449.44; Canadian Pacific Railway Co., \$270,994.92; Canadian Wool Board Ltd., \$11,829.41; Chrysler Corporation of Canada Ltd., \$36,764.32; Donald A. Clark, \$18,059.26; William Collie, \$18,658.61; Ashley Colter Ltd., \$52,332.59; Consolidated Mining and Smelting Co. of Canada Ltd., \$506,741.19; Consolidated Paper Corporation Ltd., \$23,006.82; Cook Clothing Co., Ltd., \$25,191.18; Cosmos Imperial Mills Ltd., \$123,918.23; Thomas Courchaine, \$24,841.79; Cusson Brothers Ltd., \$42,212.71.

Deacon Brothers, \$29,214.25; Dominion Government—Department of National Defence—Army Services, \$15,342.82; Department of National Revenue, \$54,077.62; Dominion Rubber Co., Ltd., \$10,660.73; Dominion Textile Co., Ltd., \$1,050,803.61; Dominion Woollens and Worsteds Ltd., \$770,665.10; Downs, Coulter and Co. (Canada) Ltd., \$121,364.27; Dupont Textiles Ltd., \$92,568.

Eastern Steel Products Ltd., \$22,403.42; The T. Eaton Co., Ltd., \$218,784.56; Engineering Products of Canada Ltd., \$19,744.20.

Farand and Delorme, Division of United Steel Corporation Ltd., \$361,714.62; Fawcett and Grant Ltd., \$204,080.62; Fraser Companies Ltd., and Restigouche Co., Ltd., \$11,879.01.

General Motors Products of Canada Ltd., \$13,538.01; Gloucester Lumber and Trading Co., Ltd., \$13,201.65; Gotfredson Ltd., \$54,764.75; Great Lakes Paper Co., Ltd., \$53,549.60; Guaranty Silk Dyeing and Finishing Co., Ltd., \$35,562.13.

The Hamilton Cotton Co., Ltd., \$256,761.34; Hield Brothers Ltd., \$106,966.99; J. A. Humphrey and Son Ltd., \$23,882.87; Huntingdon Woollen Mills Ltd., \$205,040.72.

Imperial Cloth Co., \$103,693.55; Kenwood Mills Ltd., \$11,077.68; LaFrance Textiles Ltd., \$361,866.96; Lake St. John Power and Paper Co., Ltd., \$21,135.32; Leach Textiles Ltd., \$139,528.63.

John W. MacLean, \$11,377.79; Marathon Paper Mills of Canada, \$37,195.17; Marwell Construction Co., Ltd., \$35,594.87; Massey-Harris Co., Ltd., \$10,983.78; Mattawa Wood Products Ltd., \$56,900.18; McDonell Metal Manufacturing Co., Ltd., \$14,072.95; P. J. McIlroy, \$20,611; Melbourne Merchandising Ltd., \$125,061.95; Metal and Thermit Corporation, \$99,405.39; Montreal Cottons Ltd., \$869,847.05; Montrose Worsted Mills Incorporated, \$640,960.85.

Newago Timber Co., Ltd., \$53,662.14; H. J. O'Connell Ltd., \$43,641.47; The Ontario Paper Co., Ltd., \$43,792.06; Oxford Woollen Mills Ltd., \$45,472.99.

Paton Manufacturing Co., Ltd., \$1,255,188.12; Geo. Pattinson and Co., Ltd., \$258,051.58; Pigeon Timber Co., Ltd., \$29,251.22; Pratt and Whitney of Canada, Division of John Bertram and Sons Co., Ltd., \$18,326.61; Price Brothers and Co., Ltd., \$22,787.07; Provincial Paper Ltd., \$12,822.19; Quyon Molybdenite Co., Ltd., \$13,339.48.

Regent Knitting Mills Ltd., \$477,768.06; Renfrew Textiles Ltd., \$96,252.81; Renfrew Woollen Mills, \$446,073.63; W. Robinson and Son Converters Ltd., \$153,087.77; Rosamond Woollen Co., Ltd., \$243,022.32.

St. Andrews Woollen Mills Ltd., \$72,447.34; St. Johns Textile Mills Ltd., \$662,336.34; St. Lawrence Paper Mills Co., Ltd., \$30,613.09; Province of Saskatchewan, Department of Natural Resources, Forestry Supervision, \$28,008.14; Slingsby Manufacturing Co., \$705,027.92; Hector Soucie, \$12,137.56; Elzear Soucy, \$47,976.07; Standard Chemical Co., Ltd., \$33,705.88; Alex Stevens, \$18,140.13.

Tayside Textiles Ltd., \$111,284.88; Textile Sales Ltd., \$387,634.74; Township of Tisdale, \$19,649.08; United Kingdom Government, \$3,146,435.96; City of Vancouver, \$173,608.95; City of Victoria, \$33,353; The Vulcan Detinning Co., \$60,068.05.

Wabasso Cotton Co., Ltd., \$47,427.58; War Assets Corporation, \$295,997.45; Wartime Metals Corporation, \$223,397.20; Warwick Woollen Mills Ltd., \$71,869.80; D. M. Watkins Co., \$12,576.74; Winnipeg Cartage Co., Ltd., \$79,423.68.

ii. In respect of deliveries on continuing Mutual Aid orders:

Aluminum Co. of Canada, \$113,574.45; American Can Co., \$92,449.96; Armour Clothing Mfg., Ltd., \$12,495.45; Bates & Innis Ltd., \$21,108.43; W. D. Beath & Son, Ltd., \$210,002.41; John Bertram & Son, Ltd., \$368,614.46; Brantford Coach & Body, Ltd., \$172,269.49.

Canada Foundries & Forgings, Ltd., \$25,144.50; Canada Illinois Co., \$21,494.33; Canada Machinery Corp., Ltd., \$94,439.79; Canada Wire & Cable Co., Ltd., \$21,293.28; Canadian Atlas Diesel Engines, Ltd., \$97,238.78; Canadian General Electric Co., Ltd., \$708,093.41; Canadian Ingersoll Rand Co., Ltd., \$1,644,663.33; Canadian Marconi Co., \$155,425.07; Canadian National Railways, \$36,318.48; Canadian Top & Body Corp., Ltd.,

\$25,803.60; Central Bridge Co., Ltd., \$259,093.70; Chrysler Corp. of Canada, Ltd., \$6,815,396.90; Collins & Aikman of Canada, Ltd., \$28,820.51; Colonial Tool Co., \$61,303.15; Continental Woollen Mills, Ltd., \$39,096.27; Cook Clothing Co., Ltd., \$12,730.56; Cranemobile, Ltd., \$704,000; Cusson Bros., Ltd., \$118,923.30.

Defence Industries, Ltd., \$42,549.85; DeHavilland Aircraft of Canada, Ltd., \$8,635,020; Devonshire Clothes, Ltd., \$18,075.26; Dominion Bridge Co., Ltd., \$114,847; Dominion Rubber Co., Ltd., \$25,327.40; Dominion Steel & Coal Corp., Ltd., \$24,314.34; Dominion Truck Equipment Co., Ltd., \$118,765.56; Dunlop Tire & Rubber Goods Co., Ltd., \$44,636.52.

Earl Clothing Co., Ltd., \$94,492.50; T. Eaton Co., Ltd., \$336,520.33; Eaton Knitting Co., \$64,604.21; J. Elkin Co., Ltd., \$130,746.96.

Fairfield & Sons, Ltd., \$33,605.15; Firestone Tire & Rubber Co. of Canada, Ltd., \$28,451.78; Ford Motor Co. of Canada, Ltd., \$1,286,562.04; Fruehauf Trailer Co. of Canada, Ltd., \$120,435.

General Motors Products of Canada, Ltd., \$517,063.88; General Steel Wares, Ltd., \$175,845.19; B. F. Goodrich Rubber Co. of Canada, Ltd., \$13,591.39; Goodyear Tire & Rubber Co., \$511,701.80; Gotfredson, Ltd., \$14,455.00; Gutta Percha & Rubber, Ltd., \$134,809.92.

Hamilton Bridge Co., Ltd., \$127,736.01; Horn Bros. Woollens, \$32,868.23; Huntingdon Woollen Mills, Ltd., \$15,312.06; Industrial Shipping Co., Ltd., \$507,116.36; Industrial Steel & Fibre, Ltd., \$73,744.66; John Inglis Co., Ltd., \$3,542,791.80; Inspection Board of United Kingdom & Canada, \$84,527.69; International Flare Signal Co., Ltd., \$19,878.71.

Kingsley Companies, \$15,274.46; Liquid Air Society, \$318,636.54; Wm. Looser & Co., Ltd., \$18,959.06.

Maritime Pant Mfg. Co., Ltd., \$132,046.20; Master Craft Uniform Co., Reg'd., \$151,904.90; Mercury Mills, Ltd., \$95,679.79; Metallic Roofing Co., Ltd., \$54,740; Midland Woollen Mills, Ltd., \$61,035.26; Modern Tool Works, Ltd., \$271,524.63; Monarch Battery Mfg. Co., Ltd., \$23,649.50; R. McDougall Co., Ltd., \$185,493.20.

Neon Products of Western Canada, Ltd., \$45,405.94; Northern Electric Co., Ltd., \$28,256; Otis-Fensom Elevator Co., Ltd., \$264,615.53; Outboard Marine & Mfg. Co. of Canada, Ltd., \$25,142.40.

Park Manor Clothes, \$31,248.35; Penman's Ltd., \$47,069.52; Porritts & Spencer (Canada) Ltd., \$33,038.18; Research Enterprises, Ltd., \$1,077,930.99; Ritchie Farber & Co., Ltd., \$117,435.84; Rubenstein Bros., Ltd., \$71,582.08.

S. & G. Clothing Co., Ltd., \$349,456.60; Saguenay Spinning Mills, Ltd., \$14,254.49; Seiberling Rubber Co., \$37,250.24; T. S. Simms & Co., Ltd., \$57,958.66; Small Arms Ltd., \$28,224.80; Small Electric Motors (Canada) Ltd., \$23,547.64; Smith & Rhuland, Ltd., \$241,967.76; Sorel Industries Ltd., \$1,164,899.87; Sparton of Canada, Ltd., \$10,898.09; S. Stall & Son, Ltd., \$24,477; Standard Machine & Tool Co., Ltd., \$215,622; Stanfields, Ltd., \$27,372.60; Staroba Industrial Research Co., Ltd., \$10,433.88; Sterling Clothing Co., Ltd., \$19,576.80; Strathcona Garments, Ltd., \$42,174; Superior Pant Mfg. Co., Ltd., \$26,228.

United Steel Corp., \$69,803.60; Victory Aircraft Ltd., \$5,371,515.68.

Wartime Shipbuilding, Ltd., \$2,012,686.43; West Aeronautical Devices, Inc., \$45,000; Western Auto & Truck Body Works, Ltd., \$23,600; K. R. Wilson, \$18,732.74; Wilson Motor Bodies, Ltd., \$216,227.92; Wood Alexander & James, Ltd., \$52,914.93; Gar Wood Industries of Canada, Ltd., \$325,036.80; Woods Mfg. Co., Ltd., \$29,510.63; Workman Uniform Co., Ltd., \$459,298.19; Wrights Canadian Ropes, Ltd., \$93,155.74; York Knitting Mills, Ltd., \$79,982.50.

SUB-ALLOTMENT: MISCELLANEOUS WAR EXPENSES

Receipts of \$10,000 or over were:

Dominion Coal Co., Ltd., \$28,416.52 (represents net revenue derived from operation of coal handling barges); Oil Controller's Office, \$45,509.05 (from sale of dye).

Payments to suppliers and contractors of \$10,000 or over were:

Acadia Coal Co., Ltd., \$920,767.90; Alexo Coal Co., Ltd., \$14,387; Avon Coal Co., Ltd., \$57,921.31.

Banner Coals Co., Ltd., \$38,022; Beverley Coal Co., Ltd., \$23,082.99; Bighorn and Saunders Creek Collieries Ltd., \$11,619.49; Damien Boileau Ltd., \$23,665.14; Bras d'Or Coal Co., Ltd., \$57,708.96.

Canadian Bank of Commerce, \$11,772.12; Canadian Collieries (Dunsmuir) Ltd., \$474,921.11; Canadian National Railways, \$365,490.81; Canadian Pacific Railway Co., \$281,074.11; Chrysler Corporation of Canada Ltd., \$27,324.74.

Defence Industries Ltd., \$713,781.09; Dominion Coal Co., Ltd., \$7,000,000; Dominion Government, National Film Board, \$39,291.46; National Research Council, \$1,113,826.11; Department of National Revenue, \$24,260.24; Post Office Department, \$36,552.25; Department of Public Printing and Stationery, \$183,916.64; Dominion Rubber Co., Ltd., \$15,088.54; Dominion Steel and Coal Corporation Ltd., \$151,822.01; Douglas Aircraft Co., Incorporated, \$160,558.18; Dunlop Tire and Rubber Goods Co., Ltd., \$21,733.97.

Eastern Steel Products Ltd., \$10,892.65; W. Benton Evans, \$19,225.17; Fairchild Engine and Airplane Corporation, \$33,150; Farand and Delorme, Division of United Steel Corporation Ltd., \$203,625.65; Federal Aircraft Ltd., \$140,865.38; Firestone Tire and Rubber Co. of Canada Ltd., \$18,542.54; The Foothills Collieries Ltd., \$38,058.77; Ford Motor Co. of Canada Ltd., \$24,604.31.

General Motors Products of Canada Ltd., \$57,406.92; B. F. Goodrich Rubber Co. of Canada Ltd., \$13,803.57; The Goodyear Tire and Rubber Co. of Canada Ltd., \$24,185.02; The Great West Coal Co., Ltd., \$32,935.38; Greenwood Coal Co., Ltd., \$14,088.75.

Hamilton Bridge Co., Ltd., \$15,970.63; Hazeltine Corporation, \$11,687.50; Hillcrest Mining Co., Ltd., \$24,060.90; Hy-Grade Coal Mining Co., Ltd., \$36,891.85.

Indian Cove Coal Co., \$23,218; Intercolonial Coal Co., Ltd., \$102,846.20; Kent Coal Co., Ltd., \$11,473.85; G. H. King, \$20,024.95; Lakeside Coals Ltd., \$33,423.79; L'Auto Neige Bombardier Ltd., \$26,531.28; Lethbridge Collieries Ltd., \$99,847.40.

Manitoba and Saskatchewan Coal Co., Ltd., \$40,756.47; McLeod River Hard Coal Co. (1941) Ltd., \$90,543.65; Minto Coal Co., Ltd., \$77,143.12; Miramichi Lumber Co., Ltd., \$40,904.36; Bank of Montreal, \$11,524.93; Montreal Locomotive Works Ltd., \$52,616.13.

Newcastle Coal Co., \$18,484.89; Northern Electric Co., Ltd., \$32,626.18; Province of Nova Scotia, Department of Mines, \$44,340.40; Patent Chemicals Incorporated, \$21,312; Patterson Motors Ltd., \$92,459.75; Polymer Corporation Ltd., \$24,578.45.

Red Flame Coal Co., Ltd., \$23,969.40; Red Hot Coal Co., \$15,551.58; Rosedale Collieries Ltd., \$73,585.62; Royal Bank of Canada, \$16,071.31.

St. John Tug Boat Co., Ltd., \$77,524.70; Samis Collieries, \$10,109.45; Saskatchewan Federated Co-operatives Ltd., \$26,006.10; Seiberling Rubber Co. of Canada Ltd., \$26,155.92; R. C. Smith and Son Ltd., \$58,811.28; Standard Coal Co., Ltd., \$32,411.55; J. B. Starky Co., Ltd., \$23,576.15; United Towing and Salvage Co., Ltd., \$69,728.73.

War Assets Corporation, \$135,033.50; Welton and Henderson Ltd., \$17,884.52; Western Gem and Jewel Collieries Ltd., \$36,723.08; Wolfe Stevedores Ltd., \$10,475.22.

War and Demobilization Allotment: Termination of Contracts

Payments to contractors of settlements of \$10,000 or over were:

Acadia Construction Co., Ltd., \$12,910.42; Addison Industries, Ltd., \$300,000; Adel Precision Products Corporation, \$12,535.37; Allanson Armature Manufacturing Co., Ltd., \$87,871.20; Aluminum Company of Canada, Ltd., \$75,807.73; Atlas Polar Co., Ltd., \$23,516.47.

Babcock-Wilcox and Goldie-McCulloch, Ltd., \$50,019.97; Barringham Rubber Co., Ltd., \$450,000; Bata Shoe Company of Canada, Ltd., \$153,841.57; Beach Foundry, Ltd., \$22,218.24; Beatty Bros., Ltd., \$89,907.01; A. Belanger, Ltd., \$27,782.37; Bendix-Eclipse of Canada, Ltd., \$16,615.74; Boeing Aircraft of Canada, Ltd., \$2,234,198.99; Brantford Coach and Body, Ltd., \$440,822.51; British Aeroplane Engines, Ltd., \$14,619.61; Brunton Lumber Co., Ltd., \$15,062.97; Butler Stampings and Machine Screws, Ltd., \$114,311.46.

Canadian Acme Screw and Gear, Ltd., \$200,000; Canadian Aircraft Instruments and Accessories, Ltd., \$46,000; Canadian General Electric Co., Ltd., \$1,744,262.16; Canadian Industries, Ltd., \$17,104.36; Canadian John Wood Manufacturing Co., Ltd., \$27,486.09; Canadian Marconi Co., Ltd., \$65,929.22; Canadian Pacific Railway Co., \$2,818,603.73; Canadian Top and Body Corporation, Ltd., \$150,228.88; Canadian Tube and Steel Products, Ltd., \$177,795.02; Central Aircraft, Ltd., \$77,437.98; Chadwick-Carroll Brass and Fixtures, Ltd., \$12,885.60; Chrysler Corporation of Canada, Ltd., \$3,403,796.91; Cleveland Container Canada Ltd., \$11,324.46; Cockshutt Plow Co., Ltd., \$49,955.68; Coleman Lamp and Stove Co., Ltd., \$25,622.39; Continental Can Company of Canada, Ltd., \$101,130.33; Couture and Toupin, \$19,605.80; Craincraft, Ltd., \$23,408.56; Crane, Limited, \$40,727.69; Cranemobile, Ltd., \$31,000.

Defence Industries, Ltd., \$150,500; DeHavilland Aircraft of Canada, Ltd., \$23,520,863.91; Dominion Bridge Co., Ltd., \$202,165.41; Dominion Electrohome Industries, Ltd., \$116,942.56; Dominion Foils (Canada) Ltd., \$70,000; Dominion Government, Dominion Arsenal—Quebec, \$5,405,530.25; Department of Transport, \$119,177.36; Dominion Plywoods, Ltd., \$75,553.23; Dominion Road Machinery Co., Ltd., \$46,200.26; Dominion Rubber Co., Ltd., \$56,990.12; Dominion Truck Equipment Co., Ltd., \$644,586.40; Dowswell, Lees and Company, Ltd., \$14,719.72; Dowty Equipment (Canada) Ltd., \$116,394.11; Duplate Canada Ltd., \$45,000; Duro Aluminum Ltd., \$15,176.76.

Eastern Steel Products, Ltd., \$37,048.25; Electric Reduction Company of Canada, Ltd., \$25,000; Electric Tamper and Equipment Company of Canada, Ltd., \$159,721.92; Electrolier Manufacturing Co., Ltd., \$35,919.80; Engineering Products of Canada, Ltd., \$64,746.55.

Fairchild Aircraft, Ltd., \$580,418.05; Federal Wire and Cable Co., Ltd., \$48,042.76; Findlays, Ltd., \$29,737.58; Fleet Aircraft, Ltd., \$446,930.73; Flexible Shaft Co., Ltd., \$21,000; Ford Motor Company of Canada, Ltd., \$11,001,256.96; Frost and Wood Co., Ltd., \$136,388.32; Fruehauf Trailer Company of Canada, Ltd., \$525,000.

Galt Metal Industries, Ltd., \$32,022.90; Gardner Equipment Co., Ltd., \$40,000; Gelling Engineering, Ltd., \$11,000; General Motors Corporation, Cadillac Motor Car Division, \$11,544.80; General Motors of Canada, Ltd., \$9,782,781.80; General Steel Wares, Ltd., \$274,972.75; Gibbard Furniture Shops, Ltd., \$17,432.43; Granby Aviation, Ltd., \$61,949.60.

Hamilton Bridge Co., Ltd., \$2,005,600; T. W. Hand Fireworks Co., Ltd., \$77,962.91; Harley-Davidson Motor Cycle Co., \$19,132.25; Harrington Tool and Die Co., Ltd., \$17,466.32; Hart Battery Co., Ltd., \$41,775.10; Haugh's Products, Ltd., \$16,717.34; Hayes Steel Products, Ltd., \$16,750; Howard Furnace and Foundries, Ltd., \$465,658; Hub Industries Incorporated, \$41,011.35; Humber Engineering Co., Ltd., \$18,000.

Industrial Steel and Fibre, Ltd., \$27,829.95; Ingersoll Machine and Tool Co., Ltd., \$14,007.87; Instruments, Ltd., \$24,411.94; International Flare Signal Co., Ltd., \$10,187.89; International Silver Company of Canada, Ltd., \$15,976.28; Irvin Airhute, Ltd., \$199,381.34; Irving Shipyards, Ltd., \$150,000.

Joliette Foundry and Tool Works, Ltd., \$55,458.60; J. A. Joncas, \$16,655; Kelsey Wheel Co., Ltd., \$10,383.64; Kelvinator of Canada, Ltd., \$16,440.43; Kent-Moore Organization, Inc., \$16,359.17; LeBlanc Shipbuilding Co., Ltd., \$60,000; E. Leonard and Sons, Ltd., \$55,926; Lever Brothers, Ltd., \$44,141.16.

Mac-Craft Co., Ltd., \$417,829.52; MacDonald Bros. Aircraft, Ltd., \$60,077.26; Maple Leaf Aircraft Corporation, \$87,989.88; Marshall Ventilated Mattress Co., Ltd., \$54,848.60; Massey-Harris Co., Ltd., \$120,790.67; McKenzie Barge and Derrick Co., Ltd., \$15,000; McKinnon Industries, Ltd., \$130,552.09; Metal Stampings, Ltd., \$43,676.38; Metallic Roofing Co., Ltd., \$15,958.49; John Millen and Son, Ltd., \$40,106.31; Miller Manufacturing Co., \$135,312.99; Moffats, Ltd., \$296,119.33; Morrow Screw and Nut Co., Ltd., \$20,916.87; Motor Coach Industries, Ltd., \$144,400; Mueller Limited, \$66,479.90.

National Cash Register Company of Canada, Ltd., \$12,458.01; National Steel Car Corporation, Ltd., \$57,847.49; Neptune Meters, Ltd., \$190,000; Noorduyn Aviation, Ltd., \$20,018.12; Northern Electric Co., Ltd., \$116,267.94; Northern Engineering and Supply Co., Ltd., \$40,680.16; Northern Tool and Gauge, Ltd., \$39,461.04.

Oneida, Ltd., \$31,977.72; Otis-Fensom Elevator Co., Ltd., \$24,721.44; Outboard, Marine and Manufacturing Company of Canada, Ltd., \$721,311.07.

Paper Converters, Ltd., \$56,922.22; Park Steamship Co., Ltd., \$792,355.91; Parmenter and Bullock Co., Ltd., \$40,429.45; Philco Corporation of Canada, Ltd., \$1,200,000; Pictou Foundry and Machine Co., Ltd., \$70,048.83; Walter Pinaud's Yacht Yard, \$18,179.20; Premier Paper Box, Ltd., \$11,000; Provincial Wood Products Co., Ltd., \$15,585.78.

R.C.A. Victor Co., Ltd., \$7,808,058.54; Renfrew Electric and Refrigerator Co., Ltd., \$10,000; Research Enterprises, Ltd., \$80,862.05; Richardson Road Machinery Co., Ltd., \$91,408.39; W. Robinson and Son Converters, Ltd., \$15,411.18; Roofers Supply Co., Ltd., \$17,435.93.

St. Catharines Steel Products, Ltd., \$444,740.68; Schultz Die Casting Company of Canada, Ltd., \$109,656.01; M. F. Schurman Co., Ltd., \$59,963.05; Semco Instruments, Ltd., \$5,245,792.56; Shawinigan Chemicals, Ltd., \$19,483.77; Singer Manufacturing Co., \$88,000; Skinner Co., Ltd., \$40,681.22; Small Arms, Ltd., \$654,413.18; Small Electric Motors (Canada) Ltd., \$154,244.96; Smith Brothers Motor Body Works, \$17,000; Sorel Industries, Ltd., \$106,025.32; Stanley Precision Instruments, Ltd., \$349,668.96; Frederick Stearns and Company of Canada, Ltd., \$13,415.79; Steel Company of Canada, Ltd., \$19,713.47; Stewart-Warner-Alemite Corporation of Canada, Ltd., \$30,502.89; Joseph Stokes Rubber Co., Ltd., \$32,683.44; Submarine Signal Co., \$19,394.78; Sunshine Waterloo Co., Ltd., \$107,812.82.

T.C.M. Manufacturing Co., \$12,314.40; Teleflex, Limited, \$11,643.26; Tomlinson Construction Co., Ltd., \$73,510.77; Trenton Steel Works, Ltd., \$313,000; Truck Engineering, Ltd., \$24,000; Truscon Steel Company of Canada, Ltd., \$90,000; J. J. Turner and Sons, Ltd., \$16,939.03.

United Steel Corporation, Ltd., \$412,603.22; Viceroy Manufacturing Co., Ltd., \$52,543.36; Victory Aircraft, Ltd., \$22,717,012.

Wall Colmonoy (Canada) Ltd., \$11,676.27; Wallaceburg Brass, Ltd., \$21,822.16; Wartime Shipbuilding, Ltd., \$7,798,453.24; Weatherhead Company of Canada, Ltd., \$33,347.38; Western Bridge and Steel Fabricators, Ltd., \$16,849.99; Western Steel Products Corporation, Ltd., \$166,725.78; Wright's Canadian Ropes, Ltd., \$37,219.93; John Wyeth and Brother (Canada) Ltd., \$40,203.74.

L. A. Young Industries of Canada, Ltd., \$123,348.43.

NATIONAL RESEARCH COUNCIL

Vote 309

Suppliers receiving \$5,000 or more: Canadian Fairbanks-Morse Company, Ltd., \$5,597.78; Canadian General Electric Co., Ltd., \$7,634.64; Canadian Laboratory Supplies, Ltd., \$12,692.57; Central Scientific Company of Canada, Ltd., \$7,222.66; Dominion Government, Department of National Defence—Air Services, \$8,003.39; Department of Public Printing and Stationery, \$17,533.75; Fisher Scientific Company, Ltd., \$5,071.53; Hydro-Electric Power Commission of Ontario, \$30,083.82; Marchand Electrical Co., Ltd., \$10,719.08.

War and Demobilization Allotment: Special War Activities

Suppliers receiving \$5,000 or more:

Aluminum Company of Canada, Ltd., \$7,824.56; Automatic Sprinkler Company, Ltd., \$7,494; British Security Co-ordination, \$15,242.36; Browning Laboratories Incorporated, \$9,558.99; Builders Sales, Limited, \$5,052.90.

Canadian Broadcasting Corporation, \$5,798.14; Canadian General Electric Company, Ltd., \$10,204.65; Canadian Import Company, \$9,506.15; Canadian Kodak Sales, Limited, \$6,537.08; Canadian Laboratory Supplies, Ltd., \$10,316.95; Canadian Marconi Company, Ltd., \$15,319.13; Canadian Standards Association, \$8,087.19; Canadian Westinghouse, Limited, \$7,018.86; Central Scientific Company of Canada, Ltd., \$13,436.72.

Dominion Government, Department of National Defence—Army Services, \$13,324.78; Air Services, \$10,625.75; Department of Public Printing and Stationery, \$17,738.41; Department of Reconstruction and Supply, \$69,047.04.

D. Kemp Edwards, Ltd., \$7,731; Eldorado Mining and Refining Co., Ltd., \$8,440.70; English Electric Company, \$9,297.94; Thomas Firth and John Brown, Ltd., \$10,473.37; Fisher Scientific Company, Limited, \$7,040.42; Gutta Percha and Rubber Ltd., \$5,898.49.

Hammond Manufacturing Co., \$6,872.15; Horton Steel Works, Ltd., \$5,040; Hydro-Electric Power Commission of Ontario, \$5,033.50; Instruments Limited, \$16,114.32; International Resistance Co., \$7,243.35; Leeds and Northrup Company, \$5,519.51.

Noel Mercier, \$7,667.64; William Miller Corporation, \$6,599.95; Monsanto Chemical Co., \$12,944.82; James Morrison Brass Mfg. Co., Ltd., \$7,788.99.

National Fire Proofing, Ltd., \$6,994.30; Northern Electric Company, Ltd., \$11,495.92; Northern Tool and Gauge, Ltd., \$8,408.66; Otis-Fensom Elevator Co., Ltd., \$18,282.70; Ottawa Car and Aircraft Co., Ltd., \$15,712.97.

R.C.A. Victor Company, Ltd., \$6,333.94; Radio Laboratories, \$5,513.42; Raytheon Manufacturing Co., \$5,858.11; Research Enterprises, Ltd., \$46,047.46; T. E. Ryder Machinery Co., Ltd., \$6,674.66.

Shawinigan Chemicals, Ltd., \$12,362.29; Small Electric Motors, \$13,060.36; Sparton Electric Co., \$8,503.18; Sprague Electric Company, \$6,547.76; Sylvania Electric Products, Inc., \$15,252.88.

Wallace Clark and Company, \$21,414; War Assets Corporation, \$18,765.97; Waukesha Motor Company, \$7,228.83; Weathermakers (Canada) Ltd., \$6,107.61; Williams and Wilson, Ltd., \$12,888.05.

Appendix 4

CROWN COMPANIES

In accordance with the powers contained in Section 6 (3) (a) of the Department of Munitions and Supply Act, the companies listed below were operating under agreements with the Minister. The agreements provide in general that the Minister shall at all times have the right to exercise such control over the affairs and operations of the Company as he may in his absolute discretion think fit, and that the Company shall do or refrain from doing, as the case may be, all such things as the Minister may from time to time direct, and that all obligations of His Majesty under this agreement are conditional upon the Company acting accordingly.

In accordance with Section 6 (3) (c) of the above mentioned act, the Auditor General is the Auditor of such companies, and the balance sheets certified to, by him, together with related statements are furnished herewith.

The assets referred to in the footnote on the balance sheets included in this appendix represent the Government's investment in plant and equipment, and are shown in the supporting schedule to the Department of Reconstruction and Supply Balance Sheet, see Appendix 1.

The following is a list of the companies and the respective balance sheet dates.

<u>Page</u>	<u>Company</u>	<u>Balance Sheet Date</u>
VA-69	Aero Timber Products Limited.....	March 31, 1946
VA-72	Allied War Supplies Corporation.....	March 31, 1946
VA-74	Allied War Supplies Corporation.....	June 25, 1946
VA-75	Canadian Arsenals Limited.....	March 31, 1946
VA-78	Citadel Merchandising Company Limited.....	October 15, 1945
VA-80	Eldorado Mining and Refining (1944) Ltd.....	December 31, 1945
VA-84	Federal Aircraft Limited.....	March 31, 1946
VA-86	Federal Aircraft Limited.....	June 30, 1946
VA-88	Melbourne Merchandising Limited.....	March 31, 1946
VA-91	National Railways Munitions Limited.....	March 31, 1946
VA-94	Northern Transportation Company Limited, Subsidiary of Eldorado Mining and Refining (1944) Ltd.....	December 31, 1945
VA-96	Park Steamship Company Limited.....	March 31, 1946
VA-99	Polymer Corporation Limited.....	March 31, 1946
VA-103	Research Enterprises Limited.....	March 31, 1946
VA-106	Small Arms Limited.....	March 31, 1946
VA-109	Turbo Research Limited.....	March 31, 1946
VA-111	Turbo Research Limited.....	July 31, 1946
VA-113	Veterans Housing Project (Ottawa) Limited.....	March 31, 1946
VA-115	Veterans Housing Project (Toronto) Limited.....	March 31, 1946
VA-117	Victory Aircraft Limited.....	November 30, 1945
VA-120	War Assets Corporation.....	March 31, 1946
VA-124	War Supplies Limited.....	March 31, 1946
VA-126	Wartime Housing Limited.....	March 31, 1946
VA-137	Wartime Metals Corporation.....	August 31, 1945
VA-139	Wartime Shipbuilding Limited.....	March 31, 1946

The principal activities of the above named companies are outlined in the report of the Auditor General following Part III of this volume.

AERO TIMBER PRODUCTS LIMITED
 (INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")
 Balance Sheet as at March 31, 1946

ASSETS	LIABILITIES, RESERVES AND CAPITAL
Cash in Bank.....	Accounts Payable.....
Accounts Receivable.....	Reserves
4,985 46	Stampage.....
2,542 88	Royalty.....
	Contractors' termination claims.....
	6,045 00
	1,995 00
	16,485 65
	24,525 65
	Capital
	Shareholders—Capital Stock:
	Authorized: 1,000 shares of no par value.....
	Issued: 32 shares, fully paid.....
	Government of Canada: 32 00
	Advances.....
	Deduct—Deficit: 3,227,269 38
	Balance at April
	1, 1945.....
	Add: Losses due
	to contract
	termination....
	3,295,276 66
	Less: Profit for the
	year ended March
	31, 1946, per
	Operating State-
	ment (Schedule
	"A").....
	40,982 56
	3,254,294 10
	Deficiency in Advances.....
	27,024 72
	Capital Deficiency.....
	\$ 7,528 34
	\$ 7,528 34

Note:
 The Company ceased all field operations prior to March 31, 1946, and the Crown-owned capital assets in its charge were transferred to War Assets Corporation.
 Approved on behalf of the Board.

R. J. FILBERG,
Director.
 H. E. CARTER,
Director.

WATSON SELLAR,
Auditor General.

AERO TIMBER PRODUCTS LIMITED—Continued
Operating Statement for the year ended March 31, 1946

Log Sales.....		594,550 61
<i>Deduct—Selling Expenses:</i>		
Towing and barging.....	100,830 74	
Harbour dues.....	258 08	
		101,088 82
Net Log Sales.....		493,461 79
<i>Deduct—Cost of Sales:</i>		
Inventories of logs in woods and in water as at April 1, 1945.....	351,164 08	
Direct Operating Expenses (Schedule "B").....	146,233 13	
<i>Indirect Operating Expenses:</i>		
Stumpage.....	12,797 26	
Scaling and royalty.....	50,981 21	
Timber licence fees.....	4,995 76	
		68,774 23
Cost of logs acquired from sub-contractors.....	30,992 33	
		597,163 77
Gross Operating Loss.....		103,701 98
<i>Add—Administrative Expenses:</i>		
Office salaries.....	24,786 52	
Office supplies and expenses.....	3,105 09	
Travelling.....	2,738 80	
Telephone and telegraph.....	1,132 93	
Legal expenses.....	907 32	
Audit fees.....	750 00	
Miscellaneous.....	813 48	
		34,234 14
Net Operating Loss.....		137,936 12
<i>Deduct or Add—</i>		
Surcharge on lumber sales.....	190,721 51	
Cash discount on purchases.....	58 89	
Cash discount on sales.....	11,861 72	
		178,918 68
Net Profit for the Year.....	\$	40,982 56

SCHEDULE "B"

AERO TIMBER PRODUCTS LIMITED—Concluded

Direct Operating Expenses for the year ended March 31, 1946

	Labour	Materials and Supplies	Total
Moving camps.....	18,391 71	25,224 56	43,616 27
Falling and bucking.....	482 74	13 00	495 74
Cold decking.....		1,283 03	1,283 03
Yarding and loading.....	22,438 03	3,308 04	25,746 07
Booms and boats operation.....	11,863 28	6,893 79	18,757 07
Superintendence and time keeping.....	17,649 61	344 55	17,994 16
Machine shop.....	4,275 46	89 83	4,365 29
Hauling.....	27,253 48	787 22	26,466 26
"A" Framing.....		109 50	109 50
Rafting.....	10,674 63	3,322 06	7,352 57
Truck road construction.....		50 00	50 00
Heat, light, power and water.....	5,588 72	935 92	6,524 64
Workmen's compensation insurance and first aid.....	1,229 50	1,970 92	3,200 42
Building maintenance.....	889 77	41 80	847 97
Tractor repairs.....		2,178 60	2,178 60
Blacksmith shop.....	1,820 35	358 48	2,178 83
Roads maintenance.....	4,859 71		4,859 71
Speeders and delivery truck operation.....	552 74	643 27	1,196 01
Cruising and survey.....	370 00	89 00	459 00
Camp expense.....	991 38	3,049 15	4,040 53
Shovel repairs.....		184 34	184 34
Camp office expense.....		89 15	89 15
	<u>\$ 74,824 15</u>	<u>\$ 39,412 61</u>	<u>114,236 76</u>
Rental of machinery and equipment.....			11,185 50
Transportation.....			4,860 50
Cookhouse (net loss).....			15,656 96
Beds (net loss).....			936 95
Store (net profit).....			302 54
House rents collected.....			341 00
Total per Operating Statement (Schedule "A").....			<u>\$ 146,233 13</u>

Note: Revenue for hauling logs, and credits resulting from the return of materials to the original suppliers, are reflected in the above statement.

ALLIED WAR SUPPLIES CORPORATION

(INCORPORATED WITHOUT SHARE CAPITAL UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1946

ASSETS

Cash on Hand.....	292 13
Dominion of Canada Bonds, held for account of employees.....	5,200 00
Deduct: Employees' deposits applicable thereto.....	2,997 87
Accounts Receivable:	
Department of Reconstruction and Supply.....	10,857 79
Government-owned munitions projects.....	303 96
Sundry.....	88 01
Advances and Deposits.....	11,249 76
Furniture and Fixtures.....	513 65
	24,276 36

LIABILITIES AND CAPITAL

Liabilities	
Accounts Payable and Accrued Charges, including provision of \$26,048.47 for winding-up expenses.....	27,357 71
Receiver General of Canada:	
Employees' income tax.....	1,733 01
Employees' war savings.....	68 00
Bank Loan—re Dominion of Canada Bonds acquired for account of employees (secured by the Bonds).....	1,801 01
	5,755 00
	34,913 72
Capital	
Government of Canada:	
Advances.....	266,711 04
Bank overdraft guaranteed and repayable by the Department of Reconstruction and Supply, subject to a limit of \$150,000.....	12,361 13
	279,072 17
Deduct: Administrative expenses for the year ended March 31, 1946, including estimated winding-up expenses, per Schedule "A".....	275,451 86
	3,620 31
	\$ 38,534 03

NOTE:

The functions of the Corporation are supervisory, and the expenditures incurred by the Government-owned munitions projects under its supervision are not recorded in its accounts.

Approved on behalf of the Board.

H. CRABTREE,
Director.

CHARLES A. DUNNING,
Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of Allied War Supplies Corporation for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

ALLIED WAR SUPPLIES CORPORATION—Concluded
Administrative Expenses for the year ended March 31, 1946

	Expenses for the period	Provision for winding-up expenses	Total
Salaries.....	200,349 39	14,223 30	214,572 69
Rent, light and water.....	16,386 67	1,302 67	17,689 34
Travelling expenses.....	10,729 76	2,745 50	13,475 26
Telephone and telegraph.....	9,575 20	719 82	10,295 02
Office supplies.....	3,289 62	65 70	3,355 32
Print room supplies.....	421 34	.....	421 34
Office services and maintenance.....	422 34	85 12	507 46
Unemployment insurance.....	1,187 15	41 67	1,228 82
Professional fees and services.....	2,893 66	300 00	3,193 66
Audit fees.....	900 00	477 25	1,377 25
Histories.....	290 04	3,763 48	4,053 52
Miscellaneous.....	2,958 22	2,323 96	5,282 18
Total, applied against Government of Canada advances.	\$ 249,403 39	\$ 26,048 47	\$ 275,451 86

NOTE: Included in the above statement for the period ended March 31, 1946 are the salaries and expenses of the Montreal Office of the Director General of Chemicals and Explosives, Department of Reconstruction and Supply, amounting to \$53,481.51.

ALLIED WAR SUPPLIES CORPORATION

(INCORPORATED WITHOUT SHARE CAPITAL UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at June 25, 1946

ASSETS AND DEFICIENCY OF CAPITAL	LIABILITIES
Assets	
Accounts Receivable.....	Accounts Payable and Accrued Charges.....
Deficiency of Capital Government of Canada	
Excess of expenditures (including surplus assets) over advances received.....	
293 55	4,569 98
4,276 43	
<u>\$ 4,569 98</u>	<u>\$ 4,569 98</u>

NOTE:

In compliance with an agreement of June 29, 1946, between the Corporation and the Department of Reconstruction and Supply, the Corporation ceased business and the Department assumed all of its assets and liabilities as from June 25, 1946.

Approved on behalf of the Board.

H. CRABTREE,
Director.
CHARLES A. DUNNING,
Director.

I have examined the accounts of Allied War Supplies Corporation for the period April 1, 1946 to June 25, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at June 25, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

CANADIAN ARSENALS LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1946

ASSETS

Cash on Hand.....	3,001 96
Accounts Receivable.....	204,845 20
Advances.....	650 48
Inventories: (see footnote)	
Raw materials.....	15,487 00
Work in process.....	47,659 93
Finished goods.....	18,023 63
Plant and Office Equipment.....	81,170 56
Prepaid Expenses:	3,386 29
General and maintenance stores.....	35,805 83
Prepaid insurance.....	2,845 89
Prepaid unemployment insurance.....	926 65
	<hr/>
	39,578 37

LIABILITIES AND CAPITAL

Liabilities	
Bank overdraft (see Government of Canada, below)	
Accounts Payable and Accrued Charges.....	25,527 37
Employees' Trust Accounts.....	2,956 32
Receiver General of Canada:	
Employees' income tax.....	1,822 46
Workmen's compensation insurance.....	830 89
Employees' war savings.....	299 18
Sales tax.....	40 13
	<hr/>
	2,992 66
Capital	
Shareholders—Capital Stock:	
Authorized: 1,000 shares of no par value.	
Issued: 22 shares, fully paid.....	22 00
Operating Surplus, September 20, 1945 to March 31, 1946 (Schedule "A").....	16,083 78
Government of Canada:	
Advances.....	708,593 15
Add: Bank overdraft, guaranteed and repayable by the Department of Reconstruction and Supply.....	468,184 26
	<hr/>
	1,176,777 41

Capital

Shareholders—Capital Stock:

Authorized: 1,000 shares of no par value.

Issued: 22 shares, fully paid.....

Operating Surplus, September 20, 1945 to March 31, 1946 (Schedule "A").....

Government of Canada:

Advances.....

Add: Bank overdraft, guaranteed and repayable by the Department of Reconstruction and Supply.....

708,593 15

468,184 26

1,176,777 41

Less: Standing Expenses, September 20, 1945, to March 31, 1946

Administrative (Schedule "B").....

Factory (Schedule "C").....

121,214 99

770,511 69

891,726 68

285,050 73

301,156 51

\$ 332,632 86

Note:

The balance sheet does not include land, buildings, equipment and sundry operating inventories acquired by transfer from the Department of Reconstruction and Supply since September 20, 1945, the date of incorporation, for which values have not been agreed upon by the Department and the Company.

Approved on behalf of the Board.

M. P. JOLLEY
Director.

A. THERIAULT,
Director.

I have examined the accounts of Canadian Arsenals Limited for the period from September 20, 1945, the date of incorporation, to March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, subject to the footnote regarding the exclusion of fixed assets and inventories, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

CANADIAN ARSENALS LIMITED—Continued
Operating Statement September 20, 1945 to March 31, 1946

Sales.....			165,652 52
<i>Deduct: Cost of Sales</i>			
Inventories at commencement of operations—			
Work in process.....	45,455 99		
Finished goods.....	37,175 11		
	82,631 10		
Purchases.....		32,711 47	
Labour.....		42,132 94	
Overhead—			
Head Office.....	3,554 92		
Administrative.....	6,702 64		
	10,257 56		
Factory.....	47,519 23		
		57,776 79	
			215,252 30
<i>Less: Inventories at March 31, 1946—</i>			
Work in process.....	47,659 93		
Finished goods.....	18,023 63		
	65,683 56		
			149,568 74
Operating Surplus.....			\$ 16,083 78

SCHEDULE "B"

Statement of Administrative Standing Expenses September 20, 1945 to March 31, 1946

Salaries:			
Department heads and supervisors.....	44,703 84		
Clerical staff.....	31,992 99		
Administrative.....	19,320 52		
	96,017 35		
Printing and office supplies.....			11,814 31
Transportation, employees'.....			9,334 89
Telephone.....			7,582 89
Travelling expense.....			6,020 16
Rentals.....			1,467 15
Postage.....			897 87
Insurance.....			800 33
Legal expense.....			716 38
Maintenance of furniture and office equipment.....			460 42
Unemployment insurance.....			414 01
Excise stamps.....			308 31
General expense.....			120 61
Licence, inspection and royalty fees.....			115 69
Telegraph.....			61 61
Payroll charges.....			53 06
Brokerage fees, customs.....			4 10
Bank charges.....			3 95
			136,193 09
<i>Deduct:</i>			
Administrative overhead absorbed (Schedule "A").....	10,257 56		
Miscellaneous revenues.....	4,147 34		
Accommodation, employees'.....	297 41		
Cash discounts.....	275 79		
	14,978 10		
			\$ 121,214 99

SCHEDULE "C"

CANADIAN ARSENALS LIMITED—*Concluded*

Statement of Factory Standing Expenses September 20, 1945 to March 31, 1946

Clearance of contractors' plants.....	281,192 17	
Arsenal conversion expense.....	106,518 60	
		387,710 77
Salaries and wages, departmental.....	253,110 65	
Salaries and wages, foremen and supervisors.....	37,741 97	
		290,852 62
Heat and steam.....		111,263 51
Freight.....		48,576 82
Maintenance of and alterations to buildings.....		17,049 39
Electric power supply.....		16,532 14
Compensation, workmen's.....		9,819 90
Maintenance of tools, gauges and fixtures.....		6,013 20
Janitor service.....		5,424 68
Maintenance of and alterations to plant equipment.....		5,177 55
Automobile and truck expense, supplies.....		5,093 31
Maintenance of and alterations to machinery.....		4,477 87
Shop supplies.....		4,458 96
Water and air supply.....		3,870 49
Experimental products.....		2,782 51
Unemployment insurance.....		2,777 18
Maintenance of lands.....		1,785 30
Scrap—direct material and labour.....		1,575 61
Service department supplies.....		1,377 82
Tractor and internal trucking expense.....		1,315 84
General expense.....		1,005 53
Radar rental expense.....		956 69
Grinding, cutters and tools.....		789 21
Re-work, direct material and labour.....		599 77
Machinery and power installation.....		375 15
Canteen and cafeteria expense.....		368 58
Rentals.....		349 33
Gas supply.....		335 80
Freight out.....		247 59
Fire protection supplies.....		234 23
Sewage disposal.....		149 39
Allowable time, controllable.....		26 03
Allowable time, non-controllable.....		17 22
		933,389 99
<i>Deduct:</i>		
Rebates and allowances.....	92,169 79	
Manufacturing overhead absorbed (Schedule "A").....	47,519 23	
Rentals.....	22,311 99	
Radar rentals.....	600 00	
Process scrap sales.....	277 29	
		162,878 30
		<u>\$ 770,511 69</u>

CITADEL MERCHANDISING CO. LIMITED

Balance Sheet as at October 15, 1945

ASSETS		LIABILITIES	
Advances and deposits.....	810 55	Bank overdraft.....	193,025 51
Accounts receivable		Accounts payable and accrued liabilities.....	18,844 59
Commercial.....	62,136 42	Share Capital—	
<i>Deduct:</i> Reserve for doubtful accounts.	10,919 72	Authorized: 1,000 shares of no par value.	
	51,216 70	Issued:	13 00
Dominion Government (Schedule "A").....	211,072 55		
	<u>\$ 211,883 10</u>		<u>\$ 211,883 10</u>

NOTE:

In compliance with an agreement of September 27, 1945, between the Company and the Department of Munitions and Supply, the Company ceased business and the Department assumed all of its assets and liabilities as from October 15, 1945.

Approved on behalf of the Board.

THOMAS ARNOLD,
Director.

L. J. BELNAP,
Director.

I have examined the accounts of Citadel Merchandising Co. Limited for the period from April 1, 1945 to October 15, 1945 and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at October 15, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

CITADEL MERCHANDISING CO. LIMITED—*Concluded*

Dominion Government Account for the period—April 1 to October 15, 1945

Balance at debit April 1, 1945.....		287,314 55
<i>Add:</i>		
Expenditures in respect of machine tools:		
On behalf of the Dept. of Munitions & Supply:		
Purchases.....	487,285 50	
Transportation, handling and reconditioning costs in respect of sales and transfers.....	9,897 51	
		497,183 01
<i>Less:</i>		
Rentals of machine tools.....	36,747 28	
Proceeds from sales.....	9,441 85	
		46,189 13
		450,993 88
On the Company's own behalf:		
Loss on sales.....	10,124 23	
Customs fees.....	187 16	
		10,311 39
Cancellation charges in respect of cancelled unfilled purchase orders.....		12,189 76
		473,495 03
Expenditures incurred in the acquisition of capital assets, including warehouses, equipment, etc., for use by the Company.....		29,196 21
Administration and warehouse expenses and special outlays (Schedule "B").....		156,362 96
Provision for doubtful accounts receivable.....		3,236 14
		949,604 89
<i>Deduct:</i> Advances received from the Dominion Government.....		789,749 04
Balance at debit October 15, 1945.....		<u>\$ 159,855 85</u>

SCHEDULE "B"

Administrative and Warehouse Expenses and Special Outlays for the period—April 1, 1945 to
October 15, 1945

Administrative Expenses—		
Salaries.....	42,532 03	
Travelling.....	1,622 87	
Rent, light and water.....	5,060 87	
Rental of mechanical accounting equipment.....	4,260 00	
Audit fees.....	3,550 00	
Executives' expenses.....	2,579 77	
Telephone and telegraph.....	709 04	
Printing, stationery and office supplies.....	670 98	
Freight, expenses and cartage.....	670 53	
Unemployment insurance.....	313 63	
Miscellaneous.....	2,496 79	
		64,466 51
Warehouse Expense—		
Salaries and wages.....	19,102 91	
Heat, light and power.....	2,137 79	
Lumber, etc.....	13,862 60	
Maintenance expenses, etc.....	2,235 34	
Repairs.....	2,766 75	
Rentals.....	1,938 60	
Travelling.....	988 02	
Telephone.....	343 42	
Miscellaneous.....	1,066 28	
		44,441 71
Special Outlays (Salaries and expenses of agencies of the Department of Munitions and Supply)—		
Machine Tool War Service Committee.....	35,337 70	
Defence Industries—Montreal Plant.....	6,307 21	
Co-Ordinator of Production.....	4,337 19	
Priorities Division.....	1,472 64	
		47,454 74
Total, charged to Dominion Government Account (Schedule "A").....		<u>\$ 156,362 96</u>

ELDORADO MINING AND REFINING (1944) LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at December 31, 1945

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand.....	1,576 27	Liabilities—	
Accounts Receivable.....	601,562 22	Bank overdraft (net).....	2,454,194 24
Customs Duty Drawback (estimated).....	50,000 00	Accounts Payable and Accrued Charges.....	264,190 96
Inventories, at cost—except in the case of refined radium, which is at estimated realizable value—as certified by the Management:		Receiver General of Canada—	
One concentrates (relating to sales contract—contra).....	840,035 91	Employees' income tax.....	44,113 21
Radium (in concentrates, \$226,018.37; in process, \$427,857.18; refined, \$921,956.21).....	1,575,831 76	Sales tax.....	5,722 60
Lead Oxide.....	31,223 87	Non-residents' income tax.....	1,363 88
Custom refining costs in process.....		Employees' war savings certificates.....	43 00
Prepaid Expenses:		Employees' deposits in respect of Victory Loan subscriptions.....	51,242 69
Inventories of operating supplies.....	1,070,738 95	Provision for loss on exchange.....	9,403 75
Unexpired insurance, etc.....	10,142 52	Provision for income and excess profits taxes (relating to predecessor Corporation).....	17,243 66
Marketable Mining Stocks, at cost (market value \$35,700).....		Progress payments received in respect of sales contract.....	394,177 02
Investment in shares of Northern Transportation Company Limited (wholly-owned subsidiary) at cost.....	1,080,881 47		1,293,737 29
Advances to Northern Transportation Company Limited.....	17,947 50	Capital—	4,484,189 61
Refundable portion of Excess Profits Tax (relating to predecessor Corporation).....	159,147 36	Shareholders—Capital Stock:	
Non-marketable mining stocks and non-operative mining claims, at nominal values.....	906,605 88	Authorized: 60,000 shares of no par value	
Capital Assets, at cost (Schedule "A").....	75,744 14	Issued: 40,000 shares, fully paid.....	3,291,924 33
Less: Reserves for Depreciation (Schedule "A").....	7 00	Capital Surplus:	
Deferred Charges—		Excess of assets taken over from predecessor Corporation as at January 1, 1945, over liabilities assumed.....	126,474 87
Mine development expenses unamortized.....	1,580,941 45	Add—adjustments (net) made during the year ended December 31, 1945.....	6,132 15
Exploration expenses unamortized.....	540,386 90		132,607 02
			3,424,531 35
		Debit—Operating Deficit: Net loss for the year ended December 31, 1945, per Operating Statement (Schedule "B").....	338,964 89
			3,085,566 46
			<u>\$ 7,569,756 07</u>

I have examined the accounts of Eldorado Mining and Refining (1944) Limited for the year ended December 31, 1945, and have obtained all the information and explanations I have required.

At the close of the year the inventories of refined radium were adjusted from their recorded cost value to an arbitrarily established "estimated realizable value". Had this adjustment not been made the net loss for the year would have been \$148,263.39 instead of \$338,964.89.

In my opinion, subject to the foregoing observation and the outcome of litigation, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

NOTE:
The amounts realizable from certain radium inventories (book value, \$525,618.93) and from certain accounts receivable (book value, \$171,347.87) are dependent on the outcome of litigation arising from the investigation authorized by Order in Council P.C. 3829 of May 7, 1945.

Approved on behalf of the Board.

G. A. LABINE, *Director.*
W. J. BENNETT, *Director.*

ELDORADO MINING AND REFINING (1944) LIMITED—Continued

Capital Assets as at December 31, 1945

	Gross Book Values	Reserves for Depreciation	Net Book Values
Mining Claims (Great Bear Lake).....	304,423 08	.....	304,423 08
Land.....	5,275 15	.....	5,275 15
Buildings—			
Mine.....	402,900 80	154,528 10	248,372 70
Refinery.....	272,300 17	42,490 72	229,809 45
	<u>675,200 97</u>	<u>197,018 82</u>	<u>478,182 15</u>
Machinery and Equipment—			
Mine.....	745,368 32	292,845 99	452,522 33
Refinery.....	449,501 93	206,004 64	243,497 29
	<u>1,194,870 25</u>	<u>498,850 63</u>	<u>696,019 62</u>
Aeroplanes.....	130,455 27	52,083 59	78,371 68
Laboratory Equipment.....	14,781 45	5,859 95	8,921 50
Office Furniture and Equipment—			
Head Office.....	2,510 08	452 02	2,058 06
Refinery.....	8,885 00	1,976 92	6,908 08
	<u>11,395 08</u>	<u>2,428 94</u>	<u>8,966 14</u>
Service Automobile.....	1,267 76	485 63	782 13
Totals, per Balance Sheet.....	<u>\$ 2,337,669 01</u>	<u>\$ 756,727 56</u>	<u>\$ 1,580,941 45</u>

SCHEDULE "B"

Operating Statement for the year ended December 31, 1945

Revenues—			
Sales of ore concentrates (to May, 1945).....		290,506 32	
Sales of radium.....		329,687 74	
Sales of lead oxide.....		42,774 19	
Custom refining earnings.....		907,691 88	
Radium rentals.....		19,077 08	
			<u>1,589,737 21</u>
Deduct:			
Inventories of radium in ore concentrates, in process and refined, together with custom refining costs in process, as at January 1, 1945 (after giving effect to an adjustment of \$58,867.77 made in the current year).....		1,724,337 31	
Mining and concentrating expenses (Schedule "C").....		1,334,008 73	
Transportation of ore concentrates.....		104,145 05	
Refining expenses (Schedule "D").....		1,158,415 68	
Selling Expenses—			
Sales commissions.....	19,195 26		
Insurance on refined radium.....	3,784 42		
Miscellaneous.....	1,096 83		
			<u>24,076 51</u>
Administrative Expenses—			
Salaries.....	40,779 72		
Office rent.....	4,064 47		
Travelling.....	4,176 72		
Telephone and telegraph.....	2,227 98		
Stationery and office supplies.....	1,735 14		
Audit fees.....	6,400 00		
Legal fees.....	1,651 13		
Directors' fees.....	3,000 00		
Depreciation (office furniture and equipment, \$251.00; service automobile \$253.55).....	504 55		
Miscellaneous.....	5,533 39		
			<u>70,073 10</u>
			<u>4,415,056 38</u>

ELDORADO MINING AND REFINING (1944) LIMITED—Concluded

Operating Statement for the year ended December 31, 1945—Concluded

<i>Less:</i>			
Write-down of refined radium inventories, as at December 31, 1945, to estimated realizable value (see offsetting charge below).....	190,696 50		
Inventories of ore concentrates, radium (as adjusted) and lead oxide, together with custom refining costs in process, as at December 31, 1945.....	2,554,955 88	2,745,652 38	1,669,404 00
	Operating Loss.....		79,666 79
<i>Add or Deduct—</i>			
Adjustment to reduce refined radium inventories from recorded cost value to estimated realizable value.....	190,696 50		
Interest on bank overdraft.....	34,879 20		
Loss on disposal of capital assets.....	28,232 13		
Provision for loss on exchange.....	10,026 09		
Incorporation expenses.....	2,122 50		
Appraisal expenses.....	1,987 57		
Cash discounts on purchases.....	2,995 80		
Miscellaneous revenues.....	5,650 09		
		259,298 10	
Net Loss for the year.....			\$ 338,964 89

SCHEDULE "C"

Mining and Concentrating Expenses for the year ended December 31, 1945

Management salaries and expenses.....		14,768 12
Stoping and current development.....		424,471 73
Cookhouse operating expenses.....		200,840 22
Mill concentrating.....		130,720 64
Transportation of employees.....		81,940 33
Development expenses amortized.....		109,145 49
Mine office salaries and expenses.....		23,578 74
Fire protection and insurance.....		18,720 44
Medical and hospital expenses.....		11,112 79
Warehouse expenses.....		12,004 51
Depreciation—		
Buildings.....	97,222 66	
Machinery and equipment.....	181,693 35	
		278,916 01
Miscellaneous.....		27,789 71
Total, per Operating Statement (Schedule "B").....		\$ 1,334,008 73

NOTE: Depreciation on aeroplanes for the period, amounting to \$31,415.82, was distributed against various mining and concentrating expense accounts and Exploration Expenses Account, together with a charge to Northern Transportation Company Limited.

SCHEDULE "D"

Refining Expenses for the year ended December 31, 1945

Operating salaries and wages.....		195,919 47
Chemicals.....		413,347 69
Repairs and maintenance.....		130,904 56
Fuel, power and water.....		99,125 88
Refinery office salaries and expenses.....		39,255 37
Operating supplies.....		55,864 30
Plant security.....		18,247 67
Shipping expenses.....		24,110 21
Certification of products.....		10,733 25
Depreciation—		
Buildings.....	24,345 35	
Machinery and equipment.....	114,260 71	
Laboratory equipment.....	3,300 69	
Office furniture and equipment.....	1,084 36	
		142,991 11
Miscellaneous.....		27,916 17
Total, per Operating Statement (Schedule "B").....		\$ 1,158,415 68

FEDERAL AIRCRAFT LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1946

ASSETS		LIABILITIES
Cash on Hand.....	125 00	Bank Overdraft (see Dominion of Canada, per contra).....
Accounts Receivable— Department of Reconstruction and Supply.....	318,918 01	Accounts Payable and Accrued Liabilities: Estimated liability to suppliers in respect of Anson Contract termination claims.....
Sundry.....	16,935 44	Other.....
Less: Reserve for bad debts.....	16,544 87	Share Capital— Authorized: 1,000 shares of no par value. Issued: 23 shares fully paid, held in trust for His Majesty.....
Advances and Deposits.....	335,462 88	
Securities—Victory Bonds, purchased for account of employees.....	818 27	
Deduct: Employees' deposits.....	5,900 00	
	2,418 32	
Dominion of Canada—Excess of charges over advances received, per Schedule "A".....	3,481 68	
Deduct: Bank overdraft guaranteed and repayable by the Department of Reconstruction and Supply, subject to a limit of \$500,000.....	902,403 97	
	364,520 52	
	537,883 45	
	<u>\$ 877,771 28</u>	<u>\$ 877,771 28</u>

NOTE:

As at March 31, 1946, the Company had in its charge, Crown-owned equipment with a cost valuation of \$23,298.66.
Approved on behalf of the Board.

G. H. MONTGOMERY,
Director.

WM. A. NEWMAN,
Director.

I have examined the accounts of Federal Aircraft Limited for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

FEDERAL AIRCRAFT LIMITED—*Concluded*

Statement of Account with the Dominion of Canada for the year ended March 31, 1946

Balance at Debit at April 1, 1945.....			1,515,223 30
Administrative Expenses, per Schedule "B".....			416,546 73
Warehouse Expenses, per Schedule "C".....			82,537 59
Adjustments in Costs of Production Programs:			
Aircraft production program:			
Surplus materials charged to production.....	452,114 88		
Plant Maintenance costs subsequent to termination of contracts.....	140,865 38		
		592,980 26	
Anson airframe and spare wing production program:			
Additional charges from suppliers not previously provided for—			
Production.....	43,353 13		
Contract termination claims.....	20,345 39		
		63,698 52	
Less—			
Billing adjustment.....	22,626 51		
		41,072 01	
Crown-owned assets acquired.....			634,052 27
			5,397 59
			2,653,757 48
Deduct: Advances received.....	2,736,138 46		
Less—Refunds.....	984,784 95		
			1,751,353 51
Balance at debit, as at March 31, 1946, per Balance Sheet.....			\$ 902,403 97

SCHEDULE "B"

Administrative Expenses for the year ended March 31, 1946

Salaries.....	288,721 16
Travelling and living expenses.....	70,382 40
Telephone and telegraph.....	25,160 64
Rent, light, water and alterations to leasehold premises.....	20,680 33
Freight, cartage and local transportation.....	3,523 73
Stationery and office supplies.....	3,201 52
Provision for audit fees.....	1,875 00
Postage and excise.....	1,658 33
Unemployment insurance.....	1,162 49
Provision for bad debts.....	390 57
Miscellaneous.....	3,002 57
	419,758 74
Deduct:	
Cash discounts earned and exchanged.....	3,212 01
Total charged to Dominion of Canada, per Schedule "A".....	\$ 416,546 73

SCHEDULE "C"

Warehouse Expenses for the year ended March 31, 1946

Salaries and wages.....	67,959 20
Freight, cartage and local transportation.....	4,004 77
Shipping containers.....	1,053 32
Heat, light, power and water.....	5,101 57
Telephone and telegraph.....	983 20
Workmen's compensation insurance.....	220 78
Travelling expenses.....	363 76
Maintenance expenses.....	1,815 28
Stationery and supplies.....	378 14
Miscellaneous expenses.....	657 57
Total, charged to Dominion of Canada, per Schedule "A".....	\$ 82,537 59

FEDERAL AIRCRAFT LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at June 30, 1946

ASSETS		LIABILITIES	
Cash on Hand.....	100 00	Accounts Payable and Accrued Liabilities:	
Accounts Receivable.....	5,300 60	Estimated liability to suppliers in respect of Anson	528,164 48
Less: Reserve for bad debts.....	4,793 77	contract termination claims.....	66,683 80
Government of Canada (Schedule "A").....	822,895 37	Department of National Defence for Air.....	228,630 92
	<u>823,479 20</u>	Other.....	<u>228,630 92</u>
		Share Capital:	823,479 20
		Authorized: 1,000 shares of no par value.....	23 00
		Issued: 23 shares fully paid.....	<u>23 00</u>
	<u>\$ 823,502 20</u>		<u>\$ 823,502 20</u>

NOTE:

In compliance with an agreement of August 5, 1946, between the Company and the Department of Reconstruction and Supply, the Company ceased business and its assets were taken over and liabilities assumed by the Department as from June 30, 1946. Approved on behalf of the Board.

Wm. A. NEWMAN,
Director.

G. H. MONTGOMERY,
Director.

I have examined the accounts of Federal Aircraft Limited for the period April 1 to June 30, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at June 30, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

FEDERAL AIRCRAFT LIMITED—Concluded

Statement of Account with the Government of Canada for the period April 1 to June 30, 1946

Balance at debit at April 1, 1946.....	902,403 97
Administrative expenses, including provisions for winding-up expenses (Schedule "B").....	59,959 52
Overhaul progress claims.....	6,131 19
Cost of pilots' hand books.....	80,520 46
Remittances.....	774,852 72
<i>Less: Advances received.....</i>	<u>679,006 42</u>
	95,846 30
	<u>1,144,861 44</u>
<i>Deduct:</i>	
Adjustment in costs and settlement of contract termination claims relating to Anson Production Program	321,966 07
Balance at debit, as at June 30, 1946, per Balance Sheet.....	<u>\$ 822,895 37</u>

SCHEDULE "B"

Administrative Expenses including provisions for winding-up expenses for the period April 1 to June 30, 1946

Salaries.....	36,045 07
Travelling and living expenses.....	6,045 55
Telephone and telegraph.....	1,991 73
Rent, light, water and provision for the restoration of leased premises.....	6,215 85
Freight, cartage and local transportation.....	566 13
Stationery and office supplies.....	347 13
Provision for audit fees.....	475 00
Postage and excise.....	134 67
Unemployment insurance.....	79 87
Provision for bad debts.....	4,403 20
Miscellaneous.....	<u>3,655 32</u>
Total charged to Government of Canada (Schedule "A").....	<u>\$ 59,959 52</u>

MELBOURNE MERCHANDISING LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT 1934")

Balance Sheet as at March 31, 1946

ASSETS	688,177 34	LIABILITIES, RESERVES AND CAPITAL	
Cash on Hand and at Bank.....	37,766 00	Accounts Payable and Accrued Charges.....	50,674 56
Accounts Receivable:	4,786 16	Customers' Advance Payments.....	180,072 11
Customers.....			
Claims receivable.....		Reserves	230,746 67
United States customs duty drawback on wool		Losses on special sales of commodi-	
exported for processing into tops and yarn—		ties, from stocks which may be	
estimated.....	680,340 51	found surplus to Canadian mili-	
		tary requirements:	
Inventories, at cost, as certified by the Manage-		Balance, April 1, 1945.....	1,661,400 00
ment:		Add: Amount transferred from	
Wool, including \$305,980.14 for wool stored		Surplus.....	600,000 00
in bond in the United States.....	2,914,255 91		
Wool tops.....	391,686 86		
Slips.....	48,941 00	Deduct: Losses on special sales	2,261,400 00
Yarn.....	14,088 93	during year.....	1,282,934 14
		Loss on exchange.....	978,465 86
Wool, wool tops and yarn in process, in hands	3,368,972 70		49,209 04
of processors.....	52,041 53	Capital	1,027,674 90
		Shareholders—Capital Stock:	
	3,421,014 23	Authorized: 1,000 shares of no par value.	
		Issued: 22 shares, fully paid.....	22 00
		Surplus:	
		Balance, April 1, 1945.....	254,864 97
		Add—	
		Reserve for loss and damage of	
		wool by fire—no longer	
		required.....	22,229 42
		Net profit for year, per Income	
		and Expenditure Statement	
		(Schedule "A").....	737,760 24
			1,014,854 63
		Deduct—	
		Amounts transferred to Reserves,	
		Losses on	
		special sales.....	600,000 00
		Loss on exchange.....	658,000 00
			356,854 63

Government of Canada—Advances.....3,216,786 04

3,573,662 67

\$ 4,832,084 24

\$ 4,832,084 24

NOTE:

At March 31, 1946, the amount of outstanding letters of credit was \$142,080.00 U.S. Approved on behalf of the Board.

H. BROWN, Director.

RALPH SKELTON, Director.

I have examined the accounts of Melbourne Merchandising Limited for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,

Auditor General.

MELBOURNE MERCHANDISING LIMITED	
STATEMENT OF FINANCIAL POSITION	
AS AT MARCH 31, 1946	
ASSETS	LIABILITIES AND CAPITAL
Current Assets	Current Liabilities
Fixed Assets	Share Capital
Reserves	Reserves
Total Assets	Total Liabilities and Capital

MELBOURNE MERCHANDISING LIMITED—Concluded
Income and Expenditure Statement for the year ended March 31, 1946

	Sales (Less Outward Freight)	Cost of Sales	Gross Profit or Loss
Wool.....	2,432,614 54	2,014,000 15	418,614 39
Wool tops.....	1,487,404 05	1,259,992 69	227,411 36
Slipe.....	797,229 40	661,053 09	136,176 31
Yarn.....	1,363,692 29	1,311,383 95	52,308 34
Cloth.....	99,423 35	97,005 87	2,417 48
Silk.....	106,960 49	85,854 82	21,105 67
Silk parachute canopy fabric.....	36,498 46	30,426 44	6,072 02
Nylon.....	349,688 29	328,063 06	21,625 23
Kapok.....	34,806 64	32,601 41	2,205 23
Celanese tops.....	48,233 34	71,043 47	22,810 13
Rope.....	14,338 83	12,687 74	1,651 09
	\$ 6,770,889 68	\$ 5,904,112 69	
Gross Profit.....			866,776 99
<i>Deduct:</i>			
Warehousing expenses—			
Storage and handling (including charges applicable to leasehold premises).....		67,762 34	
Leasehold premises (rent, \$23,935.84; supervision, watchmen, etc., \$4,079.75; light and power \$1,521.47; miscellaneous \$458.02).....		29,995 08	
Customs brokerage fees and forwarding.....		980 13	
Miscellaneous.....		403 36	99,140 91
Administrative Expenses—			
Salaries.....		21,021 22	
Rent.....		2,016 00	
Audit fees.....		1,775 00	
Bank charges.....		1,749 56	
Telephone, telegraph and cable.....		1,476 26	
Office supplies and expenses.....		847 04	
Postage and excise.....		406 31	
Rope agency expenses.....		334 05	
Travelling.....		250 40	29,875 84
			129,016 75
Net Profit for year.....			\$ 737,760 24

NATIONAL RAILWAYS MUNITIONS LIMITED
(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1946

ASSETS

Accounts Receivable..... 60,285 48

LIABILITIES

Liabilities
Bank Overdraft (see Government of Canada, below) 52,204 31
Accounts Payable and Accrued Charges.....
Receiver General of Canada:
Employees' income tax..... 502 95
Workmen's compensation insurance. 332 82
Employees' war savings..... 925 00

1,760 77

53,965 08

LIABILITIES AND CAPITAL

Capital

Shareholders—Capital Stock:

Authorized: 1,000 shares of no par value.

Issued: 15 shares, fully paid..... 15 00

Surplus:

Balance transferred from "Reserve for adjustment of Interim Billings" (Schedule "A")..... 488,040 73

488,055 73

Deduct:

Government of Canada—

Excess of charges for deliveries, over advances received..... 492,269 19

Less: Bank overdraft, guaranteed and repayable by the Department of Reconstruction and Supply..... 10,533 86

10,533 86

481,735 33

6,320 40

\$ 60,285 48

\$ 60,285 48

NOTE:

As at March 31, 1946, the Company had in its charge, Crown-owned capital assets with a cost value of \$3,044,143.91 (Schedule "D").
Approved on behalf of the Board.

I have examined the accounts of National Railways Munitions Limited for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

B. L. DALY, *Director.*
N. B. WALTON, *Director.*

WATSON SELLAR,
Auditor General.

NATIONAL RAILWAYS MUNITIONS LIMITED—Continued

Reserve for Adjustment of Interim Billings

Balance transferred to Surplus as at March 31, 1946

Balance at April 1, 1945.....		2,680,556 69
<i>Deduct:</i>		
Excess of cost of deliveries under contracts completed during the year ended March 31, 1946, over billing prices thereof, per Operating Statement (Schedule "B").....	124,964 49	
Adjustment of costs on work performed for outside companies in prior years....	8,782 56	
Losses due to contract termination.....	1,836,901 88	
Closing down expenses—		
Administrative expenses.....	46,841 42	
Factory overhead expenses.....	175,025 61	
	<u>221,867 03</u>	
		2,192,515 96
Balance at March 31, 1946, transferred to Surplus (Balance Sheet).....		<u>\$ 488,040 73</u>

SCHEDULE "B"

Operating Statement for the year ended March 31, 1946

Goods delivered (on the basis of interim billing prices).....	3,340,202 70	
Add—Work completed under special orders.....	53,657 40	
	<u>3,402,860 10</u>	
<i>Deduct:</i>		
Inventory of Work in Process as at April 1, 1945.....	1,416,185 90	
Materials used.....	988,807 94	
Direct labour.....	465,525 51	
Factory overhead expenses (Schedule "C").....	620,466 30	
<i>Deduct</i> —Portion charged to closing-down expenses (Schedule "A").....	<u>175,025 61</u>	
	445,440 69	
Jigs, Dies, Gauges, etc.....	71,202 72	
Administrative expenses—		
Salaries.....	97,909 83	
Office maintenance.....	14,333 07	
Stationery and office supplies.....	3,122 17	
Telephone and telegraph.....	3,947 32	
Travelling.....	1,754 47	
Audit fees.....	725 00	
	<u>121,791 86</u>	
<i>Deduct</i> —Portion recorded as applicable to installation of machinery and equipment, and to cost of jigs, dies, gauges, etc., manufactured by the Company, \$1,979.53 (capitalized); and portion charged to closing down expenses, \$46,841.42 (Schedule "A").....	<u>48,820 95</u>	
	72,970 91	
Freight on finished goods.....	11,262 00	
Management fee, Canadian National Railways.....	56,428 92	
	<u>3,527,824 59</u>	
Excess of cost of deliveries under contracts completed during year over billing prices thereof, carried to Reserve for Adjustment of Interim Billings (Schedule "A").....		<u>\$ 124,964 49</u>

SCHEDULE "C",

NATIONAL RAILWAYS MUNITIONS LIMITED—*Concluded*
 Factory Overhead Expenses for the year ended March 31, 1946

Salaries and wages—supervisors, inspectors and instructors.....	171,809 65
“ “ —shop clerks, timekeepers, etc.....	75,776 09
Maintenance and repairs—wages and expenses.....	52,543 77
Heat, light, power and water.....	64,150 62
Cleaners, sweepers, etc.—wages.....	40,639 74
Stores handling—wages and expenses.....	85,744 70
Engineering and designing.....	936 48
Shop supplies and expenses.....	25,845 04
Police protection.....	13,761 68
Workmen's compensation insurance.....	10,408 10
Vacation wages.....	23,132 38
Unassignable and lost time.....	38,903 06
Contributions to Canadian National Railways Employees' Pension Fund.....	6,112 80
Unemployment insurance.....	5,359 19
First Aid.....	3,622 65
Loss on Cafeteria operations.....	1,611 16
Travelling expenses and living allowances.....	3,588 26
C.N.R. Administration fee (Re closing down expenses).....	6,462 15
Miscellaneous expenses.....	1,024 85
	<hr/>
	631,432 37
Deduct—Portion recorded as applicable to installation of machinery and equipment, and to cost of jigs, dies, gauges, etc., manufactured by the company (capitalized).....	10,966 07
	<hr/>
Total, per Operating Statement (Schedule "B").....	\$ 620,466 30

SCHEDULE "D"

Capital Assets held in trust for the Crown as at March 31, 1946

Building.....	1,549,092 43
Machinery.....	1,351,476 41
Plant equipment.....	111,998 96
Service automobile.....	1,050 00
Office furniture and equipment.....	21,176 11
Cafeteria equipment.....	9,350 00
	<hr/>
Total.....	\$ 3,044,143 91

NORTHERN TRANSPORTATION COMPANY LIMITED

Balance Sheet as at December 31, 1945

ASSETS

Cash on Hand and at Bank.....	11,126 71
Accounts Receivable.....	143,437 50
Less: Reserve for doubtful accounts.....	4,644 69
Prepaid Expenses:	
Inventories of operating supplies.....	67,810 17
Unexpired insurance, etc.....	2,220 49
Refundable Portion of Excess Profits Tax.....	70,030 66
Fixed Assets, at cost (Schedule "B"):	3,200 00
Land.....	13,250 00
Portage Road.....	25,000 00
Buildings, vessels, vehicles, equipment and furnishings.....	1,455,255 72
Less: Reserve for depreciation.....	482,328 45
Goodwill.....	972,927 27
	<u>1,011,177 27</u>
	59,647 27
	<u>\$ 1,293,974 72</u>

Approved on behalf of the Board.

G. A. LABINE,
Director.

J. W. GEMMELL,
Director.

LIABILITIES

Accounts Payable and Accrued Liabilities.....	164,724 20
Receiver General of Canada:	
Employers' income tax.....	698 57
Unemployment insurance.....	57 86
Reserve for Income and Excess Profits Taxes.....	755 93
Deferred Revenue, Unearned Freight.....	2,287 74
Advances from Parent Company, Eldorado Mining and Refining (1944) Limited.....	9,100 57
Share Capital:	906,605 88
Authorized: 2,500 shares, par value \$100 each	
Issued: 1,520 shares, fully paid.....	152,000 00
Surplus:	
Balance as at January 1, 1945.....	44,979 62
Add: Previous years' adjustments (Net).....	10,089 18
	<u>55,068 80</u>
Net Profit for the year ended Dec. 31, 1945, per Operating Statement (Schedule "A").....	3,431 60
	<u>58,500 40</u>
	<u>\$ 1,293,974 72</u>

I have examined the accounts of Northern Transportation Company Limited for the year ended December 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

NORTHERN TRANSPORTATION COMPANY LIMITED—Concluded

Operating Statement for the year ended December 31, 1945

Revenues—			
Freight earnings.....		673,631	44
Credit arising from transportation of Company's supplies.....		38,580	87
Miscellaneous.....		24,679	22
			<u>736,891 53</u>
Operating Expenses—			
Salaries and wages.....		264,022	05
Repair and maintenance wages and supplies.....		74,092	41
Fuel oil.....		36,341	14
Transportation of employees.....		39,183	49
Insurance.....		52,990	48
Workmen's compensation, employees' group insurance, etc.....		14,285	61
Messing expenses.....		14,860	89
Rental of equipment.....		5,747	78
Cartage and trucking.....		17,045	65
Property taxes.....		5,719	05
Provision for depreciation—			
Warehouse, service buildings and equipment.....	18,632	07	
Boats and barges.....	68,099	96	
Boats' equipment.....	6,153	33	
Trucks and tractors.....	21,831	39	
		114,716	75
Loss on disposal and displacement of fixed assets.....		1,961	59
Miscellaneous.....		10,143	68
			<u>651,110 57</u>
Administrative Expenses—			
Salaries.....	33,889	40	
Telephone and telegraph.....	4,666	10	
Travelling.....	4,135	31	
Stationery and office supplies.....	3,056	52	
Office rent.....	1,800	00	
Audit fees.....	1,375	00	
Legal fees.....		387	00
Provision for Depreciation (Office furniture and equipment, \$545.89, service automobile, \$354.60).....	900	49	
Miscellaneous.....	1,392	29	
		51,602	11
			<u>702,712 68</u>
Operating Profit.....			34,178 85
Interest, Discount and Exchange.....		28,459	51
Provision for Income and Excess Profits Taxes.....		2,287	74
			<u>30,747 25</u>
Net Profit, to Surplus Account.....			<u>\$ 3,431 60</u>

SCHEDULE "B"

Fixed Assets as at December 31, 1945

	Cost	Reserve for Depreciation	Net Book Values
Land.....	13,250 00		13,250 00
Portage Road.....	25,000 00		25,000 00
Warehouses, service buildings and equipment.....	195,672 50	51,690 16	143,982 34
Boats and barges.....	1,091,790 34	360,290 90	731,499 44
Boats' equipment.....	56,118 91	21,347 02	34,771 89
Trucks, tractors and service automobile.....	106,215 09	46,660 94	59,554 15
Office furniture and equipment.....	5,458 88	2,339 43	3,119 45
	<u>\$ 1,493,505 72</u>	<u>\$ 482,328 45</u>	<u>\$ 1,011,177 27</u>

PARK STEAMSHIP COMPANY LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1946

ASSETS	LIABILITIES AND CAPITAL
Cash on Hand.....	6,320 00
Accounts Receivable:	
Canadian Mutual Aid Board (re Charter hire).....	963,249 87
Sundry.....	238,458 21
Claims Receivable and Pending.....	1,201,708 08
Managers' Debit Balances (comprising amounts due in respect of completed voyages, less payments received on account of uncompleted voyages).....	2,017,823 93
Dominion of Canada Bonds, held for account of employees.....	4,595,302 26
Deduct: Employees' deposits applicable thereto.....	23,650 00
Deferred Charges and Prepaid Expenses:	
Inventories of operating supplies and equipment	10,743 19
Unexpired insurance.....	439,038 43
Fixed Assets, at cost (Schedule "A").....	472,257 88
	182,544,973 98
	911,296 31
	12,906 81
Capital	
Shareholders—Capital Stock:	
Authorized: 1,000 shares, of no par value	32 00
Issued: 32 shares, fully paid.....	
Surplus (without providing for depreciation):	
Balance at April 1, 1945....	37,811,917 68
Add: Net profit for the year ended March 31, 1946,	
per Income and Expenditure Statement (Schedule "B").....	50,238,813 37
	88,050,731 05
Open Voyage Suspense Account (estimated net earnings from completed voyages for which accountings have not yet been received from Managers).....	17,101,185 02
Government of Canada:	
Advances.....	182,523,589 35
Add: Bank overdraft, guaranteed and repayable by the Department of Reconstruction and Supply.....	52,324 50
	182,575,913 85
	895,351 60
	3,981 07
	15,300 10
	2,387,163 12
	3,301,795 89

Less: Surplus funds transferred.....	99,739,326 44 <hr style="width: 100%;"/> 82,836,587 41 <hr style="width: 100%;"/> 187,988,535 48
<hr style="width: 100%;"/> \$ 191,290,331 37 <hr style="width: 100%;"/>	<hr style="width: 100%;"/> \$ 191,290,331 37 <hr style="width: 100%;"/>

Approved on behalf of the Board.

H. J. RAHLVES,
Director.

W. R. EAKIN,
Director.

I have examined the accounts of Park Steamship Company Limited for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

PARK STEAMSHIP COMPANY LIMITED—*Concluded.*

Fixed Assets, at cost, as at March 31, 1946

Vessels—			
31	10,000 Ton Dry Cargo Vessels (Victory Type).....	52,963,631	72
38	10,000 Ton Dry Cargo Vessels (North Sands Type).....	66,282,622	26
12	10,000 Ton Dry Cargo Vessels (Canadian Type).....	18,959,308	74
20	4,700 Ton Dry Cargo Vessels (Grey Type).....	24,640,410	21
4	4,700 Ton Dry Cargo Vessels (Dominion Type).....	4,600,000	00
7	10,000 Ton Tankers (Victory Type).....	13,311,390	64
1	10,000 Ton Tanker (North Sands Type).....	1,761,734	86
113		182,519,098	43
Office Furniture and Equipment.....		25,102	15
Terminal Equipment.....		773	40
Total.....		<u>\$182,544,973</u>	<u>98</u>

Income and Expenditure Statement for the year ended March 31, 1946

Income			
Freight Earnings (including earnings from voyage charters).....	107,289,028	89	
Charter Earnings (including \$2,272,289.29 for vessels chartered to Canadian Mutual Aid Board).....	5,579,657	61	
Miscellaneous.....	1,017,294	88	
			113,885,981 38
Deduct: Expenditure			
Voyage Expenses:			
Stevedore and cargo expenses.....	13,273,707	68	
Wages.....	12,072,670	21	
Fuel.....	10,587,853	36	
Agency fees and commissions.....	3,918,976	32	
Operating supplies and equipment.....	3,382,635	79	
Provisions (without adjustment for inventories).....	3,346,523	49	
Port expenses.....	3,409,139	21	
Miscellaneous.....	3,647,837	61	
			53,639,343 67
Insurance:			
Hull liability.....	916,573	71	
Protection and indemnity.....	758,676	26	
Miscellaneous.....	6,323	84	
			1,681,573 81
Vessels Repairs and Maintenance:			
General repairs and maintenance.....	6,598,706	63	
Damage repairs.....	700,614	61	
			7,299,321 24
Management and Operating Commissions.....	632,617	71	
Administrative Expenses:			
Salaries.....	284,869	32	
Travelling.....	22,830	83	
Office supplies and expenses.....	22,739	08	
Office rentals.....	27,044	87	
Stationery and printing.....	23,631	48	
Legal fees.....	4,703	86	
Audit fees.....	2,400	00	
Miscellaneous.....	6,092	14	
			394,311 58
Net Profit for the Year.....			<u>\$ 63,647,168 01</u>
			<u>\$ 50,238,813 37</u>

NOTE: The above statement includes only the transactions relating to voyages which have been completed and accounted for by Managers.

POLYMER CORPORATION LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1946

ASSETS	6, 932 97	LIABILITIES, RESERVES AND CAPITAL	1, 681, 483 79
Cash on Hand and in Banks.....	296, 713 57	Liabilities:	
Accounts Receivable:		Accounts Payable and Accrued Charges.....	1, 681, 483 79
Trade.....	481, 356 12	Receiver General of Canada:	
Subsidies receivable, in respect of losses on imported rubber operations.....	504, 395 98	Workmen's compensation insurance.....	588 75
Claims recoverable (including War Exchange Tax \$208,653.06, estimated).....	1, 282, 465 67	Sales Tax.....	116 46
Advances and Deposits:		Prepayments by Customers.....	367, 212 03
Advance payments for imported rubber.....	35, 281 43	Reserves:	2, 049, 401 03
Other.....	10, 662 54	Estimated liability regarding outstanding letters of credit of \$12,656,915.54 for purchase of crude rubber and for which the corporation is contingently liable.....	3, 000, 000 00
Inventories (as determined and certified by the Management):		Possible losses resulting from imported rubber operations, including depreciation of inventory values.....	1, 723, 567 15
Materials and manufacturing supplies (including coal \$447,422.85), at cost.....	1, 037, 394 97	Depreciation and Obsolescence of Plant, Equipment and other Fixed Assets.....	6, 375, 465 96
Work in process (including fully manufactured intermediate products), at cost.....	656, 907 88	Capital:	11, 099, 033 11
Finished manufactured rubber, at cost.....	361, 287 40	Shareholders—Capital Stock:	
Imported Rubber, at estimated current laid down cost.....	1, 331, 184 06	Authorized: 1,000 shares of no par value.....	
Deferred Charges:		Issued: 32 shares fully paid, and held in trust for His Majesty.....	32 00
Inventories of maintenance supplies, at cost.....	3, 386, 774 31	Surplus:	
Uncompleted maintenance work orders.....	1, 260, 008 31	Balance as at April 1, 1945... 1, 211, 495 11	
Prepaid insurance.....	101, 536 22	Net profit for the year ended March 31, 1946 (Schedule 'B')..... 2, 594, 148 50	
	23, 667 39	Dominion of Canada:	
Land, Plant, Equipment and Other Fixed Assets (Schedule 'A')		Advances for capital purposes.....	16, 799, 951 73
Cost.....	1, 385, 211 92		20, 605, 627 34
Deduct:			\$33, 754, 061 48
Abnormal war-time construction costs, etc., as approved by the Board.....	49, 609, 669 99		
	21, 962, 937 35		
	27, 646, 732 64		
	\$33, 754, 061 48		

Note:

By Order in Council P.C. 4207 of June 14, 1945, the Corporation was authorized to undertake expenditures of a capital nature not exceeding \$2,400,000 in respect of the fiscal year ended March 31, 1946. At March 31, 1946, \$865,166.49 had been expended in this regard and commitments of \$991,772.07 entered into. Approved on behalf of the Board.

J. R. NICHOLSON,
Director.
A. C. GUTHRIE,
Director.

I have examined the accounts of Polymer Corporation Limited for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the Company's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

POLYMER CORPORATION LIMITED—Continued.

Land, Plant, Equipment and Other Fixed Assets as at March 31, 1946

	Costs	Deduct: *Abnormal war-time construction costs, etc.	Book Value
Land.....	136,889 64		136,889 64
Roads, sewers, water mains, outside lighting and other utilities.	4,126,610 88	1,846,010 44	2,280,600 44
Buildings.....	8,809,248 94	3,790,840 63	5,018,408 31
Machinery and equipment.....	22,670,735 96	10,373,644 88	12,297,091 08
Steam product and other pipe lines.....	11,660,606 64	5,252,808 07	6,407,798 57
Employee dwellings.....	197,130 21	85,714 71	111,415 50
Office furniture and equipment.....	154,816 10	60,763 75	94,052 35
Service automobiles and trucks.....	41,289 83	17,901 48	23,388 35
Security services and other special equipment.....	66,644 98	29,861 01	36,783 97
	<u>47,863,973 18</u>	<u>21,457,544 97</u>	<u>26,406,428 21</u>
<i>Add:</i>			
Construction camp-staff and bunk houses, roads, sewers, etc.....	1,102,379 27	505,392 38	596,986 89
Uncompleted capital work orders.....	643,317 54		643,317 54
Total.....	<u><u>\$49,609,669 99</u></u>	<u><u>\$21,962,937 35</u></u>	<u><u>\$27,646,732 64</u></u>

NOTES:

The foregoing include assets having a book value of \$832,881.36 installed on the premises of Imperial Oil Limited and Canadian Oil Companies Limited, in respect of which the abnormal war-time construction costs were estimated to be \$643,049.33.

* As estimated by the Management and approved by the Board of Directors.

SCHEDULE "B"

Statement of Profit and Loss for the year ended March 31, 1946

Profit on Sales of Manufactured Products per Operating Statement (Schedule "C").....	2,986,222 15	
Profit on Sales of Imported Rubber, per Trading Statement (Schedule "D").....	26,244 20	
		<u>3,012,466 35</u>
Other Revenues:		
Subsidies received in respect of losses on synthetic (butyl) rubber operations....	183,263 96	
Sundry duties and suppliers' refunds recovered.....	12,816 25	
Rental of employee dwellings, less related expenses.....	2,574 55	
Cash discounts.....	17,132 37	
Miscellaneous Revenue.....	11,147 84	
		<u>226,934 97</u>
		<u>3,239,401 32</u>
<i>Deduct:</i>		
Selling and Administrative Expenses:		
Advertising.....	1,850 00	
Marketing allowances.....	5,701 22	
Laboratory rubber analysis.....	20,579 42	
Salaries.....	493,115 42	
Travelling expenses.....	46,086 33	
Printing, stationery and office supplies.....	31,378 79	
Telephone and telegraph.....	29,961 18	
Audit fees.....	6,250 00	
Company magazine.....	2,965 37	
Contributions to employees' benefit plans.....	93,243 75	
Miscellaneous.....	8,321 37	
	<u>739,452 85</u>	
<i>Less:</i> Selling and administration expenses estimated to be applicable to imported rubber operations, transferred to Trading Statement (Schedule "D").....	<u>147,890 57</u>	
	591,562 28	
Research Department—salaries and expenses.....	53,690 54	
		<u>645,252 82</u>
Net Profit, transferred to Surplus Account.....		<u><u>\$ 2,594,148 50</u></u>

SCHEDULE "C"

POLYMER CORPORATION LIMITED—Continued
Operating Statement for the year ended March 31, 1946
(Synthetic Rubber Operations)

Sales (less outward freight):			
Buna S rubber.....	16,776,866	08	
Butyl rubber.....	4,109,571	31	
Cumene.....	419,421	78	
Miscellaneous.....	17,287	75	
			21,323,146 92
Cost of Sales:			
Inventories of work in process and finished goods as at April 1, 1945.....	1,118,649	40	
Materials used.....	5,342,122	28	
Direct labour.....	1,091,772	62	
Chemicals consumed.....	2,426,931	55	
Steam, electricity and water produced from the Corporation's power plant and used in direct processing operations.....	2,288,172	01	
Fuel for superheating.....	625,967	73	
Plant overhead expenses (Schedule "E").....	2,701,745	02	
Provision for depreciation and obsolescence of plant, equipment and employee dwellings.....	2,801,978	25	
Management fees of operating agencies (exclusive of fee of \$16,032.00 applicable to power plant operation).....	957,781	19	
			19,355,120 05
Less inventories as at March 31, 1946:			
Work in process.....	656,907	88	
Finished manufactured rubber.....	361,287	40	
			1,018,195 28
			18,336,924 77
Operating Profit transferred to Statement of Profit and Loss (Schedule "B").....			<u>\$ 2,986,222 15</u>

SCHEDULE "D"

Trading Statement for the nine months ended March 31, 1946
(Imported Rubber Operations)

Sales of Imported Rubber.....			2,989,503 95
Cost of Sales:			
Inventories taken over on June 30, 1945 from Polymer Sales & Service Limited..	3,655,646	36	
Purchases.....	2,935,487	13	
Washing charges.....	94,069	20	
Warehousing charges.....	32,857	10	
Inter-warehouse freight.....	9,271	48	
Inspection and miscellaneous handling charges.....	5,338	73	
			6,732,670 00
Less: Write-down of crude rubber inventories, as at January 31, 1946, to estimated current laid-down costs.....	992,884	66	
Inventories, at March 31, 1946.....	1,331,184	06	
			2,324,068 72
			4,408,601 28
Trading Loss.....			1,419,097 33
Add: Selling and administrative expenses estimated to be applicable to imported rubber operations, transferred from Statement of Profit and Loss (Schedule "B").....			147,890 57
			1,566,987 90
Deduct: Subsidies received in respect of losses on imported rubber operations.....			1,593,232 10
Net Trading Profit transferred to Statement of Profit and Loss (Schedule "B").....			<u>\$ 26,244 20</u>

POLYMER CORPORATION LIMITED—*Concluded*

Plant Overhead Expenses for the year ended March 31, 1946

General indirect salaries and wages.....	351,032 88
Vacation wages.....	23,962 20
Repairs and maintenance—wages and expenses.....	932,963 05
Demolishing and remodelling buildings.....	21,902 74
Indirect materials and supplies.....	142,572 35
Steam, electricity and water used for indirect operations.....	12,546 80
Laboratories—wages and supplies.....	490,679 01
Security and fire protection—wages and expenses.....	181,395 52
Insurance.....	10,679 74
Workmen's compensation insurance.....	34,448 39
Unemployment insurance.....	20,989 37
Receiving, storing and shipping—wages and supplies.....	365,452 03
Service automobiles and trucks—operating expenses.....	41,180 17
Patent fees.....	24,640 52
Medical department—salaries and expenses.....	14,037 95
Cafeteria overhead expenses.....	5,660 63
Miscellaneous.....	27,601 67
Total, transferred to Operating Statement (Schedule "C").....	<u>\$ 2,701,745 02</u>

RESEARCH ENTERPRISES LIMITED
(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1946

ASSETS		LIABILITIES, RESERVES AND CAPITAL	
Cash on Hand and at Bank.....	376,211 43	Accounts Payable and Accrued Charges.....	1,289,566 86
Accounts Receivable:		Receiver General of Canada:	
Department of Reconstruction and Supply.....	4,464,322 35	Sales and other excise taxes.....	315,694 65
Department of National Defence (Army).....	1,138,639 66	Employees' income tax.....	3,996 59
Sundry.....	260,406 99	Employees' war saving certificates.....	2,568 96
Inventories of materials, general stores, work in process and finished goods, at cost, as certified by the Management.....	5,863,369 00	Workmen's compensation insurance.....	2,788 10
Deduct: Reserve for adjustments with respect to materials rendered surplus to requirements upon termination of production.....	6,160,896 67	Reserves.....	325,048 30
Advances to Turbo Research Limited.....	1,418,647 84	Research and experimental services rendered by National Research Council.....	419,924 96
	4,742,248 83	Rehabilitation of premises expropriated with limited interest.....	21,250 00
	209,360 78	Capital.....	441,174 96
		Shareholders—Capital Stock:	
		Authorized: 1,000 shares of no par value	
		Issued:	
		22 shares, fully paid.....	22 00
		Government of Canada—Advances.....	674,092 83
		Reserve for Adjustment of Interim Billings:	
		Balance as at April 1, 1945.....	7,436,953 44
		Add: Excess of value of deliveries invoiced, at interim billing prices, over cost of goods delivered during year ended March 31, 1946, per Operating Statement (Schedule "A").....	1,024,331 65
			8,461,285 09
	<u>\$11,191,190 04</u>		<u>\$11,191,190 04</u>

NOTES:
As at March 31, 1946, the Company had in its charge, Crown-owned capital assets with a cost valuation of \$6,534,975.46 (Schedule "B").
By arrangement with the Production and Stores Accounting Division of the Comptroller's Branch of the Department of Reconstruction and Supply, losses due to contract termination were charged against "Government of Canada—Advances", and do not, therefore, appear as a deduction from "Reserve for Adjustment of Interim Billings", as would otherwise have been required by departmental Circular Letter M. & S. 1268 of September 12, 1945.

Approved on behalf of the Board.
W. E. PHILLIPS,
Director.
E. F. BURTON,
Director.

I have examined the accounts of Research Enterprises Limited for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

RESEARCH ENTERPRISES LIMITED—Continued

Operating Statement for the year ended March 31, 1946

Goods delivered, on the basis of interim billing prices, (after giving effect to an adjustment of \$5,000,000 in favour of the Department of Reconstruction and Supply as at March 31, 1946, in respect of charges made during year).....		44,467,792 50
<i>Deduct:</i>		
Inventories of materials, general stores, work in process and finished goods as at April 1, 1945 (after deducting reserve for adjustments with respect to materials rendered surplus to requirements by contract terminations and for other reasons).....	22,505,974 61	
Materials purchased (including special tools, jigs, gauges, fixtures and test equipment, and certain indirect expenses applicable to special orders).....	27,539,288 72	
Direct labour.....	1,628,777 54	
Factory overhead expenses (Schedule "A-1").....	6,425,299 18	
Administrative expenses (Schedule "A-2").....	879,876 09	
	<hr/>	58,979,216 14
<i>Less:</i>		
Cost of materials, general stores and work in process rendered surplus to requirements by contract terminations (in excess of \$10,000,000, provided as at March 31, 1945).....	9,031,956 41	
Inventories of materials, general stores, work in process and finished goods as at March 31, 1946 (after deducting reserve for adjustments with respect to materials rendered surplus to requirements upon termination of production).....	4,742,248 83	
	<hr/>	13,774,205 24
		<hr/>
		45,205,010 90
		<hr/>
		737,218 40
<i>Add or Deduct:</i>		
Credits received from suppliers (not practicable of allocation to specific orders) .	1,494,297 93	
Contract cost revisions and inventory adjustments (net).....	474,972 19	
Balance of reserve for rehabilitation of premises expropriated with limited interest, not required.....	39,297 53	
Cash discounts.....	41,116 40	
Engineering and experimental, and administrative expenses incurred by Turbo Research Limited.....	288,134 00	
	<hr/>	1,761,550 05
Excess of value of deliveries invoiced, at interim billing prices, over cost of goods delivered during year, carried to Reserve for Adjustment of Interim Billings (Balance Sheet).....		<hr/> <hr/>
		\$ 1,024,331 65

RESEARCH ENTERPRISES LIMITED—Concluded
Factory Overhead Expenses for the year ended March 31, 1946

SCHEDULE "A-1"

Salaries and wages—Supervisors and foremen.....	592,894 41
" " —Sub-foremen and group leaders.....	450,413 70
" " —General indirect.....	736,908 89
Vacation wages.....	139,840 41
Incentive bonus.....	46,977 99
Receiving, shipping and stores—wages, supplies and expenses.....	1,185,810 90
Inspection and testing—wages and expenses.....	794,112 74
Operating supplies.....	297,796 76
Maintenance and rearrangement of plant and equipment—wages and expenses.....	287,420 09
Material handlers and truckers—wages and expenses.....	256,014 66
Scrapped materials, parts and assemblies (including charges for overhead).....	208,186 61
Heat, light, power and water.....	187,986 68
Cleaners and sweepers—wages, supplies and expenses.....	162,032 78
Engineering and drafting—wages, supplies and expenses.....	154,132 13
Labour charges undistributed.....	148,911 54
Watchmen, guards and firemen—wages and expenses.....	103,236 13
Printing, stationery and office supplies.....	77,479 27
Travelling.....	62,727 10
Workmen's compensation insurance.....	61,668 37
Research and experimental—wages and supplies.....	54,984 63
Consulting, management and engineering fees.....	45,175 94
Miscellaneous.....	42,445 55
Rental of outside premises.....	36,409 78
Unemployment insurance.....	35,595 11
Grants to municipality.....	32,033 32
Rental of mechanical accounting equipment.....	22,537 80
Maintaining machine set-up—wages.....	22,388 69
Sundry tools, jigs and fixtures.....	21,119 51
Sundry machinery and equipment.....	21,043 47
Telephone and telegraph.....	20,864 20
Gas.....	19,685 16
Employees' magazine—salaries and expenses.....	19,566 49
Consumable tools.....	18,971 39
Contract termination charges (not recoverable).....	17,579 67
Production re-operation and repair.....	14,406 20
Liaison officers—salaries and expenses.....	7,898 90
Payroll distribution service fees.....	6,289 04
Royalties.....	4,005 79
Employees' suggestion plan awards.....	3,983 00
Students' wages and training expenses.....	3,764 38
Total per Operating Statement (Schedule "A").....	\$ 6,425,299 18

NOTE: The cost of special tools, jigs, gauges, fixtures and test equipment and certain indirect expenses applicable to special orders, were absorbed in materials purchased and are not included in the above statement.

Administrative Expenses for the year ended March 31, 1946

SCHEDULE "A-2"

Administrative and office salaries.....	682,868 46
Office maintenance and rearrangements.....	57,826 65
Travelling.....	33,501 68
Printing, stationery and office supplies.....	23,095 90
Heat and light.....	15,933 72
Telephone and telegraph.....	13,201 96
Postage and excise.....	9,334 77
Workmen's compensation insurance.....	9,208 29
Audit fees.....	5,750 00
Unemployment insurance.....	3,778 17
Contributions to Research Enterprises Employees' Mutual Benefit Society.....	3,216 93
Legal fees.....	2,067 30
Miscellaneous.....	20,092 26
Total per Operating Statement (Schedule "A").....	\$ 879,876 09

Capital Assets held in trust for the Crown as at March 31, 1946

SCHEDULE "B"

Land.....	80,114 50
Buildings.....	2,675,657 85
Machinery and equipment.....	3,447,710 34
Office furniture and equipment.....	236,881 00
Service automobiles and trucks.....	94,611 77
Total.....	\$ 6,534,975 46

SMALL ARMS LIMITED

Balance Sheet as at March 31, 1946

ASSETS

Accounts Receivable.....

61,002 62

LIABILITIES

Bank Overdraft.....

9,060 85
1,100 00

Accrued Charges.....

705,236 95

Dominion of Canada:

Advances.....

Reserve for adjustment of Interim Billings:

Balance at April 1, 1945.....1,093,599 46

Less—Inventory adjustment

applicable to previous year..... 113,746 76

979,852 70

Excess of interim billings for goods

invoiced during the year, over

cost of goods delivered (Schedule

"A")..... 347,843 92

1,327,696 62

2,032,933 57

Deduct:

Adjustments arising out of contract termina-

tions, and expenses applicable to the post-

termination period (Schedule "B").....1,982,109 80

50,823 77

Share Capital:

Authorized: 1,000 shares of no par value

Issued: 18 shares, fully paid.....

18 00

\$ 61,002 62

\$ 61,002 62

Note:

The Assets were taken over and the liabilities assumed by the Department of Reconstruction and Supply as from March 31, 1946, and the Company ceased to carry on business as of that date. The custody, administration and control of the Crown-owned capital assets previously in the Company's charge, with a cost valuation of \$7,410,791.59 (Schedule "C"), were transferred to the Department of Reconstruction and Supply as from March 31, 1946.

I have examined the accounts of Small Arms Limited for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

Approved on behalf of the Board.

G. S. BRADEN,
Director.

M. P. JOLLEY,
Director.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

SMALL ARMS LIMITED—Continued

Operating Statement for the year ended March 31, 1946

Goods delivered, on the basis of interim billings.....		2,439,852 94
Cost of Goods Delivered:—		
Inventories of work in process and finished goods, as at April 1, 1945.....	1,314,115 50	
Materials used.....	461,554 27	
Direct labour.....	490,013 10	
Factory overhead expenses (Schedule "A-1").....	706,100 84	
Administrative expenses:		
Administrative salaries.....	27,124 03	
Office salaries.....	82,552 12	
Department heads' salaries.....	59,845 74	
Printing, stationery and office expenses.....	8,811 84	
Telephone and telegraph.....	7,509 89	
Travelling.....	5,529 57	
Rental of accounting equipment.....	5,341 00	
Audit fees.....	3,350 00	
Legal fees.....	1,700 00	
Miscellaneous.....	6,314 05	
Cash discounts.....	2,918 60	
	<hr/>	205,159 64
Less—Post-termination expenses, applicable to the period subsequent to the cancellation of contracts, charged to "Reserve for Adjustment of Interim Billings" (per Schedule "B").....	47,713 91	
		<hr/> 157,445 73
		3,129,229 44
Less—Inventories of work in process and finished goods, rendered surplus to requirements by contract terminations, charged to "Reserve for Adjustment of Interim Billings" (per Schedule "B").....	1,037,220 42	
		<hr/> 2,092,009 02
Excess of interim billings for goods invoiced, over cost of goods delivered during year, carried to "Reserve for Adjustment of Interim Billings", (per Balance Sheet).....	\$	347,843 92

SCHEDULE "A-1"

Factory Overhead Expenses for the year ended March 31, 1946

Salaries and wages of supervisors and foremen.....	61,134 20
General indirect salaries and wages.....	199,829 30
Vacation wages.....	38,549 34
Maintenance and replacement of tools, gauges, cutters and fixtures.....	131,643 22
Maintenance of machine tools, plant equipment and buildings.....	99,589 54
Shop supplies and expenses.....	64,668 67
Heat, light, power and water.....	77,656 19
Janitors and sweepers.....	30,324 41
Scrapped work (direct labour and material costs).....	13,908 03
Workmen's compensation insurance.....	12,732 70
Reworking sub-standard parts.....	6,845 15
Unemployment insurance.....	8,232 49
Service trucks, tractors and automobile operating expenses.....	8,732 05
Research and development expenses.....	7,836 56
Miscellaneous expenses.....	28,598 94
Scrap sales.....	12,308 94
Miscellaneous revenues.....	184 66
	<hr/> 777,787 19
Deduct—Post-termination expenses, applicable to the period subsequent to the cancellation of contracts, charged to "Reserve for Adjustment of Interim Billings" (per Schedule "B")..	71,686 35
Total, per Operating Statement (Schedule "A").....	\$ 706,100 84

SMALL ARMS LIMITED—Concluded

Statement of Adjustments arising out of Contract Terminations, and Expenses applicable to the Post-termination Period

Inventories rendered surplus to requirements by Contract terminations:

	Prime Contractors	Sub- Contractor— John Inglis Co. Ltd.	Total
General stores.....	224,016 72	.....	224,016 72
Raw materials.....	451,444 20	8,851 94	460,296 14
Work in process.....	406,868 38	93,497 80	500,366 18
Finished goods.....	532,377 74	4,476 50	536,854 24
	<u>\$ 1,614,707 04</u>	<u>\$ 106,826 24</u>	<u>1,721,533 28</u>

Expenses applicable to post-termination period:

Administrative expenses (Schedule "A").....	47,713 91
Factory overhead (Schedule "A-1").....	71,686 35
Separation pay of employees, released due to termination of contracts.....	23,371 67
Expenses of re-modelling plant for multiple tenant occupancy.....	60,833 08
Inventory adjustment (current year).....	56,971 51
	<u>260,576 52</u>

Total carried to "Reserve for Adjustment of Interim Billings" (per Balance Sheet)..... \$ 1,982,109 80

Capital Assets held in trust for the Crown as at March 31, 1946

Buildings.....	1,255,220 22
Machine tools.....	5,396,972 51
Plant equipment.....	634,450 05
Office furniture and equipment.....	77,119 26
Cafeteria equipment.....	32,190 93
Service trucks, tractors and automobile.....	7,873 15
Miscellaneous special equipment.....	6,965 47
Total.....	<u>\$ 7,410,791 59</u>

NOTE: The custody, administration and control of the capital assets referred to above were transferred to the Department of Reconstruction and Supply as from March 31, 1946.

TURBO RESEARCH LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES Act, 1934")

Balance Sheet as at March 31, 1946

ASSETS		LIABILITIES AND CAPITAL
Cash on Hand.....	1,360 43	
Accounts Receivable.....	821 94	
Advances and Deposits.....	1,925 62	28,082 95
Inventories of Materials, General Stores and Work in Process, at cost, as certified by the Management.....	243,463 45	
Prepaid Expenses—Stationery, Stores, etc.....	3,562 45	
		31 00
		497,494 78
		13,659 16
		511,153 94
		223,019 94
		223,050 94
		\$ 251,133 89

NOTE:

As at March 31, 1946, the Company had in its charge Crown-owned capital assets with a cost valuation of \$717,137.62 (Schedule "A").

Approved on behalf of the Board.

H. J. CARMICHAEL,
Director.

F. C. WALLACE,
Director.

I have examined the accounts of Turbo Research Limited for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

TURBO RESEARCH LIMITED—Continued

Capital Assets held in trust for the Crown as at March 31, 1946

Buildings.....	91,981 81
Machinery and Equipment.....	576,830 40
Office Furniture and Equipment.....	24,281 15
	693,093 36
Uncompleted Machinery and Equipment	
Work Orders.....	24,044 26
Total.....	\$ 717,137 62

SCHEDULE "B"

Expenditure Statement for the year ended March 31, 1946

Engineering and Experimental Expenses		
Salaries and Wages.....	219,253 26	
Students' Wages and Training Expenses.....	39,739 70	
Security Guards' Wages.....	8,723 70	
Workmen's Compensation Insurance.....	2,463 93	
Unemployment Insurance.....	994 02	
Travelling.....	13,001 32	
Professional Services and Expenses.....	11,330 21	
Material used for development purposes.....	29,174 97	
Sundry Tools and Equipment.....	32,283 61	
Maintenance Supplies and Expenses.....	2,690 68	
Cleaners and Sweepers—Wages and Supplies.....	1,422 96	
Heat, Light, Power and Water.....	5,183 91	
Telephone and Telegraph.....	910 15	
Stationery and Drafting Supplies.....	6,624 73	
Blueprinting and Reproduction Expenses.....	4,292 65	
Books and Periodicals.....	4,071 65	
Miscellaneous.....	1,286 48	
	383,447 93	
Administrative Expenses		
Administrative and Office Salaries.....	23,125 00	
Workmen's Compensation Insurance.....	199 22	
Unemployment Insurance.....	121 65	
Travelling.....	2,693 76	
Architect's Fee.....	1,800 00	
Legal Fees and Expenses.....	1,044 04	
Audit Fee.....	375 00	
Stationery and Office Supplies.....	2,647 38	
Postage and Excise.....	656 88	
Telephone and Telegraph.....	337 41	
Heat, Light and Water.....	303 77	
Interest and Bank Charges.....	466 86	
Maintenance and Repairs.....	312 31	
Miscellaneous.....	559 65	
	34,642 93	
Less—Cash discounts.....	977 31	
	33,665 62	
		417,113 55
Deduct—Proportion of expenses applicable to turbine power unit in process of manufacture.....		128,979 55
Total, applied against Research Enterprises Limited Advances.....		\$ 288,134 00

TURBO RESEARCH LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at July 31, 1946

ASSETS	517 61	LIABILITIES AND CAPITAL	1,525 00
Cash at Bank.....	134,376 68	Shareholders—Capital Stock:	
Accounts Receivable:		Authorized: 1,000 shares of no par value	
Department of Reconstruction and Supply—re		Issued: 31 shares fully paid, and held in	
engineering and experimental costs for design of		trust for His Majesty.....	31 00
gas turbine engine.....		Research Enterprises Limited:	
A. V. Roe Canada Limited—re raw materials and	66,354 79	Advances.....	339,380 85
finished parts.....	1,714 46	<i>Deduct:</i> Adjustments for general	
Sundry.....	202,445 93	stores transferred free of charge	
		to A. V. Roe Canada Limited at	
		the direction of the Department	
		of Reconstruction and Supply,	
		and for stationary stores written	
		off upon the cessation of activi-	79,803 81
		ties.....	<u>259,577 04</u>
		<i>Deduct:</i> Cost of operations for the	
		period April 1 to July 31, 1946,	
		per Expenditure Statement	
		(Schedule "A").....	<u>58,169 50</u>
			201,407 54
	<u>\$ 202,963 54</u>		<u>201,438 54</u>
			<u>\$ 202,963 54</u>

NOTE:

The assets were taken over and the liabilities assumed by Research Enterprises Limited as from July 31, 1946, and the Company ceased to carry on business as of that date. The custody, administration and control of the Crown-owned capital assets previously in the Company's charge were transferred, during May, 1946, to A. V. Roe Canada Limited and the National Research Council, at the direction of the Department of Reconstruction and Supply.

Approved on behalf of the Board.

F. C. WALLACE,
Director.

H. J. CARMICHAEL,
Director.

I have examined the accounts of Turbo Research Limited for the period April 1 to July 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at July 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

TURBO RESEARCH LIMITED—*Concluded*

Expenditure Statement for the period April 1 to July 31, 1946

Engineering and Experimental Expenses

Salaries and Wages.....	29,872 07	
Students' Wages and Training Expenses.....	3,708 70	
Security Guards' Wages.....	989 14	
Workmen's Compensation Insurance.....	402 60	
Unemployment Insurance.....	132 26	
Travelling.....	1,974 27	
Professional Services and Expenses.....	7,524 17	
Transportation on materials used for development purposes.....	1,227 54	
Sundry tools and Equipment.....	1,656 64	
Maintenance Supplies and Expenses.....	345 59	
Cleaners and Sweepers—Wages and Supplies.....	208 40	
Heat, Light, Power and Water.....	834 85	
Telephone and Telegraph.....	231 13	
Stationery and Drafting Supplies.....	740 16	
Blueprinting and Reproduction Expenses.....	1,888 75	
Books and Periodicals.....	1,266 62	
Miscellaneous.....	205 11	
		53,208 00

Administrative Expenses

Administrative and Office Salaries.....	6,984 77	
Workmen's Compensation Insurance.....	64 48	
Unemployment Insurance.....	29 50	
Travelling.....	802 14	
Legal fees and Expenses.....	482 00	
Audit Fees.....	1,050 00	
Consulting Fees.....	300 00	
Stationery and Office Supplies.....	389 43	
Postage and Excise.....	127 60	
Telephone and Telegraph.....	17 95	
Heat, Light and Water.....	74 71	
Maintenance and Repairs.....	41 85	
		10,364 43

Less—Cash discounts..... 5 80

10,358 63

Deduct—Proportion of expenses applicable to turbine power unit in process of manufacture.....

63,566 63

5,397 13

Total, applied against Research Enterprises Limited Advances.....\$

58,169 50

VETERANS HOUSING PROJECT (OTTAWA) LIMITED
 (INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1946

ASSETS

Housing Project under Construction, at cost..... 1,011,407 52

LIABILITIES, RESERVES AND CAPITAL

Liabilities
 Prepaid Rentals..... 1,555 00

Reserves
 For Municipal Services rendered and Privileges
 and Facilities made available..... 531 00
 Against Fire Loss..... 22 00

Capital
 Shareholders—Capital Stock
 Authorized: 1,000 shares of no par value
 Issued: 30 shares, fully paid for and held,
 in trust for His Majesty..... 30 00
 Wartime Housing Limited
 Capital Advances..... 1,011,676 67

1,011,706 67

Deduct—Deficit on Operations from May 30, 1945
 (the date of Incorporation) to March 31, 1946,
 per Income and Expenditure Statement..... 2,407 15

1,009,299 52

\$ 1,011,407 52

\$ 1,011,407 52

Approved on behalf of the Board.

B. K. BOULTON,
Director.

JOHN F. TAYLOR,
Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of Veterans Housing Project (Ottawa) Limited for the period from May 30, 1945, (the date of incorporation) to March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

VETERANS HOUSING PROJECT (OTTAWA) LIMITED—*Concluded*

Income and Expenditure Statement for the period from May 30, 1945 (the date of incorporation) to March 31, 1946

Income			
Housing Rentals.....			2,621 76
Expenditure			
Administrative and Operating Expenses:			
Administrator's salary.....	1,332	20	
Staff salaries and wages.....	977	90	
Maintenance—wages and expense.....	479	67	
Unemployment insurance.....	9	75	
Office rent.....	320	00	
Stationery and office supplies.....	129	17	
Telephone and telegraph.....	87	37	
Travelling expense.....	177	21	
Legal fees.....	931	64	
Miscellaneous.....	31	00	
			<u>4,475 91</u>
Add—			
Provision for:			
Municipal services rendered and privileges and facilities made available.....	531	00	
Fire losses.....	22	00	
			<u>553 00</u>
			<u>5,028 91</u>
Net loss for the period.....			<u>\$ 2,407 15</u>

VETERANS HOUSING PROJECT (TORONTO) LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES Act, 1934")

Balance Sheet as at March 31, 1946

ASSETS	LIABILITIES, RESERVE AND CAPITAL
Rentals Receivable.....	Liabilities
Maintenance Truck, Tools and Equipment.....	Prepaid Rentals.....
Housing Projects under construction.....	Reserve
	For Municipal Services rendered and Privileges and Facilities
	made available.....
	Capital
	Shareholders—Capital Stock:
	Authorized: 1,000 shares of no par value
	Issued: 30 shares fully paid and held
	in trust for His Majesty.....
	Wartime Housing Limited:
	Capital Advances.....
	<u>2,860,798 17</u>
	2,860,798 17
	Deduct—Deficit on Operations from May 23,
	1945 (the date of Incorporation) to March 31,
	1946, per Income and Expenditure Statement
	<u>949 89</u>
	2,859,848 28
	<u><u>\$ 2,864,436 28</u></u>
	2,974 00
	1,614 00

Approved on behalf of the Board.

B. K. BOULTON,
Director.

JOHN F. TAYLOR,
Director.

I have examined the accounts of Veterans Housing Project (Toronto) Limited for the period from May 23, 1945, (the date of incorporation) to March 31, 1946 and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1946 according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

VETERANS HOUSING PROJECT (TORONTO) LIMITED—*Concluded*

Income and Expenditure Statement for the period from May 23, 1945 (the date of incorporation) to March 31, 1946

Income			
Housing Rentals.....			8,684 12
Expenditure			
Administrative and Operating Expenses:			
Administrator's salary.....	1,767	40	
Staff salaries and wages.....	2,930	64	
Unemployment insurance.....		30 09	
Office rent.....		726 65	
Stationery and office supplies.....		189 66	
Telephone and telegraph.....		130 04	
Automobile operating expenses.....		321 74	
Legal fees.....	1,707	93	
Miscellaneous.....		126 19	
			<u>7,930 34</u>
Add—			
Provisions for:			
Municipal services rendered and privileges and facilities made available.....	1,614	00	
Fire losses.....		89 67	
			<u>1,703 67</u>
			<u>9,634 01</u>
Net loss for the period.....			<u>\$ 949 89</u>

VICTORY AIRCRAFT LIMITED

Balance Sheet as at November 30, 1945

ASSETS		LIABILITIES	
Cash in Bank.....	212,093 56	Accounts Payable and Accrued Liabilities (including \$3,882,579.70 for sub-contractors' termination claims of which the greater portion are estimated).....	5,578,897 70
Accounts Receivable.....	779,459 67	Reserve for Adjustment of Interim Billings—	
Receiver General of Canada—		Balance as at April 1, 1945.....	1,592,190 78
Sales tax refund receivable (net).....	416,867 70	Deduct: Refund to Department of Munitions & Supply.....	1,592,190 78
Deduct—			—0—
Employees' income tax.....	19,571 67	Share Capital:	
Employees' compensation insurance.....	4,503 80	Authorized: 1,000 shares of no par value	33 00
Employees' War Savings Certificates.....	40 00	Issued: 33 shares fully paid.....	
	<u>24,115 47</u>		
			<u>\$ 5,578,930 70</u>
Dominion of Canada—Advances—			
Costs pertaining to contracts terminated.....	22,717,012 00		
Deduct: Current advances.....	4,194,625 24		
	<u>392,752 23</u>		
			<u>\$ 5,578,930 70</u>

NOTES:

As at November 30, 1945, the Company had in its charge, Crown-owned capital assets with a cost valuation of \$7,243,410.75 (Schedule "D"). The accounts do not reflect the value of engines, propellers, etc., supplied free of charge by the United Kingdom, or the value of unbilled parts and materials received free of charge from the Department of Munitions and Supply. The assets were taken over and the liabilities assumed by the Department of Munitions and Supply as from November 30, 1945, and the Company ceased to carry on business as from that date.

Approved on behalf of the Board.

V. W. SCULLY,
Director.
J. E. HAHN,
Director.

I have examined the accounts of Victory Aircraft Limited for the period from April 1 to November 30, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at November 30, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

VICTORY AIRCRAFT LIMITED—Continued

Operating Statement for the period April 1 to November 30, 1945

Aircraft and spares delivered (on the basis of final billing prices adjusted to the equivalent of ascertained cost).....		31,381,769 38
<i>Deduct:</i>		
Cost of Deliveries—		
Inventories of materials, general stores, work in process and finished goods as at April 1, 1945.....	26,415,062 58	
Materials and parts purchased (including estimated value of unbilled parts received from sub-contractors).....	13,748,853 40	
Direct labour.....	2,063,364 76	
Jigs, tools, fixtures, gauges and dies.....	4,558,653 66	
Factory overhead expenses (Schedule "B").....	4,792,534 15	
Sub-contractors' termination claims.....	4,738,433 83	
Administrative expenses (Schedule "C").....	339,807 45	
Test flight insurance and airport charges.....	132,455 98	
	<hr/>	56,789,165 81
<i>Less:</i>		
Costs pertaining to contracts terminated charged to Dominion of Canada—Advances.....	22,717,012 00	
Lincoln materials and work in process transferred to Dept. of Munitions and Supply.....	1,150,000 00	
Cost of work completed for special orders.....	1,508,493 28	
	<hr/>	25,375,505 28
		<hr/>
		31,413,660 53
<i>Less:</i>		
Cash discounts.....	15,851 66	
Miscellaneous revenue.....	16,039 49	
	<hr/>	31,891 15
		<hr/>
Total cost of deliveries.....		\$31,381,769 38
		<hr/>
		<hr/>
		—⊖—

SCHEDULE "B"

Factory Overhead Expenses for the period April 1 to November 30, 1945

Salaries and wages—		
Supervision.....	563,312 71	
Inspection.....	287,382 07	
General.....	2,486,458 42	
Incentive bonus, and indirect night shift and overtime bonuses.....	275,765 24	
Maintenance supplies.....	246,530 74	
General factory supplies.....	228,550 31	
Employees' transportation.....	227,169 03	
Small and perishable tools.....	113,414 30	
Heat, light and power.....	95,015 89	
Workmen's compensation insurance.....	62,742 23	
Net cost of cafeteria services.....	36,301 71	
Unemployment insurance.....	35,009 41	
Freight, cartage, duties and taxes on factory supplies and tools.....	32,016 63	
Travelling.....	31,643 39	
Rental expense.....	24,508 43	
Contributions in lieu of municipal and school taxes.....	22,651 97	
Miscellaneous expenses.....	48,237 03	
Gross Revenue from water, etc., supplied.....	15,650 16	
Scrap sales.....	8,525 20	
	<hr/>	
Total, per Operating Statement.....		\$ 4,792,534 15
		<hr/>

SCHEDULE "C"

VICTORY AIRCRAFT LIMITED—*Concluded*

Administrative Expenses for the period April 1 to November 30, 1945

Administrative salaries.....	86,700 78
Office salaries.....	137,091 64
Stationery and office supplies.....	31,057 86
Telephone and telegraph.....	26,674 59
Rental of mechanical accounting equipment, etc.....	25,938 04
Travelling.....	6,867 61
Employees' recreational activities, etc.....	6,191 57
Audit fees.....	6,750 00
Postage and excise.....	3,668 77
Legal fees.....	2,217 60
Miscellaneous.....	6,648 99
Total, per Operating Statement.....	<u>\$ 339,807 45</u>

SCHEDULE "D"

Capital Assets held in trust for the Crown as at November 30, 1945

Land.....	49,581 95
Land improvements.....	557,873 65
Railway siding.....	43,973 20
Buildings.....	3,755,334 59
Machinery and equipment.....	2,358,707 15
Office furniture and equipment.....	209,368 72
Water supply.....	126,735 45
Service trucks and automobiles.....	73,657 65
Cafeteria equipment.....	63,115 58
Hospital equipment.....	5,062 81
Total.....	<u>\$ 7,243,410 75</u>

WAR ASSETS CORPORATION

(INCORPORATED, WITHOUT SHARE CAPITAL, UNDER THE SURPLUS CROWN ASSETS ACT)

Balance Sheet as at March 31, 1946

(GENERAL ACCOUNT)

ASSETS

Cash on Hand and in Bank.....	28,888,878 02
<i>Deduct:</i> Cash in trust, per trust account here- under.....	26,569,662 79
Dominion of Canada bonds, held for account of employees.....	233,250 00
<i>Deduct:</i> Employees' deposits applicable thereto.....	95,502 76
Percentage Retainable from Trust Accounts Receivable, as authorized under Section 15 (2b) of the Surplus Crown Assets Act, as shown below.....	2,660,747 20
Sundry Accounts Receivable.....	42,600 10
Deferred Charges and Prepaid Expenses.....	65,337 96
Land.....	2,615 83

LIABILITIES AND CAPITAL

Liabilities	
Accounts Payable and Accrued Charges.....	2,401,338 40
Receiver General of Canada:	
Employees' income tax.....	82,271 03
Employees' war savings.....	196 00
Bank Loan— <i>re</i> Dominion of Canada Bonds, acquired for account of employees, fully secured.....	82,467 03
Capital	
The Dominion of Canada—advances under Section 14 of the Surplus Crown Assets Act..	1,085,000 00
Capital Surplus, transferred from the pre- decessor Corporation, in accordance with Section 19 (2) of the Surplus Crown Assets Act.....	250,000 00
Operating Surplus	
Excess of Income over Expen- diture for the year ended March 31, 1946 per Sche- dule "A",.....	1,792,240 25
<i>Deduct</i> —	
Deficit at March 31, 1945..	538,330 95

1,253,909 30
2,588,909 30
\$ 5,228,263 56

(RECEIVER GENERAL OF CANADA—TRUST ACCOUNT)

Cash required to be deposited to the credit of the Receiver General of Canada, in accordance with Section 15 (2) of the Surplus Crown Assets Act, per Schedule "B",.....	26,569,662 79
Accounts Receivable.....	53,214,943 82
<i>Less:</i> Percentage (5%) retainable by the Cor- poration.....	2,660,747 20
Customers' Advance Payments and Deposits.....	8,147,176 99
Accounts Payable and Accrued Charges.....	199,943 91
Guaranty Deposits given by Contractors.....	9,800 00
The Dominion of Canada: Net equity in the trust assets (including \$1,365,300.00 advanced for the purchase of facilities from the United States Govern- ment).....	70,876,566 52

Facilities purchased from the United States Government (at cost, less \$667,055.91 for facilities now sold).....	808,074 09
Deferred Charges:	
Cost of reconditioning and packing clothing at the Reconditioning Depot at Valleyfield, Que.	1,074,266 82
Expenses re multiple-tenancy property.....	227,287 10
	<u>1,301,553 92</u>
	<u>\$79,233,487 42</u>

\$79,233,487 42

Approved on behalf of the Board.

J. H. BERRY,
Director.

J. J. PERRAULT,
Director.

TREASURY NOTE:

The "Capital surplus" referred to in the above balance sheet represents the Dominion's investment in the predecessor company, War Assets Corporation Ltd. Such investment is carried in the Dominion balance sheet under "Investments" per Schedule "I".

I have examined the accounts of War Assets Corporation for the year ended March 31, 1946, and have obtained all the information and explanations I have required. The procedures and practices of the Corporation were not of such a nature as to permit establishing by examination of records maintained that all assets received for disposal had been fully accounted for.

Subject to the foregoing and the fact that the value of surplus Crown assets held for disposal is not reflected therein, the above Balance Sheet is, in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs, and of its Trust, as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

WAR ASSETS CORPORATION—Continued

Statement of Income and Expenditure for the year ended March 31, 1946

Income:

Percentage retainable by the Corporation (5%), on net sales of—			
Surplus crown assets of the Dominion of Canada.....	5,800,131	47	
Other surplus assets.....	66,867	71	
			<u>5,866,999 18</u>
Miscellaneous revenue.....			5,357 79
			<u>5,872,356 97</u>

Expenditure:

Administrative and office salaries.....	3,027,308	78	
Pension contribution charges.....		652	49
Unemployment insurance.....	13,712	04	
Government employees' compensation insurance.....	3,248	77	
Travelling.....	287,307	29	
Directors' travelling expenses.....	6,433	88	
Executive expenses (other than travelling).....	5,349	90	
Staff moving and living expenses.....	22,915	24	
Automobile expenses.....	5,321	43	
Local transportation.....	5,833	34	
Postage and excise stamps.....	33,051	01	
Telephones.....	101,356	54	
Telegrams.....	12,963	93	
Printing, stationery, office supplies.....	122,435	48	
Sundry administrative and office expenses.....	24,445	63	
Photographic supplies and expenses.....	9,940	15	
Subscriptions to publications.....	2,340	42	
Legal and audit fees.....	8,231	56	
Building operating expenses.....	65,729	96	
Building alterations and improvements, including alterations and improvements to Westmount Building \$179,409.92.....	220,417	91	
Rent, light and taxes.....	57,993	08	
Office furniture and fixtures.....	10,637	07	
Overseas operations.....	17,485	58	
Freight, express and cartage.....	10,516	11	
Advertising and publicity.....	1,530	85	
Inspection expenses.....	2,958	28	
			<u>4,080,116 72</u>
Excess of Income over Expenditure.....			<u>\$ 1,792,240 25</u>

SCHEDULE "B"

WAR ASSETS CORPORATION—*Concluded*

Summary of transactions relating to the Trust Account of the Receiver General of Canada, for the year ended March 31, 1946

Net equity in trust assets at April 1, 1945.....		2,055,800	44
Sales:			
Surplus Crown Assets of the Dominion of Canada.....		123,530,310	51*
Deduct—			
Direct Charges,			
Warehousing expenses.....	3,635,357	43	
Agents' commissions.....	860,906	78	
Freight, handling, etc.....	987,988	54	
Reconditioning of clothing and other surplus goods.....	1,543,431	89	
Dismantling and scrapping.....	100,549	49	
Lease termination and property restoration expenses.....	174,393	06	
Technical services and consulting fees.....	69,001	64	
Decontamination, demolition, etc.....	156,052	45	
		<u>7,527,681</u>	28
		116,002,629	23
Other Sales:			
Purchased United States facilities.....	702,164	12	
For account of,			
United Kingdom Government.....	205,981	15	
Less: Direct charges.....	561	88	
		<u>205,419</u>	27
Inspection Board of the United Kingdom and Canada.....	40,599	78	
United States Government.....	399,313	10	
Less: Direct charges.....	10,142	15	
		<u>389,170</u>	95
		1,337,354	12
		117,339,983	35
Deduct: Accounts receivable.....		53,214,943	82
		64,125,039	53
Deduct: Percentage retainable by the Corporation (5%), as authorized by Orders in Council P.C.'s 180/2662, 5407, 6318 and 7361, of April 17, August 7, October 2, and December 21, 1945.....		3,206,251	98
		60,918,787	55
Customers' advance payments and deposits.....	8,147,176	99	
Guaranty deposits given by contractors.....	9,800	00	
		<u>8,156,976</u>	99
		69,075,764	54
Deduct:			
Trust account deferred charges.....	1,301,553	92	
Funds remitted during year to—			
Receiver General of Canada.....	42,046,404	60	
Others.....	1,213,943	67	
		<u>43,260,348</u>	27
		44,561,902	19
		24,513,862	35
Cash, per Balance Sheet, required to be deposited to the credit of the Receiver General of Canada in accordance with Section 15 (2) of the Surplus Crown Assets Act,			
Applicable to:			
Surplus Crown Assets of the Dominion of Canada....	25,902,606	88	
Purchased United States facilities.....	667,055	91	
		<u>\$26,569,662</u>	79
		<u>\$26,569,662</u>	79

NOTE: *This amount includes rental revenue from surplus crown assets.

WAR SUPPLIES LIMITED

Balance Sheet as at March 31, 1946

ASSETS	\$ U.S.	LIABILITIES AND CAPITAL	\$ U.S.
Cash at Banks.....	3,415 74	Liabilities	
Accounts Receivable—United States Government (including \$18,330,000 estimated as the approximate value of shipments made but not invoiced).....	32,262,296 55	Accounts Payable and Accrued Charges.....	11,251 80
Advances and Deposits.....	605 18	Department of Reconstruction and Supply—Collection Account (Schedule "A").....	32,262,296 55
Department of Reconstruction and Supply—Deposit in connection with advance payment received.....	225,000 00	Advance Payment Outstanding.....	32,498,548 35
Deferred Charge—Office furniture and equipment, at cost.....	2,087 36	Capital	
		Shareholders—Capital Stock:	
		Authorized: 1,000 shares of no par value	
		Issued: 29 shares (at \$1 Can. each), fully paid.....	26 12
		Government of Canada:	
		Advances.....	109,403 66
		<i>Deduct:</i> Administrative expenses for the period April 1, 1945 to March 31, 1946 (Schedule "B").....	114,573 30
		Deficiency in Advances.....	5,169 64
		Capital Deficiency.....	5,143 52
	<u>32,493,404 83</u>		<u>32,493,404 83</u>

NOTE:

The provisions of the agreement between the Company and certain agencies of the United States Government, regarding the limitation of profits, may entail refunds of amounts received and/or adjustments of amounts receivable by the Company. To March 31, 1946, interim refunds of \$40,000,000 and \$10,000,000 had been made, on the Company's behalf, to the War Department and the Maritime Commission, respectively.

Approved on behalf of the Board.

F. G. ROUNTHWAITE,
Director.
G. C. BATEMAN,
Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of War Supplies Limited for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, subject to the fact that confirmations of amounts receivable were not obtained from the United States Government departments and agencies concerned, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

SCHEDULE "A"

WAR SUPPLIES LIMITED—*Concluded*

Collection Account for the year ended March 31, 1946

\$ U.S.

Balance at April 1, 1945.....	50,824,457 31
Add—Shipments made during the year (including shipments not invoiced).....	154,779,853 74
	<u>205,604,311 05</u>
Deduct—Collections during the year (transmitted to the Federal Reserve Bank of New York for credit to the Receiver General of Canada).....	173,342,014 50
Balance at March 31, 1946, per Balance Sheet.....	<u>32,262,296 55</u>

SCHEDULE "B"

Administrative Expenses for the year ended March 31, 1946

\$ U.S.

Salaries.....	79,646 13
Travelling expenses, (including compensation to officers and employees for increased living costs in Washington).....	12,787 08
Telephone and telegraph.....	11,077 18
Rent.....	9,464 85
Stationery.....	264 21
Audit fees.....	450 92
Miscellaneous expenses.....	882 93
Total applied against Dominion of Canada Advances.....	<u>114,573 30</u>

NOTE: Included in the amounts shown in the above statement are salaries and other expenses billed by the United Kingdom Government, through the Washington Office of the Department of Reconstruction and Supply, retroactively to January 1, 1945.

WARTIME HOUSING

(INCORPORATED UNDER THE

Balance Sheet as

ASSETS

Cash on Hand and at Branch Banks.....		108,578 56
Accounts Receivable.....	403,598 24	
Rentals Receivable.....	104,500 99	
	<hr/>	
<i>Deduct</i> —Reserve for doubtful accounts.....	508,099 23	
	42,874 56	
	<hr/>	
Travelling Advances, etc.....		465,224 67
		9,012 12
Maintenance and Operating Inventories, at cost as determined and certified by the Management:		
General supplies.....	424,961 33	
Cafeteria supplies.....	21,751 97	
Tools and equipment.....	28,090 69	
Automobiles and trucks.....	91,028 66	
<i>Less</i> —Reserve for renewals and replacements.....	46,513 26	
	<hr/>	
		44,515 40
		<hr/>
Recoverable Expenditure <i>re</i> Special Projects (Schedule "A").....		519,319 39
		5,045,639 74
Fixed Assets (Schedule "B")—		
Land.....	1,168,148 65	
Land improvements (sewers, watermains, roads, grading, etc.).....	11,998,793 23	
Buildings.....	66,104,564 53	
Equipment, furnishings, etc.....	1,885,193 23	
	<hr/>	
		81,156,699 64

\$87,304,474 12

Approved on behalf of the Board.

B. K. BOULTON,
Director.

JOHN F. TAYLOR,
Director.

LIMITED

DOMINION "COMPANIES ACT 1934")

at March 31, 1946

LIABILITIES AND CAPITAL

Liabilities—

Bank Overdraft—(see Dominion of Canada Advances).....	—0—	
Accounts Payable.....	889,767 22	
Contractors' Holdbacks.....	2,416,852 79	
Rentals Prepaid and Tenants' Security Deposits.....	157,303 43	
		<u>3,463,923 44</u>
Reserve for Fire Losses.....		170,542 28
		<u>3,634,465 72</u>

Capital—

Shareholders—capital stock:		
Authorized—1,000 shares of no par value.		
Issued— 30 shares fully paid, and held in trust for His Majesty....	30 00	
Surplus:		
Balance at April 1, 1946.....	5,288,696 21	
Add—		
Reserves for renewals and replacements provided in former years and no longer required—		
Housing project equipment, furnishings, etc.....	1,130,431 50	
Tools and equipment.....	13,713 19	
	<u>1,144,144 69</u>	
	6,432,840 90	
Net Profit for the year per Income and Expenditure Statement.....	2,698,139 90	
	<u>9,130,980 80</u>	
		9,131,010 80
Dominion of Canada:		
Advances.....	72,271,927 77	
Add—		
Bank overdraft, guaranteed and repayable by the Dominion Government, subject to a limit of \$3,000,000	2,267,069 83	
	<u>74,538,997 60</u>	
		83,670,008 40
		<u>\$87,304,474 12</u>

I have examined the accounts of Wartime Housing Limited for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WARTIME HOUSING LIMITED—Continued

Income and Expenditure Statement for the year ended March 31, 1946

Income:

Housing Project Operating Profit per Housing Project Operating Statement.....		3,230,621 28
---	--	--------------

Other Income

Interest on recoverable expenditures <i>re</i> special projects.....	18,719 53	
Sundry.....	6,428 44	
		<u>25,147 97</u>

3,255,769 25

Expenditure:

Head Office Administrative Expenses:

Office salaries.....	324,752 91	
Unemployment insurance.....	1,020 01	
Travelling.....	84,305 43	
Office rent.....	9,581 69	
Stationery and office supplies.....	35,082 98	
Telephone and telegraph.....	18,224 87	
Tenant relations.....	36,318 52	
Inter-project equipment moving expenses.....	4,433 81	
Architectural and engineering fees, etc.....	8,336 54	
Legal fees.....	9,608 27	
Audit fees.....	5,000 00	
Provision for doubtful accounts receivable.....	4,894 94	
Miscellaneous.....	16,069 38	
		<u>557,629 35</u>

Net Profit for year.....		<u><u>\$ 2,698,139 90</u></u>
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WARTIME HOUSING LIMITED—Continued
Housing Project Operating Statement for the year ended March 31, 1946

	Total	Amherst, N.S.	Arvida, P.Q.	Brantford, Ont.	Cap de la Madeleine, P.Q.	Cartier- ville, P.Q.	Colling- wood, Ont.	Cornwall, Ont.	De Sala- berry and Valley- field, P.Q.	Edmonton, Alta.
Housing Rentals.....	5,664,343 18	45,827 88	163,121 67	92,628 34	34,868 50	170,654 44	44,841 72	16,356 65	90,371 92	166,411 99
<i>Deduct</i> —										
Housing Project Operating Expenses—										
Administrators salaries.....	125,997 31	2,449 44	2,040 00	3,300 00	1,849 44	3,287 50	2,100 00	1,200 00	2,700 00	3,300 00
Staff salaries and wages.....	241,298 42	1,492 50	4,639 00	5,517 03	5,517 79	7,941 79	2,182 63	1,200 00	4,157 66	4,586 56
Maintenance—wages and expenses.....	957,915 80	11,135 57	35,993 68	6,212 47	15,493 97	20,493 96	12,445 68	6,785 67	12,083 53	5,870 38
Unemployment insurance.....	2,271 81	15 96	50 22	39 80	14 04	53 04	32 23		35 00	33 28
Automobile and truck operating expenses (includ- ing provision for renewals and replacements).....	23,915 90	2 00	29 90	679 56	556 30	1,222 85	227 75	255 00	662 15	1,497 71
Office rent.....	23,558 02	282 50	284 00	426 75	180 00	360 00	144 00		240 00	595 00
Heat, light, power and water.....	72,181 56	2,451 66	2,671 16	9 51		10,076 94			128 90	131 52
Stationery and office supplies.....	3,455 50	17 62	85 81	86 74	2 92	75 22	14 86	5 81	13 78	92 16
Telephone and telegraph.....	10,147 56	74 51	318 26	147 59	6 25	509 28	86 32	33 94	207 12	183 62
Tenant relations.....	104,025 27		2,627 34	3,270 41		3,991 85	2,510 82			
Legal fees.....	3,043 10	27 50	496 37	36 20			1 00		108 25	
Miscellaneous.....	21,943 83	201 81	376 08	442 94	53 29	908 55	108 73	42 58	116 56	330 78
Total Operating Expenses.....	1,589,754 08	18,151 07	49,591 82	20,169 00	18,156 21	48,920 98	19,854 02	8,323 00	20,453 04	16,591 01
<i>Deduct</i> —										
Welfare Activities—										
Staff Houses, Cost of operating	4,074,589 10	27,676 81	113,529 85	72,459 34	16,712 29	121,733 46	24,987 70	8,033 65	69,918 88	149,820 98
Expenditures.....										
Revenue.....	688,121 49	711 71		63,233 27		15,310 61				
Deficit (Surplus).....	595,297 54	26 32		45,629 62		16,301 25				
Cafeterias, Cost of operating	92,823 95	685 39		17,603 65		990 64				
Expenditures.....										
Revenue.....	1,256,070 04			111,219 88		57,078 15				
Deficit (Surplus).....	1,112,321 48			94,054 81		51,498 59				
School children's transportation and non-resident tuition fees.....	143,748 56			17,165 07		5,579 56				
Total Deficit (Surplus) from Welfare acti- vities.....	12,604 64					2,846 20				
Provisions for—										
Municipal services rendered and privileges and facilities made available.....	249,177 15	685 39		34,768 72		7,435 12				
Fire losses.....	3,825,411 95	26,991 42	113,529 85	37,690 62	16,712 29	114,298 34	24,987 70	8,033 65	69,918 88	149,820 98
Doubtful rentals receivable.....										
Total of Provisions.....	594,790 67	4,047 90	26,432 08	9,275 41	3,450 00	15,469 20	4,443 24	1,668 92	11,797 36	36,963 27
Housing Project Operating Profit.....	\$ 3,230,621 28	\$ 22,343 52	\$ 87,097 77	\$ 28,415 21	\$ 13,262 29	\$ 98,829 14	\$ 20,544 46	\$ 6,364 73	\$ 58,121 52	\$ 112,857 71

WARTIME HOUSING LIMITED—Continued

	Esquimalt and Victoria, B.C.	Fort Erie, Ont.	Fort William and Port Arthur, Ont.	Galt, Ont.	Halifax, Dartmouth, Eastern Passage and Liverpool, N.S.	Hamilton, Ont.	Hespeler, Ont.	Hull, P.Q.	Kingston, Ont.	La Tuque, P.Q.
Housing Rentals.....	135,710 26	76,116 68	110,539 13	15,699 75	530,507 58	515,875 88		89,580 33	99,328 26	13,281 59
<i>Deduct</i> —										
Housing Project Operating Expenses—										
Administrators' Salaries.....	2,950 00	2,640 00	3,150 00	1,200 00	3,000 00	3,375 00		2,562 50	2,475 00	1,800 00
Staff salaries and wages.....	5,034 36	3,785 88	9,669 87		24,873 77	22,834 67		4,613 54	2,968 97	
Maintenance—wages and expenses.....	17,726 42	29,634 44	33,494 16	968 92	62,827 37	79,406 24		8,483 62	4,458 37	1,916 38
Unemployment insurance.....	49 60	41 31	79 65		250 81	196 82		54 27	38 97	14 04
Automobile and truck operating expenses (including provision for renewals and replacements).....	805 45	157 24	1,312 26	102 75	1,494 44	1,410 26		324 18	216 03	1 00
Office rent.....	600 00	195 50	650 00	144 00	2,667 53	2,205 25		156 00	216 00	180 00
Heat, light, power and water.....	90 86	59 31	17 52		16,575 14	110 17		4,422 96	1,060 20	
Stationery and office supplies.....	106 09	29 30	164 22	2 14	275 95	308 78		1 60	22 10	8 70
Telephone and telegraph.....	233 36	53 61	328 81	50 90	1,014 38	705 56		114 75	126 46	20 22
Tenant relations.....	4,424 06		4,418 92		6,703 20	9,537 63		2,975 59	2,698 02	
Legal fees.....	167 32	107 00	5 75		171 40	202 33		30 00		127 21
Miscellaneous.....	536 05	150 61	572 12	63 70	2,664 31	1,248 16		183 76	463 68	41 63
Total Operating Expenses.....	32,723 57	36,854 20	53,863 28	2,532 41	122,518 30	121,540 87		23,922 77	14,743 80	4,109 18
<i>Deduct</i> —										
Welfare Activities—										
Staff Houses, Cost of operating	102,986 09	39,262 48	56,675 85	13,167 34	407,989 28	394,335 01		65,657 56	84,584 46	9,172 41
Expenditure.....	18,523 38	15,591 58	42,720 65		64,178 24	147,083 48				
Revenue.....	22,617 69	3,702 27	21,118 99		109,692 09	134,049 01				
Deficit (Surplus).....	4,094 31	11,889 31	21,601 66		45,513 85	13,034 47				
Cafeterias, Cost of operating	8,985 68	13,926 20	42,135 32		162,629 06	367,408 34				
Expenditures.....	100 00	9,615 06	35,025 16		149,479 88	372,799 31				
Revenue.....	8,885 58	4,311 14	7,110 16		13,149 18	5,390 97				
Deficit (Surplus).....										
School children's transportation and non-resident tuition fees.....	4,791 27	16,200 45	28,711 82		32,364 67	7,643 50				
Total Deficit (Surplus) from Welfare Activities.....	98,195 42	23,062 03	27,964 03	13,167 34	440,353 95	386,691 51		65,657 56	84,584 46	9,172 41
<i>Deduct</i> —										
Provisions for—										
Municipal services rendered and privileges and facilities made available.....	10,750 31	6,080 77	9,943 92	1,352 04	39,521 22	46,090 90		7,190 00	7,526 04	2,118 00
Fire losses.....	1,280 00	732 00	1,134 70	150 00	4,806 80	5,211 50		804 40	985 20	150 00
Doubtful rentals receivable.....	162 38	46 00	39 50	30 50	139 79	188 19		82 15		503 76
Total of Provisions.....	12,192 69	7,458 77	11,118 12	1,532 54	44,467 81	51,490 59		8,076 55	8,511 24	2,771 76
Housing Project Operating Profit (Loss).....	\$ 86,002 73	\$ 15,603 26	\$ 16,845 91	\$ 11,634 80	\$ 395,886 14	\$ 335,200 92	\$ 16,428 16	\$ 57,581 01	\$ 76,073 22	\$ 6,400 65

WARTIME HOUSING LIMITED—Continued

	London, Ont.	Long Branch, Ont.	Malton, Ont.	Midland, Ont.	Moncton, N.B.	Moose Jaw, Sask.	New Glasgow, N.S.	Niagara Falls, Ont.	Nobel and Parry Sound, Ont.	North Vancouver, B.C.
Housing Rentals.....	16,778 00	63,018 95	64,844 88	15,639 63	63,809 85	22,792 60	42,163 62	73,839 46	52,653 88	310,583 83
<i>Deduct</i> —										
Housing Project Operating Expenses—										
Administrators' salaries.....	1,037 50	499 91	3,600 00	900 00	3,600 00	2,050 00	2,400 00	2,449 44	2,400 00	3,675 00
Staff salaries and wages.....	.....	3,363 17	5,875 74	.....	2,510 10	.....	3,721 69	2,836 57	2,007 20	13,710 64
Maintenance—wages and expenses.....	176 39	8,593 26	15,044 64	758 72	27,915 26	2,725 25	14,291 18	15,258 30	21,927 70	39,070 74
Unemployment insurance.....	14 04	34 83	29 32	.....	23 08	2 36	49 09	27 95	16 13	118 57
Automobile and truck operating expenses (including provision for renewals and replacements).....	342 67	47 85	32 70	95 46	90 00	225 12	142 25	175 86	338 17	867 97
Office rent.....	150 00	262 83	25 50	.....	180 00	80 00	348 05	180 00	150 00	1,200 00
Heat, light, power and water.....	.....	106 27	3,733 48	.....	2,623 26	6 71	839 37	10 22	57 63	5,880 21
Stationery and office supplies.....	9 71	2 13	14 48	0 80	56 57	22 16	35 23	35 43	21 94	171 66
Telephone and telegraph.....	98 53	144 43	525 42	1 75	95 40	91 97	136 50	60 07	197 99	749 10
Tenant relations.....	.....	2,753 38	4,536 78	.....	4,538 47	.....	1,958 27	3,312 52	1 20	6,586 49
Legal fees.....	.....	93 96	5 00	.....	68 80	.....	270 97	21 06	.....	.....
Miscellaneous.....	106 70	.....	418 44	34 12	366 00	221 38	200 03	181 68	186 32	3,061 74
Total Operating Expenses.....	1,935 54	15,902 02	33,841 50	1,790 85	42,071 94	5,424 95	24,392 63	24,549 15	27,304 28	75,092 12
.....	14,842 46	47,116 93	31,003 38	13,848 78	21,737 64	17,367 65	17,770 99	49,290 31	25,349 60	235,491 71
<i>Deduct</i> —										
Welfare Activities—										
Staff Houses, Cost of operating	.....	16,465 35	59,302 13	.....	.....	.....	7,177 71	.....	.....	21,288 33
Expenditures.....	.....	12,982 52	30,250 42	.....	.....	.....	7,555 25	.....	.....	22,751 31
Revenue.....	.....	3,482 83	29,051 71	.....	.....	.....	377 54	.....	.....	1,463 98
Deficit (Surplus).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cafeterias, Cost of operating	.....	23,394 99	63,064 43	.....	.....	.....	21,455 70	.....	.....	753 14
Expenditures.....	.....	18,381 66	51,688 39	.....	.....	.....	14,006 50	.....	.....	.....
Revenue.....	.....	4,813 33	11,376 04	.....	.....	.....	7,449 20	.....	.....	753 14
Deficit (Surplus).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
School children's transportation and non-resident tuition fees.....	.....	8,296 16	40,810 25	.....	.....	.....	7,071 66	.....	.....	2,850 00
.....	.....	382 50	.....	.....	.....	.....	.....	.....	.....	.....
Total Deficit (Surplus) from Welfare activities.....	14,842 46	38,820 77	9,806 87	13,848 78	21,737 64	17,367 65	10,699 33	49,290 31	25,349 60	233,351 55
<i>Deduct</i> —										
Provisions for—										
Municipal services rendered and privileges and facilities made available.....	1,631 83	6,439 92	4,415 88	1,358 04	2,724 37	1,998 13	3,720 00	6,408 00	6,365 83	24,876 62
Fire Losses.....	166 75	600 00	600 00	150 00	601 80	220 75	408 00	750 00	767 00	3,249 60
Doubtful rentals receivable.....	.....	.....	111 75	193 00	.....	.....	793 26	49 40	142 51	.....
Total of Provisions.....	1,798 58	7,039 92	5,127 63	1,701 04	3,326 17	2,218 88	4,921 26	7,207 40	7,275 34	28,126 22
Housing Project Operating Profit (Loss).....	\$ 13,043 88	\$ 31,780 85	\$ 14,934 60	\$ 12,147 74	\$ 18,411 47	\$ 15,148 77	\$ 5,778 07	\$ 42,082 91	\$ 18,074 26	\$ 295,225 33

WARTIME HOUSING LIMITED—Continued

	Orillia, Ont.	Oshawa and Pickering, Ont.	Peterborough, Ont.	Pictou, N.S.	Prince Rupert, B.C.	Quebec, P.Q.	Renfrew, Ont.	Rock Island, P.Q.	St. Catharines, Ont.	Saint John, N.B.
Housing Rentals.....	29,435 36	221,893 72	172,033 33	118,830 81	169,317 04	105,081 35	21,284 50	13,370 42	228,762 79	66,270 78
<i>Deduct</i> —										
Housing Project Operating Expenses—										
Administrators' salaries.....	1,500 00	3,000 00	2,625 00	3,420 00	3,180 00	2,600 00	1,500 00	944 82	3,300 00	2,700 00
Staff salaries and wages.....	3,169 59	7,205 68	5,227 93	6,719 91	5,967 44	6,126 91	1,768 54	.....	7,344 84	4,165 04
Maintenance—wages and expenses.....	.....	49,952 43	29,885 98	32,883 37	19,657 03	18,376 35	.....	2,313 65	35,307 20	26,097 74
Unemployment insurance.....	.....	71 59	45 48	76 42	40 23	54 98	.....	10 50	66 64	43 20
Automobile and truck operating expenses (including provision for renewals and replacements).....	115 32	327 88	281 73	341 94	658 48	1,281 29	169 12	11 20	639 35	680 52
Office rent.....	.....	402 00	444 50	724 00	390 00	473 50	.....	60 00	735 00	360 00
Heat, light, power and water.....	.....	629 02	60 11	2,835 85	266 35	5,549 56	1 45	747 67	3,397 20	4,079 02
Stationery and office supplies.....	2 09	83 86	40 95	84 58	61 92	8 59	1 26	12 53	174 89	37 68
Telephone and telegraph.....	47 01	234 59	159 27	139 65	304 42	287 83	11 00	38 77	306 09	250 87
Tenant relations.....	10 50	3,748 01	3,338 93	2,828 25	3,754 96	3,425 28	.....	.....	5,452 51	.....
Legal fees.....	17 26	298 70	901 09	20 00	62 50	0 60	44 20	.....	247 11	.....
Miscellaneous.....	.....	.....	.....	289 42	258 71	497 34	.....	74 58	663 82	271 00
Total Operating Expenses.....	4,861 77	65,953 76	43,090 24	50,363 39	34,572 04	38,688 13	3,495 57	4,213 72	57,634 65	38,085 07
<i>Deduct</i> —										
Welfare Activities—										
Staff Houses, Cost of Operating	24,573 59	155,939 96	128,943 09	68,467 42	134,745 00	66,393 22	17,788 93	9,156 70	171,128 14	27,585 71
Expenditures.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Revenue.....	.....	.....	.....	4,212 23	6,008 20	7,624 58	.....	.....	14,099 21	15,446 70
Deficit (Surplus).....	.....	.....	.....	3,792 51	28,745 46	6,789 64	.....	.....	8,665 55	19,626 03
Cafeterias, Cost of Operating	.....	.....	.....	419 72	22,737 26	835 04	.....	.....	5,433 66	4,179 27
Expenditures.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Revenue.....	.....	.....	.....	12,789 22	.....	34,460 05	.....	.....	25,152 96	37,654 49
Deficit (Surplus).....	.....	.....	.....	7,723 15	.....	27,059 57	.....	.....	17,416 85	25,950 15
School children's transportation and non-resident tuition fees.....	.....	5,720 74	.....	5,066 07	.....	7,400 48	.....	.....	7,736 11	11,704 34
Total Deficit (Surplus) from Welfare activities.....	.....	.....	.....	.....	.....	.....	.....	.....	29 70	.....
<i>Deduct</i> —										
Provisions for—										
Municipal services rendered and privileges and facilities made available.....	2,580 00	17,624 77	15,099 05	10,839 96	13,773 14	8,829 96	1,551 00	1,302 00	18,706 68	5,460 92
Fire Losses.....	288 00	2,201 65	1,679 25	1,210 80	1,573 20	897 00	207 00	150 00	2,325 00	607 50
Doubtful rentals receivable.....	86 63	70 08	168 63	.....	269 52	190 11	6 67	.....	329 81	.....
Total of Provisions.....	2,954 63	19,896 50	16,946 93	12,050 76	15,616 26	9,917 07	2,051 33	1,452 00	21,361 49	6,068 42
Housing Project Operating Profit.....	\$ 21,618 96	\$ 130,322 72	\$ 111,996 16	\$ 50,930 87	\$ 141,866 00	\$ 48,240 63	\$ 15,737 60	\$ 7,704 70	\$ 136,567 18	\$ 13,992 22

WARTIME HOUSING LIMITED—Continued

	St. Paul L'Ermite, P.Q.	Sarnia, Ont.	Sault Ste. Marie, Ont.	Sorel, P.Q.	Toronto, Ont.	Vancouver, B.C.	Wallace- burg, Ont.	Welland, Ont.	Windsor, Ont.	Sundry
Housing Rentals.....	13,175 16	116,678 25	60,282 21	130,099 38	44,234 89	27,550 01	15,675 26	222,313 28	687,008 36	63,199 48
<i>Deduct—</i>										
Housing Project Operating Expenses—										
Administrators' salaries.....	2,482 50	2,575 00	2,520 00	3,000 00	2,400 00	2,186 88	100 00	3,600 00	2,700 00	11,672 38
Staff salaries and wages.....	5,157 35	2,955 50	1,440 00	13,605 07	2,671 15	2,614 68	.....	7,351 69	15,339 68	9,032 21
Maintenance—wages and expenses.....	2,743 07	15,099 39	16,158 00	32,951 76	2,782 18	178 58	6,444 40	58,470 66	86,487 81	5,995 90
Unemployment insurance.....	24 25	34 12	14 04	88 20	40 49	26 10	.....	72 79	154 60	88 68
Automobile and truck operating expenses (including provision for renewals and replacements).....	354 90	277 40	437 70	908 02	507 62	655 78	.....	181 84	1,304 20	1,497 23
Office rent.....	288 25	480 00	180 00	961 25	660 00	350 00	.....	900 00	2,070 00	2,026 61
Rent, light, power and water.....	263 50	34 87	98 34	1,141 85	16 63	38 55	94 06	123 06	453 99	1,287 48
Stationery and office supplies.....	66 72	67 95	35 25	124 51	19 15	84 79	0 79	174 68	195 69	493 66
Telephone and telegraph.....	178 80	66 75	106 97	316 88	99 54	107 97	16 68	122 52	410 56	625 29
Tenant relations.....	.....	.....	15 75	0 50	.....	.....	.....	4,624 07	10,008 31	39 95
Legal fees.....	.....	.....	186 96	1,155 90	209 71	389 42	48 20	83 92	582 64	.....
Miscellaneous.....	166 41	184 43	.....	.....	.....	.....	33 56	480 72	1,248 38	1,196 51
Total Operating Expenses.....	11,725 75	21,775 41	21,193 01	54,253 94	9,406 47	6,632 75	6,737 69	76,185 45	121,005 86	33,955 90
<i>Deduct—</i>										
Welfare Activities—										
Staff Houses, Cost of operating	1,449 41	94,902 84	39,089 20	75,845 44	34,828 22	20,917 26	.....	146,127 83	566,002 50	29,243 58
Expenditures.....	35,173 93	.....	.....	72,383 62	.....	.....	.....	26,922 39	.....	.....
Revenue.....	21,606 89	.....	.....	37,450 79	.....	.....	.....	27,010 08	.....	.....
Deficit (Surplus).....	13,567 04	.....	.....	34,932 83	.....	.....	6,918 16	87 64	.....	.....
Cafeterias, Cost of operating	56,031 78	.....	.....	108,583 33	.....	.....	.....	58,990 57	.....	.....
Expenditures.....	51,510 74	.....	.....	87,835 29	.....	.....	.....	50,620 00	.....	.....
Revenue.....	4,521 04	.....	.....	20,748 04	.....	.....	615 71	8,370 57	.....	.....
Deficit (Surplus).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
School children's transportation and non-resident tuition fees.....	465 00	.....	.....	.....	.....	.....	.....	.....	310 50	.....
Total Deficit (Surplus) from Welfare activities.....	18,553 08	.....	.....	55,680 87	.....	.....	6,302 45	8,282 93	310 50	.....
Provisions for—										
Municipal services rendered and privileges and facilities made available.....	630 00	21,450 02	5,386 29	17,902 56	3,904 51	2,342 55	1,352 04	19,965 96	61,516 50	6,374 75
Fire Losses.....	111 00	896 00	610 05	1,052 40	438 50	267 25	150 00	2,271 00	6,910 00	696 50
Doubtful rentals receivable.....	.....	.....	38 86	.....	.....	.....	92 00	227 31	1,127 39	251 95
Total of Provisions.....	741 00	22,346 02	6,035 20	18,954 96	4,343 01	2,609 80	1,594 04	22,464 27	69,553 89	7,323 20
Housing Project Operating Profit (Loss).....	\$ 17,844 67	\$ 72,556 82	\$ 33,054 00	\$ 1,209 61	\$ 30,485 21	\$ 18,307 46	\$ 1,041 08	\$ 115,380 63	\$ 496,138 11	\$ 21,920 38

WARTIME HOUSING LIMITED—Continued
Recoverable Expenditure re Special Projects as at March 31, 1946

Project	Balance as at April 1, 1945	Expenditures during year	Recoveries during year	Balance as at March 31, 1946	Recoverable from
Cartierville, P.Q.— Installation of electrical services.....	20,862 07		2,464 36	18,397 71	Montreal, Light, Heat and Power Consolidated
Chalk River, Ont.— Cost of moving houses from various locations.....	53,593 83	401,202 48	200,000 00	147,603 60	Defence Industries Limited
Dartmouth, N.S.— Development for additional water supply..... Staff Houses and dining hall—made available to R.C.A.F. reinstated and subsequently declared surplus.....	187,179 06 346,612 19		52,981 80	134,197 26	The Municipality
Eastern Passage, N.S.— Alterations to aircraft plant to provide accommodation for R.C.A.F. personnel.....	35,174 30	23,643 18	58,817 48		
Edmonton, Alta.— Installation of connecting water and sewer services.....	3,138 00	51 48		3,189 48	The Municipality
Esquimalt, B.C.— Extension of electrical distribution system.....	5,796 39		2,067 05	3,729 34	British Columbia Electric Railway Company Limited
Frankford, Ont.— Construction of housing accommodation.....	247,614 56		36,683 64	210,930 92	Bata Shoe Company of Canada Limited
Halifax, N.S.— Development for additional water supply..... Construction and installation of water and sewer mains and services, etc.... Installation of electrical services..... Construction of bunk houses, dining hall, living hall, etc..... Construction of dining hall..... Acquisition of land.....	513,483 63 200,575 84 21,965 00 35,394 98 747 94	3,756 77 8,908 34	517,240 40 7,360 00 35,148 12 39 15	191,667 50 14,605 00 708 79	The Municipality Nova Scotia Light and Power Co. Department of Transport The Municipality
Lethbridge, Alta.— Cost of filling and grading.....		4,500 00		4,500 00	The Municipality
Montreal, P.Q.— Cost of moving houses from various localities.....		435,460 63	357,658 23	77,802 40	Dept. of Reconstruction & Supply
Moose Jaw, Sask.— Installation of sidewalks.....		2,200 00		2,200 00	The Municipality
North Vancouver, B.C.— Extension of electrical distribution system.....	15,870 52	5,092 76	3,905 89	17,057 39	British Columbia Electric Railway Company Limited
Orillia, Ont.— Acquisition of land.....	2,241 03	543 00		1,698 08	The Municipality
Ottawa, Ont.— Construction of housing accommodation.....		1,011,407 52		1,011,407 52	Veterans Housing Project (Ottawa) Limited
Prince Rupert, B.C.— Extension of power lines.....	13,042 92		2,069 74	10,973 18	North British Columbia Power Co. Ltd.

WARTIME HOUSING LIMITED—Continued

Recoverable Expenditure re Special Projects as at March 31, 1946—Concluded

Project	Balance as at April 1, 1945	Expenditures during year	Recoveries during year	Balance as at March 31, 1946	Recoverable from
Renfrew, Ont.— Extension of street lighting distribution system.....		860 17	160 26	699 91	Hydro Electric Power Commission of Renfrew
Sarnia, Ont.— Cost of expropriating land.....		25 00		25 00	The Municipality
Sea Island, B.C.— Extension of electrical distribution system.....	13,152 83		2,485 88	10,666 95	British Columbia Electric Railway Company Limited
Sorel, P.Q.— Development for additional water supply.....	86,666 68		6,666 66	80,000 02	The Municipality
Toronto, Ont.— Construction of housing accommodation.....	137,071 95	112,928 05	19,259 46	230,740 54	The Municipality
Toronto, Ont.— Construction of housing accommodation.....		2,863,550 86		2,863,550 86	Veterans Housing Project (Toronto) Limited
Victoria, B.C.— Extension of electrical distribution system.....	2,303 53		527 28	1,776 25	British Columbia Electric Railway Company Limited
Totals.....	\$1,835,294 59	\$4,515,841 40	\$1,305,496 25	\$5,045,639 74	

SCHEDULE "B"

Capital Expenditure as at March 31, 1946

Project	Total	Land	Land Improvements	Buildings	Equipment, Furnishings, etc.
Amherst, N.S.....	444,637 79	5,328 50	65,606 74	361,831 98	11,870 57
Arvida, P.Q.....	1,340,715 71		111,097 40	1,201,515 70	28,102 61
Beauharnois, P.Q.....	438,489 85	22,575 00	92,811 37	315,768 77	7,334 71
Brantford, Ont.....	1,472,104 39	11,352 81	232,167 10	1,198,182 97	30,401 51
Brownsburg, P.Q.....	298,781 53	13,063 00	56,701 47	226,388 82	2,628 24
Calgary, Alta.....	419,813 90		7,669 15	402,679 17	9,465 58
Cap de la Madeleine, P.Q.....	327,070 42	14,351 24	43,321 47	264,478 87	4,918 84
Cartierville, P.Q.....	1,973,145 08	73,630 90	385,992 05	1,454,755 01	58,767 12
Chalk River, Ont.....	480,931 03			467,596 68	13,334 35
Chicoutimi, P.Q.....	415,139 33	100 00	76,723 38	332,707 89	5,608 06
Collingwood, Ont.....	507,462 62	2,520 00	119,667 76	374,408 86	10,866 00
Cornwall, Ont.....	358,832 30	3,800 00	37,936 37	311,414 93	5,681 00
De Salaberry, P.Q.....	867,677 65	9,200 00	116,007 63	728,069 21	14,400 81
Dundas, Ont.....	284,857 50	9,048 00	50,678 49	218,474 28	6,656 73
Edmonton, Alta.....	2,305,374 45	403 75	166,043 01	2,108,851 45	30,076 24
Esquimalt, B.C.....	1,078,308 24	744 00	263,506 69	783,048 03	31,009 52
Fort Erie, Ont.....	706,754 00	377 00	135,979 58	554,471 11	15,926 31
Fort Garry, Man.....	534 66	25 00	86 00	423 66	
Fort William, Ont.....	1,021,297 67	1,000 00	88,772 71	902,734 51	28,790 45
Galt, Ont.....	130,421 48		11,326 05	115,810 73	3,284 70
Halifax, N.S.....	6,911,901 48	157,241 60	1,414,696 05	5,172,687 16	167,276 67
Hamilton, Ont.....	6,133,199 46	209,151 57	912,560 57	4,746,504 46	264,982 86
Hespeler, Ont.....	135,905 07		5,778 48	105,484 28	24,642 31
Hull, P.Q.....	1,672,096 14	200 00	169,334 12	1,471,841 96	30,720 06
Jonquiere, P.Q.....	388,971 77		57,102 07	325,299 82	6,569 88
Kamloops, B.C.....	208,437 90	113 00	649 48	206,894 14	781 28
Kelowna, B.C.....	309,394 63			307,011 92	2,382 71
Kingston, Ont.....	1,152,120 87	17,945 00	313,998 62	801,608 70	18,568 55
La Tuque, P.Q.....	337,399 46	14,500 00	46,409 97	272,368 42	4,121 07
Lac La Tortue, P.Q.....	52,154 47	2,900 00	6,529 98	41,930 40	794 09

WARTIME HOUSING LIMITED—Concluded
Capital Expenditure as at March 31, 1946—Concluded

Project	Total	Land	Land Improvements	Buildings	Equipment Furnishings, etc.
Lauzon, P.Q.	336,555 10		69 05	330,464 09	6,021 96
Lethbridge, Alta.	102,233 95	50 00	710 80	100,503 97	969 18
Liverpool, N.S.	237,963 93	7,121 19	72,434 58	155,161 48	3,246 68
London, Ont.	421,971 61	104 00	7,818 33	409,742 88	4,306 40
Long Branch, Ont.	643,392 32	921 59	133,253 32	495,072 18	14,145 23
Malton, Ont.	686,611 85	19,875 00	162,953 01	487,554 67	16,229 17
Midland, Ont.	144,877 83	1,730 00	16,790 67	122,826 66	3,530 50
Moneton, N.B.	1,031,298 67	12,325 00	415,352 16	587,975 01	15,646 50
Montreal, P.Q.	1,506,592 62	300 00	11,836 87	1,468,908 87	25,546 88
Moose Jaw, Sask.	559,960 98	150 00	20,351 00	527,183 65	12,276 33
New Glasgow, N.S.	387,446 04	2,000 00	73,532 80	303,503 19	8,410 05
Niagara Falls, Ont.	722,187 38	9,600 00	146,968 70	545,645 77	19,972 91
Nobel and Parry Sound, Ont.	794,914 89	5,405 00	303,920 02	467,508 14	18,081 73
North Vancouver, B.C.	2,267,735 34	18,214 60	599,213 16	1,615,460 96	34,846 62
Orillia, Ont.	389,243 07	5,113 00	103,443 79	274,155 07	6,531 21
Oshawa, Ont.	429,379 02	75 00	18,663 11	402,252 44	8,388 47
Owen Sound, Ont.	201,670 93		720 07	198,488 82	2,462 04
Penticton, B.C.	278,492 67			277,124 51	1,368 16
Peterborough, Ont.	2,180,026 78	55,220 00	428,742 59	1,652,782 41	43,281 78
Pickering, Ont.	1,829,805 48	33,535 00	355,328 01	1,398,875 79	42,066 68
Pictou, N.S.	1,409,398 13	18,491 50	309,570 09	1,054,245 05	27,091 49
Pointe Aux Trembles, P.Q.	80,161 79			79,324 15	837 64
Port Arthur, Ont.	452,176 38		27,483 22	417,090 48	7,602 68
Preston, Ont.	83,428 52		2,193 04	80,856 35	379 13
Prince Albert, Sask.	113,758 53	50 00	139 20	111,761 64	1,807 69
Prince Rupert, B.C.	2,078,501 09	11,485 12	428,249 13	1,551,306 52	87,460 32
Quebec, P.Q.	796,547 20	78,195 00	107,972 38	597,827 28	12,552 54
Regina, Sask.	531,673 20	300 00	1,957 41	517,731 45	11,684 34
Renfrew, Ont.	245,005 62	2,221 00	34,976 75	203,522 24	4,285 63
Rock Island, P.Q.	200,980 68	3,000 00	53,969 39	141,661 90	2,349 39
Sault Ste. Marie, Ont.	766,118 35	1,085 00	130,679 41	624,243 35	10,110 59
St. Boniface, Man.	269,934 64	100 00	971 75	267,065 65	1,797 24
St. Catharines, Ont.	2,414,704 58	58,155 91	444,878 95	1,855,041 68	56,628 04
St. James, Man.	144,073 38		14,845 50	129,085 02	142 86
Saint John, N.B.	1,162,081 86	29,259 00	180,042 87	929,128 75	23,651 24
St. Paul L'Ermite, P.Q.	181,212 33	21,805 97	31,430 12	124,442 88	3,533 36
Ste Therese, P.Q.	392,980 72	4,075 00	86,533 21	295,484 00	6,888 51
Sarnia, Ont.	1,648,306 83	1,775 00	139,091 29	1,496,287 01	11,153 53
Saskatoon, Sask.	538,751 89	100 00	21,932 94	503,700 39	13,018 56
Sea Island, B.C.	1,199,345 97	102,891 60	212,781 71	872,801 06	10,871 60
Sherbrooke, P.Q.	294,876 44		468 00	290,614 90	3,793 54
Smiths Falls, Ont.	62,234 61		67 00	62,167 61	
Sorel, P.Q.	2,598,697 88	25,385 30	317,937 23	2,078,148 84	177,226 51
Sutherland, Sask.	67,796 91		240 00	67,429 78	127 13
Toronto, Ont.	625,669 78	150 00	19,285 76	596,184 97	10,049 05
Transcona, Man.	98,572 06	25 00	6,783 75	91,456 90	306 41
Valleyfield, P.Q.	38,279 60	2,000 00	4,158 49	31,487 21	633 90
Vancouver, B.C.	2,294,845 14	100 00	17,352 24	2,264,006 95	13,385 95
Victoria, B.C.	729,795 81	150 00	77,402 02	647,619 42	4,624 37
Wallaceburg, Ont.	177,137 67	5,087 50	44,081 80	124,340 08	3,628 29
Waterloo, P.Q.	98,178 28	4,760 00	18,751 94	73,092 88	1,573 46
Welland, Ont.	2,847,053 50	51,000 00	605,919 81	2,099,669 68	90,464 01
Windsor, Ont.	6,337,282 05	2,641 00	677,996 20	5,512,916 96	143,727 89
Winnipeg, Man.	1,509,086 73	550 00	95,837 24	1,400,470 78	12,228 71
Woodstock, Ont.	107,452 62	2,000 00	21,557 59	81,608 71	2,286 32
Yorkton, Sask.	20,190 43			20,190 43	
Woodsheds—various	1,204,767 14			1,204,767 14	
Unallocated expenditures	9,349 99			9,349 99	
Totals	\$81,156,699 64	\$ 1,168,148 65	\$11,998,793 23	\$66,104,564 53	\$ 1,885,193 23

NOTE: Title to all real estate acquired by the Company is held in the name of His Majesty in accordance with a condition of the operating agreement of April 17, 1941, between His Majesty and Wartime Housing Limited, reading:

"All real and personal property purchased or otherwise acquired or received by the Company shall at all times be and remain the absolute property of His Majesty until sold or otherwise disposed of and the proceeds of any such sale or any such disposition thereof shall likewise be and remain the absolute property of His Majesty. Title to all real estate acquired by the Company shall be taken in the name of His Majesty".

WARTIME METALS CORPORATION
(INCORPORATED WITHOUT SHARE CAPITAL)
Balance Sheet as at August 31, 1945

ASSETS		LIABILITIES	
Cash on Hand and at Bank.....	12,716 01	Accounts Payable and Accrued Charges.....	14,687 53
Accounts Receivable:		Dominion of Canada—Advances.....	557,396 75
Department of Munitions and Supply.....	162,740 85	Deduct: Deficit—	
Sundry.....	2,175 18	Balance as at April 1, 1945.....	328,515 46
Less: Reserve for doubtful account	1,000 00	Add—	
	1,175 18	Adjustments <i>re</i> previous years..	186 58
Inventory of mineral concentrates, at production cost, as determined and certified by the Management.....	419 30	Add—Head Office expenses for the period April 1 to August 31, 1945 (Schedule 'A').....	17,991 96
Deferred Charges and Prepaid Expenses:			346,694 00
Inventories of general supplies.....	47,234 45		210,702 75
Unexpired insurance.....	832 32		\$ 225,390 28
Miscellaneous.....	272 17		\$ 1,277,109 11
	48,338 94		
	\$ 225,390 28		
	(MINING PROJECT TRUST ACCOUNT)		
Capital expenditures incurred on behalf of the Crown, in connection with authorized Mining Project (Emerald Tungsten) under administration (in stand-by status) by the Corporation—		Dominion of Canada—Advances.....	1,277,109 11
Mining property.....	472,669 01		
Buildings.....	260,505 17		
Roads and other land improvements.....	17,891 62		
Mining, milling and auxiliary machinery and equipment.....	333,654 70		
Boarding house furniture and equipment.....	6,264 71		
Office furniture and equipment.....	1,556 38		
	1,092,541 59		
Development and pre-production expenses.....	184,567 52		
	1,277,109 11		
	\$ 1,277,109 11		

NOTE:

The assets were taken over and the liabilities assumed by the Department of Munitions and Supply as from August 31, 1945, and the Company ceased to carry on business as of that date.

Approved on behalf of the Board.

J. R. TIMMINS,
Director.
J. H. C. WAITE,
Director.

I have examined the accounts of Wartime Metals Corporation for the period from April 1 to August 31, 1945, and have obtained all the information and explanations I have required. In my opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at August 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

WARTIME METALS CORPORATION—Concluded
Head Office Expenses for the period April 1 to August 31, 1945

Administrative Expenses:	
Salaries	11,159 85
Travelling expenses and living allowances	2,216 76
Rent, light and water	719 39
Telephone and telegraph	604 43
Stationery and office supplies	594 33
Audit fees	250 00
Legal fees	210 00
Postage and excise	50 38
Miscellaneous	84 88
	<hr/>
Provision for doubtful account	15,890 02
Caretaking expenses at closed projects	1,000 00
	1,101 94
	<hr/>
Total, transferred to Deficit Account	\$ 17,991 96

Operating Statement for the period April 1 to August 31, 1945

Sales of metal and mineral concentrates, for account of the Department of Munitions and Supply	153,771 79
Cost of sales:—	
Inventories of metal and mineral concentrates as at April 1, 1945	24,547 04
Add:—	
Mining expenses	62,064 11
Milling expenses	56,803 96
Administrative and general expenses at mining projects	26,582 45
	<hr/>
145,450 52	
Other Costs—	
Royalties	18,636 32
Shipping and marketing expenses	2,011 17
	<hr/>
166,098 01	
	<hr/>
190,645 05	
Less:—	
Inventory of metal concentrates, at the La Corne Molybdenum project, at Val D'Or, P.Q., transferred to the Department of Munitions and Supply as at July 15, 1945	36,453 96
Inventory of mineral concentrates, at the Craigmont Corundum project, at Craigmont, Ont., as at August 31, 1945	419 30
	<hr/>
36,873 26	
	<hr/>
Total cost of sales	\$ 153,771 79
	<hr/>
	nil

WARTIME SHIPBUILDING LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1946

ASSETS		LIABILITIES	
(GENERAL ACCOUNT)			
Cash on Hand.....	804 28	Bank overdraft.....	29,789 34
Advances and Deposits.....	1,925 09	Accounts Payable.....	2,360 79
Due from Shipbuilding Trust Account.....	542 76	Receiver General of Canada:	
Office Furniture and Equipment, at cost.....	35,664 50	Employees' income tax.....	2,519 37
		Employees' war savings.....	2,034 40
		Government of Canada:	
		Advances.....	659,180 60
		Deduct—Administrative expenses for the year	
		ended March 31, 1946 (Schedule "A").....	656,982 87
		Share Capital:	
		Authorized—1,000 shares of no par value	
		Issued— 35 shares, fully paid.....	35 00
	<u>\$ 38,936 63</u>		<u>\$ 38,936 63</u>
(SHIPBUILDING TRUST ACCOUNT)			
Accounts Receivable:		Bank overdraft.....	4,375,786 96
Shipbuilders.....	193,022 54	Accounts Payable:	
Component parts manufacturers.....	41,527 56	Shipbuilders.....	7,330,948 76
Sundry.....	661 14	Component parts manufacturers.....	976,985 28
		Department of National Revenue.....	121,367 64
Due from shipbuilders and component parts manufacturers, as			
result of contract renegotiation and price finalization.....	7,770,382 14	Provision for estimated liability in respect of contract termination	
Advances made to, and progress claims accepted from component		claims.....	11,000,000 00
parts manufacturers.....	4,985 38	Due to General Account.....	542 76
Advances made to, progress claims accepted from, and component		Interim Billings Adjustment Account (excess of interim billings	
parts invoiced to shipbuilders, less preliminary cost of ships	8,115,499 51	over estimated cost of ships delivered or declared surplus to	
delivered or declared surplus.....	16,665,492 62	March 31, 1946).....	8,985,939 49
Government of Canada (Schedule "B").....			
	<u>\$32,791,570 89</u>		<u>\$32,791,570 89</u>

I have examined the accounts of Wartime Shipbuilding Limited for the year ended March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

Approved on behalf of the Board.
D. B. CARSWELL,
Director.
D. J. O. MEYERS,
Director.

WARTIME SHIPBUILDING LIMITED—Continued

Administrative Expenses for the year ended March 31, 1946

Salaries.....	515,682 10
Living expenses and allowances.....	1,594 96
Travelling.....	42,099 80
Telephone and telegraph.....	38,381 18
Rent, light and water.....	24,638 10
Industrial health division—salaries and expenses.....	3,476 81
Office supplies and expenses.....	6,566 95
Blue printing and draughting supplies.....	7,503 69
Professional fees and expenses.....	2,219 78
Express, postage and excise.....	4,760 45
Industrial relations expenses.....	1,531 01
Audit fees.....	2,500 00
Unemployment insurance.....	1,377 69
Office repairs and maintenance.....	492 27
Miscellaneous.....	4,158 08
Total, applied against Government of Canada Advances.....	<u>\$ 656,982 87</u>

SCHEDULE "B"

Summary of Government of Canada Account from inception to March 31, 1946

Completed ships delivered, at interim billing prices:		
Cargo.....	745,241,260 21	
Naval.....	256,531,555 33	
	<u>1,001,772,815 54</u>	
Ship conversion and repair work completed, at interim billing prices.....		22,480,373 78
Accumulated cost of ships under construction (including accrued costs on terminated construction) declared surplus (Schedule "C").....		56,908,330 09
Cost of components installed, or partially installed on vessels declared surplus—estimated.....		2,786,746 39
Cost of components rendered surplus to requirements due to termination of contracts—estimated.....		7,351,622 60
Shipbuilders' and manufacturers' contract termination claims:		
Claims paid (including interim payments on claims outstanding).....	7,899,185 17	
Provision for estimated liability in respect of additional claims.....	11,000,000 00	
	<u>18,899,185 17</u>	
		<u>1,110,199,073 57</u>
Deduct:		
Advances received (net).....	1,090,821,082 32	
Value of equipment supplied by United States Maritime Commission (\$2,454,749.89 U.S.).....	2,712,498 63	
	<u>1,093,533,580 95</u>	
Balance at debit as at March 31, 1946, per Balance Sheet.....		<u>\$ 16,665,492 62</u>

WARTIME SHIPBUILDING LIMITED—Concluded

Construction Account for the year ended March 31, 1946

Balance at April 1, 1945..... 85,653,427 10

Add:

Advances to shipbuilders, under cost plus fee contracts.....	111,614,984 80	
Less: Portion (net) in excess of estimated cost of ships delivered, or declared surplus as at March 31, 1946....	2,206,264 90	
		109,408,719 90
Progress claims (including price variation claims) accepted from shipbuilders in connection with ships delivered under fixed price contracts.....	2,537,872 70	
Progress claims accepted in connection with ship conversion and repair work...	10,570,029 86	
Component parts supplied to shipbuilders and installed in ships delivered, or declared surplus.....	27,713,543 53	
Inspection fees.....	26,685 00	
		<u>150,256,850 99</u>
		235,910,278 09

Deduct:

Ships delivered (at estimated cost values).....	166,883,875 80	
Ship conversion and repair work completed (at cost).....	12,118,072 20	
		<u>179,001,948 00</u>

Balance at March 31, 1946, representing accumulated cost of ships under construction (including accrued costs on terminated construction) declared surplus (Schedule "B")..... \$56,908,330 09

Appendix 5

CROWN PLANTS—GOVERNMENT OPERATED

DOMINION ARSENAL, QUEBEC

DOMINION ARSENAL, LINDSAY

DOMINION ARSENAL, QUEBEC, QUE.

Balance Sheet as at March 31, 1946*

ASSETS

Fixed—	
Lands, Buildings, etc.....	13,906,796 15
Machinery, Equipment, etc.....	23,524,866 81
	<u>37,431,662 96</u>
Current—	
Accounts Receivable.....	83,050 87
Inventories—	
Materials and Supplies.....	2,982,478 79
Work in Progress.....	612,958 37
Finished Goods.....	45,556 13
	<u>3,640,993 29</u>
Deferred Charges.....	3,724,044 16
	<u>12,925 57</u>

LIABILITIES

Dominion Government—	
Department of Reconstruction and Supply.....	41,208,395 65
Department of National Defence.....	5,510,317 48
Department of Transport.....	2,242,957 71
	<u>48,961,670 84</u>
Less: Deficit—	
Net Loss for year ended March 31, 1946.....	2,223,336 45
Standby and Conversion Expenses to March 31, 1946.....	2,112,609 00
	<u>4,335,945 45</u>
Less: Net Credits applicable to previous years.....	220,183 36
	<u>4,115,762 09</u>
Less: Reserve for Interim Billings as at March 31, 1945.....	1,724,264 19
	<u>2,391,497 90</u>
Add: Losses due to Termination of Contracts.....	5,401,540 25
	<u>7,793,038 15</u>
	<u>\$41,168,632 69</u>

* Of War Expenditures only.

DOMINION ARSENAL, QUEBEC, QUE.—*Concluded*

Operating Statement for the Fiscal Year Ended March 31, 1946

Sales at Billing Prices.....			3,054,794 81
<i>Deduct—</i>			
Inventories of Work in Progress and Finished Goods as at April 1, 1945.....	4,106,607 21		
Direct Expenses—			
Labour.....	2,835,115 59		
Raw Materials.....	2,821,173 08		
		5,656,288 67	
Indirect Expenses—			
Labour.....	1,054,295 90		
Materials and Supplies.....	288,965 92		
Office Shop Salaries.....	77,046 80		
	1,420,308 62		
<i>Less—</i> Spoilage sold as scrap.....	164,797 38		
		1,255,511 24	
General Maintenance—			
Other Labour.....	954,136 29		
Materials and Supplies.....	905,889 41		
Other Expenses.....	88,779 08		
		1,948,804 78	
Administration—			
Salaries and Wages of Staff.....	382,734 25		
Travelling Expenses.....	20,400 69		
Materials and Supplies.....	55,051 25		
Unemployment Insurance.....	32,323 69		
		490,509 88	
		13,457,721 78	
<i>Less—</i>			
Transferred to Inspection Board of the United Kingdom.....	103,900 36		
Transferred to War Assets Corporation.....	5,251,065 12		
Transferred to Standby and Conversion Expenses.....	2,112,609 00		
Transferred to Experimental Work.....	12,925 57		
Transferred to Deficit Account.....	40,575 97		
Inventories of Work in Progress and Finished Goods as at March 31, 1946.....	658,514 50		
		8,179,590 52	
			5,278,131 26
Net Loss for year.....			\$ 2,223,336 45

DOMINION ARSENAL, LINDSAY, ONT.

Balance Sheet as at December 31, 1945*

ASSETS		LIABILITIES	
Fixed—		Dominion Government—	
Buildings, Machinery, Equipment, etc.....	3,014,778 46	Department of Reconstruction and Supply.....	2,250,349 25
Current—		Department of National Defence.....	1,310,991 66
Inventory of Materials, Supplies, etc.....	394,793 81		<u>3,561,340 91</u>
		<i>Deduct: Deficit—</i>	
		Net Loss for Nine Month period	
		ended December 31, 1945.....	59,701 80
		Charges applicable to prior years	
		written off as at December 31,	
		1945.....	92,486 52
			<u>152,188 32</u>
		<i>Less: Reserve for Adjustment of</i>	
		Interim Billings.....	419 68
			<u>151,768 64</u>
	<u>\$ 3,409,572 27</u>		<u>3,409,572 27</u>
			<u>\$ 3,409,572 27</u>

* Of War Expenditures only.

Note:
The above Assets were transferred to Canadian Arsenals Limited as at January 1, 1946.

DOMINION ARSENAL, LINDSAY, ONT.—*Concluded*

Operating Statement for the Nine Month Period Ending December 31, 1945

Sales at Billing Prices.....		1,998,144 83
<i>Deduct—</i>		
Inventories of Work in Process and Finished Goods as at April 1, 1945.....	1,022,341 68	
Materials Used:		
Inventory of Materials, Supplies, etc., April 1, 1945.....	408,449 76	
Purchases during year.....	464,872 44	
	<u>873,322 20</u>	
<i>Less:</i> Inventory of Materials, Supplies, etc. December 31, 1945.....	394,793 81	
		478,528 39
Labour, Plant Overhead and Administration Expenses.....	556,976 56	
		<u>2,057,846 63</u>
Net Loss for Nine Month period.....		<u><u>\$ 59,701 80</u></u>

ROYAL CANADIAN MOUNTED POLICE

REVENUES AND RECEIPTS

GROSS RECEIPTS

DEPARTMENT OF AGRICULTURE - BUREAU OF BUREAU

DEFINITION OF TERMS, 1915 - 1916

Operating Statement for the Fiscal Year Ending December 31, 1915

1915

Balance on hand

1915

Operating Statement

Statement of Receipts, Disbursements, and Balance, 1915

1915

1915

1915

Statement of Receipts, Disbursements, and Balance, 1915

1915

Statement of Receipts, Disbursements, and Balance, 1915

Statement of Receipts, Disbursements, and Balance, 1915

1915

1915

1945-46

PUBLIC ACCOUNTS

PART II

W

ROYAL CANADIAN MOUNTED POLICE

REVENUES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

1947-48

ROYAL CANADIAN MOUNTED POLICE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—	PART II	Revenues:—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	7,283,610 30	Ordinary	1,166,455 19
War and Demobilization.....	4,775,387 80	Special Receipts	39,682 17
	\$ 12,058,998 10		\$ 1,206,137 36

Receipts and Disbursements—Open Accounts

[9] Floating Debt	8 01
[10] Deposit and Trust Accounts	19,517 03
[11] Insurance, Pension and Guaranty Accounts.....	47,139 77
[12] Deferred Credits	33,946 32
	\$ 32,718 49

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page W-13.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
A Privileges, Licences and Permits.....	828 50	901 00
B Proceeds from Sales.....	2,016 85	3,443 57
C Services and Service Fees.....	1,062,004 66	1,043,163 83
D Refunds of Expenditure.....	36,192 19	26,409 21
E Miscellaneous	65,412 99	33,876 63
Total Ordinary	1,166,455 19	1,107,794 24
Special Receipts—		
F Refunds of Previous Years' War Expenditures.....	116 81	
G Miscellaneous War Revenues.....	39,565 36	60,507 44
Grand Total	\$1,206,137 36	\$1,168,301 68

Details

Ordinary Revenue—		
A Privileges, Licences and Permits; Rentals.....		828 50
B Proceeds from Sales: Sale of 2 buildings, \$1,501; horses, dogs, etc., \$515.85.....		2,016 85
C Services and Service Fees:		
Rental of Stores and Equipment: Rental of tents.....	18 00	
	18 00	
Repayment for police services:		
(Amounts represent payment for twelve-month period to date shown unless otherwise stated.)		
Provinces:		
Nova Scotia—November 30, 1945.....	125,000 00	
Prince Edward Island—May 31, 1946.....	20,000 00	
New Brunswick—March 31, 1946.....	100,000 00	
Manitoba—March 31, 1946.....	175,000 00	
Saskatchewan—March 31, 1946.....	275,000 00	
Alberta—March 31, 1946.....	255,000 00	
Municipalities:		
Prince Edward Island		
Souris—6 m. to May 14, 1946.....	500 00	
New Brunswick		
Dalhousie—June 30, 1946.....	3,000 00	
Newcastle—June 14, 1946.....	3,333 33	
Shediac—July 14, 1946.....	1,000 00	
Manitoba		
Beausejour—May 31, 1946.....	883 33	
Carberry—April 30, 1946.....	800 00	
Carman—6 m. to August 31, 1946.....	1,000 00	
Dauphin—December 31, 1945.....	5,000 00	
Emerson—6 m. to December 31, 1945.....	500 00	
Flin Flon—18 m. to September 30, 1946.....	9,000 00	
Gimli—October 31, 1945.....	1,000 00	
Grand Beach—June 15—September 15, 1945.....	275 00	
Killarney—January 31, 1946.....	1,120 00	
Melita—6 m. to May 31, 1946.....	500 00	
Minnedosa—December 31, 1946.....	1,000 00	
Portage la Prairie—January 31, 1946.....	7,000 00	
Russell—6 m. to April 30, 1946.....	500 00	
Selkirk—December 31, 1945.....	3,000 00	
Tuxedo—June 30, 1946.....	2,000 00	
Victoria Beach—May 12-September 15, 1945.....	275 00	
Winnipeg Beach—June 30, 1946.....	2,000 00	
Saskatchewan		
Assiniboia—May 31, 1946.....	1,000 00	
Biggar—May 31, 1946.....	1,600 00	
Delisle—December 31, 1946.....	1,000 00	
Foam Lake—June 30, 1946.....	500 00	
Gravelbourg—May 31, 1946.....	800 00	
Herbert—May 31, 1946.....	800 00	
Humboldt—May 31, 1946.....	1,500 00	
Indian Head—March 31, 1946.....	1,000 00	
Kamsack—December 31, 1946.....	2,000 00	
Kindersley—May 31, 1946.....	800 00	
Lloydminster—June 30, 1946.....	2,000 00	
Maple Creek—May 31, 1946.....	800 00	
Melfort—May 31, 1946.....	1,500 00	
Melville—December 31, 1945.....	3,300 00	
Outlook—May 31, 1946.....	500 00	
Radville—August 31, 1946.....	800 00	
Rosetown—6 m. to August 31, 1946.....	1,000 00	
Rosthern—May 31, 1946.....	800 00	
Tisdale—December 31, 1946.....	1,000 00	
Watrous—May 31, 1946.....	1,000 00	
Weyburn—March 31, 1946.....	4,000 00	
Wilkie—May 31, 1946.....	800 00	
Yorkton—March 31, 1946.....	4,500 00	

Alberta

Details

Brooks—February 28, 1946.....	1,000 00	
Camrose—June 30, 1946.....	3,000 00	
Clareholm—June 30, 1946.....	2,000 00	
Drumheller—June 30, 1946.....	4,000 00	
Gleichen—May 31, 1946.....	500 00	
Grande Prairie—June 30, 1946.....	2,000 00	
High River—August 31, 1946.....	2,000 00	
Innisfail—June 30, 1946.....	1,000 00	
MacLeod—March 31, 1946.....	2,000 00	
Nanton—May 31, 1946.....	1,000 00	
Okotoks—June 30, 1946.....	1,000 00	
Olds—February 28, 1946.....	1,000 00	
Peace River—June 30, 1946.....	1,000 00	
Red Deer—March 31, 1946.....	5,000 00	
St. Albert—April 30, 1946.....	1,000 00	
St. Paul—March 31, 1946.....	1,000 00	
Three Hills—June 30, 1946.....	1,000 00	
Vegreville—April 30, 1946.....	1,800 00	
Vermilion—June 30, 1946.....	1,000 00	
Wetaskiwin—June 30, 1946.....	3,000 00	
	<u>1,061,986 66</u>	
		1,062,004 66

As authorized by individual Orders in Council, agreements were entered into with several provinces whereby the Royal Canadian Mounted Police undertook the policing of these provinces. P.C. 286 of February 9, 1939, authorized the Commissioner under the authority of the Minister to enter into agreements with municipalities for policing thereof. The provinces and municipalities concerned are detailed above, with payments made by them during 1945-1946 for such services.

D Refunds of Previous Years' Expenditures:

Return of empty oil containers.....	3,645 70	
Refund of provincial gasoline tax.....	5,855 41	
Repayment by provinces for various investigations.....	3,064 90	
Damage to police cars deducted from pay of members of Force concerned..	1,225 86	
Repayment for services rendered other Departments in the previous fiscal year	20,566 78	
Sundries	1,833 54	
		<u>36,192 19</u>

E Miscellaneous:

Contributions transferred from Royal Canadian Mounted Police Provincial Pensions Fund		39,559 03	
Officers' Pension Fund:			
Abatements from Pay.....	13,550 97		
Abatements from Pensions.....	1,610 10		
		<u>15,161 07</u>	
Purchases of Discharge.....		6,083 00	
Fines and Forfeitures:			
Criminal Code of Canada.....	1,644 23		
Canada Temperance Act.....	1,300 00		
Canada Shipping Act.....	150 00		
Seized Money	1,515 66		
		<u>4,609 89</u>	
			<u>65,412 99</u>

The amount of \$39,559.03 represents the transfer from the Royal Canadian Mounted Police Provincial Pensions Fund (see page W-14) of certain pension contributions of members of the Force who were former members of Provincial Police Services and have retired from the Force on pension during the present fiscal year.

Total Ordinary 1,166,455 19

Special Receipts—

F Refunds of Previous Years' War Expenditures..... 116 81

G Miscellaneous War Revenues:

Fines and Forfeitures:

Foreign Exchange Control Board Regulations.....	32,480 36	
Defence of Canada Regulations.....	6,520 00	
Criminal Code of Canada.....	565 00	
		39,565 36

39,682 17

Grand Total.....\$1,206,137 36

Certified correct.

S. T. WOOD,
Commissioner.
Royal Canadian Mounted Police.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
W-6	312	General Administration.....	264,261 00	220,043 52	228,703 27
W-7	313 } 376 }	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses.....	7,000,647 40	6,424,068 80	6,427,821 30
W-9	Stat.	Exchequer Court Awards—Exchequer Court Act, c. 34, R.S.....	369 71	369 71	
W-9	314	Grant to the Chief Constables' Association of Canada.....	500 00	500 00	500 00
PENSIONS AND OTHER BENEFITS					
W-9	315	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty.....	11,749 16	10,207 94	9,555 20
W-10	316	Pensions to families of members of the Mounted Police who have lost their lives while on duty:—			
		Mrs. Mary Emma Bossange.....	456 25		
		Mrs. Margaret Johnson Brooke.....	821 25		
		Mrs. Margaret Cox.....	410 63		
		Mrs. Georgina Harrison.....	676 50		
		Mrs. Letitia Kennedy.....	423 50		
		Mrs. Nora Jean Massan.....	300 00		
		Mrs. Mary Miller.....	667 38		
		Mrs. Margaret Nicholson.....	547 50		
		Mrs. Catherine Mildred Ralls.....	675 25		
		Mrs. Vera M. Ryder.....	907 50		
		Mrs. Doris Freda Sampson.....	816 00		
		Mrs. Amy Lillian Searle.....	406 98		
		Mrs. Madelaine Mary Shoebbotham.....	810 00		
		Mrs. Eunice Wainwright.....	602 50		
			8,521 24	7,853 28	7,401 59
W-10	317	Pension to Basil Burke Currie.....	684 20	684 12	684 12
W-10	577	To provide for payment of a pension of \$411 per annum to Mrs. Victoria Desjardins, widow of the late Constable Alphonse Desjardins of the former Dominion Police, who lost his life while on duty, effective April 1, 1945.....	411 00	411 00	
W-10	Stat.	Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S.....	619,151 93	619,151 93	506,030 60

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
SUPERANNUATION AND RETIREMENT BENEFITS					
W-10	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	320 00	320 00	
		<i>Expenditures: from appropriations not required for 1945-46</i>			1,992 95
		Total Ordinary	7,906,615 64	7,283,610 30	7,182,689 03
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page W-10)	4,938,431 00	4,775,387 80	3,708,926 99
		Grand Total	\$12,845,046 64	\$12,058,998 10	\$10,891,616 02

Vote 312 General Administration

	Estimates	Allotments	Expenditures
Salaries	52,830 00	52,784 00	45,526 64
Cost of Living Bonus and Other Pay-list Items	6,159 43	6,205 43	6,205 25
A Pay	125,335 57	125,335 57	114,510 99
B Housing and Quarters	14,100 00	14,100 00	1,955 14
Clothing and Equipment	4,935 00	4,935 00	2,810 27
Medical Services	500 00	500 00	
Travelling Expenses and Transportation	5,000 00	5,000 00	1,288 13
C Allowances, including Billeting, Messing and Provisions	55,401 00	55,401 00	47,747 10
	\$ 264,261 00	\$ 264,261 00	\$ 220,043 52

As of March 31, 1946, there were 22 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements. A. J. Anderson, \$2,820; M. H. Arnoni, \$3,300*; G. T. Hann, \$5,220*; J. A. Lynch, \$3,720; E. A. Ranger, \$2,640*; A. H. Tremblay, \$2,640*; I. Zivian, \$4,320 (July 22).

A Rates of pay are authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S. The strength of the General Administration in the various commissioned and non-commissioned ranks as at March 31, 1946, was as follows: 1 commissioner, 1 deputy commissioner, 2 superintendents, 4 inspectors, 2 sub-inspectors, 6 staff sergeants, 18 sergeants, and 22 corporals.

As of March 31, 1946, the officers were in receipt of the following annual rates of pay exclusive of (a) extra war duties pay referred to in the succeeding paragraph and (b) payments and allowances, where applicable, referred to under B and C below: S. T. Wood, commissioner, \$10,000; R. Bettaney, \$3,120; J. S. Cruickshank, \$2,000; A. Goodman, \$2,540; J. Healey, \$2,540; J. Leopold, \$2,240; F. J. Mead, \$4,500; A. H. Parsons, \$2,000; C. E. Rivett-Carnac, \$3,120; J. F. Thrasher, \$2,540.

In addition to regular pay, the personnel received extra war duties pay, authorized by P.C. 135/1385 of March 3, 1944, and P.C. 191/9417 of December 20, 1944, at the following rates: 10 officers at \$1.25 per diem; 46 non-commissioned officers at \$1 per diem.

B This allotment includes payments for electric light, electric power and fuel for private quarters of officers and also rent for private quarters of officers who live in leased apartments and houses.

C Expenditures represent payment of allowances to members of the Force as authorized by the Governor in Council under the Royal Canadian Mounted Police Act, c. 160, R.S.

Under P.C. 50/2766 dated November 4, 1938, allowances may be granted to members of the Force in lieu of either quarters, fuel, rations, light, etc., or of all of them where they cannot be provided by the Force, and where such allowances are deemed to be an economy in the public interest, or where the requirements of the service will be best served by granting them.

Allowances are in no case to exceed the cost of services which the Government would otherwise have to provide, nor the following maxima: (a) general living allowance (in lieu of quarters, rations, fuel and light combined): officers at rates as authorized by the Minister; non-commissioned officers and constables, married, \$2.25 per diem, single, \$1.50 per diem; (b) ration allowances: all ranks—married, \$1.20 per diem, single, 60 cents per diem; (c) meal allowance: officers at rates as authorized by the Minister; non-commissioned officers and constables \$1.20 per diem.

The Minister may grant other allowances as may be required in the public interest, and as may be deemed advisable from time to time. In special circumstances, such allowances have been granted to officers of the Force as authorized by the Minister. Generally, they consist of rent allowances to officers who own their houses; also general living allowance at rates governed by prevailing conditions in localities in which the officers are stationed for duty.

P.C. 128/2936 of November 19, 1934, as amended by P.C. 109/2420 of September 17, 1936, authorizes retiring allowances in lieu of quarters, rations, fuel and light to officers of the Force whilst on retiring leave pending pension. The rates by rank of these allowances are as follows: deputy commissioner, \$170 per month; assistant commissioner, \$155 per month; superintendent, \$145 per month; inspector, \$130 per month.

Vote 313 (and Vote 576, Supplementary Estimates) Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
Salaries	79,685 00	79,500 00	56,194 54
Cost of Living Bonus and Other Pay-list Items.....	13,045 91	13,230 91	13,230 35
A Pay	3,687,308 42	3,410,584 42	3,124,957 64
B Housing and Quarters.....	426,169 00	426,169 00	426,169 00
C Clothing and Equipment.....	200,287 07	200,287 07	99,810 47
D Medical Services	5,000 00	5,000 00	645 34
E Travelling Expenses, including Investigations and Equipment.	451,500 00	451,500 00	451,500 00
F Allowances, including Billeting, Messing and Provisions.....	1,428,645 00	1,428,645 00	1,323,523 70
G Mechanical Transport	323,270 00	323,270 00	323,270 00
H Freight and Express.....	74,400 00	74,400 00	70,850 96
I Printing, Stationery, Office Equipment and Communications..	188,650 00	188,650 00	188,650 00
J Air, Land, Water, Horse and Dog Transport.....	58,887 00	307,711 00	292,950 45
K Contingencies	25,000 00	25,000 00	25,000 00
L Construction (Buildings)	38,800 00	66,700 00	27,316 35
	<u>\$7,000,647 40</u>	<u>\$7,000,647 40</u>	<u>\$6,424,068 80</u>

In addition to the expenditures of \$6,424,068.80, shown above, the sum of \$4,733,510.05 was expended from the War and Demobilization Allotment "Increased Activities of the Force due to the War", which is considered in the nature of a supplement to these votes, making a total of \$11,157,578.85. To avoid repetition of explanations and data, the following comments refer to aggregate expenditures except that the items for "Salaries", "Pay", "Construction", "Purchase of Ships" and "Marine" under the above-mentioned Allotment are separately commented upon (see page W-11).

As of March 31, 1946, there were 44 salaried employees being paid from this account.

A Pay. This allotment provides for the pay, at rates set by the Governor in Council, of the commissioned officers appointed by the Governor in Council, and non-commissioned officers, constables and special constables, appointed by the Commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1946: 6 assistant commissioners, 14 superintendents, 33 inspectors, 21 sub-inspectors, 1 surgeon, 47 staff sergeants, 158 sergeants, 484 corporals, 1,245 constables, 96 special constables, 14 acting assistant surgeons.

As of March 31, 1946, or at dates of separation (shown in parentheses) the officers were in receipt of the following annual rates of pay, exclusive of extra war duties pay referred to in the succeeding paragraph:

	Rates of Pay per annum		Rates of Pay per annum		Rates of Pay per annum
Allan, F. W.	\$ 2,720 00	Brady, J. W. M.	2,240 00	Curleigh, G. J. M.	2,720 00
Anderson, N.	2,540 00	Brakefield-Moore, E.	2,140 00	Darling, H.	3,120 00
Anthony, M. F. E.	2,540 00	Brown, J. T.	2,540 00	Day, W. R. (Feb. 9)....	3,120 00
Archer, G. J.	2,240 00	Brunet, J.	2,720 00	Farthing, O. P.	2,540 00
Armitage, R.	2,720 00	Buchanan, W. E.	2,000 00	Forrest, D. O.	2,340 00
Batch, C.	2,540 00	Bullard, S.	2,540 00	Frere, E. G.	3,600 00
Baxter, F. P.	2,720 00	Chard, T. W.	2,440 00	Gagnon, H. A. R.	3,600 00
Belcher, A. T.	3,120 00	Chisholm, W. C. V.	2,000 00	Gray, C. K.	3,600 00
Bella, J. M.	2,240 00	Churchill, N. W.	2,000 00	Hancock, W. F. W.	3,600 00
Bingham, L.	2,000 00	Churchman, J. A.	2,000 00	Hanson, R. P. B.	2,000 00
Bird, J. D.	3,120 00	Courtois, N.	2,540 00	Harris, J. B.	2,000 00
Blake, F. A.	3,600 00	Cox, P. B.	2,000 00	Harvison, C. W.	2,540 00
Bordeleau, J. R. W.	2,000 00	Cronkhite, H. H.	2,440 00	Howe, J.	2,720 00

	Rates of Pay per annum		Rates of Pay per annum		Rates of Pay per annum
Hutchings, T. B.	2,720 00	Mathewson, H. P.	2,440 00	Poudrette, J. H. T.	2,140 00
Karrow, R. F.	2,000 00	Maxted, H. A.	2,000 00	Radcliffe, E. W. (Jan. 14)	3,120 00
Kirk, C. N. K.	2,340 00	McClellan, G. B.	2,540 00	Regan, F. A.	2,140 00
Langton, H. G.	2,000 00	McGibbon, D. L.	2,720 00	Sandys-Wunsch, T. V. ...	3,600 00
Lapointe, L. M.	2,000 00	McIntosh, J. M.	2,540 00	Savoie, J. P. A.	2,720 00
Lariviere, O.	2,540 00	McKinnon, D. A.	2,440 00	Spalding, F. S.	2,000 00
Lucas, H. A.	2,000 00	Michelson, T. R.	2,540 00	Story, J. C.	2,140 00
Lemieux, J. R.	2,440 00	Monaghan, W. J.	2,000 00	Stott, E. (Nov. 14)	2,240 00
Lindsay, M. F. A.	2,140 00	Mundell, C. D. T.	3,600 00	Williams, H. W. H.	2,540 00
Lougheed, W. H.	2,540 00	Nevin, W. H. G.	2,000 00	Williams, W. H.	2,240 00
Lucas, E. J.	2,000 00	Nichols, H. G.	2,240 00	Wilson, R. S. S.	2,540 00
Marsom, A. G.	3,120 00	Peacock, J. A.	2,000 00	Wonnacott, R. W.	2,000 00
Martin, D. J.	3,120 00	Perlson, E. H.	2,540 00	Zaneth, F. W.	2,720 00

In addition to regular pay, members of the personnel received extra war duties pay, authorized by P.C. 135/1385 of March 3, 1944, and P.C. 191/9417 of December 20, 1944, as follows: 78 officers at \$1.25 per diem; 689 non-commissioned officers at \$1 per diem; 1,243 constables at 75 cents per diem; 13 special constables at 50 cents per diem.

As of March 31, 1946, there were 34 civilian employees being paid from this allotment. The following were receiving salaries at annual rates of \$2,400 or over on that date: E. H. Shea, \$2,646.20; J. P. Turner, \$2,400; R. G. Warnock, \$4,556.29.

B Housing and Quarters. Expenditures were for supplies and repairs, electric light, fuel, gas, water, etc., for Royal Canadian Mounted Police barracks throughout Canada, including payments for electric light, fuel, gas, rent, etc., for the private quarters of officers.

Suppliers receiving \$5,000 or more: Drake Gibson Coal Ltd., Regina, \$5,554.13; D. Grandmaitre, Eastview, Ont., \$5,867.56; A. T. O'Leary & Co., Ltd., Halifax, \$6,024.75; Ottawa Light, Heat & Power Co., Ltd., Ottawa, \$5,171.11.

C Clothing and Equipment. Expenditures were for ammunition, firearms, laundry service, tailor shop supplies, uniforms and kit.

Suppliers receiving \$5,000 or more: Acme Glove Works Ltd., Montreal, \$5,280.08; Thomas Allan & Son Shirt Co., Ltd., Hamilton, \$9,449.27; Bates & Innes, Ltd., Carleton Place, Ont., \$6,254.83; Hartt Boot & Shoe Co., Ltd., Fredericton, \$10,552.52; Mercury Mills, Ltd., Hamilton, \$6,464.40; C. Turnbull Co., Ltd., Galt, Ont., \$20,298.60; Jay Wolfe Inc., Montreal, \$6,182; Workman Uniform Co., Ltd., Montreal, \$27,985.09.

D Medical Services. Medical attention, drugs, etc., provided for members of the Force and their families are administered and paid for by the Department of Veterans Affairs, except in emergencies or for detachments at remote posts, in which cases the expenditures are made from this allotment.

E Travelling Expenses, etc. Expenditures were for aeroplane, bus and railway fares, purchase of scientific instruments, secret service and travelling expenses.

Suppliers receiving \$5,000 or more: Canadian National Railways, \$58,753.24; Canadian Pacific Railway Co., \$72,216.41; Canadian Pacific Airlines, Ltd., \$6,466.29; Montreal Tramways Co., \$5,000; Northern Alberta Railways Co., Edmonton, \$5,214.44; Northern Transportation Co., Ltd., Edmonton, \$10,935.29; Ottawa Electric Railway Co., \$8,464.

F Allowances, etc. Allowances to members of the Force are paid as authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., and include: general living, ration, meal, rent and retiring allowances. These allowances were described under Vote 312, General Administration. Payment was also made of the division mess ration allowances which are administered by the officers commanding the various divisions and are based on the number of meals served in the messes.

G Mechanical Transport. Expenditures include the purchase of 121 cars, 3 jeeps, 2 trucks and 1 ambulance at a net cost of \$166,409.16, after deducting allowances of \$61,362.51 for 118 used cars.

Suppliers receiving \$5,000 or more: Allard Garage, Dauphin, Man., \$6,021.89; Ernest Blais, Quebec, \$5,138.63; British American Oil Co., Ltd., \$5,596.84; Canadian Oil Companies, Ltd., \$9,296.36; Carter Motors Ltd., Winnipeg, \$6,406.29; J. Clark & Son Ltd., Fredericton, \$5,438.12; Dominion Motors Ltd., Winnipeg, \$7,408.49; E. J. Hunter Tire Co., Toronto, \$9,605.24; McColl-Frontenac Oil Co., Ltd., \$6,926.57; Pyramid Motor Sales Ltd., Lethbridge, \$5,887.10; Super Service Stations Ltd., Halifax, \$7,714.82; Vancouver Motors Ltd., Vancouver, \$9,405.91.

H Freight and Express. Suppliers receiving \$5,000 or more: Canadian National Railways, \$11,833.10; Canadian Pacific Railway Co., \$10,255.60.

I Printing, Stationery, Office Equipment and Communications. Expenditures were for office equipment, postage, printing and stationery, and telegraph and telephone services, including telephones in the private quarters of officers.

Suppliers receiving \$5,000 or more: Alberta Government Telephones, \$15,729.66; Bell Telephone Company of Canada, \$16,174.29; Canadian National Telegraphs, \$7,185.14; Canadian Pacific Telegraphs, \$6,750.92; Dominion Government, Post Office Department, \$31,083.20; Department of Public Printing and Stationery, \$121,278.76; Manitoba Telephone System, \$3,850.71; Maritime Telephone Company, \$10,356.01; Province of Saskatchewan, Department of Telephones, \$16,696.02.

J. *Air, Land, Water, Horse and Dog Transport.* Expenditures include purchase of 3 aircraft; maintenance of dogs, horses and equipment, inland water transport, and aeroplanes.

Suppliers receiving \$5,000 or more: Beech Aircraft Corporation, Wichita, Kansas, U.S.A., for 2 Beechcraft Aeroplanes, \$142,352.40; War Assets Corporation, for 1 Grumman Goose Aeroplane, \$50,000; Northwest Industries, Ltd., Edmonton, \$16,405.18.

K. *Contingencies.* Expenditures were for analysts' fees, court and legal fees, grants, training equipment, subscriptions, prisoners' expenses, etc.

L. *Construction (Buildings).* Included in this amount are the following:—

Rockcliffe, Ont.:

Installation of water mains. A contract for \$21,410 was awarded through the Department of Public Works to W. G. Edge, Ltd., which was paid \$13,080.60. Services of the Clerk of Works cost \$913.40; advertising, \$101.54.

Construction of garage at Royal Canadian Mounted Police Barracks. Final payment of \$1,000 was made to the contractor, H. Dagenais, during 1945-1946. The contract (and extras) totalled \$21,836, of which \$20,836 was paid to the contractor in 1944-1945.

Long Island, Ont.:

Expenditures totalling \$1,428.67 were made for material for construction of mess hall and kitchen at Royal Canadian Mounted Police summer camp.

Winnipeg, Man.:

Construction of filing room in basement of Royal Canadian Mounted Police Barracks. Final payment of \$300 was made to the contractors, McBain and Jack, through the Department of Public Works during 1945-1946. The contract (and extras) totalled \$9,657, of which \$9,357 was paid to the contractors in 1944-1945.

Northwest Territories:

Payments totalling \$10,430 were made during the year through the Department of Public Works to Jos. Pilon, Ltée., for prefabricated buildings for the following locations: Baker Lake, two huts for native special constables, \$3,000; Dundas Harbour, special constables' quarters \$1,582; Eskimo Point, special constables' quarters, \$1,500; Pangnirtung, warehouse, \$1,181; Port Harrison, addition to existing detachment quarters, \$1,585; special constables' quarters, \$1,582.

General.—Suppliers receiving \$5,000 or more from the above allotments were: Canada Packers, Ltd., \$8,638.97; Canadian Kodak Sales, Ltd., Toronto, \$5,858.18; Dominion Government: Department of Labour, \$5,000, Department of Munitions and Supply, \$7,929.02, Department of National Defence—Army Services, \$8,964.04, Air Services, \$3,121.75, Naval Services, \$312,681.26, Department of National Revenue, \$45,285.49; City of Edmonton, \$6,307.16; Hudson's Bay Co., \$31,311.85; Imperial Oil, Ltd., \$32,766.70; MacKenzie Supply Co., Ltd., Regina, \$15,532; Northern Commercial Co., Ltd., White Horse, Y.T., \$7,787.37; Nova Scotia Light & Power Co., Ltd., \$7,797.41; Whitehorse Inn & Cafe, White Horse, Y.T., \$18,338.50.

Exchequer Court Awards—Exchequer Court Act, c. 34, R.S. \$ 369 71

The Fidelity Phoenix Fire Insurance Company was paid \$245.51 plus costs of action taxed at \$124.20 in settlement of judgment in connection with an accident involving a Royal Canadian Mounted Police motor car at Chicoutimi, Quebec.

Vote 314 Grant to the Chief Constables' Association of Canada 500 00
 Expenditures \$ 500 00

PENSIONS AND OTHER BENEFITS

Vote 315 To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty 11,749 16
 Expenditures \$ 10,207 94

Vote 316 Pensions to families of members of the Mounted Police who have lost their lives while on duty			
Name	Estimates	Expenditures	
Mrs. Mary Emma Bossange	456 25	456 24	
Mrs. Margaret Johnson Brooke	821 25	821 16	
Mrs. Margaret Cox	410 63	410 52	
Mrs. Georgina Harrison	676 50	676 44	
Mrs. Letitia Kennedy	423 50	423 48	
Mrs. Nora Jean Massan	300 00	300 00	
Mrs. Mary Miller	667 38		
Mrs. Margaret Nicholson	547 50	547 44	
Mrs. Catherine Mildred Ralls	675 25	675 24	
Mrs. Vera M. Ryder	907 50	907 44	
Mrs. Doris Freda Sampson	816 00	816 00	
Mrs. Amy Lillian Searle	406 98	406 92	
Mrs. Madelaine Mary Shoebotham	810 00	810 00	
Mrs. Eunice Wainwright	602 50	602 40	
	<u>\$ 8,521 24</u>	<u>\$ 7,853 28</u>	

Vote 317 Pension to Basil Burke Currie.....	684 20
Expenditures.....	\$ 684 12

Vote 577 To provide for payment of a pension of \$411 per annum to Mrs. Victoria Desjardins, widow of the late Constable Alphonse Desjardins of the former Dominion Police, who lost his life while on duty, effective April 1, 1945.....	411 00
Expenditures.....	\$ 411 00

Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S..... \$ **619,151 93**

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S..... \$ **320 00**

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

Sec Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
W-11 Increased Activities of the Force due to the War.....	4,894,935 00	4,733,510 05	116 81	22,942,647 00
W-12 Security Control Service.....	43,496 00	41,877 75		421,048 43
Total Current.....				23,363,695 43
*Non-current Allotments.....				45,241 86
	4,938,431 00	4,775,387 80	116 81	23,408,937 29
Less: Miscellaneous War Revenues to date.....				161,702 38
	<u>\$ 4,938,431 00</u>	<u>\$ 4,775,387 80</u>	<u>\$ 116 81</u>	<u>\$23,247,234 91</u>

*The details of these Allotments will be found in Public Accounts of previous years.

Allotment: Increased Activities of the Force due to the War..... 4,894,935 00
Expenditures..... \$4,733,510 05

This allotment from the War Expenditures and Demobilization Appropriation is considered in the nature of a supplement to Votes 313 and 576. The expenditure of \$4,733,510.05 in 1945-1946 is an increase of \$1,155,711.37 over that of \$3,577,798.68 made from a similar allotment in 1944-1945. The departmental classification of expenditures follows:

Salaries	638,346 66
Cost of Living Bonus and Other Pay-list Items.....	88,125 87
A Pay	729,402 62
Housing and Quarters.....	69,333 26
Medical Services	11 10
Travelling Expenses, including Investigations and Equipment.....	130,529 07
Allowances, including Billeting, Messing and Provisions.....	418,822 02
Mechanical Transport	293,262 32
Printing, Stationery, Office Equipment and Communications.....	67,628 43
Air, Land, Water, Horse and Dog Transport.....	18,224 11
Contingencies	25,873 14
B Construction	62,387 37
C Purchase of Ships.....	1,897,500 00
D Marine	294,064 08
	<u>\$4,733,510 05</u>

With the exception of A, B, C, and D, dealt with hereunder, the above expenditures are referred to in certain detail with those of Votes 313 and 576.

As of March 31, 1946, there were 567 employees being paid from this account.

A The following was the strength in the various commissioned and non-commissioned ranks as of March 31, 1946: 3 acting assistant commissioners, 4 superintendents, 6 inspectors, 9 sub-inspectors, 19 staff sergeants, 41 sergeants, 91 corporals, 184 constables, 330 supeacial constables.

As of March 31, 1946, or at dates of separation (shown in parentheses) the officers were in receipt of the following rates of pay, exclusive of extra war duties pay referred to in the succeeding paragraph:

Rates of Pay per annum		Rates of Pay per annum		Rates of Pay per annum	
Asch, A. R.	\$ 2,000 00	Eames, A. N.	3,600 00	Kemp, V. A. M.	3,600 00
Binning, G. (Aug. 31)...	3,120 00	Evans, F. T.	2,540 00	(Feb. 28)	
Birch, A. G.	2,540 00	Fish, G. W. (Dec. 31)...	2,720 00	MacDonell, C. B.	2,000 00
Blakeney, J. P.	2,540 00	Forde, P. R. (Aug. 14)...	3,600 00	MacNeil, R. A. S.	2,000 00
Bowen, R. C. (Feb. 28)...	2,540 00	Fraser, J. P.	2,000 00	Mercer, R. E. (Sept. 30)...	3,120 00
Butchers, H. R.	2,540 00	Fripps, J.	3,120 00	Mortimer, W.	2,720 00
Carroll, E. (May 14)....	2,540 00	Fryett, E. D.	2,440 00	Reader, J. A.	2,000 00
Cassivi, A. H.	2,000 00	Hall, K. W. N.	2,000 00	Roberts, G. C.	2,000 00
Coffin, H. W.	2,140 00	Herman, R. J.	2,000 00	Saul, D. C.	2,720 00
Cooper, A. S.	3,600 00	Hobbs, P. (Jan. 31)....	2,540 00	Spriggs, F. E. (Apr. 30)...	2,920 00
Drysdale, A. (Oct. 31)...	2,920 00	Kelly, J. (Feb. 1).....	3,120 00	Tucker, P. H. (Jan. 31)...	3,120 00
Duncan, K.	3,600 00			Wright, J. A.	3,120 00

In addition to regular pay, members of the personnel received extra war duties pay as authorized by P.C. 135/1385 of March 3, 1944, and P.C. 191/9417 of December 20, 1944, as follows: 34 officers at \$1.25 per diem; 151 non-commissioned officers at \$1 per diem; 184 constables at 75 cents per diem; 266 special constables at 50 cents per diem.

B Included in this expenditure are the following (payments all being made through the Department of Public Works):

Rockcliffe, Ont.:

Construction of two residences for accommodation of non-commissioned officers. Payments were: H. Dagenais, contractor, \$7,885.50, which included \$241 for extras; Clerk of Works, \$913.40. The contractor received \$7,555.50 during 1944-1945.

Extension of sewage system. The contractors, McLaughlin Bros., were paid \$4,244.49.

Winnipegosis, Man.:

Construction of detachment building. The contractor, Randver Sigurdson, was paid \$15,970.12, including \$766.62 for extras. The Clerk of Works received \$801.01.

Maple Creek, Sask.:

Construction of detachment building. Final payment of \$500 was made to the contractor, Bennett and White Construction Co., Calgary. The contract (and extras) amounted to \$14,732.89, of which \$14,232.89 was paid in 1944-1945.

Wakaw, Sask.:

Construction of detachment building. Final payment of \$1,632.45 was made to the contractor, Harvey Lunam Construction Co., Regina. The Clerk of Works was paid \$281.38. The contract (and extras) amounted to \$18,962, of which \$17,329.55 was paid in 1944-1945.

Grande Prairie, Alta.:

Construction of detachment building. Final payment of \$13,206 was made to the contractor, James C. Haddow. The Clerk of Works was paid \$493.77. The contract (and extras) amounted to \$17,706, of which \$4,500 was paid in 1944-1945.

High River, Alta.:

Construction of detachment building. Final payment of \$3,846.12 was made to the contractor, Shoquist Construction (Western) Ltd. The Clerk of Works was paid \$329.18. The contract (and extras) amounted to \$13,743.14, of which \$9,897.02 was paid in 1944-1945.

Wetaskiwin, Alta.:

Construction of detachment building. Final payment of \$11,251.27 was made to the contractor, Bennett and White Construction Co. The Clerk of Works was paid \$329.18. The contract (and extras) amounted to \$15,645.70, of which \$4,394.43 was paid in 1944-1945. The sum of \$618.50 was paid during 1945-1946 to R. Dahms for filling and grading around this building.

C This expenditure was for the purchase from War Assets Corporation of 8 Bangor class minesweepers, 4 Fairmile class motor launches, and 13 harbour craft declared surplus by the Department of National Defence—Naval Services and acquired for the purpose of re-establishing the Royal Canadian Mounted Police Marine Service.

D Expenditures were for the maintenance and conversion of the war vessels referred to in the preceding paragraph to the peacetime requirements of the Royal Canadian Mounted Police Marine Service. The conversion was carried out by the Department of National Defence—Naval Services, on a recoverable basis.

Allotment: Security Control Service.....	43,496 00
Expenditures.....	\$ 41,877 75

A distribution of expenditures follows:

Pay	33,147 60
Housing and Quarters.....	909 31
Clothing and Equipment.....	25 54
Travelling Expenses, including Investigations.....	549 89
Allowances, including Billeting, Messing and Provisions.....	7,210 50
Freight and Express.....	10 15
Printing, Stationery, Office Equipment and Communications.....	24 76
	<u>\$ 41,877 75</u>

The continuation of this wartime service on a reduced scale was considered necessary for the public security under post-war conditions.

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	3,770 51	8,463 82
Previous Years—Collectable	7,450 67	5,839 27
—Uncollectable	8,826 45	8,805 75
	<u>\$ 20,047 63</u>	<u>\$ 23,108 84</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: J. H. Birks, \$7,449.20.

OPEN ACCOUNTS

[9] Floating Debt

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(d) Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques, Royal Canadian Mounted Police.....	\$ 11 20	\$ 8 01		\$ 19 21

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(c) Miscellaneous—</i>				
A Contractors' Securities—Cash—Royal Canadian Mounted Police.....	648 99	4 31	653 30	
B Royal Canadian Mounted Police Benefit Fund Account	80,047 60	86,722 92	66,556 90	100,213 62
	<u>\$ 80,696 59</u>	<u>\$ 86,727 23</u>	<u>\$ 67,210 20</u>	<u>\$ 100,213 62</u>

A Under section 16 of the Public Works Act, c. 166, R.S., contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1945-46 there were no bonds held in respect of this Department.

B This account is authorized under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., section 21, and amendments thereto. All moneys received by personnel of the Force in connection with the performance of their duties over and above their pay and allowances are deposited to this Fund, and benefits are payable therefrom as directed by P.C. 7/1948 of August 1, 1936, and amendments thereto. The closing balance includes an amount of \$40,900 which represents bonds held in the custody of the Department of Finance.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(c) Pension and Retirement Funds—</i>				
Royal Canadian Mounted Police Dependents' Pension Fund	\$ 407,178 87	\$ 93,924 49	\$ 46,784 72	\$ 454,318 64

This fund was established under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., and amendments, whereby a widows' and dependents' pension fund is maintained by 5 per cent contributions thereto from the pay of constables. Disbursements as authorized by Part 4 of the Act, as amended, comprise: (a) refunds of contributions without interest on termination of service or on promotion to a commissioned rank, if the contributor so elects; (b) pensions to widows and annuities to children of deceased contributors; and (c) lump sum payments, at the discretion of the Minister, to the estates of deceased contributors who are not survived by widows.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Royal Canadian Mounted Police Provincial Pensions Fund	152,617 40	5,783 90	39,630 22	118,771 08
B Pay-list Deductions—Royal Canadian Mounted Police	977 00	76,451 00	76,551 00	877 00
	<u>\$ 153,594 40</u>	<u>\$ 82,234 90</u>	<u>\$ 116,181 22</u>	<u>\$ 119,648 08</u>

A The Royal Canadian Mounted Police Act, c. 160, R.S., section 5, and amendments thereto, directs that service of officers and constables of former provincial police forces taken over by the Royal Canadian Mounted Police may count for pension purposes, subject to payment therefor. Payment for this prior service was in some instances made by the provinces concerned, and in others by the personnel, and the amounts were credited to this account. As pensions to these men are a direct charge to the Consolidated Revenue Fund, the amount to the credit of each man is transferred to Revenue when he is pensioned. Withdrawals also represent payments to time-expired personnel not eligible for pension.

B Deductions for War Savings Certificates from the salaries of police personnel and civilian employees not paid by Central Pay Office are credited to this account pending transmittal to the agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Unclaimed Cheques Suspense, Royal Canadian Mounted Police	\$ 37 38			\$ 37 38

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.

1945-46

PUBLIC ACCOUNTS

PART II

X

DEPARTMENT OF THE SECRETARY OF STATE

REVENUES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF THE SECRETARY OF STATE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	954,417 85	Ordinary	838,093 40
War and Demobilization	33,808 76	Special Receipts	30,006 97
	<u>\$ 988,226 61</u>		<u>\$ 868,100 37</u>

Receipts and Disbursements—Open Accounts

[13] Sundry Suspense Accounts\$ 5 00

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page X-10.

GENERAL NOTE:—The Balance Sheet and Income Statement of the Laurentian Terrace Hostel for the year ended March 31, 1946, are included as an Appendix to this Section.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
A Privileges, Licences and Permits	729,747 84	582,554 25
B Proceeds from Sales	6,176 37	4,635 14
C Services and Service Fees	96,007 78	88,300 84
D Refunds of Expenditure	335 97	218 52
E Miscellaneous	5,825 44	8,714 05
Total Ordinary	838,093 40	684,422 80
Special Receipts—		
F Refunds of Previous Years' War Expenditures		9 75
G Cash Surplus from Operations	11,137 67	5,419 21
H Miscellaneous War Revenues	18,869 30	27,644 03
Grand Total	\$ 868,100 37	\$ 717,495 79

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Bankruptcy: Trustees' Licence fees	4,113 75
Companies: Charters and supplementary charters and limitation certificates to issued stock, \$188,925.90; surrender of letters patent, \$5,330; less paid to Department of Public Printing and Stationery for advertising in the <i>Canada Gazette</i> , \$5,393.60	188,862 30
Naturalization: Fees for certificates of naturalization and retention of British Nationality	11,409 95
Patents: Amendments, \$1,370.44; assignments, \$25,671.30; caveats, \$2,267.50; claims, \$4,197.18; final fees, \$144,006.55; filing fees, \$221,441; restoration of applications, \$1,275; sundries, \$1,820.03	402,049 00
Trade Marks, Designs and Copyrights: Copyrights, \$11,613.13; designs, \$4,188; renewal of designs, \$975; renewal of trade marks, \$13,089.63; trade marks, \$87,584.99; trade mark assignments, \$3,422.99; sundries, \$2,439.10....	123,312 84

 729,747 84

B Proceeds from Sales:

Patents: Subscriptions to <i>Patent Record</i>	6,176 37
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C Services and Service Fees:

Companies: Annual returns of companies, \$64,252; financial statements, \$4,970.98; sundries, \$2,113.64	71,336 62
Naturalization: Certified copies of certificates of naturalization	6,384 70
Patents: Copies, \$12,023.79; sundries, \$265	12,288 79
Registration: Certificates, copies and certified copies, \$3,256; sundries, \$1,346.50	4,602 50
Trade Marks, Designs and Copyrights: Copies of copyrights, \$100.65; copies of trade marks, \$1,294.52	1,395 17

 96,007 78

D Refunds of Previous Years' Expenditures

335 97

E Miscellaneous:

Bankruptcy: Levies	4,189 98
Premium on foreign exchange transactions	1,625 76
Sundries	9 70

 5,825 44

Total Ordinary

 838,093 40

Special Receipts—

F Cash Surplus from Operations:

Cash Surplus of Laurentian Terrace Hostel as at March 31, 1946	11,137 67
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G Miscellaneous War Revenues:

Operating Surplus, Laurentian Terrace Hostel, fiscal year 1945-46	18,869 30
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Grand Total

 \$ 868,100 37

Certified correct.

E. H. COLEMAN,
Under-Secretary of State.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
X-4	Stat.	Salary of the Secretary of State, Salaries Act, c. 24, 1944.....	10,000 00	10,000 00	10,000 00
X-4	Stat.	Motor Car Allowance to the Secretary of State, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
X-5	318 } 578 }	Departmental Administration.....	107,850 00	106,136 41	96,842 97
X-5	319	Naturalization Branch.....	65,655 00	55,845 25	60,078 07
X-5	320 } 579 }	Companies Branch.....	48,295 00	46,641 67	41,859 57
X-6	321	Trade Marks Branch.....	37,435 00	35,420 72	24,306 14
X-6	322 } 580 }	Bureau for Translations.....	445,395 00	425,642 53	372,463 66
X-7	323	Canada Temperance Act.....	1,500 00	961 35	1,378 46
X-7	324	Bankruptcy Act Administration.....	31,700 00	26,830 76	27,974 15
PATENT AND COPYRIGHT OFFICE					
X-7	325	Administration Division.....	35,375 00	33,692 96	33,277 03
X-8	326 } 581 }	Patent Division.....	155,270 00	154,370 78	140,457 29
X-8	327	Copyright and Industrial Designs Division.....	12,250 00	10,541 91	10,729 28
X-8	328	Patent Record Division.....	42,505 00	41,223 04	38,954 81
X-8	329 } 680 }	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works.....	3,490 00	3,479 01	2,000 00
GENERAL					
X-9		Transfer from Vote 71 Unforeseen Expenses (Department of Finance).....	931 46	931 46	400 00
SUPERANNUATION AND RETIREMENT BENEFITS					
X-9	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	700 00	700 00	820 00
		Total Ordinary.....	1,000,351 46	954,417 85	863,541 43
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page X-9).....	35,886 00	33,808 76	257,343 76
		Grand Total.....	<u>\$ 1,036,237 46</u>	<u>\$ 988,226 61</u>	<u>\$ 1,120,885 19</u>

Salary of the Secretary of State, Salaries Act, c. 24, 1944.....\$ 10,000 00
 Motor Car Allowance to the Secretary of State, Appropriation Act, No. 5, c. 61, 1931....\$ 2,000 00

The above amounts were paid as follows: the late Hon. N. A. McLarty, for the period April 1 to 17, 1945, \$566.67; Hon. P. Martin, for the period April 18, 1945 to March 31, 1946, \$11,433.33.

Vote 318 (and Vote 578, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	83,060 00	81,660 00	80,835 34
Cost of Living Bonus and Other Pay-list Items	7,740 00	7,840 00	7,812 32
A Printing and Stationery	8,500 00	8,500 00	8,500 00
B Travelling Expenses	2,250 00	2,650 00	1,880 56
Telegrams and Telephones	5,000 00	5,800 00	5,713 17
Sundries, including postage, express, etc.	1,300 00	1,400 00	1,395 02
	<u>\$ 107,850 00</u>	<u>\$ 107,850 00</u>	<u>\$ 106,136 41</u>

As of March 31, 1946, there were 44 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. E. H. Coleman, Under-Secretary of State, \$8,000; W. P. J. O'Meara, Assistant Under-Secretary of State, \$5,220; J. F. Delaute, \$3,720; H. W. Doyle, \$3,000; D. G. Emerson, \$4,080; M. J. Mulhall, \$2,400; D. J. Shuttleworth, \$3,120*; P. Thibault, \$3,000.

A Payment was made to the Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to: Hon. P. Martin, \$1,393.69 (including \$44.70 charged to War and Demobilization Allotment and \$423.68 charged to Department of Labour, Vote 107); D. G. Emerson, \$618.52; W. P. J. O'Meara, \$374.90 (charged to Vote 320.)

Vote 319 Naturalization Branch

	Estimates	Allotments	Expenditures
Salaries	51,255 00	51,255 00	43,856 84
Cost of Living Bonus and Other Pay-list Items	6,900 00	6,900 00	6,536 93
Printing and Stationery	6,000 00	6,000 00	4,237 71
A Sundries, including Telegrams, Telephones and Travelling Expenses	1,500 00	1,500 00	1,213 77
	<u>\$ 65,655 00</u>	<u>\$ 65,655 00</u>	<u>\$ 55,845 25</u>

As of March 31, 1946, there were 35 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. O. Coderre, \$4,200 (July 26); J. E. Duggan, \$3,660.

A Includes payments to Clerks of the Court, etc., for furnishing returns, \$630.

Vote 320 (and Vote 579 Supplementary Estimates) Companies Branch

	Estimates	Allotments	Expenditures
Salaries	40,055 00	37,555 00	37,171 75
Cost of Living Bonus and Other Pay-list Items	5,740 00	6,140 00	5,507 47
Printing and Stationery	1,000 00	2,800 00	2,594 09
A Travelling Expenses	750 00	1,350 00	951 17
Sundries, including Telegrams and Telephones	750 00	450 00	417 19
	<u>\$ 48,295 00</u>	<u>\$ 48,295 00</u>	<u>\$ 46,641 67</u>

As of March 31, 1946, there were 25 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. B. Aubrey, \$2,640; P. Deziel, \$3,900*.

A Travelling expenses of \$300 or over were paid to: P. Deziel, \$619.65 (including \$67.53 charged to Vote 318); W. P. J. O'Meara (included under Vote 318).

Vote 321 Trade Marks Branch

	Estimates	Allotments	Expenditures
Salaries	31,935 00	28,935 00	27,908 12
Cost of Living Bonus and Other Pay-list Items	3,000 00	4,000 00	3,809 07
Printing and Stationery	2,000 00	4,000 00	3,648 18
Sundries, including Telegrams, Telephones and Travelling Expenses	500 00	500 00	55 35
	<u>\$ 37,435 00</u>	<u>\$ 37,435 00</u>	<u>\$ 35,420 72</u>

As of March 31, 1946, there were 24 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. L. M. Burke, \$2,400 (July 18); J. P. McCaffrey, \$3,780.

Vote 322 (and Vote 580 Supplementary Estimates) Bureau for Translations

	Estimates	Allotments	Expenditures
Salaries	411,160 00	410,560 00	392,440 70
Cost of Living Bonus and Other Pay-list Items	27,985 00	27,985 00	27,677 77
Printing and Stationery	5,500 00	5,500 00	4,217 17
Sundries, including Telegrams, Telephones and Travelling Expenses	750 00	1,350 00	1,306 89
	<u>\$ 445,395 00</u>	<u>\$ 445,395 00</u>	<u>\$ 425,642 53</u>

As of March 31, 1946, there were 211 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate
Arbic, J. M.	\$ 2,520 00	de la Durantaye, R.	3,960 00
Baillet, X.	2,880 00	Demers, A.	3,420 00
Baril, J. W.	3,480 00	Dorion, T.	2,520 00
Barrette, J. R.	3,360 00	Dorval, J. R. G.	2,520 00
Beaubien, A. H.	4,140 00	Duckett, C. E.	3,060 00*
Beauchamp, J. C.	3,480 00	Dumont, T.	3,300 00
Beaudry, Y.	2,400 00	Dumouchel, C. (Nov. 3)	2,400 00
Beaulne, Y.	2,520 00	Emard, U.	2,400 00
Belanger, M. J.	2,520 00	Falardeau, J.	3,060 00
Belisle, M. J. H. R.	2,520 00	Fleury, J. D.	2,520 00
Belleau, A. M.	3,960 00*	Gagnon, L. P.	3,240 00
Benoit, H. P.	2,520 00	Gosselin, G.	3,000 00
Bilodeau, L. H. (July 1)	2,520 00	Goulet, D.	3,000 00
Boivin, E. A.	3,300 00*	Goyer, A. (June 12)	2,520 00
Boucher, A. E.	2,880 00	Grondin, M.	3,420 00
Boucher, E.	3,000 00	Hurtubise, J. A. P.	3,000 00
Boudreau, E.	2,520 00	Lachaine, M.	3,480 00
Bourque, M. J.	2,520 00	Lacourciere, J. M.	2,520 00
Boutin, H.	2,520 00	Lalkow, D. I.	2,520 00
Brunet, M.	2,640 00*	Landry, J. N.	2,520 00
Campeau, J. A.	2,520 00	Larose, P.	2,520 00
Carbonneau, C. H.	4,140 00	Lavoie, J. M.	3,480 00
Castonguay, E. N.	3,000 00	Lebel, L. J. E.	3,060 00*
Chagnon, L. J.	3,480 00	Lemieux, J. H.	3,180 00*
Chaput, O. (Feb. 28)	3,420 00	Letellier, J. C.	3,060 00
Chartrand, J. P. A. (Mar. 6)	3,480 00	Levesque, P. E. (June 18)	3,420 00
Chauvin, E.	2,520 00	Mackay, P. E.	3,060 00
Chevassu, J. P. (May 15)	3,480 00*	Magnant, J. M.	2,880 00
Clement, L.	2,520 00	Marier, H.	3,720 00
Corbeil, L. U.	3,120 00	Maubach, E. O. J.	2,520 00
Cousineau, G. H.	2,520 00	Mayer, J. H.	3,000 00
de Bellefeuille, L.	3,480 00	Michaud, C.	3,480 00

	Salary rate		Salary rate
Mortureux, C. E.	3,420 00	Rochon, J. A.	2,880 00
Pare, C.	3,000 00	Rumilly, R.	3,000 00
Pelletier, J. Y.	2,520 00	Sauve, G. A.	2,520 00
Plante, E.	2,520 00	Schenck, E.	3,480 00
Plante, M.	2,520 00	Schuller, M. J.	3,480 00
Potvin, A.	2,520 00	Smith, H. G.	2,520 00
Proulx, R. G. J.	2,520 00*	Smith, M. J.	2,520 00
Renault, J. F.	3,480 00	Taillefer, J. L. O.	3,000 00
Renshaw, R. M.	2,520 00	Tremblay, A.	3,420 00
Robert, E.	2,760 00	Trudelle, M.	2,520 00
Robichaud, D. T.	5,400 00	Vincelette, H.	3,420 00

Vote 323 Canada Temperance Act **1,500 00**
Expenditures **\$ 961 35**

Payment was made to R. Vezina for legal services in connection with the enforcement of the Canada Temperance Act in Beauce County, Quebec.

Vote 324 Bankruptcy Act Administration

	Estimates	Allotments	Expenditures
Salaries	25,580 00	25,580 00	24,499 92
Cost of Living Bonus and Other Pay-list Items	1,220 00	1,220 00	962 28
A Rent and Maintenance	2,400 00	2,400 00	999 95
Printing and Stationery	1,000 00	1,000 00	323 49
Travelling Expenses	500 00	500 00	9 65
Investigations, Legal Costs and Other Unforeseen Contingencies	1,000 00	1,000 00	35 47
	<u>\$ 31,700 00</u>	<u>\$ 31,700 00</u>	<u>\$ 26,830 76</u>

As of March 31, 1946, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: R. W. Baillie, \$3,000; J. Francis, \$4,620; J. S. Larose, \$2,880; W. J. Reilley, \$8,000.

A Payments were made to the Department of Public Works.

PATENT AND COPYRIGHT OFFICE

Vote 325 Administration Division

	Estimates	Allotments	Expenditures
Salaries	29,725 00	27,875 00	27,317 17
Cost of Living Bonus and Other Pay-list Items	2,400 00	2,400 00	2,124 62
Printing and Stationery	2,500 00	3,500 00	3,472 54
A Sundries, including Telegrams, Telephones and Travelling Expenses	750 00	1,600 00	778 63
	<u>\$ 35,375 00</u>	<u>\$ 35,375 00</u>	<u>\$ 33,692 96</u>

As of March 31, 1946, there were 12 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: A. Langlois, \$4,500; J. T. Mitchell, \$7,000.

A J. T. Mitchell received \$431.25 for travelling expenses.

Vote 326 (and Vote 581 Supplementary Estimates) Patent Division

	Estimates	Allotments	Expenditures
Salaries	133,440 00	135,365 00	134,951 31
Cost of Living Bonus and Other Pay-list Items	10,330 00	10,330 00	9,880 77
A Printing and Stationery	10,500 00	8,375 00	8,375 00
Sundries, including Telegrams, Telephones and Travelling Expenses	1,000 00	1,200 00	1,163 70
	<u>\$ 155,270 00</u>	<u>\$ 155,270 00</u>	<u>\$ 154,370 78</u>

As of March 31, 1946, there were 76 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: M. Baker, \$4,020; R. C. Berry, \$4,020; H. A. Campbell, \$4,020; J. G. Catterall, \$2,700; C. H. Cumming, \$3,480; H. B. Davies, \$3,480; W. H. Delahaye, \$4,380; A. Fortin, \$4,020; A. Jones, \$2,760; M. E. E. Kittredge, \$2,400; C. MacDonald, \$2,700; F. G. Mace, \$4,020; R. C. MacPherson, \$3,720; J. H. G. Marshall, \$4,020; G. A. Martineau, \$2,880; E. G. Metcalfe, \$2,880; W. T. Michel, \$3,480; H. Osmond, \$4,020; A. D. Pope, \$3,480; R. E. Thomas, \$2,700; F. W. Trowell, \$2,820; T. O. Whillans, \$4,020.

A Payment was made to the Department of Public Printing and Stationery.

Vote 327 Copyright and Industrial Designs Division

	Estimates	Allotments	Expenditures
Salaries	8,850 00	9,150 00	8,996 13
Cost of Living Bonus and Other Pay-list Items	900 00	1,000 00	970 56
Printing and Stationery	2,000 00	1,500 00	462 33
Sundries, including Telegrams, Telephones and Travelling Expenses	500 00	600 00	112 89
	<u>\$ 12,250 00</u>	<u>\$ 12,250 00</u>	<u>\$ 10,541 91</u>

As of March 31, 1946, there were 6 salaried employees being paid from this account. V. Q. Roblin was receiving a salary at an annual rate of \$3,000 on that date.

Vote 328 Patent Record Division

	Estimates	Allotments	Expenditures
Salaries	6,840 00	6,840 00	5,999 84
Cost of Living Bonus and Other Pay-list Items	665 00	665 00	602 51
A Printing and Stationery	34,500 00	34,500 00	34,500 00
Sundries, including Telegrams, Telephones and Travelling Expenses	500 00	500 00	120 69
	<u>\$ 42,505 00</u>	<u>\$ 42,505 00</u>	<u>\$ 41,223 04</u>

As of March 31, 1946, there were 2 salaried employees being paid from this account. J. L. Hudon was receiving an annual salary of \$3,000 to December 27, the date of separation.

A Payment was made to the Department of Public Printing and Stationery for the printing of the weekly edition of the *Canadian Patent Office Record*.

Vote 329 (and Vote 680 Further Supplementary Estimates) Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works.....

3,490 00
Expenditures.....\$ 3,479 01

Canada's contributions to the International Office at Berne, Switzerland, were: for the years 1943, 1944 and 1945—\$2,351.95 for the protection of literary and artistic works, and for the year 1944—\$1,121.10 for the protection of industrial property; cable charges, \$5.96.

GENERAL

Transfer from Vote 71, Unforeseen Expenses (Department of Finance).....\$ 931 46

Expenditure incurred in connection with an official reception in Ottawa for General H. D. G. Crerar in August, 1945.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.\$ 700 00

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
X-9 Department Generally.....	8,000 00	8,000 00	.....	43,313 21
X-9 Commission re Revocation of Naturalization Certificates.....	750 00	150 00	.....	1,776 95
X-9 Laurentian Terrace Hostel Revolving Fund (P.C. 151/4857 of June 15, 1943).....	1 00			
X-10 Committee on Co-operation in Canadian Citizenship.....	27,135 00	25,658 76	.....	59,922 53*
Total Current.....	35,886 00	33,808 76	.....	105,012 69
† Non-Current Allotments.....				656,912 44
				761,925 13
Less: Special Receipts to date.....				92,239 92
	\$ 35,886 00	\$ 33,808 76		\$ 669,685 21

* This amount includes expenditures of \$34,263.77 made prior to April 1, 1945, under the Department of National War Services.

† The details of these Allotments will be found in Public Accounts of previous years.

Allotment: Department Generally..... 8,000 00
Expenditures.....\$ 8,000 00

This payment is for extraordinary expenses occasioned by the war. The Lieutenant-Governor of Nova Scotia, Honourable H. E. Kendall, and the Lieutenant-Governor of Quebec, Honourable Sir Eugene Fiset, each received \$4,000.

Allotment: Commission re Revocation of Naturalization Certificates..... 750 00
Expenditures.....\$ 150 00

Payment was made to His Honour R. A. Danis for travelling expenses.

Allotment: Laurentian Terrace Hostel Revolving Fund (P.C. 151/4857 of June 15, 1943) \$ 1 00
Expenditures..... nil

Under authority of P.C. 6042, July 13, 1942, the Laurentian Terrace Hostel was constructed by the Department of Public Works to provide housing accommodation for junior female employees in the public service in the City of Ottawa. The hostel is operated under the direction of a board of management, which is authorized to fix and collect the charges for accommodation, meals and other services.

The allotment authorized is only a nominal sum since all moneys received from resident employees for accommodation, meals, etc., are credited to this account, and are in excess of requirements for operating expenses and administrative costs. See the Appendix to this Section for Balance Sheet and Income Statement for the year ended March 31, 1946.

Receipts for the fiscal year amounted to \$147,388.78 while disbursements were \$117,381.81, leaving a credit balance of \$30,006.97 in the account. The latter amount, consisting of operating surplus of \$18,869.30 for 1945-46 and cash surplus of \$11,137.67 at March 31, 1946, was transferred to Special Receipts.

Suppliers receiving \$5,000 or more: Canada Packers Limited, \$8,569.65; Gamble Robinson Limited, \$9,558.16; Ottawa Fruit Supply Limited, \$9,370.77.

Allotment: Committee on Co-operation in Canadian Citizenship.....	27,135 00
Expenditures.....	\$ 25,658 76

Under authority of P.C. 6689, October 26, 1945, the control and supervision of the Citizenship Division was transferred from the Department of National War Services to the Department of the Secretary of State.

This Committee maintains contact with Canadian citizens other than those of British or French origin with a view toward promoting harmony among them as well as with other Canadian citizens.

A distribution of expenditure follows: salaries and other pay-list items, \$21,299.25; travelling expenses, \$2,783.35; printing and stationery, \$900; sundries, \$676.16.

As of March 31, 1946, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. G. S. Brown, \$3,600; F. Foulds, \$4,240*; V. J. Kaye, \$3,000.

Travelling expenses of \$300 or over were paid to: G. S. Brown, \$715.68; F. Foulds, \$1,229.33; V. J. Kaye, \$405.89.

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	25 25	2 00
Previous Years—Collectable	nil	1 00
—Uncollectable	166,587 16	163,591 91
	<u>\$ 166,612 41</u>	<u>\$ 163,594 91</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: (a) The late Honourable H. J. Logan, \$28,400, (b) Clerks of the following Courts: Supreme Court, Calgary, \$3,735; Supreme Court, Edmonton, \$29,292.94; Circuit Court, Montreal, \$35,936.29; District Court, Port Arthur, \$4,740; General Sessions of the Peace, Toronto, \$43,363.25; County Court, Vancouver, \$8,400; District Court, Wetaskiwin, \$1,445; County Court, Winnipeg, \$6,687.06.

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(c) <i>Miscellaneous—</i>				
A Internment Operations Fund	22,251 48			22,251 48
B Maple Investments, Limited	2,500 00			2,500 00
C Prisoners of War—Funds	5,981 28			5,981 28
	<u>\$ 30,732 76</u>			<u>\$ 30,732 76</u>

A This account relates to prisoners of World War I. The balance remaining in the fund represents earnings of those who died while interned, those who escaped or were killed trying to escape, and of others, who, for various reasons, were not paid the balances to their credit on release.

- B This amount has been deposited as security against any claim which may be put forward on behalf of the United States federal tax authorities for additional taxes against Maple Investments, Limited, such security being tendered in connection with a petition for acceptance of surrender of the charter of the said Maple Investments, Limited.
- C This account is similar to Internment Operations Fund, except that, the amount represents cash and valuables which are the property of the prisoners.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Unclaimed Cheques Suspense—Secretary of State..	\$ 104 55	\$ 5 00		\$ 109 55

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account pending claims therefor.

DEPARTMENT OF THE SECRETARY OF STATE

STATE OF CALIFORNIA

IN SENATE, January 10, 1911.

REPORT OF THE COMMISSIONERS OF THE LAND OFFICE, CONCERNING THE LANDS BELONGING TO THE STATE OF CALIFORNIA, AND THE PROCEEDINGS THEREON, FROM 1850 TO 1910.

PREPARED AND PRINTED AT THE STATE PRINTING OFFICE, SACRAMENTO, CALIFORNIA, 1911.

CONTENTS

Page
Introduction 1
Chapter I. General Description of the Lands 1

Chapter II. Description of the Lands 1

Chapter III. Description of the Lands 1

Chapter IV. Description of the Lands 1

Chapter V. Description of the Lands 1

Chapter VI. Description of the Lands 1

Chapter VII. Description of the Lands 1

Chapter VIII. Description of the Lands 1

1945-46

PUBLIC ACCOUNTS

PART II

X

DEPARTMENT OF THE SECRETARY OF STATE

APPENDIX

LAURENTIAN TERRACE HOSTEL

Balance Sheet as at March 31, 1946

ASSETS		LIABILITIES	
Current		Current	
Accounts Receivable.....	77 23	Accounts Payable.....	365 09
Inventories		Department of Public Works...	326 24
Food.....	4,481 61	Key and Lock Suspense.....	174 50
Coal.....	339 66		
	<u>4,821 27</u>		<u>865 83</u>
Fixed		Dominion of Canada	
Building.....		Department of Public Works—	
Furniture and Equipment.....	339,967 02	Capital.....	407,659 26
Less Allowance for		Balance at April 1, 1945.....	54,912 06
Depreciation.....	13,784 25	Add—	
	<u>1,983 62</u>	Excess of Revenue over Ex-	
China and Glassware.....	13,784 25	penditure for year ended	
Less Allowance for		March 31, 1946.....	18,869 30
Depreciation.....	958 84		
	<u>1,024 78</u>		<u>73,781 36</u>
Linen.....	12,990 16		
Less Allowance for			
Depreciation.....	7,668 50		
	<u>5,321 66</u>		
Silver.....	368 34		
Less Allowance for			
Depreciation.....	31 69		
	<u>336 65</u>		
	<u>385,177 78</u>		
Transfers to Special Receipts			
1943-44.....	29,159 96		
1944-45.....	33,063 24		
1945-46.....	30,006 97		
	<u>92,230 17</u>		
	<u>\$ 482,306 45</u>		<u>\$ 482,306 45</u>

LAURENTIAN TERRACE HOSTEL—*Concluded*

Income Statement for the year ended March 31, 1946

Revenue—			
Rooms		39,217 26	
Meals		106,742 02	
Miscellaneous		422 60	
		<hr/>	146,381 88
Deduct—			
Salaries and Wages		22,136 57	
Cost of Food Sold		53,608 88	
Other Expenses		10,301 30	
Administrative Expense:			
Salaries	8,847 44		
Meals—Staff	596 03		
Printing and Stationery	172 27		
Telephone	206 44		
Miscellaneous	245 16		
		<hr/>	10,067 34
General Expense—Salaries of Janitor and Watchman.....			2,785 72
Heat, Light and Water:			
Salaries	6,090 71		
Coal	5,431 48		
Electricity	1,920 78		
Water	2,116 42		
		<hr/>	15,559 39
Repairs and Maintenance:			
Building	79 27		
Electrical and Mechanical Equipment	919 16		
Furniture and other Equipment	374 16		
		<hr/>	1,372 59
Depreciation:			
Furniture and Equipment	6,538 99		
China and Glassware	995 32		
Linen	4,059 42		
Silver	87 06		
		<hr/>	11,680 79
			<hr/>
Excess of Revenue over Expenditure for 1945-46			<u>\$ 18,869 30</u>

LABORERS' TRUST FUND

Annual Report for the year ending June 30, 1933

Item	1932	1933
Balance forward	\$ 1,000.00	\$ 1,000.00
Contributions	100.00	100.00
Income	50.00	50.00
Expenses	(200.00)	(200.00)
Balance June 30	\$ 950.00	\$ 950.00

1933 12-21

1933 12-21

1933 12-21

1933 12-21

1933 12-21

1933 12-21

1945-46
PUBLIC ACCOUNTS

PART II
Y

DEPARTMENT OF TRADE AND COMMERCE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF TRADE AND COMMERCE

Reference Table

	PAGE
Appropriations (Summary and Index).....	Y-5
War and Demobilization Allotments (Summary and Index) ...	Y-20
<hr/>	
Canada Grain Act.....	Y-16
Canadian Export Board.....	Y-22, 23
Canadian Government Elevators.....	Y-19
Canadian Government Travel Bureau Service.....	Y-19
Canadian Shipping Board.....	Y-20
Census of Population.....	Y-14
Commercial Intelligence Service.....	Y-6
Dominion Bureau of Statistics.....	Y-12
Electricity and Gas Inspection Services.....	Y-9
Mail Subsidies and Steamship Subventions.....	Y-15
Steamship Subsidies War Stabilization Fund.....	Y-21
UNRRA	Y-22, 25, 26
Weights and Measures Inspection Service.....	Y-11

DEPARTMENT OF TRADE AND COMMERCE

Pursuant to the Public Service Re-Arrangement and Transfer of Duties Act, c. 165, R.S., and under authority of the Orders in Council quoted, the supervision and control of certain activities of the Public Service were transferred to this Department. Details of these transfers are as follows:—

Activity	Formerly under	Authority for Transfer	Effective Date
Canadian Travel Bureau Service	Department of National War Services	P.C. 6449, October 11, 1945	October 15, 1945
Procurement of Commodities, Services and Equipment for UNRRA	Canadian Mutual Aid Board	P.C. 767, March 7, 1946	November 1, 1945

The details of 1945-46 expenditures pertaining to these activities are shown under this Department.

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—	Revenues—
[8b] Consolidated Deficit Account:	[8b] Consolidated Deficit Account:
Ordinary 7,349,322 64	Ordinary 4,768,068 19
War and Demobilization 144,623,885 65	Special Receipts 929,327 78
<u>\$151,973,208 29</u>	<u>\$ 5,697,395 97</u>

Receipts and Disbursements—Open Accounts

[2] Departmental Working	[9] Floating Debt (Dr.)	9 95
Capital Advances 2,232,297 59	[10] Deposit and Trust Accounts..	89,639,386 95
[3] Loans and Advances 136,031,229 57	[13] Sundry Suspense Accounts(Dr.)	1,255,878 69
<u>\$138,263,527 16</u>	<u>\$ 88,383,498 31</u>	

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page Y-23.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
· Tax Revenues:		
A Miscellaneous Taxes	694,518 28	639,320*48
Non-Tax Revenues:		
B Return on Investments	774 79	976 19
C Privileges, Licences and Permits	376,396 27	326,008 05
D Proceeds from Sales	38,197 18	41,440 64
E Services and Service Fees	3,639,096 44	3,371,449 93
F Refunds of Expenditure	18,550 20	9,114 99
G Miscellaneous	535 03	918 32
Total Ordinary	4,768,068 19	4,389,228 60

Special Receipts—

H Refunds of Previous Years' War Expenditures	929,327 78	
Miscellaneous War Revenues		
Grand Total	<u>\$5,697,395 97</u>	<u>\$4,389,228 60</u>

Details

Ordinary Revenue—

Tax Revenues:

A Miscellaneous Taxes: Duty assessed for the export of electric power and natural gas.....	694,518 28	
--	------------	--

Non Tax Revenues:

B Return on Investments: Interest for the year ended December 31, 1945, on unpaid balance of purchase price of Steamer <i>Pelee</i>		774 79
C Privileges, Licences and Permits: Export permits, \$241,527.12; elevator licence fees, \$30,002; rent of Port Arthur elevator leased to McCabe Bros. Grain Co., \$101,247.72; fees collected by Canadian Government Trade Commissioners in foreign countries for signing currency certificates on customs invoices, \$2,758.43; sundries, \$861		376,396 27
D Proceeds from Sales: Grain samples (Board of Grain Commissioners) \$35,559.69; surplus grain (Canadian Government Elevators) \$574.91; equipment, \$1,078.12; sale of publications, \$665.20; sundries, \$319.26		38,197 18
E Services and Service Fees: Board of Grain Commissioners: inspection, \$937,101.43; weighing, \$938,757.59; registration and cancellation of warehouse receipts, \$55,651.93; sampling, \$8,497.50; overtime, \$25,962; sundries, \$5,959.50. Canadian Government Elevators (storage and elevation of grain, cleaning, drying, sale of screenings, etc.): Calgary, \$176,082.86; Edmonton, \$207,163.90; Lethbridge, \$51,941.48; Moose Jaw, \$114,304.57; Prince Rupert, \$54,586.12; Saskatoon, \$263,015.80. Electricity inspection fees, \$295,524.65; electricity laboratory fees, \$259.75; gas inspection fees, \$71,412.90; weights and measures inspection fees, \$411,511.35; weights and measures laboratory fees, \$2,861.10; Dominion Bureau of Statistics, bulletin service, \$18,502.01		3,639,096 44
F Refunds of Previous Years' Expenditures		18,550 20
G Miscellaneous		535 03
Total Ordinary		<u>4,768,068 19</u>

Special Receipts—

H Refunds of Previous Years' War Expenditures: Adjustment arising from the undertaking by UNRRA of the shipment of wheat to Greece which, until the latter part of the previous fiscal year, was provided through expenditures charged to the War Allotment—Gift of Wheat to Greece. The amount represents the value of stocks of wheat and flour on hand at March 31, 1945, which is now charged to the current War and Demobilization Allotment for the procurement of supplies for UNRRA and credited hereto, \$929,322.93; sundries, \$4.85	929,327 78	
Grand Total	<u>\$5,697,395 97</u>	

Certified correct.

OLIVER MASTER,
Acting Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
Y5	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
Y5	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
Y6	330 } 582 }	Departmental Administration.....	207,480 00	172,746 71	121,312 99
Y6	331 } 583 }	Commercial Intelligence Service.....	1,240,480 00	997,782 00	689,601 55
Y9	586	Import Division.....	24,700 00	6,392 88	
Y9	332 } 681 }	Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act.....	284,025 00	280,363 60	267,401 30
Y10	333 } 584 }	Foreign Tariffs Division.....	43,630 00	37,995 20	19,620 47
Y10	334	Precious Metals Marking Act.....	12,749 00	11,517 42	9,052 92
Y11	335	Publicity and Advertising in Canada and Abroad	152,140 00	66,874 61	78,023 95
Y11	336	Weights and Measures Inspection Service.....	430,343 00	425,930 49	420,339 18
Y12	337	Exhibitions.....	91,622 00	59,132 40	49,605 06
DOMINION BUREAU OF STATISTICS					
Y12	338	Administration.....	111,635 00	110,585 02	89,618 32
Y12	339	Statistics, including contribution of \$2,530 to the Inter-American Statistical Institute.....	1,608,600 00	1,501,897 12	1,196,756 14
Y14	340	Census of Population.....	371,700 00	308,977 69	531,492 72
WHEAT AND GRAIN DIVISION					
Y14	341 } 585 }	Administration.....	25,109 00	11,829 08	3,626 58
MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS					
Y15	342 } 682 }	Administration.....	15,706 33	13,981 33	13,310 35
Y15	343	Atlantic Ocean.....	100,000 00		
Y15	344	Western Local Services.....	57,000 00	57,000 00	57,000 00
Y15	345 } 587 }	Eastern Local Services.....	943,473 00	922,791 75	798,388 60
CANADA GRAIN ACT					
Y16	346	Administration.....	101,834 00	98,527 57	97,582 45
Y17	347 } 588 }	Operation and Maintenance, including Inspection and Weighing, Registration, etc.....	1,840,047 00	1,822,458 90	1,712,299 03
Y19	348 } 589 }	Canadian Government Elevators, including equipment.....	485,491 00	381,569 10	523,500 04
CANADIAN TRAVEL BUREAU SERVICE					
Y19	229 } 590 }	To assist in promoting Tourist Business in Canada.....	440,600 00	40,846 11	48,789 17
SUPERANNUATION AND RETIREMENT BENEFITS					
Y19	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	8,123 66	8,123 66	2,820 00
		<i>Expenditures: from appropriation not required for 1945-46.....</i>			6,068 16
		Total Ordinary.....	8,608,487 99	7,349,322 64	6,748,258 98
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page Y20).....	149,717,487 58	144,623,885 65	7,419,316 41
		Grand Total.....	\$158,325,975 57	\$151,973,208 29	\$14,167,575 39

Salary of Minister, Hon. J. A. MacKinnon, Salaries Act, c. 24, 1944\$ 10,000 00
 Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931\$ 2,000 00

Vote 330 (and Vote 582, Sup, 'ementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	148,785 00	146,785 00	124,165 94
Cost of Living Bonus and Other Pay-list Items	14,060 00	14,060 00	12,134 93
A Printing and Stationery	6,000 00	8,000 00	7,364 26
B Travelling Expenses	11,000 00	11,000 00	6,768 89
Telegrams and Telephones	6,000 00	6,000 00	5,902 98
Printing of Annual Report, Department of Trade and Commerce	400 00	400 00	
C Trade Promotion at Home and Abroad	10,000 00	10,000 00	6,130 23
D <i>Canadian Trade Index</i>	8,000 00	8,000 00	8,000 00
Sundries	3,235 00	3,235 00	2,279 48
	<u>\$ 207,480 00</u>	<u>\$ 207,480 00</u>	<u>\$ 172,746 71</u>

As of March 31, 1946, there were 78 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows. M. W. Mackenzie, Deputy Minister, \$12,000; O. Master, Assistant Deputy Minister, \$7,500; A. C. L. Adams, \$4,080; J. L. E. Couillard, \$2,400; H. E. Dickinson, \$3,000 (July 1); M. G. Glassco, \$3,600; R. Kemp, \$7,500; V. Labelle, \$2,400; L. T. Lett, \$2,400; N. Paterson, \$3,000; F. Sim, \$5,400; D. W. Thomson, \$2,700; H. E. Treble, \$3,120; V. Vergette, \$2,400 (on loan to Wartime Prices and Trade Board); S. P. Wheelock, \$4,500.

- A Payments were made to the Department of Public Printing and Stationery.
- B Travelling expenses of \$300 or over were paid to: Hon. J. A. MacKinnon, \$2,251.30; M. W. Mackenzie, \$1,043.38; A. C. L. Adams, \$698.26; H. R. Kemp, \$1,111.73; O. Master, \$354.90; D. W. Thomson, \$1,581.59.
- C Includes an amount of \$5,744.50 paid to the MacLaren Advertising Co., Toronto, for services of W. F. Harrison in connection with survey of advertising and trade promotion in Latin American countries as follows: salary \$2,500 (4 months at \$625 per month); travelling expenses, \$3,244.50.
- D The Department purchased from the Canadian Manufacturers' Association 4,000 copies of the 1945 edition of the *Canadian Trade Index* at a cost of \$8,000.

Vote 331 (and Vote 583, Supplementary Estimates) Commercial Intelligence Service

	Estimates	Allotments	Expenditures
Salaries	602,475 00	563,475 00	551,539 12
Cost of Living Bonus and Other Pay-list Items	28,000 00	28,000 00	12,712 67
Living Allowances	192,505 00	192,505 00	177,680 29
Office Rents	41,000 00	43,000 00	42,103 48
Telegrams, Telephones, Postage, etc.	27,000 00	41,500 00	40,472 72
A Printing and Stationery	17,000 00	22,000 00	20,875 42
B Travel and Removal	155,000 00	155,000 00	66,397 55
Local Transportation	5,000 00	5,000 00	4,711 79
Equipment, Acquisition and Repairs	7,000 00	9,000 00	7,848 74
Miscellaneous, including Janitor Service, Fuel, Laundry, Petty Cash, etc.	21,500 00	37,000 00	34,424 00
C Printing—Commercial Intelligence Journal	18,000 00	18,000 00	13,308 70
Newspapers and Periodicals	4,500 00	4,500 00	3,210 76
D Trade and Industrial Promotion	15,000 00	15,000 00	12,844 88
E Compensation to Trade Commissioners for Loss of Furniture and Effects	5,000 00	15,000 00	7,539 15
Opening of New Offices	101,500 00	91,500 00	2,112 73
	<u>\$1,240,480 00</u>	<u>\$1,240,480 00</u>	<u>\$ 997,782 00</u>

As of March 31, 1946, there were 162 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

Living allowances of these employees and travelling expenses where the amount was \$300 or over are also shown.

	Salary rate	Living allowance	Travelling expenses
Allen, S. V.	\$ 3,900 00	\$ 3,781 63	\$ 482 35
Armstrong, D. S.	2,400 00		573 79
Ausman, L. H.	3,300 00	4,687 50	
Bachand, B. J.	2,400 00	214 52	
Barkley, S. G.	3,900 00		
Beaupre, T. N.	2,400 00		
Belanger, P. M.	3,900 00	4,499 95	687 52
Birkett, C. B.	3,300 00	3,437 46	794 66
Bissett, C. S.	4,680 00	2,958 17	1,889 16
Bissonnet, A. P.	2,400 00		
Black, W. H.	2,520 00		
Blake, R. W.	3,300 00	1,542 44	757 94
Bower, R. P.	3,900 00	4,170 86	313 21
Boyer, J. M.	3,300 00	3,499 92	364 92
Britton, J. C.	3,300 00	4,255 42	
Brodie, A. B.	2,400 00		
Brown, H. L.	3,900 00	4,124 93	3,251 04
Browne, G. A.	2,400 00		
Bryan, A. E.	5,880 00	3,812 48	729 16
Bull, W. F.	6,000 00	1,409 65	789 86
Butler, B. C.	6,000 00	2,037 50	
Chapin, V. L.	2,400 00		
Chappell, N. R.	3,300 00		
Cheney, H. W.	4,620 00		
Clarke, E.	3,900 00		
Clingan, G. F.	3,300 00		
Cole, D. S.	5,880 00	3,261 42	900 11
Cook, F. T.	2,400 00	1,656 45	456 06
Cosgrave, L. M.	5,040 00	2,546 09	
Croft, C. M.	6,000 00	415 98	
Curtis, J. U.	3,300 00		
Dale, M. R. M.	2,400 00		
Depocas, J. C.	3,300 00	4,567 61	310 16
Doull, A. K.	2,940 00	1,182 30	406 42
Duclos, V. E.	4,320 00*		
Dykes, J. G.	2,400 00	1,439 16	565 06
English, J. H. F.	6,000 00*		1,082 78
Evans, A. W.	2,400 00	2,240 21	607 80
Fletcher, T. R. G.	2,400 00		
Fraser, F. W.	5,040 00	3,625 01	339 42
Gallow, C. R.	2,400 00		
Gardner, C. J.	3,900 00		
Gauthier, J. P. C.	2,400 00		
Geddes, R.	8,000 00		
Gilbert, H. A.	3,300 00		952 43
Glass, L. S.	4,080 00	3,246 73	2,352 39
Gornall, W. B.	5,040 00	4,624 99	398 58
Grant, M.	2,400 00		
Grant, W. H.	4,500 00*		
Gravel, R. E.	2,400 00	1,871 69	539 32
Grew, R.	4,680 00	5,812 52	899 74
Hall, G. S.	3,900 00		
Hayden, B. R.	3,120 00*		
Heasman, G. R.	6,600 00		
Hudd, F.	6,300 00	4,094 43	468 47
Hughes, G. F. G.	2,400 00		605 12
Jackson, D. W.	2,400 00	229 83	757 84
Johnson, G. B.	5,880 00	3,812 48	858 96
Jolliffe, W. E.	2,400 00		513 21
Jones, P. G.	3,300 00		
Lamontagne, Y.	5,040 00	5,185 12	
Langley, J. A.	5,400 00	3,424 94	2,399 58
Law, E. G.	2,400 00		

	Salary rate	Living allowance	Travelling expenses
Macdonald, B. A.	3,900 00	2,315 27	2,021 13
MacDonald, S. G. K.	3,900 00	2,089 16	2,424 18
Macgillivray, J. C.	5,040 00	3,249 96	
Mackay, J. E.	3,420 00		
MacRae, A. S.	3,300 00		
Maguire, E. H.	2,400 00	111 39	775 64
Major, T. G.	4,020 00	999 99	
Mallory, G. D.	4,800 00		537 22
Manion, J. P.	3,300 00	1,424 97	312 71
McAdam, K. M. (July 3)	2,400 00		
McColl, E. L.	5,880 00	4,437 49	
McCullough, W. B.	3,300 00	4,166 62	
McDonald, J. F.	2,520 00		
McLane, P. V.	4,080 00	463 78	463 88†
Millyard, W. J.	2,400 00		
Monty, T. J.	3,300 00	3,149 49	309 62
Mundy, D. B.	2,400 00		626 27
Mutter, J. L.	4,080 00	3,747 88	463 46
Newman, G. A.	3,900 00	1,833 32	1,085 37
Noble, K. F.	3,300 00	3,562 45	357 80
Palmer, F. H.	5,400 00	842 72	3,217 20
Palmer, M. B.	4,080 00	3,183 31	489 06
Paterson, G. R.	4,500 00	3,799 92	1,525 22
Poley, G. R.	3,900 00		598 94
Priestman, H. L.	4,500 00	2,812 59	
Rankin, B. I.	2,400 00		
Richardson, H. W.	2,400 00		537 20
Roe, R. D.	5,040 00		667 77
Rosenthal, R. W.	3,000 00		
Scott, H. A.	5,400 00	4,383 26	999 02
Smith, R. C.	2,400 00		
Smith, R. G. C.	3,300 00	482 01	604 71
Smith, W. G.	2,400 00	1,602 57	1,142 89
Stark, W. G.	3,900 00	4,812 44	2,672 06
Stewart, M. T.	3,900 00	4,749 91	1,862 95
Stiles, J. A.	2,400 00		
Strong, J. A.	5,040 00	3,831 29	1,636 29
Sykes, P.	4,080 00	5,574 96	459 29
Tedford, A. M.	2,400 00		
Tremblay, J. H.	3,300 00		1,150 14
Van Tighem, C. J.	2,400 00	1,551 42	540 17
Vechsler, M. J.	4,080 00	6,187 50	1,760 76
Venus, C. G.	3,904 75*		
Wallace, W. D.	2,400 00	812 50	
Walsh, T. S.	3,300 00		
West, C. H.	3,300 00	4,687 50	
Wilding, A.	5,400 00		
Wright, E. B. H.	3,000 00		
Young, R. T.	4,080 00		

†Charged to War and Demobilization Allotment.

A Payments amounting to \$14,542.48 were made to the Department of Public Printing and Stationery.

B K. L. Melvin received travelling and living expenses while in Washington (included under War and Demobilization Allotment).

Removal expenses were: R. P. Bower, \$933.44; B. C. Butler, \$877.80; F. T. Cook, \$356.62; A. K. Doull, \$2,312.52; F. W. Fraser, \$3,084.91; R. E. Gravel, \$794.33; Y. Lamontagne, \$460.73; S. G. MacDonald, \$427.65; T. G. Major, \$1,191.54; W. B. McCullough, \$135; J. McLeod, \$365.89; F. H. Palmer, \$916.75; C. J. Van Tighem, \$581.49.

C Payments were made to the Department of Public Printing and Stationery.

D Includes travelling and entertainment expenses of the Trade Mission to Mexico, Central America and Colombia amounting to \$2,484.48; and a payment of \$1,985.92 to the Department of National Defence—Air Services to cover travelling expenses of the crew of the aircraft which flew the Trade Mission to Central America.

E Payments to departmental officials to assist them in the replacement of their personal effects and household goods which were lost due to enemy occupation of countries in which they had been stationed, or by enemy action, were as follows: C. M. Croft, \$1,500; V. E. Duolos, \$270; J. H. English, \$558.75; J. A. Langley, \$642.88; B. A. Macdonald, \$2,000; J. P. Manion, \$360; P. V. McLane, \$600; T. J. Monty, \$606 (final payment); A. B. Muddiman, \$600; W. G. Stark, \$401.52.

Vote 586 Import Division

	Estimates	Allotments	Expenditures
Temporary Assistance	16,700 00	16,700 00	5,601 95
Cost of Living Bonus and Other Pay-list Items.....	2,000 00	2,000 00	572 85
Travelling Expenses	1,500 00	1,500 00	216 92
Telegrams, Telephones and Postage.....	1,500 00	1,500 00	1 16
Printing and Stationery.....	2,000 00	2,000 00	
Miscellaneous, including Equipment.....	1,000 00	1,000 00	
	\$ 24,700 00	\$ 24,700 00	\$ 6,392 88

As of March 31, 1946, there were 16 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. D. Harvey, \$5,500; A. J. Langdon, \$2,520; H. B. Scully, \$3,120.

Vote 332 (and Vote 681, Further Supplementary Estimates) Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act

	Estimates	Allotments	Expenditures
Salaries	218,525 00	214,525 00	212,691 51
Cost of Living Bonus and Other Pay-list Items.....	16,600 00	17,000 00	16,024 26
Telegrams, Telephones, Postage.....	2,700 00	2,800 00	2,779 19
Freight, Express, Cartage, etc.	1,600 00	1,600 00	1,345 94
Miscellaneous	1,100 00	800 00	661 71
A Travelling Expenses	33,000 00	36,300 00	36,291 64
B General Supplies	7,500 00	8,000 00	7,916 48
Equipment	3,000 00	3,000 00	2,652 87
	\$ 284,025 00	\$ 284,025 00	\$ 280,363 60

As of March 31, 1946, there were 111 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Babington, F. C.	\$ 2,520 00		Levasseur, J.	2,400 00	
Cantin, A. J.	2,400 00	\$ 685 33	Miller, W. F.	2,400 00	842 65
Chevrier, R. J.	2,700 00		Penny, H. B.	2,400 00	427 92
Clark, H. M.	3,300 00	567 72	Power, E. F.	2,400 00	302 92
Clow, H. B.	2,400 00		Robertson, A. F.	2,400 00	319 28
Cole, N. R.	2,400 00		Scouler, G. T.	2,520 00	
Cryer, K.	2,400 00	467 18	Shrimpton, S. A.	2,400 00	
Grant, C.	2,400 00		Skaife, W.	2,400 00	
Guy, R. W.	3,240 00	326 75	Smith, J. C.	2,520 00	
Ham, J. A.	2,520 00		Stiver, J. L.	4,620 00	
Hart, S. N.	3,300 00		Stott, J.	3,300 00	454 75
Hunt, L. V.	3,120 00		Upper, S. B.	2,400 00	
Labelle, J. H.	2,400 00	2,063 26			

A The following employees whose annual salary rates were under \$2,400 on that date received travelling expenses of \$300 or over: T. S. Aman, \$785.22; H. Anderson, \$1,224.49; W. G. Andrews, \$784.70; H. Bissonnette, \$996.91; C. D. Briggs, \$594.69; J. W. Clayton, \$1,008.37; J. A. Cruickshank, \$1,036.50; W. E. Fletcher, \$311.95; G. A. Fountain, \$887.70; W. C. Frye, \$678.02; J. R. Gardiner, \$1,214.03; J. R. Goodwin, \$826.32; W. F. Guenther, \$589.14; P. T. Hagan, \$404.20; E. J. Head, \$390.56; J. T. Liddle, \$1,262.54; G. McGowan, \$396.42; J. McKay, \$782.62; G. E. Neal, \$557.14; L. F. Payne, \$376.78; W. R. Percival, \$1,048.32; G. Readman, \$491.70; J. A. Reid, \$329.39; E. R. Teece, \$523.95; W. A. Templeton, \$528.70; E. R. Tovell, \$942.99; J. R. Trudel, \$1,302.02; T. J. Warren, \$803.54; J. H. Weeks, \$1,085.62; P. Whitfield, \$1,557.58; H. E. Wilkins, \$334.43; N. H. Young, \$316.65.

Removal expenses were: L. V. Hunt, \$233.86; J. A. Reid, \$159.53.

B Payments totalling \$5,931.02 were made to the Department of Public Printing and Stationery.

Vote 333 (and Vote 584, Supplementary Estimates) Foreign Tariffs Division

	Estimates	Allotments	Expenditures
Salaries	25,075 00	24,625 00	19,832 26
Cost of Living Bonus and Other Pay-list Items.....	1,080 00	1,530 00	1,497 93
Printing and Stationery.....	400 00	400 00	324 04
Travelling Expenses	100 00	100 00	
Telegrams and Telephones.....	100 00	100 00	98 43
Sundries	75 00	75 00	66
A Contribution to the International Customs Tariffs Bureau....	16,800 00	16,800 00	16,241 88
	<u>\$ 43,630 00</u>	<u>\$ 43,630 00</u>	<u>\$ 37,995 20</u>

As of March 31, 1946, there were 13 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. G. C. Cowper, \$3,420; W. G. R. Hopkins, \$2,400; H. V. Jarrett, \$3,120; H. K. Potter, \$3,000.

A Canada's contribution to the International Customs Tariffs Bureau covered the period April 1, 1940, to March 31, 1946.

Vote 334 Precious Metals Marking Act

	Estimates	Allotments	Expenditures
Salaries	8,145 00	8,145 00	7,780 00
Cost of Living Bonus and Other Pay-list Items.....	504 00	504 00	327 51
Professional and Special Services.....	600 00	600 00	485 32
A Travelling Expenses	3,000 00	2,650 00	2,085 22
Miscellaneous	500 00	850 00	839 37
	<u>\$ 12,749 00</u>	<u>\$ 12,749 00</u>	<u>\$ 11,517 42</u>

As of March 31, 1946, there were 3 salaried employees being paid from this account. W. L. Berry was receiving a salary at an annual rate of \$3,120 on that date.

A Travelling expenses of \$300 or over were paid to: W. L. Berry, \$330.39; R. McKenzie, \$1,640.38.

Vote 335 Publicity and Advertising in Canada and Abroad

	Estimates	Allotments	Expenditures
Salaries	13,420 00	18,760 00	5,950 38
Cost of Living Bonus and Other Pay-list Items.....	557 00	557 00	537 27
Advertising in Canadian newspapers, trade, industrial and financial papers and magazines.....	30,000 00	45,000 00	24,442 78
A Advertising Abroad	95,000 00	74,660 00	33,022 88
Translation of material distributed to periodicals in Latin American countries	3,000 00	3,000 00	528 31
Newspapers for clipping and reference purposes.....	500 00	500 00	194 42
Printing and Stationery.....	1,200 00	1,200 00	879 98
Photographs	500 00	500 00	431 05
Travelling Expenses	2,000 00	2,000 00	63 55
Contingencies	5,963 00	5,963 00	823 99
	<u>\$ 152,140 00</u>	<u>\$ 152,140 00</u>	<u>\$ 66,874 61</u>

As of March 31, 1946, there were 9 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows. H. E. M. Chisholm, \$4,000 (Aug. 20); M. Freedman, \$4,500 (charged to A).

A M. Freedman received travelling expenses of \$979.12.

Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$20,925.41; R. C. Smith & Son, Ltd., Toronto, \$6,537.36; Walsh Advertising Co., Ltd., Windsor, \$13,090.86.

Vote 336 Weights and Measures Inspection Service

	Estimates	Allotments	Expenditures
Salaries	242,525 00	240,025 00	239,544 18
Cost of Living Bonus and Other Pay-list Items.....	23,018 00	23,818 00	23,758 69
A Travelling Expenses	35,000 00	35,100 00	35,073 69
B Cartage	113,000 00	116,100 00	116,083 76
Freight, Express, etc.	1,300 00	1,300 00	816 23
C Supplies, Materials, Printing.....	8,000 00	8,000 00	4,955 13
Telegrams, Telephones, Postage.....	5,000 00	4,500 00	4,380 98
Short Weight, Miscellaneous.....	2,500 00	1,500 00	1,317 83
	<u>\$ 430,343 00</u>	<u>\$ 430,343 00</u>	<u>\$ 425,930 49</u>

As of March 31, 1946, there were 137 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. W. F. Balcom, \$2,400; J. A. Bourgeois, \$2,400; E. S. Butterfield, \$2,400; A. E. H. Cable, \$2,400; T. A. Cada, \$2,400; J. C. A. Dion, \$2,400; W. J. Field, \$2,520; T. H. Fleming, \$2,400; F. T. Hart, \$2,400; C. E. LeBlanc, \$2,520; R. Marshall, \$2,400; D. J. McLean, \$3,720; L. F. Pannell, \$2,400; A. J. Richardson, \$2,520; F. H. Sargent, \$2,400; J. W. Scott, \$2,400; C. F. Sheppard, \$2,820; C. F. Wampler, \$2,400; E. O. Way, \$4,620.

A Travelling expenses of \$300 or over were paid to: L. E. Allen, \$330.85; H. G. W. Ashley, \$419.85; J. E. L. Baillargeon, \$464.79; A. A. Baird, \$572.73; H. C. Baker, \$508.14; B. Beavis, \$402.75; A. B. Bennett, \$378; W. R. Billings, \$532.50; G. Boucher, \$387.27; W. R. Boyd, \$392.92; J. A. Burrows, \$536.36; J. G. Chanter, \$313.30; T. Clark, \$1,307.24; O. Clouthier, \$664.74; C. H. Couture, \$1,053.94; J. H. L. Couture, \$371.52; E. H. Cuckow, \$399.45; J. B. Doucet, \$496.40; J. F. Dunn, \$356.30; W. J. Field, \$442.20; J. B. Fletcher, \$775.15; D. B. Flewelling, \$816.04; C. A. Germain, \$669.75; C. F. Gervan, \$800.82; C. Gibson, \$584.19; W. C. Hawks, \$500.85; R. Hinton, \$833.45; F. L. Howden, \$382.38; M. D. Huckabay, \$358.89; F. C. Jewett, \$818.57; C. J. Joyce, \$852.55; W. N. Kay, \$357.90; H. A. Lemay, \$907.98; J. A. Levesque, \$950.14; J. E. Meilleur, \$604.45; G. H. Morgan, \$443.05; E. D. Palmer, \$339.67; G. E. Parker, \$589.35; C. H. Penner, \$312.21; F. G. Plewes, \$513.45; G. Richard, \$1,100.35; C. Roberge, \$375.15; D. A. Rose, \$605.30; J. W. Scott, \$317.15; F. J. Shaw, \$391.37; T. C. Suttie, \$523.74; J. H. Thomson, \$479.80; G. Valin, \$319.15; J. Verville, \$463.03; H. H. Wilson, \$741.20; P. Wiltse, \$425.20.

B Covers cost of transportation of weights and other inspection equipment.

C Includes payments of \$1,215 to the Canadian Bank Note Co., Ltd., for weights and measures stamps, and \$3,038.07 to the Department of Public Printing and Stationery.

Vote 337 Exhibitions

	Estimates	Allotments	Expenditures
Salaries	24,885 00	24,485 00	20,282 75
Cost of Living Bonus and Other Pay-list Items.....	237 00	637 00	492 87
Ottawa Office, Sundry Expenditure.....	1,500 00	1,800 00	1,706 00
A General Expenses, rental of land, rates, taxes, water, maintenance, building, freight, wages, etc.	15,000 00	15,000 00	7,712 55
B Participation in Exhibitions in Canada and Abroad.....	50,000 00	49,700 00	28,938 23
	<u>\$ 91,622 00</u>	<u>\$ 91,622 00</u>	<u>\$ 59,132 40</u>

As of March 31, 1946, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. P. A. Corkery, \$2,400; F. P. Cosgrove, \$4,080; R. L. Greene, \$3,360.

A Rental of land and rates (water, etc.) on warehouse, Blackburn Road, London, \$3,567.39; wages, \$2,516.30; sundries, \$1,628.86.

B This item includes the following payments: D. Kemp Edwards, \$3,441.44; W. R. Key, Ltd., Toronto, \$2,948.19; Carl Mangold, industrial artist, Montreal, \$3,244.91; wages at Ottawa, \$7,798.33.

Travelling expenses of \$300 or over were paid to: R. J. Beesley, \$672.74; R. G. Brown, \$447.12; P. A. Corkery, \$445.73.

DOMINION BUREAU OF STATISTICS

Vote 338 Administration

	Estimates	Allotments	Expenditures
Salaries	92,085 00	91,485 00	91,241 81
Cost of Living Bonus and Other Pay-list Items.....	13,200 00	13,800 00	13,728 28
Telegrams, Telephones and Postage.....	100 00	100 00	100 00
Local Transportation	350 00	350 00	345 50
Freight, Express and Cartage.....	2,400 00	2,900 00	2,749 31
Travelling Expenses	500 00	500 00	85 40
Printing and Stationery.....	2,000 00	2,000 00	1,932 60
Sundries	1,000 00	500 00	402 12
	<u>\$ 111,635 00</u>	<u>\$ 111,635 00</u>	<u>\$ 110,585 02</u>

As of March 31, 1946, there were 63 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows. Salary rate indicated by an asterisk includes war duties supplement. L. H. Beehler, \$3,240; R. A. Cameron, \$2,760; S. A. Cudmore, \$6,900 (Oct. 17); H. P. Howell, \$2,640*.

H. C. Driscoll was paid travelling expenses of \$374.19 from Vote 339.

Vote 339 Statistics, including contribution of \$2,530 to the Inter-American Statistical Institute

	Estimates	Allotments	Expenditures
Salaries	939,070 00	982,570 00	969,704 54
Cost of Living Bonus and Other Pay-list Items.....	112,000 00	138,500 00	133,110 58
Telegrams, Telephones and Postage.....	4,500 00	5,500 00	4,992 89
Equipment, Maintenance and Repairs.....	5,500 00	5,500 00	4,781 70
A Vital Statistics Fees.....	24,000 00	24,000 00	17,480 24
B Criminal Statistics Fees.....	19,000 00	19,000 00	15,884 26
C Printing and Stationery.....	90,000 00	90,000 00	89,585 19
Photographic Supplies	3,000 00	3,000 00	2,821 24
Educational Supplies	10,000 00	10,000 00	8,848 63
D Travelling Expenses	24,000 00	24,000 00	20,889 70
E Printing of Departmental Publications.....	70,000 00	70,000 00	68,484 90
F Rental of Equipment.....	60,000 00	60,000 00	59,974 00
Conference on Provincial and Vital Statistics.....	2,000 00	2,000 00	1,968 20
Sundries	5,000 00	4,000 00	493 24
Contribution to the Inter-American Statistical Institute.....	2,530 00	2,530 00	2,530 00
G Field Sampling Organization.....	160,000 00	90,000 00	76,303 11
H Creation of a National Vital Statistics Index, etc.	55,000 00	55,000 00	16,506 00
Central Planning and Development Staff.....	13,000 00	13,000 00	1,368 45
National Income Statistics.....	10,000 00	10,000 00	1,170 25
	<u>\$1,608,600 00</u>	<u>\$1,608,600 00</u>	<u>\$1,501,897 12</u>

As of March 31, 1946, there were 764 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abell, A. S.	\$ 3,840 00		Losee, W. H.	4,200 00	
Bangs, R. G.	2,880 00		Lowther, J. H.	3,900 00	632 22
Barber, C. L.	2,400 00		MacLennan, J. W.	2,520 00	977 93
Bjarnason, E. G. (Aug. 16) ..	2,400 00*		Marcel, R. R. (July 2)	2,400 00	
Blyth, C. D.	3,840 00		Marshall, H.	6,600 00	
Bogue, A. H. (Nov. 27)	2,400 00		Marshall, J. T.	4,500 00	882 60
Boyd, H.	2,880 00		McAnsh, J. (Oct. 14)	3,360 00	
Brady, J. C.	2,880 00		McDonald, C. H.	2,760 00	
Brearley, J. C.	2,400 00*		McDowall, R. J.	3,240 00	
Burton, G. L. (Oct. 2)	3,360 00	\$ 332 85	McKellar, N. L.	3,360 00	
Chipman, A. M.	3,120 00		McLatchie, J. W.	2,400 00	
Cohen, A.	3,480 00		McLeod, H.	3,720 00*	
Dehler, G. A.	3,000 00		McMorran, A. B.	2,880 00	
Denault, J. L. R.	2,400 00		Millar, W.	3,000 00	
Deslauriers, W. A.	3,600 00		Miller, W. R.	2,400 00	
Donnelly, M. S. (Sept. 25) ..	2,400 00		Millward, A. E.	3,600 00	
Dougan, W. (Mar. 13)	3,240 00		Moore, W. I.	2,520 00	1,086 92
Ferguson, P. H.	2,640 00*		Patterson, T. S.	2,400 00	
Finlayson, J. K.	2,640 00*		Perrier, G. W.	2,400 00	
Fullerton, D. H.	2,880 00		Porter, W. D.	3,840 00	
Goldberg, S. A.	3,360 00		Pouliot, L. J.	3,360 00	
Good, C. R.	2,400 00		Robbins, J. E.	3,900 00	
Goodall, A. L.	2,400 00		Robillard, C. H.	2,520 00	
Greenway, H. F.	4,020 00*	659 40	Robinson, H. L.	2,760 00	
Gurland, J. (May 21)	2,400 00		Ross, M. A.	3,600 00	
Hall, C. A.	2,400 00	2,495 84	Roughsedge, M. E. K.	3,360 00	
Harvey, W. I.	2,400 00		Rowebottom, L. E.	2,400 00	579 85
Hudek, H. J.	2,400 00		Rutherford, J. B.	3,840 00	307 05
Hughes, F. W.	3,000 00		Scott, C.	3,600 00	318 38†
Isbister, C. M.	4,200 00		Smith, S. B.	3,720 00	
James, R. W.	3,720 00		Steedman, A. C.	3,480 00*	
Johnson, R. E.	2,520 00*	450 47	West, E. C.	2,400 00	
Kane, L. A.	4,020 00		Whimster, J. E.	2,400 00	
Kincaid, R. M.	2,520 00	580 58	Whitworth, F. E.	2,400 00	
Kozakiewicz, W. (Aug. 1) ..	2,880 00		Wilson, C. F.	6,000 00	747 89‡
Lacasse, J. A.	2,400 00		Wilson, W. L.	2,760 00	
Lafleur, R. P.	2,400 00*	3,069 65	Wrong, G. S.	4,200 00	
Lanceley, W. H.	2,880 00	318 03			

† Paid from Vote 209, Department of National Health and Welfare.

‡ Paid from Vote 341.

A H Payments were made to the provinces as follows: Nova Scotia, \$798.72; Prince Edward Island, \$374.90; New Brunswick, \$1,442.28; Quebec, \$5,880.96; Ontario, \$8,158.20; Manitoba, \$2,083.52; Saskatchewan, \$1,870.76; Alberta, \$3,192.08; British Columbia, \$2,573.70.

B Consists of a great number of small amounts covering fees paid to justices of the peace, police magistrates and other criminal court officials for making returns on criminal statistics as required under authority of the Statistics Act, c. 190, R.S.

C E Payments were made to the Department of Public Printing and Stationery.

D G The following employees whose annual salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: J. L. Adshead, \$613.96; J. S. Aubry, \$328.72; D. F. Boreman, \$557.98; A. Brazeau, \$432.96; A. L. Draper, \$750.60; H. C. Driscoll (included under Vote 338); J. R. Fleming, \$395.11; A. C. Garvin, \$300.69; R. L. Lewis, \$579.32; S. R. McCormick, \$605.87; E. M. McDormand, \$442.81; E. T. McLeod, \$351.56; W. A. Nesbitt (included under Vote 340); A. J. Powers, \$389.14; J. R. Ricard, \$2,703.12; R. A. Robertson, \$444.43; N. F. Sherman, \$3,018.64; D. M. Shortt, \$525.71; E. T. Sills, \$567.60; T. H. Tonner, \$325.11; M. F. Waddell, \$398.22.

F The International Business Machines Co., Ltd., Toronto, was paid \$59,767.50.

G This item includes a payment of \$48,547.74 to enumerators in conducting a Labour Force Survey.

Vote 340 Census of Population

	Estimates	Allotments	Expenditures
Salaries	104,620 00	104,620 00	85,293 86
Cost of Living Bonus and Other Pay-list Items.....	17,000 00	17,000 00	13,147 07
<i>Expenses in connection with taking of 1941 and 1946 Censuses</i>			
Temporary Assistance	118,080 00	139,080 00	124,585 05
Cost of Living Bonus and Other Pay-list Items.....	22,000 00	26,000 00	22,488 36
A Equipment, Maintenance and Repairs.....	4,000 00	4,000 00	3,538 79
B Rental of Machines.....	4,000 00	4,000 00	3,795 00
C Photographic Supplies	2,000 00	2,200 00	2,193 79
D Printing and Stationery.....	20,000 00	20,000 00	12,014 34
E Census Reports	65,000 00	40,000 00	32,139 54
F Sundries (including Telegrams, Express, Travelling).....	7,000 00	6,800 00	1,971 89
Advance Payments to Commissioners.....	8,000 00	8,000 00	7,810 00
	\$ 371,700 00	\$ 371,700 00	\$ 308,977 69

As of March 31, 1946, there were 176 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements. F. Belisle, \$2,760; E. Charles, \$4,000; J. L. Forsyth, \$3,240; N. Keyfitz, \$3,000; O. A. Lemieux, \$4,200*; A. H. Leneveu, \$3,840; A. L. Neal, \$4,200; D. L. Ralston, \$2,880; A. E. Thornton, \$3,600*.

A C D E Payments totalling \$48,236.78 were made to the Department of Public Printing and Stationery.

B This payment was made to the International Business Machines Co., Ltd., Toronto.

F Travelling expenses of \$300 or over were paid to: O. A. Lemieux, \$725.88; W. A. Nesbitt, \$428.87 (charged to Vote 339); D. L. Ralston, \$413.63.

WHEAT AND GRAIN DIVISION

Vote 341 (and Vote 585, Supplementary Estimates) Administration

	Estimates	Allotments	Expenditures
Salaries	17,850 00	17,850 00	9,379 95
Cost of Living Bonus and Other Pay-list Items.....	859 00	859 00	400 68
Living Allowance	1,900 00	1,900 00	316 66
Printing and Stationery.....	200 00	325 00	306 70
Travelling Expenses	2,500 00	2,500 00	768 64
Telegrams, Telephones, Postage.....	1,000 00	1,000 00	342 57
Miscellaneous, including Equipment.....	800 00	675 00	313 88
	\$ 25,109 00	\$ 25,109 00	\$ 11,829 08

As of March 31, 1946, there were 4 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. A. T. Calder, \$3,000; J. B. Lawrie, \$3,600.

Special Resident Representatives of the Canadian Wheat Board in Washington were paid as follows: W. C. McNamara, one-half salary of \$8,000 per annum and one-half of living allowance of \$3,800 per annum from April 1 to September 30; C. C. Boxer, one-half salary of \$4,500 per annum and one-half of living allowance of \$3,800 per annum from February 1 to March 31.

Travelling expenses of C. F. Wilson are included under Vote 339.

MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS

Vote 342 (and Vote 682, Further Supplementary Estimates) Administration

	Estimates	Allotments	Expenditures
Salaries	12,023 33	12,023 33	11,832 02
Cost of Living Bonus and Other Pay-list Items.....	683 00	683 00	655 98
A Travelling Expenses, Printing and Sundries.....	3,000 00	3,000 00	1,493 33
	<u>\$ 15,706 33</u>	<u>\$ 15,706 33</u>	<u>\$ 13,981 33</u>

As of March 31, 1946, there were 5 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement. F. E. Bawden, \$4,800; J. A. Heenan, \$3,560; J. Melville, \$3,000*.

A Travelling expenses, \$499.04; printing and stationery, \$307.41; sundries, \$686.88.

Travelling expenses of \$300 or over were paid to: F. E. Bawden, \$805.73 (charged to War and Demobilization Allotment); J. Melville, \$317.67.

Vote 343 Atlantic Ocean.....	\$ 100,000 00
Expenditures.....	nil

Subsidized sailings between Canada and South Africa were discontinued owing to war conditions.

Vote 344 Western Local Services

	Estimates	Allotments	Expenditures
Prince Rupert, B.C., and Queen Charlotte Islands (Union Steamships Ltd.)	22,000 00	22,000 00	22,000 00
Vancouver and Northern ports of British Columbia (Union Steamships Ltd.)	15,000 00	15,000 00	15,000 00
Victoria, Vancouver, way ports and Skagway (Canadian Pacific Railway Co.)	10,000 00	10,000 00	10,000 00
Victoria and West Coast Vancouver Island (Canadian Pacific Railway Co.)	10,000 00	10,000 00	10,000 00
	<u>\$ 57,000 00</u>	<u>\$ 57,000 00</u>	<u>\$ 57,000 00</u>

The name of the contractor to which payment was made is shown in parentheses, after each service.

Vote 345 (and Vote 587, Supplementary Estimates) Eastern Local Services

	Estimates	Allotments	Expenditures
Baddeck and Iona (Baddeck Transportation Co., \$10,000; Margaree Steamship Co., Ltd., \$2,000).....	12,000 00	12,000 00	12,000 00
Campobello, N.B., and Lubec, Maine.....	1,000 00	1,000 00	
Chester and Tancook Island (S. G. Mason).....	2,500 00	2,500 00	2,500 00
Dalhousie, N.B., and Miguasha, P.Q. (Captain J. R. Allard)....	12,000 00	12,000 00	12,000 00
Grand Manan and the Mainland (Eastern Canada Coastal Steamships, Ltd.)	33,000 00	33,000 00	33,000 00
Halifax, Canso and Guysboro (Nova Scotia Shippers, Ltd.).....	10,000 00	10,000 00	6,944 40
Halifax, La Have and La Have River ports (Captain Almon Parks)	3,000 00	3,000 00	3,000 00
Halifax, Sherbrooke, Spry Bay and Tor Bay (Nova Scotia Shippers, Ltd.)	6,500 00	6,500 00	6,500 00
Halifax, South Cape Breton, Bras d'Or Lake Ports and Bay St. Lawrence	7,500 00	7,500 00	
Halifax and ports on West Coast of Cape Breton (A. J. Burke and Co.)	6,000 00	6,000 00	6,000 00
Ile-aux-Coudres and Les Eboulements (A. Lajoie and J. Harvey)	3,500 00	3,500 00	3,500 00
Ile-aux-Coudres and Quebec or Levis (Service de Transport de L'Ile-aux-Coudres Enrg.)	4,000 00	4,000 00	4,000 00
Mulgrave and Arichat (Margaree Steamship Co., Ltd.).....	25,000 00	25,000 00	25,000 00
Mulgrave and Canso (Canso Steamship Co., Ltd.).....	64,000 00	64,000 00	64,000 00

	Estimates	Allotments	Expenditures
Mulgrave and Guysboro (Mac Steamship Co., Ltd.).....	14,000 00	14,000 00	14,000 00
Murray Bay and North Shore of the St. Lawrence (Bras d'Or Bay Navigation Co.).....	50,000 00	50,000 00	50,000 00
Owen Sound and ports on Manitoulin Island and Georgian Bay (Owen Sound Transportation Co., Ltd.).....	35,000 00	35,000 00	35,000 00
Pelee Island and the Mainland (Vincent A. Barrie, \$5,225.21; Receiver General: third annual instalment of repayment of capital, \$5,000; interest on unpaid balance of purchase price of Steamer <i>Pelee</i> , \$774.79).....	11,000 00	11,000 00	11,000 00
Pictou, Mulgrave and Cheticamp (North Bay Steamship Co., Ltd.)	11,000 00	11,000 00	10,874 94
Pictou, Souris and the Magdalen Islands (Co-operative de Transport Maritime et Aerien, \$1,832.41; Magdalen Islands Transportation Co., Ltd., \$60,000).....	61,833 00	61,833 00	61,832 41
Prescott, Ontario, and Ogdensburg, N.Y. (Prescott and Ogdensburg Ferry Co.)	11,640 00	11,640 00	11,640 00
Prince Edward Island and Newfoundland (Newfoundland Railway of St. John's, Newfoundland).....	54,000 00	54,000 00	45 000 00
Prince Edward Island and Nova Scotia (Northumberland Ferries, Ltd.)	37,000 00	37,000 00	37,000 00
Quebec, Natashquan and Harrington (Clarke Steamship Co., Ltd.)	127,500 00	127,500 00	127,500 00
Quebec or Montreal and Gaspé (Clarke Steamship Co., Ltd.)....	90,000 00	90,000 00	90,000 00
Rimouski and Matane and points on the North Shore of the St. Lawrence (Lower St. Lawrence Transportation Co., Ltd.)....	75,000 00	75,000 00	75,000 00
Riviere-du-Loup and St. Simeon and/or Tadoussac (La Cie de Traverse de Riviere-du-Loup-Tadoussac, Ltée).....	21,000 00	21,000 00	21,000 00
Saint John and Minas Basin ports (St. John Steamship Co.).....	10,000 00	10,000 00	10,000 00
Saint John, Westport and Yarmouth and other way ports (Hugh Cann and Son, Ltd.).....	23,500 00	23,500 00	23,500 00
Sydney and Bay St. Lawrence calling at way ports (North Shore Steamship Co., Ltd.).....	35,000 00	35,000 00	35,000 00
Sydney and Bras d'Or Lake ports, West Coast of Cape Breton and Prince Edward Island (Straits Shipping and Contracting Co., Ltd.)	22,500 00	22,500 00	22,500 00
Sydney and Whycomagh calling at way ports (New Bras d'Or Steamship Co., Ltd.).....	20,500 00	20,500 00	20,500 00
Yarmouth, N.S., and Boston, Mass. (Himmelman Supply Co.).....	43,000 00	43,000 00	43 000 00
	\$ 943,473 00	\$ 943,473 00	\$ 922,791 75

The name of the contractor to which payment was made, is shown in parenthesis, after each service.

CANADA GRAIN ACT

Vote 346 Administration

	Estimates	Allotments	Expenditures
Salaries	81,320 00	82,300 04	82,300 04
Cost of Living Bonus and Other Pay-list Items.....	2,400 00	2,109 32	2,109 32
Advertising	300 00	329 55	329 55
Telegrams, Telephones, Postage, etc.	1,600 00	1,600 00	1,517 11
Equipment	500 00	600 00	577 89
Miscellaneous Current Expenses.....	475 00	675 00	650 22
Professional Services	1,500 00	1,500 00	941 25
A Rents	5,589 00	5,259 45	5,145 42
Supplies	2,000 00	2,000 00	1,458 30
Freight, Express, Cartage, etc.	150 00	150 00	120 13
B Travelling Expenses	6,000 00	5,310 64	3,378 34
	\$ 101,834 00	\$ 101,834 00	\$ 98,527 57

As of March 31, 1946, there were 19 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. D. G. McKenzie, Chief Commissioner, \$12,000; W. H. Blatchford, \$7,500; C. M. Hamilton, \$10,000; T. J. Harrison, \$7,500; D. A. MacGibbon, \$10,000; F. J. Rathbone, \$7,500; J. Rayner, \$4,620; J. Vallance, \$7,500.

A Includes an amount of \$3,769.92 paid to Traders Building Association, Ltd., Winnipeg.
 B Travelling expenses of \$300 or over were paid to: W. H. Blatchford, \$321.99; C. M. Hamilton, \$527.60; D. G. McKenzie, \$595.09; J. Rayner, \$491.15; J. Vallance, \$669.76.

Vote 347 (and Vote 588, Supplementary Estimates) Operation and Maintenance, including Inspection and Weighing, Registration, etc.

	Estimates	Allotments	Expenditures
Salaries	1,519,762 00	1,494,662 00	1,492,755 53
Cost of Living Bonus and Other Pay-list Items.....	137,265 00	140,765 00	140,762 25
A Telegrams, Telephones, Postage, etc.	11,000 00	12,100 00	11,864 51
Equipment	19,000 00	19,000 00	8,866 69
Miscellaneous Current Expenses.....	8,500 00	8,500 00	8,051 32
B Professional Services	3,500 00	3,500 00	2,993 00
C Rents	69,020 00	69,020 00	68,335 36
D Supplies	29,000 00	29,865 00	29,861 64
Freight, Express, Cartage, etc.	13,000 00	14,500 00	13,895 98
E Travelling Expenses.....	30,000 00	48,135 00	45,072 62
	<u>\$1,840,047 00</u>	<u>\$1,840,047 00</u>	<u>\$1,822,458 90</u>

Note: For information respecting the balance sheet and operating statements, see the Report of the Auditor General which follows Part III.

As of March 31, 1946, there were 771 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

Salary rate		Salary rate		Salary rate	
Adams, A. G.	\$ 2,580 00	Closs, W. P.	4,200 00	Gibbon, R.	2,460 00
Ainsworth, C.	2,460 00	Comba, W. H.	3,240 00	Gibbons, A. H.	2,880 00
Ainsworth, T.	2,460 00	Conacher, M. J.	2,880 00	Gilliam, F. C.	2,460 00
Aitken, T. R.	3,420 00	Connell, J.	2,880 00	Glaister, R. L.	2,460 00
Allan, K. (Nov. 4)....	2,460 00	Cooper, H. S.	3,000 00	Glenn, J.	2,880 00
Anderson, A. A.	2,460 00	Corbett, B.	3,900 00	Godsalve, F.	2,460 00
Anderson, E.	2,460 00	Cousineau, J. I. R.	3,000 00	Good, H. J.	2,400 00
Anderson, J. A.	4,800 00	Cracknell, C. W.	3,000 00	Goodfellow, W. R.	2,880 00
Ardies, J. H.	2,460 00	Creighton, A. M.	2,880 00	Gordon, E. (Nov. 24)...	3,000 00
Armstrong, W.	3,000 00	Cressman, L. L.	2,880 00	Gough, W. T.	2,460 00
Arnold, B. H. S.	3,000 00	Cuddy, J.	4,380 00	Gowe, C. H.	2,460 00
Axworthy, J. S.	2,580 00	Davis, N. G. (Dec. 6)...	2,880 00	Graham, I. P.	2,460 00
Beard, H. W. (Feb. 27)...	2,460 00	Deakin, R. C.	2,400 00	Green, G. R.	2,880 00
Beck, W. J.	2,880 00	Denman, A. E. (Oct. 24)	2,460 00	Green, R. D.	2,460 00
Benson, D. A.	3,240 00	Denney, S.	2,880 00	Green, S. H.	2,460 00
Bird, A. E. (Jan. 1)....	2,460 00	Dennis, W. A. (June 13)	2,460 00	Gunby, G. W.	2,880 00
Bone, D. (Jan. 1)....	2,880 00	Dollery, A. F.	4,380 00	Hamilton, C. (July 5)....	3,000 00
Booth, J. H.	3,000 00	Drabble, S.	2,460 00	Harper, H. L.	2,880 00
Bottoms, R.	2,460 00	Duffus, C. M.	2,460 00	Hawes, S. J.	2,460 00
Britten, J. F.	2,460 00	Duguid, J. N.	2,880 00	Hester, F. W.	2,580 00
Broomfield, H. H.	2,880 00	Dykes, C. A. S.	2,880 00	Hodgkinson, J. H.	2,880 00
Brown, E. H.	2,880 00	Eaton, J. A.	3,000 00	Holland, A. E.	2,880 00
Brown, G. (Jan. 1)....	2,880 00	Edwards, G.	2,880 00	Hounslow, T. F.	2,460 00
Bruce, W. F.	2,460 00	Elder, R. (Aug. 31)....	2,460 00	Howes, E. C.	2,880 00
Burn, A. (July 1)....	2,460 00	Eva, W. J. (Sept. 30)...	2,700 00	Hueston, E. M.	2,460 00
Butler, F. T.	2,880 00	Faulkner, A. J.	2,460 00	Humphrey, A. S.	2,460 00
Byers, J.	2,880 00	Ferguson, T. M.	3,000 00	Humphrey, S. G.	2,460 00
Capon, S. M.	4,200 00	Field, R. A.	2,460 00	Hunter, J. C.	2,460 00
Carl, G. W.	2,520 00	Forrester, R. E.	2,880 00	Hutchinson, W.	2,460 00
Carruthers, H.	2,580 00	Forsyth, J. F.	3,240 00	Inslay, C. A.	3,000 00
Carruthers, J.	3,000 00	Fowler, H. F.	2,880 00	Irons, T. E.	3,000 00
Casford, J. H. (May 1)...	2,460 00	Fraser, P.	3,000 00	Isaacs, C. E.	2,460 00
Chivers, W. C.	2,880 00	Gardiner, M. R.	2,460 00	Jaffray, E. L.	3,000 00
Clarke, A. L. S. (Aug. 1)	2,460 00	George, H. C. (June 1)...	2,880 00	James, H. E.	2,400 00

	Salary rate		Salary rate		Salary rate
Jewett, T. J.	2,460 00	McLennan, W.	2,880 00	Scott, W. J.	2,460 00
Johnson, H. E.	2,880 00	McMath, A. V.	2,400 00	Sellick, S. T.	2,460 00
Kerr, W.	3,000 00	Menzies, D. C. (Sept. 26)	2,460 00	Shapton, W. F.	2,460 00
Lacey, C. J.	2,460 00	Millar, W.	3,000 00	Sheppard, C.	2,880 00
Lacey, E. H.	2,880 00	Miller, A.	3,900 00	Simmons, A.	2,880 00
Lang, R. G. A.	2,460 00	Miller, T. A.	3,000 00	Simpson, W.	2,460 00
Lawson, W. J.	3,240 00	Mills, A.	2,460 00	Slater, H. H.	2,880 00
Leask, S.	2,880 00	Moffat, Q. C.	2,520 00	Smith, G. H.	2,880 00
Leitch, E. L.	2,880 00	Moore, H.	2,460 00	Smith, P. J.	3,000 00
Linster, A. (Sept. 6)....	2,880 00	Morton, D. G.	2,460 00	Sparks, W. T.	2,460 00
Ludlam, F. S.	6,000 00	Munn, N.	2,880 00	Spencer, W. T. (Nov. 8)...	2,460 00
Macdonald, A.	2,880 00	Munro, J. R.	3,600 00	Spittle, C. F.	3,000 00
Macdonald, D.	2,460 00	Nelson, A. E.	2,880 00	Stevens, F. G.	2,460 00
MacDonald, N.	2,880 00	Oldale, C. E.	2,880 00	Stewart, P. C.	2,460 00
MacDonnell, H. A.	2,880 00	O'Neill, D. J.	2,400 00	Storey, W. J.	3,000 00
MacDougall, D.	2,460 00	O'Neill, T.	2,880 00	Sutherland, W.	2,400 00
MacGarva, J. H.	2,460 00	Owen, A. T.	2,460 00	Taylor, R. D.	2,400 00
MacGoldrick, J.	2,880 00	Parisien, E. L.	3,000 00	Temple, H.	2,880 00
(Aug. 13)		Parker, J. S.	2,580 00	Temple, R. J. (Mar. 1)...	2,460 00
MacLennan, A.	3,000 00	Parsons, W. H.	2,460 00	Thomas, H. A.	3,000 00
Main, J.	2,460 00	Paxton, J.	2,880 00	Thompson, S. G.	3,360 00
Mallon, M.	3,000 00	Penfold, S. D.	3,000 00	Thorner, W.	3,240 00
Manahan, C. R.	4,000 00	Pike, J.	3,240 00	Timbers, G. H.	2,880 00
Manson, J. J.	2,460 00	Pollock, J.	2,880 00	Todd, W. T.	3,960 00
Marples, P. J.	4,000 00	Preston, W.	2,460 00	Ursell, E. A. (Sept. 19)...	3,600 00
Matheson, C. E.	2,460 00	Priscott, A.	3,000 00	Walker, D.	2,460 00
Matheson, J. W.	2,400 00	Pyatt, F.	2,880 00	Warren, F.	2,460 00
May, S. G.	2,460 00	Pyett, G. E.	2,880 00	Wells, W. C.	2,460 00
McArthur, H.	2,880 00	Radmore, G. P.	2,880 00	White, G. G.	2,400 00
McBeath, W. A.	3,000 00	Reader, F. T.	3,240 00	White, H. G.	3,240 00
McCallum, M.	2,460 00	Reimer, H. H.	2,460 00	Whitehurst, W. R.	2,880 00
McConnell, H. J.	2,460 00	Ritchie, F. G.	3,240 00	Wilcock, P.	2,460 00
McCracken, W. J.	3,000 00	Robb, S. J. K.	2,880 00	Wilson, J. H.	2,460 00
McFarlane, A. I.	2,880 00	Robertson, C. E. S.	3,000 00	Wilson, W. J.	3,000 00
McGeagh, G. R.	3,000 00	Rosie, C.	2,880 00	Winn, G. H.	2,460 00
McKay, W.	3,000 00	Ross, D.	2,880 00	Wood, G.	2,460 00
McKeown, H. C.	2,460 00	Ross, D. E.	2,880 00	Wren, T. H.	2,880 00
McLennan, D.	2,880 00	Ross, J. A.	4,200 00	Wright, F.	3,000 00
McLennan, J. L.	2,460 00	Saunders, P. E.	2,460 00	Wright, J. T.	3,000 00

A The expenditures were for: postage, \$5,400.55; telegrams, \$1,002.64; telephones, \$5,461.32.

B Includes the following expenditures: grain appeal tribunals, \$1,753; grain standard committees, \$1,240.

C Payments of \$5,000 or over were: British Pacific Building, Vancouver, \$6,990; Fort William Commercial Chambers, \$19,093.56; Traders Building Association, Ltd., Winnipeg, \$28,113.72.

D Payments to the Department of Public Printing and Stationery amounted to \$21,909.84.

E The following employees received travelling expenses of \$300 or over: H. Alexander, \$952.84; J. A. Anderson, \$2,562.57; W. Barker, \$501.64; A. Barry, \$427; R. Battensby, \$405.60; L. Belanger, \$553.93; S. M. Capon, \$1,205.03; H. J. Chenier, \$360.39; M. J. Conacher, \$1,514.87; T. Costigan, \$2,109.67; A. M. Creighton, \$419.96; J. L. Danberger, \$454.34; R. Dillon, \$1,409.71; F. Douglas, \$329.95; A. Gair, \$445.79; R. Gibbon, \$726.28; F. C. Gilliam, \$389.66; A. J. Goddard, \$997.85; W. T. Gough, \$1,243.73; G. C. Hutcheson, \$1,555; C. E. Isaacs, \$560.26; H. E. Johnson, \$396.46; E. L. Leitch, \$505.20; F. S. Ludlam, \$576.88; P. J. Marples, \$1,153.80; D. McCallum, \$589.40; F. C. Quelch, \$405.52; W. R. Reid, \$541.88; S. J. K. Robb, \$555.81; J. J. Robinson, \$433.90; J. F. Rutherford, \$1,008.31; H. Schofield, \$615.52; S. T. Sellick, \$473.51; W. Simpson, \$565.55; H. R. Sinclair, \$477.38; B. N. Smallman, \$1,093.16; D. Smith, \$607.01; W. T. Sparks, \$637.78; R. D. Taylor, \$1,182.45; A. C. Tiffin, \$1,483.72; A. Vass, \$483.71; J. C. Whitfield, \$307.85; N. Wilson, \$317.85.

Vote 348 (and Vote 589, Supplementary Estimates), Canadian Government Elevators, including equipment

	Estimates	Allotments	Expenditures
Salaries	236,295 00	256,095 00	255,407 73
Cost of Living Bonus and Other Pay-list Items.....	16,000 00	16,000 00	12,553 77
Telegrams, Telephones, Postage	2,300 00	2,400 00	2,386 25
A Equipment	65,000 00	65,000 00	33,752 91
B Lands, Buildings and Works	87,528 00	67,728 00	13,003 76
C Miscellaneous Current Expenses	57,468 00	57,468 00	46,900 33
Rents	6,500 00	6,500 00	6,307 28
Supplies	8,000 00	8,000 00	7,307 83
Freight, Express and Cartage	400 00	300 00	231 32
D Travelling Expenses	4,000 00	4,000 00	1,887 47
Purchase of Screenings	2,000 00	2,000 00	1,830 45
	<u>\$ 485,491 00</u>	<u>\$ 485,491 00</u>	<u>\$ 381,569 10</u>

NOTE: For information respecting the balance sheet and operating statements, see the Report of the Auditor General which follows Part III.

As of March 31, 1946, there were 72 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over, on that date follows. A. Apperley, \$2,700; F. A. Bowell, \$2,940; G. J. P. Brohman, \$2,400; A. Brown, \$2,400; R. B. Dahl, \$3,240; E. R. Field, \$2,520; W. Finlayson, \$2,640, (living allowance, \$480); H. Halliwell, \$3,240; R. Hetherington, \$6,000; A. E. Jacobson, \$2,400; M. L. MacKillop, \$2,400; T. W. McCann, \$3,120; W. J. McMullen, \$3,240; E. C. Millar, \$2,920; A. Munro, \$2,520; G. E. North, \$2,400; J. Pickering, \$3,420; W. Watts, \$2,400.

A B C Suppliers receiving \$5,000 or more: Canada Creosoting Co., Ltd., \$7,456; City of Edmonton, \$8,161.60; G. M. & H. O. Holmes, \$6,928; National Light & Power Co., Ltd., Moose Jaw, \$9,322.01; Northland Machinery Supply Co., \$8,092; City of Saskatoon, \$10,412.

D R. Hetherington received travelling expenses of \$1,038.12.

CANADIAN GOVERNMENT TRAVEL BUREAU SERVICE**Vote 229 (and Vote 590, Supplementary Estimates) To assist in promoting Tourist Business in Canada**

	Estimates	Allotments	Expenditures
Salaries	36,620 00	36,620 00	20,482 56
Cost of Living Bonus and Other Pay-list Items	980 00	980 00	928 07
A Advertising and Publicity	300,000 00	300,000 00	2,745 09
B Publications	81,000 00	81,000 00	6,442 92
C Printing and Stationery	10,000 00	10,000 00	5,892 33
D Travelling Expenses	7,000 00	7,000 00	2,486 46
Sundries	5,000 00	5,000 00	1,868 68
	<u>\$ 440,600 00</u>	<u>\$ 440,600 00</u>	<u>\$ 40,846 11</u>

As of March 31, 1946, there were 14 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. D. L. Dolan, \$7,000; G. G. Fraser, \$3,000; J. J. O'Keefe, \$3,000; H. A. Underwood, \$3,000.

A B C Payments totalling \$12,359.80 were made to the Department of Public Printing and Stationery.

D Travelling expenses of \$300 or over were paid to: D. L. Dolan, \$1,877.61; H. A. Underwood, \$447.82.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 8,123 66

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page		Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT					
Y 20	Canadian Shipping Board—				
	Administration.....	106,902 00	95,890 95		370,920 02
Y 21	Export Permit Branch—				
	Administration.....	178,441 71	168,311 73	4 85	604,696 54
Y 21	Shipping Priorities Committee—Ad- ministration.....	51,297 00	43,580 87		149,093 48
Y 21	Steamship Subsidies—War Stabiliza- tion Fund.....	400,000 00	346,964 60		1,496,642 81
Y 21	Special Investigation on Pre-Fabri- cated Houses.....	305 58	305 58		15,652 72
	Canadian Export Board—				
Y 22	Administration.....	166,076 00	154,366 63		195,344 81
Y 22	Revolving Fund.....	5,000,000 00			
Y 22	*Reimbursement of the Canadian Wheat Board for certain expenses..	962,719 26	962,719 26		962,719 26
Y 22	*Procurement of Supplies for UNRRA	104,829,900 00	104,829,900 00		115,978,153 97 †
		111,695,641 55	106,602,039 62	4 85	119,773,223 61
Y 22	†War Appropriation (United Nations Mutual Aid) Acts, c. 15, 1944—(Pro- curement of Supplies for UNRRA).	38,021,846 03	38,021,846 03		38,021,846 03
	Total Current.....	149,717,487 58	144,623,885 65	4 85	157,795,069 64
	**Non-Current Allotments.....			929,322 93	18,478,739 82
					176,273,809 46
	Less: Miscellaneous War Revenues.....				238,136 92
		<u>\$149,717,487 58</u>	<u>\$144,623,885 65</u>	<u>\$ 929,327 78</u>	<u>\$176,035,672 54</u>

*Complete title is shown in following details.

**The details of these allotments will be found in Public Accounts of previous years.

†Other expenditures under this authority are shown in the Canadian Mutual Aid Board section of this report.

‡Includes expenditures amounting to \$55,500 in 1943-44 by the Department of External Affairs, and \$11,092,753.97 in 1944-45 by the Canadian Mutual Aid Board.

Allotment: Canadian Shipping Board—Administration 106,902 00
Expenditures \$ 95,890 95

As of March 31, 1946, there were 21 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. I. R. N. Alford, \$4,500; B. W. Corbett, \$5,000; H. W. Dodwell, \$4,000; J. F. Frederickson, \$4,500; W. S. Goodfellow, \$4,200; A. L. Hughes, \$7,500; J. H. Longfellow, \$3,120.

I. R. N. Alford, London representative of the Canadian Shipping Board, received a living allowance of \$8 per diem from November 1 to March 31.

Travelling expenses of \$300 or over were paid to: F. E. Bawden (included under Vote 342); H. B. Clark, \$1,513.79; C. C. Head, \$565.45; A. L. Lawes, \$1,941.83; A. L. MacCallum, \$3,176.02; L. J. Pattington, \$1,972.90.

Removal expenses were paid to: I. R. N. Alford, \$1,233.38; M. Anderson, \$80.81; B. W. Corbett, \$262.72; J. F. Frederickson, \$264.24; K. MacDonald, \$50.32.

A. L. Lawes, representative of the Canadian Shipping Board at Washington, serving without salary, was paid a living allowance of \$20 per diem (U.S. Funds) amounting to \$4,235.50. He also received expenses necessarily incurred up to a maximum of \$12 per diem (U.S. Funds) amounting to \$3,193.38. H. W. Dodwell, executive assistant to the Washington representative, was paid a living allowance of \$10 per diem from June 1 to March 31 amounting to \$2,447.60.

Allotment: Export Permit Branch—Administration	178,441 71
Expenditures	\$ 168,311 73

A distribution of expenditures follows: salaries and other pay-list items, \$133,187.12; travelling expenses, \$194.60; printing and stationery, \$7,981.19; telegrams, telephones and postage, \$25,833.43; sundries, \$1,115.39.

As of March 31, 1946, there were 90 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. W. A. Barclay, \$3,000* (Sept. 25); E. Brownlee, \$2,400; S. C. Cook, \$2,520; T. G. Hills, \$3,300; H. W. Jordan, \$2,520; T. R. Kinsella, \$2,520* (on loan to Department of Fisheries); J. A. MacDonald, \$2,940; G. McLeod, \$3,300*; E. L. Smith, \$2,760*; C. B. Smyth, \$2,400 (Nov. 1).

K. L. Melvin received travelling and living expenses of \$905.85 (charged to Vote 331).

Allotment: Shipping Priorities Committee—Administration	51,297 00
Expenditures	\$ 43,580 87

Under P.C. 8487, October 31, 1941, a Shipping Priorities Committee was appointed for the purpose of ascertaining shipping cargo space requirements, having regard to the requirements of the war effort and the extent to which they can be met by use of ships of Canadian registry or by ships provided by the United Kingdom Ministry of War Transport; also to present to the competent authority of the Government of the United States requests for the allotment of cargo space in ships controlled by that body.

A distribution of expenditures follows: salaries and other pay-list items, \$35,094.07; travelling expenses, \$746.25; telegrams, telephones and postage, \$1,651.02; printing and stationery, \$5,652.53; sundries, \$437.

As of March 31, 1946, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rate indicated by an asterisk includes war duties supplement. H. W. Brighton, \$4,480*; L. J. Gleeson, \$3,000; R. G. Hawkins, \$4,200 (Oct. 1); E. J. McMeekin, \$3,420; W. G. Poy, \$3,000 (Nov. 8).

Travelling expenses paid to P. V. McLane are included under Vote 331.

Allotment: Steamship Subsidies—War Stabilization Fund	400,000 00
Expenditures	\$ 346,964 60

Under P.C. 5653, July 2, 1942, additional subsidies were authorized to be paid to the contractors to meet abnormally increased expenditures resulting from the payment by the contractors of war bonuses to the crews, war risk insurance, increased cost of fuel, etc.

Payments were made to the following: Bras d'Or Bay Navigation Co., Quebec, \$13,752.18; Canadian Pacific Railway Co., \$42,683.55; Hugh Cann and Son, Ltd., Yarmouth, \$8,554.29; Canso Steamship Co., Ltd., \$9,822.41; Clarke Steamship Co., Ltd., Quebec, \$55,905.79; Eastern Canada Coastal Steamships Ltd., Saint John, \$9,668.80; Lower St. Lawrence Transportation Co., Ltd., Quebec, \$15,746.72; Mac Steamship Co., Ltd., Port Hood, N.S., \$309.45; Magdalen Islands Transportation Co., Quebec, \$11,001.76; Margaree Steamship Co. Ltd., Sydney, \$1,610.70; New Bras d'Or Steamship Co., Ltd., Sydney, \$3,143.72; North Bay Steamship Co., Ltd., Port Hood, N.S. \$491.09; North Shore Steamship Co., Ltd., Sydney, \$4,736.97; Northumberland Ferries Ltd., Charlottetown, \$3,024.46; St. John Steamship Co., \$1,127.82; Straits Shipping and Contracting Co., Ltd., Sydney, \$6,262.84; La Cie de Traverse de Riviere-du-Loup Tadoussac Ltée., Riviere-du-Loup, \$2,481.52; Union Steamships Ltd., Vancouver, \$156,640.53.

Allotment: Special Investigation on Pre-Fabricated Houses	305 58
Expenditures	\$ 305 58

H. J. Wiser, technical adviser, received \$300 at the rate of \$25 per day.

Allotment: Canadian Export Board—Administration	166,076 00
Expenditures	\$ 154,366 63

The Canadian Export Board was established under authority of P.C. 70, January 31, 1944, for the purpose of purchasing civilian goods for export to the British Commonwealth of Nations and other countries where emergency wartime trade control measures have been adopted. It was considered that, under existing trading conditions and in the best interests of Canadian export trade, there was need for a Canadian Government export agency for the execution of export transactions relating to markets that cannot be served by normal commercial facilities, until such time as trade can again be conducted by and through normal peacetime trade channels.

A distribution of expenditures follows: salaries and other pay-list items, \$126,445.23; printing and stationery, \$8,191.43; telegrams, telephones and postage, \$13,112.85; travelling expenses, \$4,688.70; sundries, \$1,928.42.

As of March 31, 1946, there were 101 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rate indicated by an asterisk includes war duties supplement. M. L. B. Ball, \$3,000 (Aug. 28); T. L. Costello, \$3,180*; C. B. Doheney, \$4,320; B. V. Duffy, \$2,820; R. D. Elliott (on loan from Canadian National Railways) \$2,400; A. H. D. Hair, \$3,600; W. D. Low, \$9,500; G. O'Regan, \$2,400; G. B. Reynolds, \$2,520; G. A. Torrance, \$3,720; E. J. Wadley, \$4,500; H. D. Walmsley (on loan from Canadian National Railways) \$3,300; E. D. Woodlock, \$3,000.

H. D. Walmsley received a living allowance of \$50 per month from July 1 to March 31.

Travelling expenses of \$300 or over were paid to: J. Eaton, \$974.05; R. W. Green, \$365.01; J. H. Lapointe, \$581.95; E. J. Wadley, \$947.97; H. D. Walmsley, \$596.51.

Allotment: Canadian Export Board—Revolving Fund	\$5,000,000 00
Expenditures	nil

This amount was allotted to provide the Board with working capital and was used for the purchase of foodstuffs. The net expenditure from this account, amounting to \$2,232,297.59, was transferred to an Open Account, entitled "Canadian Export Board" which is shown under Departmental Working Capital Advances, further on in this section.

Allotment: To reimburse the Canadian Wheat Board for expenses incurred from August 7, 1940 to July 31, 1944, in regulating deliveries of grain, allocation of railway cars and administration of regulations relating to maximum prices of grain, P.C. 1/1261 of April 1, 1946	962,719 26
Expenditures	\$ 962,719 26

*Allotment: To provide for the procurement by the Department of Trade and Commerce of essential food and supplies for UNRRA as authorized by P.C. 2/7443 of December 21, 1945 and P.C. 217/446 of February 8, 1946 and P.C. 1/1208 of March 28, 1946	104,829,900 00
Expenditures	\$104,829,900 00

**Allotment: War Appropriation (United Nations Mutual Aid) Acts, c. 15, 1944— (Procurement of Supplies for UNRRA)	38,021,846 03
Expenditures	\$ 38,021,846 03

*Of this allotment, the amount of \$27,829,900 together with an equivalent sum representing expenditures was transferred from the Canadian Mutual Aid Board under authority of P.C. 767 of March 7, 1946.

**This allotment and the expenditures were transferred from the Canadian Mutual Aid Board under the authority quoted above.

The total expenditures from the two allotments cover the purchase of commodities, services and equipment valued at \$49,293,575.41 and the payment of \$93,558,170.62 to the Bank of Canada for UNRRA, under authority of P.C. 1/1208 of March 28, 1946.

Of the amount of \$49,293,575.41, the sum of \$43,016,836.31 was expended by this Department and \$6,276,739.10 by the Department of Agriculture acting as a procurement agency. A classification of these expenditures follows: canned meat products, \$5,557,540.44; dairy products, \$111,114.46; seeds, \$608,084.20; wheat, \$10,023,422.10; flour, \$5,463,207.46; wheat to Greece, \$4,485,117.98; rolled oats, \$561,108.96; fish, \$3,788,735.68; fish oil, \$376,053.42; boots and clothing, \$3,893,759.55; soap, \$2,319,243.23; machinery, \$7,750,363.14; miscellaneous, \$4,355,824.79.

The expenditures to the close of the current fiscal year, representing Canada's first and second contributions of \$77,000,000 each, were as follows:

Fiscal Year	Expenditures Under	Commodities	Cash	Total
1943-44	Department of External Affairs		55,500 00	55,500 00
1944-45	Canadian Mutual Aid Board	11,092,753 97		11,092,753 97
1945-46	Department of Trade and Commerce	49,293,575 41	93,558,170 62	142,851,746 03
		<u>\$ 60,386,329 38</u>	<u>\$ 93,613,670 62</u>	<u>\$154,000,000 00</u>

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	5,933 23	6,976 33
Previous Years—Collectable	2,342 72	2,066 37
—Uncollectable	41,243 40	41,158 40
	<u>\$ 49,519 35</u>	<u>\$ 50,201 10</u>

Previous Years—Uncollectable: Of this amount, \$37,432.79 represents old balances due on cullers' fees outstanding since the year 1893 including the following items of \$1,000 or over: Anderson McKenzie, \$2,337.70; E. B. Eddy, \$4,457.40; J. Patton & Son, \$1,471.01; Ritchie Bros., \$1,597.88; J. Rochester, \$1,743.69; W. G. Ross, \$2,156.26; Willis Russell, \$1,477.65; J. Tibbetts & Co., \$1,014.09.

OPEN ACCOUNTS

[2] Departmental Working Capital Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
Canadian Export Board			\$2,232,297 59	\$2,232,297 59

This amount was transferred from the War and Demobilization Allotment—Canadian Export Board Revolving Fund, being the net expenditure in that account for the current fiscal year. The closing balance, representing the value of inventories of goods on hand at March 31, will ultimately be transferred to the Crown Company—Canadian Commercial Corporation.

[3] Loans and Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
<i>(c) To Sundry Government Agencies—</i>				
A Board of Grain Commissioners (Canada Grain Act).....	40,008 75	485,742 98	446,212 15	477 92
<i>(e) To United Kingdom and Other Governments—</i>				
B Government of Australia—Trade and Commerce		7,323,679 84	7,323,680 14	30
B Loan to Government of Belgium —Trade and Commerce.....		13,556,024 00	15,576,995 00	2,020,971 00
B Government of France—Trade and Commerce		153,112 12	87,138,247 89	86,985,135 77
B Government of the Netherlands —Trade and Commerce.....		5,923,086 90	12,809,798 96	6,886,712 06
B Government of New Zealand— —Trade and Commerce.....		469,419 05	469,419 05	
B Government of Union of Soviet Socialist Republics—Trade and Commerce		303 34	8,819,335 40	8,819,032 06
B Government of United Kingdom —Trade and Commerce Account No. 1.....		146,834,209 94	146,834,209 94	
B Government of United Kingdom —Trade and Commerce Account No. 2.....		176,209 21	31,540,118 42	31,363,909 21
		174,436,044 40	310,511,804 80	136,075,760 40
<i>(f) Miscellaneous—</i>				
C Sale of Steamer <i>Pelee</i>	20,000 00	5,000 00		15,000 00
	\$ 60,008 75	\$174,926,787 38	\$310,958,016 95	\$136,091,238 32

A This account is operated pursuant to the provisions of section 163, Canada Grain Act, c. 5, 1930, whereby an accountable advance not exceeding \$500,000 may be made out of the unappropriated moneys in the Consolidated Revenue Fund to the Board of Grain Commissioners for working capital and to meet freight charges and weighing and inspection fees on grain received into or discharged from government elevators, such charges and fees being subsequently recovered from owners of the grain.

B Disbursements, on a recoverable basis, for foodstuffs and other essential requirements of these countries are made under authority of section 3 of the War Expenditure and Demobilization Appropriation Act, 1945.

The account for the Government of Belgium was transferred from the Canadian Mutual Aid Board in October, 1945.

The outstanding balance of the Government of the United Kingdom Account No. 1 as at February 28, 1946, was debited to the United Kingdom General Settlement Account (see under Department of Finance) in accordance with the terms of the relevant agreement. Subsequent direct transfers increased the debit to \$146,996,186.91. The transactions relating to the period subsequent to that date are recorded in Account No. 2.

C P.C. 9144, October 6, 1942, approved of the sale of the Steamer *Pelee* to D. L. Goodison, Blenheim, Ont., for \$40,000. The vessel was later resold under Ministerial authority to the present contractor, Vincent A. Barrie, in 1944.

The amount of \$5,000 shown as receipts represents payment of the third annual instalment, and was deducted from the subsidy (see page Y-16) paid to the contractor. Interest due on the unpaid balance, amounting to \$774.79 (also deducted from the subsidy), appears in the revenue section of this Department under Return on Investments.

[9] Floating Debt

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(d) <i>Outstanding Cheques and Warrants—</i>				
Wheat Bonus Certificates.....	\$ 7,786 58		\$ 9 95	\$ 7,776 63

Pursuant to the Act Respecting Wheat, c. 60, 1931, the Governor in Council authorized payment out of the unappropriated moneys in the Consolidated Revenue Fund of the sum of five cents per bushel for wheat grown in the Provinces of Alberta, Saskatchewan and Manitoba in the year 1931 and delivered to any licensed elevator in the Western Inspection Division, commission merchant, track buyer, or grain dealer, as defined by the Canada Grain Act.

Payment was made via the medium of certificates; the closing balance represents the Department's liability in respect of those still outstanding.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
(c) <i>Miscellaneous—</i>				
A Board of Grain Commissioners—				
Grain Overages	10,017 62	2,038 10		12,055 72
B Board of Grain Commissioners—				
Default Trust Account.....		448 75	448 75	
C Belgium Supply Mission.....	74 75	32,591,830 77	30,862,437 16	1,729,468 36
C Chinese Government Supply Mission		135,000 00		135,000 00
C Czechoslovakian Government Cash Account		3,178,551 00	2,679,120 47	499,430 53
C Government of Denmark Cash Account		157,374 00	151,378 12	5,995 88
C French Supply Mission	4,384,129 43	48,014,967 88	52,395,278 67	3,818 64
C Federation of Iceland Co-operative Society Cash Account.....		145,423 88	89,619 50	55,804 38
C Government of India Supply Mission	176,808 03	36,397,128 92	32,121,102 67	4,452,834 28
C Netherlands Government Food Purchasing Bureau	28,060 58		25,490 85	2,569 73
C Netherlands Purchasing Commission	295,140 75	4,519,168 35	4,812,220 05	2,089 05
C Netherlands East Indies Cash Account		800,000 00	637,192 08	162,807 92
C Norwegian Shipping and Trade Mission		11,481,441 71	9,079,201 42	2,402,240 29
C Permanent Secretariat—of the Canadian (R.C.) Episcopate, Ottawa		175,000 00	175,000 00	
C Union of South Africa Government Supply Mission	437,145 04	8,268,058 64	6,298,730 08	2,406,473 60
C United Kingdom Payments Office Account	600,473 16	1,721,490 98	2,148,772 49	173,191 65
D UNRRA Free Funds.....		113,358,555 66	78,980,857 22	34,377,698 44
E UNRRA Special Funds.....		84,224,297 92	35,074,540 08	49,149,757 84
	<u>\$ 5,931,849 36</u>	<u>\$345,170,776 56</u>	<u>\$255,531,389 61</u>	<u>\$ 95,571,236 31</u>

A With respect to the annual weigh-up of grain in store in public and private elevators as required by sections 133 and 133a of an Act to amend the Canada Grain Act, c. 36, 1939, net overages disclosed in each Crop Year belong to the Crown and may be disposed of as the Board directs. The proceeds from the sale of net overages for the present year, \$2,038.10, were credited to this account.

B The matured interest earned on securities held as surety for licensees, is credited to this account and subsequently paid to the licensees.

C These accounts are credited with advances from the respective governments or organizations for the purchase of materials and supplies and debited with the value of the relative shipments.

D Funds forwarded to this Department by the Director of UNRRA for the procurement of supplies in Canada are credited to this account. Disbursements represent advances to this and other departments acting as procurement agencies. The unexpended balances of these advances were refunded at the close of the fiscal year and also credited to this account.

E In accordance with the provisions of P.C. 1/1208, March 28, 1946, the Minister of Trade and Commerce transferred to the Bank of Canada, acting on behalf of UNRRA, an amount of \$93,558,170.62 which included the unexpended balances of allotments, provided for the purchase of commodities, and representing Canada's contribution to that organization, on the understanding that UNRRA would, in turn, transfer to the Government of Canada sufficient funds to cover commitments incurred on behalf of UNRRA.

From the amount of \$60,000,000 received in accordance with this undertaking and credited to this account, advances were made to this and other departments acting as procurement agencies and the unexpended balances refunded hereto at the close of the fiscal year. The balance of the amount shown as receipts, \$24,224,297.92, represents refunds of unexpended balances of advances and bookkeeping adjustments.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Mutual Aid—Trade and Commerce..		257,941,759 09	257,941,759 09	
B Military Occupation Relief Fund....		24,730,393 10	24,730,393 10	
C Government of Belgium Aid—Trade and Commerce		19,962,860 15	19,962,860 15	
D UNRRA—Trade and Commerce.....		224,061,249 92	224,061,249 92	
E Trade and Commerce Suspense Account	1,255,878 69	13,540,625 23	14,796,503 92	
	<u>\$ 1,255,878 69</u>	<u>\$540,236,887 49</u>	<u>\$541,492,766 18</u>	

A This account is credited with advances from the Canadian Mutual Aid Board for the purchase of supplies for the United Nations (other than Canada). Debits represent (a) the value of such purchases (\$135,080,879.71 from Mutual Aid Funds and \$66,603,386.59 from cash provided by the United Kingdom) and (b) the refund of the unexpended balance of the advances at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this report.

B This account is credited with advances of War Appropriation Funds from the Canadian Mutual Aid Board for the purchase of supplies for Military Occupation Relief. Debits represent (a) the value of such purchases (\$18,002,533.80) and (b) the refund of the unexpended balance of the advances at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this report.

C Receipts represent the amount made available to the Department by the Canadian Mutual Aid Board under authority of the War Appropriation Act for the purchase in Canada of certain supplies urgently required by the Government of Belgium. The Board was subsequently reimbursed by that Government.

D This account was credited with advances from the Canadian Mutual Aid Board and, in the latter part of the fiscal year, from other accounts of this Department for the purchase of supplies for UNRRA. Debits represent (a) the value of such purchases (\$82,915,027.52) and (b) the refund of the unexpended balance of the advances at the close of the fiscal year.

Other transactions reflected in the receipts and disbursements are in connection with the payments of Canada's contribution to UNRRA.

E Receipts which cannot be allocated immediately are credited to this account pending transfer to the effective accounts.

1945-46

PUBLIC ACCOUNTS

PART II
Y

DEPARTMENT OF TRADE AND COMMERCE

APPENDIX

G. A. WALKER
W. A. WOODWARD

1945-46
\$ 2,000,000.00
\$ 2,000,000.00

\$ 2,000,000.00

1945-46
\$ 1,000,000.00
\$ 1,000,000.00

Department of Trade and Commerce
ECONOMIC DEVELOPMENT CORPORATION

EXPORT CREDITS INSURANCE CORPORATION

Statement of Assets and Liabilities as at March 31, 1946

ASSETS	LIABILITIES
Cash on Hand and in Banks.....	Premium Deposits.....
Accrued Interest on Investments.....	Underwriting Reserve, consisting of excess of
Investments—Dominion Government Bonds at cost (Market	income over expenditures for the years ended:
value \$5,039,086.25).....	March 31, 1945.....
Deferred Charges.....	March 31, 1946 (Schedule "A").....
Office Furnishings and Equipment at cost.....	Capital—
Less: Reserve for Depreciation.....	Capital Stock
	Authorized: 50,000 shares par value \$100
	each.
	Issued and fully paid: 25,000 shares, held in
	trust for His Majesty by the Minister of
	Trade and Commerce.....
	Capital Surplus: paid in by the Minister of
	Finance, at the rate of \$100 per share of
	capital stock issued.....
122,474 78	8,985 00
47,266 66	
4,888,531 83	296 55
561 75	51,266 47
1,903 33	
190 33	
1,713 00	51,563 02
\$ 5,060,548 02	5,000,000 00
	\$ 5,060,548 02

Contingent Liabilities:

Liability of the Corporation in respect of exports made and	
export contracts entered into by policy-holders to February	
28, 1946.....	\$ 2,099,775 32
Potential Liability of the Corporation in respect of both actual	
and anticipated exports under policies issued to March 31,	
1946.....	6,430,400 00

Approved on behalf of the Board.

M. W. MACKENZIE,
Director.
H. T. AITKEN,
Director.

I have examined the accounts of the Export Credits Insurance Corporation for the period from April 1, 1945 to March 31, 1946, and have obtained all the information and explanations I have required. In my opinion, the above Statement of Assets and Liabilities is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1946, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

EXPORT CREDITS INSURANCE CORPORATION—*Concluded*

Statement of Income and Expenditure for the year ended March 31, 1946

Income:

Premiums on exports made and export contracts entered into by policy-holders, to February 28, 1946	19,349 00	
Interest on investments.....	55,492 38	
Profit on sale of investments.....	1,176 31	
		76,017 69

Expenditure:

Salaries	18,109 19	
Travelling expenses	3,370 54	
Other expenses	3,271 49	
		24,751 22
Balance transferred to Underwriting Reserve.....		\$ 51,266 47

DEPARTMENT OF TRANSPORT

REVENUES AND EXPENDITURES

GRAND TOTAL

FOR THE YEAR

STATEMENT OF INCOME AND EXPENDITURE

for the year ended March 31, 1920

Income from operations	10,240.00
Interest on investments	2,500.00
Dividends on investments	1,250.00
Other income	1,250.00
Total income	15,240.00
Operating expenses	12,500.00
Depreciation	1,250.00
Other expenses	1,250.00
Total expenses	15,000.00
Net income	240.00

DEPARTMENT OF TRANSPORT 1945-46

PUBLIC ACCOUNTS

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

PART II

Z

DEPARTMENT OF TRANSPORT

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF TRANSPORT

PUBLIC ACCOUNTS

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—	Revenues—
[8b] Consolidated Deficit Account:	[8b] Consolidated Deficit Account:
Ordinary 18,266,655 33	Ordinary 2,371,740 44
Government Owned Enterprises—	Special Receipts 2,368,203 12
Net Income Deficits..... 773,659 51	
War and Demobilization..... 15,012,846 33	
34,053,161 17	4,739,943 56
[8a] Non-Active Assets:	[8a] Non-Active Assets:
(i) Capital Expenditures	(i) Capital Expenditures
Railways 2,313,241 03	Canals 22,434 80
Miscellaneous .. 2,194,999 12	Miscellaneous 353,208 61
4,508,240 15	375,643 41
(ii) Other	(ii) Other
National Harbours Board.... 559,757 55	National Harbours Board.... 96 39
39,121,158 87	5,115,683 36
Adjusting Entries—	Adjusting Entries—
[8a] Non-Active Assets	[8b] Consolidated Deficit Account... 22,631,041 47
(ii) Other	
Canadian National Railways	
Securities Trust Stock..... 22,631,041 47	
\$ 61,752,200 34	\$ 27,746,724 83

NOTE.—The status of accounts under Non-Active Assets above is shown on page Z—59.

Receipts and Disbursements—Open Accounts

[2] Departmental Working Capital	[9] Floating Debt 167 31
Advances 96,764 08	[10] Deposit and Trust Accounts 18,419 87
[3] Loans and Advances 43,126,729 02	[11] Insurance, Pension and Guaranty
[4] Investments 770,022 66	Accounts 418,125 24
	[12] Deferred Credits .....(Dr.) 186 50
	[13] Sundry Suspense Accounts..(Dr.) 417,801 15
\$ 43,993,515 76	\$ 18,724 77

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page Z—59.

GENERAL NOTE.—A condensed balance sheet as at December 31, 1945, and operating statement of the National Harbours Board for the calendar year, 1945, with relevant comments, is included as an appendix to this Section (see page Z—68).

REVENUES

Comparative Summary

DEPARTMENT OF TRANSPORT		1945-46	1944-45
Ordinary Revenue—			
A	Return on Investments.....	151,882 62	138,237 85
B	Privileges, Licences and Permits.....	839,935 59	741,427 53
C	Proceeds from Sales.....	14,879 57	14,976 29
D	Services and Service Fees.....	1,023,937 09	1,024,754 47
E	Refunds of Expenditure.....	35,236 69	87,022 17
F	Miscellaneous	73,253 54	46,368 09
Total Ordinary		2,139,125 10	2,052,786 40
Capital Accounts—			
G	Refunds of Previous Years' Expenditures.....	373,181 38	718,048 49
Special Receipts and Other Credits—			
H	Refund of Previous Years' Special Expenditures.....	575 00	
I	Refunds of Previous Years' War Expenditures.....	197,906 44	20,887 15
J	Sale of Surplus War Assets.....	81 64	238 72
K	Miscellaneous War Revenues.....	2,169,640 04	2,231,394 23
L	Non-Active Accounts—		
	Canadian National (West Indies) Steamships, Ltd.....		549,096 08
Total Special Receipts and Other Credits.....		2,368,203 12	2,801,616 18
Adjusting Entries—			
M	Canadian National Railways.....	22,631,041 47	22,400,052 60
Total (Department of Transport).....		27,511,551 07	27,972,503 67
NATIONAL HARBOURS BOARD			
Ordinary Revenue—			
N	Return on Investments.....	232,615 34	290,727 33
Capital Accounts—			
O	Refunds of Previous Years' Expenditures	2,462 03	10,146 67
Special Receipts and Other Credits—			
P	Non-Active Accounts—		
	Halifax Harbour	96 39	18,907 52
Total (National Harbours Board)		235,173 76	319,781 52
Grand Total		\$ 27,746,724 83	\$ 28,292,285 19

Details

DEPARTMENT OF TRANSPORT		
Ordinary Revenue—		
A	Return on Investments:	
	Recoveries under certain Railway Subsidy Acts Agreements.....	151,882 62
	This amount, of which \$137,435.73 was received from Railway Companies through the Post Office Department and the balance of \$14,446.89 direct, represents recoveries in respect of mail and passenger transportation facilities provided over subsidized portions of certain railway lines.	
B	Privileges, Licenses and Permits:	
	Wireless Operators:	
	Examination Fees	1,744 50
	Wireless Apparatus Licences:	
	Aircraft Station	1,560 00
	Amateur Experimental Station.....	714 50
	Commercial Receiving Station.....	72 00
	Experimental Station	340 00
	Limited Coast Station.....	300 00
	Municipal Police Private Commercial Station.....	82 00

Private Commercial Station.....	7,993 00	
Public Commercial Station.....	1,660 00	
Ship Station	7,468 00	
Technical or Training School Station.....	40 00	
Airport Landing Fees.....	115,492 58	
Passenger Tolls	353 60	
Private Air Pilots' Certificates.....	452 00	
Airport Licences	120 00	
Aircraft Registration Fees.....	1,505 00	
Airworthiness Certificates	1,790 00	
Rental at Airports.....	35,839 36	
Rental—Employees' Quarters	56,276 83	
Rental at Radio Ranges.....	743 27	
Rental at Radio Stations.....	772 89	
Examination Fees—Masters and Mates.....	5,401 90	
Marine Registry Fees.....	125 25	
Pilots' Licence Fees (Pilotage).....	76 00	
Rental, Marine Leases and Privileges.....	9,270 91	
Board of Transport Commissioners—Licences to Ships.....	1,606 12	
Canals Revenue: Land rental, \$220,033.48; water power rental, \$343,161.32; transmission line privileges, \$16,222.61; house rental, \$8,718.47	588,135 88	
		839,935 59
C Proceeds from Sales:		
Publication Sales	3,524 72	
Sundry Sales	11,169 20	
Salvage Material	185 65	
		14,879 57
D Services and Service Fees:		
Harbour Dues	31,340 53	
Wharf Rental and Wharfage—Harbours and Piers Act.....	169,392 35	
Steamship Inspection Fees:		
Annual Fees	130,105 34	
Incidental Fees	31,010 75	
Engineers' Fees	1,930 00	
Plans	4,000 11	
Measuring Surveyors' Fees.....	4,244 58	
*Dominion Steamers' Earnings.....	200 00	
Signal Station Dues.....	1,418 50	
Nautical Discharge Certificates.....	491 09	
Radio Message Tolls:		
Department of Transport Operated Stations.....	62,609 89	
Marconi Operated Stations.....	26,961 43	
Outside and Hangar Space Rental.....	16,590 82	
Service charges at Airports.....	144 11	
Airport Radio Service to Aircraft.....	26,373 89	
Commission on Pay Phone.....	407 40	
Rental of Equipment.....	19,915 94	
Cost of Collection of Radio Licence Fees, 1945-46, as authorized under section 14 of the Canadian Broadcasting Act, 1936.....	231,818 48	
Sundry Services	461 27	
Power Service	4,682 43	
Canals Revenue: Winterage, \$1,730.98; lying-in, \$3,848.38; basin dues, \$690.58; linesmen, \$108,217.50; power, \$9,792.05; wharfage, \$136,328.73..	260,608 22	
		1,024,707 13
*Less: Refund, authorized by P.C. 257/6637, October 24, 1945, made to the Norwegian Shipping and Trade Mission in connection with salvage service rendered by C.G.S. N.B. <i>McLean</i> to the S.S. <i>Benca</i>	770 04	
		1,023,937 09

Harbour Dues—The remuneration and expenses of harbour masters, amounting to \$16,700.95, were paid from harbour dues revenue.

The remuneration of the wharfingers and certain expenses authorized for making the wharves serviceable, amounting to \$49,800.91, were paid from wharf rentals and wharfage revenue.

Radio Message Tolls—Department of Transport Operated Stations—This amount represents the Department's portion of moneys received from foreign Administrations, ship owners, etc., for radio and domestic point to point messages relayed or received through the Department's East and West Coast Radio Services via various public utilities.

Radio Message Tolls—Marconi Operated Stations—This amount represents that portion of revenue from Radio Traffic which was earned by certain departmental East Coast and Great Lakes radio stations operated by the Canadian Marconi Company. It was not taken into the operating account of these stations (see page Z-39) but deposited to the credit of the Receiver General as revenue of the Department.

Cost of Collection of Radio Licence Fees—It is provided under Section 14 (a) of the Canadian Broadcasting Act, c. 24, 1936, that the moneys received from licence fees in respect of private receiving licences and private station broadcasting licences, less the cost of collection and administration as determined by the Minister, shall be deposited to the credit of the Canadian Broadcasting Corporation. The net revenue for the year, before deducting cost of collection, amounted to \$4,005,103.24. The cost of collection for the year 1945-46 amounted to \$231,818.48, which includes the total of the expenditures under Vote 397, and was deposited to the credit of the Receiver General as revenue of the Department of Transport.

E Refunds of Previous Years' Expenditures.....		35,236 69
F Miscellaneous:		
Fines:		
Canals Act	455 00	
Radio Act	26,691 49	
Marine Act	20,937 06	
Forfeitures:		
Canals Act	10 00	
Marine Act	24,951 60	
Premium on Foreign exchange transactions.....	181 74	
Witness Fees, etc.—Jury Duty.....	26 65	
		<u>73 253 54</u>
Total Ordinary		2,139,125 10
Capital Accounts—		
G Refunds of Previous Years' Expenditures:		
Lachine Canal	6,648 70	
Trent River Navigation	2,350 00	
Welland Canal	6,774 70	
Welland Ship Canal	6,661 40	
Civil Aviation—Airways and Airports.....	1,499 99	
St. Lawrence River Improvements.....	45 60	
Government Shipbuilding Program.....	349,200 99	
		<u>373,181 38</u>
Government Shipbuilding Program—In the year 1929, six ships were transferred from the Canadian Government Merchant Marine Limited to the Canadian National (West Indies) Steamship Limited, at a value totalling \$933,071.83. The amount of \$349,200.99, shown above, which was received from the Company, represents the final payment.		
Special Receipts and Other Credits—		
H Refunds of Previous Years' Special Expenditures.....		575 00
(Public Works Construction Act, 1935)		
I Refunds of Previous Years' War Expenditures.....		197,906 44
This amount includes \$106,532.41, being a reduction in Working Capital Advance—Dominion Lighthouse Depot, Prescott—Munitions as at March 31, 1946, and \$67,839.68 recovered from "Employees' Compensation Clearing Account—Defence Projects, Department of Munitions and Supply" (See under Open Accounts) in respect of 1944-45 expenditures.		
J Sale of Surplus War Assets.....		81 64
K Miscellaneous War Revenues:		
Miscellaneous Revenue	2,017 001 00	
Government Operated Plants.....	152,639 04	
		<u>2,169,640 04</u>

The first amount includes \$1,955,786.72, transferred from the Open Account "Canadian Government Trans-Atlantic Air Service" (See under Sundry Suspense Accounts further on in this Section), which was received from the Post Office Department in connection with the carriage of mails on the Canadian Government Trans-Atlantic Air Service.

The second amount represents the residual operating surplus as at March 31, 1946, of the Dominion Lighthouse Depot, Prescott, Ont.

M Adjusting Entries—

Canadian National Railways..... 22,631,041 47

This credit represents the capital gains, less line abandonments during the calendar year 1945. The entry is for the purpose of adjusting the value of Canadian National Railways Securities Trust Capital Stock (no par value) accordingly. See page Z-58.

Total (Department of Transport)..... \$ 27,511,551 07

Certified correct.

C. P. EDWARDS,
Deputy Minister.

NATIONAL HARBOURS BOARD

Ordinary Revenue—

N Return on Investments:

Prescott Elevator—Net income surplus, 1945..... 82,778 37
Port Colborne Elevator—Net income surplus, 1945..... 149,836 97
232,615 34

Capital Accounts—

O Refund of Previous Years' Expenditures:

Prescott Elevator 2,462 03

Special Receipts and Other Credits—

P Non-Active Accounts 96 39

This represents a reduction of the indebtedness of the Board to the Dominion Government in connection with Halifax Harbour.

Total (National Harbours Board)..... \$ 235,173 76

Certified correct.

R. K. SMITH,
Chairman.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
Z-10	Stat.	Salary of Minister, Salaries Act, c. 24, 1944....	10,000 00	10,000 00	10,000 00
Z-10	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	1,999 99	1,999 99	2,000 00
Z-10	349 } 591 }	Departmental Administration.....	453,831 00	398,728 33	384,300 21
ADMINISTRATION OF THE TRANSPORT ACT					
Z-11	Stat.	Salaries of the Board of Transport Commissioners for Canada, Railway Act, c. 170, R.S.	52,832 94	52,832 94	45,499 68
Z-11	350	Board of Transport Commissioners for Canada—Administration, maintenance and operation..	288,040 00	260,255 91	258,866 44
CANALS SERVICE					
Z-12	351	Canals Service—Administration.....	44,710 00	42,951 71	35,643 42
Z-12	352 } 592 }	Canals—Operation and Maintenance.....	2,667,700 00	2,599,426 26	2,493,921 44

DEPARTMENT OF TRANSPORT

Z-7

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
CANALS SERVICE— <i>Concluded</i>					
Z-13	353	Canals Improvements (Revote \$45,700).....	176,000 00	155,497 56	117,551 35
Z-15	354	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations.....	5,000 00	901 08	458 05
Z-15	355	To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited.....	2,500 00	285 90	435 14
MARINE SERVICE					
Z-15	356	Marine Service Administration.....	15,542 00	14,937 48	15,039 23
Z-15	357	Administration of Floating Equipment.....	26,175 00	20,665 64	20,642 34
Z-16	358	Nautical Service Administration.....	30,060 00	28,678 05	25,900 58
Z-16	359	Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs..	1,648,500 00	1,525,532 49	1,579,285 22
Z-17	360	Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers.....	2,184,100 00	2,178,939 51	2,094,574 51
Z-19	361	Agencies—Salaries and Office expenses.....	292,305 00	278,527 96	280,033 20
Z-19	362	Maintenance and repairs to Wharves.....	5,000 00	2,983 55	2,161 10
Z-20	363	To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation.....	30,000 00	30,000 00	30,000 00
Z-20	364	Administration of Pilotage.....	161,950 00	156,620 70	147,400 30
Z-21	365	Life Saving Service, including rewards for saving life.....	44,250 00	41,606 22	43,230 37
Z-21	366	To provide subsidies for wrecking plants—Quebec and British Columbia.....	45,000 00	45,000 00	45,000 00
Z-21	367	Grants of \$200 each to the Royal Arthur Sailors' Institutes at Port Arthur, Kingston and Toronto, which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes.....	600 00	600 00	600 00
Z-22	368	*Miscellaneous Services relating to Navigation and Shipping, etc.....	58,539 00	48,363 65	102,370 22
Z-22	369	Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines.....	248,410 00	218,535 19	209,222 17
Z-23	370	Marine Signal Service.....	96,265 00	84,076 32	82,126 63
Z-24	371	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital.....	989,500 00	948,746 64	953,984 47
Z-24	372	River St. Lawrence Ship Channel—Administration and Operation.....	218,380 00	215,342 19	184,820 66
RAILWAY SERVICE					
Z-24	Stat.	Railway Grade Crossing Fund, Railway Act, c. 170, R.S.....	31,918 98	31,918 98	33,954 24
Z-25	373	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department.....	42,000 00	41,926 47	39,755 37
Z-25	374	Hudson Bay Railway—Construction and Improvements—Capital.....	20,000 00	17,816 34	6,457 60
Z-25	375	Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operations during the year ending March 31, 1946, not exceeding.....	500,000 00	499,669 20	564,940 02
Z-25	376	To provide for the construction of an Icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service estimated to cost \$4,500,000. Amount required for 1945-46 (Revote \$875,000)—Capital.....	2,342,500 00	2,045,424 69	623,181 32
Z-25	595	Prince Edward Island Car Ferry and Terminals—Construction and Improvements of Terminal Facilities—Capital.....	250,000 00	250,000 00	

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
RAILWAY SERVICE—Concluded					
Maritime Freight Rates Act—					
Z-26	377 } 684 }	*Canadian National Railway Company.....	3,519,878 84	3,519,878 84	3,853,273 61
Z-26	378	*Various other Railway Companies.....	900,000 00	825,633 71	879,935 66
GOVERNMENT EMPLOYEES' COMPENSATION					
Z-26	379 } 596 }	Administration of the Government Employees' Compensation Act.....	39,760 00	23,031 03	24,601 36
Z-26	Stat.	Payments of Compensation respecting Government Employees, Government Employees' Compensation Act, c. 9, 1931.....	685,475 62	685,475 62	658,293 04
PENSIONS AND OTHER BENEFITS					
Z-29	380	*Compassionate allowance—widow of the late E. J. McCoskrie.....	480 00	480 00	480 00
Z-29	381	*Pensions to former pilots.....	2,400 00	2,397 58	2,506 45
Z-29	382	*Railway Employees' Provident Fund.....	22,000 00	18,687 44	19,726 37
Z-29	597	*Gratuity to widow of the late Proculus Picard.....	1,653 07	1,653 07	
SUPERANNUATION AND RETIREMENT BENEFITS					
Z-29	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	6,951 00	6,951 00	5,562 00
SPECIAL RAILWAY SERVICE					
Z-29	383	To provide for the discharge of commitments incurred prior to March 31, 1945, under authority of Vote No. 393, Schedule "A" to the Appropriation Act No. 5, 1944, respecting Highway Crossings of Railways (Revote)....	6,300 00		
AIR SERVICE					
<i>(Control and Supervision vested in the Minister of Reconstruction by Orders in Council P.C. 7995 of October 13, 1944 and P.C. 8207 of October 24, 1944).</i>					
Z-30	384	Air Transport Board—Salaries and Office Expenses.....	188,290 00	112,931 75	26,229 85
Z-30	385	Air Service Administration.....	11,370 00	5,545 35	8,875 26
Z-30	598	To provide for assistance to M. and C. Aviation Company, Limited as authorized by Section 16 of the Aeronautics Act, as amended.....	12,000 00	9,728 73	
Civil Aviation Division					
Z-31	386 } 599 }	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder.....	331,565 00	252,208 08	229,136 79
Z-31	387 } 600 }	Airways and Airports—Construction and Improvements, including Lighting and Radio Facilities—(Revote \$323,500)—Capital.....	2,578,900 00	1,246,252 48	1,580,128 63
		Airways and Airports—Operation and Maintenance—			
Z-33	388	Civil Aviation Services.....	995,095 00	764,345 86	847,796 93
Z-34	389	Radio Aviation Services.....	1,000,000 00	918,210 81	800,219 54
Z-35	390 } 601 }	Meteorological Aviation Services.....	551,200 00	477,967 25	462,895 05
Z-36	391 } 685 }	Grants for advanced aeronautical instruction and to Aeroplane Clubs, including grant of \$5,000 to the Canadian Flying Clubs Association.....	34,250 00	33,950 00	5,050 00
Meteorological Division					
Z-36	392 } 602 }	Meteorological Service.....	486,200 00	397,275 12	363,477 18
Z-37	393	Grant to Kingston Observatory.....	500 00	500 00	500 00

DEPARTMENT OF TRANSPORT

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
AIR SERVICE— <i>Concluded</i>					
<i>Radio Division</i>					
Z-37	394	Administration of the Radiotelegraph Act and Regulations.....	160,135 00	155,133 28	139,397 34
Z-37	395	Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations, operation and maintenance.....	751,315 00	699,321 60	700,035 02
Z-40	396	Suppression of Local Electrical Interferences..	167,480 00	166,395 77	164,356 59
Z-40	397	Issue of Radio Receiving Licences—(Transport Department only).....	216,975 00	202,150 16	188,272 76
GOVERNMENT OWNED ENTERPRISES					
NON-ACTIVE ACCOUNTS					
<i>National Harbours Board</i>					
Z-41	420	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act to meet expenditures applicable to the calendar year 1945 on any or all of the following accounts: Reconstruction and Capital Expenditures— Generally — Unforeseen and Miscellaneous.....	200,000 00		
		Less transferred to Loans and Advances.....	60,857 59		
			139,142 41	1,632 55	44,867 33
DEFICITS					
<i>Prince Edward Island Car Ferry and Terminals</i>					
Z-41	421	*Deficit in operation—Calendar Year 1945.....	713,000 00	687,800 44	773,383 66
<i>National Harbours Board</i>					
Z-41	422	*Deficit—Churchill Harbour—Calendar Year 1945.....	90,000 00	85,859 07	58,907 04
Z-41	423	*Advances re deficits—Jacques Cartier Bridge.	558,125 00	558,125 00	275,000 00
	619	<i>Expenditures: from appropriations not required for 1945-46.....</i>			240,628 97
			27,154,049 85	24,108,312 54	22,786,891 71
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page Z-42).....	17,942,980 72	15,012,846 33	35,094,424 87
			45,097,030 57	39,121,158 87	57,881,316 58
ADJUSTING ENTRIES					
NON-ACTIVE ACCOUNTS					
Z-58		Canadian National Railways Securities Trust Stock (Net increase in Dominion's equity in the Canadian National Railway System)....	22,631,041 47	22,631,041 47	22,400,052 60
		Grand Total.....	\$67,728,072 04	\$61,752,200 34	\$80,281,369 18

* Complete title is shown in the following details.

Comparative Summary By Classification of Expenditures

	1945-46		1944-45
	Appropriations or War and Demobilization Allotments	1945-46 Expenditures	Expenditures
Ordinary	19,466,582 44	18,266,655 33	18,265,081 66
Special	6,300 00		
Capital	6,180,900 00	4,508,240 15	3,163,752 02
Government-Owned Enterprises	1,500,267 41	1,333,417 06	1,358,058 03
War and Demobilization.....	17,942,980 72*	15,012,846 33	35,094,424 87
	45,097,030 57	39,121,158 87	57,881,316 58
Adjusting Entries	22,631,041 47	22,631,041 47	22,400,052 60
Total	\$ 67,728,072 04	\$ 61,752,200 34	\$ 80,281,369 18

*Excluding provision for advances of \$12,302,719.

Salary of Minister, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 1,999 99

The above amounts were paid to: the Hon. J. E. Michaud, for the period April 1-17, 1945, \$566.67; the Hon. Lionel Chevrier, for the period April 18, 1945-March 31, 1946, \$11,433.32.

Vote 349 (and Vote 591, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	356,061 00	356,061 00	323,239 51
Cost of Living Bonus and Other Pay-list Items.....	41,600 00	41,600 00	36,550 36
A Printing and Stationery.....	18,150 00	18,150 00	17,988 52
B Travelling Expenses	11,200 00	11,200 00	9,304 00
Telegrams and Telephones.....	6,820 00	6,820 00	5,221 11
Miscellaneous and Unforeseen Expenses.....	20,000 00	20,000 00	6,424 83
	\$ 453,831 00	\$ 453,831 00	\$ 398,728 33

As of March 31, 1946, there were 181 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Edwards, C. P.	\$10,000 00	\$ 355 72	Fortier, J.	4,500 00	
Deputy Minister			Gougeon, L. H.	2,400 00	
MacLennan, F. M.	6,420 00		Hayes, H.	2,520 00*	
Asst. Deputy Minister and Comptroller			Kenny, M. E.	3,720 00*	
Aitchison, J. F.	4,800 00		Knightley, W.	3,720 00	2,951 33†
Bates, S.	6,700 00	557 22	Lamoureux, L.	4,080 00	
Baxter, J. R.	3,540 00*		Lang, R. H.	4,260 00	
Bosse, E. (Apr. 18).....	4,080 00		LeBlanc, E. (July 16).....	2,400 00	
Carty, E. G.	4,200 00		Lindsay, G. A.	5,220 00	336 80
Collins, F. T.	4,080 00		MacKenzie, W. L.	4,620 00	
Collins, M. C.	4,800 00	469 06	Manchester, W. S.	3,120 00	
Dame, A. H.	3,000 00		Matthews, W. J.	5,700 00	
Dorman, R.	3,000 00		Matton, L. L.	2,700 00	
			McFall, W. S.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McKee, A. H.	4,320 00		Saint Laurent, J. A. G.	2,640 00*	1,163 21
McLachlan, D. W.	9,500 00		Skuce, G. O.	2,400 00*	
McLellan, E. H.	3,720 00*		Thornton, W. A.	3,540 00*	
Moore, T. R.	4,320 00*	1,779 45†	Van Allen, W. H.	2,520 00	354 10
O'Grady, F. J.	2,400 00		Walker, T. E.	4,920 00*	
O'Leary, W. A.	4,200 00		Walsh, D. M.	2,400 00	
Pearson, G. A.	2,880 00		Wellwood, H.	3,000 00	
Pelletier, J. A. J.	3,720 00*		Whitmarsh, W. A.	2,400 00*	
Reardon, J. A.	3,240 00*	492 38			

†Charged to War and Demobilization Allotment: Transport Controller's Office, \$2,951.33; Department of National Defence—Air Services, War and Demobilization Allotment, Western Hemisphere Operations, \$1,779.45.

A Practically all the printing and stationery was purchased through the Department of Transport Stores Account.

B The Hon. Lionel Chevrier received \$1,285. L. H. Russett, whose salary rate was under \$2,400 on March 31, 1946, received travelling expenses of \$437.83. Russell Yuill, an employee of the National Harbours Board, received \$402.76.

ADMINISTRATION OF THE TRANSPORT ACT

Salaries of the Board of Transport Commissioners for Canada, Railway Act, c. 170, R.S.. \$ 52,832 94

As of March 31, 1946, there were 6 salaried employees being paid from this account at the annual rates authorized by Section 26 of the above Act: J. A. Cross, Chief Commissioner, \$12,500; H. Wardrope, Assistant Chief Commissioner, \$9,000; Hon. F. M. MacPherson, \$8,000; G. A. Stone, \$8,000; J. A. Stoneman, \$8,000; A. Sylvestre, \$8,000.

The travelling expenses of the Commissioners were paid from Vote 350.

Vote 350 Board of Transport Commissioners for Canada—Administration, Maintenance and Operation

	Estimates	Allotments	Expenditures
Salaries	234,840 00	234,840 00	217,798 15
Cost of Living Bonus and Other Pay-list Items.....	12,400 00	12,400 00	11,108 67
A Official Reporting, including amount of Reporting Contract...	7,200 00	7,200 00	6,782 66
Official Car	5,000 00	5,000 00	3,572 77
B Printing and Stationery.....	11,000 00	11,000 00	6,185 46
Telephones and Telegrams.....	600 00	600 00	454 18
Transportation and Travelling Expenses.....	16,000 00	16,000 00	13,980 93
Sundries	1,000 00	1,000 00	373 09
	<u>\$ 288,040 00</u>	<u>\$ 288,040 00</u>	<u>\$ 260,255 91</u>

As of March 31, 1946, there were 85 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Baillargeon, P. F.	\$ 4,800 00		Burpee, F. F.	3,240 00	1,866 02
Beggs, D. A.	2,400 00		Campbell, W. E.	8,500 00	
Blakeney, F.	3,120 00	\$ 542 94	Chambers, D. H.	2,520 00	
Boileau, O. H.	2,520 00		Couper, J. G.	3,120 00	575 51
Bonner, E. J. (May 1)....	3,000 00		Coyne, H. E. B.	6,000 00	
Bourgault, J. L.	3,120 00	506 05	Cunliffe, J. H.	3,120 00	436 48
Bowman, A.	2,520 00		Drum, A. B.	2,520 00	
Brethour, L. L. (Sept. 1)....	3,000 00		Evans, G. D.	2,520 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Follis, W. R. (Apr. 17).....	3,120 00		Lessard, J. C.	6,000 00*	450 33†
Gamble, C. L.	2,400 00		Lyon, N. B.	4,200 00	
Hall, E. K.	4,680 00		McLean, S. J.	6,000 00	
Hartle, F. S.	4,680 00		McManus, C. E.	2,520 00	
Harvey, F. R.	5,100 00		Mowat, D.	3,120 00	771 33
Ingle, P. K.	3,120 00	981 88	Nadeau, L. A.	2,520 00	
Johnson, H. C.	4,140 00*		Noell, D. M.	4,260 00	1,004 29
Kilburn, D. G.	6,000 00	396 09	Parks, J. H. (Dec. 21)....	3,960 00	
Kirk, A. S.	6,000 00*		Reid, J. W.	3,120 00	691 80
Kydd, G.	4,260 00	612 45	Somerville, F. W.	3,120 00	1,100 67
Lafontaine, J. A.	3,120 00	981 75	Stibbard, C. C.	6,000 00	
Lapointe, A.	2,700 00		Timmins, J.	3,720 00	
Larocque, A.	2,400 00		Towns, S.	3,120 00	597 14
Larose, R.	2,400 00		Usher, J. R.	3,000 00	
Lesage, A.	3,120 00	795 55	Wadsworth, E. W.	2,400 00	

†Charged to Department of Reconstruction and Supply, Vote 308.

A Payment was made to R. Butcher, Toronto, for official reporting.

B An amount of \$700 was paid to the Canada Law Book Co., Ltd., Toronto, as a contribution towards the cost of publication of reports of the principal decisions of the Board in Canadian Railway and Transport cases, Volume 58. Payments amounting to \$5,260.65 were made to the Department of Public Printing and Stationery.

Travelling expenses of the Commissioners are included partly in expenditures under "Official Car" and partly in travelling expenses of F. F. Burpee, the Board's secretary, which are shown in the tabular statement above.

CANALS SERVICE

Vote 351 Canals Service—Administration

	Estimates	Allotments	Expenditures
Salaries	40,555 00	38,615 00	38,077 43
Cost of Living Bonus and Other Pay-list Items.....	1,000 00	1,790 00	1,734 75
Printing and Stationery.....	800 00	800 00	457 31
A Travelling Expenses	1,000 00	1,750 00	1,170 36
Telegrams and Telephones.....	1,100 00	1,500 00	1,500 00
Sundries	255 00	255 00	11 86
	<u>\$ 44,710 00</u>	<u>\$ 44,710 00</u>	<u>\$ 42,951 71</u>

As of March 31, 1946, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement: C. V. Cameron, \$2,700; S. Hairsine, \$5,920*; E. B. Jost, \$7,420; V. L. Lawson, \$3,000; W. S. McDonald, \$3,780; K. F. Mickleborough, \$4,920; J. H. Ramsay, \$4,920.

A Travelling expenses of \$300 or over were paid to: S. Hairsine, \$753.82 (charged to Vote 376); E. B. Jost, \$656.39.

Vote 352 (and Vote 592, Supplementary Estimates) Canals—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries	2,037,645 35	2,014,340 35	1,966,922 49
Cost of Living Bonus and Other Pay-list Items.....	204,093 02	204,607 02	201,929 87
Allowances	8,650 00	11,650 00	11,454 99
Printing and Stationery.....	6,485 00	6,485 00	5,776 96
A Travelling Expenses	17,455 00	20,455 00	20,182 72
Materials and Supplies.....	245,656 76	263,266 76	251,865 74
Contracts and Agreements.....	92,130 00	92,130 00	91,870 17
Sundries	55,584 87	54,765 87	49,423 32
	<u>\$2,667,700 00</u>	<u>\$2,667,700 00</u>	<u>\$2,599,426 26</u>

As of March 31, 1946, there were 815 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rate indicated by an asterisk includes war duties supplement.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Atkinson, M. B.	\$ 4,500 00		McAndrew, J. B.	3,420 00	
Ballantyne, D. C.	2,700 00		McCourt, L.	2,700 00	
Barbeau, R. J.	3,000 00		McCready, D. J. (Mar. 28) ..	2,400 00	
Barcelo, J.	4,620 00	\$ 385 20	McInnes, H. L.	4,140 00	544 19
Beaulac, L.	2,520 00	443 44	Moyer, J. C.	3,420 00	
Betournay, J. M.	3,300 00	332 77	O'Brien, D. E.	2,460 00	602 85
Brennan, J. A.	2,520 00		Parker, A. H.	3,300 00	813 13
Burnside, R. J.	3,000 00*		Renaud, D.	2,700 00	
Butler, A. W. L.	3,420 00		Ryan, T. J. L.	3,720 00	550 13
Campbell, H. M.	3,420 00		Saint Laurent, J. B. O.	3,300 00	
Cooper, F. P.	2,460 00		Shurly, E. C.	3,420 00	750 06
Desforges, P. A.	2,400 00		Thauvette, J. L.	2,640 00	549 34
Dorais, R.	2,700 00		West, C. W.	5,220 00	865 31
Elliott, A. M.	2,400 00		Whittaker, D.	2,700 00	
Geale, C. N.	3,060 00	401 98	Whittier, A. R.	4,140 00	873 31
Hara, L. D.	4,620 00		Wiggins, J.	2,400 00	443 00
Killaly, A. L. (July 1)	4,620 00		Wilcox, A. N. (Jan. 1)	2,700 00	
Little, E. C.	3,780 00	658 32			

A The following employees, whose salary rates were under \$2,400 on March 31, 1946, received travelling expenses of \$300 or over: H. T. Church, \$372.36; C. Jones, \$579.17; M. N. Maitland, \$310.78; S. C. O'Connor, \$470.51; R. R. Tyler, \$306.64; F. Wonders, \$708.05.

The greater part of materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments from this vote, suppliers receiving \$5,000 or more were: Bell Telephone Co. of Canada, \$7,864.99; Canadian National Railways, \$24,732.81; Hydro Electric Power Commission of Ontario, \$23,230.50; County of Lincoln, St. Catharines, Ont., \$5,432; St. Lawrence Power Co., Ltd., Cornwall, Ont., \$30,044.65.

A summary of the expenditures from this vote by canals follows Vote 353, Canals Improvements.

Vote 353 Canals Improvements (Revote \$45,700)

	Estimates	Allotments	Expenditures
Temporary Assistance and Wages.....	50,814 00	40,814 00	40,101 33
Cost of Living Bonus and Other Pay-list Items.....	651 00	651 00	223 11
Contributions	9,500 00	9,500 00	
Travelling Expenses	815 00	815 00	693 46
Materials and Supplies.....	49,210 00	94,210 00	92,740 46
Contracts and Agreements.....	57,830 00	22,830 00	17,675 96
Land Acquisition	1,000 00	1,000 00	100 00
Sundries	6,180 00	6,180 00	3,963 24
	<u>\$ 176,000 00</u>	<u>\$ 176,000 00</u>	<u>\$ 155,497 56</u>

This vote was provided to cover the cost of rebuilding structures which, in the course of years, have become unstable, obsolete or beyond repair; the replacement of equipment which is worn out; the enlargement or re-alignment of navigation channels, substitution of more permanent construction on works where maintenance of the existing structures involves abnormal costs and general improvements for the proper protection of canal property. The greater part of the materials and supplies was purchased through the Department of Transport Stores Account.

Of the direct payments from this vote, contractors and suppliers receiving \$5,000 or more were: E. G. M. Cape & Co., Montreal, \$5,586.56; Canada Steamship Lines Ltd., \$8,645; War Assets Corporation, \$8,660.

The following is a comparative statement of expenditures by Canals, chargeable to Appropriations for Canals—Operation and Maintenance, and Canals—Improvements

	1945-46			1944-45		
	Operation	Maintenance	Improvements	Operation	Maintenance	Improvements
Murray Canal.....	9,614 81	4,845 59	.....	8,423 64	4,810 01	.....
Ontario St. Lawrence Headquarters.....	38,809 32	10,348 41	.....	44,716 91	9,725 80	.....
Cornwall Canal.....	123,275 60	93,080 94	7,994 06	112,940 20	87,587 31	4,570 88
Williamsburg Canal.....	87,410 72	20,148 63	.....	80,205 41	19,333 82	4,445 72
St. Peter's Canal.....	17,765 24	4,001 14	9,798 74	17,358 23	2,596 90	11,811 50
Quebec Canals Headquarters.....	35,552 19	.....	.....	43,146 79	.....	.....
Carillon and Grenville Canals.....	43,806 26	80,777 09	3,912 82	37,916 86	34,857 97	17,772 37
Chambly Canal.....	54,275 08	30,266 56	2,308 27	47,252 43	32,582 46	.....
Quebec Dredging Fleet.....	31,599 86	16,507 83	.....	32,898 65	17,919 99	.....
Hungry Bay Dyke.....	.....	2,786 35	.....	.....	2,629 80	.....
Lachine Canal.....	255,380 98	147,774 51	14,061 56	245,298 64	138,948 24	.....
St. Anne's Lock.....	7,069 89	5,212 26	.....	8,090 77	4,757 57	.....
St. Ours' Lock.....	6,391 06	4,234 09	3,233 23	4,583 25	3,710 34	.....
Soulanges Canal.....	100,954 79	63,205 58	.....	93,870 39	71,083 17	.....
Rideau Canal.....	123,075 80	74,988 39	4,980 50	112,314 60	81,855 42	8,500 00
Sault Ste. Marie Canal.....	57,089 03	26,239 11	61,445 92	51,628 68	26,951 68	57,421 92
Trent Canal.....	185,914 56	50,195 24	17,107 98	175,953 16	46,236 74	787 33
Welland Canal.....	546,688 70	240,140 65	30,654 48	566,677 76	224,457 85	.....
War Risk Insurance.....	.....	.....	.....	.....	.....	12,241 63
	\$ 1,724,673 89	\$ 874,752 37	\$ 155,497 56	\$ 1,683,276 37	\$ 810,645 07	\$ 117,551 35

Expenditures for 1945-46 charged as follows: {Vote 352 and Vote 592.....\$ 2,599,426 26
 {Vote 353.....155,497 56

Vote 354 To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations

	Estimates	Allotments	Expenditures
Temporary Assistance	2,000 00	2,000 00	
Travelling Expenses	1,500 00	1,500 00	495 75
Printing and Stationery.....	500 00	500 00	
Materials and Supplies	500 00	500 00	
Sundries	500 00	500 00	405 33
	<u>\$ 5,000 00</u>	<u>\$ 5,000 00</u>	<u>\$ 901 08</u>

Vote 355 To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited

	Estimates	Allotments	Expenditures
Temporary Assistance	500 00	500 00	
Travelling Expenses	1,000 00	1,000 00	285 90
Materials, Supplies and Equipment.....	500 00	500 00	
Sundries	500 00	500 00	
	<u>\$ 2,500 00</u>	<u>\$ 2,500 00</u>	<u>\$ 285 90</u>

MARINE SERVICE**Vote 356 Marine Service Administration**

	Estimates	Allotments	Expenditures
Salaries	13,800 00	13,800 00	13,800 00
Cost of Living Bonus and Other Pay-list Items.....	442 00	443 00	442 08
Printing and Stationery.....	500 00	500 00	122 93
Sundries	800 00	799 00	572 47
	<u>\$ 15,542 00</u>	<u>\$ 15,542 00</u>	<u>\$ 14,937 48</u>

As of March 31, 1946, there were 4 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: N. H. M. Frerichs, \$3,000; J. G. MacPhail, \$7,500.

Vote 357 Administration of Floating Equipment

	Estimates	Allotments	Expenditures
Salaries	17,250 00	16,700 00	13,005 98
Cost of Living Bonus and Other Pay-list Items.....	2,325 00	2,875 00	2,626 10
Telegrams and Telephones.....	3,000 00	3,250 00	2,971 02
A Travelling Expenses	3,000 00	3,000 00	1,807 54
Sundries	600 00	350 00	255 00
	<u>\$ 26,175 00</u>	<u>\$ 26,175 00</u>	<u>\$ 20,665 64</u>

As of March 31, 1946, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements: D. P. McKeown, \$3,240*; A. Taylor, \$3,540*; A. Watson, \$4,480*.

A A. Watson received travelling expenses of \$1,548.99.

Vote 358 Nautical Service Administration

	Estimates	Allotments	Expenditures
Salaries	25,695 00	25,695 00	24,664 47
Cost of Living Bonus and Other Pay-list Items.....	2,665 00	2,665 00	2,451 79
Printing and Stationery.....	1,000 00	1,000 00	994 38
Sundries, including Telephones, Telegrams and Travelling Expenses	700 00	700 00	567 41
	<u>\$ 30,060 00</u>	<u>\$ 30,060 00</u>	<u>\$ 28,678 05</u>

As of March 31, 1946, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements: M. E. Blythe, \$3,000; J. W. Kerr, \$5,760*; R. F. Leslie, \$3,720*; M. J. L. Talbot, \$3,420.

Travelling expenses of \$300 or over were paid to: R. F. Leslie, \$417.49†; M. J. L. Talbot, \$558.52†; J. W. Kerr, \$1,446.30†.

†These items were charged to: Vote 368, \$976.01; War and Demobilization Allotment: Nautical Services, \$1,446.30.

Vote 359 Marine Service Steamers, including Icebreakers—Maintenance Operation and Repairs

	Estimates	Allotments	Expenditures
Salaries and Wages.....	562,670 00	557,970 00	547,908 67
Board	150,525 00	155,225 00	150,959 96
Cost of Living Bonus and Other Pay-list Items.	93,210 00	93,210 00	87,853 01
Fuel	326,120 00	359,270 00	358,183 27
Materials and Supplies.....	127,040 00	140,040 00	139,130 79
Repairs	358,750 00	319,250 00	218,958 64
Printing and Stationery.....	800 00	800 00	705 52
A Travelling Expenses	2,310 00	2,310 00	1,829 41
Sundries	27,075 00	20,425 00	20,003 22
	<u>\$1,648,500 00</u>	<u>\$1,648,500 00</u>	<u>\$1,525,532 49</u>

As of March 31, 1946, there were 482 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. A. Caron, \$3,000; H. S. Hughes, \$2,460; E. C. Lynch, \$2,640; W. A. Poole, \$2,460; A. Smith, \$2,400.

A R. C. McConkey was paid travelling expenses of \$547.79.

The greater part of the fuel and materials and supplies was purchased through the Department of Transport Stores Account.

Of the direct payments from this vote, contractors and suppliers receiving \$5,000 or more: Burns & Co., Ltd., \$6,539.92; Canadian Vickers Ltd., Montreal, \$8,825.68; Davie Shipbuilding & Repairing Co., Lauzon, P.Q., \$12,720; Halifax Shipyards, Ltd., Halifax, \$35,723.44; Marine Industries, Ltd., Sorel, P.Q., \$10,241.94; McDonnell Ship Repairs, Ltd., Montreal, \$10,941.45; Morton Engineering & Dry Dock Co., Quebec, \$5,908.05; Pictou Foundry & Machine Co., Pictou, N.S., \$5,529.25; Prince Rupert Dry Dock & Shipyard, Prince Rupert, \$11,803.69; St. John Dry Dock & Shipbuilding Co., Ltd., St. John, \$18,952.80; War Assets Corporation, \$13,837.50; Yarrows, Ltd., Victoria, \$23,944.59.

The following is a comparative statement of expenditures by Steamers:

	1945-46	1944-45
P.E.I. District:		
<i>Brant</i>	46,140 91	48,040 46
Nova Scotia District:		
Launch <i>Halifax</i>	2,772 97	2,847 37
<i>Lady Laurier</i>	124,112 26	189,472 30
<i>Ocean Eagle</i>	805 17	2,897 18
<i>Saurel</i>	126,184 99	140,684 84
<i>Franklin</i>	15 79	30,414 77
<i>Bernier</i>	67,377 98	23,584 44
<i>Brant</i>	2,681 92	
New Brunswick District:		
<i>Dollard</i>	112,225 84	144,047 03
<i>Laurentian</i>	72,381 56	64,351 73

	1945-46	1944-45
Montreal District:		
<i>Argenteuil</i>	30,596 33	30,274 43
<i>Safeguarder</i>	76,865 86	78,024 43
Seasonal Vessels	4,574 56	5,029 16
<i>Francois "C" (M.V. Francois)</i>	3,344 91	13,198 31
<i>Vercheres</i>	33,930 73	19,986 12
Quebec District:		
<i>Bernier</i>		30,158 65
<i>Druid</i>	4,594 87	64,950 64
<i>Lanoraie</i>	35,827 93	27,604 39
<i>N. B. McLean</i>	97,180 90	117,930 40
<i>Ernest Lapointe—Icebreaking</i>	30,439 10	30,633 94
<i>Ernest Lapointe</i>		21 04
<i>Saurel</i>	5,687 06	
<i>Lady Grey</i>	107,224 65	56,847 70
<i>Chesterfield</i>	86,313 81	58,427 18
<i>N. B. McLean—Icebreaking</i>	77,853 03	60,493 52
<i>Pierreville</i>	9,000 00	
Prescott District:		
<i>Grenville</i>	47,880 84	44,540 18
Parry Sound District:		
<i>St. Heliers</i>	69,976 90	62,097 05
Victoria District:		
<i>Berens</i>	20,409 86	20,489 27
<i>Estevan</i>	118,168 85	98,397 13
Prince Rupert District:		
<i>Alberni</i>	85,529 52	85,488 94
<i>Birnie</i>	21,302 54	23,353 63
General Account	4,130 85	4,998 96
	\$1,525,532 49	\$1,579,285 22

**Vote 360 (and (a) Vote 593, Supplementary Estimates; (b) Vote 683 Further Supplementary Estimates)
Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances
to Lightkeepers**

	Estimates	Allotments	Expenditures
Salaries and Wages	1,230,428 00	1,193,928 00	1,193,798 90
Cost of Living Bonus and Other Pay-list Items	199,950 00	186,400 00	186,395 18
Living Allowances	4,600 00	7,900 00	7,846 39
Allowances (Board on Lightships)	9,500 00	15,500 00	15,171 09
Printing and Stationery	5,500 00	6,650 00	5,017 92
A Travelling Expenses	12,300 00	20,700 00	20,522 28
Materials and Supplies	342,000 00	426,000 00	425,727 35
Repairs to Lightships	65,000 00	43,700 00	42,710 95
Improvements, Replacements and Repairs	182,700 00	126,675 00	126,620 55
Contracts (Buoy Maintenance)	59,500 00	59,500 00	58,196 63
Sundries	72,622 00	97,147 00	96,932 27
	\$2,184,100 00	\$2,184,100 00	\$2,178,939 51

As of March 31, 1946, there were 1,171 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, H. V.	\$ 5,200 00	\$ 1,163 88	Bell, J. J.	2,460 00	
Arsenault, A. A.	2,820 00		Benson, O. I.	2,460 00	
Arthurs, J. N.	3,360 00	1,278 59	Campbell, A. W.	2,640 00	
Ascah, H. L. (Apr. 3)	2,640 00		Campbell, J. S.	2,460 00	
Bayer, H. P.	3,180 00	394 57	Chisholm, A.	2,520 00	537 14
Beauchemin, H.	2,820 00	1,682 89	Clark, A. L. (Aug. 28)	2,460 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Covey, W.	2,640 00		Martell, W. A.	2,460 00	
Davis, F.	2,700 00		Mitchell, C. O.	2,640 00	
Elliott, W. F.	2,820 00		Moffet, F. V.	3,360 00	
Fairweather, W.	3,000 00		Moore, W. A.	2,940 00	
Fontaine, E. P.	2,520 00		Morrison, T. E.	3,180 00	418 89
Forsythe, H. M.	2,460 00		Murdock, T. F.	3,000 00	
Guenard, S. G.	2,400 00		Osborne, F. G.	2,640 00	
Hall, C.	2,400 00		Osborne, F. W.	2,640 00	
Harris, L. A.	2,460 00		Patry, J. L.	2,580 00	
Holmes, W. (Nov. 15)	2,700 00		Perry, J. E.	2,520 00	
Hunting, J. A.	3,060 00		Poland, H. E.	2,520 00	703 38
Hurley, A. W.	2,640 00		Roberts, F. B.	2,580 00	
Janes, E. L.	3,360 00		Robson, S. A.	3,300 00	
Kelly, A. E.	2,700 00		Stephenson, T. T.	2,640 00	
Kendrick, H. B.	2,820 00*		Surtees, W. C.	4,020 00*	374 47
Kinnear, W. N.	2,700 00		Thibault, E.	2,640 00	
Laing, A. K.	3,300 00		Thomas, C. G.	2,640 00	
Lally, R. M.	3,060 00		Weir, J. D.	3,360 00	1,500 69
Lauder, H. R.	2,640 00		Williams, C. G.	2,820 00	
Lohnes, T. (July 1)	2,640 00		Wilson, D. M.	2,640 00	
MacNutt, E. K.	3,360 00		Wilson, N.	4,500 00	
Martell, J. J. (Nov. 30)	2,640 00		Wyatt, T. G.	2,640 00	

A The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: E. Bilodeau, \$324.79; A. B. Carswell, \$523.66; J. B. Chabot, \$561.03 (charged to War and Demobilization Allotment—Dominion Lighthouse Depot, etc.); G. B. Goddard, \$870.86; E. J. Harned, \$329.26; R. L. Kelso, \$300.92; J. K. Lacey, \$495.84; L. Lamontagne†; L. LeClaire, \$905.81; W. J. Manning†; J. McDonald, \$309.33; L. Morin, \$676.42; T. H. Phillips, \$585.95; A. Richardson†; J. S. Saunders, \$1,195.65; A. C. Short, \$488.13; J. B. Skaptason, \$516.52.

†Included under Vote 361.

The greater part of printing and stationery and materials and supplies was purchased through the Department of Transport Stores Account.

Of the direct payments from this vote, contractors and suppliers receiving \$5,000 or more: Canadian National Railways, \$10,812.84; Dominion Government, National Harbours Board, \$5,990.03; Halifax Shipyards Ltd., Halifax, \$14,548.16; Marine Industries, Ltd., Sorel, Que., \$8,619.52; J. Earl McQueen, Amherstburg, Ont., \$13,365; Morton Engineering & Dry Dock, Quebec, Que., \$5,828.88; Northern Transportation Co., \$9,975.71; War Assets Corporation, \$29,916.39; Yarmouth Marine Railway Co., Yarmouth, N.S., \$11,096.61.

The following is a comparative statement of expenditures by Agencies:

Agencies:	1945-46		1944-45	
	Operation and Maintenance	Improvements, Replacements and Repairs	Operation and Maintenance	Improvements, Replacements and Repairs
Nova Scotia	357,685 04	14,274 28	344,938 64	19,494 96
Prince Edward Island.....	190,307 71	9,441 88	192,354 93	17,952 69
New Brunswick	252,556 13	11,928 60	247,464 22	47,565 46
Quebec	395,901 67	12,117 68	334,439 68	12,013 62
Montreal	215,478 51	37,341 78	221,245 66	25,836 92
Prescott	143,650 88	11,450 00	131,384 99	7,949 56
Parry Sound	173,714 17	8,996 42	178,070 14	14,898 03
Kenora Sub.	8,149 96		6,169 11	
Selkirk	11,876 82		10,074 39	
Victoria	148,813 38	21,069 91	137,422 75	10,568 84
Prince Rupert	64,172 94		65,800 09	
Northwest Territories	8,375 63		11,861 26	
Northwest Territories—Equipment transferred through United States Equipment Depot—Fort Smith.....		21,699 37		
	<u>\$ 1,970,682 84</u>	<u>\$ 148,319 92</u>	<u>\$ 1,881,225 86</u>	<u>\$ 156,280 08</u>

The balance of the expenditures from this account was for Administration—Departmental Headquarters and amounted to \$59,936.75 as compared with \$56,068.57 in 1944-45.

Vote 361 Agencies—Salaries and Office Expenses

	Estimates	Allotments	Expenditures
Salaries	232,555 00	231,855 00	224,129 31
Cost of Living Bonus and Other Pay-list Items.....	26,153 00	26,653 00	26,645 78
Living Allowances	3,600 00	1,100 00	
Printing and Stationery.....	6,350 00	6,250 00	4,886 43
A Travelling Expenses	1,897 00	2,247 00	764 46
Telegrams and Telephones	11,500 00	11,650 00	9,888 16
Sundries	10,250 00	12,550 00	12,213 82
	<u>\$ 292,305 00</u>	<u>\$ 292,305 00</u>	<u>\$ 278,527 96</u>

As of March 31, 1946, there were 136 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below.

	Salary rate		Salary rate		Salary rate
Aussant, J. E.	\$ 2,400 00	Hartnell, G. E.	2,700 00	Peterson, W. R.	2,400 00
Blouin, J. M.	2,700 00	Hosterman, C. H.	4,020 00	Robidoux, L.	2,400 00
Brais, M.	3,720 00	Kaine, B. J.	4,320 00	Robitaille, H. J.	2,700 00
Brewer, N. S.	2,400 00	Lamb, J. M.	3,240 00	(Jan. 25)	
Clawson, E. E.	3,720 00	Leger, J. A. (Jan. 1)....	3,360 00	Stamford, W. L.	3,480 00
Davis, S. H. (Feb. 1)...	3,000 00	Maguire, F. J. (Nov. 22)	2,700 00	Theakston, J. C.	2,700 00
Dixon, K.	3,000 00	Manning, W. J.	3,300 00	Thompson, A. T.	3,720 00
Forbes, J. E.	2,800 00	McKinnon, F. A.	2,700 00	Wiallard, R. A. (Feb. 4)	3,720 00
Hall, G. B.	2,400 00	Moren, G. J.	2,700 00		

Travelling expenses of W. J. Manning amounting to \$453.92 were charged to Vote 360.

N. S. Brewer, receiving a salary at an annual rate of \$2,400, was receiving a living allowance as at March 31, 1946, of \$40 per month.

A The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over (charged to Vote 360): L. Lamontagne, \$312.28; A. Richardson, \$381.69.

The following is a comparative statement of expenditure by Agencies:

	1945-46	1944-45
Administration	2,012 85	1,882 07
Agencies:		
Prince Edward Island	25,236 48	24,459 84
Nova Scotia	41,373 17	39,789 70
New Brunswick	33,856 52	35,013 37
Quebec	63,273 15	64,467 20
Montreal	26,618 83	26,362 21
Prescott	19,823 37	21,291 89
Parry Sound	23,409 13	23,306 10
Victoria	23,602 46	22,818 86
Prince Rupert	19,322 00	20,641 96
	<u>\$ 278,527 96</u>	<u>\$ 280,033 20</u>

Vote 362 Maintenance and repairs to Wharves

	Estimates	Allotments	Expenditures
Materials and Supplies.....	1,500 00	1,350 00	805 23
Travelling Expenses	1,500 00	1,500 00	41 40
Sundries	2,000 00	2,150 00	2,136 92
	<u>\$ 5,000 00</u>	<u>\$ 5,000 00</u>	<u>\$ 2,983 55</u>

The following is a comparative statement of expenditures by Agencies:

	1945-46	1944-45
Headquarters	98 29	94 49
Agencies:		
Nova Scotia	154 70	162 88
Prince Edward Island	148 06	215 79
New Brunswick	318 20	92 51
Quebec	600 76	423 21
Montreal	121 39	25 16
Prescott	235 62	163 08
Parry Sound	391 58	202 34
Victoria	755 42	679 87
Prince Rupert	159 53	101 77
	\$ 2,983 55	\$ 2,161 10

Vote 363 To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation.....	30,000 00
Expenditures.....	\$ 30,000 00

This vote provides for the cost of breaking ice before the opening of navigation in the spring and toward the close of navigation in the fall to permit the free movement of shipping. United Towing and Salvage Co., Ltd., Port Arthur (operating under a two-year contract, effective July 2, 1945) was paid \$30,000.

Vote 364 Administration of Pilotage

	Estimates	Allotments	Expenditures
Salaries and Wages.....	86,455 00	85,653 00	83,814 44
Cost of Living Bonus and Other Pay-list Items.....	12,555 00	13,713 00	11,891 02
Allowances for Additional Duties.....	1,740 00	1,740 00	1,200 00
Board of Ships' Crews.....	6,700 00	7,690 00	7,668 35
Board of Pilots.....	2,000 00	2,000 00	1,987 15
Printing and Stationery.....	2,200 00	1,576 00	1,359 09
A Travelling Expenses	2,200 00	2,250 00	1,850 85
Telegrams and Telephones.....	2,700 00	3,700 00	3,427 43
B Fuel and Supplies.....	19,000 00	23,145 00	23,123 23
Repairs to Vessels and Buildings.....	20,000 00	14,860 00	14,696 70
Sundries	6,400 00	5,623 00	5,602 44
	\$ 161,950 00	\$ 161,950 00	\$ 156,620 70

This vote was provided to pay salaries and expenses in connection with the administration of pilotage for all services at Ottawa (Head Office), Sydney, Halifax, Saint John, Father Point, Quebec, Montreal, Kingston and Vancouver.

As of March 31, 1946, there were 47 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rate indicated by an asterisk includes war duties supplement: C. Claxton, \$3,720; A. Hamel, \$2,760; N. Noel, \$3,000; J. R. O'Malley, \$2,940*; C. L. Waterhouse, \$3,540.

A C. Claxton received travelling expenses of \$511.35.

B The greater part of the material and supplies was purchased through the Department of Transport Stores Account. Of the direct payments from this vote, contractors and suppliers receiving \$5,000 or more: Geo. T. Davie & Sons, Ltd., Lauzon, Que., \$5,749; Imperial Oil Ltd., \$16,029.65.

In the pilotage districts of Sydney, Halifax and Saint John, the by-laws, made under the Canada Shipping Act and approved by the Governor in Council, provide that the general district expenses, including purchase or hire of pilot boats, the maintenance, repair and operation of same and the payment of necessary help other than salaries and expenses of the clerical staff at the pilotage headquarters, shall be the first charge on the pilots' earnings. These expenses, together with the salaries of the pilots, are charged directly to the pilots' earnings—see Sundry Suspense Accounts—Pilots' General Accounts further on herein.

The following is a comparative statement of expenditures from this vote.

	1945-46	1944-45
Headquarters	4,984 63	5,449 67
Districts:		
Bras d'Or Lakes		34 99
Sydney	7,884 54	7,555 67
Halifax	12,241 75	12,634 08
Saint John	2,885 60	2,932 92
Quebec	23,468 63	19,671 30
Montreal	13,879 04	14,000 67
Kingston	1,979 29	1,939 40
British Columbia	11,199 72	10,984 55
Father Point	5,385 02	4,826 85
Abraham Martin	6,610 37	6,579 65
Citadelle	66,102 11	60,790 55
	<u>\$ 156,620 70</u>	<u>\$ 147,400 30</u>

Vote 365 Life Saving Service, including rewards for saving life

	Estimates	Allotments	Expenditures
Salaries	23,335 00	23,335 00	22,790 97
Cost of Living Bonus and Other Pay-list Items	6,090 00	6,090 00	5,719 28
Board	8,225 00	8,225 00	8,003 62
Supplies and Repairs.....	5,250 00	5,700 00	4,300 00
Sundries	1,350 00	900 00	792 35
	<u>\$ 44,250 00</u>	<u>\$ 44,250 00</u>	<u>\$ 41,606 22</u>

As of March 31, 1946, there were 30 salaried employees being paid from this account.

Expenditures of \$500 or over were incurred at the following stations: Bayview, N.B., \$9,284.16; Little Wood Island, N.B., \$8,292.18; Bamfield, B.C., \$11,311.87; Clayoquot, B.C., \$9,292.78; West Coast Trail, B.C., \$2,331.30. The greater part of materials and supplies was purchased through the Department of Transport Stores Account.

The following is a comparative statement of expenditures by Agencies:

	1945-46	1944-45
Saint John	17,576 34	19,878 56
Victoria	24,029 88	23,351 81
	<u>\$ 41,606 22</u>	<u>\$ 43,230 37</u>

Vote 366 To provide subsidies for wrecking plants—Quebec and British Columbia

	Estimates	Allotments	Expenditures
Quebec	30,000 00	30,000 00	30,000 00
British Columbia	15,000 00	15,000 00	15,000 00
	<u>\$ 45,000 00</u>	<u>\$ 45,000 00</u>	<u>\$ 45,000 00</u>

Subsidies were paid to two private wrecking plants to ensure that a sufficient number of efficient plants were maintained to render prompt and effective aid to vessels in distress.

Quebec Salvage and Wrecking Co., Ltd., Montreal (operating under a contract in force during the season of navigation of the year 1945) was paid \$30,000.

Pacific Salvage Co., Ltd., Victoria (operating under a one-year contract effective July 2, 1945) was paid \$15,000.

Vote 367 Grants of \$200 each to the Royal Arthur Sailors' Institutes at Port Arthur, Kingston and Toronto, which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes.....	600 00
Expenditures.....	<u>\$ 600 00</u>

Vote 368 (and Vote 594, Supplementary Estimates) Miscellaneous Services relating to Navigation and Shipping, including grants towards schools of navigation at Queen's University \$500, Vancouver, B.C., \$1,500 and provision to settle claims by the Board of Trade, London, England, for expenses incurred in respect of Canadian distressed seamen of British ships registered out of Canada

	Estimates	Allotments	Expenditures
Salaries	23,645 00	23,645 00	22,057 20
Cost of Living Bonus and Other Pay-list Items.....	2,994 00	2,994 00	2,876 21
Professional Services	10,200 00	10,200 00	6,309 67
Printing and Stationery.....	5,700 00	5,200 00	3,314 46
A Travelling Expenses	2,500 00	2,500 00	2,273 05
Telephones and Telegrams.....	1,600 00	1,600 00	1,006 64
Materials, Supplies and Equipment.....	400 00	400 00	42 10
Relief of Distressed Seamen.....	3,100 00	8,100 00	7,863 22
Removal of Obstructions.....	5,000 00	500 00	212 85
B Grants to Navigation Schools.....	2,000 00	2,000 00	2,000 00
Sundries	1,400 00	1,400 00	408 25
	<u>\$ 58,539 00</u>	<u>\$ 58,539 00</u>	<u>\$ 48,363 65</u>

As of March 31, 1946, there were 16 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: J. C. Barbour, \$2,460; G. E. Gaudreau, \$2,700; F. S. Slocombe, \$2,700.

A Travelling expenses of \$300 or over were paid to: J. C. Barbour, \$365.42; A. W. Hilton, \$995.66; R. F. Leslie*; W. N. Morrison, \$476.38; M. J. L. Talbot*.

*Included under Vote 358.

B Grants were paid as follows: Province of British Columbia, Department of Education, \$1,500; Queen's University, \$500.

The following is a comparative statement of expenditure by activities:

	1945-46	1944-45
Examination of Masters and Mates.....	21,007 94	20,998 80
Schools of Navigation.....	9,484 32	7,282 58
Relief of Distressed Seamen.....	7,863 22	4,392 59
Investigation into Wrecks.....	7,296 35	3,781 37
Registry of Shipping.....	2,498 97	1,964 82
Removal of Obstructions.....	212 85	63,950 06
	<u>\$ 48,363 65</u>	<u>\$ 102,370 22</u>

Vote 369 Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines

	Estimates	Allotments	Expenditures
Salaries	189,270 00	187,867 00	162,590 07
Cost of Living Bonus and Other Pay-list Items.....	13,720 00	14,863 00	14,862 63
Printing and Stationery.....	3,700 00	3,660 00	2,103 27
Travelling Expenses	33,020 00	33,020 00	31,200 52
Telephones and Telegrams.....	7,500 00	7,500 00	6,348 10
Sundries	1,200 00	1,500 00	1,430 60
	<u>\$ 248,410 00</u>	<u>\$ 248,410 00</u>	<u>\$ 218,535 19</u>

As of March 31, 1946, there were 69 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allinson, R. J.	\$ 3,180 00*	\$ 2,870 61	Munro, M. F. T.	3,840 00*	
Beaudoin, J. C.	3,840 00*	662 82	Murphy, L. M.	3,660 00*	
Beckett, S.	3,660 00*	861 48	Paterson, D.	3,540 00*	818 21
Blyth, R. C.	4,260 00*		Ramage, T. R.	3,360 00	1,573 21
Boomer, R. G.	3,360 00	999 02	Renwick, H. M.	2,820 00	
Brydon, J.	3,660 00*	1,067 62	Robertson, W. L.	3,180 00*	858 06
Casey, L. H. L.	3,360 00	1,034 55	Ross, A. I.	3,960 00*	826 70
Coulson, J. W.	3,180 00*	480 85	Salt, H. S.	2,820 00	613 27
Craig, W. P.	3,660 00*	1,367 72	Samson, J. A. (July 10)....	3,360 00	
Cumyn, A.	3,540 00*	1,098 98	Sleigh, E. M.	3,660 00*	448 22
Farmer, P. H.	3,540 00*	1,462 38	Squire, A. J.	2,760 00	390 24
Farrow, A. (Aug. 12)....	3,540 00*	535 56	Stephen, T. M.	3,840 00	772 74
Gagnon, P. G. L.	3,840 00*	1,451 58	Stephens, A. A.	3,420 00*	
Kay, J. H.	3,360 00	1,074 22	Stewart, T.	2,640 00*	
Lucas, H. L.	3,000 00		Sullivan, R.	2,820 00	
Mantrop, B.	3,660 00*		Venables, A. K.	3,840 00*	
McClelland, W. H.	3,540 00*	1,399 67	Vigars, W. J. (Aug. 31)....	3,540 00*	
McLachlan, J.	3,000 00		Waldie, A. C.	2,820 00	455 37
McKenzie, W. L. (Feb. 3)..	3,420 00	678 63	Walker, E. D.	3,660 00*	423 97
McVey, C. C.	3,840 00*		Willsher, F. A.	5,820 00*	2,256 21†
Moffatt, J. J.	3,660 00*	2,153 10	Young, A. A.	4,260 00*	
Moyle, M. J.	3,360 00	980 39			

†This item includes an amount of \$448.53 charged to Vote 376.

Vote 370 Marine Signal Service

	Estimates	Allotments	Expenditures
Salaries	50,415 00	51,815 00	49,311 37
Cost of Living Bonus and Other Pay-list Items.....	8,370 00	8,670 00	7,808 58
Repairs	1,000 00	1,000 00	91 55
A Telegrams and Telephones.....	31,500 00	29,500 00	23,802 75
Printing and Stationery.....	1,050 00	1,050 00	1,039 73
Materials, Supplies and Equipment.....	2,500 00	2,500 00	1,317 15
Sundries	1,430 00	1,730 00	705 19
	<u>\$ 96,265 00</u>	<u>\$ 96,265 00</u>	<u>\$ 84,076 32</u>

As of March 31, 1946, there were 43 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: F. O'Dowd, \$3,000; T. Robillard, \$3,000.

A Suppliers receiving \$5,000 or more: Bell Telephone Company, \$12,536.55; Canadian National Telegraphs, \$5,315.53.

The following is a comparative statement of expenditures by Services:

	1945-46	1944-45
River St. Lawrence Ship Channel.....	80,082 54	80,407 34
Radio East Coast.....	3,993 78	1,719 29
	<u>\$ 84,076 32</u>	<u>\$ 82,126 63</u>

Vote 371 River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital

	Estimates	Allotments	Expenditures
Salaries and Wages.....	149,200 00	138,200 00	134,503 68
Cost of Living Bonus and Other Pay-list Items.....	24,800 00	20,800 00	16,909 59
Allowances—Board of Ships' Crews.....	27,800 00	33,800 00	30,850 92
A Fuel	53,500 00	53,500 00	42,214 25
Materials and Supplies.....	25,400 00	18,400 00	17,529 57
B Repairs to Plant and Equipment.....	56,180 00	76,180 00	62,606 92
C Sundries	16,000 00	12,000 00	7,368 57
D Contract Dredging	855,000 00	855,000 00	852,105 33
	<u>1,207,880 00</u>	<u>1,207,880 00</u>	<u>1,164,088 83</u>
Less: Amount chargeable to Administration and Operation.....	218,380 00	218,380 00	215,342 19
	<u>\$ 989,500 00</u>	<u>\$ 989,500 00</u>	<u>\$ 948,746 64</u>

As of March 31, 1946, there were 95 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: M. G. Boudreau, \$3,000; E. B. Cardin, \$3,720; H. W. Davy, \$4,020; F. S. Jones, \$6,000; P. L. Kuhring, \$4,380; H. L. Land, \$3,000; D. McEwan, \$2,520; F. J. A. Old, \$3,240.

- A The expenditure was, in the main, made initially through the Department of Transport Stores Account.
- B Contractors and suppliers receiving \$5,000 or more: McDonnell Ship Repairs, Ltd., \$10,327.41; Marine Industries, Ltd., \$39,181.50.
- C E. B. Cardin was paid travelling expenses of \$1,186.50.
- D Payments were made to Marine Industries, Ltd., Sorel, Que.

Vote 372 River St. Lawrence Ship Channel—Administration and Operation..... 218,380 00
Expenditures.....\$ 215,342 19

The expenditures were charged in the first instance to Vote 371 (under which the usual details are reported) and subsequently transferred as a charge hereto.

RAILWAY SERVICE

Railway Grade Crossing Fund, Railway Act, c. 170, R.S.....\$ 31,918 98

This amount covers expenditures, as authorized by the Board of Transport Commissioners for Canada, for the protection, safety and convenience of the public in respect of highway crossings of railways at grade.

On March 31, 1945, the balance available for future expenditures under various statutory authorities and parliamentary appropriations was \$582,700.57. Payments of \$31,918.98 were made during the year and the balance at March 31, 1946, available for future expenditures was \$550,781.59.

Payments during the year were: Township of Albion, Palgrave, Ont., \$520; Canadian National Railways, \$12,231.76; Canadian Pacific Railway Co., \$9,910.28; Dominion Atlantic Railway, \$7.99; Grand River Railway Company, \$1,570.66; Lake Erie & Northern Railway, \$1,771.44; New York Central Railway, \$3,273.48; Pere Marquette Railway, \$1,173.31; Quebec Central Railway Company, \$1,460.06.

Vote 373 Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department

	Estimates	Allotments	Expenditures
Salaries	11,820 00	11,820 00	11,820 00
Cost of Living Bonus and Other Pay-list Items	1,550 00	1,560 00	1,556 14
Repairs to Plant and Equipment	20,000 00	25,920 00	25,918 92
Supplies	3,000 00	1,400 00	1,393 07
Sundries	5,630 00	1,300 00	1,238 34
	<u>\$ 42,000 00</u>	<u>\$ 42,000 00</u>	<u>\$ 41,926 47</u>

There are five official railway cars, two of which are for the use of the Governor General. As of March 31, 1946, there were 7 salaried employees being paid from this account. The Canadian National Railways was paid \$20,538.71 for repairs, supplies, etc.

Vote 374 Hudson Bay Railway—Construction and Improvements—Capital.....	20,000 00
Expenditures.....	\$ 17,816 34

The expenditures cover payments on capital works carried out by the operating company, the Canadian National Railways.

Vote 375 Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operations during the year ending March 31, 1946, not exceeding.....	500,000 00
Expenditures.....	\$ 499,669 20

The Hudson Bay Railway is operated by the Canadian National Railways for the Department and the vote is provided to pay the current operating deficit. The operating expenditures for the fiscal year amounted to \$744,956.40 and the operating revenues totalled \$245,287.20 resulting in a deficit of \$499,669.20.

Vote 376 To provide for the construction of an Icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service estimated to cost \$4,500,000. Amount required for 1945-46 (Revote \$875,000)—Capital.....	2,342,500 00
Expenditures.....	\$2,045,424 69

P.C. 2640 of April 1, 1943, authorized the construction of an icebreaker—railway car—automobile—passenger ferry vessel for the Prince Edward Island Ferry Service to provide transportation facilities between the Island and the mainland. P.C. 9795 of December 24, 1943 authorized the acceptance of the offer of Marine Industries Limited to construct the above vessel on the basis of actual cost, plus a fixed fee in the amount of \$250,000; the preliminary estimate of the total cost being \$4,250,000. Payments to the above firm in the current fiscal year amounted to \$2,025,000. Previous payments were as follows: 1943-44, \$600,000; 1944-45, \$600,000.

As of March 31, 1946, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: C. J. Ogg, \$4,500; I. J. Tait, \$6,600.

Travelling expenses of \$300 or over were paid to: S. Hairsine, (included under Vote 351); I. J. Tait, \$843.50; F. A. Willsher (included under Vote 369).

Vote 595 Prince Edward Island Car Ferry and Terminals—Construction and Improvements of Terminal Facilities—Capital.....	250,000 00
Expenditures.....	\$ 250,000 00

The expenditure covers payment to the Canadian National Railways which has undertaken, on behalf of the Department, the enlargement and improvement of car ferry terminal facilities at Cape Tormentine, N.B., and Borden, P.E.I.

Vote 377 (and Vote 684, Further Supplementary Estimates) Maritime Freight Rates Act—

To hereby authorize and provide for the payment from time to time during the fiscal year 1945-46 to the Canadian National Railway Company of the difference (estimated by Canadian National Railway Company and certified by the Auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1945 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways.....

3,519,878 84

Expenditures.....\$3,519,878 84

Payments were made to the Canadian National Railways.

Vote 378 Maritime Freight Rates Act—Amount required to provide for payment from time to time during the fiscal year 1945-46 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during the calendar year 1945 under the tariffs approved by the following companies: Canada and Gulf Terminal Railway; Canadian Pacific Railway, including: Fredericton and Grand Lake Coal and Railway Company, and New Brunswick Coal and Railway Company; Cumberland Railway and Coal Company; Dominion Atlantic Railway; Maritime Coal, Railway and Power Company; Sydney and Louisburg Railway; Temiscouata Railway Company.....

900,000 00

Expenditures\$ 825,633 71

Payments of the difference occurring on account of the application of the Maritime Freight Act, c. 79, R.S., between the tariff tolls and the normal tolls on traffic moved during the calendar year 1945 were made as follows: Canada and Gulf Terminal Railway, \$19,505.92; Canadian Pacific Railway Co., \$337,078.82; Cumberland Railway and Coal Co., \$26,984.68; Dominion Atlantic Railway Co., \$212,232.20; Maritime Coal, Railway and Power Co., Ltd., \$29,487.09; Sydney and Louisburg Railway Co., \$173,277.18; Temiscouata Railway Co., \$27,067.82.

GOVERNMENT EMPLOYEES' COMPENSATION

Vote 379 (and Vote 596, Supplementary Estimates) Administration of the Government Employees' Compensation Act

	Estimates	Allotments	Expenditures
Salaries	25,130 00	25,130 00	18,225 21
Cost of Living Bonus and Other Pay-list Items	5,080 00	5,080 00	3,686 44
Printing and Stationery	4,800 00	4,800 00	448 42
Travelling Expenses	4,000 00	4,000 00	622 02
Sundries	750 00	750 00	48 94
	\$ 39,760 00	\$ 39,760 00	\$ 23,031 03

As of March 31, 1946, there were 12 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements: M. H. Gillam, \$2,520; A. S. Hunting, \$3,000*; J. O. Lortie, \$2,400; C. E. Stevens, \$3,900*.

Payments of Compensation respecting Government Employees—Government Employees'
 Compensation Act, c. 9, 1931.....\$ 685,475 62

This amount covers compensation, medical aid, etc., when employees of His Majesty are killed or suffer injuries in the performance of their duties.

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards, except in the Provinces of Prince Edward Island and Quebec. Claims arising in the Province of Prince Edward Island are adjusted through the Canadian National Railways, while those in the Province of Quebec are settled directly by the Department. Medical aid claims of less than \$25 in the Province of Ontario, when the accidents are of a minor nature and no compensation is paid to the injured employee, are paid directly by the Department. In the provinces where claims are paid by the Boards, the Dominion Government has advanced funds to meet such expenditures.

The following is a list of payments made and refunds received during the year:

Provincial Workmen's Compensation Boards of:

Nova Scotia	96,747 31	
New Brunswick	30,913 58	
Ontario	159,568 11	
Manitoba	30,867 86	
Saskatchewan	21,245 90	
Alberta	37,821 34	
British Columbia	109,992 84	
		487,156 94

Canadian National Railways with respect to employees in Prince Edward Island.. 4,611 83

Claims paid directly by the Department with respect to employees in:

Newfoundland	22,643 37	
Quebec	257,644 92	
Ontario	5,612 77	
Manitoba	291 15	
Yukon and North West Territories	45 00	
		286,237 21

Quebec Workmen's Compensation Commission 11,413 33

789,419 31

Less: Amounts received as refunds of expenditure made on behalf of the following:

National Harbours Board	38,373 56	
Miscellaneous Refunds —		
Commodity Prices Stabilization Corporation Ltd.	5 00	
Department of Labour—		
Japanese Division	2,341 02	
Federal Provincial Aircraft School	2 27	
Prisoners of War	42 68	
War Emergency Training Program	722 02	
Department of Mines and Resources—		
Alternative Service Workers	133 71	
Japanese Nationals in Work Camps	461 10	
Department of National Defence—		
Employees in Newfoundland	8,793 81	
Department of Transport—		
Employees in Newfoundland	152 41	
Merchant Seamen's Manning Pools	2,657 48	
United Kingdom Payments Office	47,603 92	
		62,920 42
Sundry Administrative Expenses		44 00
Miscellaneous		2,605 71
		103,943 69
		<u>\$ 685,475 62</u>

Of direct payments made to doctors (which included an amount of \$23,818.10 charged to Employees' Compensation Clearing Account—see under Open Accounts further on herein), those receiving \$1,000 or more were: J. H. Bateman, Montreal, \$1,699; C. Bisson, Montreal, \$1,322.05; P. Brodeur, Montreal, \$1,547; B. Charlebois, Montreal, \$2,571.28; A. Chartier, Montreal, \$27,263; R. Fontaine, Montreal, \$1,041; J. Halle, Quebec, \$1,041; A. Pouliot, Quebec, \$1,581.50; C. Ross, Montreal, \$2,164.

The following statement shows the status of the advances held by the various Workmen's Compensation Boards and the Quebec Commission.

Provincial Board of:	Balances held by Boards Apr. 1, 1945	Advances and Repayments during year	Bank Interest earned	Total	Less		Balances held by Boards Mar. 31, 1946
					Disbursements during the year	Interest deposited to the credit of the Receiver General	
Nova Scotia.....	27,732 50	96,747 31	.....	124,479 81	98,343 45	.....	31,136 36
New Brunswick.....	31,823 25	30,913 58	95 92	62,832 75	30,665 08	95 92	32,071 75
*Quebec (Commission).....	18,960 33	11,413 33	.....	30,373 66	.....	.....	30,373 66
Ontario.....	23,158 05	159,568 11	.....	182,726 16	148,109 03	.....	34,617 13
Manitoba.....	24,296 50	30,867 86	82 74	55,247 10	34,544 91	82 74	20,619 45
Saskatchewan.....	4,681 78	21,245 90	52 42	25,980 10	20,577 04	52 42	5,350 64
Alberta.....	7,388 67	37,821 34	19 00	45,229 01	34,396 59	19 00	10,813 42
British Columbia.....	4,209 82	109,992 84	.....	114,202 66	104,621 04	.....	9,581 62
	\$ 142,250 90	\$ 498,570 27	\$ 250 08	\$ 641,071 25	\$ 466,257 14	\$ 250 08	\$ 174,564 03

* Advance issued to cover administrative costs only.

PENSIONS AND OTHER BENEFITS

Vote 380 Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1946 in the sum of \$40 per month, to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C., and who was killed while in the performance of his duties.....	480 00
Expenditures.....\$	480 00

Vote 381 Amount required to pay pensions of \$300 each to former pilots: Alphonse Asselin, Joseph Pouliot, Raoul Lachance, Jules Asselin, Arthur Paquet, Adelard Delisle, George Larochelle and Wilhelm Langlois.....	2,400 00
Expenditures.....\$	2,397 58

Under the terms of an Order in Council, dated December 5, 1906, retired pilots of the District of Quebec were paid pensions as follows: A. Asselin, \$300; J. Asselin, \$300; A. Delisle, \$300; R. Lachance, \$300; W. Langlois, \$300; G. Larochelle, \$300; A. Paquet, \$297.58 (deceased March 29, 1945); J. Pouliot, \$300.

Vote 382 Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1945 to March 31, 1946 the sum of \$30 per month instead of \$20 as fixed by the said Act.....	22,000 00
Expenditures.....\$	18,687 44

Payments to increase the minimum monthly pension allowances from \$20, as fixed by the Act, to \$30 per month for the period January 1 to December 31, 1945.

Vote 597 To provide, notwithstanding anything contained in the Consolidated Revenue and Audit Act, or any other act or law, for payment out of the Consolidated Revenue Fund of a gratuity to the widow of the late Proculus Picard, formerly Stationary Engineer, Heating, Grade 2, Quebec, P.Q., equal to the amount, without interest, of the contributions made by the late Proculus Picard to the Civil Service Superannuation Fund	1,653 07
Expenditures.....\$	1,653 07

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.....\$	6,951 00
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SPECIAL
RAILWAY SERVICE

Vote 383 To provide for the discharge of commitments incurred prior to March 31, 1945, under authority of Vote No. 393 Schedule "A" to the Appropriation Act No. 5, 1944, respecting Highway Crossings of Railways—(Revote).....\$	6,300 00
Expenditures.....	nil

AIR SERVICE

(Control and supervision vested in the Minister of Reconstruction by Orders in Council P.C. 7995 of 13th October, 1944, and 8207 of 24th October, 1944)

Vote 384 Air Transport Board—Salaries and Office Expenses

	Estimates	Allotments	Expenditures
Salaries	135,520 00	134,020 00	82,850 70
Cost of Living Bonus and Other Pay-list Items.....	7,770 00	7,770 00	5,524 93
Professional and Special Services.....	10,000 00	8,500 00	1,280 65
Travelling Expenses	20,000 00	19,000 00	8,130 73
A Printing and Stationery.....	10,000 00	11,500 00	11,154 09
Telephones and Telegrams.....	3,000 00	3,000 00	609 35
Sundries	2,000 00	1,000 00	290 27
Advertising—Public Notices		3,500 00	3,091 03
	<u>\$ 188,290 00</u>	<u>\$ 188,290 00</u>	<u>\$ 112,931 75</u>

As of March 31, 1946, there were 42 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: J. R. Belcher, \$2,520; K. A. Bloxham, \$2,700; E. J. Bonner, \$3,900; C. S. Booth, \$4,800; A. Ferrier, \$8,000; J. J. Green, \$5,280; R. A. C. Henry, \$6,000 (one-half of annual salary of \$12,000, as authorized by P.C. 210, January 22, 1946); G. Y. Loughead, \$2,520; L. E. Lugsdin, \$3,300; W. T. Patterson, \$4,800 (Oct. 13); H. S. Rees, \$4,200; G. A. Scott, \$3,420; J. P. R. Vachon, \$8,000.

Travelling expenses of \$300 or over were paid to: K. A. Bloxham, \$450.33; C. S. Booth, \$337.70; A. Ferrier, \$1,778.31; J. J. Green, \$1,185.01†; L. E. Lugsdin, \$386.71; W. T. Patterson, \$554.70; H. S. Rees, \$478.99; G. A. Scott, \$369.88†; J. P. R. Vachon, \$2,311.72.

† These items include an amount of \$573.56 charged to Vote 308, Department of Reconstruction and Supply.

A The Department of Public Printing and Stationery was paid \$11,078.15.

Vote 385 Air Service Administration

	Estimates	Allotments	Expenditures
Salaries	9,720 00	9,720 00	4,792 98
Cost of Living Bonus and Other Pay-list Items.....	400 00	400 00	363 38
Sundries, including Printing and Stationery, Travelling Expenses, Telegrams and Telephones.....	1,250 00	1,250 00	388 99
	<u>\$ 11,370 00</u>	<u>\$ 11,370 00</u>	<u>\$ 5,545 35</u>

As of March 31, 1946, there were 2 salaried employees being paid from this account. At date of separation, July 18, J. A. Wilson was receiving a salary at an annual rate of \$6,900.

J. A. Wilson received travelling expenses of \$1,111.68 (charged to Vote 387).

Vote 598 To provide for assistance to M. & C. Aviation Company, Limited as authorized by Section 16 of the Aeronautics Act, as amended.....

Expenditures.....\$ 9,728 73

P.C. 185/2662, April 17, 1945, authorized the payment of a subsidy not exceeding a total of \$12,000 to the M. & C. Aviation Company, Limited, Prince Albert, Sask., provided that the Company continue to maintain a commercial air service to points in Northern Saskatchewan. Expenditures represent payments under this authority.

Civil Aviation Division

Vote 386 (and Vote 599, Supplementary Estimates) Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder

	Estimates	Allotments	Expenditures
Salaries and Wages.....	200,085 00	193,585 00	148,726 17
Cost of Living Bonus and Other Pay-list Items.....	18,280 00	18,280 00	12,891 25
Materials, Supplies and Equipment.....	50,000 00	50,000 00	33,078 40
Printing and Stationery.....	5,000 00	7,500 00	7,445 58
Travelling Expenses.....	20,000 00	23,000 00	21,964 34
Telephones and Telegrams.....	4,000 00	5,000 00	4,493 80
Legal Expenses.....	200 00	200 00	
Maintenance of Aircraft and Mechanical Transport.....	24,000 00	24,000 00	16,761 79
Sundries.....	10,000 00	10,000 00	6,846 75
	<u>\$ 331,565 00</u>	<u>\$ 331,565 00</u>	<u>\$ 252,208 08</u>

As of March 31, 1946, there were 74 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alguire, H. S.	\$ 2,580 00		McLean, A. D.	6,300 00*	
Blondeau, J. L.	3,480 00	\$ 716 26	Murphy, D. D.	3,540 00	948 78
Bone, F. W.	3,060 00	1,232 74	Patterson, H. T.	2,700 00	
Brethour, C. A.	2,700 00	972 44	Saunders, D. W.	3,300 00	
Bulger, G. C.	3,480 00*		Saunders, K. F.	3,480 00*	542 04
Chandler, F. W.	2,580 00		Shields, T. M.	3,900 00	860 46
Cotton, C. H.	2,820 00	301 94	Smith, J. L.	4,620 00	815 04†
Currie, J. J.	2,580 00	1,028 91	Stephens, T. G. M.	3,900 00	
Graham, S.	5,220 00*	1,154 99	Terry, N. C.	2,580 00	842 42
Guest, R. C.	3,900 00		Travers, C. T.	3,900 00	323 64
Jackson, D. T.	2,580 00	2,083 46	Upson, G. C.	3,300 00	1,066 06
Joy, D. G.	3,900 00		Vergette, T.	3,000 00	
Knight, L.	3,180 00	1,231 14	Walker, A. H.	2,580 00	1,098 90
Lace, G. S.	3,000 00		Wallingford, G. E.	3,720 00	
Lavery, W. R.	2,700 00	1,211 51	Whyte, K. E. (Apr. 16).....	3,300 00	

†Including an amount of \$378.01 charged to Vote 387.

The following employees, whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: J. C. Charleson†; L. Desloges, \$391.50; W. F. Hilchie†; N. Lasnier†; J. L. Tape, \$310.10 (charged to Vote 388).

†Included under Vote 388.

Canadian Pratt and Whitney Aircraft Co., Ltd. was paid \$27,489.03.

Vote 387 (and Vote 600, Supplementary Estimates) Airways and Airports—Construction and Improvements, including Lighting and Radio Facilities—(Revote \$323,500) Capital

	Estimates	Allotments	Expenditures
Salaries.....	160,090 00	160,090 00	138,145 55
Cost of Living Bonus and Other Pay-list Items.....	22,710 00	22,710 00	17,394 87
Lighting and Field Services—Construction and Improvements.....	1,244,100 00	1,021,100 00	483,755 91
Radio Aviation Service—Construction and Improvements.....	1,152,000 00	1,152,000 00	495,088 19
Sundries.....		223,000 00	111,867 96
	<u>\$2,578,900 00</u>	<u>\$2,578,900 00</u>	<u>\$1,246,252 48</u>

As of March 31, 1946, there were 57 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allen, G. H. (Nov. 12).....	\$ 2,640 00		Keith, L. S.	3,600 00	1,222 20
Armstrong, E. F.	2,820 00*	\$ 710 97†	Lalonde, E. D.	2,400 00*	
Armstrong, J. R.	2,400 00*	1,927 17†	MacDonald, W. G.	3,900 00*	
Chillcott, G. T.	3,900 00*	562 62	McIntyre, H. A.	4,500 00	
Cooke, E. F.	3,900 00*		Neales, W. S. (June 7).....	3,300 00*	
Curzon, J. H.	3,900 00*		Podd, L. J.	2,400 00*	823 72†
Donald, A. S. (July 24)....	3,900 00*		Robertson, D. S.	3,600 00*	549 02†
Donaldson, W. A.	3,300 00*	942 69†	Rutledge, C. H.	2,400 00*	
Farquhar, A. S.	3,300 00*	981 66†	Smith, G. W.	3,900 00*	396 04
Haven, F. G. (July 9).....	2,820 00*		Steers, W. B.	3,300 00*	
Hornsby, J. T.	3,900 00		Stratton, W. G. B.	3,600 00	
Hughes, M. L.	2,400 00*		Warren, W. R. C.	2,820 00*	727 90†
Jackson, R. E.	2,700 00		Wells, H. J.	2,820 00*	506 20†
Jewett, F. C.	8,500 00		Wetherell, W. P.	2,640 00	
Jupp, E. H. (May 18).....	3,600 00*		Wilson, J. P.	3,300 00*	
Keith, H. P.	3,900 00*	536 79	Wright, W. E. (Sept. 24)...	2,400 00*	1,150 00†

†These items include amounts charged as follows: Vote 388, \$2,140.75; War and Demobilization Allotments: Airway and Airport Traffic Control, \$549.02, Operation and Maintenance of Airports, etc., \$385.46, Airways and Airports—Construction and Improvements, \$2,461.33, Northwest Staging Route, \$942.69; Department of Reconstruction and Supply, War and Demobilization Allotment, Survey of Various Works, \$981.66.

The following employees, whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: F. W. Allaire, \$734.18†; C. S. Allum*; A. Amos*; R. C. Bell*; L. W. Bering*; W. A. Blacklock*; G. C. Bourne*; R. C. Bowden*; L. Britney*; L. A. Caissie, \$305.35; E. W. Crossley*; S. R. Cuthbert*; F. J. Cutler, \$491.65†; R. L. Davies*; W. M. Dilworth*; H. A. Garland*; H. H. Gloster*; M. G. Grant*; S. H. Grist*; A. A. Haines, \$708.49†; J. Hamilton*; H. A. J. Hammersley*; P. J. Hammill*; W. T. Hargreaves*; B. Henderson*; A. K. Herrington*; G. R. Hill*; I. F. Hiltz*; W. Holdsworth*; E. J. Holohan*; H. G. Hughson*; R. H. Kennedy*; L. R. Leslie*; R. S. B. Lillico*; L. A. Long*; W. C. MacDonald, \$651.15; O. W. Martin*; N. H. McClary*; R. B. McDiarmid*; H. C. McGauley*; J. McKinney*; W. F. McMullon*; F. W. Meredith*; T. Miard*; L. Millidge, \$910.20†; S. W. Milner*; T. F. H. Mitchell*; H. W. Newby*; L. A. D. Oakley*; T. S. O'Brien*; G. W. Philpott*; J. L. Smith*; R. J. Stephenson*; W. Swanky*; T. W. Taitt*; G. L. Taylor*; G. O. Taylor, \$422.50; W. G. Wastell*; L. B. Whiteway*; C. A. Whittet*; J. A. Wilson*; L. J. Wilson*.

*Travelling expenses for these employees are included under: Vote 335; Vote 336; Vote 338, Vote 339; War and Demobilization Allotments: Moncton to Newfoundland Airline, etc., Northwest Staging Route, Special Radio Interception, etc., Radio Service—Operation and Maintenance; Department of National Defence—Air Services—War and Demobilization Allotments: General Servicing Units, Western Hemisphere Operations.

†These items include amounts charged as follows: Vote 388, \$708.49; War and Demobilization Allotments: Airways and Airports—Construction and Improvements, \$348.90; Northwest Staging Route, \$491.65; Department of Reconstruction and Supply—War and Demobilization Allotment: Survey of Various Works, \$910.20.

Contractors and suppliers receiving \$5,000 or more: Automatic Electric (Canada) Ltd., Toronto, \$6,258.74; Bennett and White Construction Co., Ltd., \$6,554.13; City of Calgary, \$5,288.61; Canadian Bridge Co. Ltd., Walkerville, Ont., \$6,260.31; Canadian General Electric Co., Ltd., \$9,972.77; Canadian Marconi Co., Ltd., \$70,905.59; Canadian National Railways, \$5,103.21; Dexter Construction Co., Ltd., Fairville, N.B., \$22,131.20; Diblee Construction Co., Ltd., Ottawa, \$130,218.08; Dominion Government, Department of National Defence, \$14,245; National Research Council, \$51,595.90; Edison Hugo, Pagwa River, Ont., \$10,462.50; Faircraft Industries, Ltd., Longueuil, Que., \$9,898.50; Grant Mills Ltd., Montreal, \$23,381.37; J. A. A. Leclair, Dupuis, Ltd., Montreal, \$30,727.04; G. T. Moore, Hoyt, N.B., \$9,369; Peacock and McQuigge, Ltd., Toronto, \$72,111.28; Poole Construction Co., Ltd., Regina, \$36,049.36; Prefabricated Homes Co., Lachute, Que., \$9,650; R.C.A. Victor Co., Ltd., Montreal, \$6,145.91; Royal Air Force, Headquarters 45, Dorval, Que., \$15,888.05; Saskatchewan Government, Department of Telephones, \$24,610.01; Saskatchewan Power Commission, \$33,934.46; Standard Steel Construction Co., Welland, Ont., \$9,359.27; Sterling Construction Co., Ltd., Windsor, \$5,907.32; Storms Contracting Co., Ltd., Toronto, \$12,470.32; M. J. Sulpher and Sons, Renfrew, Ont., \$5,670; S. Sveinson and Sons, Yorkton, Sask., \$7,853.94; Tomlinson Construction Co., Ltd., Toronto, Ont., \$8,934.74; War Assets Corporation, \$112,771.24.

The following is a comparative statement of expenditures:

	1945-46	1944-45
Administration	267,408 38	34,273 13
Districts:		
Moncton	54,726 06	148,619 10
Montreal	229,205 82	64,164 89
Kingston		6,494 26
Hamilton	105,586 04	376,121 70
Port Arthur		108,277 76
Winnipeg	71,757 92	23,846 15
Lethbridge	17,930 21	40,787 01
Vancouver	4,549 86	44,773 12
Post War Aviation Planning and Development		25,631 18
	<hr/>	<hr/>
Radio Aviation Services	751,164 29	872,988 30
	495,088 19	707,140 33
	<hr/>	<hr/>
	<u>\$1,246,252 48</u>	<u>\$1,580,128 63</u>

Vote 388 Airways and Airports—Operation and Maintenance—Civil Aviation Services

	Estimates	Allotments	Expenditures
Salaries and Wages	429,915 00	440,415 00	410,669 96
Cost of Living Bonus and Other Pay-list Items	75,180 00	72,180 00	56,130 93
Equipment and Supplies	285,000 00	276,000 00	178,404 20
Printing and Stationery	6,000 00	6,500 00	6,124 73
A Travelling Expenses	25,000 00	31,000 00	30,324 55
Telegrams and Telephones	9,000 00	10,500 00	10,269 39
Maintenance of Plant, Equipment and Airways Aircraft	110,000 00	103,500 00	20,293 80
Power	40,000 00	40,000 00	38,646 44
Freight, Express, Cartage	6,000 00	6,000 00	5,799 73
Sundries	9,000 00	9,000 00	7,682 13
	<hr/>	<hr/>	<hr/>
	<u>\$ 995,095 00</u>	<u>\$ 995,095 00</u>	<u>\$ 764,345 86</u>

As of March 31, 1946, there were 113 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ainsworth, H.	\$ 4,420 00*	\$ 754 15†	Hickson, E.	4,080 00*	571 20
Banghart, F. I.	3,420 00*		Hilchie, W. F.	3,480 00*	1,930 25†
Berridge, O. (May 1)	2,400 00		Hughes, F. T.	3,420 00*	
Bogart, C. C.	3,480 00*	582 19†	Hunter, J. D.	4,080 00*	913 37
Charleston, J. C.	3,480 00*	821 92†	Irvine, W. H.	3,960 00*	1,608 90
Clarke, E. G.	3,480 00*		Keating, C. E.	3,240 00*	
Crossley, R. J.	2,700 00	596 63	Lawson, W. S.	4,320 00*	1,185 32
Dodds, R.	5,400 00*		Main, J. R. K.	4,200 00*	467 73†
Foley, S. S.	4,380 00*	884 45	McIntyre, D. A.	3,480 00*	607 00
Folkins, J. C.	3,480 00*	617 66	Roberts, T. L. P.	3,100 00*	
Glenn, D. P.	3,300 00*	332 29	Robertson, J. R.	4,400 00*	691 10
Gooding, H. O.	2,700 00	315 65	St. John, R. E.	3,480 00*	
Gourdeau, H.	2,700 00	698 32	Whittet, C. A.	2,640 00*	811 80†
Hicks, L. W.	2,580 00*	664 22			

†These items include amounts charged as follows: Vote 386, \$910.85; Vote 387, \$811.80; War and Demobilization Allotment: Airway and Airport Traffic Control, \$582.19; Department of National Defence—Air Services, War and Demobilization Allotment, Western Hemisphere Operations, \$771.43.

A The following employees whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts received travelling expenses of \$300 or over: J. R. Allen, \$866; C. S. Allum, \$440.85†; A. Amos, \$398.33†; F. A. Childs, \$579.81; J. H. Douglas*; W. K. Dunning, \$887.25†; A. A. Haines*; N. Lasnier, \$396.23†; L. Lougheed, \$655.98; L. J. Podd*; F. R. Robinson*; C. R. Smith, \$304.15; J. L. Tape*; H. J. Wells*; W. H. D. Wilson, \$489.30; W. E. Wright*.

*Travelling expenses for these employees are included under: Vote 386; Vote 387; War and Demobilization Allotment: Operation and Maintenance of Airports, etc.; Department of National Defence—Air Services, War and Demobilization Allotment: General Servicing Units.

†These items include amounts charged as follows: Vote 386, \$396.23; Vote 387, \$839.18. War and Demobilization Allotment: Care and Maintenance of R.C.A.F. Airfields, etc., \$432.15.

Suppliers receiving \$5,000 or more: Canadian Corps of Commissionaires, Montreal, \$11,644.35; Dominion Government, Post Office Department, \$11,069.50; Hydro-Quebec, \$45,506.17; Imperial Oil, Ltd., \$34,358.38; Laurentian Air Services, Ltd., Ottawa, \$8,509.06; A. Leger & Co., Ltd., Lachine, Que., \$5,573.14; Spruce Falls Power & Paper Co., Ltd., Kapuskasing, Ont., \$7,449.44; Trans-Canada Airlines, \$6,340.36.

The following is a comparative statement of expenditures by Airport Districts:

	1945-46	1944-45
Headquarters—Administration	84,391 83	178,345 22
Districts:		
Eastern	271,096 85	280,882 48
Southern	216,754 16	205,503 66
Central	121,378 10	116,496 80
Western	70,724 92	66,568 77
	<u>\$ 764,345 86</u>	<u>\$ 847,796 93</u>

Vote 339 Airways and Airports—Operation and Maintenance—Radio Aviation Services

	Estimates	Allotment	Expenditures
Salaries and Wages	599,790 00	587,790 00	574,541 80
Cost of Living Bonus and Other Pay-list Items	97,935 00	97,935 00	94,599 99
Allowances	11,760 00	11,760 00	11,400 62
Printing and Stationery	5,500 00	5,500 00	5,447 08
A Travelling Expenses	34,000 00	44,000 00	41,969 36
Telegrams and Telephones and Remote Control	16,000 00	16,000 00	14,624 30
Materials, Supplies and Equipment	133,000 00	133,000 00	95,282 79
Light, Power and Water	39,000 00	49,600 00	49,585 31
Freight, Express and Cartage	5,400 00	7,400 00	6,395 18
Repairs to Buildings and Equipment	53,080 00	40,480 00	18,038 93
Sundries	4,535 00	6,535 00	6,325 45
	<u>\$1,000,000 00</u>	<u>\$1,000,000 00</u>	<u>\$ 918,210 81</u>

As of March 31, 1946, there were 306 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements: J. Albulet, \$3,660*; J. P. Brooman, \$2,880*; P. M. Eldridge, \$2,580*; W. E. Fenn, \$3,660*; H. H. Gloster, \$2,460*; N. Hadley, \$2,580*; J. R. MacKay, \$3,120*; A. G. MacLennan, \$2,460*; D. A. McDougal, \$3,000*; G. E. McDowell, \$3,120*; W. L. Nelson, \$3,000*; F. G. Nixon, \$3,660*; E. F. Porter, \$3,120*; O. H. Quealy, \$2,760*; F. Richards, \$2,460*; W. J. Thomas, \$2,580*; H. E. Walsh, \$4,800*; L. J. Wilson, \$2,460*; W. S. Woodley, \$2,580*; S. O. Zimmerman, \$2,400*.

A Travelling expenses of \$300 or over were paid to: J. Albulet, \$2,553.30†; W. A. Blacklock, \$803.19†; L. Britney*; E. J. Brown, \$423.81†; W. R. Butler*; D. Curry, \$1,053.45†; R. L. Davies, \$1,496.98†; T. Denis, \$576.50; P. M. Eldridge, \$815.18; W. E. Fenn, \$512.19; H. A. Garland, \$2,020.40†; H. H. Gloster, \$793.62†; N. Hadley, \$445.43†; W. A. J. Hammersley*; P. J. Hammill, \$1,156.21†; W. C. Hopkins*; C. D. Hume, \$1,104.57†; E. G. Lambert, \$303.29; R. A. J. Levasseur, \$328.61; L. A. Long†; J. G. Mackin*; W. J. McCurdy*; G. E. McDowell, \$1,107.01; J. H. McLeod, \$451.31*; H. W. Newby, \$304.85†; F. G. Nixon, \$437.75†; L. A. D. Oakley, \$1,736.94†; G. W. Philpott, \$1,066.56†; H. C. Rayner*; F. Richards, \$751.32†; R. M. Stewart, \$475.40; R. R. Travers, \$350.78; W. G. Wastell, \$1,166.02†; L. J. Wilson, \$1,066.53†; F. S. Woodrow, \$426.96†; S. O. Zimmerman, \$602.22.

*Travelling expenses for these employees are included under: War and Demobilization Allotment: Special Radio Interception, etc., Radio Service—Operation and Maintenance; Department of National Defence—Air Services, War and Demobilization Allotment: General Servicing Units.

†These items include amounts charged as follows: Vote 387, \$5,287.07; Vote 394, \$437.75, War and Demobilization Allotments: Special Radio Interception etc. Radio Service—Operation and Maintenance, \$6,096.70, Construction and Improvements, \$1,564.66; Department of National Defence—Air Service, War and Demobilization Allotment, Western Hemisphere Operations, \$445.43.

Suppliers receiving \$5,000 or more: Bell Telephone Co. of Canada, \$6,286.12; Trans-Canada Air Lines, \$10,361.57.

**Vote 390 (and Vote 601, Supplementary Estimates) Airways and Airports—Operation and Maintenance—
Meteorological Aviation Services**

	Estimates	Allotments	Expenditures
Salaries and Wages	204,835 00	204,835 00	189,329 71
Cost of Living Bonus and Other Pay-list Items	70,687 00	70,687 00	63,763 95
Telegrams and Telephones	5,000 00	5,000 00	4,949 81
Printing and Stationery	15,000 00	15,000 00	13,998 76
Travelling Expenses	12,900 00	12,900 00	10,097 26
Materials and Supplies	20,000 00	20,000 00	14,888 30
Freight, Express and Cartage	7,000 00	8,500 00	7,950 53
Teletype	211,900 00	208,400 00	168,890 82
Sundries	3,878 00	5,878 00	4,093 11
	<u>\$ 551,200 00</u>	<u>\$ 551,200 00</u>	<u>\$ 477,967 25</u>

As of March 31, 1946, there were 116 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, E. A.	\$ 3,240 00*		McGeary, D. S.	3,240 00*	
Anderson, R.	3,720 00*		McIntyre, D. P.	3,240 00*	420 54†
Archibald, D. C.	4,020 00*	\$ 1,115 28†	McLeod, K. T.	3,720 00*	
Benum, F. W.	3,240 00*	340 66	Neamtan, S. M.	3,240 00*	
Cameron, H.	3,240 00*		O'Reilly, J. D. (Sept. 29) .	2,760 00*	
Childs, A. J.	2,460 00*	340 71†	Oretzki, M. J.	3,720 00*	349 17†
Crocker, A. M.	3,240 00*		Patterson, F. H.	2,760 00*	
Dahl, A. R.	2,760 00*		Penner, C. M.	3,240 00*	
Day, D. C.	3,240 00*		Perrie, D. W.	2,760 00*	
Edwards, H. W. (Jan. 11) ..	3,240 00*	331 68	Pincock, G. T.	3,720 00*	
Gordon, S. V. A.	2,760 00*		Rae, R. W.	3,240 00*	
Grant, A. St. C. G.	3,240 00*		Robertson, D. M.	3,720 00*	
Green, W. J.	2,760 00*		Robertson, G. W.	3,240 00*	
Halbert, H. W.	3,240 00*	667 55†	Ross, D. S.	3,240 00*	
Haurwitz, B.	3,240 00*		Sabraw, J. H.	3,240 00*	
Henry, T. J. G.	3,240 00*		Slater, D. F. A.	3,240 00*	534 26†
Hewson, E. W.	3,720 00*		Stapley, G. D. (Feb. 22) ..	2,760 00*	
Hornstein, R. A.	3,720 00*		Strachan, D.	3,240 00*	
How, T. G.	3,720 00*	370 73	Tait, G. W. C.	3,240 00*	
Johnston, O.	3,240 00*		Thompson, F. D.	3,240 00*	
Kennedy, D. B.	3,720 00*		Thompson, H. A.	3,240 00*	
Labelle, J. J.	3,240 00*		Vanderburg, B.	3,240 00*	
Leaver, J. M.	3,240 00*	470 58	Warkentin, C. C.	2,760 00*	
Mahaffy, F. J.	3,720 00*		Wilson, H. P.	3,240 00*	
McCauley, A. R.	3,720 00*	394 76	Wingfield, J. M.	2,760 00*	

†Charged to War and Demobilization Allotment: Special Radio Interception, etc., Meteorological Service.

The following employees whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: E. B. Andrews, \$614.75†; H. C. Christensen, \$461.84†; B. I. Dudley*; D. H. Smith*; D. Wright, \$1,836.06†.

*Included under War and Demobilization Allotment: Special Radio Interception, etc., Meteorological Service.

†Charged to War and Demobilization Allotment: Special Radio Interception, etc., Meteorological Service, \$2,912.65.

The Canadian National Railways received \$81,808.80 and the Canadian Pacific Railway Co., \$85,882.72 for teletype and other services.

Vote 391 (and Vote 685, Further Supplementary Estimates) Grants for advanced aeronautical instruction and to Aeroplane Clubs, including grant of \$5,000 to the Canadian Flying Clubs Association.....	34,250 00
Expenditures.....	\$ 33,950 00

Payments were made to: Aero Club of British Columbia, \$100; Brandon-Virden Flying Club, \$100; Brant-Norfolk Aero Club, \$100; Calgary Flying Club, \$100; Edmonton Flying Club, \$100; Halifax Flying Club, \$100; Hamilton Flying Club, \$100; Huron County Flying Club, \$100; Kingston Flying Club, \$100; Kitchener-Waterloo Flying Club, \$100; University of Manitoba, \$500; Moncton Flying Club, \$100; Montreal Flying Club, \$100; Moose Jaw Flying Club, \$100; National Research Council, \$25,000; Ontario County Flying Club, \$100; Ottawa Flying Club, \$100; Prince Albert Flying Club, \$100; Regina Flying Club, \$100; Royal Canadian Flying Club, \$6,250*; St. Catharines Flying Club, \$100; Saskatoon Flying Club, \$100; Thunder Bay Flying Club, \$100; Toronto Flying Club, \$100; Winnipeg Flying Club, \$100.

*Formerly Canadian Flying Clubs Association. The amount includes a payment of \$1,250 for the fourth quarter of 1944-45.

Meteorological Division

Vote 392 (and Vote 602, Supplementary Estimates) Meteorological Service

	Estimates	Allotments	Expenditures
Salaries and Wages	258,656 00	258,656 00	224,571 44
Cost of Living Bonus and Other Pay-list Items	59,229 00	59,229 00	43,176 26
Weather Observer Contracts	14,497 00	14,497 00	12,925 14
Telegrams, Telephones and Teletype	87,000 00	73,500 00	58,642 18
Printing and Stationery	25,000 00	25,000 00	21,288 80
Travelling Expenses	5,000 00	8,500 00	7,214 32
Materials and Supplies	15,000 00	17,000 00	9,779 72
Upper Air Observations	12,000 00	10,000 00	5,540 68
Sundries	9,818 00	19,818 00	14,136 58
	\$ 486,200 00	\$ 486,200 00	\$ 397,275 12

As of March 31, 1946, there were 430 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Barnes, F. M.	\$ 2,880 00		Mushkat, C. M.	3,240 00*	
Boughner, C. C.	3,240 00*		Noble, J. R. H.	3,720 00*	
Chilcott, E. B.	2,880 00		O'Donnell, F. A.	4,020 00	
Chisholm, A. F.	3,240 00		Patterson, J.	6,000 00*	1,415 63
Condie, A. G.	2,580 00*		Ricketts, G. P.	2,700 00	
Connor, A. J.	4,020 00	\$ 993 04	Royer, M. G.	2,880 00	
Filmer, A. J. (Jan. 3)....	2,760 00*		Shannon, R. S.	2,760 00*	
Fox, F. B.	2,880 00		Thomson, A.	5,160 00*	550 80
Gill, G. C.	3,120 00*		Thorn, W. A.	3,240 00	
Jacobson, R. C.	3,720 00*	829 14†	Troop, H. P.	2,880 00	
McClelland, D. E.	3,240 00*		Turnbull, W. E.	3,720 00*	
Middleton, W. E. K.	3,720 00*	574 10	Upton, F.	2,400 00*	
Millar, F. G.	3,120 00*		Wiacek, T. L.	3,480 00*	
Murden, W. D.	2,760 00*				

†Charged to War and Demobilization Allotment: Special Radio Interception, etc., Meteorological Service.

The following employees whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: S. E. Haskins, \$537.50†; K. A. Hignell (included under War and Demobilization Allotment: Special Radio Interception, etc., Meteorological Services): J. A. McPherson, \$1,036.72†.

†These items include an amount of \$1,099.64 charged to War and Demobilization Allotment: Special Radio Interception, etc., Meteorological Services.

Suppliers receiving \$5,000 or more: Canadian National Railways, \$36,571.76; Canadian Pacific Railway Co., \$16,529.78; Dominion Government, Post Office Department, \$5,638.

Vote 393 Grant to Kingston Observatory	500 00
Expenditures	<u>\$ 500 00</u>

This amount was paid as an annual grant to Kingston Observatory at Queen's University for scientific investigations.

Radio Division

Vote 394 (and Vote 603, Supplementary Estimates) Administration of the Radiotelegraph Act and Regulations.

	Estimates	Allotments	Expenditures
Salaries	101,855 00	96,755 00	94,394 11
Cost of Living Bonus and Other Pay-list Items.....	17,080 00	17,080 00	16,354 85
A Travelling Expenses	20,500 00	24,500 00	23,757 00
Printing and Stationery.....	4,000 00	4,000 00	3,767 63
Materials and Supplies.....	2,700 00	2,700 00	2,382 98
Telegrams and Telephones.....	1,000 00	1,200 00	1,119 82
B Sundries	13,000 00	13,900 00	13,356 89
	<u>\$ 160,135 00</u>	<u>\$ 160,135 00</u>	<u>\$ 155,133 28</u>

As of March 31, 1946, there were 48 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements: C. J. Acton, \$3,120*; J. W. L. Bain, \$4,800*; E. G. Bennett, \$4,320*; G. C. W. Browne, \$4,680*; W. A. Caton, \$3,480*; L. E. Coffey, \$2,760*; W. E. Connolly, \$3,660*; H. M. Cox, \$2,580*; E. Davey, \$3,000*; A. N. Fraser, \$4,800*; R. S. McWatters, \$2,580*; H. R. Newcombe, \$2,580*; G. C. Pinhey, \$2,640*; H. C. Risteen, \$3,660*; W. A. Rush, \$6,000*; W. B. Smith, \$3,480*; P. G. Valois, \$3,480; W. R. Wilson, \$3,480*.

A Travelling expenses of \$300 or over were paid to: W. A. Acton, \$705.01; W. Aiken*; A. E. Axell*; J. W. L. Bain, \$695.43; E. G. Bennett, \$640.38; G. C. W. Browne, \$332.54; L. E. Coffey, \$497.50; J. Craven*; J. N. H. Deziel*; H. E. Fisher*; F. R. Hughes*; B. Irvine*; M. E. Leslie*; R. P. Matton*; S. A. McLean*; J. L. Messier*; F. G. Nixon*; A. C. Powley*; E. T. Redford*; W. A. Rieker*; M. Rush, \$528.32; W. A. Rush, \$874.56; J. H. Sinclair*; W. B. Smith, \$671.95 (including \$347.13 charged to War and Demobilization Allotment, Special Radio Interception, etc., Radio Services—Operation and Maintenance); W. J. Standing*.

*Included under: Vote 389; Vote 395; Vote 396; War and Demobilization Allotment: Special Radio Interception, etc., Radio Service—Operation and Maintenance.

B Includes payment of \$6,292.82 made to the Inter-American Radio Office, Havana, Cuba, being Canada's share of the expenses of that office.

Vote 395 (and Vote 604, Supplementary Estimates) Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations, operation and maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages.....	323,440 00	312,340 00	293,269 32
Overtime	4,500 00	2,500 00	2,318 47
Allowances	31,100 00	31,100 00	27,797 77
Cost of Living Bonus and Other Pay-list Items.....	47,475 00	43,475 00	40,492 88
A Materials and Supplies.....	87,000 00	89,500 00	85,907 01
Printing and Stationery.....	3,500 00	3,500 00	3,415 70
B Travelling Expenses	16,000 00	20,000 00	18,104 72
Telegrams and Telephones.....	6,000 00	6,000 00	4,798 95
C Repairs to Buildings and Equipment.....	20,000 00	14,900 00	11,010 46
Freight, Express and Cartage.....	12,000 00	12,400 00	12,378 51
D Contracts	189,800 00	203,300 00	187,782 12
Sundries	10,500 00	12,300 00	12,045 69
	<u>\$ 751,315 00</u>	<u>\$ 751,315 00</u>	<u>\$ 699,321 60</u>

As of March 31, 1946, there were 158 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in

parenthesis) follows. Salary rates indicated by asterisks include war duties supplements: J. H. T. Arial, \$3,240*; W. J. Bowerman, \$3,760*; H. H. Brannen, \$2,880*; J. M. Colton, \$3,600*; L. B. Crow, \$2,580; S. J. Ellis, \$3,600*; G. Gilbert, \$2,580; A. L. Gray, \$3,000*; J. E. Harker, \$3,000*; G. F. Harris, \$3,120*; E. D. Hayman, \$3,540*; W. Howard, \$2,880; T. L. Hughes, \$2,520; J. E. Kitchin, \$2,460*; H. H. McLean, \$2,580*; S. A. McLean, \$2,460*; W. J. Moore, \$3,000*; G. W. Robertson, \$3,000*; T. G. Slinn, \$2,760*; L. W. Stephenson, \$3,240*; A. Sutherland, \$3,840 (Mar. 24); H. A. Vaughan, \$2,400*; J. A. Yearwood, \$3,000*.

B Travelling expenses of \$300 or over were paid to: W. Aitken, \$807.71†; W. J. Bowerman, \$348.60; V. J. R. Brister*; A. L. Gray, \$321.64; G. F. Harris, \$386.58; C. R. Lake, \$1,158.31; R. H. M. Lobb, \$510.89; G. F. Lowe, \$397.35; H. H. McLean, \$421.34; J. A. McLean, \$668.87; S. A. McLean, \$649.46†; I. McNeil*; E. J. Redford, \$408.90†; B. A. Restall, \$306.30; T. G. Slinn, \$369.41†; W. J. Standing, \$363.73†; C. S. Taylor*; A. A. Wicks*.

*Included under War and Demobilization Allotment: Special Radio Interception, etc., Radio Service—Operation and Maintenance.

†These items include amounts charged as follows: Vote 394, \$1,854.59; Vote 396, \$375.21; War and Demobilization Allotment: Special Radio Interception, etc., Radio Service,—Construction and Improvements, \$369.41.

A C The greater part of materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments, suppliers receiving \$5,000 or more: Hudson's Bay Co., \$6,343.32; National Grocers Co., Ltd., \$5,234.09.

D The Canadian Marconi Company operates certain East Coast and Great Lakes radio stations. Under the terms of an agreement, the Department reimburses the Company for direct operating expenses, plus an additional 25 per cent to cover overhead expenses, plus 10 per cent for profit on direct operating expenses only. Final settlement for the fiscal year 1945-46 could not be effected by the time the books of the Dominion were closed for the fiscal year. The total payments to the Company during the fiscal year amounted to \$185,864.62 consisting of \$135,087.72 on account of current year's costs and \$50,776.90 adjustments due on 1944-45 costs.

The following is a statement showing the details of the direct operating costs (not including cost of living bonus or percentage for overhead and profit), for 1945-46 of departmental East Coast and Great Lakes radio stations operated by the Canadian Marconi Company.

Stations	Salaries	Living Allowances	Travelling Expenses	Light and Power	Coal	Telephone	Repairs and Renewals	Miscellaneous	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Montreal Division—									
General.....	5,165 08	1,310 06	454 24	.....	222 60	.....	794 56	69 55	69 55
Fame Point.....	8,056 37	1,880 00	.....	289 70	151 73	61 20	1,056 25	382 53	8,329 07
Father Point.....	8,410 51	1,892 68	5 50	232 61	174 43	278 04	439 08	411 74	11,906 99
Quebec.....	5,437 12	1,318 71	.....	148 33	4 79	151 74	256 91	183 02	11,730 19
St. Michel.....									7 501 22
Maritime Division—									
Grindstone.....	8,098 53	1,897 10	.....	.....	285 31	62 57	980 69	752 58	12,076 78
North Sydney.....	7,677 31	1,995 01	32 25	200 99	142 48	88 41	715 50	377 96	11,229 91
Newfoundland Division—									
Point Amour.....	5,390 86	1,129 35	115 60	.....	375 35	.....	239 62	300 81	7,551 59
Great Lakes Division—									
General.....	5,473 11	1,188 32	31 70	117 48	51 75	61 55	2,431 29	319 67	319 67
Kingston.....	5,321 51	1,132 03	7 99	180 09	36 25	43 30	736 70	163 23	9,468 43
Midland.....	5,263 18	1,374 19	9 30	187 57	111 32	52 49	914 05	138 40	7,596 27
Point Edward.....	5,335 87	1,102 71	45 97	356 45	208 75	.....	753 85	182 40	8,074 50
Port Arthur.....	7,913 50	1,762 77	17 28	186 43	21 09	29 57	439 11	182 34	7,985 94
Port Burwell.....	5,380 07	1,072 94	95 01	231 93	51 00	74 80	708 84	330 00	10,661 34
Sault Ste. Marie.....	8,020 04	1,705 35	.....	219 15	282 20	142 20	1,086 49	301 63	7,944 59
Toronto.....									11,757 06
Total.....	90,943 06	20,711 22	814 84	2,350 73	2,119 05	1,045 87	11,552 94	4,665 39	134,203 10

Vote 396 (and Vote 605, Supplementary Estimates) Suppression of Local Electrical Interferences

	Estimates	Allotments	Expenditures
Salaries	112,080 00	113,080 00	112,935 99
Cost of Living Bonus and Other Pay-list Items.....	17,660 00	16,357 00	16,350 02
Materials and Supplies	21,740 00	21,112 00	21,112 00
Printing and Stationery	3,000 00	1,500 00	1,499 93
Travelling Expenses	8,000 00	10,431 00	10,430 70
Sundries	5,000 00	5,000 00	4,067 13
	<u>\$ 167,480 00</u>	<u>\$ 167,480 00</u>	<u>\$ 166,395 77</u>

As of March 31, 1946, there were 57 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ainslie, R.	\$ 2,880 00		Lawton, A. T.	3,240 00*	
Allen, W. G. D.	2,580 00*		Linton, W. R.	2,760 00*	427 92
Aveling, A.	2,880 00*		McOrmond, V. B.	3,000 00*	325 66
Bunt, R. L.	2,580 00		Merriman, H. O.	4,800 00*	630 73
Clinchy, A. R.	2,580 00*		Messier, J. L.	2,580 00*	497 16†
Craven, J.	2,580 00*	\$ 403 04†	Nason, H. R.	2,760 00*	
Desrochers, G. L.	2,580 00*		Nolan, T. J.	2,880 00*	
Empey, B. F.	2,580 00*		Pottle, W. R. (May 26) ..	2,880 00	
Fisher, H. E.	2,580 00*	746 13†	Powley, A. C.	2,580 00*	701 87†
Gervais, J. A.	2,580 00*		Sinclair, J. H.	2,580 00*	363 97†
Gooding, R. G.	2,580 00*		Stephen, J. C.	2,580 00*	
Gray, G.	2,880 00		Stunden, W. G.	2,460 00*	
Irvine, B.	2,580 00	411 92†	Tee, H. D.	2,880 00*	307 38

†Including amounts charged to Vote 394, \$2,420.65.

The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: W. Aiken (included under Vote 395); A. E. Axcell, \$801.39†; J. N. H. Deziel, \$431.09†; M. E. Leslie, \$1,198.90†; R. P. Matton, \$302.02†; W. A. Richer, \$523.90†.

†These items include an amount of \$2,356.66 charged to Vote 394.

Vote 397 Issue of Radio Receiving Licences—(Transport Department only)

	Estimates	Allotments	Expenditures
Salaries	144,540 00	144,540 00	134,499 78
Cost of Living Bonus and Other Pay-list Items	24,135 00	24,135 00	21,825 00
A Postage	6,000 00	6,000 00	5,280 01
Printing and Stationery	25,400 00	25,400 00	23,849 95
B Rental of Equipment	10,760 00	10,760 00	10,737 00
Sundries	6,140 00	6,140 00	5,958 42
	<u>\$ 216,975 00</u>	<u>\$ 216,975 00</u>	<u>\$ 202,150 16</u>

The expenditures charged to this vote are part of the collection costs of Radio Licence Fees. They are applied against the amount available to the Canadian Broadcasting Corporation (see item under D in the revenue section hereof).

As of March 31, 1946, there were 111 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: B. A. Biron, \$3,720; C. F. Donaldson, \$2,400; W. A. Garland, \$3,000; V. W. Irish, \$3,000.

A B Suppliers receiving \$5,000 or more: Dominion Government, Post Office Department, \$5,280.01; Remington Rand, Ltd., Toronto, \$10,662.

GOVERNMENT-OWNED ENTERPRISES
NON-ACTIVE ACCOUNTS

National Harbours Board

Vote 420 Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1945 on any or all of the following accounts:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Transferred</u>
Reconstruction and Capital Expenditures—			
Generally—Unforeseen and Miscellaneous	\$ 200,000 00	\$ 1,632 55	\$ 60,857 59*

*Transferred to Loans and Advances (see under Open Accounts further on in this Section).

In accordance with Section 29 of the National Harbours Board Act, c. 42, 1936, certificates of indebtedness, bearing interest at 3½ per cent were issued to the Government to cover the above expenditures.

The expenditures were made in respect of the following harbours: Halifax, \$765.76; Three Rivers, \$866.79.

A condensed balance sheet, as at December 31, 1945, and operating statement of the National Harbours Board for the calendar year, 1945, with relevant comments, is included as an Appendix to this Section (see page Z-67).

GOVERNMENT-OWNED ENTERPRISES
DEFICITS

Prince Edward Island Car Ferry and Terminals

Vote 421 Amount required to provide for the payment during the fiscal year 1945-46 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1945.....

	713,000 00
Expenditures.....	\$ 687,800 44

National Harbours Board

Vote 422 To provide for payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficit (exclusive of interest on Dominion Government advances and depreciation on capital structures) arising in the calendar year 1945, in the operation of Churchill Harbour.....

	90,000 00
Expenditures.....	\$ 85,859 07

Vote 423 (and Vote 619, Supplementary Estimates) Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge.....

	558,125 00
Expenditures.....	\$ 558,125 00

Under authority of P.C. 7523 of January 4, 1946, a sum of \$558,125 was advanced for the payment of interest due May 1 and November 1, 1945, on the \$19,000,000 bond issue, which was guaranteed by His Majesty, of the Harbour Commissioners of Montreal in respect of the Jacques Cartier Bridge. It is directed in the Order in Council that the Minister of Finance shall take over coupons of a like face amount so that His Majesty may, in accordance with the provisions of sub-clause 9 of clause 55 of the Mortgage Deed of Trust securing the bond issues, become subrogated to all the rights to which the bond holders are entitled prior to payment by His Majesty under the guarantee.

WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

See Page		Allotments 1945-46	Expenditures 1945-46	Total Expenditures to date
CURRENT				
Z-43	Departmental Administration.....	38,235 00	34,082 06	115,018 83
Z-44	Transport Controller's Office.....	240,000 00	228,620 10	1,159,605 32
Z-44	Government Employees' Compensation Act—Admin- istration.....	65,000 00	.....	67,839 68 (a)
Z-44	Director of Merchant Seamen.....	4,645,077 00	3,517,745 90	7,618,854 39 (b)
Z-45	Joint U.S.A.—Canada Defence— Acquisition of Properties.....	35,000 00	23,722 66	85,434,434 92 (c)
AIR SERVICE				
Special Radio Interception and Monitoring Ser- vices—Weather Observation and Teletype Services—				
Z-46	Radio Service—Operation and Maintenance.....	2,000,000 00	1,831,622 56	7,499,757 02
Z-46	Meteorological Service.....	2,100,000 00	1,965,165 17	6,103,524 77 (d)
Z-49	Radio Service—Construction and Improvements. Civil Aviation Division—	336,500 00	306,145 01	306,145 01
Z-49	Canadian Government Trans-Atlantic Air Ser- vice.....	1,955,786 72	1,955,786 72	5,066,052 36 (e)
Airways and Airports—				
Z-49	Construction and Improvements.....	255,208 00	217,475 28	1,826,494 55 (f)
Construction and Improvements—				
Z-50	Reconstruction and enlargement of Saskatoon Airport.....	200,000 00	123,014 04	123,014 04
Z-50	Construction of additional hangar space, hospital and other facilities for use of the R. A. F. Trans- port Command at Dorval and North Bay Air- ports.....	210,000 00	104,833 20	104,965 28
Z-50	Moncton to Newfoundland Airline—Additional facilities.....	65,000 00	29,550 38	1,503,435 58
Z-51	Dorval Airport—Extension of landing and other facilities.....	5,000 00	218 24	1,591,751 64
Z-51	Operation and Maintenance of Airports—Muni- cipal (Terminal) Airports.....	513,555 00	391,185 43	1,418,433 06 (g)
Z-51	Airways and Airports Traffic Control.....	666,130 00	512,727 03	1,879,540 98
Z-52	Care and Maintenance of R.C.A.F. Airfields transferred to the Department of Transport...	262,000 00	204,327 45	209,313 50
Z-52	Mackenzie River Route.....	771,800 00	689,841 87	1,003,021 69
Z-52	Northwest Staging Route.....	1,221,875 00	1,097,896 74	6,303,582 30
North East (Crimson)—				
Staging Route—				
Z-53	Maintenance of Airfields.....	300,000 00	161,290 01	161,290 01
Z-53	Radio Services—Operation and Maintenance of Radio Facilities.....	33,500 00	21,601 46	21,601 46
Z-53	Meteorological Service—Operation and Main- tenance of Meteorological Facilities.....	100,000 00	68,501 52	68,501 52
MARINE SERVICE				
Z-54	Marine Service Steamers including Icebreakers....	176,400 00	161,010 29	1,619,010 98 (h)
Z-54	War Risk Bonus to crews of Department of Trans- port vessels operating in war zones within danger- ous waters.....	100,000 00	99,349 63	238,455 15
Z-54	Aids to Navigation.....	88,000 00	49,171 12	360,868 76
Z-55	Nautical Services.....	121,241 00	63,490 52	228,958 69
Z-55	Compensation to Masters and Crews of Canadian Vessels for loss of personal effects.....	73,000 00	27,206 24	198,495 84
Z-56	Dominion Lighthouse Depot, Prescott, Ont.—Revol- ving fund to provide working capital for produc- tion of munitions of war.....	100,000 00	.....	522,531 84
RAILWAY AND STEAMSHIP SERVICES				
Z-56	Installation of degaussing equipment on merchant ships.....	246,400 00	235,621 32	1,476,442 15
Z-56	Additional harbour and transportation facilities at Port of Halifax, N.S.....	306,110 00	297,958 24	3,133,660 42
Z-57	Contribution towards the reduction of freight rates on iron ore to be shipped from Steep Rock Iron Mines, Ltd.....	275,463 00	275,462 38	287,410 37

See Page		Allotments 1945-46	Expenditures 1945-46	Total Expenditures to date
	CURRENT— <i>Concluded</i>			
	NATIONAL HARBOURS BOARD			
	Halifax—			
Z-57	Equipment and operation of Fire Tug <i>Rouille</i> . . .	71,000 00	70,684 19	296,200 69
Z-57	Construction of additional platform and shelter roof at embarkation area Ocean Terminals . . .	17,200 00	16,241 62	16,241 62
Z-57	Special fire protection	46,000 00	44,119 53	249,320 03
Z-57	Reconstruction of Transit Shed 21	300,000 00	184,941 08	359,909 88
	Vancouver—			
Z-58	Dredging, False Creek Channel	2,500 00	2,237 34	2,237 34
	Total Current	17,942,980 72	15,012,846 33	138,575,921 67
	†Non-Current Allotments			5,297,923 15
				143,873,844 82
	Less: Refunds of Previous Years' War			
	Expenditures	256,782 83		
	Sale of Surplus War Assets	146,352 99		
	Miscellaneous War Revenues	4,953,058 02		
				5,356,193 84
	Total	\$17,942,980 72	\$15,012,846 33	\$138,517,650 98

†The details of these allotments will be found in Public Accounts of previous years.

(a) The expenditure of \$67,839.68 shown under Government Employees' Compensation Act—Administration in the 1944-45 Public Accounts has been recovered in 1945-46 from Employees' Compensation Clearing Account—Defence Projects, Department of Reconstruction and Supply under Open Accounts.

(b) Of this amount, the sum of \$36,892 was expended by the Department of National War Services prior to the fiscal year 1945-46 and represents the cost of construction of a National Health Center Building at Saint John, N.B.

(c) All expenditures made under Department of Transport War Allotments for the acquisition of properties for the United States Government have been combined to show the total expenditures to date.

(d) Includes amount of \$15,941.54 shown previously under War Allotment "To provide for the requirements of the Meteorological Service on the Mackenzie River Route".

(e) Includes amounts of \$2,378,099.14 and \$170,004.79, representing respectively the costs of eight Lancaster type airplanes and additional equipment therefor, furnished to the Trans-Canada Air Lines for the Canadian Government Trans-Atlantic Air Service. Such amounts were charged to allotments obtained by the Department of Munitions and Supply, and the expenditures were transferred to this Department during the current year.

(f) The total includes an amount of \$298,431.02 previously shown under "Improvements to Municipal (Terminal) Airports" and also expenditures incurred prior to the fiscal year 1945-46 by the Department of Munitions and Supply as follows:—

Cost of construction of hangar extension at Moncton Airport	\$ 205,414 47
Cost of construction of buildings, hangar, etc., at the Winnipeg (Stevenson) Airport	706,121 11
Cost of building and land appurtenant thereto at the Vancouver (Sea Island) Airport	399,052 67
(g) Includes amount of \$28,652.22 shown previously under War Allotment "Transportation facilities for employees at Malton and Dorval Airports".	
(h) Includes amounts which were shown under separate allotments in previous years as follows:—	
Reconditioning C.G.S. <i>Lady Grey</i>	\$ 486,151 02
Repairs to <i>N.B. McLean</i>	59,100 00
Reconditioning and transfer of Hopper Barge <i>Chesterfield</i>	114,376 45

Allotment: Departmental Administration	38,235 00
Expenditures	\$ 34,082 06

This allotment was authorized to provide for expenditures in connection with the replacement of staff assigned to other services and additional staff required to perform increased duties imposed on the Department as a result of war and demobilization activities. A distribution of expenditures follows: salaries, \$28,655.50; cost of living bonus and other pay-list items, \$5,426.56.

As of March 31, 1946, there were 32 salaried employees being paid from this account.

Allotment: Transport Controller's Office	240,000 00
Expenditures	\$ 228,620 10

P.C. 3677, November 15, 1939, as amended by P.C. 4487, June 9, 1942, authorized the appointment of a Transport Controller and such staff and organization at Ottawa and elsewhere in Canada as may be required for the purpose of maintaining supplies and services necessary to the effective prosecution of the war, in the matters of transportation by land, air or water and the control of the transport of persons and things. A distribution of expenditures follows: salaries, \$165,275.62; cost of living bonus and other pay-list items, \$15,035.46; materials, supplies and equipment, \$1,947.01; telegrams and telephones, \$24,691.13; travelling expenses, \$14,484.13; sundries, including miscellaneous and unforeseen expenses, \$7,186.75.

As of March 31, 1946, there were 31 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rate indicated by an asterisk includes war duties supplement: W. J. Balcom, \$3,500*; D. L. Crawford, \$2,400 (June 1); G. Dube, \$2,640; E. F. E. Kirchner, \$3,600; A. M. Wilden, \$2,640 (Sept. 1).

W. J. Balcom received a subsistence allowance of \$100 per month.

Certain officers employed in the Transport Controller's Office are on loan from various companies. The companies pay their salaries and are reimbursed by the Government. The following payments to companies were made: Canada Steamship Lines, Ltd., \$3,000; Canadian Banana Co., \$3,000; Canadian National Railways, \$16,055.40; Candian National Steamships, \$6,487.65; Canadian Pacific Railway Co., \$9,908.13; Cunard White Star Ltd., \$17,503.24; Thomas Meadows & Co., \$1,800; Newsprint Association, \$810.48; Sun Life Assurance Co., \$1,980.

The officers loaned by the companies include (dates of discontinuance are shown in parentheses): A. G. Bond, \$2,640 (Dec. 31); R. L. Broderick, \$3,420 (Oct. 23); W. J. Cunningham, \$2,520; R. G. Johnston, \$2,460 (Mar. 31); B. S. Liberty, \$4,500; F. E. Lloyd, \$2,460 (Oct. 15); T. C. Lockwood, \$8,000 (Dec. 1); J. M. McDougall, \$8,700 (Mar. 31); E. E. McFall, \$2,820 (Aug. 14); W. K. McKee, \$3,600 (Sept. 30); R. Metcalfe, \$3,600 (Jan. 31); H. G. Neale, \$2,520 (Nov. 1); H. B. Percival, \$3,660 (May 21); D. H. Potts, \$2,820; J. J. B. Renaud, \$2,520; W. M. Scott, \$3,600 (Aug. 31); T. M. Stitt, \$3,000; T. M. Sweet, \$2,520 (Feb. 28).

Travelling expenses of \$300 or over were paid to: W. J. Balcom, \$363.30; I. F. Corbeil, \$1,683.94; W. J. Cunningham, \$388.19; G. W. Detmold, \$2,322.92; W. Knightley (included under Vote 349); E. F. Kirchner, \$1,765.25; B. S. Liberty, \$424.13; F. E. Lloyd, \$339.82; T. C. Lockwood, \$928.65; R. Metcalfe, \$558.69; H. G. Neale, \$445.32; H. B. Percival, \$339.15.

The Bell Telephone Co. of Canada received \$17,222.84 for telephone services.

Allotment: Government Employees' Compensation Act—Administration	\$ 65,000 00
Expenditures	nil

P.C. 1913 of April 22, 1941, authorized that the provisions of the Government Employees' Compensation Act be made applicable to all employees engaged in defence projects under the jurisdiction of the Department of Munitions and Supply and, *inter alia*, that the costs of compensation be ultimately accounted for under the War Appropriation expenditures for such projects.

The expenditure amounting to \$46,156.53 has been recovered from the Employees' Compensation Clearing Account—Defence Projects—Department of Reconstruction and Supply—see under Open Accounts.

A distribution of expenditures follows: salaries—temporary, \$38,341.90; cost of living bonus and other pay-list items, \$6,339.73; printing and stationery, \$533.92; travelling expenses, \$585.18; sundries, \$355.80.

As of March 31, 1946, there were 26 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over at dates of separation (shown in parentheses) follows: W. J. Corby, \$2,460 (Apr. 1); T. T. Lawlor, \$2,520 (Feb. 1).

Allotment: Director of Merchant Seamen	4,645,077 00
Expenditures	\$3,517,745 90

Under the provisions of P.C. 14/3550 of May 19, 1941, and P.C. 148/9130 of November 22, 1941, authority was granted for the construction, equipment, maintenance and operation of Seamen's Manning Pools, Training Centres, Welfare Institutions and facilities, and for the extension of existing Nautical Schools. In the operating arrangements, it was provided that seamen and trainees would receive board and lodging accommodation, and wages at approved basic rates. Under the scheme, officers, seamen and trainees were to hold themselves available for service on any ship controlled by the Allied Nations to which they may be assigned by the Director of Merchant Seamen.

In order to be assured of an adequate and constant supply of qualified seamen to man the Canadian merchant fleet, the following additional advantages were made available to those Merchant Seamen who agreed to serve by signing a Manning Pool Agreement for two years or for the duration of the war, whichever should prove to be the lesser, or by enrolling in the Merchant Seamen Reserve:—

1. A War Service bonus of 10% of total earnings, (less overtime), to be paid at the end of each 12 months of service, to commence April 1, 1944 (P.C. 149/2705 of April 18, 1944). The first instalment was paid to those eligible at the end of the first year from the effective date of the agreement, and the final payment for completed earnings at December 31, 1945.

2. Round trip rail transportation between a Manning Pool and a seaman's home at a cost to the Seaman of one-third of the one-way fare. (P.C. 3005 of April 24, 1944).

3. Basic pay for maximum of 12 weeks if incapacitated by sickness or injury. (P.C. 152/2705 of April 18, 1944).

4. A special bonus on earnings, to be paid at the end of the war to those seamen who have served at least 6 months in dangerous waters since the 10th of September, 1939. The special bonus is not payable for any period during which a War Service bonus may have been received.

Expenses for accommodation given in the Pools where such were incurred on behalf of other than Canadian merchant seamen, are collected from the respective governments or shipping interests concerned; also, the expenses incurred in providing accommodation to Canadian merchant seamen when engaged in activities not connected with Manning Pool Operations, are collected from the shipping operators concerned.

P.C. 14/3550 of May 19, 1941, made provision for the appointment of a Director of Merchant Seamen to be charged with the administration and operation of Manning Pools, Training Schools and all attendant facilities, together with such regional directors and staff as required.

Manning Pools have been established at Montreal, Halifax, Vancouver and Saint John with a Reserve Pool at Sydney, N.S.

Instructional schools have also been established at Prescott, Ont., and at Hubbards, N.S.

An office has been established in London, England, primarily for the recruiting of United Kingdom Merchant Navy officers to supply deficiencies in the Canadian Merchant Navy, and for the general care of Canadian seamen landed in the United Kingdom.

A distribution of expenditures follows: Headquarters—Administration, \$82,731.42; Halifax Manning Pool, \$265,977.13; Sydney (Reserve Pool), \$5,357.49; Saint John Manning Pool, \$197,267.79; Montreal Manning Pool, \$700,746.73; Vancouver Manning Pool, \$586,092.97; Saint Margaret's Sea Training School, Hubbards, N.S., \$61,120.95; Prescott Marine Engineering School, \$38,172.52; London Office and proposed Liverpool Manning Pool, \$17,386.89; training course for wireless operators, \$6,548.05; payments to sick or injured seamen, \$67,752.51; war service bonus, \$1,025,350.48; reduced rail transportation, \$48,072.71; special bonus to seamen at end of war, \$408,917.30; repatriation of U.K. Seamen from Canada, \$4,930.31; welfare facilities, \$1,200; miscellaneous, \$120.65.

As of March 31, 1946, there were 91 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows: E. H. Cameron, \$5,000; W. B. Coyle, \$4,200; L. F. Fenton, \$3,120; H. Gaine, \$3,600; L. M. Goddard, \$3,600; W. T. Hand, \$3,300; T. B. Jellicoe, \$4,200; G. L. C. Johnson, \$4,200; H. Lazarus, \$3,744 (Oct. 1); J. MacCourt, \$3,780; J. E. M. Matheson, \$4,200; C. L. Miles, \$3,600; J. S. O'Neale, \$3,000; J. S. Rigby, \$3,359.16; C. Stewart, \$3,600 (Feb. 22); J. D. Whyte, \$4,200 (Feb. 18); T. P. Wilson, \$3,600 (Mar. 1).

Certain officers employed in the Merchant Seamen Branch are on loan from various companies. The companies pay their salaries and are reimbursed by the Government. The officers loaned by the companies include (dates of discontinuance are shown in parentheses): J. P. Barr, \$2,668.92 (Oct. 31); G. A. Cuddeford, \$2,400 (Oct. 31); G. R. Fenn, \$2,400; D. V. Hughes, \$3,120; G. McGonigal, \$3,000 (May 31); J. Park, \$2,400; A. Randles, \$4,350 (one-half of salary of \$8,700) (Feb. 15); W. F. Taylor, \$3,120 (Nov. 15); H. E. Ward, \$2,400.

Travelling expenses of \$300 or over were paid to: L. F. Fenton, \$1,130.17; L. B. Jellicoe, \$564.36; A. Randles, \$3,283.75; T. P. Wilson, \$601.48.

Suppliers receiving \$5,000 or more: Anglo-Canadian Shipping Co., Ltd., Vancouver, \$8,234.40; The Borden Co., Ltd., Montreal, \$5,571.94; Burns & Co., Ltd., \$18,151.88; Canada Packers, Ltd., \$45,919.09; Canadian National Railways, \$77,249.18; Canadian Pacific Railway Co., \$171,989.43; Canadian Pacific Steamships, Ltd., Montreal, \$13,083.68; Canadian Transport Co., Ltd., Vancouver, \$8,292.98; Cunard White Star, Ltd., Montreal, \$12,098.87; Dominion Government, Post Office Department, \$5,703; Department of Veterans Affairs, \$5,380.20; Ford Hotel, Montreal, \$7,565.25; Imperial Oil, Ltd., \$21,306.42; Imperial Tobacco Sales Co. of Canada Ltd., Montreal, \$47,456.47; J. Matlin, Ltd., Montreal, \$5,789.79; Queen's Hotel, Ltd., Montreal, \$7,770.05; Royal Hotel Co., Ltd., Saint John, \$6,954.57; Slade & Stewart, Ltd., \$23,137.49; Swift Canadian Co., Ltd., \$8,613.87; Sylvia Court Hotel, Vancouver, \$16,831.70.

Allotment: Joint U.S.A.—Canada Defence—Acquisition of properties	35,000 00
Expenditures	\$ 23,722 66

P.C. 6998 of September 7, 1943, authorized the Department of Transport to arrange for purchasing, leasing or otherwise acquiring the properties required in Canada by the United States Government in accordance with the approval given by the War Committee of the Cabinet and to utilize the services of certain personnel of the real estate, legal, engineering and financial staffs of the Canadian National Railways, the salaries and expenses of such personnel to be repaid currently to the Canadian National Railways.

Suppliers receiving \$5,000 or more: City of Edmonton, \$8,176.

AIR SERVICE

Allotment: Special Radio Interception and Monitoring Services—Weather Observation and Teletype Services—Radio Service—Operation and Maintenance.....	2,000,000 00
Expenditures.....	\$1,831,622 56

This allotment is to provide for expenses of special radio service essential to the war effort. A distribution of expenditures follows: salaries, \$983,198.09; wages, \$38,475.32; allowances, \$94,563.03; cost of living bonus and other pay-list items, \$169,910.37; travelling expenses, \$75,638.18; telegrams and telephones, \$4,794.98; printing and stationery, \$8,492.52; contracts, \$28,630.76; subsidization of radio operators, \$14,202.94; materials and supplies, \$287,850.13; sundries, \$125,866.24.

As of March 31, 1946, there were 513 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates indicated by asterisks include war duties supplements: H. V. Allan, \$3,000*; F. L. Bentley, \$2,760; O. L. Britney, \$2,760*; W. R. Butler, \$3,660*; C. G. C. Connolly, \$2,580; K. C. Harris, \$2,460*; W. C. Hopkins, \$2,820*; F. R. Hughes, \$2,760*; W. Sealey, \$2,580*; C. W. Thomas, \$3,000*; J. G. Wall, \$2,760*; H. J. Williamson, \$3,660*.

The ranges of annual rates of special allowances paid to radio operators are as follows: officer in charge, \$60-\$420; isolation, \$48-\$600; living, \$360-\$1,500.

Travelling expenses of \$300 or over were paid to: J. Albulet*; H. V. Allan, \$405.86; A. Bernatchez*; L. Berube, \$310.65; V. J. R. Brister, \$1,362.54†; L. Britney, \$1,093.51†; E. J. Brown*; W. R. Butler, \$1,335.13†; H. B. Calkins, \$579.37; C. Dawes*; S. H. Dear, \$348.64; R. L. Devlin, \$341.07; E. Fabbi, \$1,269.80; A. Ferrie, \$361.65; F. A. Foran, \$387.85; H. A. Garland*; A. Hamill*; H. Heisel, \$467.96; W. C. Hopkins, \$357.94†; F. R. Hughes, \$457.75†; C. D. Hume*; G. E. L. Jeffrey, \$361.28; J. Konzuk, \$833.31; H. T. Lathwell, \$311.37; L. A. Long, \$1,402.74†; J. G. Mackin, \$340.30†; W. J. McCurdy, \$560.02†; K. H. McIntosh, \$313.02; J. H. McLeod*; M. P. Michalxzyk, \$663.49; T. F. H. Mitchell, \$347.15†; L. W. Mortensen, \$874.73; L. E. Nelson, \$326.98; L. A. D. Oakley*; L. E. Proctor, \$559.31; H. C. Rayner, \$507.33†; F. J. Reid, \$464.20; F. Richards*; T. W. Sealey, \$1,033.61; W. B. Smith*; W. Swanky, \$991.50†; D. R. Swartman, \$703.47; A. B. Walters, \$460.04; H. J. Williamson, \$1,061.64; F. F. Windsor, \$344.98; F. S. Woodrow, \$426.96.

* Travelling expenses for these employees are included under: Vote 389; Vote 394; War and Demobilization Allotments: Special Radio Interception, etc., Meteorological Service, Radio Service—Construction and Improvements.

† These items include amounts charged as follows: Vote 387, \$1,681.37; Vote 389, \$3,428.52; Vote 394, \$457.75; Vote 395, \$2,858.72; War and Demobilization Allotments: Special Radio Interception, etc., Meteorological Service, \$993.48, Radio Service—Construction and Improvements, \$414.76.

The greater part of materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments from this allotment, suppliers receiving \$5,000 or more were: Bell Telephone Co. of Canada, \$5,034.89; Burns & Co., Ltd., \$12,743.23; Canadian Marconi Co., Ltd., Montreal, \$52,233.22; Canadian Pacific Air Lines, Ltd., Montreal, \$57,486.05; Canadian Utilities Ltd., \$5,335.34; Dominion Government, Department of National Defence—Air Services, Ottawa, \$23,542.94; City of Edmonton Power & Telephone, \$6,000; General Supply Co. of Canada, Ltd., Ottawa, \$6,126.14; Hudson's Bay Co., \$7,104.91; Imperial Oil, Ltd., \$13,203.78; Kelly Douglas & Co., Ltd., \$5,969.78; J. H. Lamarche Enrg., Montreal, \$5,045.17; Ontario Hughes-Owens Co., Ltd., Ottawa, \$11,410.62; Sparton of Canada Ltd., London, Ont., \$20,726.06; War Assets Corporation, \$19,510; Wyatt Coal & Salt, Ltd., St. John's, Nfld., \$5,089.33.

The amount paid to the Canadian Marconi Company includes \$11,967.92 in connection with the operation of the Glace Bay station under contract.

The cost of subsidizing radio operator students enrolled in recognized radio schools was as follows: Saint John Radio School, \$188; Toronto Radio School, \$3,159.13; Winnipeg Radio School, \$3,482.49; Calgary Radio School, \$459.62; Vancouver Radio School, \$3,639.53; Victoria Radio School, \$3,274.17.

Allotment: Special Radio Interception and Monitoring Services—Weather Observation and Teletype Services—Meteorological Service.....	2,100,000 00
Expenditures.....	\$1,965,165 17

This allotment is to provide for expenses of special meteorological services essential to the war effort. A distribution of expenditures follows: salaries, \$965,874.77; cost of living bonus and other pay-list items, \$238,369.77; allowances, \$50,956.13; telephones and telegrams, \$40,182.81; travelling expenses, \$62,086.76; printing and stationery, \$50,769.61; materials, supplies and equipment, \$193,118.39; construction, \$112,308.73; weather observer contracts, \$20,699.58; teletype equipment, \$148,558.66; freight, express and cartage, \$68,698.59; sundries, \$13,541.37.

As of March 31, 1946, there were 608 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allen, W. W.	\$ 3,240 00*			Gibb, A. A.	3,240 00*
Allison, G. F. (Sept. 29) ..	3,240 00*			Gillis, J. J.	2,400 00
Armstrong, G. R. (Sept. 30)	2,760 00*			Glenn, R. W.	3,240 00*
Ayoub, R. G. (Sept. 22) ..	2,760 00*			Goodbrand, C. G.	3,240 00*
Barks, E. A.	3,240 00*			Gordon, S. V. A.	3,240 00*
Baynton, H. W.	3,240 00*			Graham, R. C.	3,240 00*
Beirnes, V. G.	2,760 00*			Greb, H. M. (Aug. 31) ..	3,240 00*
Belhouse, H. C.	3,240 00*			Greening, J. (Oct. 19) ...	2,400 00
Bindon, H. H.	3,240 00*	\$ 310 75		Griffith, J. E.	3,240 00*
Black, D. G.	2,760 00*			Gutierrez, W. L.	3,240 00*
Boville, B. W.	3,240 00*			Gutzman, W. L.	3,240 00*
Bridgman, R. H.	2,760 00*			Halina, W.	2,760 00*
Brown, G. B.	3,240 00*			Hamilton, E. J. A.	2,760 00*
Brun, P. R.	3,240 00*			Hamilton, J. R.	2,400 00
Buckler, S. J.	3,240 00*			Harris, G. S.	2,400 00
Buckthought, K.	3,240 00*			Harry, K. F.	3,240 00*
Burgess, J. A.	2,760 00*			Henderson, J.	3,240 00*
Buscombe, W. F. M.				Hignell, K. A.	2,400 00
(Oct. 2)	3,240 00*			Hillgartner, L. A.	3,240 00*
Calder, J. (Aug. 12)	2,760 00*			Hoddinott, W. A.	2,760 00*
Cameron, G. G. (Sept. 7) ..	3,240 00*			Holland, J. D.	3,240 00*
Campbell, L. T.	3,240 00*			Horowitz, I. M.	2,400 00
Campbell, N. K.	2,400 00*			Howe, P. E.	2,400 00
Chadburn, H. E.	3,240 00*			Hull, L. E.	3,240 00*
Chapman, D. G.	3,240 00*			Hunter, H. I.	2,760 00*
Chapman, G. M.	2,400 00	865 15		Huntley, D. N. (Oct. 12) ..	2,760 00*
Clarke, A. P. W.	2,760 00*			Hutchon, H. M.	3,240 00*
Clarke, G. W.	2,760 00*			Ide, F. P. (Aug. 7)	2,760 00*
Clodman, J.	2,760 00*			Jacka, R. C. (Sept. 16) ...	2,760 00
Clysdale, I. A.	2,400 00			Jackson, A. W.	3,240 00*
Cooke, L. A.	3,240 00*			Jackson, T. H. G.	3,240 00*
Courtney, J. L.	2,400 00	371 38		Jefferson, N. V.	3,240 00*
Cross, C. M.	3,240 00*			Jenkins, M. (Sept. 6)	2,760 00*
Cudbird, B. S.	2,760 00*			Johns, P.	3,240 00*
Currie, D. B.	3,240 00*			Johnston, E. A.	3,240 00*
Cutler, G. E. (Nov. 29) ...	2,760 00*			Judd, W. W. (Sept. 16) ...	2,760 00*
Davis, S. (Apr. 3)	2,400 00			Keenlyside, H. S.	3,240 00*
Dewar, S. W.	3,240 00*			Kermode, E. J.	2,760 00*
Dobson, J.	3,240 00*			Kerr, D. P. (Sept. 9)	2,760 00*
Dodds, R. R.	3,240 00*			King, R. (Sept. 1)	2,760 00*
Doucet, W. F. (Oct. 7) ...	2,760 00*			Knox, J. L.	3,240 00*
Douglas, R. H.	3,240 00*			Korven, K. M.	2,760 00*
Ducklow, A. J. (Oct. 28) ...	2,760 00*			Kruger, J. E.	2,400 00
Edwards, A. P. (Apr. 1) ...	2,760 00*			Lebel, J. E.	2,400 00
Ellis, D. W. (Dec. 23)	2,760 00*			Legg, G. H.	3,240 00*
Ellis, E. N.	3,240 00*			Lenahan, J. A.	3,240 00*
Ferris, J. A. (Sept. 15) ...	2,760 00*			Lewis, E. E.	2,760 00*
Filmer, A. J.	2,760 00*			Longfield, H. R.	2,400 00
Filmer-Bennett, G. T.				Longley, R. W.	3,240 00*
(Oct. 20)	2,400 00			Lowe, A. B.	3,240 00*
Findlay, I. W. (Sept. 2) ...	2,760 00*			MacHattie, L. B.	3,240 00*
Finley, R. A. (Nov. 23) ..	2,400 00			MacKie, W. H.	2,760 00*
Fleming, H. W. W.				MacLean, R. V. (Aug. 25) .	2,760 00*
(Oct. 9)	3,240 00*			MacVicar, A. G.	3,240 00*
Foster, L. B.	2,760 00*			Markham, W. E.	3,240 00*
Fosvedt, T. (Sept. 19) ...	2,760 00*			Mason, A. H.	3,240 00*
Fowler, J. R.	2,760 00*			Mather, T. E. S. (Sept. 15)	2,760 00*
Fraser, W. W. (Sept. 25) ..	2,760 00*			McCabe, H. J.	2,400 00
Ganong, W. F.	3,240 00*			McCallum, J. A.	2,760 00*
Gautier, T. E.	2,760 00*			McCormick, D. G.	2,760 00*
					493 34
					362 77†
					805 00
					305 15

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McDonald, D. J. (Sept. 8)	2,760 00*		Smith, D. H.	3,720 00*	353 98†
McKenzie, R. C.	2,760 00*		Smith, R. W. (Sept. 30) ..	2,760 00*	483 94
McKerricher, D. A.	2,760 00*		Smith, W. A. (Nov. 6) ...	3,240 00*	
McLean, R. V. (Aug. 25) .	2,760 00*		Smith, W. R.	2,400 00	
McMullen, D. N.	3,240 00*		Sobiski, J.	2,400 00	842 77
McQuarrie, A. F.	2,760 00*		Solman, V. E. T. (Aug. 16)	2,760 00*	
McTaggart-Cowan, P. D. . .	4,020 00*	584 00	Speirs, J. M. (Oct. 2)	2,760 00*	
McWilliams, R. W.	2,760 00*		Storr, D.	2,760 00*	
Miceli, A. M.	2,400 00		Sutherland, R. R. (Nov. 3)	2,760 00*	
Miller, W. A. (Nov. 28) ..	2,400 00		Swansburg, R. H.	2,760 00*	
Moorhouse, W. W. (Oct. 18)	3,240 00*		Tapsell, J. E. (Oct. 2) ...	2,760 00*	
Mulholland, J. M. (Oct. 26)	2,760 00*		Thompson, C. E.	3,240 00*	
Mumford, L. R. (Jan. 19)	3,240 00*		Thompson, C. M. (Aug. 10)	2,760 00*	
Munn, R. E.	3,240 00*		Thurber, W. C.	2,760 00*	
Muttitt, G. H.	3,240 00*		Tibbles, J. G.	3,240 00*	
Mutton, C. A. (Sept. 6) ...	2,760 00*		Titus, R. L.	3,240 00*	
Noble, J. R. H.	3,720 00*		Turner, J. A.	3,240 00*	
O'Brien, R. A. (Sept. 16) ...	2,760 00*		Tyner, R. V.	3,240 00*	
Poole, R. V.	2,760 00*		Ubertino, D. J.	2,400 00	
Potter, J. G.	3,240 00*		Vansicle, O. K. (July 23) ..	2,760 00*	
Power, B. A.	3,240 00*		Walker, E. R.	3,240 00*	
Quigley, J. M. (Sept. 1) ..	2,760 00*		Walliser, B. J. (Oct. 26) ..	2,760 00*	
Richards, T. L.	3,240 00*		Wellington, W. G. (Sept. 7)	2,400 00	
Rogers, F. L. (Sept. 5) ...	2,760 00*		Whelan, J. L.	2,400 00	
Rubin, I. (Oct. 11)	2,400 00		Whidden, G. W. (Oct. 16)	2,400 00	
Rush, J. T. (Sept. 25) ...	2,760 00*		Wilkinson, J. B.	2,760 00*	
Sampson, J. E. (Sept. 14) ..	2,760 00*		Williams, J. F. (Aug. 24) .	2,400 00	305 88
Shoichet, I. (Apr. 1)	3,240 00*		Wolverton, N. E. (Oct. 3) ..	2,760 00*	
Skirrow, H. D. (Sept. 30) ..	2,760 00*		Wright, A. B.	3,240 00*	
Sly, W. K.	2,760 00*		Wright, G. A.	2,400 00	
			Wright, J. B.	3,240 00*	

†These items were charged to: Vote 390, \$353.98; Vote 392, \$362.77.

The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: E. B. Andrews*; D. C. Archibald*; A. Bernatchez, \$412.95†; A. J. Childs*; H. C. Christensen*; D. M. Cumming, \$417.95; R. V. Dexter*; D. Dickson, \$310.85; B. I. Dudley, \$509.47†; W. Griffith, \$416.94†; H. W. Halbert*; S. E. Haskins*; R. C. Jacobson*; A. C. R. MacKenzie, \$728.66; D. P. McIntyre*; J. A. McPherson*; F. W. Meredith*; M. J. Oretzki*; E. J. Peters, \$561.90†; D. F. A. Slater*; D. Wright*.

*Travelling expenses of these employees are included under: Vote 390; Vote 392; War and Demobilization Allotment, Special Radio Interception, etc., Radio Service—Operation and Maintenance; Department of National Defence—Air Services, War and Demobilization Allotment: General Servicing Units, and Training Organization.

†These items are charged to: Vote 390, \$509.47; War and Demobilization Allotment: Radio Interception etc., Radio Service—Operation and Maintenance, \$412.95; North East (Crimson) Staging Route—Meteorological Service, \$416.94.

Meteorologists and other employees located at isolated points in the northern parts of the Dominion and in Labrador and Newfoundland are provided with subsistence and quarters, or cash, at rates varying from \$20 to \$125 per month, in lieu thereof.

The greater part of materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments from this allotment, suppliers receiving \$5,000 or more: Alberta Government Telephones, \$11,263.23; Aluminum Co. of Canada, Ltd., Montreal, \$6,188.75; B. C. Welding Sales & Equipment Co., Ltd., Armstrong, B.C., \$5,672.98; Brookfield Bros. Ltd., Halifax, \$8,130.21; Canadian Industries, Ltd., \$5,697.85; Canadian National Railways, \$132,041.09; Canadian Pacific Air Lines, Ltd., Montreal, \$28,758.11; Canadian Pacific Railway Co., \$44,295.62; Dominion Government, Department of National Defence—Air Services, \$7,024.16; Department of Public Works, \$18,384.67; Halliday Dube Lumber Co., Ltd., Montreal, \$17,822.76; Hayward Lumber Co., Ltd., Edmonton, \$3,843.85; Hudson's Bay Co., \$45,154.09; Molded Latex Products Inc., \$12,746.25; Newfoundland Government, Department of Natural Resources, Saint John's, Nfld., \$78,451.92; Northern Electric Co., Ltd., \$6,012.62; Prefabricated Homes Co., Lachute, P.Q., \$14,200; Sangamo Co., Ltd., Toronto, \$24,892.52; Stromberg-Carlson Co., Ltd., Toronto, \$16,866.99; A. Van Rassel, Kirkland Lake, Ont., \$8,421.18; War Assets Corporation, \$24,410.51.

Allotment: Special Radio Interception and Monitoring Services—Weather Observation and Teletype Services—Radio Service—Construction and Improvements.....	336,500 00
Expenditures.....	\$ 306,145 01

This allotment provides for the cost of construction and improvement of facilities at Radio Stations. A distribution of expenditures follows: salaries and wages, \$15,844.60; cost of living bonus and other pay-list items, \$295.72; materials and supplies, \$226,881.65; travelling expenses, \$8,498.99; freight and express, \$4,443.49; repairs to buildings and equipment, \$50,084.28; sundries, \$96.28.

Travelling expenses of \$300 or over were paid to: W. J. R. Brister*; D. Curry*; A. Hammill, \$903.75 (including \$324.14 charged to Radio Service—Operation and Maintenance); C. D. Hume*; T. Nichols, \$475.65; L. A. D. Oakley*; J. S. Saunders, \$1,806.10; T. G. Slinn*.

* Included under: Vote 389, Vote 395, War and Demobilization Allotment: Special Radio Interception, etc., Radio Service—Operation and Maintenance.

The greater part of materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments from this allotment, contractors and suppliers receiving \$5,000 or more: British Yukon Navigation Co., Ltd., Whitehorse, Y.T., \$19,800; Canadian Bridge Co., Ltd., Walkerville, Ont., \$6,774.97; Canadian Marconi Co., Ltd., Montreal, \$109,976.31; General Construction Co., Vancouver, \$13,878.25; United States Government, \$27,625; War Assets Corporation, \$7,083.25.

Allotment: Civil Aviation Division—Canadian Government Trans-Atlantic Air Service....	1,955,786 72
Expenditures.....	\$1,955,786 72

By P.C. 3499 of May 15, 1945, the Minister of Munitions and Supply exercising jurisdiction over the Air Services Branch of the Department of Transport, was authorized to enter into a new agreement with the Trans-Canada Air Lines for the operation, as agent of His Majesty, of an air transport service between Canada and the United Kingdom to be known as the "Canadian Government Trans-Atlantic Air Service". The agreement contained a provision that any balance of moneys received for the carriage of mails and all other assets appertaining to said service were to be turned over to the Corporation which shall discharge all outstanding liabilities in respect thereof. The monies received from the Post Office Department for the carriage of mails up to and including June 10, 1945 (effective date of the new agreement being June 11, 1945), amounted to \$3,399,758.06 of which, to the close of the fiscal year 1944-45, the sum of \$1,443,971.34 had been paid to the Corporation on account of operation and maintenance expenses incurred; and this allotment was provided to enable payment to be made to the Corporation of the residual balance.

In addition to the payments referred to above, the Corporation has received capital assistance for this Trans-Atlantic Air Service as follows:

From Department of Transport War allotments:

1943-44	200,000 00	
1944-45	362,161 71	
		562,161 71

The above expenditures were for: purchase of office and hangar equipment, \$33,133.45; construction of office and hangar equipment \$15,246.69; modification and fitting up aircraft \$513,781.57.

From Department of Munitions and Supply War and Demobilization allotments:

1944-45	1,296,000 00	
1945-46	1,252,103 93	
		2,548,103 93

The above expenditures cover the cost of 8 Lancaster type aircraft and additional equipment therefor.

\$3,110,265 64

Allotment: Civil Aviation Division—Airways and Airports—Construction and Improvements	255,208 00
Expenditures.....	\$ 217,475 28

This allotment provides for the cost of additional facilities for municipal (terminal) airports operated and maintained by the Department of Transport for the duration of the war, which are being utilized by the Air Forces of Canada, the United Kingdom and the United States for training and service operations.

A distribution of expenditures follows: Montreal (Dorval) Airport, \$102,727.49; London Airport, \$7,006.26; Malton Airport, \$68,410.48; Winnipeg (Stevenson) Airport, \$23,578.56; Medicine Hat Airport, \$2,993.26; Vancouver (Sea Island) Airport, \$12,610.13; miscellaneous, \$149.10.

Travelling expenses of \$300 or over were paid to: F. W. Allaire*; E. F. Armstrong*; J. R. Armstrong*; A. K. Herrington*; H. W. Patterson*; W. R. C. Warren*.

*Included under: Vote 387; Department of National Defence—Air Services, War and Demobilization Allotment: General Servicing Units.

Contractors and suppliers receiving \$5,000 or more: Coast Quarries Ltd., Vancouver, \$5,760; Dibblee Construction Co., Ltd., Ottawa, \$70,903.47; Imperial Oil, Ltd., \$11,746.27; Law Construction Ltd., Toronto, \$43,364.97; Alfred Rogers, Ltd., Toronto, \$7,080; Tomlinson Construction Co., Ltd., Toronto, \$17,077.33.

Allotment: Civil Aviation Division—Airways and Airports, Construction and Improvements	
—Reconstruction and enlargement of Saskatoon Airport.....	200,000 00
Expenditures.....	<u>\$ 123,014 04</u>

This allotment provides for the cost of reconstructing and extending the Saskatoon Airport to: (a) meet the requirements of larger and heavier aircraft operating over the new direct route between Winnipeg and Edmonton, and (b) enable its use by United States aircraft en route to and from Alaska.

A distribution of expenditures follows: wages, \$10,030.09; cost of living bonus and other pay-list items, \$985.99; travelling expenses, \$6,879.38; repairs to buildings and equipment, \$83,436.73; acquisition of land, \$19,000; sundries, \$2,681.85.

Travelling expenses of \$300 or over were paid to: A. L. Duncanson*; I. F. Hiltz*; J. S. Johnson*; D. W. Martyn*; R. L. Wilcock, \$338.85 (charged to War and Demobilization Allotment—Care and Maintenance of R.C.A.F. Airfields, etc.).

*Included under Department of National Defence—Air Services, War and Demobilization Allotments: Training Organization, and General Servicing Units.

Contractors and suppliers receiving \$5,000 or more: Estate of D. P. Stewart, \$6,000; Tomlinson Construction Co., Ltd., Toronto, \$83,155.35; John Vance, Saskatoon, \$5,400.

Allotment: Civil Aviation Division—Construction of additional hangar space, hospital and other facilities for use of the R.A.F. Transport Command at Dorval and North Bay Airports	210,000 00
Expenditures.....	<u>\$ 104,833 20</u>

This allotment provides for the cost of additional facilities at Montreal (Dorval) Airport and for the construction of a hospital and related facilities at the North Bay Airfield for the R.A.F. Transport Command under the following authorities: P.C. 37/4520 of June 14, 1944; P.C. 112/5000 of June 29, 1944; P.C. 5276 and 5277 of July 12, 1944; and P.C. 7269 of September 19, 1944.

Contractors receiving \$5,000 or more: Dibblee Construction Co., Ltd., Ottawa, \$77,487.93; Richard and B. A. Ryan Ltd., Montreal, \$23,561.45.

Allotment: Civil Aviation Division—Moncton to Newfoundland Airline—Additional facilities	65,000 00
Expenditures.....	<u>\$ 29,550 38</u>

This allotment provides for the cost of additional facilities in connection with the Moncton to Newfoundland airline. A distribution of expenditures follows: Buchans, Nfld., \$23,693.51; St. Andrews, Nfld., \$2,986.12; Sydney, N.S., \$1,708; Torbay, Nfld., \$1,162.75.

Travelling expenses of \$300 or over were paid to: L. Jennings, \$344.60; W. F. McMullon, \$319.30 (charged to Vote 387).

The McNamara Construction Co., Ltd., Toronto, was paid \$19,742.

Allotment: Civil Aviation Division—Dorval Airport—Extension of landing and other facilities	5,000 00
Expenditures	\$ 218 24

The proposed extension of the runways and taxiways, as authorized by P.C. 178/6854 of November 9, 1945, is to enable the Airport to accommodate trans-atlantic aircraft.

Allotment: Civil Aviation Division—Operation and Maintenance of Airports—Municipal (Terminal) Airports	513,555 00
Expenditures	\$ 391,185 43

This allotment provides for the cost of operation and maintenance of municipal (terminal) airports owned or leased by the Department of Transport for the duration of the war, which are being utilized by the Department of National Defence—Air Services, the United Kingdom and the United States for training and service operations.

A distribution of expenditures follows: salaries—temporary, \$97,420.70; wages—casual labour, \$105,635.15; cost of living bonus and other pay-list items, \$22,412.32; materials, supplies and equipment, \$71,148.82; printing and stationery, \$1,004.89; travelling expenses, \$3,926.16; repairs and operations (under contracts or agreements), \$7,615.12; light, water and power, \$25,390.93; hire of buses, etc., for transportation of employees, \$37,298.96; sundries, \$19,332.38.

As of March 31, 1946, there were 64 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates indicated by asterisks include war duties supplements: B. R. Allen, \$2,400*; J. A. Bell, \$3,000; N. C. Boyles, \$2,580*; G. C. W. Dingwall, \$3,000*; C. E. Huntley, \$2,580* (Jan. 22); R. A. Joberty, \$2,400*; W. Templeton, \$4,000.

Travelling expenses of \$300 or over were paid to: B. R. Allen, \$587.73; J. R. Armstrong (included under Vote 387); D. MacDonald, \$411.30; J. R. Robinson, \$347.58 (charged to Vote 388).

Suppliers receiving \$5,000 or more: J. D. Adams, Ltd., Paris, Ont., \$9,441.72; Bell Telephone Co. of Canada, \$5,511.53; Buchans Mining Co., Ltd., Buchans, Nfld., \$6,349.56; Canadian Corps of Commissionaires, \$17,655.94; Gray Coach Lines, Ltd., Toronto, \$16,424.50; Imperial Oil, Ltd., \$15,579.79; Provincial Transport Co., Montreal, \$18,205.60; City of Vancouver, \$9,322.92.

The following is a statement of expenditures by airports: Buchans Aerodrome, \$22,204.04; Charlottetown (Sherwood) Airport, \$6,403.42; Montreal (Dorval) Airport, \$18,205.60; London Airport, \$28,664.68; Toronto (Malton) Airport, \$81,795.51; Windsor Airport, \$45,291.77; Fort William Airport, \$14,599.40; Winnipeg (Stevenson) Airport, \$29,319.73; Regina Airport, \$28,677.35; Calgary Airport, \$17,489.83; Edmonton Airport, \$30,265.77; Lethbridge Airport, \$14,457.79; Vancouver (Sea Island) Airport, \$49,031.23; sundries, \$4,779.31.

Allotment: Civil Aviation Division—Airways and Airports Traffic Control	666,130 00
Expenditures	\$ 512,727 03

This allotment provides for the cost of operation of airway traffic control centres, airport control towers and interphone and teletype service to control and direct the movement of all aircraft at the various Terminal Airports in Canada. This service, which was inaugurated in 1939, has been greatly extended due to war conditions. A distribution of expenditures follows: salaries—temporary, \$197,459.38; casual labour—wages, \$934.39; cost of living bonus and other pay-list items, \$22,796.05; materials, supplies and equipment, \$12,141.30; printing and stationery, \$1,905.08; travelling expenses, \$6,730.20; telephones, telegrams and long lines, \$267,020.75; installation of new or improvement of existing equipment, \$1,006.62; light, power and water, \$1,952.67; sundries, \$780.59.

As of March 31, 1946, there were 154 salaried employees being paid from this account. P. K. Casey was receiving a salary at an annual rate of \$2,460 inclusive of war duties supplement on that date.

Travelling expenses of \$300 or over were paid to: A. Albullet, \$407.32; C. C. Bogart (included under Vote 388); C. E. Bolduc, \$419.55; E. Cardinal, \$977.38; P. K. Casey, \$805; D. S. Robertson (included under Vote 387).

The greater part of materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments from this allotment, suppliers receiving \$5,000 or more: Bell Telephone Co. of Canada, \$16,540.50; British Columbia Telephone Co., Vancouver, \$5,483.18; Canadian National Railways, \$112,078.59; Canadian Pacific Railway Co., \$120,247.16; Dictaphone Corporation, Ltd., Toronto, \$9,413.10.

Allotment: Civil Aviation Division—Care and Maintenance of R.C.A.F. Airfields transferred to the Department of Transport	262,000 00
Expenditures	\$ 204,327 45

A distribution of expenditures follows: salaries and wages, \$132,435.26; cost of living bonus and other pay-list items, \$7,193.36; materials and supplies, \$47,132.49; travelling expenses, \$3,595.42; light, water and power, \$10,857.64; sundries, \$3,113.28.

As of March 31, 1946, there were 55 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: W. G. Gillespie, \$2,400; A. Guyot, \$2,580; W. T. Wrathall, \$2,700.

Travelling expenses of \$300 or over were paid to: W. K. Dunning*; R. L. Wilcock*; W. T. Wrathall, \$529.76:

* Included under: Vote 388, and War and Demobilization Allotment—Reconstruction and Enlargement of Saskatoon Airport.

Suppliers receiving \$5,000 or more: Imperial Oil, Ltd., \$19,095.85; A. Leger & Co., Ltd., Lachine, Que., \$5,800.51; Saskatchewan Power Commission, \$5,969.17.

Expenditures of \$5,000 or over were made at the following airports:

Quebec	
Cartierville	\$ 7,303 80
Mont Joli	7,707 84
Montreal (Dorval)	54,818 47
Quebec (Ancienne Lorette)	39,362 08
Seven Islands	12,862 16
Saskatchewan	
North Battleford	6,852 64
Saskatoon	5,617 54
British Columbia	
Port Hardy	10,114 31

Allotment: Civil Aviation Division—Mackenzie River Route	771,800 00
Expenditures	\$ 689,841 87

This allotment provides for the cost of establishment of Department of Transport Engineering Representatives at all aerodromes and aircraft landing strips of the Mackenzie River Route to act in a liaison capacity with the United States authorities; for the completion of engineering surveys; for the maintenance and operation of the aerodromes and aircraft landing strips and for the acquisition from the United States of certain equipment and supplies necessary for the continuation of operations at these points.

A distribution of expenditures follows: salaries and wages, \$135,947.11; cost of living bonus and other pay-list items, \$13,875.93; materials, supplies and equipment, \$488,150.14; travelling expenses, \$8,583.94; freight and express, \$28,669.69; sundries, \$14,615.06.

As of March 31, 1946, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements: A. L. Blackberg, \$2,820; O. L. Colborne, \$2,820* (Oct. 11); J. R. C. Davidson, \$2,820; L. K. Hawkins, \$2,820*; G. Knutson, \$2,820*; H. W. Nunn, \$2,820*; J. E. Phillips, \$2,820 (Mar. 2); L. M. Stevenson, \$2,820.

Travelling expenses of \$300 or over were paid to: L. K. Hawkins, \$907.45; A. MacConachie, \$1,892.02; A. L. H. Somerville (included under Department of National Defence—Air Services, War and Demobilization Allotment: General Servicing Units).

Suppliers receiving \$5,000 or more: Burns & Co., Ltd., \$12,519.98; Canadian Pacific Air Lines, Ltd., \$11,414.94; Hayward Lumber Co., Ltd., Edmonton, \$5,554.82; Imperial Oil, Ltd., \$48,403.67; Merco Wholesale, Ltd., Edmonton, \$15,158.57; Northern Transportation Co., Ltd., Edmonton, \$16,844.74; Western Groceries, Ltd., Edmonton, \$5,133.35.

Included in the expenditures is an amount of \$367,300 in respect of the acquisition, from the United States Government, of certain equipment and material, surplus to its requirements.

Allotment: Civil Aviation Division—Northwest Staging Route	1,221,875 00
Expenditures	\$1,097,896 74

This allotment provides for the cost of additional facilities at airfields along the Northwest Staging Route in conformity with a recommendation of the War Committee of the Cabinet that Canada would assume full financial responsibility in this connection for all works of a permanent nature constructed in Canada (including those constructed by the United States Government).

A distribution of expenditures follows: salaries and wages, \$52,138.04; cost of living bonus and other pay-list items, \$1,719; travelling expenses, \$21,088.65; materials, supplies and equipment, \$75,779.15; contracts, \$931,022.59; freight, express and cartage, \$2,766.34; sundries, \$13,382.97.

Travelling expenses of \$300 or over were paid to: E. R. Bartlett, \$547.50; K. Bloom, \$508.30; H. G. Cough, \$457.50; J. L. Cowie*; F. Cram, \$614.30; F. J. Cutler*; W. A. Donaldson*; A. L. Duff, \$300.50; B. Germain*; L. C. Gething, \$471.30; A. H. Greenlees*; A. E. Groombridge*; A. G. Howes, \$604.55; G. E. Howes*; W. Irvine, \$438; G. F. James*; W. E. Mather, \$394.10; J. G. Mill*; J. M. Nichols, \$1,098.45; T. S. O'Brien, \$818.10 (charged to Vote 387); B. Rideout*; W. B. Ronald, \$323.40; L. C. Scull*; H. L. Ward, \$514; J. M. Welter, \$379.10; J. A. Whitlock, \$315.30.

*Travelling expenses of these employees are included under: Vote 387; Department of National Defence—Air Services, War and Demobilization Allotment: General Servicing Units, \$6,001.06; Western Hemisphere Operation, \$779.15.

Contractors and suppliers receiving \$5,000 or more: British American Oil Co., Ltd., \$10,630.82; Canada Cement Co., Ltd., \$31,320; General Construction Co., Ltd., \$109,442.03; Imperial Oil Ltd., \$23,318.77; National Testing Laboratories, Ltd., Winnipeg, \$9,735.31; Tomlinson Construction Co., Ltd., Toronto, \$220,045.72; Western Construction and Lumber Co., Ltd., \$725,554.59.

The following is a distribution of expenditures by airports: Edmonton \$18,181.90; Fort Nelson, \$237,899.46; Fort St. John, \$2,026.10; Grande Prairie, \$714,601.22; Watson Lake, \$121,452.87; Whitehorse, \$3,735.19.

Allotment: Civil Aviation Division—North East (Crimson) Staging Route—Maintenance of Airfields.....	300,000 00
Expenditures.....	\$ 161,290 01

This allotment is to provide for the cost of maintenance of runways and buildings at The Pas and Fort Churchill Airfields and for the expenses of safeguarding of surplus material at Southampton Island as authorized by a Special Committee of the Cabinet on April 25, 1945. A distribution of expenditures follows: salaries and wages, \$24,934.05; cost of living bonus and other pay-list items, \$1,668; materials and supplies, \$125,303.57; travelling expenses, \$3,885.80; sundries, \$5,498.59.

As of March 31, 1946, there were 12 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: F. M. Buchanan, \$3,900; G. L. McMillan, \$2,580.

F. M. Buchanan received travelling expenses of \$1,610.19.

Suppliers receiving \$5,000 or more: Canadian National Railways, \$5,041.23; Imperial Oil, Ltd., \$15,368.63; War Assets Corporation, \$97,193.05.

Allotment: Civil Aviation Division—North East (Crimson) Staging Route—Radio Services —Operation and Maintenance of Radio Facilities.....	33,500 00
Expenditures.....	\$ 21,601 46

This allotment is to provide for the cost of the establishment of daylight Radio Range operation and for the maintenance of equipment at The Pas and Fort Churchill Radio Stations taken over from the United States, as authorized by a Special Committee of the Cabinet on April 25, 1945. A distribution of expenditures follows: salaries, \$9,973.87; cost of living bonus and other pay-list items, \$1,346.58; materials and supplies, \$7,923.89; travelling expenses, \$1,524.66; printing and stationery, \$260.74; sundries, \$571.72.

As of March 31, 1946, there were 10 salaried employees being paid from this account.

W. North received travelling expenses of \$321.40.

Allotment: Civil Aviation Division—North East (Crimson) Staging Route—Meteorological Service—Operation and Maintenance of Meteorological Facilities.....	100,000 00
Expenditures.....	\$ 68,501 52

This allotment is to provide for the costs of the establishment of a weather observer service at Meteorological Stations taken over from the United States as authorized by a Special Committee of the Cabinet on April 25, 1945. A distribution of expenditures follows: salaries, \$28,375.23; cost of living bonus and other pay-list items, \$4,356.80; isolation allowance, \$5,294.39; telegrams and telephones, \$190.58; travelling expenses, \$5,138.86; materials and supplies, \$12,629.80; freight and express, \$10,539.72; sundries, \$1,976.14.

W. Griffith received travelling expenses of over \$300 (included under Special Radio Interception, etc., Meteorological Services).

MARINE SERVICE

Allotment: Marine Service Steamers including Icebreakers 176,400 00
Expenditures \$ 161,010 29

This allotment provides for extra operating costs incurred by Marine Service Steamers in performing unusual, or an extension of usual, duties such as (a) placing and maintaining war channel buoys, delivering supplies and other related work for the Department of National Defence, the Government of Newfoundland, the Government of the United States of America, and salvage and civic authorities, and (b) the operation of certain ships throughout the year instead of during the season of navigation only. A distribution of expenditures follows: wages, \$27,534.45; cost of living bonus and other pay-list items, \$4,450.63; board, \$6,316.80; fuel, \$18,220.35; materials and supplies, \$8,857.17; repairs, \$93,500.25; miscellaneous and unforeseen, \$2,130.64.

The greater part of materials and supplies and fuel was purchased through the Department of Transport Stores Account. Of the direct payments from this allotment, the Halifax Shipyards, Ltd. received \$82,935.

The following is a distribution of expenditures by Districts and Steamers:

Nova Scotia District	
<i>Lady Laurier</i>	64,565 27
<i>Ocean Eagle</i>	2,997 08
<i>Saurel</i>	4,060 18
<i>Franklin</i>	43,832 07
New Brunswick District	
<i>Dollard</i>	102 77
<i>Laurentian</i>	20,204 06
<i>Franklin</i>	14,883 77
Quebec District	
<i>Jalobert</i>	1,816 66
<i>Lady Grey</i>	3,220 72
<i>Lanoraie</i>	200 00
<i>Montcalm</i>	4 76
<i>Murray Stewart</i>	797 99
<i>N. B. McLean</i>	327 00
<i>Ernest Lapointe</i> (Icebreaking)	1,980 64
<i>N. B. McLean</i> (Icebreaking)	292 00
<i>Fundy</i>	265 86
General Account	1,288 39
Headquarters—General	171 07
	<u>\$ 161,010 29</u>

Allotment: War risk bonus to crews of Department of Transport vessels operating in war zones within dangerous waters 100,000 00
Expenditures \$ 99,349 63

P.C. 122/7359 of August 19, 1942, and amendments, authorized the payment of a war bonus to the officers and other personnel of Department of Transport vessels while such vessels are operating in any zone determined by the Minister of Transport to be a war zone.

A distribution of expenditures by provinces follows: Nova Scotia, \$43,912.47; Prince Edward Island, \$5,671.67; New Brunswick, \$27,376.15; Quebec, \$15,445.26; British Columbia, \$6,944.08.

Allotment: Aids to Navigation 88,000 00
Expenditures \$ 49,171 12

This allotment provides for the cost of additional aids to navigation, war emergency control of light-stations, fog alarms and radio beacons and for unforeseen expenditures occasioned by war conditions. A distribution of expenditures follows: wages, \$18,141.44; cost of living bonus and other pay-list items, \$2,702.94; materials and supplies, \$28,326.74.

The greater part of materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments from this allotment, Halifax Shipyards Ltd., received \$7,270.50.

Allotment: Nautical Services	121,241 00
Expenditures	\$ 63,490 52

This allotment provides for the cost of additional expenses, occasioned by war conditions, in connection with Advisory Boards, Ship Licensing Committee and miscellaneous nautical services. A distribution of expenditures follows: salaries, \$39,819.73; cost of living bonus and other pay-list items, \$5,994.10; travelling expenses, \$2,517.65; repatriation of Canadian Merchant Seamen, prisoners of war, \$8,439.49; sundries, \$6,719.55.

As of March 31, 1946, there were 32 salaried employees being paid from this account.

A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: J. R. Elfert, \$3,600; C. Grant, \$2,400.

Travelling expenses of \$300 or over were paid to: J. W. Kerr (included under Vote 358); G. A. Sanders, \$932.84.

Allotment: Compensation to Masters and Crews of Canadian Vessels for loss of personal effects	73,000 00
Expenditures	\$ 27,206 24

P.C. 3358, November 10, 1939, as amended, authorizes the payment of compensation to such masters and members of the crews of ships of Canadian registry or licence, who, as a result of enemy action or counter-action taken against the same, suffer the loss of their personal effects on board their respective vessels.

The following payments of \$100 or over were made:

Name	Amount	Name	Amount	Name	Amount
Aitchison, D. C.	\$ 250 00	Getson, H. L.	140 00	Paquette, J. E.	110 00
Anderson, E.	140 00	Girard, L.	110 00	Potter, A. L.	110 00
Arp, H. A.	350 00	Goclawski, K.	450 00	Presenger, M.	110 00
Arseneault, A.	110 00	Goodman, F. J.	250 00	Proctor, E. G.	110 00
Arseneau, E.	110 00	Gordon, A. M.	450 00	Rasmussen, P.	350 00
Baker, H. H.	110 00	Guest, J. H.	110 00	Reimann, A. E.	450 00
Barr, R. L.	110 00	Hachey, P.	110 00	Richard, C. R.	250 00
Bedford, D. G.	150 00	Hamclin, J. R.	110 00	Roberts, G. J.	250 00
Bellavance, C. G.	110 00	Harris, L.	110 00	Roberts, M.	110 00
Bennett, S.	250 00	Helms, W.	110 00	Robinson, O. K.	350 00
Bessette, B. O.	110 00	Hennebury, T. J.	110 00	Rosendaal, F.	250 00
Betts, F.	110 00	Henze, H.	450 00	Ross, P. L.	110 00
Bourque, E.	110 00	Houghton, S. E.	110 00	Sarty, N. W.	150 00
Bradley, R.	450 00	Hull, O. M.	250 00	Scott, D. S.	300 00
Brinson, G. A.	350 00	Jacobsen, O.	140 00	Scott, W.	110 00
Brown, A.	110 00	Jenkins, D. F.	350 00	Shaker, G.	350 00
Burke, H. J. F.	110 00	Job, L. F.	350 00	Shaw, W.	110 00
Burton, W.	250 00	Joncas, A.	110 00	Shirron, A. G.	110 00
Butler, P. J.	110 00	Jones, W. W.	110 00	Silas, N.	110 00
Byrne, W.	110 00	Kiddell, W. F. O.	350 00	Slade, J. A.	110 00
Caddick, P. E.	110 00	Koenig, J. C. H.	450 00	Smith, S.	350 00
Canton, A. E.	350 00	Koroggi, R.	110 00	Sponagle, M. S.	110 00
Chafe, C.	110 00	Laing, W. L.	110 00	Swineman, R.	110 00
Clark, A. M.	110 00	Landells, J. R.	110 00	Sylvestre, R.	110 00
Collins, A.	110 00	LeBlanc, C.	110 00	Taylor, L. H.	110 00
Comeau, G.	110 00	Legendre, C.	110 00	Taylor, R. S.	250 00
Connor, P. J.	110 00	Livingstone, R.	450 00	Thibodeau, W.	110 00
Conrod, G. R.	350 00	Lorraine, A.	110 00	Thomas, W.	250 00
Couves, L. A.	245 00	MacKintosh, C.	110 00	Thomlinson, F. J.	110 00
Craig, C.	110 00	Marritt, L.	150 00	Thompson, S. T.	110 00
Crofts, C. W.	450 00	Mason, H.	110 00	Thorpe, J.	350 00
Demers, C.	110 00	Matrone, E.	140 00	Tomlinson, J. A.	150 00
Dennis, P.	350 00	McCallum, W.	250 00	Tooke, P. W.	250 00
Devonshire, A. E.	250 00	McDowall, H.	500 00	Townsend, W.	110 00
Dolbel, E.	450 00	McHaffie, E.	300 00	Turbide, E.	110 00
Dominy, H. L.	450 00	McLaughlin, C.	175 00	Ultican, J. B.	100 00
Drapeau, A.	110 00	McLaughlin, J. J.	110 00	Veevers, J. W.	350 00
Fairgrieve, A.	300 00	McLean, H.	110 00	Vidal, A.	250 00
Fenwick, C. F.	450 00	Mitchell, H.	110 00	Ward, R.	110 00
Ferns, T. V.	675 00	Morgan, E. M.	110 00	Weir, J.	250 00
French, G.	110 00	Morin, E.	110 00	Wells, J. R.	150 00
Garnier, A.	110 00	Morrison, G.	110 00	Willoughby, J. H.	450 00
Gates, L.	110 00	Munro, J. R.	110 00	Wright, F. S.	250 00
Gee, A. E.	150 00	Owens, O.	650 00	Wurster, R. I.	110 00
Getson, C.	110 00	Pantoff, M.	245 00		

Allotment: Dominion Lighthouse Depot—Prescott, Ont.—Revolving fund to provide Working Capital for production of munitions of war.....	\$ 100,000 00
Expenditures.....	nil

The Dominion Lighthouse Depot at Prescott, Ont., maintained and operated by the Marine Service of the Department of Transport, is manufacturing munitions of war in fulfilment of orders received from the Canadian and United Kingdom Governments.

As similar conditions prevail, provision for working capital (authorized by P.C. 178/3900 of May 24, 1944) for this Depot was made in the same manner as for government-owned and operated munition companies supervised by the Department of Reconstruction and Supply.

Operations during the year resulted in a deficit of \$118,401.66.

The gross expenditures from this allotment amounted to \$641,413.45, while receipts totalled \$900,584.90, or an excess of receipts over expenditure of \$259,171.45. Of the latter amount, the sum of \$106,532.41 was transferred to Special Receipts—Refunds of Previous Years' War Expenditures, and represented a reduction in working capital advances; while the balance, \$152,639.04, was transferred to Special Receipts—Miscellaneous War Revenues, and represented:

Operating surplus since commencement, as adjusted (including cancellation of reserves previously set up)	2,946,928 48
Less: Deficit 1945-46 as above	118,401 66
	<hr/>
	2,828,526 82
Transferred to Special Receipts—	
Miscellaneous War Revenues in previous years	2,675,887 78
	<hr/>
Balance, being residual operating surplus	\$ 152,639 04

Travelling expenses of \$300 or over were paid to: J. M. Anderson, \$368.15; L. P. Armstrong, \$341.14; J. P. Chabot (included under Vote 360).

Suppliers receiving \$5,000 or more: Anaconda American Brass, Ltd., Toronto, \$8,397.93; Atlas Steels, Ltd., Welland, \$24,146.41; Canadian Western Lumber Co., Ltd., Fraser Mills, B.C., \$10,119.61; Dominion Government, Department of National Defence—Naval Services, \$13,890.75; Dominion Steel & Coal Corporation, Ltd., Montreal, \$11,580.53; D. Kemp Edwards, Ltd., Ottawa, \$5,395.25; Frankel Bros., Ltd., Toronto, \$6,981.27; Hayes Steel Products, Ltd., Merritton, Ont., \$14,539.66; Newell Mfg. Co., Prescott, \$7,510.89; Prescott Public Utilities Commission, \$6,043.74; Roofers Supply Co., Ltd., Toronto, \$5,171.05; N. Slater & Co., Ltd., Hamilton, \$23,137.49; Union Drawn Steel Co., Ltd., Hamilton, \$16,167.52 W. H. Wickware, Ottawa, \$9,680.65.

RAILWAY AND STEAMSHIP SERVICES

Allotment: Installation of degaussing equipment on Merchant Ships.....	246,400 00
Expenditures.....	\$ 235,621 32

P.C. 98/6379, August 19, 1941, as amended, authorized the Canadian Government to absorb the total cost of degaussing all Canadian registered ships, as well as foreign flag vessels either seized in prize or requisitioned by the Canadian Government, that have been or may be fitted with this special defensive apparatus. A distribution of expenditures follows: new permanent installations, \$175,803.35; renewals of existing equipment, \$49,573.75; repairs, \$10,244.22.

Suppliers receiving \$5,000 or more: Babcock, Wilcox and Goldie, McCulloch, Ltd., \$8,040.64; British Admiralty, \$8,175.23; British Columbia Marine Engineering and Shipbuilding, Ltd., \$27,722.99; Dominion Government, Department of National Defence—Naval Services, \$25,593.23; Imperial Oil, Ltd., \$42,498.88; Northern Electric Co., Ltd., \$78,736.38; Yarrows Ltd., \$33,008.70.

Allotment: Additional harbour and transportation facilities at the Port of Halifax, N.S....	306,110 00
Expenditures.....	\$ 297,958 24

P.C. 148/2980, April 30, 1941, authorized the Minister of Munitions and Supply and the Minister of Transport to enter into an agreement with the Canadian National Railways to design, construct and operate additional harbour and transportation facilities at the Port of Halifax. A distribution of expenditures follows: construction of lighterage facilities, \$777.06; purchase of tug *Lavaltrie*, \$42,927.50; salvaging and reconditioning tug *Lavaltrie*, \$109,479.56; overhauling tug *Drag*, \$24,482; tug rentals, \$13,578.92; construction of Navy Island pier, \$302.57; construction of bunkhouses and hiring hall, \$95,676.07; miscellaneous, \$10,734.56.

Payments were made to the Canadian National Railways.

Allotment: Contribution towards the reduction of freight rates on iron ore to be shipped from Steep Rock Iron Mines, Limited	275,463 00
Expenditures	<u>\$ 275,462 38</u>

P.C. 8423 of September 18, 1942, provided authority for assistance to the Canadian National Railways to the extent of 20 cents per gross ton in the reduction of the freight rate between Atikokan and Port Arthur on the first 5,000,000 gross tons of ore shipped from the Steep Rock Iron Mines, subject to the Government receiving from the railway 6 cents per ton on all ore handled over the Government-owned dock at Port Arthur such receipts to be applied toward amortization of the cost (without interest) of the facilities (see Investments—Miscellaneous under Open Accounts further on herein).

Owing to man-power and material shortages due to war conditions, the ore loading dock under construction at Port Arthur was not completed before the close of 1944 navigation season and, pending completion, it was necessary to provide an alternative route through Duluth, or other Minnesota ports, to handle the shipments.

To meet this situation, P.C. 6946 of September 5, 1944, authorized the contribution to be increased to 70 cents per gross ton on such ore, not exceeding 150,000 gross tons in all, as may be required to be routed via Duluth or other Minnesota ports; and, as the ore dock was still incomplete at the opening of the 1945 navigation season, the increased contribution was continued under authority of P.C. 5881 of September 7, 1945, and P.C. 447 of February 12, 1946, which also authorized that such increased contribution might be paid upon 371,084 gross tons. One section of the ore dock was completed in July, 1945.

Payments of \$267,166.92 were made to the Canadian National Railways and \$8,295.46 was charged hereto and credited to Investments—Miscellaneous, Steep Rock Spur Line and Dock Facilities in accordance with the provisions of P.C. 8423.

NATIONAL HARBOURS BOARD

Allotment: Halifax—Equipment and Operation of Fire Tug <i>Rouille</i>	71,000 00
Expenditures	<u>\$ 70,684 19</u>

Expenditures were: J. P. Porter and Sons, Limited, rent of fire boat, \$24,000; operation and maintenance expenses, \$52,684.19: less amount paid by City of Halifax, \$6,000.

Allotment: Halifax—Construction of additional platform, and Shelter Roof at embarkation area, Ocean Terminals	17,200 00
Expenditures	<u>\$ 16,241 62</u>

Fundy Construction Co., Ltd. was paid \$14,650.64; engineering and materials cost \$1,590.98.

Allotment: Halifax—Special Fire Protection	46,000 00
Expenditures	<u>\$ 44,119 53</u>

Expenditures were for operation and maintenance of: special fire protection services, \$20,650.89; fire boat *James Battle*, \$23,322.10; and fire patrol truck, \$146.54.

Allotment: Halifax—Reconstruction of Transit Shed 21	300,000 00
Expenditures	<u>\$ 184,941 08</u>

Payments to contractors in connection with this project were: Aerocrete Construction Company Limited, \$2,189; Atlas Construction Company Limited, \$5,173.72; Diamond Construction Co., Ltd., \$157,300.20; Dominion Bridge Co., Ltd., \$7,395.41; John Gray, \$1,388.89.

Expenditures for engineering, testing and materials amounted to \$11,493.86.

Allotment: Vancouver—Dredging, False Creek Channel.....	2,500 00
Expenditures.....	\$ 2,237 34

McKenzie Barge Co., Ltd., was paid \$2,005; engineering and materials cost \$232.34.

ADJUSTING ENTRIES

Non-Active Accounts

Net increase in Canadian National Railways Securities Trust Stock—Canadian National Railways Capital Revision Act, c. 22, 1937	\$ 22,631,041 47
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The value of the Canadian National Railways Trust Stock was increased by \$22,631,041.47 during the year which was accounted for as a capital gain through the Proprietors' Equity Account. The charge is offset by a similar amount included as an adjusting entry under Revenue (see that section hereof). The amount represents the cash surplus of the Railway System, less capital losses, in respect of which His Majesty has not made cash reimbursement to the Railway, as hereunder:—

Surplus earnings of the Canadian National Railway System for the year 1945	24,756,130 00 Cr.
Abandonment of St. Lin Subdivision (27.62 miles)	1,167,121 47 Dr.
Loss on retirement of rolling stock equipment	957,967 06 Dr.

Net gain credited to Proprietors' Equity Account \$ 22,631,041 47

Expenditures for other Departments

Services were rendered and work performed for other departments by the Department of Transport, the expenditures for which were charged to the appropriations and war and demobilization allotments of such departments in the amounts indicated below:

Department	Expenditures
Mines and Resources	287,249 31
National Defence—Army Services	22,136 74
—Naval Services	26,133 67
—Air Services	5,012,100 02
National Health and Welfare	10,797 31
Public Works	7,216 21
Reconstruction and Supply	257,940 25
Total	\$5,623,573 51

An amount of \$4,913,090.65 has been taken into departmental books covering the portion of capital construction cost borne by British Air Ministry for buildings and other facilities at Montreal (Dorval) and North Bay airports. Ownership of such facilities at Montreal (Dorval) was acquired by the Dominion Government under agreement of June 24, 1943, and at North Bay under agreement of June 5, 1944. The Department of Transport took possession at Montreal (Dorval) on February 15, 1946, and at North Bay on October 20, 1945.

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	155,940 32	292,388 68
Previous Years—Collectable	229,655 81	224,344 58
—Uncollectable	190,487 19	181,094 01
	\$ 576,083 32	\$ 697,827 27

* Items in excess of \$1,000 in Previous Years—Uncollectable: Atlas Trading and Shipping Reg'd., \$1,014.30; Bras d'Or Steamships Co., \$1,994.86; Canadian Terminal Steamship Co., \$1,610.56; T. Crowley, \$10,011.92; Davy Pulp and Paper Co., \$32,627.47; John Graybeil, \$1,280; Owners of the Steamer *Hall*, \$1,060.70; Owner of the Steamer *Hebron*, \$1,427.69; Riordon Pulp and Paper Co., Ltd., \$123,153.34.

Changes in Non-Active Asset Accounts

The status of the Non-Active Asset Accounts in which changes have occurred during the year due to (a) revenues or expenditures as shown previously in this Section or (b) transfers between accounts, is as follows:

	Dr. Balance Apr. 1, 1945	Charges	Credits	Dr. Balance Mar. 31, 1946
Canals—				
Lachine Canal	10,998,196 51		6,648 70	10,991,547 81
Trent River Navigation	19,093,573 76		2,350 00	19,091,223 76
Welland Canal	27,453,246 16		6,774 70	27,446,471 46
Welland Ship Canal	130,840,628 18		6,661 40	130,833,966 78
	<u>188,385,644 61</u>		<u>22,434 80</u>	<u>188,363,209 81</u>
Railways—				
Hudson Bay Railway	33,249,912 88	17,816 34		33,267,729 22
Prince Edward Island				
Car Ferry and Terminals	5,371,280 15	250,000 00		5,621,280 15
Construction of Icebreaker and Car Ferry	1,255,681 32	2,045,424 69		3,301,106 01
	<u>39,876,874 35</u>	<u>2,313,241 03</u>		<u>42,190,115 38</u>
Miscellaneous—				
Civil Aviation—				
Airways and Airports	13,370,241 67	1,246,252 48	1,499 99	14,614,994 16
St. Lawrence River Improvements ..	85,597,641 30	948,746 64	45 60	86,546,342 34
Government Ship-building Program .	53,674,721 63		349,200 99	53,325,520 64
National Harbours Board—				
Prescott Elevator	4,709,902 26		2,462 03	4,707,440 23
	<u>157,352,506 86</u>	<u>2,194,999 12</u>	<u>353,208 61</u>	<u>159,194,297 37</u>
Canadian National Railways				
Securities Trust Stock	359,080,515 31	24,756,130 00	2,125,088 53	381,711,556 78
*National Harbours Board				
(Loans and Advances Non-Active)				
Halifax	12,501,934 28	765 76	96 39	12,502,603 65
Montreal—Jacques Cartier Bridge...	5,840,056 00	558,125 00		6,398,181 00
Three Rivers	3,980,216 27	866 79		3,981,083 06
	<u>22,322,206 55</u>	<u>559,757 55</u>	<u>96 39</u>	<u>22,881,867 71</u>
	<u>\$767,017,747 68</u>	<u>\$ 29,824,127 70</u>	<u>\$ 2,500,828 33</u>	<u>\$794,341,047 05</u>

*With the exception of the amount shown under Montreal—Jacques Cartier Bridge, which comprises advances for the payment of guaranteed interest, these advances cover capital expenditures and are fully secured by debentures and certificates of indebtedness.

OPEN ACCOUNTS

[2] Departmental Working Capital Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
Department of Transport Stores Account.....	\$1,316,226 79	\$2,042,372 38	\$2,139,136 46	\$1,412,990 87

The Stores Account is operated under the authority of the Department of Transport Stores Act, c. 28, 1937, as amended. Advances are made to the Minister of Transport to enable him to acquire all materials, supplies and equipment required for the construction, renewal, maintenance or operation of the properties, works and undertakings of the Department including replenishment of stores stocks. From time to time as such stores are used in the work or undertakings of the Department, the cost of same is credited to the Stores Account concurrently with the debiting of equivalent amounts to the appropriations of the Department.

The amount of the outstanding advances may at no time exceed \$1,000,000 and the inventory of stores at the end of each fiscal year may not exceed \$1,500,000 (P.C. No. 2589 dated April 1, 1943).

The following statement shows the inventory position:

Inventory, April 1, 1945.....	1,316,226 79
Purchase of materials, supplies, etc.	2,139,136 46
	3,455,363 25
<i>Deduct</i> —	
Value of materials and supplies issued.....	2,042,372 38
Value of stores on hand March 31, 1946.....	\$1,412,990 87

Suppliers receiving \$5,000 or more: Albert & McCaffery Ltd., Prince Rupert, B.C., \$26,578.16; Algoma Steel Corp. Ltd., Sault Ste. Marie, Ont., \$14,946.17; Auger & Auger, Quebec, \$6,119.22; O. Belanger & Fils Ltée, Lachine, Que., \$7,657.99; Brandram Henderson Ltd., \$7,224.36; British American Oil Co., Ltd., \$11,802.33; Cameron & Co., Ltd., Ottawa, \$5,566.19; Canada Chain & Forge Co., Ltd., Vancouver, \$35,893.71; Canadian Fairbanks Morse Co., \$18,308.63 Canadian General Electric Co., Ltd., \$35,807.87; Canadian Import Co., Ltd., Quebec, \$44,172.67; Canadian Industries, Ltd., \$13,358.85; Canadian Liquid Air Co., \$9,739.90; Canadian Marconi Co., Ltd., Montreal, \$14,703.74; Canadian National Carbon Co., Toronto, \$5,195.76; Canadian National Railways, \$22,245.28; Canadian Oil Ltd., \$6,675.47; Canadian Westinghouse Co., \$11,952.97; Cordage Distributors Ltd., Toronto, \$11,722.79; Crown Diamond Paint Co., Ltd., \$5,134.79; Cunard & Co., Ltd., Halifax, \$28,202.25; Daigle & Paul Ltd., Montreal, \$10,443.24; Davis Lumber Co., St. Catharines, Ont., \$7,718.48; Dominion Bridge Co., Montreal, \$5,538.92; Dominion Government, Department of Public Printing and Stationery, Ottawa, \$236,631.09; Dominion Steel & Coal Corporation Ltd., \$6,714.84; Drummond, McColl & Co., Ltd., Montreal, \$22,533.02; Thomas A. Edison, Inc., Bloomfield, N.J., \$8,000.08; Elie Coal, Ltd., Montreal, \$10,848.38; Gas Accumulator Co., Ltd., Toronto, \$6,977.78; General Coal Co., Saint John, N.B., \$55,400.71; C. & W. Hackett, North Sydney, N.S., \$6,316.55; F. S. B. Heward & Co., Ltd., Montreal, \$6,217.55; Howards, Ltd., Halifax, \$5,229.82; Imperial Oil, Ltd., \$236,411.34; Industrial Timber Mills, Youbou, B.C., \$6,863.11; Irving Oil Co., Ltd., Saint John, N.B., \$17,464.40; Lucien Lachapelle, Sorel, Que., \$44,147.53; Northern Electric Co., \$23,215.21; A. T. O'Leary & Co., Halifax, \$16,505.19; Ontario Hughes-Owens Ltd., Ottawa, \$36,061.12; Pickard & Co., Charlottetown, \$6,645.06; Pintsch Compressing Corporation, Montreal, \$6,964.24; R.C.A. Victor Co., Ltd., \$15,451.54; Robb Engineering Works, Ltd., Amherst, N.S., \$11,904.35; St. Lawrence Coal Co., Montreal, \$5,318.64; St. Lawrence Coaling Co., Three Rivers, Que., \$6,910.50; Seaboard Shipping Co., Ltd., Vancouver, \$9,230.23; W. & J. Sharples, Ltd., Quebec, \$16,313.20; Shell Oil Co., Ltd., \$17,883.12; James Sheppard & Son, Reg'd., Sorel, Que., \$7,008.31; Sherwin-Williams Co., Ltd., \$14,501.65; Stephens Adamson Mfg. Co. of Canada, Belleville, Ont., \$6,217.14; Sterling Rubber Co., Guelph, Ont., \$11,078.62; Terreau & Racine Ltée., Quebec, \$5,666.74; Vancouver Island Coals, Ltd., \$23,679.07; War Assets Corporation, \$47,632.03.

[3] Loans and Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
(a) <i>To Railway and Steamship Companies—</i>				
A Canadian Government Railways— Working Capital	16,771,980 54			16,771,980 54
CANADIAN NATIONAL RAILWAYS				
B Advances, Refunding Act, 1938.....	109,038,249 33	28,259,655 12		80,778,594 21
B Advances, Financing and Guarantee Act, 1940—Grand Trunk Railway Debenture Stock	108,022,266 41		79,645 09	108,101,911 50
B Advance, Financing and Guarantee Act, 1941—Purchase of Securities— Non-Sterling	8,609,921 26	35,212 85	16,200 27	8,590,908 68
B Temporary Loan for Working Capital—The War Appropriation Act, 1941	13,906,999 71			13,906,999 71
B Advances, The War Appropriation United Kingdom Financing Act, 1942—Purchase of Securities.....	256,055,076 08	27 49	231,474 53	256,286,523 12
B Advances, Financing and Guarantee Act, 1942—Purchase of Securities..	18,267,894 88		4,201 22	18,272,096 10
B Advances, Refunding Act, 1944.....	56,684,000 00		65,500,000 00	122,184,000 00

[3] Loans and Advances—Concluded

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
C Purchase of Railway Equipment Leased to Canadian National Railways—				
1936 Agreement	3,103,038 52	517,173 07		2,585,865 45
1940 Agreement	10,911,651 50	991,968 32		9,919,683 18
1941 Agreement	17,974,245 82	1,382,634 29		16,591,611 53
1943 Agreement	21,863,333 49	1,561,666 68		20,301,666 81
1944 Agreement	13,030,925 03	868,728 34		12,162,196 69
1946 Agreement	1,675,000 00		11,399,341 48*	13,074,341 48
	<u>639,142,602 03</u>	<u>33,617,066 16</u>	<u>77,230,862 59</u>	<u>632,756,398 46</u>
CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LTD.				
D Loan to Provide for Working Capital	450,000 00	450,000 00		
	<u>656,364,582 57</u>	<u>34,067,066 16</u>	<u>77,230,862 59</u>	<u>699,528,379 00</u>
(c) To Sundry Government Agencies— NATIONAL HARBOURS BOARD				
E Montreal	60,018,720 16	22,228 34	44,675 96	60,041,167 78
E Vancouver	25,012,454 18	104,927 13	16,181 63	24,923,708 68
E Churchill		30,000 00	30,000 00	
	<u>85,031,174 34</u>	<u>157,155 47</u>	<u>90,857 59</u>	<u>84,964,876 46</u>
(d) To Provincial and Municipal Governments—				
F Loan to the Village of Dawson Creek, B.C.	57,453 89		34,606 37*	92,060 26
(e) To United Kingdom and Other Governments—				
G British Ministry of War—Transport..	5,375 90	5,375 90		
	<u>\$741,458,586 70</u>	<u>\$ 34,229,597 53</u>	<u>\$ 77,356,326 55</u>	<u>\$784,585,315 72</u>

*Net advances under the War Expenditure and Demobilization Appropriation. The authorizations were \$11,491,196.

A Under authority of Section 8 of the Canadian National Railways Capital Revision Act, 1937, the balances then standing in Public Accounts in respect of: Canadian Government Railways—Open Accounts; Canadian Government Railways—Stores Accounts; and the St. John & Quebec Railway—Open and Stores Accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of "Canadian Government Railways Working Capital". This amount is carried against the Canadian National Railways, without interest, as representing a fair approximation of the amount of C.N.R. Working Capital utilized for Canadian Government Railways purposes.

B These accounts reflect the status of, and current transactions in connection with, advances made to the Canadian National Railways for working capital purposes, purchase of outstanding securities and retirement of maturing obligations under the authorities quoted.

C These accounts reflect the status of, and current transactions in connection with, advances made by the Government to the Canadian National Railways under terms of hire-purchase agreements.

D This item covers an amount appropriated by Parliament in the fiscal year 1937-38 in the form of a loan for working capital. Prior to 1937, the Canadian National (West Indies) Steamships Limited utilized the working funds of the former Canadian Government Merchant Marine Ltd., but following the sale of the fleet and the refund of its working capital to the Dominion, it became necessary to provide funds for the Canadian National (West Indies) Steamships Company Limited. The loan was repaid in 1945-46.

E These accounts have to do with that portion of loans and advances made to the National Harbours Board which is regarded as an active asset. During the year, an amount of \$60,857.59 was transferred from the Generally—Unforeseen Item of Vote 420, listed under Government-Owned Enterprises—Non-Active Accounts, to these accounts as the expenditures were made upon capital works as follows:

	<u>Montreal</u>	<u>Vancouver</u>	<u>Total</u>
Vote 420	\$ 44,675 96	\$ 16,181 63	\$ 60,857 59

In accordance with Section 29 of the National Harbours Board Act, certificates of indebtedness bearing interest at 3½ per cent per annum, totalling \$60,857.59 were issued to the Government.

An advance for working capital under authority of Section 28 of the National Harbours Board Act was made in the amount of \$30,000 to Churchill Harbour and repaid during the fiscal year.

A condensed balance sheet, as at December 31, 1945, and operating statement of the National Harbours Board for the calendar year, 1945, with relevant comments, is included as an appendix to this Section (see page Z-68).

F Under authority of P.C. 7617 dated October 1, 1943, as amended by P.C. 4478 dated June 22, 1944, the Department of Pensions and National Health was authorized to arrange through the Department of Transport for the construction, on behalf of the Village of Dawson Creek, B.C., of a sewage disposal system at that village at an estimated cost of \$110,000. The debit balance as at March 31, 1946, reflects the total expenditure to that date.

G The debit balance as at April 1, 1945, represented the outstanding portion of 1944-45 accounts rendered the British Ministry of War Transport for board and lodging accommodation provided United Kingdom seamen in various manning pools. Payment in full was received during the current year.

[4] Investments

	<u>Dr. Balance Apr. 1, 1945</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Dr. Balance Mar. 31, 1946</u>
(d) <i>Miscellaneous</i> —				
Steep Rock Spur Line and Dock Facilities—				
Port Arthur	\$1,754,581 31	\$ 8,295 46	\$ 778,318 12*	\$2,524,603 97

*Net advances under the War Expenditure and Demobilization Appropriation. The authorizations were \$811,523.

Authority was granted by P.C. 8423 dated September 18, 1942, for the Minister of Transport to enter into an appropriate agreement with the Canadian National Railway Company to assist in the development of the iron ore deposit owned by the Steep Rock Iron Mines, Limited, near Atikokan, Ont., as a protection against the possible shortage of ore to meet war requirements. The Minister of Transport was further authorized to reimburse the Canadian National Railway Company for the cost of construction of the spur line and dock facilities, subject to the Government receiving from the railway 6 cents per ton on all ore handled over the dock, such receipts to be applied towards amortization of the cost (without interest), of the facilities. In this connection, see War and Demobilization Allotment on page Z-57 re reduction of freight rates on iron ore shipped from this mine.

[9] Floating Debt

	<u>Cr. Balance Apr. 1, 1945</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cr. Balance Mar. 31, 1946</u>
(d) <i>Outstanding Cheques and Warrants</i> —				
Outstanding Imprest Account Cheques—				
Transport	\$ 403 19	\$ 203 76	\$ 36 45	\$ 570 50

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(c) Miscellaneous—</i>				
A Canadian Broadcasting Corporation Funds ..	55,452 62	4,035,616 09	4,078,783 95	12,284 76
B Intercolonial and Prince Edward Island Railway Employees' Provident Fund	7,352 52	2,390,000 00	2,396,287 82	1,064 70
C Companies in Liquidation—Dominion Ship- building and Repairing Co., Ltd	39,041 44			39,041 44
D Contractors' Securities Cash—Department of Transport	610,493 77	161,683 45	544,548 64	227,628 58
E Merchant Seamen Canteen Funds		1,947 14		1,947 14
F National Harbours Board Accounts—				
No. 1 Current	1,373,380 17	14,792,519 72	14,691,229 73	1,474,670 16
No. 2 Security Deposits	14,876 66	32,603 94	42,886 88	4,593 72
No. 3 Sundries	404,841 06	3,581,949 16	3,631,549 47	355,240 75
G Sydney Pilotage District—				
Undivided Surplus Account	137 98			137 98
H Unclaimed Wages—Government Agencies ..		6,563 71	57 28	6,506 43
I Unclaimed moneys due Canadian Seamen ..	10,175 71	3,192 42	6,848 12	6,520 01
J United States Government—Mackenzie River Route Equipment Account		404,530 13		404,530 13
K Webster Trophy—Special Fund	233 50	6 00		239 50
	<u>\$2,515,985 43</u>	<u>\$25,410,611 76</u>	<u>\$25,392,191 89</u>	<u>\$2,534,405 30</u>

A This account is credited with fees collected by the Department of Transport in respect of private receiving licences and private station broadcasting licences; it is debited with all moneys released to the Corporation from time to time by the Minister of Finance, and with the costs of collection of such fees. The balance on hand reflects the amount available to the Corporation at the close of the fiscal year.

As the Canadian Broadcasting Corporation is under the jurisdiction of the Minister of National Revenue, the balance sheet and operating statement of the Corporation are shown in the Appendix to the section pertaining to that Department.

B Under authority of c. 22, Statutes of 1907 and amendments, the Fund was established for the purpose of providing retiring allowances to be paid to employees on the staff of this railway on account of old age, physical or mental infirmity, and other causes. The receipts consist of (a) employees' contributions (1½ per cent of their monthly salary or wage); (b) an annual contribution of \$100,000 by the Canadian National Railways together with a special contribution to offset the deficit as at December 31, 1942, and (c) Dominion Government contributions (see Vote 382) charged to the appropriations provided by Parliament, all of such moneys being deposited to the credit of this account. Disbursements represent payment of retiring allowances.

C This item covers moneys received from the liquidator of the Dominion Shipbuilding and Repairing Co., Ltd., to pay claims of creditors.

D Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1945-46, bonds so held in respect of the Department of Transport amounted to \$199,600.

E This amount represents the balance of an accumulated surplus, derived from the operation of merchant seamen's canteens in Manning Pools and Training Schools, previously held in a separate bank account and transferred this year to the credit of the Receiver General of Canada. It is to be distributed, at the termination of the operation of the canteens, to certain Seamen's Welfare Organizations on a pro rata basis in accordance with the provisions of P.C. 210/1995 of May 17, 1946.

F These accounts are maintained in accordance with the provisions of Section 23 of the National Harbours Board Act. They are credited with deposits of current revenue, security deposits and reserve funds which have been allocated for the replacement of fixed assets and other purposes; and are debited with the relevant expenditures of the Board.

G This amount represents the balance of a reserve set up by the pilotage committee from earnings of pilots. Disbursements are made at the discretion of such Committee.

H Wages due employees of contractors on a cost plus basis, which remain unclaimed at the close of the contract, are credited to this account pending claims therefor.

- I Unpaid wages of members of ships' crews who have been lost at sea as well as post-mortem compensation for loss of personal effects are credited to this account pending direction as to payees.
- J Amount held in suspense pending final adjustment with the United States Government re purchase of United States surplus material taken over by Canada on the Mackenzie River Route.
- K The original deposit, made on July 7, 1937, represents a donation toward a trophy, or trophies, in connection with civil aviation, and is to be held until medals have been struck and the price has been ascertained. This year's receipts represent interest on bonds amounting to \$200, the value of which is included in the closing balance.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(b) Insurance and Guaranty Funds—</i>				
A Employees' Compensation Clearing Account— Defence Projects, Department of Re- construction and Supply	9,170,675 80	1,155,558 32	1,169,561 35	9,156,672 77
A Employees' Compensation Clearing Account— Defence Projects, Department of Transport	129,077 91	40,175 53	81,586 22	87,667 22
	<u>9,299,753 71</u>	<u>1,195,733 85</u>	<u>1,251,147 57</u>	<u>9,244,339 99</u>
<i>(c) Pensions and Retirement Funds—</i>				
B National Harbours Board—Pension Fund ...	573,646 03	519,040 20	54,065 90	1,038,620 33
C Pilots' Pension Funds—				
Halifax	192,651 28	18,842 59	43,667 98	167,825 89
Sydney	147,978 48	12,728 08	9,950 69	150,755 87
Saint John	107,014 57	11,079 84	6,298 60	111,795 81
Montreal	281,896 63	34,123 44	20,702 94	295,317 13
British Columbia	153,363 62	28,085 92	15,675 00	165,774 54
	<u>1,456,550 61</u>	<u>623,900 07</u>	<u>150,361 11</u>	<u>1,930,089 57</u>
	<u>\$10,756,304 32</u>	<u>\$1,819,633 92</u>	<u>\$1,401,508 68</u>	<u>\$11,174,429 56</u>

A These accounts were established in accordance with the provisions of P.C. 1913 of April 22, 1941, and P.C. 3715 of May 6, 1943, respectively and relate to employees' compensation in connection with defence projects. Applicable deductions from the payrolls of the various defence projects are credited to these accounts, which are charged with audited costs of compensation and a fair and reasonable proportion of the costs incurred by provincial Workmen's Compensation Boards in handling compensation matters relative to employees of His Majesty. Of the amount of \$81,586.22 shown under disbursements for the Department of Transport, the sum of \$66,139.79 represents refunds of assessments overpaid in previous years. The closing balances represent the amounts available to meet potential compensation claims.

B The National Harbours Board Pensions Plan was established by the Board in 1943 under authority of P.C. 3/4225, May 21, 1943 to provide pensions for permanent Board employees. In the current fiscal year, the Plan was amended by P.C. 4944 of July 12, 1945 to include those prevailing rate employees designated as permanent by the Board. The scale of benefits is similar to that provided under the Civil Service Superannuation Act, 1924, as amended.

Receipts represent (a) contributions made by employees for current service (b) those for prior service where the employee elects to pay arrears and (c) a contribution by the Board of an amount equal to the contributions of the employees. Disbursements are benefits paid.

C Under authority of the Canada Shipping Act, Part VI, each Pilotage Authority shall, within its district, have power from time to time, by by-law confirmed by the Governor in Council, to make certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for the establishment of a fund for the relief of superannuated or infirm licensed pilots, or of their wives, widows or children, provided that the rate of contributions to such fund shall not be less than 5 per cent of the Pilots' earnings. The rates of contribution at the present time are: Halifax, 7 per cent; Sydney, 10 per cent; Saint John, 7 per cent; Montreal, 7 per cent; British Columbia, 10 per cent. These accounts show the status, and transactions during the fiscal year, of the various funds. Below is a comparative statement showing the amounts invested in bonds and held in cash at dates shown:—

Cr. Balance—Mar. 31, 1946

Cr. Balance—Mar. 31, 1945

	Bonds	Cash	Total	Bonds	Cash	Total
Halifax	164,500	3,325 89	167,825 89	187,000	5,651 28	192,651 28
Sydney	149,000	1,755 87	150,755 87	143,000	4,978 48	147,978 48
Saint John	105,000	6,795 81	111,795 81	84,500	22,514 57	107,014 57
Montreal	283,000	12,317 13	295,317 13	275,000	6,896 63	281,896 63
British Columbia	151,000	14,774 54	165,774 54	146,000	7,363 62	153,363 62
	<u>\$ 852,500</u>	<u>\$ 38,969 24</u>	<u>\$ 891,469 24</u>	<u>\$ 835,500</u>	<u>\$ 47,404 58</u>	<u>\$ 882,904 58</u>

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Pay-list Deductions—Transport	\$ 751 50	\$ 8,690 50	\$ 8,877 00	\$ 565 00

Deductions for war savings certificates from the salaries of those employees of the Department of Transport not paid by Central Pay Office are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the certificates are fully paid.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
A Canadian Government Merchant Marine Ltd.—War Operations Suspense	5,809,759 88	976,003 85		6,785,763 73
B Canadian Government Trans-Atlantic Air Service	1,375,972 96	579,813 76	1,955,786 72	
C Department of Transport Suspense	37,690 51	37,394 86	58,647 66	16,437 71
D Pilots' General Account—				
Halifax District		145,989 37	145,989 37	
Saint John District		92,979 03	92,979 03	
Sydney District		64,925 38	64,925 38	
E Radio Message Tolls	5,277 14	40,378 63	38,190 01	7,465 76
F Unclaimed Cheques Suspense—Transport ...	46,600 58	3,022 66	1,790 52	47,832 72
	<u>\$7,275,301 07</u>	<u>\$1,940,507 54</u>	<u>\$2,358,308 69</u>	<u>\$6,857,499 92</u>

A Under authority of P.C. 1594 of April 22, 1940, pursuant to the provisions of the War Measures Act, c. 206, R.S., the services of the Canadian Government Merchant Marine Ltd., which had ceased active operations in 1936 but, pending legislation, had retained its charter, were requisitioned for the purpose of operating, on behalf of the Dominion, ships seized as prize and either requisitioned for use by the Canadian Government or condemned by the Court as prize. Receipts credited to this account represent moneys derived from the operation of such ships by that organization. The closing balance is made up as follows: insurance, \$2,701,700.64; operating surpluses, \$3,819,333.52; prize cargoes, \$264,729.57.

B This account was maintained in connection with the operation of the above Service. Payments made by the Post Office Department for the carriage of mails were credited hereto, and the operating Corporation, Trans-Canada Air Lines, was reimbursed herefrom for expenses of operation and maintenance. During the year, the outstanding balance, \$1,955,786.72, was transferred to Special Receipts—Miscellaneous War Revenues, and payment to the Corporation of an equivalent sum was made from a War and Demobilization allotment (see page Z-49).

C This account is credited with the value of certain remittances pending receipt of information which will enable disposition to the effective accounts.

1945-46

PUBLIC ACCOUNTS

PART II

Z

DEPARTMENT OF TRANSPORT

APPENDIX

NATIONAL HARBOURS BOARD

The following details of the operations of the National Harbours Board relate to calendar years except where otherwise indicated as the National Harbours Board Act, c. 42, 1936, as amended, stipulates that the fiscal year of the Board shall end on December 31. Section 34 of the Act directs that the accounts of the various harbours shall be subject to the audit of the Auditor General in the same manner as public revenues and expenditures.

Revenues totalled \$14,696,430.75 which includes \$150,000 from the City of Montreal and \$150,000 from the Province of Quebec towards the deficit of the Jacques Cartier Bridge. As neither the City nor the Province made payments for the years 1944 and 1945, the sum of \$600,000 is now carried in the Board's accounts as owing by the City and the Province.

Expenditures amounted to \$17,785,080.30. A general classification follows: operating expenses, \$6,851,248.77; interest on debentures held by the public, \$1,012,703.43; interest due the Dominion Government, \$7,049,727.04; addition to reserve for replacements and depreciation, \$1,934,562.20, and miscellaneous charges, \$936,838.86.

A summary of revenues and expenditures and surplus or deficit on operation is:—

Harbour	Revenues	Expenditures	Surplus	Deficit
Halifax	1,879,362 61	1,901,044 04		21,681 43
Saint John	1,535,772 55	1,640,881 98		105,109 43
Chicoutimi	34,416 71	242,201 67		207,784 96
Quebec	959,802 07	2,245,106 96		1,285,304 89
Three Rivers	328,075 25	322,821 46	5,253 79	
Montreal	5,767,448 20	6,527,417 84		759,969 64
Jacques Cartier Bridge	923,768 19	1,660,642 16		736,873 97
Prescott	202,648 54	119,870 17	82,778 37	
Port Colborne	296,640 42	146,803 45	149,836 97	
Churchill	66,809 54	153,027 67		86,218 13
Vancouver	2,528,042 22	2,720,260 67		192,218 45
Second Narrows Bridge	173,644 45	105,002 23	68,642 22	
	<u>\$14,696,430 75</u>	<u>\$17,785,080 30</u>	<u>\$ 306,511 35</u>	<u>\$3,395,160 90</u>

The expenses of the Head Office, Ottawa, for the year, amounting to \$145,641.53, were pro-rated and are included in the above expenditures.

The operating deficit for the year was \$3,088,649.55 and a further net amount of \$281,241.80 was charged to deficit account as the result of capital asset write-offs and other adjustments.

A condensed comparative summary of the balance sheets (as at December 31 in each year) of all harbours, elevators and bridges operated by the Board is:—

	ASSETS	1945	1944
Fixed		224,762,142 42	224,660,684 67
A Less—Reserve for replacements, depreciation, etc.		22,674,598 71	20,082,831 03
		<u>202,087,543 71</u>	<u>204,577,853 64</u>
Current		4,712,130 26	4,528,903 22
B Investments and other funds		21,180,025 97	18,125,088 66
Prepaid charges and deferred debits		53,236 42	43,881 30
Bond discount, Jacques Cartier Bridge		210,834 18	219,680 34
Security deposits		140,981 70	124,595 43
		<u>\$228,384,752 24</u>	<u>\$227,620,002 59</u>
	LIABILITIES		
C Debenture indebtedness to public		20,258,182 35	20,258,182 35
Current		774,837 80	786,077 15
Deferred Items		205,590 49	312,202 14
Security Deposits		140,981 70	124,595 43
D Reserves (other than reserve for replacements, depreciation, etc.)		2,355,402 23	1,751,594 71
E Proprietary Accounts		204,649,757 67	204,387,350 81
		<u>\$228,384,752 24</u>	<u>\$227,620,002 59</u>

A B The consist of the reserve for replacements, depreciation, etc., and of investments and other funds is as follows:—

	Reserve for Replacements, Depreciation, etc.	Investments and Other Funds
Halifax	2,175,914 98	2,289,528 06
Saint John	2,343,090 83	2,517,515 16
Chicoutimi	309,503 16	103,092 61
Quebec	2,027,045 09	716,738 63
Three Rivers	872,403 42	904,244 49
Montreal	6,665,612 73	7,301,834 38
Jacques Cartier Bridge	2,917,568 64	604,881 35
Vancouver	5,289,396 23	5,437,934 20
Second Narrows Bridge	74,063 63	74,063 63
Head Office, Ottawa—Workmen's Compensation and Pension Funds		1,230,193 46
	<u>\$ 22,674,598 71</u>	<u>\$ 21,180,025 97</u>

C The Saint John Harbour has a debenture indebtedness to the public of \$1,258,182.35, and debentures of \$19,000,000 are outstanding with respect to the Jacques Cartier Bridge. In addition, matured debentures of Halifax (\$14,500), Saint John (\$1,000) and Three Rivers (\$1,000), in the hands of the public, have not been presented for redemption.

D Reserves (other than reserve for replacements, depreciation, etc.) consist of:

	1945	1944
Fire and General Insurance	1,043,198 01	916,923 52
General Workmen's Compensation	329,399 62	285,940 97
Pensions	900,793 84	498,658 51
Maintenance Dredging		
Saint John Harbour	60,235 73	
Three Rivers Harbour	5,000 00	33,175 79
Granville Island Maintenance (Vancouver Harbour)	16,775 03	16,895 92
	<u>\$ 2,355,402 23</u>	<u>\$ 1,751,594 71</u>

E Proprietary Accounts:

	1945	1944
Loans and advances from Dominion Government	156,581,484 67	156,022,827 63
Matured interest due Dominion Government	65,141,793 85	62,292,071 81
Expenditures under Dominion Government Appropriations	51,071,075 05	50,847,160 92
	272,794,358 57	269,162,060 36
Less—Deficit Account	68,144,600 90	64,774,709 55
	<u>\$204,649,757 67</u>	<u>\$204,387,350 81</u>

The consist of the first three items in the foregoing statement at December 31, 1945, is as follows:—

	Loans and Advances	Matured Interest Unpaid	Expenditures under Appropriations
Halifax	12,502,248 04	3,620,766 13	16,073,447 45
Saint John	17,055,791 31	7,317,244 28	6,573,986 90
Chicoutimi	3,838,060 26	2,539,095 02	485,398 32
Quebec	27,765,994 73	29,520,572 05	2,592,677 67
Three Rivers	3,980,625 06	1,515,557 53	590,857 27
Montreal	60,021,793 27	13,053,949 87	4,601,910 34
Jacques Cartier Bridge	6,398,181 00	2,483,648 37	
Prescott			4,898,401 59
Port Colborne			2,356,217 60
Churchill	40,258 98	1,077 18	12,895,940 57
Vancouver	24,978,532 02	5,089,888 42	2,237 34
	<u>\$156,531,484 67</u>	<u>\$ 65,141,798 85</u>	<u>\$ 51,071,075 05</u>

PUBLIC ACCOUNTS: PART II

The following statement shows the changes in the Surplus and Deficit Account for 1945 and 1944.

	1945	1944
Deficit as at December 31, 1944 and 1943	64,774,709 55	61,046,102 82
Adjustments in year	367,100 87	689,890 73
Net Income Deficit for year	3,088,649 55	3,097,623 04
	<hr/>	<hr/>
Deduct:—Government Grant	68,230,459 97	64,833,616 59
	85,859 07	58,907 04
	<hr/>	<hr/>
	\$ 68,144,600 90	\$ 64,774,709 55

Loans from the Government to the National Harbours Board to March 31, 1945, as reflected in the balance sheet of the Dominion amounted to \$156,023,486.17. During the year 1945-46, further advances of \$650,615.14 were made and repayments amounted to \$157,251.86, leaving a net balance of loans outstanding at March 31, 1946 of \$156,516,849.45. A distribution of interest paid by the harbours in the Government's fiscal year ended March 31, 1946, amounting to \$3,950,029.59 and which is recorded as revenue of the Department of Finance follows:—Halifax, \$350,000; Saint John, \$550,000; Three Rivers, \$150,000; Montreal, \$1,850,000; Vancouver, \$1,050,000; Churchill, \$29.59.

Net operating surpluses of Port Colborne and Prescott Elevators for the calendar year 1945, being \$149,836.97 and \$82,778.37 respectively, are recorded as revenue of the Department of Transport.

1945-46

PUBLIC ACCOUNTS

PART II

ZA

DEPARTMENT OF VETERANS AFFAIRS

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF VETERANS AFFAIRS

Reference Table

	PAGE
Appropriations (Summary and Index).....	ZA— 4
War and Demobilization Allotments (Summary and Index)...	ZA—30

Canadian Pension Commission.....	ZA—19
Gratuity Payments	ZA—54
Hospitals	ZA—43
Pensions, Permanent Service.....	ZA—25
Pensions (World War I).....	ZA—22
Pensions (World War II).....	ZA—39
Post Discharge Re-establishment—Rehabilitation Benefits.....	ZA—40
Re-establishment Credits	ZA—54
Returned Soldiers' Insurance Fund (World War I).....	ZA—58
Soldier Settlement Loans (World War I).....	ZA—55
Veterans' Insurance Fund (World War II).....	ZA—58
Veterans' Land Act Advances (World War II).....	ZA—55

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF VETERANS AFFAIRS

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	72,849,231 97	Ordinary	1,385,283 30
War and Demobilization	328,359,040 25	Special Receipts	632,374 13
Write-down of Assets	499,692 04		
	\$401,707,964 26		\$2,017,657 43

Receipts and Disbursements—Open Accounts

[3] Loans and Advances	18,213,179 66	[9] Floating Debt	27 60
		[10] Deposit and Trust Accounts...	804,104 57
		[11] Insurance, Pension and Guar- anty Accounts	902,698 61
		[12] Deferred Credits	381 32
		[13] Sundry Suspense Accounts .....(Dr.)	938 21
	\$18,213,179 66		\$1,706,273 89

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page ZA-55.

REVENUES

Comparative Summary

	1945-46	1944-45
Ordinary Revenue—		
A Return on Investments	588,213 43	796,939 77
B Privileges, Licences and Permits	559,980 87	222,860 65
Proceeds from Sales		2,633 54
C Refunds of Expenditure	237,089 00	315,380 23
Total Ordinary	1,385,283 30	1,337,814 19
Special Receipts—		
D Refunds of Previous Years' War Expenditures	632,374 13	64,253 34
Grand Total	\$2,017,657 43	\$1,402,067 53

Details

Ordinary Revenue—

A	Return on Investments: Interest on Soldier Land Settlement Loans, \$477,714.84; on British Family Settlement—Canadian Portion (formerly General Land Settlement Loans), \$88,997.99; and on Veterans' Land Act Loans, \$21,500.60.....	588,213 43
B	Privileges, Licences and Permits: Oil leases, \$50; Rent of Veterans' Land Act properties, \$559,930.87	559,980 87
C	Refunds of Previous Years' Expenditures: Maintenance and treatment of patients for other departments and Allied Governments, \$90,742.16; pensions, \$89,892.93; war veterans' allowances, \$35,063.62; unemployment assistance, \$4,707.22; gasoline tax, \$42.50; recovery of administration costs re reverted farms now sold, \$2,069.21; damage to motor cars, \$750.15; sundries, \$13,821.21	237,089 00
	Total Ordinary.....	1,385,283 30

Special Receipts—

D	Refunds of Previous Years' War Expenditures: Treatment Armed Forces, \$4,628.35; Pensions—Armed Forces, etc., \$38,083.39; Civil Defence, \$80,788.54; Post Discharge Re-establishment—Rehabilitation Benefits, \$11,371.73; Contingency Fund for the temporary assistance of Discharged Members of the Forces, \$1,699.59. Reserve Stores (Revolving Account), \$495,802.53.	632,374 13
	Grand Total	\$2,017,657 43

Certified correct.

W. S. WOODS,
Deputy Minister of Veterans Affairs.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
ZA-6	Stat.	Salary of Minister, Salaries Act, c. 24, 1944	10,000 00	10,000 00	10,000 00
ZA-6	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
ZA-6	398 } 606 } 686 } 399 }	Departmental Administration.....	1,126,477 00	1,117,906 87	171,811 84
ZA-7	607 } 687 }	District Administration.....	2,481,066 00	2,374,143 18	1,664,424 47
ZA-8	400	Rehabilitation Services.....	4,741,431 00	3,389,864 90	745,487 00
ZA-12	401 } 608 }	Treatment Services.....	13,982,361 00	9,895,860 86	6,304,197 23
ZA-19	402 } 609 }	Prosthetic Services.....	676,564 00	437,944 10	
ZA-19	Stat.	Canadian Pension Commission—Salaries of Commissioners, Pensions Act. c. 157, R.S. and amendments.....	80,822 54	80,822 54	63,075 99
ZA-20	403 } 610 } 404 }	Administration Expenses.....	1,055,144 00	923,881 62	669,906 97
ZA-21	611 } 688 }	Veterans' Bureau.....	250,767 00	240,269 66	200,405 39
ZA-21	405	War Veterans' Allowance Board—Administration.....	191,577 00	184,551 79	163,310 94
ZA-22	406 } 612 }	Veterans' Insurance.....	165,861 00	115,787 09	

PAYMENTS TO OR FOR VETERANS AND DEPENDENTS

ZA-22	407 } 613 }	European War Pensions.....	37,500,000 00	37,252,963 32	37,130,435 77
ZA-23	408	War Veterans' Allowances.....	11,000,000 00	8,803,888 95	8,473,260 83
ZA-23	409	Unemployment Assistance.....	100,000 00	36,713 30	39,997 25
ZA-24	410 } 689 }	Hospital and Other Allowances.....	690,000 00	689,440 84	648,670 79

DEPARTMENT OF VETERANS AFFAIRS

ZA-5

See Page	No. of Vote	Services	1945-46 Appropriations	1945-46 Expenditures	1944-45 Expenditures
PAYMENTS TO OR FOR VETERANS AND DEPENDENTS— <i>Concluded</i>					
ZA-24	411	Decoration Awards.....	170,000 00	131,179 97	34,329 93
	690				
	412				
ZA-24	614	Widows' Compassionate Allowances.....	1,150,000 00	1,121,441 76	717,913 60
	691				
	413				
ZA-24	615	Compassionate Allowances—Orphaned Dependent Children.....	14,000 00	13,072 10	2,898 76
	692				
ZA-24	414	Employers' Liability Compensation.....	75,000 00	56,357 15	66,493 26
ZA-25	415	Pensions, North West Rebellion, 1885 and General.....	16,000 00	12,985 62	13,821 43
ZA-54	Stat.	Re-establishment Credits, War Service Grants Act, c. 51, 1944.....			1,121,923 20*
ZA-54	Stat.	Gratuity Payments, War Service Grants Act, c. 51, 1944.....			19,106,431 33*
MISCELLANEOUS GRANTS					
ZA-25	416	Grant to Last Post Fund.....	100,000 00	47,028 40	40,913 61
ZA-25	417	Grant to Canadian Legion.....	9,000 00	9,000 00	9,000 00
PENSIONS AND OTHER BENEFITS					
ZA-25	Stat.	Militia Pensions Act, 1901, c. 133, R.S.....	2,730,410 84	2,730,410 84	2,227,534 95
ZA-25	Stat.	Annuity to Col. John T. C. Thompson, Appropriation Act, No. 3. c. 53, 1939.....	4,999 92	4,999 92	4,999 92
SOLDIER SETTLEMENT AND VETERANS' LAND ACT					
ZA-25	418	†Administration of Soldier Settlement, British Family Settlement, General Land Settlement and Veterans' Land Act, etc.....	3,785,740 00	3,131,890 93	1,375,263 85
	616				
ZA-29	419	Payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927 and August 27, 1935.....	25,000 00	22,263 06	14,947 68
ZA-29	617	†To provide for the payment of grants to veterans settled on provincial lands, etc.....	1,500,000 00		
ZA-30	618	†To provide for the payment of grants to Indian veterans settled on Indian Reserve lands, etc.	100,000 00	5,344 54	
ZA-30	Stat.	Refunds of Previous Years' Revenue, Consolidated Revenue and Audit Act, c. 27, 1931.	12 00	12 00	
SUPERANNUATION AND RETIREMENT BENEFITS					
ZA-30	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	7,206 66	7,206 66	7,816 66
		Total Ordinary.....	83,741,439 96	72,849,231 97	81,031,272 65
		Allotted from the War Expenditure and Demobilization Appropriation (Details on page ZA-30).....	336,022,598 75	328,359,040 25	32,758,551 32
WRITE-DOWN OF ASSETS					
ZA-54	Stat.	Reductions in Soldier and British Family Settlement Loans (Canadian Portion), Soldier Settlement Act, c. 49, 1933, Farmers' Creditors Arrangement Act, c. 53, 1934, and Orders in Council under the War Measures Act, c. 206, R.S.....	35,516 80	35,516 80	324,874 69
ZA-54	Stat.	To cover one-tenth of the amount of conditional benefits, authorized under section 9, included in sales to veterans prior to April 1, 1946, Veterans' Land Act, c. 33, 1942.....	464,175 24	464,175 24	
		Total Write-down of Assets.....	499,692 04	499,692 04	324,874 69
		Grand Total.....	\$420,263,730 75	\$401,707,964 26	\$114,114,698 66

* See War Expenditure and Demobilization Appropriation, page ZA-34.

† Complete title is shown in following details.

Salary of Minister, Hon. I. A. Mackenzie, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	\$ 2,000 00

Vote 398 (and (a) Vote 606, Supplementary Estimates; (b) Vote 686, Further Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	843,006 00	821,006 00	819,676 93
Cost of Living Bonus and Other Pay-list Items	105,471 00	105,471 00	102,340 60
Advertising and Publicity	10,000 00	3,000 00	1,669 08
A Telephones, Telegrams and Postage	10,000 00	10,000 00	9,692 81
B Equipment	43,000 00	52,000 00	51,363 45
Lands and Buildings	6,000 00	6,000 00	5,340 02
Sundries	8,000 00	9,000 00	8,791 09
Professional and Special Services	2,500 00	100 00	12 74
C Materials and Supplies	66,000 00	85,000 00	84,832 18
Freight, Cartage and Express	2,500 00	4,900 00	4,602 65
D Transportation and Travelling Expense	30,000 00	30,000 00	29,585 32
	\$1,126,477 00	\$1,126,477 00	\$1,117,906 87

As of March 31, 1946, there were 880 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Woods, W. S. (Deputy Minister)	\$ 9,000 00	Graham, F.....	3,120 00*	Outtrim, J. C.....	2,520 00
Alexander, G. T.....	2,520 00	Graves, A. F.....	3,000 00	Parkinson, T.....	3,300 00
Archibald, R. S.....	2,520 00	Gunn, W. G.....	4,740 00	Pearl, D. R.....	2,760 00
Aylesworth, M.....	3,240 00	Hall, A. H.....	3,120 00*	Rapple, K. C.....	3,600 00
Barrow, F. L.....	4,260 00*	Howard, S.....	2,880 00	Reddock, A.....	3,300 00
Brown, F. H.....	3,720 00	Jefferies, A.....	2,520 00*	Reid, E. B.....	5,040 00
Browne, G. A. (Aug. 31)	3,240 00	Kilgour, W. H.....	2,940 00*	Rowe, H. M.....	2,640 00
Burgess, A. L. (Mar. 13)	2,520 00	Leyden, G. (including		Senior, C. N. (includ-	
Carter, C. W.....	4,320 00*	Private Secretary's		ing \$3,000 paid from	
Coll, C. H. (July 21)..	3,300 00	Allowance, \$600)....	2,700 00	War and Demobili-	
Connery, L. B.....	3,600 00	Lloyd, L. W.....	3,120 00	zation Allotment)...	5,500 00
Davies, E. B.....	2,400 00	Macdonald, J. A.....	3,600 00	Smith, R. H.....	2,520 00
Defieux, C. M.....	3,600 00	(Sept. 30)		Southwell, W. J.....	2,640 00*
Derby, G. C.....	7,200 00	Macfarlane, G. S.....	3,720 00	Steele, C. Y.....	3,300 00
Dixon, A.....	4,080 00	MacFeeters, E.....	3,160 00*	Sweet, G. R.....	3,120 00
Dixon, A. J.....	5,700 00	MacMillan, J. M.....	2,520 00	Taylor, A.....	2,520 00*
Erickson, G. W.....	2,520 00	McCullough, D. L....	4,200 00	Taylor, E.....	2,520 00
Forrest, E. C. A.....	3,000 00	Meikle, A. U.....	5,700 00	Taylor, R. A.....	2,880 00
George, W. H.....	4,800 00*	Mills, L. J.....	5,400 00	Walker, R. K.....	3,240 00*
Gough, I.....	3,900 00*	Minns, E. H.....	3,720 00	Ward, A. H.....	3,000 00
Graban, C. M.....	3,600 00	O'Leary, E. L.....	3,900 00	Way, G. S.....	2,520 00

- A Charges for the three services are: telephones, \$3,255.49; telegrams, \$4,726.96; postage, \$1,710.36.
- B Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, for office equipment, \$42,934.88.
- C Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$55,337; Photostat Corporation, Rochester, N.Y., \$20,673.90.
- D Travelling expenses (exclusive of transportation warrants) of \$300 or over were paid to: G. A. Burke, \$402.73; M. S. Clark (included under Vote 401); C. H. Coll, \$745.16; S. Cuddy, \$319.34; G. C. Derby, \$1,722.25, including payments from other accounts; W. G. Gunn, \$393.03; E. L. Jarvis, \$422.75; J. A. MacDonald, \$351.86; J. MacGregor, \$870.35; Hon. I. A. Mackenzie, \$3,788; C. R. McCort, \$527.09; A. Reddock, \$967.67; E. B. Reid, \$1,057.59, including payments from other accounts; C. N. Senior, \$2,132.34; A. Taylor, \$708.68; W. S. Woods, \$766.82.

Vote 399 (and (a) Vote 607, Supplementary Estimates; (b) Vote 687, Further Supplementary Estimates) District Administration

	Estimates	Allotments	Expenditures
Salaries	1,719,332 00	1,682,332 00	1,673,427 81
Cost of Living Bonus and Other Pay-list Items.....	253,234 00	253,234 00	247,126 10
A Telephones, Telegrams and Postage	108,000 00	108,000 00	106,538 27
B Equipment	75,000 00	75,000 00	65,119 94
Lands and Buildings	11,000 00	20,000 00	18,781 83
C Sundries	88,000 00	90,000 00	81,990 05
Professional and Special Services	1,000 00	1,000 00	441 10
Cost of Investigation by Soldier Settlement	6,000 00	6,000 00	6,000 00
Rents	12,500 00	12,500 00	6,035 81
D Materials and Supplies	100,000 00	125,000 00	116,842 61
E Freight, Cartage and Express	23,500 00	25,000 00	24,264 48
F Transportation and Travelling Expenses	138,000 00	138,000 00	53,946 26
	2,536,066 00	2,536,066 00	2,400,514 26
Less: Recoveries, Dependents' Allowance Board Investigations	55,000 00	55,000 00	26,371 08
	<u>\$2,481,066 00</u>	<u>\$2,481,066 00</u>	<u>\$2,374,143 18</u>

As of March 31, 1946, there were 1,862 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

Salary rate	Salary rate	Salary rate
Abraham, R. W. K...\$ 3,300 00	Graham, C. C. P..... 3,720 00	Muddeman, S. T..... 2,500 00*
Ackerley, P..... 3,120 00*	Greer, R. F. T..... 4,440 00	Okell, S. H..... 4,200 00
Adam, J. S..... 3,300 00	Hague, H. M..... 6,600 00	Park, A. W..... 4,680 00
Allen, P. W..... 3,000 00	Hare, M. P. A..... 3,120 00	Pate, F..... 3,900 00*
Anderson, J. D..... 3,240 00*	Harris, W. E..... 5,700 00	Paton, A. T..... 2,700 00
Ballantyne, W. H..... 4,920 00	Haslett, J..... 2,400 00	Petelle, J. A. L..... 2,520 00*
Berkley, K. R..... 2,400 00	Heard, K. M..... 3,120 00*	Pinnell, F. T..... 3,120 00*
Berry, H..... 2,400 00	Hill, R. H..... 3,120 00	Pope, C. A..... 2,700 00
Blake, C..... 2,400 00	Hughson, T. L..... 2,640 00	Proctor, J. W..... 4,800 00
Boyd, G. H..... 5,120 00	Irwin, D. R..... 3,300 00	Richards, A. E..... 2,520 00
Bruce, G. N..... 3,720 00	Jones, A. R..... 3,900 00	Roaf, W. G. H..... 6,600 00
Bryers, B. H..... 4,500 00	Klaehn, P. C..... 4,500 00	Robinson, H. P..... 2,400 00
Butler, A. A..... 2,880 00	Lambert, S. E..... 3,000 00*	Saville, H..... 3,000 00
Butson, F. W..... 3,120 00*	Lapointe, A. J..... 3,780 00	Scott, D. S..... 3,120 00*
Carruthers, C..... 2,400 00	Little, F. C..... 3,900 00	Scott, E. M..... 3,120 00
Chambers, A..... 4,500 00	Logan, H. M..... 2,400 00	Smith, P. M..... 2,640 00*
Chesham, E. N..... 3,240 00*	Lugar, W. R. B..... 2,640 00*	Smith, R. A..... 2,520 00*
Child, J. C..... 3,120 00*	MacFarlane, R. M..... 3,600 00	Sutton, J..... 4,800 00
Churchward, S. G..... 3,120 00*	MacGregor, A. E..... 3,420 00*	Todd, A. P..... 3,120 00*
Colclough, W. T..... 3,120 00*	Madden, A..... 2,400 00	Trepanier, L. E..... 3,060 00
Collins, H. L..... 2,820 00*	Manley, A. L..... 2,400 00	Tucker, C. L..... 3,600 00
Conrad, F. B..... 3,300 00	Martin, A. B..... 3,000 00	Turnock, F..... 2,640 00*
Cox, A..... 3,000 00*	Maynard, S. J..... 2,640 00*	Tuthill, J. C..... 2,520 00*
Cross, W. H..... 2,520 00*	McLean, B. M..... 3,120 00	Weldon, C. L..... 3,900 00
Curtis, C. F..... 3,900 00	McMane, C..... 5,700 00	Welton, H. N..... 3,120 00*
Deguerre, H. W..... 4,440 00	(Nov. 21)	White, W. G..... 3,300 00
Dubar, J. R. T..... 3,620 00	McRae, G. W..... 3,900 00*	Whitelaw, W. T..... 3,120 00
Fenton, T..... 4,440 00*	Middleton, G. R. (in-	Wickwire, L. H..... 3,600 00
Fitzgerald, E. B..... 3,120 00	cluding living allow-	Wigle, W. W..... 2,400 00
Fortune, D..... 4,200 00	ance \$300)	Williams, G..... 2,820 00*
Francoeur, G. U..... 4,800 00	4,200 00	Wilson, A..... 2,400 00
French, S. T..... 2,580 00*	Morrison, T..... 5,100 00*	Wyatt, C. C..... 4,500 00
Garrett, K. M..... 3,120 00*	(Jan. 24)	

A Charges for the three services are: telephones, \$32,012.42; telegrams, \$9,340.43; postage, \$65,185.42.

B Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$30,636.24 for office equipment.

C Includes: \$3,668.43 covering interest paid on balances of personal accounts included in War Service Gratuity and Pension Administration Trust Funds, which were closed out during the year; \$4,960.16 for light, heat, power and water rates; and \$62,295.51 for wages of casual labour.

- D Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$109,446.35.
- E Includes payments to the Canadian National Railways, \$9,565.01; and Canadian Pacific Railway Co., \$8,339.39.
- F Travelling expenses (exclusive of cost of transportation warrants) of \$300 or over were paid to the following employees. Items indicated by asterisks include travelling expenses paid from other accounts: R. W. K. Abraham, \$345.38; A. Andrew, \$395.37*; S. Baker, \$910.37*; A. J. Banks (included under Department of Finance, Vote 68); G. A. Barclay, \$925.60*; M. F. Bennets, \$308.37*; M. B. B. Blais, \$704.21*; R. A. S. Boulton, \$312.40*; T. G. Breck (included under Vote 400); G. Brown, \$395.66*; M. E. Brown, \$399.23*; P. R. Choquette, \$489.05; H. H. Church, \$1,206.83*; M. S. Clark (included under Vote 401); C. S. Coates, \$480.29*; W. T. Correll, \$348.54*; H. B. Date, \$2,185.85*; G. C. Derby (included under Vote 398); P. M. Devine (included under Vote 403); T. Fenton, \$462.35; A. M. Ferguson (included under Vote 401); H. G. Fincher, \$318.79*; G. Francoeur, \$562.45; E. R. Grant (included under Vote 403); E. W. Green, \$320.85*; H. Griffin, \$1,403.91*; D. Harrold, \$422.51; W. F. Hill, \$377.19*; R. Hillier, \$1,531.16*; K. E. Hollis (included under Vote 401); W. R. Holmes, \$345.10*; A. E. Hopkins, \$531.74*; E. M. Horan, \$362.52*; M. T. Jackson, \$370.24*; A. R. Jones, \$653.45; W. A. Kenny, \$1,122.28*; D. G. Kerr, \$2,686.77*; P. C. Klaehn, \$567.76; S. E. Lambert, \$351.62; A. Leclerc (included under Vote 403); F. Leclere, \$1,268.93*; S. Machin, \$331.35*; E. A. MacIntosh, \$1,070.71*; D. G. MacKirdy, \$802.95*; A. B. Martin, \$1,076.85; J. Moseley (included under Vote 400); S. T. Muddeman, \$465.76*; K. A. Munn (included under Vote 401); A. E. B. Murphy, \$989.67*; A. T. Paton, \$348.97*; W. E. Payn, \$1,086.97*; D. O. Pockley, \$436.12*; G. Porter, \$1,559.34*; C. H. Ramsden, \$410.99*; P. H. Seeley, \$588.94*; F. J. Shanahan, \$747.94*; G. C. Shedden, \$501.14*; G. L. Smith, \$467.55; P. M. Smith, \$496.21*; C. T. Sullivan (included under Vote 403); C. F. Sutherland, \$1,558.77*; J. Sutton, \$434.65*; A. G. Taylor, \$314.72*; A. O. Thompson, \$723.98; G. Toms, \$1,476.53*; W. R. Tremaine, \$745.35*; G. Uttley, \$547.40*; J. A. Vaughan, \$2,109.51*; J. E. R. Vincent, \$831.27*; C. Wakefield, \$464.68*; N. R. Waugh, \$809.26*; J. Wilson, \$443.19*; W. Wilson (included under Vote 401).

Vote 400 Rehabilitation Services

	Estimates	Allotments	Expenditures
Salaries	3,801,615 00	3,629,615 00	2,565,790 40
Cost of Living Bonus and Other Pay-list Items	390,816 00	390,816 00	267,613 70
A Advertising and Publicity	55,000 00	80,000 00	74,380 69
B Telephones, Telegrams and Postage	50,000 00	85,000 00	80,508 59
C Equipment	50,000 00	65,000 00	59,887 65
Lands and Buildings	10,000 00	10,000 00	2,900 03
Sundries	5,000 00	12,000 00	10,456 65
D Professional and Special Services	15,000 00	25,000 00	24,753 29
Fees of Advisory Committee—Re-establishment Credits.....	100,000 00	100,000 00	3,792 56
E Special Placement Services	10,000 00	10,000 00	6,997 82
F Materials and Supplies	50,000 00	130,000 00	118,866 79
Freight, Cartage and Express	4,000 00	4,000 00	3,114 10
G Transportation and Travelling Expenses	200,000 00	200,000 00	170,802 63
	\$4,741,431 00	\$4,741,431 00	\$3,389,864 90

As of March 31, 1946, there were 2,208 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Aldridge, A. A.....	\$ 3,720 00	Baxter, R. A.....	3,000 00	Berlyn, M. L.....	3,000 00
Allardyce, S. L. G.....	2,520 00	Beaton, P. O.....	3,000 00	Binns, R. E. C.....	3,000 00
Amyot, F.....	3,000 00	(Jan 26)		Bird, W. E.....	3,240 00
Andoff, J. E.....	3,600 00	Beck, E. W. T.....	3,300 00	Black, J. R.....	3,000 00
Arrell, G. L.....	3,000 00	Beckingham, W. W...	3,000 00	(Sept. 14)	
Atkinson, S. E.....	2,640 00	Bejea, M.....	3,000 00	Blanchard, E. A.....	3,000 00
Baker, D. R.....	3,000 00	Bell, D. M.....	3,000 00	(Dec. 31)	
Baker, F. J.....	3,000 00	Bell, H. M.....	3,900 00	Blouin, G. J. C. E. J...	3,000 00
Banting, A. D.....	3,000 00	Bell, P.....	3,000 00	Boisvert, L. E.....	3,000 00
Barnett, J. H.....	3,300 00	(Apr. 15)		Boldue, J. L.....	3,000 00
Barron, J. H.....	3,000 00	Bell-Irving, M.....	3,000 00	Boulter, A. W.....	3,720 00
Barry, J. P.....	3,000 00	Bennett, D. L.....	3,000 00	Bourgault, J. A.....	3,240 00
Barry, J. W.....	3,000 00	Bennett, J. J.....	3,000 00	Bradley, J. P.....	2,520 00
Baskerville, M. G.....	3,120 00	Benoit, P.....	3,000 00	Bradley, W. R.....	2,520 00

	Salary rate		Salary rate		Salary rate
Breck, T. G.....	3,600 00	Devine, L. A.....	2,520 00	Harris, W. J.....	3,000 00
Breese, W. S. W.....	3,600 00	Devitt, G. W.....	3,000 00	Haylett, A. D.....	3,000 00
(Dec. 31)		Dibblee, H. F.....	3,000 00	Henley-Lewis, J. W. L.	3,000 00
Brooks, C. C.....	3,120 00	Dickson, W. W.....	3,000 00	Herbert, H. R.....	3,600 00
Brown, A. E.....	3,600 00	Dobson, F. M.....	3,000 00	Hercus, C. M.....	3,000 00
Brown, F. V.....	3,000 00	(Dec. 15)		Hickey, R. J.....	3,000 00
Brown, G. H.....	4,200 00	Doohan, W. P.....	2,520 00	Hillmer, G. P.....	3,000 00
Brown, J.....	2,520 00	Doughty, H. G. N....	3,000 00	(Oct. 22)	
Bruce, V. N.....	4,140 00	Dow, J. N.....	3,000 00	Hinch, T. W. B.....	3,600 00
(Sept. 7)		Dowler, I. J.....	3,000 00	Hodson, R.....	3,000 00
Bryere, G. J. R.....	3,000 00	Driscoll, W. S.....	3,000 00	Hogan, J. J.....	3,240 00
Bryan, B. G.....	3,120 00	Drysdale, I. G.....	3,000 00	Holdsworth, W.....	3,840 00
Buchanan, T. M.....	2,640 00	Dubois, P. G.....	3,000 00	Holley, T. G.....	3,000 00
Burton, R. B.....	3,000 00	Dudley, G. H.....	3,000 00	Holloway, R. D.....	3,000 00
Butteries, H. L. M....	2,640 00	Dugal, G. H.....	3,000 00	Hopkinson, J. R.....	3,240 00
Byrne, T. S.....	3,000 00	Duggan, W. S.....	3,000 00	Horsfield, R. E.....	3,720 00
Calneck, J. M.....	3,000 00	Duncan, J. W.....	3,000 00	Hounsom, A. E.....	3,000 00
Cameron, J.....	2,520 00	Dunham, F. J.....	2,640 00	Hull, C. C.....	3,000 00
Campbell, A. L.....	3,000 00	Dunlop, E. A.....	3,600 00	Hunter, G. I.....	3,000 00
Capel, R. F.....	3,000 00	Dupuis, R.....	3,720 00	Hurley, P. R.....	3,000 00
Carpenter, F. I.....	3,000 00	Eby, B. S.....	3,000 00	Ireland, R. R.....	3,000 00
Casey, N. O. (Jan. 18).	3,120 00	Edwards, W.....	2,520 00	(Sept. 17)	
Catto, J. A.....	3,000 00	Elliott, O. C.....	4,140 00*	Irwin, R. T.....	3,000 00
Champagne, E. O.....	3,000 00	Elliott, W. A.....	3,000 00	Jackson, H. A.....	2,640 00
Chant, S. N. F.....	6,900 00	Ellis, H. E.....	2,520 00	Jackson, H. J.....	3,000 00
(Sept. 30)		Ellis, R. A.....	2,640 00	Jamieson, B.....	3,000 00
Charbonneau, L.....	4,200 00	Farenhurst, T. A....	3,000 00	Jamieson, H. W.....	5,100 00
(Feb. 9)		(Jan. 5)		Jenkins, W. L.....	2,520 00
Chartrand, R. L.....	3,120 00	Farrar, P. W.....	3,000 00	Jickling, J. G.....	3,000 00
Clear, S. G.....	2,520 00	Ferguson, W. K.....	2,520 00	Jobin, J. H.....	3,000 00
Clements, H. E.....	3,000 00	Ferland, L.....	3,000 00	Johnson, G. H.....	3,000 00
Clerk, B. M.....	4,500 00	Fisher, A. G.....	2,520 00	Johnson, J. W.....	3,600 00
Cole, H. G. S.....	2,520 00	Forrester, G. A.....	2,520 00	Jolley, J.....	2,400 00
Coleman, G. P.....	3,000 00	Forster, K. B.....	3,000 00	Jones, H. P. H.....	3,600 00
Colville, G. R.....	2,520 00	Fortin, M. M. J.....	3,000 00	Keir, J. J.....	3,000 00
Comeau, H. R.....	3,000 00	(Sept. 22)		Kelley, G. K.....	3,240 00
Connors, M. J.....	3,000 00	Frechette, H. F. E....	4,080 00	Kelly, W. G.....	3,000 00
Cook, B. L.....	3,000 00	Funnell, R. H.....	3,000 00	Kennedy, A. D.....	3,000 00
Cook, M. W.....	2,640 00	Furnell, J. R.....	2,520 00	Kennedy, K. S.....	3,600 00
Cormack, G. W.....	2,640 00	Galbraith, F. A.....	3,720 00	Kerans, P. F. J.....	3,000 00
Corrigan, W.....	3,120 00	Gartshore, J. B.....	3,000 00	Kerr, L. H.....	2,520 00
Cote, A. W.....	2,640 00	Gill, C. V.....	2,520 00	Kidd, E. E.....	3,240 00
Coulter, G. A.....	3,000 00	Gillespie, A. M.....	3,000 00	King, J. E.....	3,720 00
Counsell, J. G.....	2,640 00	Gillie, K. B.....	3,000 00	Kirkpatrick, W. A....	2,640 00
(June 30)		Godfrey, R. F.....	3,000 00	Kitchen, J. A.....	3,000 00
Coward, G. L.....	3,000 00	Goldston, R. G.....	2,880 00	Knott, W. G.....	2,520 00
Coward, G. S.....	3,000 00	Gordon, R. M.....	3,000 00	Labrecque, P.....	3,000 00
Craig, E. A.....	3,120 00	Gosselin, J. P. Y....	2,520 00	Lachance, J. H.....	3,120 00
Crane, C. E.....	2,520 00	Golding, F. E.....	3,000 00	Laehlan-White, T. R..	3,000 00
Crawford, A. W.....	5,100 00	Goulet, J. A.....	3,000 00	(May 26)	
Crawford, O. W. E....	3,000 00	Graves, H. C.....	2,520 00	Lafond, R. T.....	3,000 00
Craxford, V. K.....	3,000 00	Greene, W. A.....	3,600 00	Laidlaw, A. F.....	3,000 00
Creighton, G. E.....	2,520 00	(Feb. 28)		Laird, F. W.....	3,000 00
Crossen, W. V.....	4,200 00	Greer, T. E.....	3,600 00	(Sept. 11)	
Crossley, C. J.....	3,660 00	Grenier, J.....	3,000 00	Landriau, F. A.....	3,240 00
Currie, E.....	3,000 00	Grenier, J. J.....	2,520 00	Lane, H. N.....	2,520 00
Curry, E. L.....	3,000 00	Grose, R. E.....	3,720 00	Lane, T. H.....	3,000 00
Davis, E. W.....	3,120 00	Gunn, B. S.....	2,760 00	Langlois, J.....	3,000 00
Dawkins, J. W.....	2,640 00	Hadwin, H. S.....	3,000 00	Large, J. L. R.....	3,000 00
Dawson, B.....	3,900 00	Haldenby, C. N.....	3,000 00	Lawrence, M. F.....	3,000 00
Day, E. W.....	3,000 00	Hamilton, G. C.....	3,000 00	Laws, R. B.....	3,000 00
De Grace, A.....	3,000 00	Hamilton, T. F.....	3,000 00	Lea, H.....	3,000 00
Depencier, C. E.....	3,000 00	Hardy, J. E.....	3,000 00	Leavitt, H. R.....	3,600 00
Desjardins, L. H.....	3,600 00	(Dec. 24)		Le Drew, R. B.....	3,000 00
Desloges, Y. F. C....	3,000 00			Lee, E. G.....	3,000 00

	Salary rate		Salary rate		Salary rate
Lennan, C. R.....	3,300 00	McTaggart, F. G.....	3,600 00	Robertson, R. S.....	3,120 00
Levesque, M. D. G....	3,000 00	Megloughlin, W. B....	3,900 00	Robinson, J. E.....	3,000 00
Levien, E. D. W.....	3,000 00	Menzies, D. K.....	2,640 00	Rogers, A. W.....	2,640 00
Lillie, B. S.....	3,000 00	Metcalf, V. H.....	3,000 00	Roome, G.....	2,520 00
(July 31)		Miller, W. T.....	3,000 00	Rose, G. E.....	3,000 00
Lindsay, N. C.....	3,720 00	Mills, F. S.....	3,120 00	Ross, R. A.....	2,760 00
(Jan. 19)		Milward, P. E.....	3,000 00	Rosser, G. L.....	3,000 00
Lindsay, W. R.....	3,000 00	(June 30)		Roy, R. J. N.....	3,600 00
Lindsey, C. B.....	3,000 00	Mitchell, D. D.....	3,000 00	Rumball, W. G.....	3,900 00*
Linington, F. W.....	2,640 00	Molson, H. E.....	3,000 00	Russell, O. R.....	4,020 00
Linley, R. H.....	3,000 00	(Feb. 6)		Rutherford, W. D....	3,000 00
(Nov. 30)		Montague, W. H.....	3,900 00	Rutledge, W. L.....	3,000 00
Livingstone, A. G....	3,120 00	Moore, R. J.....	2,520 00	Salter, M. D.....	4,200 00
Logan, F. L.....	3,000 00	Morgan, D. W.....	2,640 00	Sayles, J. H.....	3,000 00
Longley, C. F.....	2,400 00	Morris, J. R.....	3,000 00	Scandrett, W. L....	3,000 00
(Sept. 30)		Morrison, L. B.....	3,000 00	Schofield, J. D.....	2,520 00
Lord, F. M.....	2,640 00	Morwick, H.....	5,100 00	Scott, H. E.....	3,000 00
Louson, I. H.....	3,000 00	Moseley, J. W.....	3,000 00	Scott, R. P.....	3,000 00
Lovelace, S. E.....	2,520 00	Mould, D. E.....	3,900 00	Scovil, S. S.....	2,640 00
Lowe, R. H.....	3,000 00	Murdock, W. G.....	2,520 00	Seeger, N. M. S....	3,000 00
MacBeth, J. D.....	2,520 00	Murray, A. M. S....	3,000 00	Sellars, R. B.....	2,640 00
MacDonald, J. M.....	3,000 00	Murray, W. H.....	2,520 00	Shaw, J. W. R.....	3,000 00
MacKenzie, K.....	3,000 00	Neilson, A. L.....	3,000 00	Shoenau, K.....	3,000 00
MacKenzie, K. A....	3,000 00	Norrington, A. H....	3,000 00	Shortliffe, E. C....	3,000 00
MacKenzie, L. H....	2,640 00	North, F. J.....	3,000 00	(July 7)	
MacKey, W. T.....	3,000 00	Northup, F. F.....	3,000 00	Shouldice, V. W....	3,000 00
MacKinnon, C. D....	3,000 00	Oldaker, G.....	2,520 00	Shrum, L. K.....	3,000 00
MacMahon, R. B....	3,000 00	Ouvrard, J. E. R....	2,520 00	Skeaff, J. M.....	3,000 00
MacPhee, M.....	2,640 00	Painchaud, J. R....	4,200 00	Smith, C.....	3,000 00
MacPherson, J. T....	3,000 00	Paquin, J. H. E....	3,600 00	Smith, H. A.....	3,000 00
Magny, G. N.....	3,000 00	Parker, S.....	2,520 00	Smith, H. C.....	3,000 00
Malabar, R. F.....	3,000 00	Parliament, G. H....	4,800 00	Smith, J. E.....	3,360 00
Malone, F.....	3,000 00	Patterson, C. R....	3,000 00	Smith, S. R.....	3,000 00
Mann, G. L.....	3,600 00	(Jan. 17)		(Sept. 29)	
Manson, F. J.....	2,520 00	Patterson, J. G....	3,000 00	Sparling, E.....	3,000 00
Marion, R. G.....	3,000 00	Payne, F. J.....	3,000 00	Spear, L. I.....	3,000 00
Marples, R. B.....	2,520 00	Payne, R. W.....	2,400 00	(Sept. 30)	
Martin, A. W. T....	3,000 00	(Feb. 28)		Spring, P. J.....	3,000 00
Martin, D. S.....	2,520 00	Pearson, J. D.....	3,000 00	Stalter, O. R.....	3,000 00
Masson, D. G.....	3,240 00	Pelletier, J.....	3,000 00	Stanford, M. L....	3,000 00
Masson, H.....	3,240 00	Pentland, B. G....	3,000 00	Steele, H. W.....	3,000 00
Matheson, J. P....	2,520 00	Pentland, B. J....	3,600 00	Stephenson, J. C....	2,600 00
Mathieson, L.....	3,000 00	Phillips, F. S.....	3,000 00	Stevens, V. S.....	4,920 00
McArthur, G. C....	3,120 00	Plummer, J. O....	3,660 00	(Dec. 31)	
McCallum, A. H....	3,000 00	Porteous G.....	3,000 00	Stewart, A. M.....	3,000 00
McCallum, R. K....	2,640 00	Powell, M.....	2,520 00	Stockall, E. J.....	3,000 00
(Oct. 1)		Priestley, R. J....	3,000 00	Strickland, C. H....	2,640 00
McCausland, S. A. D.	3,000 00	Probe, J. O.....	3,000 00	Summersgill, R. H.	2,520 00
McCrae, F. W.....	3,600 00	Purchase, W. K....	2,640 00	Tardiff, G. C. E....	3,000 00
McDonald, D. A....	3,000 00	Raitblat, F. A....	3,000 00	Taunton, A. J. S....	3,000 00
McFadden, J. H....	3,000 00	Ramsden, F. E....	2,640 00	Taylor, T. T.....	3,240 00
McFarlane, A.....	2,880 00	Read, J. H.....	3,720 00	Thomas, B. H.....	3,000 00
McIntosh, J. R....	4,200 00	Redgrave, P. A....	3,000 00	Thomas, O. P.....	3,000 00
(Sept. 22)		(Feb. 21)		Thomas, W. H. A....	3,000 00
McKay, J. G.....	3,120 00	Reed, J. B.....	2,520 00	Tremblay, D. V....	3,000 00
McKenzie, W.....	2,880 00	Rees, L. A.....	3,000 00	Tubb, C. S. T....	2,640 00
McKinley, F. A....	3,240 00	Reid, J. K.....	2,640 00	Tufts, A. C.....	3,900 00
McKinnon, A. W....	3,000 00	Richardson, H. E....	3,120 00	Turnbull, W. L....	3,000 00
McLaren, W. R.....	3,000 00	(Apr. 15)		Turner, A. C.....	3,000 00
McLean, I.....	3,720 00	Richardson, W. B....	3,120 00	Turner, R. A. H. T.	3,000 00
McMurray, J. A....	2,520 00	Riches, P. L. F....	4,200 00	Tyrrell, W. C.....	3,000 00
McRae, E. A.....	3,000 00	Riehmnd, M. P....	3,000 00	Valade, L. B.....	3,000 00
McRae, F. W.....	3,600 00	Rickard, H. J. C....	3,000 00	Vogel, C. A.....	3,000 00
(Feb. 15)		Ridley, B. W.....	3,000 00	Waugh, A. M.....	2,520 00
		Robertson, C. M....	3,600 00	Webb, W. K.....	3,600 00

	Salary rate		Salary rate		Salary rate
Wees, W. R.....	6,000 00	Whitten, A. K.....	4,200 00	Wright, A. M.....	5,220 00
Weir, H. E.....	3,000 00	Wier, H. V.....	3,000 00	Wright, G. A.....	3,720 00
Weldon, C. L.....	2,520 00	Wilkinson, J. J.....	3,000 00	(Feb. 9)	
Wellcocks, T. C.....	3,000 00	Willcock, R.....	3,000 00	Wright, W. H.....	2,520 00
Wells, L. F.....	3,000 00	Wiseman, C. R.....	3,000 00	Yarwood, P. F.....	3,000 00
Wensley, H.....	3,000 00	Wood, E. A.....	3,000 00	Young, A. S.....	2,520 00
West, E.....	3,000 00	Wood, P. S.....	2,520 00	Young, J. G.....	3,000 00
Whipple, H. M.....	2,520 00	Woods, J. R.....	3,000 00	(Sept. 19)	
White, H. E.....	3,000 00	Woods, M.T.....	3,000 00	Young, J. K. C.....	3,720 00

A *Advertising and Publicity.* Suppliers receiving \$5,000 or more: National Film Board, \$15,138.46; Stewart Lovick Ltd., \$58,338.23;

B *Telephones, Telegrams and Postage.* Charges for the three services are: telephones, \$29,607.89; telegrams, \$5,201.76; postage, \$45,698.94.

C *Equipment.* Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$48,033.20 for office equipment.

D *Professional and Special Services.* Includes payments of \$20,000 to the Canadian Medical Association under authority of P.C. 3999 of June 7, 1945, and of \$1,793.50 to R. England under authority of P.C. 430/7354, December 15, 1945. Travelling expenses were \$918.85.

E *Special Placement Services.* Includes payment of \$4,801.28 to the War Amputations of Canada covering salary (\$3,150) and travelling expenses (\$1,651.28) of R. R. Hodgson, Placement Officer; also payment of \$2,196.54 to the National Society for the Deaf and Hard of Hearing covering part of the salaries (\$1,800) and travelling expenses (\$396.54) of two of its officials.

F *Materials and Supplies.* Includes payment of \$113,680.47 to the Department of Public Printing and Stationery.

G *Transportation and Travelling Expenses.* Travelling expenses (exclusive of transportation warrants) of \$300 or over were paid to the following employees, (where names are followed by asterisks, the travelling expenses are shown under Vote 399): S. L. G. Allardyce, \$328.87; J. E. Andoff, \$602.71; A. Arthur*; S. E. Atkinson, \$779.23; F. J. Baker, \$340.78; S. Baker*; G. A. Barclay*; R. A. Baxter, \$888.55; M. L. Berlyn, \$821.02; M. B. B. Blais*; R. A. S. Boulton*; J. P. Bradley, \$315.40; T. G. Breck, \$428.07, including payments from other accounts; W. S. W. Breese, \$731.95; C. C. Brooks, \$1,470.44; M. E. Brown*; B. G. Bryan, \$421.42; E. L. M. Burns, \$511.95; J. A. Catto, \$691.99; S. N. F. Chant, \$320.40; H. H. Church*; H. E. Clements, \$882.44; C. K. Cochrane, \$314.69; G. R. Colville, \$857.58; G. W. Cormack, \$369.26; W. T. Correll*; J. E. Cowle, \$372.63; H. R. Crampton, \$413.34; A. W. Crawford, \$475.63; O. W. Crawford, \$552.21; H. B. Date*; J. W. Dawkins, \$1,047.69; B. Dawson, \$437.23; E. M. Dee, \$432.04; A. DeGrace, \$744.30; P. M. Devine (included under Vote 403); J. N. Dow, \$1,534.70; E. A. Dunlop, \$602.94; O. C. Elliott, \$574.43; A. E. Evans, \$462.95; G. M. Ewens, \$356.78; A. M. Ferguson (included under Vote 401), L. Ferland, \$678.05; H. G. Fincher*; C. V. Gill, \$930.31; R. G. Goldston, \$649.14; T. B. Gorman, \$716.36; F. E. Goulding, \$467.26; E. R. Grant (included under Vote 403); E. W. Green (included under Vote 403); M. F. Gregg, \$308.22; H. Griffin*; H. S. Hadwin, \$822.51; T. F. Hamilton, \$439.05; J. E. Hardy, \$343.59; W. J. Harris, \$350.65; A. D. Haylett, \$997.79; W. F. Hill*; R. Hillier*; G. P. Hillmer, \$504.28; J. A. Hills, \$363.86; W. R. Holmes*; E. M. Horan*; P. R. Hurley, \$363.27; R. T. Irwin, \$310.34; M. T. Jackson*; B. Jamieson, \$1,719.68; H. W. Jamieson, \$680.66; W. L. Jenkins, \$598.05; J. A. Julian, \$1,215.64; W. A. Kenney*; D. G. Kerr*; J. E. King, \$677.64; W. A. Kirkpatrick, \$377.37; J. A. Kitchen, \$496.69; J. A. Lalonde, \$598.55; H. F. Lea, \$701.62; F. Leclerc*; P. V. Lumsden, \$477.06; S. Machin*; E. A. MacIntosh*; L. H. MacKenzie, \$473.06; N. A. M. MacKenzie, \$763.68; D. G. MacKirdy*; H. B. MacMahon, \$421.21; M. MacPhee, \$540.75, including payments from other accounts; G. N. Magny, \$300.91; F. J. Manson, \$861.90; D. A. McDonald, \$624.99; J. R. McIntosh, \$356.42; W. McKenzie, \$537.03; D. K. Menzies, \$1,754.76; A. Michaud, \$1,283.32; H. E. Molson, \$303.24; D. W. Morgan, \$485.68; J. Moseley, \$397.86, including payments from other accounts; D. E. Mould, \$707.13; S. T. Muddeman*; A. Muir, \$347.38; A. E. B. Murphy*; J. M. Norris, \$316.50; S. H. O'Kell, \$506.28; J. H. E. Paquin, \$1,061.45; T. Parkinson, \$541.80; A. T. Paton*; W. E. Payn*; F. J. Payne, \$512.73; D. O. Pockley*; G. Porter*; H. M. Prescott, \$477.65; W. K. Purchase, \$533.79; C. H. Ramsden*; J. H. Read, \$601.74; E. B. Reid (included under Vote 398) J. K. Reid, \$816.76; C. G. Roome, \$2,206.43; G. E. Rose, \$349.89; W. G. Rumball, \$380.59; O. R. Russell, \$473.16; P. H. Seeley*; F. J. Shanahan*; G. C. Shedden*; C. L. Smith, \$390.73; H. A. Smith, \$617.57; J. E. Smith, \$452.50; P. M. Smith*; J. Spicer, \$326.97; J. W. Stally, \$740.68; O. R. Stalter, \$322.27; C. T. Sullivan (included under Vote 403); C. F. Sutherland*; J. Sutton*; A. G. Taylor*; J. S. Thomson, \$720.79; G. Toms*; W. R. Tremaine*; C. S. T. Tubb, \$434.17; W. L. Turnbull, \$914.45; G. Uttley*; J. A. Vaughan*; J. E. R. Vincent*; C. A. Vogel, \$400.68; C. Wakefield*; H. E. Walker, \$458.76; N. R. Waugh*; W. R. Wees, \$782.23; H. Wensley, \$1,039.13; L. R. Whittaker, \$930.48; H. V. Wier, \$582.14; J. J. Wilkinson, \$617.64; J. Wilson*; P. F. Yarwood, \$460.59; J. K. C. Young, \$333.09.

Vote 401 (and Vote 608, Supplementary Estimates) Treatment Services

	Estimates	Allotments	Expenditures
Salaries	9,479,543 00	9,479,543 00	7,351,399 15
Cost of Living Bonus and Other Pay-list Items	1,192,818 00	1,192,818 00	1,062,049 98
A Telephones, Telegrams and Postage	50,000 00	65,000 00	63,031 52
B Equipment	750,000 00	850,000 00	822,576 11
After Care of Blinded Pensioners by Canadian National Institute for the Blind	15,000 00	15,000 00	6,473 24
C Lands and Buildings	800,000 00	950,000 00	858,494 41
D Sundries	500,000 00	750,000 00	696,371 11
E Professional and Special Services	3,000,000 00	3,000,000 00	1,498,559 21
F Rents	30,000 00	30,000 00	27,812 48
G Materials and Supplies	3,000,000 00	4,400,000 00	4,324,695 61
H Freight, Cartage and Express	65,000 00	80,000 00	77,234 32
I Transportation and Travelling Expenses	100,000 00	130,000 00	118,250 66
	18,982,361 00	20,942,361 00	16,906,947 80
J Less amount recoverable for treatment of the Defence Forces and Royal Canadian Mounted Police	5,000,000 00	6,960,000 00	7,011,086 94
	\$ 13,982,361 00	\$ 13,982,361 00	\$ 9,895,860 86

As of March 31, 1946, there were 6,979 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

Salary rate	Salary rate	Salary rate
Abraham, J. W. \$4,200 00	Barracrough, W. W. .. 2,400 00	Burke, D. T. 6,000 00
Adams, G. T. 5,400 00	Bates, J. F. 4,500 00	Burke, F. S. 5,220 00
Adams, H. R. 4,800 00	(July 12)	(June 30)
Adamson, M. C. 4,500 00	Bateson, F. R. 3,540 00	Cahoon, E. B. 3,300 00
Addinell, W. E. 3,900 00	Beaulieu, E. 3,900 00	Cairns, R. M. 4,080 00
Albert, S. 4,500 00	Bell, C. H. C. 4,080 00*	Cameron, G. L. 6,500 00
Anderson, E. H. 3,300 00	Bell, F. C. 5,220 00	Cameron, H. F. 3,000 00
Anderson, J. F. C. 3,000 00	Bell, P. G. 6,000 00	(Feb. 28)
(Oct. 31)	Benson, R. A. 6,000 00	Cameron, L. C. 3,900 00
Anderson, R. L. 3,600 00	Bickford, F. L. 3,000 00	Cameron, M. C. P. ... 2,400 00
(Sept. 15)	Bigelow, H. M. 2,400 00	Campbell, D. A. 3,000 00
Andrus, P. M. 2,400 00	(Aug. 10)	Campbell, D. M. 4,620 00
Anglin, G. C. 4,920 00*	Bird, G. A. 4,500 00	Campbell, E. A. 4,080 00
Angrove, R. H. 4,620 00	Black, G. A. 3,720 00	Campbell, F. T. 3,000 00
Archibald, D. H. 3,220 00	Blackwood, J. R. 2,400 00	Campbell, J. A. M. ... 4,080 00
Argue, A. F. 4,500 00	Blair, J. F. 3,900 00	Campbell, J. G. 2,400 00
Armour, W. E. 2,400 00	Blair, N. J. 3,300 00	Carmichael, M. A. ... 4,440 00
Armstrong, E. C. 3,900 00	Blakeney, W. J. 4,080 00*	Carney, M. J. 3,000 00
Armstrong, G. W. 3,420 00	Blanchard, A. J. 5,100 00	Caron, M. 3,540 00
Armstrong, J. C. 4,080 00	Bonner, K. P. 2,400 00	Carr, L. A. 5,400 00
Arnold, Q. J. 3,900 00	(June 30)	Carruthers, W. C. 3,900 00
Arthurs, R. G. S. 3,300 00	Boyd, A. A. 4,200 00	Carter, P. L. 3,300 00
Ash, C. L. 2,400 00	Boyd, H. H. 3,240 00*	Carveth, R. W. J. 4,080 00*
(Oct. 31)	Boyd, W. J. 4,080 00	Cathcart, J. P. S. 5,500 00
Audet, G. 4,080 00	Bradley, R. W. 4,200 00	Chapman, L. H. 2,640 00*
(May 1)	Brault, G. R. 4,080 00*	Chestnut, H. W. 2,400 00
Austmann, K. J. 5,100 00	Bright, C. A. 2,400 00	Chisholm, C. A. 4,440 00
Aylesworth, F. A. 3,000 00	Brown, C. B. 2,400 00	Clark, J. W. 3,540 00
Baillie, W. 4,920 00*	Brown, L. W. 5,040 00	Clark, M. S. 3,000 00
Bain, T. D. 7,000 00*	Brown, W. J. 3,000 00	Clegg, G. G. 3,900 00
Baird, W. S. 4,620 00	Buchanan, G. A. 4,200 00*	Coffey, T. H. 5,400 00
Baker, C. E. 2,520 00*	Buckwold, A. K. 3,900 00	Cole, C. E. C. 3,600 00
Balfour, J. D. 6,000 00	Bugg, W. J. F. 3,720 00	Collins, H. A. 4,080 00*
Barahart, W. S. 3,000 00	Burgess, J. F. 3,000 00	Collins, R. J. 2,400 00
(July 1)		Connors, R. V. 2,400 00

	Salary rate		Salary rate		Salary rate
Convery, E. B.	6,300 00	Fowler, J. L. A.	3,300 00	Inkster, C. H.	4,200 00
Conway, H. R.	3,540 00	Galloway, R. J. M. ...	2,700 00	Irvine, H. J.	3,900 00
Cote, J. A. R.	2,400 00	(Oct. 15)		Isseman, A. L.	3,000 00
(Jan. 31)		Gardner, W. A.	3,000 00	Jackes, H. L.	4,800 00
Coughlin, L. M.	4,200 00	Geissinger, M. E.	4,800 00	Jamieson, R. A.	3,600 00
Couillard, J. M.	4,680 00	Gerrie, J. W.	3,600 00	Janes, F. A.	3,540 00
Courtice, J. T.	3,600 00	Gibson, O. K.	2,400 00	Jepson, G. L.	2,400 00
Covertson, C. C.	2,400 00	Godard, W. R.	3,900 00	Johnson, D. S.	4,080 00
Cowan, R. J.	3,300 00	Goddard, E. S.	4,800 00	(Oct. 31)	
Crane, G. L.	3,900 00	Gordon, N. S.	2,400 00	Johnson, H. H.	4,080 00
Cranfield, H. V.	4,500 00	Gormon, M. E.	4,800 00	Johnson, J. D.	3,900 00
Crassweller, H.	3,000 00	Grady, L. K.	4,200 00	Johnston, K. B.	3,000 00
Creighton, D. S.	4,120 00	(Sept. 20)		Johnston, S. R.	2,400 00
Creighton, W.	3,420 00	Graham, D. C.	2,400 00	Jones, J. H.	4,080 00
Crisp, A. G.	5,100 00	Graham, M. D.	4,080 00	Joubert, L. de G.	3,000 00
(Dec. 11)		Grant, W. G.	2,520 00	Jousse, A. T.	4,500 00
Croll, A.	3,000 00	Gregoire, G.	2,400 00	Joynt, W. G.	4,200 00
(Jan. 31)		(Jan. 31)		Kelsey, J. W.	2,400 00
Cromarty, R. P.	3,420 00	Griffin, B. M.	4,500 00	Kemp, E. G.	4,200 00*
Crosby, A. B.	2,400 00	Griffiths, G. S.	2,400 00	(May 22)	
Cross, W. D. S.	5,220 00*	Grimshaw, C. M. I. ...	3,540 00*	Kennedy, J. C.	3,300 00
Cuddihy, B.	3,000 00	Groff, E. E.	3,900 00	Kennedy, W. W.	3,000 00
Currie, W. A.	3,000 00	Gunn, J. A.	3,000 00	Kenny, R. Y.	4,500 00
Currier, T. E.	3,300 00	Gunn, W. R. L.	5,400 00	Kergin, L. W.	2,400 00
Curry, B. H. G.	2,400 00	Hagerman, A. R.	2,400 00	Kidd, C. B.	4,080 00
Curts, F. W.	3,300 00	Hale, G. C.	2,400 00	(Mar. 24)	
Dale, G. M.	5,220 00	Hall, F.	2,520 00	Kilburn, L. A.	4,200 00
Dancey, T. E.	7,200 00	Hall, J. G.	3,300 00	King, K. C.	3,000 00
Davidson, A. M.	4,860 00	Hall, W. M.	5,100 00	(June 17)	
Davidson, V. D.	3,300 00	Hamilton, K. A.	5,100 00	Kinsman, J. D.	6,000 00
Davis, E. G.	2,400 00	Harding, T. E. W. ...	4,080 00	Kirby, O. E.	3,000 00
(Dec. 31)		(Sept. 28)		(Sept. 22)	
Dawson, H. S.	2,400 00	Harlow, C. M.	5,100 00	Kirk, T. E.	5,100 00
Dawson, J. L.	4,200 00	Harold, T. C.	3,900 00	Kirkland, A. S.	2,400 00
De Beaupre, E. J.	3,900 00	(Jan. 31)		Kobrinisky, S.	3,900 00
Desbrisay, H. A.	3,000 00	Harris, F.	2,400 00	Kolrinsky, M. T.	3,900 00
(Oct. 31)		(Sept. 12)		Lachance, M.	3,540 00*
Desjardins, A.	3,900 00	Harris, L. C.	4,120 00	Laidlaw, R. G.	3,900 00
Dickey, M. H.	4,800 00	(July 6)		Laing, W. D.	3,900 00
Dickie, A. E.	3,360 00	Hart, H. J.	3,540 00	Lalonde, J. G. W.	4,920 00*
Dougall, R. P. I.	4,080 00	(Dec. 12)		Lamont, J. L.	4,440 00
Draeseke, G. C.	3,000 00	Hart, W. J.	2,400 00	Langston, K. W.	4,500 00
(June 24)		Harvey, S. L.	2,400 00	Langston, R. G.	5,400 00
Duff, J. H.	4,380 00*	Harvie, R. M.	4,500 00	Langstroth, R. S.	4,200 00
Dunn, W. F.	4,080 00	Hayes, E. M.	3,540 00	Lanthier, J. C.	4,080 00
Easton, D. R.	4,800 00	Hazlett, C.	2,820 00	Latham, W. J.	2,520 00*
Ecclestone, W. M.	4,440 00	Hearns, M. P.	2,520 00	Latta, E. E.	4,080 00
Elkerton, F. J.	4,080 00*	Helliwell, M.	4,080 00	(Aug. 16)	
Elliott, J. M.	2,400 00	(Jan. 31)		Laurin, C. H.	4,620 00
Emard, L. M.	6,300 00	Hepburn, H. H.	2,400 00	Lavallee, R.	3,900 00
Emmett, J. C.	3,300 00	Hession, B. L.	3,300 00	Lawson, G. A.	4,500 00
England, N. J.	3,300 00	Hicks, F. G.	4,620 00	Leatherbarrow, A. T. ...	4,080 00*
Etsell, E. T.	2,400 00	Hicks, W. H.	3,900 00	Lemire, J. E. L.	4,080 00*
Evans, E. C.	2,400 00	Hill, L. R.	2,400 00	Leney, J. M.	3,540 00
Ferguson, J. G.	4,920 00*	Hind, E. S.	3,000 00	(Aug. 31)	
Fidler, H. K.	5,400 00	Hollis, K. E.	6,300 00	Leslie, W.	4,080 00
Findlay, D. G.	4,080 00*	Holmes, C. U.	4,080 00	Linell, E. A.	2,400 00
Finlayson, D. R.	4,620 00*	(May 6)		Little, O. J. S.	5,220 00
Fisher, S. M.	2,700 00	Hopkins, B. H.	3,420 00	Little, W. A.	2,520 00*
Fisher, T. W.	2,400 00	Houston, S. W.	3,420 00	Locke, H. S.	3,900 00
(Nov. 21)		(Jan. 1)		Logan, G. M.	4,200 00
Fizzell, M. H. W.	3,540 00	Howitt, C. W. E.	2,400 00	Loignon, G.	3,000 00
Fletcher, A. A.	3,000 00	Howard, M. J.	3,900 00		
Forsyth, D. A.	4,200 00*	Hutchinson, W. J.	3,000 00		
Foster, H. L.	5,100 00	Hutchison, K. O.	2,400 00		
		Hutton, G. H.	4,260 00		

	Salary rate		Salary rate		Salary rate
Luney, F. W.	2,400 00	Merkeley, N. P.	3,300 00	Robertson, H. R.	6,900 00
Macaulay, A. F.	6,000 00*	Merritt, J. W.	4,500 00	Robillard, H. J.	4,800 00
(July 31)		Metcalfe, E. V.	5,400 00	(Jan. 31)	
MacCrostie, H.	3,900 00	Mewburn, F. H. H.	3,000 00	Robinson, S. S.	2,400 00
(Sept. 30)		Miller, D. P.	2,400 00	Robitaille, R.	3,300 00
MacDonald, C. J.	4,800 00	(Feb. 28)		Roderick, J. H.	3,900 00
Macdonald, N. S.	3,900 00	Miller, G. G.	3,000 00	Rogers, C. J.	4,380 00*
MacEwen, H. B.	5,100 00	Miller, J. S.	3,300 00	Rogers, K. F.	4,080 00*
Macfarlane, J. C.	3,900 00	Mills, J. D.	5,220 00	Rogers, S. O.	5,520 00*
MacKay, F. H.	3,000 00	Misner, C. C.	5,400 00	Rose, R. S.	4,200 00
MacKenzie, A. R.	3,720 00	Mitchell, J. E.	3,300 00	Ross, C. H.	2,760 00*
MacKenzie, K. A.	3,000 00	Mitchell, J. R.	2,400 00	Ross, H. R.	3,900 00
MacKinnon, W. B.	5,400 00	Moffatt, T. I.	2,400 00	Ross, J. A.	3,900 00
MacLaren, R. D.	2,400 00	(Dec. 15)		Rothwell, J. C.	6,000 00
MacLeod, C.	5,220 00	Montgomery, G. E. H.	4,200 00	Rothwell, O.	3,000 00
MacLeod, G. C.	3,900 00	(Aug. 10)		Rusen, S. D.	2,400 00
MacNeil, F. A.	3,000 00	Moore, R. H.	2,520 00	Russell, J. L.	2,400 00
MacNeill, C. H.	3,900 00	Mulloy, J. K.	4,620 00*	Ryan, G. H.	6,000 00
MacPhee, A. C.	2,400 00	Munro, F.	2,520 00	(Sept. 30)	
MacQueen, D. G.	4,260 00*	Murray, W. H.	3,900 00	Sanders, J. L.	3,900 00
Malette, E.	4,080 00	Naden, J. R.	3,000 00	Savoie, A. M.	4,080 00
Malone, J. M. F.	2,400 00	Neilson, H. K.	3,000 00	Scharff, R. L.	4,200 00
Mann, H. E.	3,900 00	(Oct. 31)		(Aug. 31)	
(Mar. 4)		Nettleton, J. M.	5,220 00	Schechter, N.	3,540 00
Marshall, E.	3,900 00	Nicholson, J. R. W.	4,440 00	(Oct. 31)	
Martin, H. W.	2,400 00	Norwich, A. C.	5,820 00	Schinbein, A. B.	3,420 00
Martin, W. E.	4,080 00	Nye, E. J.	2,520 00	(Nov. 30)	
Mason, E. G.	4,500 00	O'Connor, F. X.	2,400 00	Scott, D. L.	2,400 00
Massie, R. A.	4,080 00	Ogryzlo, M. A.	2,400 00	Scott, S. M.	4,080 00
Mathers, A. T.	3,420 00	O'Neill, J. C.	2,400 00	Scott, W. H.	2,400 00
McCallum, J. S.	4,440 00*	Quimet, A.	4,080 00*	Seager, J.	3,540 00
McCann, H. J.	4,380 00*	Overholt, F.	4,620 00	Shapley, J. M.	3,240 00
McCart, H. W. D.	3,000 00	Panneton, P.	3,000 00	Shaver, F. W.	3,000 00
McCartney, G. E.	3,000 00	Parsons, G. V.	3,000 00	(Oct. 15)	
McClelland, J. C.	2,400 00	(Oct. 31)		Shaver, M. R.	3,540 00
McCormick, A. M.	4,620 00	Patch, F. S.	2,400 00	Shenstone, N. S.	2,400 00
McCormick, C. P.	4,620 00	Patenaude, E.	3,900 00	Shillington, R. N. W.	4,080 00
McCullough, A. W.	5,400 00	Paterson, J. F.	5,100 00	Shirton, G. K.	3,900 00
McDonald, A. D.	3,900 00	Pedley, W. H.	4,920 00*	Shore, A. E.	2,400 00
McDonald, J. W.	3,900 00	Peever, M. G.	3,300 00	Shore, R. A.	2,400 00
McEachern, J. M.	2,400 00	Penny, R. H.	2,400 00	(Nov. 30)	
McFayden, O. J.	3,900 00	Perreault, W. J.	3,240 00*	Short, R. P.	2,640 00*
McFetridge, J. G.	2,400 00	Perry, W. H.	3,300 00	Sills, H. L.	2,400 00
McGoey, P. F.	4,080 00	Peters, C. A.	2,700 00	(Jan. 5)	
(June 30)		Peterson, C. P.	4,080 00*	Silversides, J.	2,400 00
McGregor, F. R.	2,400 00	Pilkey, J. H.	3,900 00	Simmons, H. E.	4,200 00
McIntosh, F. B.	3,900 00	Pinney, G. R.	2,400 00	Simpson, C. C.	3,540 00
McIntyre, D. F.	2,400 00	Plouffe, L. L.	4,260 00*	(Oct. 31)	
(Nov. 30)		Powell, H. C.	2,400 00	Sims, H. A.	2,400 00
McKay, A.	2,520 00	Quinn, W. R.	3,900 00	Skinner, W. E.	3,000 00
McKee, C. S.	2,400 00	(Oct. 15)		Small, W. D.	3,300 00
McLean, I. S.	2,400 00	Quint, W. S.	2,400 00	Smith, F. M.	6,120 00
McLean, W. J.	4,620 00	Radway, F. S.	3,900 00*	Smith, G. L.	4,080 00*
McLeod, A. J.	3,600 00	Rae, C. A.	7,200 00	Smith, W. H.	3,900 00
McLeod, J. G.	3,540 00	Rae, J. M.	3,300 00	Spaner, S.	3,900 00
McMillan, D. B.	3,900 00	Ramsay, F. C.	4,500 00	Sparks, E. B.	2,400 00
McMillan, N. R. G.	2,400 00	Rankin, J.	4,080 00	Spencer, A. F.	3,000 00
McMurtry, G. J.	2,400 00	Reeds, W. R.	3,540 00	Starkey, D. H.	7,200 00
(Sept. 30)		Reid, F. L.	4,080 00	Stephens, R. W.	4,260 00*
McNeill, E.	4,380 00*	Rice, C. R.	2,400 00	Stern, L. G.	3,300 00
McNicol, H. L.	4,800 00	Risdon, E. F.	2,400 00	Stewart, J. M.	4,080 00
(Oct. 31)		Ritchie, K. S.	5,400 00	Stirling, J. T.	4,080 00
McQuade, G. D.	4,500 00	Roberge, A.	3,240 00	Stoddard, R. H.	3,000 00
McQuitty, M.	4,440 00			Strachan, J. G.	3,000 00

	Salary rate		Salary rate		Salary rate
Straker, M.	4,500 00	Turnbull, Andrew ...	6,000 00	Whelpley, E. H.	4,800 00
Stults, G. N.	2,400 00	Turnbull, W. L.	4,080 00	Whyte, G. W.	4,380 00*
(Jan. 15)		(June 10)		Wilkie, A. L.	3,000 00
Sutherland, C. G.	3,000 00	Turner, A. D.	3,900 00	Williams, A. D.	3,300 00
Sutherland, W. H. ...	2,400 00	Turner, W. G.	3,000 00	Williams, D. H.	3,000 00
Swan, A. J.	2,400 00	Valens, W. L.	3,000 00	Williams, J. L.	2,400 00
Swezey, E. A.	2,460 00	Van Nostrand, F. H. .	4,080 00	Williams, T. H.	4,080 00
Sypher, F. F.	3,300 00	Vrooman, C. H.	3,000 00	Williamson, H. J. (in-	
(Mar. 11)		Waddell, J. T.	2,400 00	cluding living allow-	
Taylor, W. I.	5,100 00	Walker, J. H.	2,400 00	ance, \$300)	4,920 00
Temple, A. D.	5,400 00	Wallace, J. D.	3,300 00	Wilson, D. D.	5,200 00*
Terry, K.	4,800 00	Walsh, S. Y.	2,400 00	Wilson, G. L.	2,400 00
Thomas, R. A.	4,440 00	Walter, A. B.	6,600 00	Wilson, W. A.	6,300 00
Thompson, W. J.	3,300 00	Ward, C. S.	2,400 00	Wismer, H. S.	3,000 00
Thurston, G. B.	3,900 00	(Dec. 31)		Wood, L. G.	3,000 00
(Dec. 31)		Warner, W. P.	8,500 00	Wright, J. G.	4,080 00
Tisdale, P. K.	3,300 00	Watson, M. C.	3,000 00	Wright, W. W.	3,000 00
Tonning, H. O.	3,300 00	(Sept. 30)		Yeates, A. M.	4,080 00
Trempe, F.	2,400 00	Waugh, O. S.	3,420 00	Young, C. A.	3,000 00
Trotter, H. A.	3,900 00	(Feb. 28)		Young, D. A.	3,300 00
(Jan. 15)		Waugh, T. R.	3,000 00	Young, F. A.	4,080 00
Trottier, A. E.	3,300 00	Welch, R. H.	2,400 00	Young, F. M.	2,400 00
Turnbull, Alexander ..	4,260 00	Wheeler, D.	3,420 00	Young, G. F.	4,080 00*
				Young, S.	3,300 00

A *Telephones, Telegrams and Postage.* Charges for the three services are: telephones, \$42,521.74; telegrams, \$1,905.83; postage, \$15,603.95.

B *Equipment.* Suppliers receiving \$5,000 or more for equipment of the various hospitals: Ash Temple Co., Ltd., Toronto, \$7,341.32; Canadian Rogers Sheet Metal Roofing, Ltd., Toronto, \$16,404.80; Central Scientific Co., of Canada Ltd., \$6,264.54; Crane, Ltd., \$8,540.67; Dominion Government, Department of National Defence—Army Services, \$40,367.84; T. Eaton Co., Ltd., Toronto, \$8,153.59; Ferranti Electric Co., Ltd., Toronto, \$17,480.78; Fisher Burpe, Ltd., Winnipeg, \$26,103.28; Ford Motor Co., of Canada, Ltd., Windsor, \$5,709.69; General Steel Wares Co., Ltd., Toronto, \$8,154.37; General Motors Products of Canada, Ltd., \$10,923.77; Girard, Ltd., Montreal, \$14,692.84; J. F. Hartz Co., Ltd., Montreal, \$21,247.18; Humber Engineering Co., Ltd., Mimico, \$5,688.45; Ille Electric Corporation, Long Island City, N.Y., \$5,064.16; Ingram Bell Co., Ltd., Toronto, \$15,147.43; International Harvester Co., of Canada Ltd., \$26,349.45; Kelvinator Co., of Canada Ltd., London, \$7,363.41; Kroehler Manufacturing Co., Ltd., Stratford, \$5,703; Frank P. Lalonde, Ltd., Montreal, \$10,681.92; Metal Craft Co., Ltd., Grimsby, \$15,691.85; Moffats Co., Ltd., Weston, \$15,836.23; Pickier X-Ray Co., of Canada Ltd., Toronto, \$20,550.89; Prowse Range Co., Ltd., Montreal, \$28,699.05; Quest Metal Works, Ltd., Vancouver, \$6,640.50; A. M. Russell, Vancouver, \$8,877.14; Russell Food Equipment, Ltd., Vancouver, \$6,187.96; Simmons Co., Ltd., Montreal, \$11,246.51; Surgical Supplies (Canada) Ltd., Toronto, \$7,184.58; Terminal Sheet Metal Works, Ltd., Vancouver, \$6,683.45; Victor X-Ray Corporation of Canada, Ltd., Montreal, \$28,805.62; Vilas Furniture Co., Ltd., Cowansville, \$11,139.08; War Assets Corporation, \$24,669.23; Wrought Iron Range Co., of Canada Ltd., Toronto, \$6,412.52.

An amount of \$71,439.81 was paid to the Department of Public Printing and Stationery for office equipment.

C *Lands and Buildings.* Building supplies, etc., used for maintenance and repairs to hospital buildings, etc. Suppliers receiving \$5,000 or more: T. A. Andre, Kingston, \$17,793.53; Gerard A. Baert, Winnipeg, \$12,193.54; Barr Anderson, Ltd., Vancouver, \$6,156.55; Barry and Staines Linoleum (Canada) Ltd., \$6,405.23; James Beaton and Sons, Winnipeg, \$6,525; Beechwood Cemetery Co., Ottawa, \$6,250; Bennett and Pratt, Toronto, \$8,795.45; Bower Boag, Ltd., Winnipeg, \$6,972.55; Canadian Rogers Sheet Metal Roofing Co., Toronto, \$5,074.64; Cloke Construction Co., Ltd., Toronto, \$5,192.90; A. Comstock Sons, Montreal, \$5,804.09; Cosgrove Bros., Halifax, \$12,304.25; Dominion Oilcloth Linoleum Co., Ltd., \$13,252.49; Eggett Co., London, \$7,187.42; Federal District Commission, Ottawa, \$9,000; Hornstrom Bros., Calgary, \$6,233.40; Edouard Leger, Montreal, \$66,346.34; D. A. MacDonald, Calgary, \$10,788.70; H. G. MacDonald and Co., Ltd., Edmonton, \$10,005.20; Major Paper Box and Wire Works Ltd., Montreal, \$6,217.60; Evan S. Martin, Toronto, \$18,709.83; G. D. McLean, Vancouver, \$11,824.50; Ontario Electrical Construction Co., Ltd., Toronto, \$5,444.08; Poole Construction Co., Ltd., Edmonton, \$5,710.80; Redfern Construction Co., Ltd., Toronto, \$17,314; C. J. Seamer Sons Ltd., Vancouver, \$9,028; John T. Skells, Toronto, \$5,234.05; Smith Bros., Wilson Ltd., Vancouver, \$8,967.52; Sterling Construction Co., Ltd., Windsor, \$5,272.43.

D *Sundries.* A distribution of expenditures follows: light and power, \$185,071.99; taxes and water rates, \$56,980.49; laundry, \$220,898.75; pay of guards (Canadian Corps of Commissionaires), \$63,640.96; refund of subsidies paid by the Commodity Prices Stabilization Corporation Ltd., \$67,981.44; miscellaneous, \$101,797.48.

Suppliers receiving \$5,000 or more: Province of Alberta—Department of Public Works, \$5,207.80; Alberta Laundry Ltd., Calgary, \$16,966.29; Brighton Laundry Ltd., Toronto, \$18,639.50; British Columbia Electric

Railway Co., Ltd., \$16,696.77; City of Calgary—Electric Light and Water Works, \$9,129.74; Canadian Corps of Commissionaires, \$63,640.96; Canadian Western Natural Gas, Light Heat and Power Co., Ltd., Calgary, \$8,250.27; City Steam Laundry, Kingston, \$10,526.02; Commodity Prices Stabilization Corporation, Ltd., \$67,981.44; Hall Fuel Ltd., Ottawa, \$7,451.30; Hydro-Electric Power Commission of Ontario, London, \$10,894.64; Imperiale Laundry, Quebec, \$5,690.52; Kingston Public Utilities Commission, \$6,771.74; Modern Laundry and Dye Works Co., Ltd., Winnipeg, \$44,377.67; Nelson Laundries Ltd., Vancouver, \$48,792.28; New Ungars Laundry Ltd., Halifax, \$18,528.21; Nova Scotia Light and Power Co., Ltd., \$14,449.90; Parisian Laundry Co., of Toronto, Ltd., \$30,776.01; Public Utilities Commission, London, \$5,651.85; Municipality of Ste. Anne-de-Bellevue, \$51,934; Municipality of St. James, \$5,155.61; Suburban Rapid Transit Co., Winnipeg, \$13,486.16; Toronto Hydro-Electric System, \$9,120.43; City of Toronto, Water Works, \$5,807.14; Ungars Laundry, Ltd., Saint John, \$18,844.14; City of Winnipeg Hydro-Electric System, \$5,800.31.

E *Professional and Special Services.* This allotment covers the cost of treatment for patients in other than departmental hospitals and clinics and by other than officials of the Department, together with the cost of funerals, grave markers and legal services.

A distribution of expenditures follows:—

Accounts Receivable (Recoverable)	271,472 70*
Dental Services	64,838 83
Medical Services	64,914 09
Maintenance in Hospitals	451,483 03
Special Hospital Charges	16,293 34
Nursing Services	60,046 78
X-Ray Services	11,293 29
Bank and Legal Services	3,029 47
Funerals and Grave Markers	100,023 04
Daily Fees—Doctors and Consultants	455,164 64

\$1,498,559 21

* Offsetting credits are included under J.

Payments of \$5,000 or over were made as follows: Allen and Rollaston Ltd., Montreal, \$5,951.90; British Columbia Monumental Works Co., Ltd., \$5,000.67; Canadian Kodak Sales Ltd., Toronto, \$26,820.62; Gooderham & Worts Ltd., Toronto, \$46,947.88; Hamilton Health Association, \$7,299; Jeffrey Hales Hospital, Quebec, \$7,074; Kingston General Hospital, \$30,724.55; London Health Association, \$9,661; J. R. S. Lough, Vancouver, \$11,046.93; Province of Manitoba, \$14,269.91; McIntosh Granite Co., Ltd., Toronto, \$10,999.32; National Sanatorium Association, Muskoka, \$12,909.54; Nova Scotia Hospital, Dartmouth, \$18,193.30; Ottawa Civic Hospital, \$40,600.05; Provincial Hospital, Fairville, \$5,084.45; Provincial Mental Hospital, Essondale, \$38,120.03; Provincial Mental Hospital, Ponoka, \$9,310.28; Regina General Hospital, \$10,128.60; Royal Jubilee Hospital, Victoria, \$16,382.48; Royal Victoria Hospital, Montreal, \$9,540.77; Saskatchewan Anti-Tuberculosis League, Regina, \$9,185.68; Province of Saskatchewan—Department of Public Works, \$22,715.05; St. Joseph's Hospital, Victoria, \$12,974.30; Toronto East General Hospital, \$66,871.40; United States Treasury Department, \$31,717.32; University of Alberta Hospital, Edmonton, \$39,942.41.

Payments of \$1,000 or over covering medical and dental fees were made as follows: J. D. Adamson, Winnipeg, \$3,300; E. H. Alexander, Vancouver, \$4,330; G. S. Allen, Winnipeg, \$1,692.25; E. A. Amos, Montreal, \$1,150; A. L. Anderson, Saskatoon, \$1,250; J. Anderson, Winnipeg, \$2,940; J. F. C. Anderson, Saskatoon, \$1,650; S. S. Armstrong, Edmonton, \$1,875; M. M. Baird, Vancouver, \$2,150; T. Barclay, Toronto, \$1,512.50; F. Bates, Sydney, \$1,360; A. Belkin, Calgary, \$2,795; G. I. Bell, Edmonton, \$1,470; L. G. Bell, Winnipeg, \$1,200; C. F. Bennett, Moose Jaw, \$1,320; R. Benoit, Montreal, \$1,695; F. W. Blakeman, Ottawa, \$1,050; E. H. Botterell, Toronto, \$5,250; H. H. Boucher, Vancouver, \$1,500; J. Boyd, Hamilton, \$3,020; G. C. Bradley, Regina, \$1,450; J. Bridge, Edmonton, \$1,475; D. M. Bruser, Winnipeg, \$2,010; G. S. Burton, Kingston, \$2,100; D. D. Campbell, Hamilton, \$1,300; J. M. Campbell, Saskatoon, \$2,125; C. A. M. Cawker, Vancouver, \$1,650; D. Christie, Saskatoon, \$1,770; C. W. Clark, Winnipeg, \$3,275; A. B. Clayton, Chesterville, \$1,470; G. B. Cloutier, Montreal, \$1,100; H. M. Coleman, Toronto, \$1,450; M. A. Contway, Toronto, \$1,300; K. E. Cooke, Hamilton, \$2,390; C. E. Corrigan, Winnipeg, \$2,750; J. A. Couillard, Quebec, \$1,250; W. A. Dakin, Regina, \$1,650; C. S. Day, Toronto, \$1,050; C. Demers, Montreal, \$1,435; W. L. Denney, London, \$1,620; J. G. Dillane, Hamilton, \$1,625; R. P. Douglas, Toronto, \$1,700; J. Duffy, London, \$1,950; D. C. Eaglesham, Toronto, \$1,250; W. S. Edwards, Ottawa, \$1,200; A. J. Elliott, Toronto, \$1,725; G. N. Ellis, Edmonton, \$1,475; J. Ethier, Outremont, \$1,560; L. M. Fairbairn, Calgary, \$2,225; T. D. Farmer, Montreal, \$1,273; R. F. Farquharson, Toronto, \$2,550; H. W. Fish, Edmonton, \$1,390; R. O. Flett, Winnipeg, \$1,083.33; J. A. Ganshorn, Vancouver, \$1,825; S. Gardiner, Calgary, \$1,108.33; C. M. Gardner, Montreal, \$1,600; A. D. Gibbon, Moncton, \$1,230; A. Gibson, Winnipeg, \$2,050; A. A. Giffin, Halifax, \$2,625; J. A. Girard, Limoilou, \$3,580; M. K. Gordon, Toronto, \$3,970; R. A. Gordon, Toronto, \$1,650; S. D. Gordon, Toronto, \$4,175; J. Gorman, Windsor, \$1,340; J. W. Graham, Toronto, \$1,050; P. T. Green, Winnipeg, \$1,495.48; J. M. Growse, London, \$1,755; J. N. Hagan, Mimico, \$1,220; G. W. Halpenny, Montreal, \$1,050; D. Halperin, Montreal, \$1,800; R. G. Hart, Ladysmith, \$1,100; R. M. Harvie, Toronto, \$1,050; W. A. Hawke, Toronto, \$2,020; H. Heatherington, Toronto, \$2,730; T. G. Heaton, Toronto, \$1,475; H. H. Hepburn,

Edmonton, \$1,475; J. D. Hermann, Toronto, \$1,850; D. A. Hewitt, Vancouver, \$1,440; C. E. Hill, Lansing, \$1,574.36; J. C. Hill, Toronto, \$1,325; P. Hill, Montreal, \$2,475; J. A. Hillsman, Winnipeg, \$2,300; T. E. Holland, Winnipeg, \$1,150; B. Hough, Windsor, \$1,590; G. G. Houston, Charlottetown, \$1,700; S. W. Houston, Kingston, \$1,200; J. G. Howlett, Westmount, \$1,175; A. R. Huggard, Vancouver, \$1,575; P. E. Ireland, Toronto, \$1,900; A. B. Jackson, Regina, \$2,150; S. Jauvoish, Winnipeg, \$1,940; D. W. B. Johnston, London, \$2,500; D. S. Johnstone, Regina, \$2,700; G. W. A. Keddy, Saint John, \$1,550; W. S. Keith, Toronto, \$2,100; J. Kershman, Montreal, \$1,275; P. A. Kinsey, Toronto, \$1,060; A. A. Klass, Winnipeg, \$1,850; A. D. Konkin, Toronto, \$1,380; C. K. Langford, Saskatoon, \$1,300; T. L. Lazareck, Winnipeg, \$1,266.77; B. Leibel, Toronto, \$2,030; A. Leishman, Winnipeg, \$2,200; J. D. Leishman, Winnipeg, \$2,249.99; M. R. Levey, Edmonton, \$1,975; J. Lewis, London, \$2,325; B. E. Loadman, Winnipeg, \$1,054.19; G. B. Loomis, Sherbrooke, \$1,004; S. R. Lowrey, Toronto, \$1,200; P. C. Lund, Winnipeg, \$1,275; F. E. Lundy, Calgary, \$1,675; R. Lyons, Winnipeg, \$1,020; I. MacDonald, Toronto, \$2,350; J. A. MacFarlane, Toronto, \$2,775; W. C. MacKenzie, Edmonton, \$1,350; J. T. MacLean, Ste. Anne de Bellevue, \$2,975; H. M. MacRae, Toronto, \$1,350; R. B. Martin, Regina, \$2,200; F. A. L. Mathewson, Winnipeg, \$1,525; J. A. McCaffrey, Vancouver, \$1,400; W. M. McCutcheon, Peterborough, \$1,050; N. B. McGillivray, Toronto, \$1,225; C. A. McIntosh, Montreal, \$1,275; N. McLeod, Ottawa, \$3,210; J. G. McMurtry, Regina, \$1,950; C. J. McPherson, Kingston, \$2,910; G. B. McTavish, Winnipeg, \$1,090; F. H. H. Mewburn, Edmonton, \$1,975; S. Mirsky, Ottawa, \$2,600; H. Mitchell, Mount Royal, \$1,575; J. R. E. Morgan, Toronto, \$1,990; H. Morison, Winnipeg, \$1,440; J. W. Murphy, Saint John, \$1,840; H. K. Neilson, Ottawa, \$1,750; A. Noble, Halifax, \$1,375; H. R. C. Norman, Toronto, \$1,450; H. D. O'Brien, Halifax, \$1,600; W. F. H. O'Neill, Pilot Mound, \$1,270; H. Orr, Edmonton, \$1,275; W. M. R. Palmer, Regina, \$2,300; W. M. Paton, Vancouver, \$1,683.33; G. F. Pennal, Toronto, \$1,750; M. B. Perrin, Winnipeg, \$2,025; J. G. Petrie, Montreal, \$1,250; Richards, Singleton and Hall, Toronto, \$1,331; J. C. Richardson, Toronto, \$1,200; R. Richardson, Winnipeg, \$2,300; R. Robertson, Vancouver, \$1,200; C. C. Ross, London, \$1,950; E. F. Ross, Halifax, \$1,700; O. Rostrup, Edmonton, \$1,725; A. C. Rumball, Brandon, \$1,387.10; N. Schecter, Ottawa, \$1,250; F. W. Schroeder, Regina, \$3,825; G. D. Scott, Kingston, \$1,405; M. B. Sector, Calgary, \$2,025; J. G. Shannon, Montreal, \$2,250; A. G. Shaw, Toronto, \$1,875; T. M. Sieniewicz, Halifax, \$1,075; W. W. Simpson, Vancouver, \$2,200; G. F. Smith, Toronto, \$1,225; E. G. Spooner, Regina, \$1,750; H. J. Spooner, Regina, \$1,350; G. M. Stephens, Winnipeg, \$1,525; E. Stephenson, Winnipeg, \$1,200; B. W. Stevens, Toronto, \$1,525; J. M. Stewart, London, \$1,275; B. C. Sutherland, Hamilton, \$1,750; D. Swartz, Winnipeg, \$2,500; C. A. Thompson, London, \$1,075; J. A. C. Thomson, Toronto, \$1,030; G. N. Tucker, Edmonton, \$1,475; F. A. Turnbull, Vancouver, \$2,775; O. Vanluven, Consecon, \$2,600; H. W. Wadge, Winnipeg, \$3,000; G. A. Wainwright, London, \$1,450; J. A. L. Walker, Montreal, \$1,450; E. A. Warkinson, Ottawa, \$1,140; C. H. Watson, Toronto, \$1,250; M. C. Watson, Toronto, \$1,330; L. A. Weissgerber, Toronto, \$3,220; E. P. White, Kingston, \$2,315; C. D. G. Williams, Toronto, \$1,275; J. C. Wilson, London, \$1,080; E. Wolstein, Ottawa, \$3,650; J. H. Wood, Toronto, \$2,880; L. G. Wood, Vancouver, \$1,125; J. F. L. Woodbury, Halifax, \$1,450; H. A. Woodside, Moose Jaw, \$1,300; F. J. Woolhouse, Montreal, \$1,350; N. M. Wrong, Toronto, \$1,050; L. Zacks, Peterborough, \$1,410.

F *Rents*. Includes payments to Scarborough Guild Ltd., Toronto, \$21,000.

G *Materials and Supplies*. This allotment covers the cost of providing food, hospital supplies, etc., for use in Departmental hospitals and clinics.

A distribution of expenditures follows:—

Hospital Stores	2,034,526 72
Food	1,648,511 38
Employees' Clothing	5,269 82
Supplies:	
Stationery and Office	105,563 50
Medical and Surgical	280,327 93
X-Ray	74,140 78
Ward Occupational	54,524 16
Dental	25,740 13
Laundry	6,120 17
Farm and Garden	12,072 41
Power House	5,671 70
Miscellaneous	72,226 91
	<hr/>
	\$4,324,695 61

Included in the above expenditures is an amount of \$337,416.40 representing the value of reserve stores as at March 31, 1946, which were purchased in the current and previous years through revolving fund allotments entitled Reserve Stores (Revolving Account). As the policy of acquiring reserve stores in this manner has been discontinued, the above amount was debited hereto since such reserve stores are in connection with activities provided for by Vote 401.

Suppliers receiving \$5,000 or more: Acme Farmers Dairy Co., Ltd., Toronto, \$5,742.32; Armdale Coal Co., Ltd., Halifax, \$15,643.61; Bauer and Black, Toronto, \$41,971.01; Baxter Dairies Ltd., Saint John, \$15,948; Becton Dickinson and Co., Rutherford, N.J., \$13,478.29; Bedford Fine Leather Co., Ltd., Vancouver,

\$5,253.46; S. Bell, Toronto, \$5,087.33; Boutillier Ltd., Halifax, \$6,490.74; Brochu Market, Quebec, \$6,993.69; Brosseau Ltd., Montreal, \$8,222.70; W. W. Burdett Co., Winnipeg, \$7,137.74; Burns Co., Ltd., Calgary, \$86,528.08; Burroughs Welcome Co., Montreal, \$10,127.65; J. F. Calderone, Toronto, \$31,804.72; Canada Coal Ltd., Toronto, \$45,294.42; Canada and Dominion Sugar Co., Ltd., Chatham, \$10,742.44; Canada Packers Ltd., \$162,610.64; Canadian Cannery Ltd., \$178,044.60; Canadian Converters' Co., Ltd., Montreal, \$11,533.72; Canadian Import Co., Ltd., Montreal, \$67,778.60; Canadian Industrial Alcohol Co., Ltd., Montreal, \$9,299.83; Canadian Kodak Sales Ltd., Toronto, \$106,568.88; Canadian Liquid Air Co., Ltd., \$5,768.75; Club Coffee Ltd., Toronto, \$5,395.45; Coleman Packing Co., Ltd., London, \$49,654.17; R. B. Colwell, Ltd., Halifax, \$5,368.80; Commodity Prices Stabilization Corp. Ltd., \$10,783.08; Connaught Laboratories, Toronto, \$30,290.51; Co-operative Milk Co., Calgary, \$11,959.55; Crown Dairy, Kingston, \$5,376.65; Jean Daoust, Ste. Anne-de-Bellevue, \$5,629.81; Davis Geck Inc., Brooklyn, N.Y., \$9,754.68; Denco Co., Ltd., \$7,945.85; Dominion Coal Co., Ltd., Toronto, \$49,332.34; Dominion Glass Co., Ltd., Montreal, \$6,272.28; Dominion Government, Department of National Defence—Army Services, \$113,806.15; Department of Public Printing and Stationery, \$64,309.66; Dominion Textile Co., Ltd., Montreal, \$5,997.32; Eastern Coal Co., Ltd., Saint John, \$13,342.83; T. Eaton Co., Ltd., Toronto, \$9,377.11; T. H. Estabrooks Co., Ltd., Saint John, \$5,584.12; Evans, Coleman and Evans Ltd., Vancouver, \$33,557.24; Everist Bros. Ltd., Toronto, \$21,768.98; Farley Wholesale Produce, London, \$10,323.10; Fisher Burpe Ltd., Winnipeg, \$6,708.57; Gamble Robinson Ltd., Ottawa, \$5,114.33; General Steel Wares Ltd., Montreal, \$8,515.77; Gooderham & Worts Ltd., Toronto, \$6,333.59; S. Gumpert Co. of Canada Ltd., Toronto, \$5,846.51; Harbour Produce Co., Montreal, \$6,331.89; J. F. Hartz Co., Ltd., Montreal, \$12,957.57; W. Henkel, North Kildonan, \$6,428.85; Highland Dairy Ltd., Toronto, \$41,624.51; Ingram and Bell Ltd., Toronto, \$30,500.91; Thos. Jackson Sons Ltd., Winnipeg, \$18,779.68; Johnson and Johnson Ltd., Montreal, \$107,268.08; J. R. Larocque, Montreal, \$32,841.82; Laval Dairy Registered, Quebec, \$6,625.25; Lever Bros. Ltd., Toronto, \$5,968.75; Lewis Craft Supplies Co., Ltd., Toronto, \$6,992.53; L. Limoges Co., Montreal, \$17,614.47; F. G. Lister Co., Ltd., Toronto, \$10,934.58; London Dairies Co., Ltd., \$33,100.54; C. A. Mann Co., London, \$28,998.19; Maple Leaf Milling Co., Ltd., \$13,165.40; D. McIntyre Co., Ltd., Toronto, \$6,008.33; McMillans Ltd., Vancouver, \$23,146.59; Mead Johnson Co., Belleville, \$5,304.45; Medway Creamery, Ilderton, \$10,692.25; Merck Co., Ltd., Montreal, \$8,992.19; Midland Whiteware Costume Co., Ltd., Toronto, \$8,021.42; Modern Dairies Ltd., Winnipeg, \$32,602.09; National Grocers Co., Ltd., Toronto, \$23,424.17; Nickerson and Crease Ltd., Halifax, \$7,113.65; Northern Alberta Dairy Pool Ltd., \$7,960.47; R. O'Brien Co., Halifax, \$7,871.79; Oxford Dairy Ltd., Halifax, \$9,237.76; Oxygen Co. of Canada Ltd., Montreal, \$7,798.73; Pacific Meat Co., Ltd., Vancouver, \$51,629.88; Parke Davis and Co., Montreal, \$12,912.64; Parnell Bread Ltd., London, \$7,639.48; C. H. Petch, Ottawa, \$6,495.21; Peters Shoe Manufacturing Co., Ltd., Montreal, \$5,887; Pointe Claire Farm, \$32,200.78; Pople Co., Montreal, \$25,467.72; Porter and Black, Toronto, \$13,290.04; Purity Bread Ltd., Napanee, \$7,222.54; Richmond Milk Producers Co-operative Association, Vancouver, \$23,278.17; C. Robinson and Sons, London, \$7,759.25; Rogers Fruit, Winnipeg, \$6,678.46; Scott Fruit Co., Calgary, \$7,484.60; Seaport Crown Fish Co., Ltd., Vancouver, \$5,188.23; Silversteins, London, \$13,283.58; Slade and Stewart Ltd., Vancouver, \$30,453.35; Chancey Smith, London, \$11,282.03; T. J. Smith Nephew, Hull, Eng., \$5,726.93; Southern Alberta Dairy Pool Co., Ltd., \$8,790.24; Sovereign Potters Ltd., Hamilton, \$23,863.40; Stanway Hutchins Ltd., Montreal, \$7,197; F. Stearns Co. of Canada Ltd., Windsor, \$6,863; Swift Canadian Co., Ltd., \$170,519.34; United Farmers Co-operative Co., Ltd., Toronto, \$12,227.59; W. W. Veitch, Montreal, \$7,171.78; War Assets Corporation, \$36,344.11; J. H. Wickson, Toronto, \$37,490.48; Willett Fruit Co., Ltd., Saint John, \$7,076.39; Wilsil, Ltd., Montreal, \$87,889.92; Winthrop Chemical Co., Inc., Windsor, \$14,089.76; G. H. Wood Co., Ltd., Toronto, \$12,599.88; J. Wyeth and Brothers (Canada) Ltd., Walkerville, \$8,460.61; Zakos Bros., Ltd., Kingston, \$9,590.65; Zenith Radio Corporation, Windsor, \$5,786.01.

H *Freight, Carriage and Express.* Includes payments to the Canadian National Railways, \$31,889.16; and Canadian Pacific Railway Co., \$22,536.49.

I *Transportation and Travelling Expense.* This comprises transportation and travelling expenses of patients and escorts, \$28,520.07 and of staff, \$89,730.59. Of the total amount, the Canadian National Railways, received \$13,982.88, and the Canadian Pacific Railway Co., \$14,855.90.

Travelling expenses (exclusive of transportation warrants) of \$300 or over were paid to the following employees. Items indicated by asterisks include travelling expenses paid from other accounts: W. E. Addinell, \$338.55; T. D. Bain, \$748.26; R. Benoit, \$449.37; H. H. Boyd, \$382.78; G. Brown (included under Vote 399); G. L. Cameron, \$753.08; M. A. Carmichael, \$329.84; V. Carpenter, \$438.39; L. A. Carr, \$710.68; M. S. Clark, \$313.72*; E. B. Convery, \$760.43; J. A. Couillard, \$642.11; T. E. Dancy, \$621.02; J. P. Ethier, \$462.24; A. M. Ferguson, \$508.91*; J. Gosselin, \$888.23; W. A. Hawk, \$400.27; K. E. Hollis, \$317.44*; A. T. Jousse, \$305.12; H. Lauzon, \$1,176.75; J. A. MacFarlane, \$303.07; K. A. Munn, \$383.60*; J. M. Nettleton, \$596.98; L. Pollard, \$364.84; C. A. Rae, \$567.77; H. D. Reid, \$541.57; R. M. Shaver, \$483.75; F. H. Smith, \$1,140.64; M. B. Spence, \$317.43; H. D. Starkey, \$475.58; G. Toms (included under Vote 399); Andrew Turnbull, \$457.80; W. P. Warner, \$526.66; W. Wilson, \$1,454.02*.

J *Amount recoverable for treatment of Defence Forces and R.C.M.P.* The credit of \$7,011,086.94 represents (a) repayments for treatment services furnished to the following: Armed Forces and R.C.M.P., \$6,359,405.05*; Sick Mariners, class 4 treatment cases C.E.F., etc., \$76,038.92; Air Training Plan, \$32,223.46; United Kingdom Government, \$29,024.99; Governments of British Dominions, U.S.A. and other Allied Nations, \$41,695.18; (b) repayments for services and supplies for other government departments, \$322,073.55; (c) receipts from meals sold in departmental hospitals, \$77,047.33; (d) receipts from sale of ward occupational products, \$23,112.95; (e) miscellaneous, \$415.51.

* Charged to War and Demobilization Allotment of this Department (see page ZA—35).

Vote 402 (and Vote 609, Supplementary Estimates) Prosthetic Services

	Estimates	Allotments	Expenditures
Salaries	350,845 00	350,845 00	285,049 57
Cost of Living Bonus and Other Pay-list Items	49,719 00	49,719 00	35,914 66
A Telephones, Telegrams and Postage.....	5,000 00	5,000 00	4,567 65
Equipment	25,000 00	25,000 00	19,741 36
B Lands and Buildings.....	5,000 00	20,000 00	16,275 70
C Sundries, including payments to Red Cross Workshops, Victoria	70,000 00	95,000 00	91,435 50
Wages of Poppy Makers.....	40,000 00	52,000 00	51,472 82
Professional and Special Services.....	1,000 00	1,000 00	962 34
D Materials and Supplies.....	200,000 00	275,000 00	258,405 36
E Freight, Cartage and Express.....	10,000 00	12,000 00	11,198 69
F Transportation and Travelling Expenses.....	10,000 00	10,000 00	5,847 01
	766,564 00	895,564 00	780,870 66
G Less recoveries from Outside Organizations.....	90,000 00	219,000 00	342,926 56
	\$ 676,564 00	\$ 676,564 00	\$ 437,944 10

As of March 31, 1946, there were 253 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows. Salary rates indicated by asterisks include war duties supplements. C. A. Bell, \$4,620; A. Bishop, \$2,620*; C. S. Boccusi, \$3,000; D. G. Cramb, (Dec. 13) \$2,700; A. Foster, \$2,640; F. Smith, \$2,640; H. Stevenson, \$2,640; C. A. Taylor, \$4,500; R. M. Turner, \$3,000; R. Wilson, \$3,430*.

- A Charges for the three services are: telephones, \$1,287.04; telegrams, \$51.91; postage, \$3,228.70.
- B Suppliers receiving \$5,000 or more: Evan S. Martin, Toronto, \$6,059.23.
- C A distribution of expenditures follows: wages of special prosthetic appliance operatives, \$73,222.14; light, heat, power and water rates, \$4,440.46; rental of shoemaking machines, \$515; Red Cross Workshops, Victoria, \$8,769.78; miscellaneous, \$4,488.12.
- D Suppliers receiving \$5,000 or more: Beardmore & Co., Ltd., Toronto, \$5,627.56; Davis Leather Co., Ltd., Newmarket, \$6,896.26; Department of Public Printing and Stationery, \$20,062.97; Fisher Burpe Ltd., Winnipeg, \$5,474.17; J. E. Hanger Co., Ltd., London, Eng., \$17,013.19; Hood Knit, Ltd., Vittoria, Ont., \$25,642.28; John A. Lang & Sons Ltd., Kitchener, \$6,628.57; Regal Optical Co., Ltd., Toronto, \$6,644.81; Vetcraft Industries, Montreal, \$10,031.02; Wabasso Cotton Co., Ltd., Three Rivers, \$7,060.48; Wickett and Craig Ltd., Toronto, \$12,487.32.
- E Includes payments to the Canadian National Railways, \$7,832.92; Canadian Pacific Railway Co., \$1,786.09.
- F Travelling expenses (exclusive of transportation warrants) of \$300 or over were paid to: C. A. Bell, \$364.36 and R. W. Guy, \$466.10. Expenditures also include payments to the Canadian National Railways, \$1,530.38; Canadian Pacific Railway Co., \$570.94.
- G The credit of \$342,926.56 represents (a) repayments for prosthetic appliances supplied to the following: Armed Forces and R.C.M.P., \$207,764.11*; Air Training Plan, \$614.72; United Kingdom Government, \$4,148; Governments of the British Dominions, U.S.A. and other Allied Nations, \$4,632.27; other government departments and Workmen's Compensation Boards, \$16,780.38; (b) receipts from sale of poppies, \$108,987.08.

* Charged to War and Demobilization Allotment of this Department (see page ZA—35).

Canadian Pension Commission—Salaries of Commissioners, Pensions Act, c. 157, R.S.
and amendments \$ 80,822 54

As at March 31, 1946, annual salaries paid to the Canadian Pension Commissioners were as follows: J. L. Melville, Chairman, \$9,000; H. M. Barnes, \$7,000; H. Bray, \$7,000; H. A. Bridges, \$7,000; F. F. Chute, \$7,000; H. A. L. Conn, \$7,000; J. M. Forman, \$7,000; R. J. Gordon, \$7,000; C. M. Keillor, \$7,000; O. F. B. Langelier, \$7,000; J. K. Matheson, \$7,000; N. L. Pickersgill, \$7,000; C. B. Reilly, \$7,000; R. E. Wodehouse, \$7,000.

P.C. 2/3962 of May 31, 1945 authorized an increase of \$2,000 per annum to the Chairman and \$1,000 per annum to each member of the Commission effective January 1, 1945. These were paid from Vote 403, Canadian Pension Commission—Administration Expenses, from which, also, the travelling expenses of the Commissioners are paid.

Vote 403 (and Vote 610, Supplementary Estimates) Canadian Pension Commission—Administration Expenses

	Estimates	Allotments	Expenditures
Salaries	825,125 00	804,125 00	742,642 13
Cost of Living Bonus and Other Pay-list Items.....	86,869 00	86,869 00	65,186 54
A Telephones, Telegrams and Postage.....	20,000 00	21,000 00	20,326 74
Equipment	10,000 00	10,000 00	3,703 23
Sundries	7,500 00	7,500 00	3,626 20
B Pensions, Retired Commissioners.....	3,550 00	3,550 00	3,549 96
C Professional and Special Services.....	10,000 00	10,000 00	4,985 96
Cost of Investigations by Soldier Settlement.....	1,500 00	1,500 00	1,500 00
Rents	500 00	500 00	130 00
D Materials and Supplies.....	15,000 00	35,000 00	33,489 60
Freight, Cartage and Express.....	100 00	100 00	4 47
E Transportation and Travelling Expenses.....	75,000 00	75,000 00	44,736 79
	\$1,055,144 00	\$1,055,144 00	\$ 923,881 62

As of March 31, 1946, there were 417 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Aberhart, W.	\$ 4,500 00	Greenberg, C.	3,900 00	Nash, E. T. W.	4,500 00
Ainley, L. T.	4,500 00*	Gregory, A. W.	3,900 00	Nichol, H. W.	3,720 00*
Anderson, C. E.	4,500 00	Grove, J. H.	4,500 00	Nodwell, G. R.	4,500 00
Atkinson, W. L.	4,500 00	Halkett, N. M.	5,040 00*	Paterson, W.	2,400 00
Bell, E. G.	4,500 00	Harbeson, A. E.	4,500 00	Payette, J. M.	4,500 00
Bird, E. S.	4,500 00	Henderson, R. S.	4,680 00*	Petitclerc, J. L.	4,500 00*
Boivie, M. R.	3,900 00	Howlett, G. P.	4,860 00*	(Dec. 31)	
Boulter, W. L.	4,500 00	James, I. W.	4,680 00*	Pratt, C. M.	4,680 00*
Bradley, L. M.	4,680 00*	Keillor, B. F.	5,040 00*	Richardson, H. J.	4,500 00
Bridges, E. S.	4,680 00*	Laing, J. W.	4,680 00*	Rowswell, A. C.	5,040 00*
Brown, W. F.	4,500 00	Laurin, J. B.	4,500 00	Russell, F. J.	2,520 00
Bustin, H. B.	4,500 00	Lavigne, L. F.	4,680 00	Seaton, W. B.	4,800 00*
Butler, K. C.	4,680 00*	Lindsay, R. D.	4,500 00	Sheffield, E.	4,680 00*
Cain, M. C.	4,500 00	Little, L. D.	4,500 00	Shields, J. D.	5,040 00*
Cooper, P. C. (Aug. 31)	2,400 00	MacDermott, W. B. ...	5,040 00*	Simpson, B.	3,420 00*
Dexter, W. E.	4,580 00*	MacDonald, K. M.	3,600 00	Somerville, A. N.	4,500 00
Elliott, H. C. S.	4,500 00	MacNeill, R. D.	4,500 00	Sparks, H. S.	3,120 00*
Eyres, H. H.	5,040 00*	Maley, S. C.	4,500 00	Sparling, S. E.	4,500 00
Findlay, C. A.	4,500 00	McGowan, T. P.	3,900 00	Stewart, D. W.	4,500 00
Firth, J. H.	2,880 00	McGregor, I. B.	4,680 00*	Strebis, D. L. M.	4,500 00
Flegg, R. F.	4,740 00*	McKenty, V. J.	4,500 00	Sully, N. C.	4,680 00*
Fry, W. R.	4,500 00	McNeil, J. H. K.	2,520 00	Thibault, M. A.	4,500 00
Gamble, J. E.	4,500 00	Miller, J. M.	4,500 00	Thompson, A. E.	4,680 00*
Gibson, M. J.	4,680 00*	Minorgan, G. A.	4,500 00*	Towers, T. L.	4,500 00*
Gillrie, R. B.	4,260 00	Morrow, R. T.	2,640 00*	Urie, G. N.	5,040 00*
Gliddon, W. O.	4,620 00	Mott, F. A.	2,520 00	Walton, F. C. A.	4,500 00*
Gordon, M. K.	4,500 00			Whitcomb, H. A.	4,500 00

NOTE: Salary increases of \$2,000 to the Chairman and \$1,000 to each Commissioner of the Canadian Pension Commission were paid from this account (see Salaries—Commissioners, Canadian Pension Commission).

- A Charges for the three services are: telephones, \$3,972.29; telegrams, \$418.48; postage, \$15,935.97.
- B Pensions to C. W. Peck (\$1,600) and Sir R. E. W. Turner (\$1,950).
- C This allotment covers cost of medical examinations including doctors' fees, hospital observation, etc.
- D Includes payments to the Department of Public Printing and Stationery, \$33,438.29.
- E Travelling expenses (exclusive of transportation warrants) of \$300 or over were paid to the following employees (where names are followed by asterisks, the travelling expenses are shown under Vote 399): H. M. Barnes, \$980.23; R. A. S. Boulton*; H. Bray, \$1,080.42; H. A. Bridges, \$949.15; H. H. Church*; F. F. Chute, \$1,063.96; C. S. Coates*; W. T. Correll*; P. M. Devine, \$1,195.06, including payments from other accounts; J. M. Forman, \$1,221.37; G. H. Fowler, \$331.80; R. J. Gordon, \$2,139.38; E. R. Grant, \$612.09, including payments from other accounts; E. W. Green*; H. Griffin*; W. R. Holmes*; A. E. Hopkins*;

C. M. Keillor, \$341.63; B. Langelier, \$1,010.26; J. R. Langlois, \$404.12; A. Leclerc*; H. E. Lewis, \$380.25; S. Machin*; E. A. MacIntosh*; D. G. MacKirdy*; R. D. MacNeill, \$408.85; M. MacPhee (included under Vote 400); J. K. Matheson, \$1,234.62; A. E. B. Murphy*; P. N. O'Hara, \$1,621.24; W. E. Payn*; N. L. Pickersgill, \$2,031.54; C. B. Reilly, \$1,282.25; F. J. Shanahan*; E. Sheffield, \$1,449.43; C. T. Sullivan, \$879.70, including payments from other accounts; C. F. Sutherland*; A. G. Taylor*; G. Toms*; W. R. Tremaine*; J. A. Vaughan*; J. E. R. Vincent*; C. Wakefield*; N. R. Waugh*; J. Wilson*; W. R. Young, \$1,572.62.

Included in the expenditures are payments, mainly for acquitted transportation warrants, to the Canadian National Railways, \$3,411.92; and the Canadian Pacific Railway Co., \$4,988.41.

Vote 404 (and (a) Vote 611, Supplementary Estimates; (b) Vote 688, Further Supplementary Estimates) Veterans' Bureau

	Estimates	Allotments	Expenditures
Salaries	210,590 00	210,590 00	209,732 52
Cost of Living Bonus and Other Pay-list Items	21,982 00	21,982 00	17,410 90
Telephones, Telegrams and Postage	5,695 00	5,695 00	4,855 44
Equipment	500 00	500 00	28 35
Sundries	4,500 00	4,500 00	2,977 78
Professional and Special Services	300 00	300 00	
Freight, Cartage and Express	200 00	200 00	18 73
A Transportation and Travelling Expenses	7,000 00	7,000 00	5,245 94
	<u>\$250,767 00</u>	<u>\$250,767 00</u>	<u>\$240,269 66</u>

As of March 31, 1946, there were 128 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rates indicated by asterisks include war duties supplements.

	Salary rate		Salary rate		Salary rate
Aird, H.	\$2,400 00	Henry, W. R.	2,700 00	Russell, B. W.	3,840 00
Brown, C. A.	2,520 00*	Hogan, J. H.	4,500 00*	Scott, C. A.	3,000 00
Courtney, B. E.	3,120 00	Koch, A.	3,120 00	Searle, M. A.	3,360 00
Cuddy, L. S.	3,360 00	Latchford, J. G.	3,120 00	Sedger, G. H.	2,400 00
Dean, A. E.	3,120 00*	Masterman, L. A.	3,600 00*	Stevens, S.	2,520 00*
Drinnan, W.	3,720 00	Merrill, W. F.	2,760 00	Topp, C. B.	4,980 00
Dupuis, R.	3,000 00	Neil, R. H.	3,240 00*	Wakelyn, A.	2,400 00
Ellis, J.	2,640 00*	Pettapiece, A. S.	2,520 00	Wilson, E. V.	3,720 00
Gamblin, G. A.	2,400 00	Potter, P. R.	3,120 00*	Wright, W. F.	3,120 00
Gladman, M. F.	3,720 00	Pouliot, J. L.	3,360 00	Yetman, A. H.	3,720 00
Harris, H. R. D.	3,720 00	Rowe, D. F.	3,600 00		

A Travelling expenses (exclusive of transportation warrants) of \$300 or over were paid to: J. R. Dupuis, \$467.14; E. Laliberte, \$551.97; D. E. Markland, \$481.99; A. S. Pettapiece, \$327.92; P. R. Potter, \$423.99; J. L. Pouliot, \$535.10.

Vote 405 War Veterans' Allowance Board—Administration

	Estimates	Allotments	Expenditures
Salaries	111,545 00	104,545 00	102,240 74
Cost of Living Bonus and Other Pay-list Items	8,032 00	6,532 00	6,188 99
Telephones, Telegrams and Postage	3,000 00	4,500 00	4,114 39
Equipment	2,500 00	1,500 00	955 28
Sundries	1,500 00	1,500 00	731 48
A Professional and Special Services	3,000 00	2,000 00	1,812 09
B Cost of Investigations by Soldiers' Settlement	35,000 00	35,000 00	35,000 00
C Materials and Supplies	10,000 00	17,000 00	16,726 61
Freight, Cartage and Express	1,000 00	1,000 00	821 85
D Transportation and Travelling Expenses	16,000 00	18,000 00	15,960 36
	<u>\$191,577 00</u>	<u>\$191,577 00</u>	<u>\$184,551 79</u>

As of March 31, 1946, there were 52 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in

parentheses) follows. Salary rate indicated by an asterisk includes war duties supplement. A. T. Bond, \$5,400; H. A. Bowie, (Dec. '31) \$6,000; D. Carmichael, (Sept. 30) \$7,000; W. A. De Graves, \$6,000; J. G. Garneau, \$7,000; M. A. Lavoie, \$4,500*; F. D. MacKenzie, \$6,000; A. C. March, \$6,000; W. L. Mattice, \$2,580; J. W. McKee, \$6,000; H. D. Pickworth, \$3,420.

- A This allotment covers the cost of medical examination of applicants, including doctors' fees and hospital observation, etc.
- B Where veterans reside in localities within easier reach of field supervisors of the Soldier Settlement and Veterans' Land Act than of departmental investigators, investigations are carried out by that Branch. The rates charged are \$12 for initial investigations and \$6 for check-ups.
- C Payments to the Department of Public Printing and Stationery amounted to \$16,719.14.
- D Travelling expenses (exclusive of transportation warrants) of \$300 or over were paid to the following employees (where names are followed by asterisks, the travelling expenses are shown under Vote 399): A. Arthur*; G. A. Barclay*; M. F. Bennets*; M. B. B. Blais*; R. A. S. Boulton*; M. E. Brown*; H. H. Church*; C. S. Coates*; W. T. Correll*; H. B. Date*; P. M. Devine, (included under Vote 403); A. M. Ferguson, (included under Vote 401); H. G. Fincher*; E. W. Green*; H. Griffin*; W. F. Hill*; R. Hillier*; W. R. Holmes*; A. E. Hopkins*; M. T. Jackson*; W. A. Kenney*; D. G. Kerr*; F. Leclerc*; S. Machin*; E. A. MacIntosh*; D. G. MacKirdy*; M. MacPhee (included under Vote 400); A. E. B. Murphy*; W. E. Payn*; D. O. Pockley*; G. Porter*; C. H. Ramsden*; J. Richard, \$397.25; P. H. Seeley*; F. J. Shanahan*; G. C. Shedden*; C. T. Sullivan (included under Vote 403); C. F. Sutherland*; A. G. Taylor*; G. Toms*; W. R. Tremaine*; J. A. Vaughan*; J. E. R. Vincent*; C. Wakefield*; N. R. Waugh*; J. Wilson*.

Vote 406 (and Vote 612, Supplementary Estimates) Veterans' Insurance

	Estimates	Allotments	Expenditures
Temporary Assistance	61,020 00	48,520 00	34,566 79
Cost of Living Bonus and Other Pay-list Items	8,841 00	8,841 00	4,370 75
A Advertising and Publicity	75,000 00	75,000 00	54,979 59
Telephones, Telegrams and Postage	2,000 00	2,000 00	64 00
Equipment	5,000 00	5,000 00	59 33
Sundries	1,000 00	1,000 00	6 97
Professional and Special Services	1,000 00	1,000 00	27 62
B Materials and Supplies	10,000 00	22,500 00	21,594 47
Transportation and Travelling Expenses	2,000 00	2,000 00	117 57
	<u>\$ 165,861 00</u>	<u>\$ 165,861 00</u>	<u>\$ 115,787 09</u>

As of March 31, 1946, there were 31 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. J. A. Bowen, \$2,520; J. R. L. Crawford, (Sept. 8), \$3,120; J. G. Parkes, \$2,760; W. Reburn, \$5,100.

- A Covers payments to Stewart Lovick Ltd., Vancouver, for "Publicity re protection offered by the Veterans' Insurance Act", under authority of P.C. 8797 of November 20, 1944.
- B Includes payments to the Department of Public Printing and Stationery of \$21,580.74.

PAYMENTS TO OR FOR VETERANS AND DEPENDENTS

Vote 407 (and Vote 613, Supplementary Estimates) European War Pensions	37,500,000 00
Expenditures	<u>\$ 37,252,963 32</u>

These pensions are for World War I. Pensions for World War II are paid from the War and Demobilization Allotment (see page ZA-39).

The above expenditures cover pensions, gratuities and grants awarded under the Pension Act in respect of:—

A Disabled and deceased ex-members of the Canadian Expeditionary Force	37,035,976 31
B Disabled and deceased ex-members of the British Forces (Supplementary Pensions)	45,557 58
C Deceased ex-members of the Allied Forces	17,186 65
D Disabled and deceased members of the Militia whose disabilities or death occurred after the War	61,556 06
E New Zealand Pensions (Recoverable)	39,487 79
F Burial Grants	53,198 93
	\$ 37,252,963 32

A On March 31, 1946, there were 89,378 active pension accounts, including 16,982 dependent cases; this compares with 91,084 accounts, including 17,221 dependent cases on March 31, 1945.

B Ex-officers, and dependents of deceased ex-officers, who served with the British Forces and who were domiciled in Canada at the outbreak of war, receive payments necessary to bring their British pensions up to the Canadian scale. There were 229 such cases in payment on March 31, 1946, at which date there were 35 South African Pensions being similarly supplemented.

C Dependents of ex-members of the Forces of His Majesty's Allies who died as a result of war and who were domiciled in Canada at the outbreak of war, receive payments to bring their pensions up to the Canadian scale. On March 31, 1946, such supplementary pensions in payment were: Belgian, 1; French, 31; and Italian, 2.

D 140 pensions were in payment on March 31, 1946.

E The New Zealand Government is billed at the close of each fiscal year and the refund is deposited to Ordinary Revenue—Refunds of Expenditure.

F Burial expenses, not exceeding \$100, in cases where the deceased pensioners were destitute.

Vote 408 War Veterans' Allowances	11,000,000 00
Expenditures	\$ 8,803,888 95

This vote provides for the cost of allowances to aged or disabled veterans in necessitous circumstances who are no longer able to provide for their maintenance. The maximum monthly allowance is \$30.41 for a single man or \$60.83 for a married man or a widower with dependent children. Although the relevant Act contains income limitation provisions, there are certain exemptions involving income from other sources, casual earnings, etc., by virtue of which the total income might be \$490 or \$980 per annum depending on the marital status.

A comparative statement of the number of allowances in payment follows:

Allowances—

	March 31 1946	March 31 1945
Veterans over 60 years of age	17,810	16,898
Veterans unable to maintain themselves because of disabilities or economic handicaps	6,996	7,303
Dependents of deceased veterans (payable for one year only)	414	424
	25,220	24,625
Supplementary payments—		
Single persons	6,529	6,145
Married persons	8,125	7,249
	14,654	13,394

Vote 409 Unemployment Assistance	100,000 00
Expenditures	\$ 36,713 30

Payments from this vote are made to augment the pensions of veterans by an amount sufficient to ensure that they receive remuneration equal to the amount of municipal assistance afforded to non-pensioned veterans and civilians.

Approximately 325 pensioners received assistance during the year.

Vote 410 (and Vote 689, Further Supplementary Estimates) Hospital and Other Allowances	690,000 00
Expenditures	\$ 689,440 84

On March 31, 1946, 1,267 patients in hospital were receiving allowances. The rates of allowances are authorized in the treatment regulations of the Department (P.C. 4465, June 13, 1944). Commencing at \$60 a month for single men, they increase according to rank and number of dependents of the ex-soldier. Pensions are suspended during periods of hospitalization.

The expenditure includes payments amounting to \$24,948.37 for clothing and comforts provided to patients who, although eligible to receive treatment, are limited to this form of allowance.

Vote 411 (and Vote 690, Further Supplementary Estimates) Decoration Awards	170,000 00
Expenditures	\$ 131,179 97

Awards are made to men who, for their conduct in World War II, have received any of the following decorations: Victoria Cross, Distinguished Conduct Medal, Distinguished Flying Cross, Distinguished Flying Medal, Military Cross, Conspicuous Gallantry Medal, Military Medal and Distinguished Service Medal.

Awards paid during the fiscal year were in respect of the following decorations:—Victoria Cross, 2; Distinguished Conduct Medal, 97; Bar to Distinguished Conduct Medal, 1; Distinguished Flying Cross, 126; Distinguished Flying Medal, 236; Military Cross, 7; Conspicuous Gallantry Medal, 7; Military Medal, 825; Bar to Military Medal, 7; Distinguished Service Medal, 62.

Vote 412 (and (a) Vote 614, Supplementary Estimates, (b) Vote 691, Further Supplementary Estimates) Widows' Compassionate Allowances	1,150,000 00
Expenditures	\$ 1,121,441 76

This vote is provided for the payment of compassionate allowances to widows, who are in necessitous circumstances, of persons who served in the Armed Forces of Canada during World War I.

On March 31, 1946, there were 3,249 allowances in force.

Vote 413 (and (a) Vote 615, Supplementary Estimates; (b) Vote 692, Further Supplementary Estimates) Compassionate Allowances—Orphaned Dependent Children	14,000 00
Expenditures	\$ 13,072 10

This vote is provided for the payment of compassionate allowances for orphaned dependent children, who are in necessitous circumstances, of veterans of World War I and of the South African War.

On March 31, 1946, 33 allowances were in force.

Vote 414 Employers' Liability Compensation	75,000 00
Expenditures	\$ 56,357 15

Under this scheme of assistance, which is designed to remove from employers any added financial risk that might be involved by employing disabled veterans of World War I, the costs arising from relevant industrial accidents are borne by the Government. The Workmen's Compensation Boards and employers are reimbursed for medical care and compensation, including capitalization of awards covering permanent disabilities and fatalities.

The above expenditures cover claims submitted to the Department through (a) Workmen's Compensation Boards and payments thereto were: Nova Scotia, \$6,904.18; New Brunswick, \$32.60; Quebec, \$2,474.28; Ontario, \$21,982.74; Manitoba, \$2,144.88; Saskatchewan, \$1,598.86; Alberta, \$4,733.41; British Columbia, \$11,342.98; and (b) through the Railways and payments thereto were: Canadian National Railways, \$2,278.57, and Canadian Pacific Railway Co., \$2,864.65.

Vote 415 Pensions, North West Rebellion, 1885 and General	16,000 00
Expenditures	\$ 12,985 62

The expenditures are distributed as follows: Non-Permanent Active Militia, \$10,798.62; North West Rebellion, \$1,911; Civil Flying (P.C. 2187, October 20, 1922), \$276.

MISCELLANEOUS GRANTS

Vote 416 Grant to Last Post Fund	100,000 00
Expenditures	\$ 47,028 40

The Last Post Fund, with Dominion Headquarters in Montreal, is a patriotic society which provides for the burial of honourably discharged veterans who were in destitute circumstances at the time of their decease. Payment is not made of the grant as such, but the society is recouped from this vote for burial expenditures, plus administration charges, less contributions from municipalities for the cost that would otherwise have been incurred by them in the burial of these men as indigents.

Vote 417 Grant to Canadian Legion	9,000 00
Expenditures	\$ 9,000 00

The Government contribution is limited to 50 per cent of the actual expenses of the Canadian Legion with a maximum contribution of \$9,000 in the fiscal year.

The expenditures for the year, supported by statements certified by a firm of chartered accountants, amounted to \$38,129.12.

PENSIONS AND OTHER BENEFITS

Militia Pensions Act, 1901, c. 133, R.S.	\$2,730,410 84
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This statutory appropriation provides for service pensions to officers and men of the Permanent Army, Navy and Air Services.

Deductions from Pay and Allowances of officers appear under the revenues of the three services concerned.

On March 31, 1946, 2,348 pensions were in issue, of which 321 were in respect of dependents of deceased officers.

Annuity to Col. John T. C. Thompson, Appropriation Act, No. 3, c. 53, 1939	\$ 4,999 92
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SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Vote 418 (and Vote 616, Supplementary Estimates) Administration of Soldier Settlement, British Family Settlement, General Land Settlement and Veterans' Land Act, including engineering and other investigational planning and subdivision expenses that do not add tangible value to real property

	Estimates	Allotments	Expenditures
Salaries	2,108,785 00	1,983,785 00	1,659,877 95
Cost of Living Bonus and other Pay-list Items	209,130 00	234,130 00	211,312 38
A Travelling Expenses	278,950 00	333,950 00	261,598 56
B Motor Car Purchase and Replacement	225,000 00	425,000 00	331,230 43
Printing and Stationery	105,000 00	155,000 00	129,215 39
C Miscellaneous	315,875 00	290,875 00	260,745 16
D Indian Soldier Settlement	3,000 00	3,000 00	1,800 00
E Training—Veterans' Land Act.....	40,000 00	15,000 00	280 00
F Taxes, Fire Insurance; maintenance and operating costs— lands acquired under Veterans' Land Act.....	300,000 00	245,000 00	208,546 65
G Legal Fees	200,000 00	100,000 00	67,284 41
	<u>\$3,785,740 00</u>	<u>\$3,785,740 00</u>	<u>\$3,131,890 93</u>

As of March 31, 1946, there were 1,419 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at dates of separation (shown in parentheses) are listed below. Salary rates indicated by asterisks include war duties supplements. The travelling expenses of these employees, where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Head Office:					
Murchison, G.	\$8,000 00	\$698 60	Montreal—Concluded		
Director			Dumont, J. H.	2,400 00	1,151 07
Ashton, E. J.	4,140 00		Fortin, J. M. E.	2,400 00	
Bethune, W. C.	3,240 00		Fraser, A. M.	2,700 00	
Boggiss, A. E.	3,480 00	356 40	Gauthier, L. P.	2,880 00	385 92
Chandler, W. K.	4,200 00*		(June 16)		
Crawford, J. S.	6,000 00	758 00	Gauthier, R. P.	2,400 00	
Cronsberry, P. R.	3,000 00*		Gingras, P.	2,400 00	
Holmes, H. R.	3,720 00*		Girard, J. U. G.	2,400 00	
Jacques, F.	2,760 00		Lamb, H.	2,400 00	
Jamieson, A.	3,540 00*		L'Anglais, L.	2,400 00	
Jones, W. M.	6,000 00		LeBlanc, J. G.	2,400 00	
McGee, G. L.	6,000 00*	854 57	Levesque, L. J. R.	2,400 00	
Monroe, F. A.	2,640 00		Lupien, J. P.	2,520 00	
Nash, J. F.	4,200 00		Pintal, H.	3,600 00*	1,725 29
Paul, J. A.	3,720 00*		Plante, R.	2,400 00	777 40
Radford, S. H.	2,640 00*		Pomerleau, D. J.	3,000 00	649 59
Shorter, L. W.	2,520 00*		Pottier, L. J.	2,400 00	
White, O. C.	5,040 00*	336 80	Russell, J. G.	2,880 00	
Saint John:					
Banks, I. C.	3,120 00*	760 38	Tremblay, M. J. A.	2,400 00	
Bateman, F. J.	4,000 00*	1,550 37	Tremblay, S. M.	2,880 00	566 16
Bedell, J. D.	2,400 00		Wyganowski, Z.	2,400 00	
Bent, E. A.	3,120 00*	451 75	Ottawa:		
Cameron, R. J.	2,520 00		Armstrong, H. L.	3,000 00	346 30
Campbell, E. W.	3,000 00*		Cochran, M. B.	2,400 00	1,014 17
Dickey, C. M.	3,000 00		Davis, E. J.	2,400 00	
Duplisea, L. A.	2,400 00		Henry, H. E.	2,400 00	888 52
Evans, H. I.	3,720 00*	1,243 66	Hunter, L. M.	2,400 00	
Gillies, C. G.	3,000 00*		Lancaster, G. W.	2,400 00	
(Mar. 25)			Lomax, J. M.	4,800 00*	
Good, C. A.	2,400 00*		McLeod, S. J.	2,400 00	
Kennedy, F. G.	2,400 00		Mercer, J. W.	2,400 00	
Kirja, N. F.	2,640 00*		Milne, G. E. R.	2,400 00	497 56
McNeil, G. L. F.	2,640 00		Tapp, E. J.	2,820 00*	
Miller, D. L.	2,400 00		Taylor, W. L.	3,480 00	
Nixon, W. B.	2,400 00	944 38	Weir, W. C.	3,300 00	
Pickard, C. W.	3,000 00	1,059 11	Toronto:		
Powell, E. H.	2,640 00*		Angus, J. C.	4,000 00*	711 70
Prince, H. S.	2,640 00		Baker, J. C.	2,400 00*	435 12
Riley, D. A.	3,000 00		Biddle, F. C.	2,400 00	
(Jan. 1)			Brooks, H. W.	2,400 00	361 71
Saunders, E. H.	2,400 00		Buckley, E. N.	3,120 00*	1,904 53
Scott, C. H.	5,040 00*	947 08	Buesnel, P. R.	2,400 00*	
Steeves, D. D.	2,400 00		Burns, C. A.	3,000 00	649 61
Williston, G. A.	2,520 00	420 69	Butler, C. C.	2,400 00	
(Mar. 1)			Caskey, A. H.	2,580 00	501 14
Montreal:					
Archambault, L. A.	2,400 00		Chapman, W. E.	2,400 00	
(July 16)			Clarke, J. F.	2,400 00	
Belzile, J. D.	3,120 00*	963 18	Clarkson, C. F.	2,400 00	
Boily, S.	5,040 00*	1,311 49	Crowe, J. F.	2,400 00	301 02
Boisvert, S.	2,400 00	307 02	Cummings, R. C. R.	2,640 00	
Brunelle, H.	2,400 00		Donaldson, E. R.	3,120 00*	413 08
Camirand, A. J.	2,400 00		Dryden, E. A.	2,700 00	
Clarke, J. W.	3,720 00*	692 12	Dunbar, T.	2,400 00	
Cliche, L. P.	2,760 00	476 26	Duncan, C.	2,400 00	1,168 65
			Earl, C.	3,120 00	536 92
			Edwards, E. W.	2,400 00	
			English, V. J.	2,640 00	
			(Oct. 1)		

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Toronto—Concluded</i>			<i>Winnipeg—Concluded</i>		
Ferguson, J. A.	2,400 00		McNair, J.	2,520 00	
Foyston, B. E.	3,120 00*	463 43	Rice, F. C. W.	3,600 00*	
Goedchild, J. A.	3,000 00	673 71	Roberts, C. D.	3,000 00	503 46
Greer, M. G.	2,400 00		Ryckman, G. O.	2,400 00	384 57
Harshaw, H. L.	3,720 00*	462 56	Saunderson, B.	2,400 00	463 05
Harvic, N. M.	2,400 00		Scott, H. A.	2,400 00	
Hill, W. G.	3,120 00*	420 47	Smith, T. H.	2,400 00	650 65
Kendall, J. T.	2,400 00		Swanton, W. B.	2,400 00	
Lane, G. R.	2,700 00		<i>Saskatoon:</i>		
MacDonald, K. W.	3,120 00*		Anderson, O. M.	2,400 00	
MacLean, J. F.	2,400 00		Brice, W. D.	2,400 00	350 52
Marshall, M. C.	2,400 00	651 55	Brown, R.	3,120 00*	471 43
Martin, J. S.	2,400 00*	1,150 54	Charnetski, J.	3,000 00	344 30
McCall, G. W.	3,120 00*		Dutton, J.	2,700 00	1,007 10
(Jan. 29)			Hamilton, J. D.	2,400 00	
McEachern, W. A.	2,400 00		Henley, E. H.	2,700 00	
McGillicuddy, J. M.	2,400 00		Holmes, I. L.	3,720 00*	967 32
Methven, J.	2,400 00	398 14	Hughes, W. J.	3,120 00*	
Mitchell, A. R. R.	3,120 00*	668 70	Knatchbull, R. E.	2,400 00	
Mitchell, W. B.	2,400 00	445 41	Knudston, M. K.	2,400 00	353 34
Nixon, C. M.	5,040 00*	1,156 92	Larson, L. B.	3,120 00*	394 57
Paisley, S. E.	2,400 00	360 60	Latta, F. C.	2,400 00	
Parkinson, G. G.	2,400 00	347 98	Marshall, G. P.	2,400 00	
Priestley, D. A.	2,880 00		Martin, C. W.	2,460 00	
Ramsay, L. M.	2,400 00		McPhail, H. D.	2,400 00	
Rawson, C. L.	3,120 00*	1,214 06	McKay, J. A.	2,400 00	681 37
Rogers, R. J.	3,600 00*	934 21	Meikle, A.	2,520 00*	376 58
Russell, S.	2,400 00	425 68	Messenger, L. D.	2,400 00	
Semple, J. A.	2,400 00*	531 35	Nottingham, J. P.	3,120 00*	453 54
Shaw, C. F.	3,120 00*	359 14	Porter, T. J.	2,400 00*	
Skippen, A. K.	2,400 00	314 85	Sherwood, G. G.	2,400 00	880 91
Smith, H.	2,400 00		Thomas, C. P.	2,400 00*	
Snider, J. V.	2,880 00		Thomson, E. E.	3,120 00*	399 69
Sparrow, A. H.	2,400 00		Varey, J. M.	5,040 00*	601 43
Tindall, G. D.	2,400 00	311 79	Vickers, R.	2,400 00*	
Webster, J. H.	2,400 00		West, K. A.	2,520 00	796 38
Western, H. U.	2,700 00		Whitman, D. L.	2,400 00	
Woodruff, W. A.	2,400 00	1,461 19	Wilson, G.	3,600 00*	
Wright, E. G. V.	2,400 00		<i>Edmonton:</i>		
<i>Winnipeg:</i>			Allam, H.	5,040 00*	1,350 93
Angus, A. E.	2,400 00		Amos, L.	2,400 00	583 88
Bradford, W. C. R.	3,000 00	691 38	Armstrong, R. R.	3,120 00*	393 28
Brew, R. T.	2,400 00*		Backman, W. S.	2,400 00	491 03
Clayton, A. E.	2,400 00	562 76	Bolton, F. C.	2,520 00*	
Crampton, S. S.	2,400 00		Burns, J. W. C.	3,120 00*	348 03
Dickinson, F. L.	3,600 00	882 82	Clark, J. G.	3,120 00*	425 82
Duffin, F. J.	2,640 00	448 63	Clarke, R. D.	2,400 00	
Fuller, J. C.	5,040 00*		Copeland, W. A.	2,400 00	375 99
Grant, D. A.	3,000 00*	457 69	Cutler, L. S.	3,600 00*	
Griffin, A.	3,600 00*		Diplock, T. B.	3,600 00*	
Hewer, V. T.	2,880 00		Disturnal, C. A.	2,400 00*	
Holding, A. J.	2,400 00		Duncan, W. G.	4,140 00	776 91
Jeffrey, F.	2,400 00		Findlater, A.	3,120 00*	323 18
Johnston, B. A.	4,000 00*	703 00	Goldfinch, H.	3,120 00*	367 97
Kay, J.	2,460 00		Henderson, W. W.	2,400 00	
(Sept. 14)			Hewlett, T. P.	2,400 00	
Killeen, F. J.	2,880 00		Honner, A. F.	2,400 00*	407 24
Lang, A.	3,120 00*	304 43	MacDonald, D. J.	3,600 00*	680 21
MacPherson, A. W.	2,400 00		MacDonald, J. A.	2,400 00*	
McGillivray, E. H.	2,400 00		McEachern, J. N.	2,400 00*	
McGinnis, M. C.	2,400 00		Miller, G. A.	2,400 00	589 28
McLennan, R. C.	2,400 00		Miller, W. C.	3,120 00*	447 93
McMullin, W. B.	3,000 00*	1,053 17	O'Dwyer, T.	2,640 00	881 82

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Edmonton—Concluded			Vancouver—Concluded		
Palfrey, T.	2,400 00		Davidson, J. L.	2,400 00	705 25
(Jan. 3)			Dodding, D.	3,000 00*	784 46
Patterson, R. V.	2,400 00*		Easterbrook, R. C.	2,400 00	349 25
Pym, F. G.	2,400 00	365 02	Godfrey, T.	3,120 00*	
Rogers, H. G.	2,520 00*	698 46	Griffin, B. D.	2,400 00	1,170 49
Saunders, T. W. H.	2,400 00		Holman, D. B.	3,120 00*	1,402 11
Short, W. A.	2,640 00		Johnston, G.	3,240 00*	
Sinclair, W.	2,400 00*		Jupp, E. H.	4,000 00*	1,058 81
Smith, R. C.	2,400 00	500 47	Kilpin, N. L. S.	2,880 00	
Strojich, W.	2,520 00		Kirk, J. F. C.	2,640 00*	
Turner, A.	2,400 00		McKay, G. T.	2,520 00*	1,049 39
Welbourn, C. A.	2,400 00		Morrison, A. G.	2,400 00	
Wiber, W. R.	4,000 00*	1,864 86	Munro, K. K.	2,400 00	
Vancouver:					
Allwood, F. H.	3,300 00		Ozard, W. H.	2,400 00	
(June 1)			Patterson, J. D.	3,120 00*	661 96
Armour, J. G.	2,400 00	446 24	Plumbly, L. B.	2,400 00*	810 28
Barnet, I. T.	5,040 00*	672 70	Ramsay, R. L.	2,640 00*	910 20
Berner, A.	3,720 00*	847 06	Salisbury, H. F.	2,400 00	
Branter, D. K.	2,400 00		Shaneman, J. A.	2,400 00	
Brown, R. W.	3,120 00*	408 35	Tennant, J. F. W.	2,400 00	
Brunton, R.	2,400 00	650 72	Todrick, T.	4,000 00	
Burrell, G. E.	3,600 00*	362 57	Wilson, W. F.	2,400 00	
Case, J. A.	3,000 00		Wiltshire, W. E.	2,400 00*	330 41
			Wormworth, B. C.	2,400 00*	

Expenditures for Salaries, Cost of Living Bonus and other Pay-list Items include wages of Rodmen and Chainmen and Seasonal Land Appraisers, \$39,029.88; and salaries of Regional Advisory Committees, \$72,201.77.

A *Travelling Expenses.*—The following employees, whose salary rates were under \$2,400 as at March 31, 1946, received travelling expenses of \$300 or over:

Saint John: N. Campbell, \$910.85; J. Coles, \$725.74; H. C. Duffield, \$761.02; J. D. Freeman, \$959.62; B. W. Fulton, \$785.39; A. G. Groves, \$903.10; R. W. Hannah, \$982.92; W. E. Haywood, \$497.11; J. H. Hoyt, \$1,063.71; L. T. Killen, \$653.23; J. J. H. MacDonald, \$458.86; K. B. MacMillan, \$482.53; R. B. Murray, \$1,182.87; J. E. Phinney, \$832.89; R. H. Robinson, \$368.20; J. S. Roy, \$456.66; W. A. West, \$353.74; A. G. Wilson, \$506.30; K. D. Zink, \$1,064.58.

Montreal: A. Brossard, \$1,137.38; M. Cardinal, \$688.09; L. Caron, \$680.75; R. W. Church, \$411.73; J. A. Fortin, \$1,225.28; T. Jeffrey, \$318.58; R. Laberge, \$691.46; J. M. Mailhot, \$1,217.20; S. J. D. Martin, \$1,265.47; R. Millier, \$835.89; K. B. Monks, \$791.63; L. P. Morin, \$972.57; G. Parent, \$672.33; E. Peloquin, \$639.69; A. M. Poirier, \$1,317.78; W. G. Robinson, \$934.26; L. Rousseau, \$1,176.44; J. E. Taschereau, \$1,121.56.

Ottawa: C. B. Dalton, \$605.44; W. G. LaFour, \$1,152.84; A. G. R. MacNab, \$300.00; H. O. McMillan, \$1,138.99.

Toronto: R. S. Arbour, \$397.32; H. I. Arkell, \$1,283.12; M. H. Bauer, \$596.80; W. J. Bell, \$1,218.01; E. W. Bradley, \$1,601.58; E. L. Braithwaite, \$601.44; S. F. Bryans, \$305.86; W. H. Campbell, \$1,428.16; J. L. Carlton, \$351.85; D. E. Carrol, \$1,233.38; E. A. Corbett, \$821.11; R. R. Corman, \$688.08; W. Crabe, \$326.30; J. M. Creelman, \$590.16; H. S. Edwards, \$1,128.73; W. Edwards, \$509.68; D. E. Gard, \$912.54; J. G. Gillanders, \$494.93; N. H. Greenwood, \$761.15; R. J. Griffin, \$1,503.87; J. A. Heathcote, \$1,182.70; C. W. Hoard, \$1,002.50; G. B. Howard, \$461.29; J. F. Howitt, \$508.81; G. M. Kaye, \$616.29; P. Love, \$1,215.01; J. J. Lundy, \$349.11; L. McMonagle, \$482.69; W. A. Milton, \$1,076.38; G. W. Phinney, \$744.41; T. Pridham, \$358.91; R. W. Rayner, \$2,243.61; H. H. Usher, \$504.34.

Winnipeg: J. M. Barr, \$870.10; R. H. Brayshay, \$715.54; A. W. Brownlie, \$894.58; H. F. Danielson, \$1,005.65; M. Evanochko, \$703.06; J. H. Graham, \$528.51; C. H. Hockin, \$890.72; A. L. Mason, \$513.61; C. McAree, \$731.17; J. W. Palmer, \$827.42; W. G. Pennington, \$740.61; J. A. Stewart, \$772.47; F. G. Taylor, \$875.18.

Saskatoon: O. H. Austenson, \$362.21; H. G. Banks, \$512.04; J. F. Brown, \$743.31; R. A. Brown, \$577.18; W. L. Dahl, \$819.71; H. J. Dow, \$421.71; E. A. Downey, \$487.99; E. W. Duffus, \$621.32; J. Duncan, \$1,172.47; M. F. Everitt, \$736.62; C. J. H. Fisher, \$311.13; A. Frey, \$710.37; E. G. Grenke, \$866.35; W. J. Hyslop, \$903.29; J. A. Maland, \$676.20; A. D. McCollum, \$714.44; H. N. McKenzie, \$674.67; J. A. Peace, \$551.06; J. A. Powell, \$613.48; L. B. Sherwood, \$779.46; N. C. Simpson, \$997.39; J. A. Sinden, \$1,201.12; D. F. Smith, \$338.77; H. S. Smith, \$805.79; N. Taylor, \$304.43; C. P. Thomas, \$379.38; F. R. Wade, \$851.13; H. C. Washington, \$517.08.

Edmonton: H. A. Allum, \$413.41; M. B. Anderson, \$492.79; E. R. Barritt, \$895.45; W. J. Beeston, \$420.83; C. A. J. Beswick, \$321.49; W. N. Budgen, \$920.21; J. H. Butterworth, \$656.17; W. R. Byers, \$635.37; T. W. Clarke, \$551.93; J. E. Edgar, \$410.08; H. S. Ellis, \$413.38; W. J. Finlay, \$553.93; A. H. Harrison, \$812.54;

F. W. Ings, \$463.04; F. H. Jenkins, \$476.50; H. C. Lang, \$594.02; E. F. MacDonnell, \$826.19; W. E. Martin, \$406.33; E. E. Northcott, \$977.54; G. P. Puffer, \$1,178.58; T. G. Reeves, \$427.42; M. C. Riley, \$460.32; N. S. Roberts, \$615.81; S. O. Robinson, \$374.33; L. R. Rose, \$544.46; D. R. M. Shouldice, \$1,093.80; D. Spink, \$1,010.19; D. P. Stronach, \$1,152.13; C. S. Wilson, \$678.35; W. A. Winter, \$903.88; L. P. Worthington, \$1,435.65.

Vancouver: F. Barber, \$767.50; W. J. Barber, \$670.64; R. M. Belyea, \$412.68; R. Colville, \$537.96; G. S. Corbett, \$481.97; W. A. Cryderman, \$594.26; J. W. Decker, \$405.82; G. Garlick, \$616.78; D. S. Gibbons, \$505.48; W. P. F. Green, \$685.03; C. S. Hardwick, \$627.16; F. C. Mann, \$757.95; A. McGowan, \$508.23; W. R. Redman, \$311.21; W. E. Robinson, \$443.01; H. R. Sands, \$498.99; H. L. Sinclair, \$1,037.39.

Expenditures include the total cost of operating government-owned motor cars, \$118,626.03.

B Motor Car Purchase and Replacement.—Owing to expanding operations of the Veterans' Land Act it was found necessary to purchase 136 new motor cars and 46 trucks.

C Miscellaneous.—A distribution of expenditures follows: postage, \$60,794.52; telegraphs and telephones, \$20,729.05; Prairie Farm Rehabilitation (surveys), \$9,203.89; payments to National Film Board, \$3,178.48; investigators' fees, \$26,019.86; consulting engineers' fees, \$55,656.04; architects' fees, \$21,062.51; surveyors' fees, \$46,809.05; advertising, \$3,669.66; sundry items, \$13,622.10.

D Indian Soldier Settlement.—To recoup the Department of Mines and Resources for the salary of E. Moses who is engaged on clerical work in connection with Indian Soldier Settlers on the Six Nations Reserve.

E Training—Veterans' Land Act.—Travelling expenses for members of staff at district offices attending school of instruction.

F Taxes, Fire Insurance, etc.—An amount of \$34,293.83 credited to Veterans' Land Act Fire Insurance Fund (see under Open Accounts further on in this section) is included in the expenditures from this allotment.

G Legal Fees. Legal fees of \$1,000 or over were: J. A. McGuigan, \$1,527.40; P. F. Renault, \$2,684.44; W. C. Thomson, \$30,533.07.

The amount shown as expenditures from this vote, \$3,131,890.93, is the net after applying the sum of \$100,500 received for work undertaken by Soldier Settlement and Veterans' Land Act Administration on behalf of the Dependents' Allowance Board, Department of National Defence—Army Services (\$58,000) and the District Administration, Canadian Pension Commission Administration and War Veterans' Allowance Board of this Department (\$42,500).

Vote 419 Payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935	25,000 00
Expenditures	\$ 22,263 06

Under the agreements with the Government of the United Kingdom, losses resulting from the operation of the schemes are shared between the two governments in proportion to the advances made by each government.

Generally speaking, the Canadian Government furnished the land, while the United Kingdom Government supplied the stock and equipment. Proceeds of sales of reverted properties are credited along these lines, i.e., the Canadian Government's account is credited with moneys derived from the sales of land, while the United Kingdom Government's account is credited with sales of stock and equipment. Relative collections are remitted to the United Kingdom Government monthly.

When properties are finally disposed of, the losses sustained by each government are calculated in accordance with the agreement. On this basis, if the remittances referred to above exceed the United Kingdom Government's residual equity, such excess is recovered; conversely, if the remittances are less than such equity, the Canadian Government pays the difference, and this vote is provided for the purpose of absorbing this cost as it relates to transactions dealt with in 1945-46.

Vote 617 To provide for the payment of grants to veterans settled on provincial lands in accordance with agreements with provincial governments under Section 35 of the Veterans' Land Act, 1942, as amended	\$1,500,000 00
Expenditures	nil

Under the above authority, as amended by P.C. 2122, April 13, 1945, the Minister of Veterans Affairs may, with the approval of the Governor in Council, enter into an agreement with the Government of any province for the settlement of veterans on any provincial lands which the provincial government may recommend as being specially suitable for settlement by veterans. The said agreement shall provide that the Director, the Veterans' Land Act, may, notwithstanding any other provision of this Act and subject to regulations made under this Act, grant an amount not exceeding \$2,320 to a veteran who settles on provincial lands pursuant to such an agreement.

An amendment to the Veterans' Land Act, 1942 (c. 34, 2 Sess., 1945), assented to December 18, 1945, confirmed the above Order in Council and further authorized the Minister to enter into a similar agreement with the Minister of Mines and Resources in respect of suitable Dominion lands.

Arrangements were not completed in time for expenditures to be made from this account in the current fiscal year.

Vote 618 To provide for the payment of grants to Indian veterans settled on Indian Reserve lands under Section 35A of the Veterans' Land Act, 1942, as amended	100,000 00
Expenditures	\$ 5,344 54

Under P.C. 2122, dated April 13, 1945, which was confirmed by c. 34, 2 Sess., 1945, an Act to amend the Veterans' Land Act, 1942, an amount not exceeding \$2,320 may be granted by the Director, the Veterans' Land Act, to an Indian veteran who settles on Indian Reserve Lands, the said grant to be paid to the Minister of Mines and Resources who shall have the control and management thereof on behalf of the Indian veteran.

The above expenditures represent payments to the Indian Affairs Branch of the Department of Mines and Resources.

Refunds of Previous Year's Revenue—Consolidated Revenue and Audit Act, c. 27, 1931..\$	12 00
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The above refund is to recoup The Royal Bank of Canada for payment of a Warrant issued on November 1, 1932, the funds for which were held in a suspense account for a number of years and subsequently transferred to revenue.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$	7,206 66
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WAR AND DEMOBILIZATION

War and Demobilization Allotments and Expenditures

Sec Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT				
ZA-35 Treatment and Pension Examinations —Members and ex-members of the Armed Forces (Present War)	28,200,000 00	26,297,477 17	4,628 35	53,983,443 11
ZA-35 Treatment—Royal Canadian Mounted Police	90,000 00	84,653 91	.....	599,845 34
ZA-39 Pensions—Armed Forces, Fishermen, Seamen, Special Constables— R.C.M.P., Civil Servants and Civil Defence Workers	23,359,800 00	22,200,429 15	38,083 39	43,203,678 64
ZA-40 Civil Defence	122,075 00	105,315 05	80,788 54	8,029,230 79
ZA-40 Investigations—Dependents' Allow- ance Board	50,000 00	37,200 37	.....	293,794 16
ZA-40 Committee on Demobilization	3,150 00	3,000 00	.....	33,003 75
ZA-40 Post Discharge Re-establishment— Rehabilitation Benefits	35,250,000 00	32,130,441 03	11,371 73	35,453,760 61
ZA-41 Detention Allowances—Canadian Sea- men	41,000 00	31,934 64	.....	655,250 78
ZA-41 Contingency Fund for the temporary assistance of Discharged Members of the Forces	5,000 00	2,402 39	1,699 59	7,377 46
ZA-41 Reserve Stores (Revolving Account)..	4,197 47	.....	495,802 53	.....

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT—Continued				
ZA-41 War Veterans' Allowance Board— Payment of Pensions under the Dual Service Pension Order (P.C. 160/- 7746 of Oct. 4, 1944) and War Veterans' Allowance Benefits to veterans of the present war and of the North West Rebellion, 1885 (P.C. 162/7746 of Oct. 4, 1944)...	160,000 00	155,002 56	.....	177,291 18
ZA-42 London, England—Leasing of offices for Rehabilitation Branch and Alter- ations.....	3,675 26	3,675 26	.....	14,974 50
ZA-42 Expenses of Chairmen of Citizens' Committees in attending confer- ences re re-establishment of veterans	30,000 00	13,127 31	.....	13,127 31
ZA-42 Gratuities—Canadian Fire Fighters...	175,000 00	161,759 99	.....	161,759 99
ZA-42 Gratuities—Auxiliary Services.....	95,000 00	94,941 68	.....	94,941 68
ZA-42 Printing of revised booklet <i>Back to Civilian Life</i>	7,750 00	7,744 93	.....	25,661 33
ZA-42 To provide for research work by the National Film Board re production of film to explain technique of selective placement of disabled veterans.....	1,000 00	1,000 00	.....	1,000 00
ZA-42 To provide for an advertising campaign in respect of preference for veterans in available housing accommodation	62,426 41	62,117 36	.....	62,117 36
ZA-42 To provide for the production of a film re placement of disabled veter- ans and purchase of fifty prints....	19,000 00	9,598 24	.....	9,598 24
ZA-43 To provide for the purchase of Victory Loan Bonds for G. V. Jardine in correction of an error by which de- ductions from his pension were in- correctly credited to the War Dona- tions Fund.....	600 00	600 00	.....	600 00
Halifax, N.S.—				
Camp Hill Hospital,				
ZA-43 Construction of Ross Millar Infirmary.....	305,000 00	258,691 98	.....	298,500 51
ZA-43 Enlargement of Pavilion.....	22,422 00	17,966 45	.....	17,966 45
ZA-43 Alterations and additions and electrical work at the Orthopae- dic and Surgical Appliances Dep- ot.....	10,169 00	3,200 00	.....	3,200 00
Charlottetown, P.E.I.—				
ZA-43 To provide for contributions to assist in the construction of addi- tions to hospitals not to exceed the amounts authorized by P.C. 6625 of October 23, 1945, as follows:				
Prince Edward Island Hospital.....\$ 75,000				
Charlottetown Hospital.\$ 75,000	50,000 00	15,000 00	.....	15,000 00
Saint John, N.B.—				
ZA-43 Lancaster Hospital, Storage Space.	1,500 00	1,450 00	.....	4,950 00
ZA-43 To recondition former Peacock prop- erty for Veterans Care Cases....	20,000 00	14,444 78	.....	14,444 78
ZA-44 Construction of Health and Occu- pational Centre.....	215,000 00	78,076 08	.....	78,076 08
Ste. Anne-de-Bellevue, Que.—				
Ste. Anne's Hospital,				
ZA-44 Additional Construction.....	19,000 00	13,844 75	.....	115,860 97
ZA-44 Additional Accommodation for Mental Patients.....	146,000 00	145,879 91	.....	764,784 84
ZA-44 Alterations to Electrical Distribu- tion System (Power House)....	3,700 00	3,317 00	.....	7,165 52
ZA-44 Construction of garbage collection building.....	564 60	200 00	.....	9,395 40
ZA-44 Installation of sprinkler system..	45,802 98	39,366 70	.....	93,563 72

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
<i>CURRENT—Continued</i>				
Ste Anne-de-Bellevue, Que.— <i>Concluded</i>				
Ste Anne's Hospital— <i>Concluded</i>				
ZA-44				
ZA-45	44,301 15	44,301 15		44,301 15
ZA-45	36,987 86	36,987 86		36,987 86
ZA-45	16,000 00	15,374 53		15,374 53
ZA-45	100 00	74 63		74 63
ZA-45	175,119 40	62,314 30		62,919 90
Montreal, Que.—				
Currie Hospital,				
ZA-45				
ZA-45	71,343 93	64,657 00		93,313 07
ZA-45	5,100 00	5,100 00		5,100 00
Huntingdon, Que.—				
ZA-45				
ZA-45	50,000 00	4,646 46		4,646 46
Gloucester Township, Ont.—				
Rideau Health and Occupational Centre,				
ZA-46	195,000 00	163,645 71		433,139 90
ZA-46	17,370 18	12,222 75		94,852 57
ZA-46	10,290 40	6,045 59		9,755 19
ZA-46	30,578 64	30,467 64		36,889 00
ZA-46	23,000 00	22,426 84		22,426 84
Kingston, Ont.—				
ZA-46	100,000 00	83,584 29		83,584 29
ZA-47	21,278 83	21,278 83		73,148 00
ZA-47	10,000 00	2,410 22		2,410 22
Peterborough, Ont.—				
ZA-47	68,312 39	51,990 29		108,677 90
Toronto, Ont.—				
ZA-47	258,000 00	236,318 47		456,969 16
ZA-47	4,737 94	3,775 30		33,537 36
ZA-47	19,936 18	16,824 10		16,887 92
ZA-47	30,000 00	24,519 61		24,519 61
Sunnybrook Park—				
Veterans' Memorial Hospital,				
ZA-48	1,720 90	1,505 00		149,784 10
ZA-48	1,800,000 00	1,678,770 32		2,426,172 63
ZA-48	1,580,000 00	1,439,405 76		1,551,986 29
ZA-48	100 00	93 49		93 49

See Page		Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
	Toronto, Ont.— <i>Concluded</i> Sunnybrook Park— <i>Concluded</i>				
	CURRENT— <i>Continued</i>				
ZA-48	Health and Occupation Centre, Construction of a 400-bed centre.....	210,000 00	164,794 61	.....	165,184 13
ZA-48	Construction of a temporary ex- tension to Lyndhurst Lodge.....	30,000 00	20,580 35	.....	20,580 35
	London, Ont.—				
	Westminster Hospital,				
ZA-48	Additional Accommodation at Mental Institution.....	25,371 27	19,500 00	.....	435,046 94
ZA-49	Installation of Steam Turbine Generator.....	12,500 00	9,466 20	.....	9,466 20
ZA-49	Construction of mental reception unit, mental infirmary unit, etc. Health and Occupational Centre, Construction of Building.....	115,000 00	95,121 72	.....	104,717 83
ZA-49	Construction of Building.....	400,000 00	339,516 35	.....	402,774 11
ZA-49	Installation of Water Supply, sew- age and electrical distribution systems.....	50,000 00	34,840 85	.....	37,136 83
	Amherstburg, Ont.—				
ZA-49	Purchase of land and buildings for establishment of Veterans' Care Home—To provide for the pur- pose of making adjustments for taxes on the purchase of land and buildings for Veterans' Care Home	51,000 00	50,000 00	.....	50,000 00
	Port Arthur, Ont.—				
ZA-49	Contribution to the authorities of the Port Arthur General Hospi- tal to assist in the construction of a wing to that Hospital.....	70,000 00	50,000 00	.....	50,000 00
	Winnipeg, Man.—				
	Deer Lodge Hospital,				
ZA-50	Additional construction.....	372,200 00	267,676 65	.....	281,640 95
ZA-50	Construction of 2 Pavilions.....	149,752 51	143,984 97	.....	502,764 19
ZA-50	Construction of connecting build- ing and Additional Dining Room Accommodation.....	5,349 20	5,349 20	.....	31,468 00
ZA-50	Improvements to hospital fire alarm system and connection with St. James Municipal Fire Station.....	9,254 00	8,845 00	.....	11,594 62
ZA-50	Revisions of and additions to diet- ary services of pavilions Nos. 1 and 2.....	6,427 76	5,445 76	.....	17,018 00
ZA-50	Extension of Nurses' locker room and storage accommodation...	20,000 00	19,955 32	.....	19,955 32
	Academy Road Annex,				
ZA-51	Alterations to plumbing and elec- trical facilities.....	9,537 80	9,537 80	.....	10,000 00
ZA-51	Further reconditioning.....	12,000 00	11,384 12	.....	11,384 12
	Health and Occupational Centre,				
ZA-51	Construction of a 200-bed Centre near Winnipeg.....	6,000 00	1,018 92	.....	1,018 92
ZA-51	Purchase of land for 200-bed Centre near Winnipeg.....	5,000 00	2,767 72	.....	2,767 72
	Regina, Sask.—				
ZA-51	Construction of a Pavilion ad- jacent to the General Hospital.	73,749 04	65,688 89	.....	261,939 81
ZA-51	Grant to the Saskatchewan Anti- Tuberculosis League toward providing 85-bed extension to Fort Qu'Appelle Sanatorium...	85,000 00	85,000 00	.....	85,000 00
ZA-52	To provide for repairs and alter- ations and installation of equip- ment at Government House for the care and treatment of approximately 50 veterans....	20,000 00	4,012 32	.....	4,012 32

See Page	Allotments 1945-46	Expenditures 1945-46	Refunds to Previous Years' War Expenditures in 1945-46	Total Expenditures to date
CURRENT—Concluded				
Calgary, Alta.—				
Colonel Belcher Hospital,				
ZA-52	Addition.....	9,622 44	9,622 44	74,999 61
ZA-52	Construction of Garage with extra storey.....	3,294 07	2,575 40	19,281 33
ZA-52	Construction of roof deck and incinerator.....	40,000 00	33,820 60	33,820 60
Edmonton, Alta.—				
ZA-52	Erection of 2 Pavilions at the University Hospital.....	3,199 31	3,199 31	471,999 31
ZA-52	University Hospital Pavilion, Alterations to ground floor re facilities for physical medicine.....	1,006 00	1,006 00	31,758 00
ZA-52	Government House, Interior Decorating and alterations for the accommodation of patients.....	899 95	899 95	15,000 00
Vancouver, B.C.—				
Shaughnessy Hospital,				
ZA-53	Construction of Additional Wing and addition to Administration Wing.....	300,411 35	258,299 93	447,888 58
ZA-53	Construction of 160-bed Tuberculosis Pavilion.....	380,000 00	379,842 94	401,859 93
ZA-53	Alterations to building to provide additional storage accommodation.....	22,424 78	21,563 84	21,639 06
Victoria, B.C.—				
ZA-53	Construction of 200-bed Hospital...	470,000 00	469,919 83	469,919 83
Dawson Creek, B.C.—				
ZA-53	Purchase of former United States Military Hospital.....	68,000 00	68,000 00	68,000 00
Burnaby, B.C.—				
ZA-53	Construction of Health and Occupational Centre.....	312,000 00	87,715 68	87,715 68
	Total Current.....	96,437,110 00	88,773,551 50	632,374.13 154,690,268 86
	*Non-Current Allotments.....			5,889,259 50
				160,579,528 36
ZA-54	Re-establishment Credits, War Service Grants Act, c. 51, 1944.....	27,146,911 72	27,146,911 72	27,146,911 72†
ZA-54	Gratuity Payments, War Service Grants Act, c. 51, 1944.....	212,438,577 03	212,438,577 03	212,438,577 03†
	Grand Total.....	\$336,022,598 75	\$328,359,040 25	\$ 632,374 13 \$400,165,017 11

*The details of these allotments will be found in Public Accounts of previous years. Expenditures to the close of the fiscal year 1944-45, in connection with acquiring rights of way in Canada arising from the construction of a highway from Dawson Creek, B.C. to Alaska, amounting to \$112,092.02 have been deducted from this total and are shown under the section pertaining to the Department of Mines and Resources.

†Not including Re-establishment Credits of \$1,121,923.20 and Gratuity Payments of \$19,106,431.33 classified as Ordinary Expenditure in 1944-45.

Allotment: Treatment and Pension Examinations—Members and ex-members of the	
Armed Forces (Present War)	28,200,000 00
Expenditures	\$ 26,297,477 17

A distribution of expenditures follows:

	Army	Navy	Air	Ex-defence Forces	Total
Hospital Maintenance	1,298,537 36	230,951 11	277,972 65	6,377,159 52	8,184,620 64
Special Hospital Charges	35,697 18	13,987 01	19,664 29	140,700 33	210,048 81
X-Ray	65,722 09	47,353 47	44,080 95	132,511 23	289,667 74
Medical Fees	133,786 72	38,283 21	53,508 84	560,836 15	786,414 92
Nurses and Attendants	22,536 45	4,984 25	3,274 95	33,651 81	64,447 46
Medical Supplies	5,647 11	1,129 42	2,186 96	41,537 43	50,500 92
Prosthetic Supplies	62,611 72	1,912 89	8,740 94	290,115 70	363,381 25
Dental Services	268 66	25 00	3 00	2,351,446 92	2,351,743 58
Transportation of Patients	2,788 13	598 00	621 15	484,725 47	488,732 75
Miscellaneous	104 02	40 50	2 79	4,753 34	4,900 65
Funerals and Grave Markers ..	.....	.....	.....	38,854 96	38,854 96
Allowances to patients in hospital	.....	.....	.....	13,164,678 11	13,164,678 11
Pension Examinations .....	.....	.....	.....	259,096 97	259,096 97
Canadian National Institute for the Blind .....	.....	.....	.....	27,697 36	27,697 36
Employers' Liability Compensa- tion .....	.....	.....	.....	12,691 05	12,691 05
	<u>\$1,627,699 44</u>	<u>\$ 339,264 86</u>	<u>\$ 410,056 52</u>	<u>\$ 23,920,456 35</u>	<u>\$ 26,297,477 17</u>

See comments under next allotment.

Allotment: Treatment—Royal Canadian Mounted Police	90,000 00
Expenditures	\$ 84,653 91

A distribution of expenditures follows:

Dental Services	25,119 48
Examination, Special Constables	990 78
Medical Fees and Drugs, Dependents	5,946 88
Medical Fees and Drugs, Force	21,015 25
Maintenance	28,887 47
Drugs for Prisoners	518 45
Prosthetic Supplies	1,794 06
Transportation	189 27
Miscellaneous Supplies and Expense	192 27
	<u>\$ 84,653 91</u>

The following comments relate to the expenditures from both of the above allotments.

Of the total expenditure, the sum of \$6,567,169.16 is for services supplied through Departmental Institutions (hospital maintenance, clinics, pension examinations, prosthetic services, etc.). The amount was credited as follows: Vote 401, Treatment Services, \$6,359,405.05 and Vote 402, Prosthetic Services, \$207,764.11.

Direct payments of \$5,000 or over were made as follows: H. Barlow, Montreal, \$9,106.30; Brant Sanatorium, Brantford, \$22,762.25; Canadian National Institute for the Blind, \$27,697.36; Canadian National Railways, \$151,533.65; Canadian Pacific Railway Co., \$113,859.52; Canadian Red Cross Society, \$6,301.21; Central Alberta Sanatorium, Calgary, \$58,791.20; Charlottetown Hospital, \$7,168.25; Clinique Roy Rousseau, Mastai, Que., \$13,546; Consolidated Optical Co., Ltd., Toronto, \$38,854.32; Dominion Government, Department of National Defence—Army Services, \$14,018.12, Naval Services, \$10,563; Infant Jesus Hospital, Quebec, \$5,123; Essex County Sanatorium, Windsor, \$26,461.50; Eye Centre Service, Winnipeg, \$9,701.73; Fort William Sanatorium, \$14,337; Freeport Sanatorium, Kitchener, \$19,333; Grace Hospital, Windsor, \$23,004.95; Hamilton Health Association, \$53,850.50; Hotel Dieu Hospital, Kingston, \$5,259.75; Hotel Dieu Hospital Sherbrooke, \$28,242; Imperial Optical Co., Ltd., Toronto, \$6,440.48; Jeffrey Hales Hospital, Quebec, \$23,312.40; Kingston General Hospital, \$47,146.65; London Health Association, \$91,029.05; Province of Manitoba, \$9,411.10; Manitoba Sanatorium, Ninette, \$46,304.30; Manitoba X-Ray Clinic, Winnipeg, \$7,249; Montreal General Hospital, \$23,548.36; Montreal Neurological Institute, \$63,148.25; Municipal Hospitals, Winnipeg, \$40,690.16; National Sanatorium Association, Muskoka, \$146,394.50; G. H. Nelms, Ottawa, \$5,220.21; Niagara Peninsula Sanatorium, St. Catharines, \$10,586; Notre Dame Hospital, Montreal, \$7,541.35; Nova Scotia Hospital, Dartmouth, \$18,299.63; Nova Scotia Sanatorium, Kentville, \$34,537.50; Ottawa Civic Hospital, \$174,461.10; Port Arthur General

Hospital, \$14,492.10; Prince Edward Island Hospital, Charlottetown, \$5,109.93; Provincial Hospital, Fairville, \$8,485.48; Provincial Mental Hospital, Essondale, \$14,508.45; Provincial Mental Hospital, Ponoka, \$7,342.70; Provincial Sanatorium, Charlottetown, \$10,200.63; Regina General Hospital, \$156,819.56; Riverdale Isolation Hospital, Toronto, \$6,421; Royal Jubilee Hospital, Victoria, \$29,813.31; Royal Ottawa Sanatorium, \$12,528.25; Royal Victoria Hospital, Montreal, \$66,304.71; St. Boniface Sanatorium, \$46,696; St. Charles Hospital, St. Hyacinthe, \$21,551.55; St. Georges Sanatorium, Mont Joli, \$14,306; Saint John Tuberculosis Hospital, \$46,536; St. Joseph's Hospital, Comox, \$5,780.80; St. Joseph's Hospital, Port Arthur, \$8,393.15; St. Joseph's Hospital, Victoria, \$13,006.95; St. Laurent Sanatorium, Hull, \$7,045; St. Michel Hospital Archange, Roberval, \$6,718; St. Sacrement Hospital, Quebec, \$24,393.60; Province of Saskatchewan—Department of Public Works, \$11,261.46; Saskatchewan Anti-Tuberculosis League, \$140,848.16; Saskatoon City Hospital, \$37,612.45; Tait Optical Co., London, \$15,577.99; Toronto East General Hospital, \$257,516.38; University of Alberta Hospital, Edmonton, \$260,696.33; Vancouver General Hospital, \$14,542.85; Welfare Revenue Trust Account, Vancouver, \$79,389.30; Winnipeg General Hospital, \$5,097.05.

Direct payments of \$1,000 or over for medical or dental fees were made to: H. Adams, Tisdale, \$1,651; M. E. Adams, Magog, \$1,189; A. C. Ahrens, Lethbridge, \$2,947; A. Albert, Montreal, \$2,112.75; W. Allard, Montreal, \$1,102; H. S. Allen, Summerside, \$1,563; G. F. Allison, Hamilton, \$1,221; G. R. Amiot, Valleyfield, \$1,136; D. Angus, Montreal, \$1,003; A. B. Anthony, Yarmouth, \$1,566; T. E. Archambault, Montreal, \$2,150; G. P. Armstrong, Portage-la-Prairie, \$1,458.50; H. E. Armstrong, Ottawa, \$1,573; R. M. Armstrong, Ottawa, \$1,273; T. E. Armstrong, Windsor, \$1,086; W. A. Armstrong, Ottawa, \$2,053; W. J. Armstrong, Iroquois, \$1,058; C. W. Asselstine, Toronto, \$1,134; W. Atkinson, Windsor, \$2,573.50; F. M. Ault, Nelson, \$1,195.65; W. R. Auger, Stettler, \$1,262.

A. B. Babcock, Toronto, \$1,101; L. W. Backus, Toronto, \$1,235; B. S. Bailey, Winnipeg, \$1,656; G. Baillargeon, Montreal, \$1,097; O. C. Baker, Windsor, \$1,024; C. Balmer, Vancouver, \$1,133; E. Balthazar, Montreal, \$1,934; H. A. Banks Calgary, \$3,321; C. J. Bannerman, Winnipeg, \$1,028; J. A. Barber, Chilliwack, \$1,857.50; W. H. Barber, Winnipeg, \$1,202; A. J. Barkley, Ottawa, \$1,542; G. Y. Barnett, Edmonton, \$1,808; C. H. Barr, Verdun, \$3,391; A. R. Bateman, Toronto, \$1,520; H. Baxter, Montreal, \$1,780; M. Bay, Calgary, \$1,033; B. B. Beaton, Whitby, \$1,812; J. Beaudry, Cowansville, \$1,045; R. Beaudry, Three Rivers, \$1,790.40; E. Beaulieu, Quebec, \$1,323; L. Beaumont, Quebec, \$2,195; G. G. Beesley, Moose Jaw, \$2,030; A. H. Beland, Montreal, \$1,145; G. Beland, Montreal, \$1,327.50; T. N. Belden, Winnipeg, \$1,811; J. A. M. Bell, Fredericton, \$1,119.25; R. B. Bell, Montreal, \$1,087; M. P. Bengier, Port Arthur, \$1,427; J. M. Benson, Winnipeg, \$1,164; R. Bernier, Verdun, \$1,570; K. Berry, London, \$1,479; H. F. B. Black, Toronto, \$1,351; W. X. Blackburn, Fort William, \$1,366; J. E. Blanchard, Charlottetown, \$2,932; M. H. Blanding, Toronto, \$1,445.50; T. F. Blight, Winnipeg, \$1,112; B. Bookhalter, Regina, \$1,847; D. M. Botting, Norwood, \$1,396; W. Bourgie, Montreal, \$2,072; H. A. Boyce, Desoronto, \$1,085.05; J. A. Boyd, Stratford, \$2,103; B. Brachman, Regina, \$4,236.58; L. R. Braden, Ottawa, \$1,224; R. A. Bradford, Toronto, \$1,178; R. W. Bradley, Windsor, \$1,046; W. F. Bradley, Windsor, \$1,056; M. Brassard, Chandler, Que., \$1,176; J. Brault, St. Lambert, \$2,797; J. E. Braund, Toronto, \$1,738; S. Braund, Peterborough, \$1,124; D. T. E. Briant, Welland, \$1,190; E. Bricault, Montreal, \$2,109; C. D. Bricker, Grenfell, \$1,021; J. K. Brimacombe, Weyburn, \$1,769; J. F. Brock, Oshawa, \$1,315; W. G. Brock, Winnipeg, \$1,056.50; L. J. Broham, Guelph, \$1,364; S. W. Bromley, North Bay, \$2,134.75; J. R. Brossard, Montreal, \$2,744; A. C. Brotman, Winnipeg, \$2,897; D. Brown, Winnipeg, \$1,011; G. H. Brown, Edmonton, \$2,349; H. T. Brown, Vancouver, \$1,046; J. F. Brown, Winnipeg, \$1,467; J. O. Brown, Winnipeg, \$1,174; R. Brown, Toronto, \$2,054; W. E. Brown, Orillia, \$1,558.30; W. G. Brown, Vancouver, \$1,326; D. F. Brownlee, Powassan, \$1,248; G. L. Bruchesi, Hull, \$1,063; C. E. Brunet, Montreal, \$1,146; N. D. Buchanan, Peterborough, \$1,075.65; W. M. Buchanan, North Sydney, \$1,879; L. L. Buffett, Glace Bay, \$1,703.50; R. F. Butler, New Westminster, \$1,294; R. R. Butler, Toronto, \$1,964; G. A. Butterly, Swift Current, \$1,329.

J. A. Cameron, Vancouver, \$1,164; R. B. Cameron, Edmonton, \$2,209; A. H. L. Campbell, Vancouver, \$1,542; J. B. Carmichael, Edmonton, \$1,449; S. Caron, Mastai, \$1,942.50; L. Carpentier, Montreal, \$1,328; J. A. Carriss, Prince Albert, \$1,098; E. T. Carrothers, Brandon, \$1,866.50; J. E. Carson, Brantford, \$1,534; I. E. Chalifoux, Montreal, \$2,563; J. M. Chamard, Montreal, \$1,041; W. E. Charland, Montreal, \$3,125; B. J. Charles, Calgary, \$1,106; W. F. Charteris, Chatham, \$1,985.79; A. Chausse, Montreal, \$1,404; H. L. Cheney, Ottawa, \$1,806; F. J. Cheney, Trail, \$1,823; N. Chernen, Kenora, \$1,035; D. N. Chisholm, Port Hawkesbury, \$1,210.31; R. Cholette, Montreal, \$1,127; L. Choquette, Montreal, \$1,684; M. Chretien, Shawinigan Falls, \$1,319.43; R. S. Christie, Winnipeg, \$2,022; B. B. Claman, Winnipeg, \$1,726; E. H. Clark, Minnedosa, \$1,043.50; J. B. Clark, Aylmer, Ont., \$1,165; R. M. Clark, Hamilton, \$2,049; W. R. Clark, Welland, \$1,265; A. E. Clarke, Elburne, \$1,682; G. F. Clarke, Woodstock, N.B., \$1,145; F. S. Cleall, Edmonton, \$4,195; R. W. Clements, Watrous, \$1,840; C. C. Clermont, Regina, \$1,060; E. T. Cleveland, Montreal, \$1,210; H. R. Cleveland, Montreal, \$2,912; R. E. Coleman, Prince Rupert, \$1,176.50; C. C. Collins, Toronto, \$1,590; J. A. Comtois, Montreal, \$1,906; J. H. Conboy, Toronto, \$1,317; W. V. Cone, Montreal, \$12,064; J. L. Connell, Prince Albert, \$2,650; A. R. Cooke, Kingston, \$1,441; J. F. Cooney, Woodstock, \$1,041; I. Copnick, Montreal, \$1,128; A. J. Cormier, Moncton, \$2,625; J. E. Corrigan, Charlottetown, \$3,478; A. Cote, Victoriaville, \$1,026; J. G. Countryman, Hamilton, \$1,513; E. J. Courville, Cornwall, \$1,377; L. Coutu, Verdun, \$1,980; T. K. Cragg, New Westminster, \$1,634; D. J. M. Crawford, Trail, \$1,554; H. A. Creighton, Lunenburg, \$1,666.05; A. Crepeau, Montreal, \$1,042; V. D. Crowe, Truro, \$2,779; L. L. Crowley, Windsor, \$1,643; W. H. Cunningham, St. Catharines, \$2,695.65; D. L. Curtis, Lindsay, \$1,596; O. Cyr, Thetford Mines, \$1,091.

L. W. Dales, Newmarket, \$2,055.50; W. Dalzell, Portage-la-Prairie, \$1,064; D. R. Davies, Oshawa, \$2,355.24; R. N. Davis, Hamilton, \$2,641; W. G. Davis, Toronto, \$1,060; G. R. Davison, Edmonton, \$1,007; M. A. Deagle, Winnipeg, \$1,154; H. R. Dean, Sussex, \$2,098.50; F. M. Deans, Oakville, \$1,160; J. M. Deans, Windsor, \$1,260; G. E. Decker, Edmonton, \$2,663; R. S. Decker, Edmonton, \$1,026; C. De Grandmont, Montreal, \$1,466;

W. E. Delaney, Quebec, \$1,317; A. Deniger, Verdun, \$1,200; L. D. Densmore, Bathurst, \$1,582.25; C. S. Dent, Vancouver, \$1,420; J. A. Deschenes, Lachine, \$1,841; F. J. Desmond, Moncton, \$4,380.50; P. Desrosiers, Montreal, \$1,597.50; E. D. Dickie, Digby, \$1,446.95; J. K. M. Dickie, Ottawa, \$2,804.33; R. W. Digby, Brantford, \$1,614.30; K. K. Dimock, Windsor, N.S., \$1,249; N. F. Dinning, Sherbrooke, \$1,918; A. R. Dinniwell, Hamilton, \$2,618; G. W. H. Dinsmore, St. George, N.B., \$1,797; C. C. Dixon, Regina, \$1,417; H. W. Dixon, Regina, \$1,517; F. E. Dodds, Red Deer, \$1,673.50; L. R. Dodds, Edmonton, \$2,123.50; W. J. Dolson, Toronto, \$1,077; S. K. Donald, Moncton, \$2,015.50; S. Doran, Brandon, \$1,160; N. K. Douglas, Owen Sound, \$1,431; R. L. Douglas, Vancouver, \$2,036; J. P. Dowd, Moncton, \$1,287; C. C. Down, Port Dalhousie, \$1,200; J. A. Dube, Rimouski, \$1,608; C. A. Dudgeon, Port Credit, \$1,742.50; R. A. Dumais, Lachute, \$1,315; H. D. Duncan, Calgary, \$1,013; F. H. Dunnett, Brighton, \$1,092; M. Dunsworth, Edmonton, \$1,117; G. O. Duprau, Belleville, \$1,076; W. L. Durant, Brockville, \$1,278; J. Durran, Galt, \$1,033; J. A. Dussault, Montreal, \$1,282.25; E. M. Dutton, Dryden, \$1,353; E. Duval, Longueuil, \$1,292.

J. A. Egan, Toronto, \$1,831; R. W. Edmison, Montreal, \$1,031; A. R. Elvidge, Montreal, \$12,812.50; R. H. Empson, Belleville, \$1,468.50; E. H. Ewing, Toronto, \$1,083; H. A. Farrell, Toronto, \$1,054; S. H. Felman, Montreal, \$1,023; L. M. Finigan, Shelburne, \$1,175; M. D. Finigan, Amherst, \$1,708; R. F. Flach, Hamilton, \$1,141; S. S. Flanagan, Winnipeg, \$1,160; S. A. Fleming, Wetaskiwin, \$1,253; C. M. Fletcher, Lethbridge, \$1,085; T. W. Fletcher, Vancouver, \$2,670; S. D. Florian, Sydney, \$1,847; F. Fontaine, Malartic Abitibi, \$1,001; G. H. Forbes, Raymond, \$1,141; J. H. Forrester, Belleville, \$2,537.50; W. R. Foster, North Bay, \$1,313; F. C. Fraser, Sudbury, \$1,143; W. G. Fraser, Ottawa, \$1,223; P. Frigon, Montreal, \$1,307.

E. Gaboury, Montreal, \$1,222; P. Gagnon, Les Bequets, \$1,191; E. M. Galbraith, Edmonton, \$2,572; R. H. Galbraith, London, \$1,288; H. A. Gale, Winnipeg, \$1,156; B. R. Gardiner, Orillia, \$1,168; G. H. Gardner, Timmins, \$1,870; E. J. Garfat, Peterborough, \$1,425; J. U. Gariepy, Montreal, \$1,124; L. P. Gariepy, Quebec, \$1,775; C. F. Garland, Fort Francis, \$1,316; J. A. Gauthier, Ottawa, \$1,752; J. D. Gauthier, Shippigan, \$1,037; C. Gaviller, Owen Sound, \$1,618.75; W. N. Geddes, St. Thomas, \$1,413; G. A. Gemeroy, Edmonton, \$1,393; L. W. Gemmell, Regina, \$1,489; J. L. Gibson, Calgary, \$1,047; W. J. Gilbert, Toronto, \$2,387; G. A. Giovannetti, Sydney, \$1,231; J. A. Giroux, Sherbrooke, \$2,577.50; E. I. Glenister, Halifax, \$1,113; B. Gold, Montreal, \$1,004; A. W. G. Good, Fredericton, \$1,886; J. R. Gosse, New Westminster, \$1,370; M. Gosselin, Montreal, \$1,382; A. Gott, Toronto, \$2,418; L. P. Goulet, Levis, \$1,502.85; R. N. Grant, Vancouver, \$1,838; D. Gratton, Montreal, \$2,830; W. G. Gray, Sarnia, \$2,210; C. J. Green, Innisfail, \$1,692; N. H. Greenberg, Winnipeg, \$1,771; J. F. Griffin, Halifax, \$2,188; S. E. Grimes, Ottawa, \$1,567; N. F. Gropper, Saskatoon, \$3,624; J. R. Groulx, Montreal, \$2,853; T. Guimond, Montreal, \$1,252.75.

T. J. Hackie, Kamloops, \$1,431; H. C. Hagyard, Perth, \$1,217.82; G. M. Hale, St. Lambert, \$1,517; A. B. Hall, Nanaimo, \$1,044.40; O. M. Hall, Milford, \$1,209; H. E. Halpin, Calgary, \$1,029; H. P. Hamilton, Kitchener, \$1,321.75; W. S. Hamilton, Edmonton, \$1,029; E. L. Hardman, Warton, \$1,046; G. H. Hardy, Fort William, \$1,427; E. G. Hargreaves, Toronto, \$1,274; S. Harper, Toronto, \$2,220; S. Harris, Montreal, \$1,175; E. Harrison, Vancouver, \$1,410; O. Hart, Gull Lake, \$1,183; W. G. Hart, Brantford, \$1,172; W. A. Hartley, Sarnia, \$1,224.50; F. R. Harvey, Kitchener, \$1,580; R. E. Haryett, Bancroft, \$1,016; L. D. Haselton, Saskatoon, \$1,816; J. D. Hawkins, Edmonton, \$1,555; D. C. Haworth, Calgary, \$1,241; W. N. Hayes, Peterborough, \$1,436; A. C. Hayford, Mahone Bay, \$1,318; N. W. Haynes, Edmonton, \$1,271; E. J. Henderson, Aurora, \$1,068; H. K. Henderson, Winnipeg, \$1,102; J. E. Hesson, Calgary, \$2,439; J. J. Hewitt, Smith Falls, \$1,255; T. D. Higginson, Ottawa, \$1,570; C. R. Hignell, Welland, \$2,478.40; A. N. Hill, Dundas, \$1,068; J. A. Hillier, Toronto, \$1,189; D. Hindson, Toronto, \$1,143; L. Hipwell, Toronto, \$1,023; J. R. Hoag, Regina, \$2,191; H. E. Hobbs, Toronto, \$1,725; S. C. Hodgson, Edmonton, \$1,348; D. J. Holderoff, Havelock, \$1,046.64; L. H. Holmes, Toronto, \$1,922; R. E. Holmes, Windsor, \$1,433; G. Hooper, Ottawa, \$1,462.79; W. M. Hooper, Lachute, \$1,400; H. A. Houle, Quebec, \$1,315; A. H. Hudson, Timmins, \$1,363.50; V. F. Hudson, Moncton, \$2,979; R. W. Huffman, Long Branch, \$1,208; J. Huot, Montreal, \$1,336; R. Hurton, Portage-la-Prairie, \$1,162; C. D. Husband, Red Deer, \$3,250; T. H. Hutchinson, Port Arthur, \$1,031; P. Hutzulak, Toronto, \$1,348; R. G. Hyde, Hagerville, \$1,314.

R. Imbleau, Montreal, \$1,797; R. Inglis, Estevan, \$1,019.45; H. R. Ironston, Rouyn, \$1,725; H. Israel, Montreal, \$1,752.25; D. R. Jacob, Winnipeg, \$5,160.50; H. B. James, Oshawa, \$1,019.50; H. C. Jamieson, Edmonton, \$2,050; H. S. Jamieson, Moosomin, \$2,300; E. Jobin, Montreal, \$1,512; C. M. Johnson, Calgary, \$1,460; J. G. Johnston, Regina, \$2,713.05; L. A. Johnston, Montague, N.S., \$1,318; A. Jolicoeur, Beauce, Que., \$2,097; J. Jolin, Waterloo, Que., \$1,281; P. E. Joly, Montreal, \$1,621; T. O. W. Jones, Toronto, \$1,192; U. N. Jones, Toronto, \$2,474; W. M. Jones, Bathurst, \$2,746; A. G. Joubert, Amqui, \$1,239; W. R. Junkin, Toronto, \$1,067; S. R. Katz, Winnipeg, \$1,530; J. I. Kelly, Calgary, \$1,094; F. F. Kemp, Richmond, \$1,140; E. L. Kennedy, Sarnia, \$1,000; H. J. Kennedy, Regina, \$2,212.15; J. A. Kennedy, London, \$1,186; W. V. Kennedy, Calgary, \$1,081; Kenny and Mathisen, New Westminster, \$1,385; A. R. Kerr, Toronto, \$3,023; G. A. Kerster, Fort William, \$1,032; J. L. King, Galt, \$1,657; D. L. Kinzie, Chatham, Ont., \$1,057; H. H. Kirby, Hawkesbury, \$1,110; H. N. Knight, Edmonton, \$1,019; R. G. Knowles, Toronto, \$1,780; B. J. Kocnig, Regina, \$1,423.

G. Lachance, New Richmond, Que., \$1,044.34; P. E. Laflamme, Sudbury, \$4,713.30; J. R. Lafleur, Verdun, \$2,362.50; C. M. Laidley, Lindsay, \$1,020; H. Laishley, Montreal, \$1,102; J. V. Lally, Cornwall, \$1,117.50; J. A. Lamarre, Montreal, \$6,397; W. J. Lamond, Sydney Mines, \$1,656.09; J. Lamoureux, Three Rivers, \$1,995; E. P. Landry, Moncton, \$1,588; J. A. Landry, Sherbrooke, \$1,761; R. M. Langille, Truro, \$2,021; J. H. Langtry, Fort William, \$1,409; H. H. Lank, Montreal, \$1,026; J. S. Lapp, Toronto, \$1,417.50; J. L. Laroche, Quebec, \$1,132.50; E. Laurence, Montreal, \$1,593; C. Laurin, Hull, \$2,413; J. H. Lawley, Halifax, \$2,233; H. J. Lawrence, Winnipeg, \$1,066; G. R. Lawson, Minto, N.B., \$1,242; G. C. Layter, Toronto, \$2,060; L. B. Layton, Annapolis Royal, \$1,753; W. J. Leahy, Quebec, \$1,283; T. M. Leask, Moose Jaw, \$1,140; G. Lebeuf, Quebec, \$1,995;

I. Leblanc, Montreal, \$1,531; J. A. Leblanc, Moncton, \$2,644; L. G. Leblanc, Rexton, N.B., \$1,507.50; A. Lebrun, Coaticook, \$1,051; W. H. C. Ledger, Renfrew, \$1,125; L. Leduc, Rimouski, \$2,276.50; B. C. Leech, Regina, \$2,777; O. A. Lefebvre, Montreal, \$2,208; J. A. Lefrançois, Montreal, \$1,210; E. J. Leger, Bathurst, \$1,641; L. O. Leger, Saint John, \$1,716; W. C. Leggett, Toronto, \$8,021; E. J. Lehman, Ottawa, \$1,190; C. L. Lemon, Vancouver, \$2,990; J. A. Lessard, Riviere-du-Loup, \$1,657; F. Letarte, Quebec, \$1,340.50; C. Levesque, Montreal, \$1,143; A. Lieberman, Toronto, \$1,502; H. C. Liesemer, Calgary, \$2,915; L. J. Lightstone, Verdun, \$1,090; E. W. Linklater, Noranda, \$1,209.97; C. H. Lipsey, Edmonton, \$1,063; R. V. Little, Saskatoon, \$1,457; W. C. Little, Barrie, \$1,451.25; H. J. Long, Peterborough, \$1,696; J. B. Long, Drumheller, \$1,196; V. C. Long, Toronto, \$1,101; B. B. Loomer, Stellarton, \$1,094; G. B. Loomis, Sherbrooke, \$2,763.50; L. A. Loree, Guelph, \$1,546; A. J. Losier, Chatham, N.B., \$1,297.25; F. S. Louks, Toronto, \$1,942; A. M. Lowey, Moose Jaw, \$1,042; W. Luce, Tracadie, \$1,503; C. A. Lumsden, Ottawa, \$1,778; E. J. Lyon, Prince George, \$1,996; C. W. Lyons, Lindsay, \$1,462; G. Lyons, Moncton, \$1,230.25; G. U. Lyons, Toronto, \$1,639.50.

H. MacCrostie, Vancouver, \$1,048; H. W. MacDonald, Saint John, \$1,405; R. M. MacGibbon, Fredericton, \$1,702; G. K. MacIntosh, Halifax, \$3,400.50; H. J. Mack, Cornwall, \$2,073.01; W. F. MacKenzie, Winnipeg, \$1,458; L. D. MacLaurin, Edmonton, \$1,481.50; D. R. MacLean, Sydney Mines, \$1,840.50; D. F. MacLelland, New Glasgow, \$1,273.50; J. D. MacMillan, Newcastle, \$2,603; B. C. MacNeill, Toronto, \$1,051; J. A. MacPhee, Summerside, \$1,359; J. J. MacPherson, Campbellton, \$1,547; A. Maher, Montreal, \$1,715; H. J. Manchester, Toronto, \$1,292; J. O. Manderville, Pembroke, \$1,144; J. Marchand, Montreal, \$1,083; J. Marcoux, Sherbrooke, \$1,078; S. Marcus, Bridgewater, \$1,523.70; P. Marin, St. Jean, \$1,503; J. Marion, Montreal, \$2,548; M. A. Marling, Brantford, \$1,129; R. J. Marshall, Toronto, \$1,325; J. Martin, Timmins, \$1,207; H. W. Mason, Galt, \$1,393; W. J. Mason, Richmond Hill, \$1,368; A. Massicotte, Three Rivers, \$1,379; A. Masson, Montreal, \$1,222; J. R. McAvoy, Brockville, \$2,739.57; J. M. McBrien, Prince Albert, \$1,046; J. McCaffrey, Calgary, \$2,420; T. G. McCarthy, Winnipeg, \$1,653; S. G. McCaughey, Ottawa, \$1,089; G. McCauley, Hamilton, \$1,023; W. J. McCauley, Moose Jaw, \$1,833; L. H. McConnell, Saskatoon, \$1,474; C. C. McCullough, Fort William, \$1,693; F. J. McCurry, Toronto, \$1,630; J. O. McCutcheon, London, \$1,236; H. O. McDiarmid, Brandon, \$2,636.50; J. E. McGillivray, Weyburn, \$1,153.75; E. F. McGregor, Ottawa, \$1,106; A. C. McInnes, Winnipeg, \$1,189; W. T. McIntosh, Toronto, \$1,200; L. McIntyre, Edmonton, \$1,215; M. A. McIntyre, Edmonton, \$1,859; P. McIntyre, North Bay, \$1,234.17; E. C. McKee, Peterborough, \$1,073; G. G. McKee, Flora, \$1,068; G. H. McKee, Owen Sound, \$1,055; H. E. McKellar, Carlyle, \$3,223; M. A. McKelvey, Magog, \$1,062.30; H. E. McKenna, Sherbrooke, \$1,737; D. L. McKerracher, Arnprior, \$1,934; J. R. McLachlan, Hamilton, \$1,689; A. H. McLean, Orillia, \$1,205.50; C. D. McLeod, Winnipeg, \$1,456; C. S. McLeod, Winnipeg, \$1,238; D. A. McLeod, New Waterford, \$1,219; P. A. McLeod, Kingston, \$1,582.75; J. C. McLister, Windsor, \$1,275; J. C. McMullen, Fredericton, \$1,676.50; J. A. McMurdo, Summerside, \$1,522; K. McPherson, Toronto, \$1,955; T. McPherson, Victoria, \$1,676; R. M. McQueen, Woodstock, \$1,552; R. C. McQuillan, Edmonton, \$1,210; K. M. McVey, Toronto, \$1,622; O. W. Michelson, Vancouver, \$1,728; G. A. Mickle, Toronto, \$1,679; G. J. Millen, Toronto, \$2,117; F. L. Miller, Fredericton, \$1,438; L. J. Miller, Windsor, \$1,221; C. Mills, Weston, \$1,121; J. A. Milne, New Glasgow, \$3,075; H. W. Mitchell, Winnipeg, \$1,446; E. E. Mollot, Verdun, \$5,874; M. Monat, Montreal, \$3,244; C. H. Moore, Winnipeg, \$3,202; J. H. W. Moore, Lacombe, \$1,816.50; C. E. Morgan, Guelph, \$1,586; G. S. Morgan, Smith Falls, \$1,602; A. Morin, Montreal, \$1,011; M. E. Morrison, Antigonish, \$1,176.50; V. E. Mose, Vancouver, \$3,376.25; H. T. R. Mount, Ottawa, \$2,572.09; W. M. Moyer, Prince Albert, \$1,409; J. H. Moyle, Brantford, \$1,083; A. F. Muirhead, Moose Jaw, \$1,336; L. M. Mullen, Calgary, \$1,020; M. J. Mulvihill, Pembroke, \$1,196; F. M. Murray, Calgary, \$3,022; H. L. Murray, Edmonton, \$1,160; J. M. Murray, Ottawa, \$3,719.70; W. Murray, Toronto, \$1,563; A. W. Myles, Winnipeg, \$1,203.

J. Nadeau, Montreal, \$1,120; E. B. Nagle, Saskatoon, \$3,586; J. Naimark, Vancouver, \$1,119; P. Nase, Saint John, \$4,624; A. C. Necker, Moose Jaw, \$1,067; R. J. Neelands, Kirkland Lake, \$6,481; W. G. Neilson, Calgary, \$1,067; F. J. Netherton, Penticton, \$1,595; C. D. Newby, Kelowna, \$1,078.50; W. G. Newby, Chilliwack, \$1,152.50; M. Nicholson, Amherst, \$2,583; W. A. Nicholson, Nanaimo, \$1,056; R. L. Noonan, Summerside, \$1,837; L. B. Nutall, Prescott, \$1,227; E. J. O'Brien, Toronto, \$1,123; G. W. O'Brien, Amherst, \$1,381.50; A. Olfman, Kamsack, \$1,285; J. L. Olivier, Montreal, \$2,675; G. M. Olsen, Edmonton, \$2,079; W. Orobko, Edmonton, \$1,854; J. M. Orr, Verdun, \$1,915.50; C. J. Orton, Swift Current, \$1,328; A. A. Overholt, Brantford, \$2,244.65; L. A. C. Panton, Kelowna, \$2,224.80; W. A. Parent, Hull, \$1,210; A. G. Park, Montreal, \$1,979; J. Passalis, Winnipeg, \$1,151; I. Patrick, Montreal, \$1,600; W. G. Penfield, Montreal, \$3,951.75; L. Perrault, Levis, \$1,485.50; H. H. Peters, Saint John, \$2,223; T. C. Peterson, Hamilton, \$1,112; J. A. Phillips, Cornwall, \$2,127; S. J. Phillips, Oshawa, \$2,799; J. W. Pickard, Swan River, \$1,592; A. Pineau, Matane, \$1,260; E. Plante, Sherbrooke, \$1,261.50; J. A. Poirier, Montreal, \$1,325; A. B. Porter, Vancouver, \$1,457; A. L. Posen, Toronto, \$1,057; W. A. Potter, Niagara Falls, \$1,439; A. Pouliot, Quebec, \$2,337.50; R. Poupert, Montreal, \$1,708; H. B. Powell, Calgary, \$1,170.50; W. H. Pritchard, Ottawa, \$1,501; C. A. Publow, Picton, \$1,312.50; C. Purdon, Estevan, \$2,075; E. Quevillon, Hull, \$2,119.

W. F. Rattle, Toronto, \$1,316; S. Raxlem, Toronto, \$3,032; A. H. Reid, Arnprior, \$1,456; R. N. Reid, Regina, \$1,700; Richards, Singleton & Hall, Toronto, \$7,898.50; H. C. Richards, Hamilton, \$1,468; T. W. Richards, Ottawa, \$1,594; A. K. Richardson, Toronto, \$2,494; C. H. Ridley, Vancouver, \$1,095; J. M. Riffel, Regina, \$3,333; J. J. Ringuet, Rimouski, \$1,047.51; M. E. Ritchie, St. Boniface, \$1,319; H. C. Roach, Toronto, \$2,380; C. S. Robertson, Dauphin, \$1,139.50; R. B. Robertson, Victoria, \$1,057; E. Robidoux, Shediac, \$1,909; H. Robillard, Dorion, \$1,679; T. E. E. Robins, Charlottetown, \$1,214; L. G. Robinson, New Westminster, \$1,681; N. L. Robinson, Hamilton, \$1,494; R. F. Rogers, Welland, \$1,265; C. W. H. Rondeau, Montreal, \$1,643; G. M. Rondeau, Westmount, \$4,342; H. A. Roodman, Kirkland Lake, \$1,061; H. C. Roos, Weston, \$1,000; S. Rosen, London, \$1,522; B. R. Ross, Fredericton, \$1,031; W. H. Ross, Regina, \$1,218; C. M. Rowsome, Ottawa, \$1,548; D. Roy, Quebec, \$2,217; J. B. Rumberg, Winnipeg, \$1,247; W. A. Rutledge, Vancouver, \$3,134; J. R. Ryan, Springhill, \$1,979.83; L. N. Ryan, Bracebridge, \$1,120.00.

A. J. Saich, Victoria, \$1,755; G. F. Saine, Sherbrooke, \$1,019; F. G. Salisbury, Saskatoon, \$1,488; S. H. Sands, Westlock, \$1,234; A. Sarrasin, Montreal, \$1,855; S. V. Saunders, Smiths Falls, \$1,098; J. J. Schacter, Saskatoon, \$1,185; H. M. Schweitzer, Regina, \$1,667.75; G. R. Scott, Peterborough, \$1,485; R. G. Scott, Lindsay, \$1,088; R. Scott-Moncrieff, Victoria, \$2,850.50; G. B. Sexton, London, \$1,468.50; W. J. Shaffner, Bridgewater, \$1,019; A. W. Sheridan, Brockville, 1,508; B. N. Shlain, Edmonton, \$1,056; F. C. Simms, Edmundston, \$1,366; N. L. Simon, Hamilton, \$1,119; C. S. Simpson, Langley Prairie, B.C., \$1,111; A. C. Sinclair, Edmundston, \$1,252.50; W. A. Sinclair, St. Stephen, \$1,570.50; W. S. Sinclair, Ottawa, \$1,942; C. L. Skinner, Saskatoon, \$1,042; T. A. Skinner, Calgary, \$1,887; E. Sklar, Calgary, \$2,395; A. E. Slack, Medicine Hat, \$1,052; H. Slade, Toronto, \$1,321; B. Sleeth, Toronto, \$1,402; A. Slone, Ottawa, \$1,007; C. C. Smart, Ottawa, \$2,209; A. G. Smith, Sarnia, \$1,282.50; D. Smith, Stratford, \$1,475.35; D. Smith, Liverpool, \$2,027; E. Smith, Brantford, \$1,340; E. Smith, Montreal, \$1,195; G. C. Smith, Saint John, \$1,009; H. E. Smith, Regina, \$1,257; H. F. Smith, Brantford, \$1,219; C. M. Snelgrove, London, \$1,019; J. W. Snell, St. Thomas, \$1,434.50; S. M. Somers, Drumheller, \$1,742; A. Somerville, Bristol, N.B., \$2,503; E. S. Somerville, South Porcupine, \$1,010; F. W. Sonnett, Winnipeg, \$1,278; S. W. Spicer, Kentville, \$1,430; F. Spiers, Barrie, \$1,201; C. Spiro, Ottawa, \$2,486; P. D. Spohn, Waterloo, \$2,302; E. V. Springbett, Vancouver, \$1,027; W. C. Sproat, Stratford, \$1,301; F. E. Sproul, Dalhousie, \$2,244; G. A. Sproul, Springhill, \$1,002; J. Sproule, Chatham, N.B., \$1,141; C. A. Stewart, Toronto, \$1,437; C. E. Stewart, Hamilton, \$1,526; G. A. Stewart, Belleville, \$1,164; H. R. Stewart, Winnipeg, \$1,537; J. A. Stewart, Victoria, \$2,773; L. A. Stirling, Toronto, \$1,645; G. W. Stobie, Belleville, \$1,233.75; M. Strockon, Port Dover, \$1,456; N. W. Strong, Vernon, \$1,487.80; W. R. Stuart, Edmonton, \$1,371; J. W. Sutherland, Amherst, \$2,105.75.

G. E. Tanner, Midland, \$3,814.50; V. W. Tarlton, Duncan, \$1,170; J. P. Tarshis, Toronto, \$1,181; A. W. Taylor, Yarmouth, \$1,607; J. Teich, Almonte, \$1,661; B. Temple, Toronto, \$1,053; W. P. Tew, London, \$1,017; A. V. Therrien, Shawinigan Falls, \$1,153; G. B. Thurston, Edmonton, \$2,490.50; R. A. Torrance, North Bay, \$1,410; W. L. Trueman, Melville, \$1,285; W. Tucker, Port Hope, \$1,457; J. A. Tupper, Lunenburg, \$1,618; R. Turcot, Quebec, \$1,402; J. A. Turcotte, Mont Joli, \$1,423; D. M. Turner, Oakville, \$1,010; J. W. Turner, Niagara Falls, \$2,019; W. J. Turner, Edmonton, \$1,788.50; A. S. Underhill, Kelowna, \$1,652; C. Usher, Victoria, \$1,566; G. E. Vanasse, Montreal, \$1,705; J. R. Vant, Edmonton, \$1,277.50; A. H. Veilleux, East Angus, \$1,314; G. S. Veith, Grand-Mere, \$2,108; J. L. Veniot, Bathurst, \$1,688; C. Verret, Grand Falls, N.B., \$1,214; S. Verret, Loretteville, \$1,506; F. W. Vivian, Hamilton, \$1,926; C. Vroman, Vancouver, \$1,716.

M. Wachnow, Winnipeg, \$1,144; A. K. Wade, Perth, N.B., \$1,041; J. G. Walker, Calgary, \$2,374; W. Wallace, Winnipeg, \$1,613; F. E. Warriner, Winnipeg, \$1,261; J. L. Warriner, Winnipeg, \$1,512; W. R. Watchler, Yorkton, \$1,008.25; H. N. Watson, Duncan, \$1,310.59; C. S. Watters, Hamilton, \$2,710; H. W. Weagant, Cornwall, \$1,035; G. H. Weber, Guelph, \$1,644; W. A. Weir, Winnipeg, \$1,936; F. J. Wentworth, Sault Ste. Marie, \$2,444.50; Wheeler and Edmison, Winnipeg, \$1,604; R. J. Whitaker, Kenora, \$1,292; H. F. Whittaker, Edmonton, \$2,245; J. C. Wickwire, Liverpool, \$1,400.85; G. S. Williamson, Ottawa, \$3,369.77; K. G. Williamson, St. Stephen, \$1,138; A. H. Wilson, New Glasgow, \$1,041; D. T. Wilson, Fredericton, \$1,149; J. M. Wilson, Trenton, \$1,883; V. S. Wilson, Toronto, \$1,053; W. R. B. Wilson, Edmonton, \$1,371; M. A. Wittick, Burks Falls, \$1,020.75; I. Wolch, Winnipeg, \$1,876; J. E. Wright, St. Catharines, \$1,525; H. A. Wrong, Niagara Falls, \$1,887.50; L. C. Yack, Kitchener, \$1,414.50; F. Young, Vancouver, \$1,271; T. H. Young, Thorold, \$1,535; W. H. Young, Kentville, N.S., \$1,853.

**Allotment: Pensions—Armed Forces, Fishermen, Seamen, Special Constables—R.C.M.P.,
Civil Servants and Civil Defence Workers 23,359,800 00
Expenditures \$ 22,200,429 15**

A distribution of expenditures follows (number of pensions in payment at March 31, 1946, is shown in parentheses):

Disabled and Deceased Ex-Members of the Army, Navy and Air Force.....	(49,164)	20,540,292 46
Reserve Force	(566)	239,589 72
Royal Canadian Mounted Police	(8)	2,041 37
Seamen	(425)	225,668 31
Auxiliary Force	(12)	5,814 06
Civilian Employees	(6)	5,104 20
Air Training Plan	(2,787)	1,087,048 91
Supplementary—Imperial	(91)	20,465 02
Supplementary—Italian and Belgian	(4)	1,379 61
Canadian Women's Army Corps	(96)	30,766 46
Women's Royal Canadian Naval Service	(15)	3,426 44
Royal Canadian Air Force (Women's Division)	(83)	24,655 78
Canadian Corps of Firefighters	(33)	7,830 79
Civil Defence Workers.....	(5)	2,435 61
Reconditioning Cases	(2)	495 00
Burial Grants		3,415 41
	(53,297)	\$ 22,200,429 15

Allotment: Civil Defence	122,075 00
Expenditures	\$ 105,315 05

A distribution of expenditures follows:

Salaries	11,086 68
Cost of Living Bonus and other Pay-list Items	1,113 77
Telephones, telegrams and postage	275 51
Equipment	572 16
Expenses—Recovery of equipment	6,987 68
Maintenance and dismantling of sirens	6,290 22
Miscellaneous expense	8,616 68
Civil Defence Certificates	1,998 22
Payments to:	
Province of Nova Scotia	14,000 00
Province of New Brunswick	7,077 16
Province of Prince Edward Island	2,574 01
Province of British Columbia	41,797 99
Freight, cartage and express	2,802 27
Transportation and travelling	122 70
	\$ 105,315 05

As of March 31, 1946, there were 5 salaried employees being paid from this account. F. C. Badgley (on loan from the National Film Board) received a salary at an annual rate of \$4,620.

Compensation at the rate of \$500 per month for his personal services and the provision of staff and office facilities (authorized by P.C. 24/1751 of March 16, 1945) was paid to M. Gaboury and amounted to \$6,000.

Allotment: Investigations—Dependents' Allowance Board	50,000 00
Expenditures	\$ 37,200 37

Expenditures consist of: cost of investigations by social agencies, \$9,292.43; cost of investigations by staff of the Department of Veterans Affairs, \$26,371.08; miscellaneous expense, \$1,536.86.

Allotment: Committee on Demobilization	3,150 00
Expenditures	\$ 3,000 00

Expenditures represent part of the salary of C. N. Senior (see Vote 398) paid from this account.

Allotment: Post Discharge Re-establishment—Rehabilitation Benefits	35,250,000 00
Expenditures	\$ 32,130,441 03

A distribution of expenditures follows: out-of-work benefits, \$5,738,264.02; vocational training benefits, \$8,111,490.66; agriculture and other benefits, \$2,180,421.23; benefits to temporarily incapacitated, \$40,591.76; benefits for interrupted education, \$9,305,662.25; tuition fees, \$3,552,832.21; contributions to Unemployment Insurance Commission, \$1,602,116.62; transportation and travelling, applicants and recipients, \$108,152.79; excess pension credits, \$4,540.76; supplementary grants to Universities, \$1,486,368.73.

Payments of \$5,000 or over for supplementary grants to Universities, etc., are: Acadia University, Wolfville, \$31,500; University of Alberta, Edmonton, \$11,980.65; Assumption College, Windsor, \$7,200; University of Bishop's College, Lennoxville, \$6,187.50; University of British Columbia, Vancouver, \$410,204.60; Carleton College, Ottawa, \$5,625; Dalhousie University, Halifax, \$60,075; Laval University, Quebec, \$9,750; University of Manitoba, Winnipeg, \$159,562.63; McMaster University, Hamilton, \$11,338.03; Mount Allison University, Sackville, \$7,350; University of New Brunswick, Fredericton, \$21,977.05; Nova Scotia Agricultural College, Truro, \$8,400; Ontario College of Art, Toronto, \$14,677.35; Ontario College of Optometry, Toronto, \$7,800; Ontario College of Pharmacy, Toronto, \$10,950; Ontario Veterinary College, Guelph, \$15,812.50; Queen's University, Kingston, \$139,831.72; Regina College, Regina, \$16,473.78; St. Francis Xavier University, Antigonish, \$6,375; University of Saskatchewan, Saskatoon, \$183,380; University of Toronto, Toronto, \$203,509.60; United College, Winnipeg, \$23,741.32; University of Western Ontario, London, \$74,934.41.

Allotment: Detention Allowances—Canadian Seamen	41,000 00
Expenditures	\$ 31,934 64

P.C. 12/4209 of June 12, 1941 as amended by P.C. 87/5204 of July 16, 1941 provides for compensation for persons of Canadian nationality (a) serving on ships of Canadian registry or licence, (b) serving on ships not of Canadian registry or license which are engaged in essential war work on behalf of the British Commonwealth or its allies, or (c) employed upon fishing vessels or boats engaged in the fishing industry of Canada in tidal waters. This compensation is by way of detention allowance for loss, in consequence of capture or internment in a foreign country, of the remuneration for employment of which they were theretofore in receipt. Awards and payment of these allowances are under the control of the Canadian Pension Commission.

This allotment was provided to cover the cost of the total allowances to the seamen concerned for the fiscal year 1945-46. The amount shown above as expenditures (\$31,934.64) was credited to the open account "Detention Allowances Fund, Canadian Seamen" (see page ZA-57) from which payments are made in accordance with the provisions of the foregoing Order in Council.

Allotment: Contingency Fund for the temporary assistance of Discharged Members of the Forces	5,000 00
Expenditures	\$ 2,402 39

To provide for the temporary assistance of discharged members of the forces by means of small loans. These expenditures are recoverable.

Allotment: Reserve Stores (Revolving Account)	\$ 4,197 47
Expenditures	nil

The gross expenditure from this allotment amounted to \$319,003.93 while repayments for issues of stores amounted to \$477,390.06, resulting in a net credit of \$158,386.13 which was transferred to Special Receipts, Refunds of Previous Years' War Expenditures. As the policy of acquiring reserve stores through revolving fund allotments has been discontinued, the value (\$337,416.40) of such stores on hand at March 31, 1946, which were purchased through this and previous allotments, was debited to Vote 401 and credited to Special Receipts, Refunds of Previous Years' War Expenditures.

Suppliers receiving \$5,000 or more: Bolta Plastics Ltd., \$8,258.50; Dominion Government, Department of National Defence—Army Services, \$30,015.02; Dominion Textile Co., Ltd., \$14,384.40; Z. Dufresne, \$6,360; Everest & Jennings, \$13,773.48; Humber Engineering Co., Ltd., \$13,724.80; Kroehler Mfg. Co., Ltd., \$8,841; Metal Craft Co., Ltd., \$10,591.38; C. H. Petch, \$5,914.46; Poole Co., \$24,157.62; A. M. Russell, \$7,480; Simmons Ltd., \$18,915.85; Sovereign Potters Ltd., \$22,336.98; Vilas Furniture Co., Ltd., \$29,212.41; R. C. Wilkins Co., Ltd., \$8,443.36.

Allotment: War Veterans' Allowance Board—Payment of Pensions under the Dual Service Pension Order (P.C. 160/7746, of October 4, 1944) and War Veterans' Allowance Benefits to veterans of the present war and of the North West Rebellion, 1885 (P.C. 162/7746 of October 4, 1944)	160,000 00
Expenditures	\$ 155,002 56

The figures in parentheses in the following distribution of expenditures represent the number of payments in effect at March 31, 1946.

Pensions—Dual Service	(148)	72,210 94
War Veterans' Allowance Benefits—World War II	(76)	24,568 33
War Veterans' Allowance Benefits—North West Rebellion	(116)	58,223 29
	(340)	\$ 155,002 56

The Veterans' Dual Service Pensions Order authorized the payment of pensions to veterans who served in World War I and World War II but did not qualify for war veterans' allowances due to the fact that they did not serve in an active theatre of war in either campaign.

War veterans' allowance benefits for eligible veterans of World War I are paid from Vote 408—War Veterans' Allowances.

Allotment: London, England—Leasing of Offices for Rehabilitation Branch and Alterations	3,675 26
Expenditures	<u>\$ 3,675 26</u>

The leasing and alterations and repairs of these offices, was arranged through H. M. Paymaster General, London, England. The above amount was paid for repairs and alterations, rental now being paid from Departmental Vote 399, District Administration.

Allotment: Expenses of Chairmen of Citizens' Committees in attending conferences re re-establishment of veterans	30,000 00
Expenditures	<u>\$ 13,127 31</u>

Under authority of P.C. 3439 of May 15, 1945, the Department pays actual travelling expenses incurred by the Chairmen of Citizens' Committees in attending conferences, arranged by the Department in conjunction with the Department of Labour and the Department of Reconstruction and Supply, on the re-establishment of veterans.

Allotment: Gratuities—Canadian Fire Fighters	175,000 00
Expenditures	<u>\$ 161,759 99</u>

This account covers the cost of gratuity payments to former members of the Canadian Corps of Fire Fighters. Such payments were authorized by P.C. 3229 of May 3, 1945.

Allotment: Gratuities—Auxiliary Services	95,000 00
Expenditures	<u>\$ 94,941 68</u>

This account covers the cost of gratuity payments to former members of the Auxiliary Services, such payments being authorized by P.C. 3228 of May 3, 1945.

Payments in respect of the three services of the Department of National Defence were: Army, \$58,645.97; Naval, \$180; Air, \$36,115.71.

Allotment: Printing of revised booklet <i>Back to Civilian Life</i>	7,750 00
Expenditures	<u>\$ 7,744 93</u>

The above amount of \$7,744.93 was paid to the Department of Public Printing and Stationery.

Allotment: To provide for research work by the National Film Board re production of film to explain technique of selective placement of disabled veterans...	1,000 00
Expenditures	<u>\$ 1,000 00</u>

Allotment: To provide for an advertising campaign in respect of preference for veterans in available housing accommodation	62,426 41
Expenditures	<u>\$ 62,117 36</u>

The above amount of \$62,117.36 was paid to Stewart Lovick Ltd.

Allotment: To provide for the production of a film re placement of disabled veterans and purchase of fifty prints	19,000 00
Expenditures	<u>\$ 9,598 24</u>

The above amount of \$9,598.24 was paid to the National Film Board.

Allotment: To provide for the purchase of Victory Loan Bonds for G. V. Jardine in correction of an error by which deductions from his pension were incorrectly credited to the War Donations Fund (P.C. 125/9 of January 4, 1946).....	600 00
Expenditures	\$ 600 00

Allotment: Halifax, N.S.—Camp Hill Hospital, Construction of Ross Millar Infirmary....	305,000 00
Expenditures	\$ 258,691 98

A contract for \$1,927,936.31 was awarded through the Department of Public Works to E. G. M. Cape & Co. Payments were: E. G. M. Cape & Co., \$228,369.98; Ross and MacDonald, architects, \$30,090.19. The cost of advertising was \$231.81.

Allotment: Halifax, N.S.—Camp Hill Hospital, Enlargement of Pavilion	22,422 00
Expenditures	\$ 17,966 45

A contract for \$22,000 was awarded through the Department of Public Works, to the Nova Scotia Construction Co., Ltd.
The contractor was paid the sum of \$17,919.50. The cost of advertising was \$46.95.

Allotment: Halifax, N.S.—Camp Hill Hospital, Alterations and additions and electrical work at the Orthopaedic and Surgical Appliances Depot	10,169 00
Expenditures	\$ 3,200 00

This work is divided into four parts and a contract for Part 1 was awarded through the Department to the Nova Scotia Construction Co., Ltd., for alterations and additions.
The above amount of \$3,200 was paid to the contractor.

Allotment: Charlottetown, P.E.I.—To provide for contributions to assist in the construction of additions to hospitals not to exceed the amounts authorized by P.C. 6625 of October 23, 1945, as follows: Prince Edward Island Hospital \$75,000, Charlottetown Hospital \$75,000	50,000 00
Expenditures	\$ 15,000 00

The above amount of \$15,000 was paid to the Prince Edward Island Hospital.

Allotment: Saint John, N.B.—Lancaster Hospital, Storage Space	1,500 00
Expenditures	\$ 1,450 00

A contract for \$5,000 was awarded in 1944-45 through the Department of Public Works to H. Danis. The above amount of \$1,450 was paid to the contractor upon completion of the work.

Allotment: Saint John, N.B.—To recondition former Peacock property for Veterans Care Cases	20,000 00
Expenditures	\$ 14,444 78

A contract for \$19,805 was awarded through the Department of Public Works to the Maritime Constructor Co., Ltd., to which the above amount of \$14,444.78 was paid.

Allotment: Saint John, N.B.—Construction of Health and Occupational Centre	215,000 00
Expenditures	\$ 78,076 08

The work on this project is being done by the Department of National Defence—Army Services and the above amount of \$78,076.08 was paid to that Department.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Additional Construction ..	19,000 00
Expenditures	\$ 13,844 75

This allotment is to cover the cost of the following projects:—

Administration Building—A contract for \$53,287 was awarded in 1944-45 through the Department of Public Works to Harold S. Kerr Ltd. Payments were: Harold S. Kerr Ltd., \$13,069.52; E. J. Turcotte, architect, \$375.23.

Dining Room, Addition—A contract for \$28,000 was awarded in 1944-45 through the Department of Public Works to Charles Duranceau Ltd. An amount of \$400 was paid to the contractor upon completion of the work.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Additional Accommodation for Mental Patients	146,000 00
Expenditures	\$ 145,879 91

A contract for \$669,000 was awarded in 1943-44 through the Department of Public Works to the Concrete Construction Co., Ltd.

Payments in 1945-46 were: Concrete Construction Co., Ltd., on contract, \$106,126.19, extras, \$1,499, settlement of claim re wage increases, \$32,921.41; Lucien Sarra-Bournet, architect, \$4,991.31; Edouard Leger, \$342.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Alterations to Electrical Distribution System (Power House)	3,700 00
Expenditures	\$ 3,317 00

A contract for \$6,667 was awarded in 1944-45 through the Department of Public Works to Metropolitan-Goulet Co., Ltd. The above amount of \$3,317 was paid to the contractor upon completion of the work.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Construction of garbage collection building	564 60
Expenditures	\$ 200 00

A contract for \$3,873 was awarded in 1944-45 through the Department of Public Works to Charles Duranceau Ltd. The above amount of \$200 was paid to the contractor upon completion of the work.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Installation of sprinkler system	45,802 98
Expenditures	\$ 39,366 70

A contract for \$86,000 was awarded in 1944-45 to the Dominion Sprinkler Co., Ltd. The above amount of \$39,366.70 was paid to the contractor.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Mental Infirmary Building, Waterproofing foundations	44,301 15
Expenditures	\$ 44,301 15

A contract for \$44,301.15 was awarded by the Department of Public Works to the Concrete Construction Co., Ltd.

The above amount of \$44,301.15 was paid to the contractor upon completion of the work.

Allotment: Ste Anne de Bellevue, Que.—Ste Anne's Hospital, Additional construction in mental pavilion	36,987 86
Expenditures	<u>\$ 36,987 86</u>

A contract for \$36,987.86 was awarded through the Department of Public Works to the Concrete Construction Co., Ltd.

The above amount of \$36,987.86 was paid to the contractor upon completion of the work.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Reconditioning roadways and tiling drain	16,000 00
Expenditures	<u>\$ 15,374 53</u>

A contract for \$38,000 was awarded through the Department of Public Works to the Local Construction Co., Ltd. Payment of \$15,210.80 was made to the contractor. The cost of advertising was \$78.73, and inspection \$85.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Construction of a sub-kitchen at mental infirmary	100 00
Expenditures	<u>\$ 74 63</u>

The above amount of \$74.63 was paid for advertising.

Allotment: Ste. Anne de Bellevue, Que.—Health and Occupational Centre, Construction of building near Ste. Anne's Hospital	175,119 40
Expenditures	<u>\$ 62,314 30</u>

A contract for \$699,560.56 was awarded through the Department of Reconstruction and Supply to Charles Duranceau Ltd.

Payments were: Charles Duranceau Ltd., \$62,194.90; cost of survey, \$119.40.

Allotment: Montreal, Que.—Currie Hospital, To provide for the expenses of architects' services in connection with the construction of a 500-bed hospital	71,343 93
Expenditures	<u>\$ 64,657 00</u>

A contract for \$100,000 was awarded through the Department of Public Works to Charles David, architect. Payment of \$64,401.25 was made to Charles David. The cost of advertising was \$255.75.

Allotment: Montreal, Que.—Alterations to Old Examining Warehouse	5,100 00
Expenditures	<u>\$ 5,100 00</u>

A contract for \$5,100 was awarded through the Department of Public Works to J. J. Shea and Co., Ltd. This amount was paid to the contractor upon completion of the work.

Allotment: Huntingdon, Que.—To recondition certain buildings to provide temporary accommodation pending the completion of the Senneville Health and Occupational Centre	50,000 00
Expenditures	<u>\$ 4,646 46</u>

The work on this construction was arranged through the Department of National Defence—Army Services and the above amount of \$4,646.46 was paid to Robert Mongeau Co., Ltd.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre, Construction	195,000 00
Expenditures	\$ 163,645 71

Contracts for \$284,467.18 and \$149,944 were awarded in 1944-45 and 1945-46, respectively, through the Department of Public Works to H. Dagenais.
 Payments in 1945-46 were: H. Dagenais, \$160,927.29; W. C. Sylvester, architect, \$2,718.42.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre, Installation of Water Main and Sewage Disposal System	17,370 18
Expenditures	\$ 12,222 75

This allotment covers costs in connection with two projects as follows:

Sewage Disposal System—A contract for \$56,207.35 was awarded in 1944-45 through the Department of Public Works to M. J. Sulphur & Sons Ltd. Payments in 1945-46 were: M. J. Sulphur & Sons Ltd., \$7,469.76; installing chlorinator, \$19.75.

Water Supply—A contract for \$33,086 was awarded in 1944-45 through the Department of Public Works to McLaughlin Bros. Payments in 1945-46 were: McLaughlin Bros., \$4,380.67. Tapping and sterilizing main cost \$247.18 and inspection fees \$105.39.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre, Installation of Electrical Distribution System	10,290 40
Expenditures	\$ 6,045 59

A contract for \$9,985 was awarded in 1944-45 through the Department of Public Works to Stanley Lewis, Ltd.

Payments in 1945-46 were: Stanley Lewis, Ltd., \$2,540; Ottawa Light, Heat and Power Co., Ltd., \$3,505.59.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre, Roads, walks, grading, etc.	30,578 64
Expenditures	\$ 30,467 64

The provisions of P.C. 7313 of September 19, 1944 and P.C. 6104 of September 18, 1945, stipulated, *inter alia*, that this work be carried out by the Federal District Commission, to which the above amount of \$30,467.64 was paid.

Details of expenditures follow: wages, \$15,500.81; trucking, \$1,554; nursery stock, \$1,007.15; materials and supplies, \$11,773.47; miscellaneous, \$632.21.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre, Construction of 2 storey workshop	23,000 00
Expenditures	\$ 22,426 84

A contract for \$22,209 was awarded through the Department of Public Works to M. J. Sulphur & Sons. The contractor received the sum of \$22,342.09, including \$133.09 for extras. The cost of advertising was \$84.75.

Allotment: Kingston, Ont.—Contribution toward Additional Accommodation at Kingston General Hospital	100,000 00
Expenditures	\$ 83,584 29

The above amount of \$83,584.29 was paid to the Board of Governors, Kingston General Hospital.

Allotment: Kingston, Ont.—Women's Hostel, Alterations	21,278 83
Expenditures	\$ 21,278 83

A contract for \$48,680 was awarded in 1944-45 through the Department of Public Works to Thomas A. Andre who was paid \$21,080.38 (extras, \$19,796.30) in 1945-46.

Allotment: Kingston, Ont.—Women's Hostel, Installation of improved fire protection facilities	10,000 00
Expenditures	\$ 2,410 22

A contract for \$10,000 was awarded through the Department of Public Works to Thomas A. Andre who received the above amount of \$2,410.22.

Allotment: Peterborough, Ont.—Alterations to the Peterborough Hostel to make it suitable for hospital use with an approximate accommodation of 250 beds	68,312 39
Expenditures	\$ 51,990 29

A contract for \$104,340 was awarded through the Department of Public Works to the Fried Construction Co. Payments were: Fried Construction Co., \$50,689.06; W. R. L. Blackwell, architect, \$1,301.23.

Allotment: Toronto, Ont.—Christie Street Hospital, Additional Accommodation	258,000 00
Expenditures	\$ 236,318 47

This allotment covers costs in connection with several projects as follows:

Temporary Pavilion and Tunnel—Contracts for \$128,789 and \$127,550 were awarded, in 1944-45 and 1945-46 respectively, through the Department of Public Works to the L. C. Scott Construction Co., Ltd. Payments in 1945-46 were: L. C. Scott Construction Co., Ltd., \$156,535.71. Services of the Clerk of Works cost \$1,550.10.

Elevator and Shaft—A contract for \$39,400 was awarded in 1944-45 through the Department of Public Works to Evan S. Martin who was paid \$14,605.24 (extras, \$753.48) in 1945-46.

Kitchen Extension—A contract for \$65,160 was awarded in 1944-45 through the Department of Public Works to Bennett and Pratt, Ltd. Payments in 1945-46 to this firm amounted to \$61,540.32 (extras, \$15,092.96).

Other expenditures were for advertising, \$71.13, erection of poles, \$870.97 and work on top of tunnel, \$175.

Allotment: Toronto, Ont.—Christie Street Hospital, Elevator Service at Red Chevron Annex	4,737 94
Expenditures	\$ 3,775 30

A contract for \$33,600 was awarded in 1944-45 through the Department of Public Works to the Frontenac Construction Co. The above amount of \$3,775.30 was paid to the contractor upon completion of the work.

Allotment: Toronto, Ont.—Christie Street Hospital, Installation of new boiler unit, including stoker	19,936 18
Expenditures	\$ 16,824 10

A contract of \$18,776 was awarded through the Department of Public Works to Bennett and Wright Ltd. This firm was paid \$16,761.60 (extras, \$811).

Allotment: Toronto, Ont.—Christie Street Hospital, To provide for the erection of 6 pre-fabricated houses	30,000 00
Expenditures	\$ 24,519 61

Authority was given the Department under P.C. 7407 of December 21, 1945 to erect 6 pre-fabricated houses at Christie Street Hospital, Toronto. Payments were: Faircraft Industries Ltd., \$17,740.50; Frontenac Construction Co., Ltd., \$6,741.

Allotment: Toronto, Ont.—Sunnybrook Park, Veterans' Memorial Hospital, Architects' Fees and Contingencies in connection with the construction of Hospital	1,720 00
Expenditures	\$ 1,505 00

This work was arranged by the Department of Public Works and the above amount of \$1,505 was paid to F. S. Lazier, consulting engineer.

Allotment: Toronto, Ont.—Sunnybrook Park, Veterans' Memorial Hospital, Construction of 400-bed unit and kitchen and subsidiary services	1,800,000 00
Expenditures	\$1,678,770 32

A contract for \$2,837,000 was awarded in 1944-45 through the Department of Public Works to the Redfern Construction Co., Ltd.

Payments in 1945-46 were: Redfern Construction Co., Ltd., \$1,523,646.96; Allward and Gouinlock, architects, \$155,123.36.

Allotment: Toronto, Ont.—Sunnybrook Park, Veterans' Memorial Hospital, Construction of Active Treatment building and Out-patients building	1,580,000 00
Expenditures	\$1,439,405 76

Contracts for \$296,000 and \$4,172,925 were awarded through the Department of Public Works to the Central Bridge Co., Ltd., and the Redfern Construction Co., Ltd., respectively.

Payments were: Central Bridge Co., Ltd., \$273,733.20 (extras, \$3,848); Redfern Construction Co., Ltd., \$1,145,516.58 (extras, \$317,168.06); Allward and Gouinlock, architects, \$20,000. The cost of advertising was \$155.98.

Allotment: Toronto, Ont.—Sunnybrook Park, Reconditioning of Farm Building No. 7 to provide storage space	100 00
Expenditures	\$ 93 49

The above amount of \$93.49 was paid for advertising.

Allotment: Toronto, Ont.—Sunnybrook Park, Health and Occupational Centre, Construction of a 400-bed centre	210,000 00
Expenditures	\$ 164,794 61

Contracts were awarded through the Department of Public Works as follows: Ruscica Bros., Co., \$18,870.70; Windeler Electric Co., Ltd., \$14,170; L. C. Scott Construction Co., Ltd., \$174,671.59.

Payments were: Ruscica Bros., Co., \$9,546.84 (extras, \$2,996.85); L. C. Scott Construction Co., Ltd., \$146,009.11 (extras, \$12,027.35); Bennett and Pratt Ltd., \$4,550; Canadian Rogers Sheet Metal and Roofing Ltd., \$2,091. Services of the Clerk of Works cost \$2,357.63 and advertising, \$240.03.

Allotment: Toronto, Ont.—Construction of a temporary extension to Lyndhurst Lodge	30,000 00
Expenditures	\$ 20,580 35

The work on this project was carried out by the Department of National Defence—Army Services and the above amount of \$20,580.35 was paid to that Department.

Allotment: London, Ont.—Westminster Hospital, Additional Accommodation at Mental Institution	25,371 27
Expenditures	\$ 19,500 00

Under the provisions of P.C. 10893 of December 31, 1942, the Department was authorized to acquire certain lands near Westminster Hospital upon which to construct a Hospital Unit. The above amount of \$19,500 was paid to J. W. H. Griffiths for part of the land.

Allotment: London, Ont.—Westminster Hospital, Installation of Steam Turbine Generator	12,500 00
Expenditures	\$ 9,466 20

A contract for \$12,500 was awarded through the Department of Public Works to Babcock-Wilcox and Goldie-McCulloch, Ltd., which received \$9,466.20.

Allotment: London, Ont.—Westminster Hospital, Construction of mental reception unit, mental infirmary unit, etc.	115,000 00
Expenditures	\$ 95,121 72

A contract for \$104,650 was awarded in 1944-45 through the Department of Public Works to the Sterling Construction Co., Ltd.

Payment of \$94,379.71 was made to the Sterling Construction Co., Ltd. The cost of advertising was \$742.01.

Allotment: London, Ont.—Health and Occupational Centre, Construction of Building...	400,000 00
Expenditures	\$ 339,516 35

A contract for \$475,000 was awarded in 1944-45 through the Department of Public Works to L. C. Scott Construction Co., Ltd.

Payment of \$336,798.23 was made to the contractor and the services of the Clerk of Works cost \$2,718.12.

Allotment: London, Ont.—Health and Occupational Centre, Installation of Water Supply, sewage and electrical distribution systems	50,000 00
Expenditures	\$ 34,840 85

Contracts for \$38,108.95 and \$8,538 were awarded through the Department of Public Works to Scott-Jackson Construction Ltd., and Donald A. Hills respectively.

Payments were: Scott-Jackson Construction Ltd., \$27,370.85; Donald A. Hills, \$7,470.

Allotment: Amherstburg, Ont.—Purchase of land and buildings for establishment of Veterans' Care Home—To provide for the purpose of making adjustments for taxes on the purchase of land and buildings for Veterans' Care Home...	51,000 00
Expenditures	\$ 50,000 00

Under the provision of P.C. 1106 of March 26, 1946, the Department was authorized to purchase property near Amherstburg, Ont.

The above amount of \$50,000 was paid to J. N. Mullen for the property.

Allotment: Port Arthur, Ont.—Contribution to the authorities of the Port Arthur General Hospital to assist in the construction of a wing to that Hospital	70,000 00
Expenditures	\$ 50,000 00

P.C. 7521 of September 28, 1944, P.C. 9406 of December 19, 1944, P.C. 6322 of October 2, 1945 and P.C. 7250 of December 7, 1945, authorize a total contribution of \$275,000:

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Additional Construction	372,200 00
Expenditures	\$ 267,676 65

This allotment covers a series of projects as follows:

Excavation and construction of sewers: A contract of \$7,241.25 was awarded in 1944-45 through the Department of Public Works to the Dominion Construction Co. An amount of \$300 was paid to the contractor upon completion of the work.

Kitchen extension: A contract for \$188,344 was awarded through the Department of Public Works to Gerard A. Baert. Payments were: Gerard A. Baert, \$93,232.44; Vulcan Iron Works Ltd., \$18,000; G. G. Teeter, architect, \$4,708.60. The cost of advertising was \$119.06.

Power House and Utility Building: A contract for \$207,000 was awarded through the Department of Public Works to Gerard A. Baert, who received \$151,316.55.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Construction of 2 Pavilions	149,752 51
Expenditures	\$ 143,984 97

A contract for \$407,241 was awarded in 1943-44 through the Department of Public Works to Gerard A. Baert.

Payments in 1945-46 were: Gerard A. Baert, \$143,306.45 (extras, \$121,895.35). Services of the Clerk of Works, cost \$517.52 and sundries \$161.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Construction of connecting building and Additional Dining Room Accommodation	5,349 20
Expenditures	\$ 5,349 20

A contract for \$31,468 was awarded in 1944-45 through the Department of Public Works to Gerard A. Baert.

The above amount of \$5,349.20 was paid to the contractor upon completion of the work.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Improvements to hospital fire alarm system and connection with St. James Municipal fire station	9,254 00
Expenditures	\$ 8,845 00

A contract for \$11,500 was awarded in 1944-45 through the Department of Public Works to Shumaker-MacKenzie Ltd.

The above amount of \$8,845 was paid to the contractor upon completion of the work.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Revisions of and additions to dietary services of pavilions Nos. 1 and 2	6,427 76
Expenditures	\$ 5,445 76

A contract for \$17,018 was awarded in 1944-45 through the Department of Public Works to Gerard A. Baert.

The above amount of \$5,445.76 was paid to the contractor upon completion of the work.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Extension of Nurses' locker room and storage accommodation	20,000 00
Expenditures	\$ 19,955 32

A contract for \$19,900 was awarded through the Department of Public Works to Gerard A. Baert who received this amount. The cost of advertising was \$55.32.

Allotment: Winnipeg, Man.—Academy Road Annex, Alterations to plumbing and electrical facilities	9,537 80
Expenditures	\$ 9,537 80

Contracts for \$4,565 and \$4,789 were awarded through the Department of Public Works to James Beaton and Sons and Bower-Boag Ltd., respectively.

Payments were: James Beaton and Sons, \$4,564.58; Bower-Boag Ltd., \$4,789. Sundry expenditures were \$184.22.

Allotment: Winnipeg, Man.—Academy Road Annex, Further reconditioning	12,000 00
Expenditures	\$ 11,384 12

Contracts for \$5,917 and \$5,220 were awarded through the Department of Public Works to James Beaton and Sons and Bower-Boag Ltd., respectively.

Payments were: James Beaton and Sons, \$5,916.42; Bower-Boag Ltd., \$5,220. Electrical work cost \$247.50.

Allotment: Winnipeg, Man.—Health and Occupational Centre, Construction of a 200-bed Centre near Winnipeg	6,000 00
Expenditures	\$ 1,018 92

The work on this construction is being arranged through the Department of Reconstruction and Supply. The above amount of \$1,018.92 was paid for preliminary foundation work.

Allotment: Winnipeg, Man.—Health and Occupational Centre. Purchase of land for 200-bed Centre near Winnipeg	5,000 00
Expenditures	\$ 2,767 72

P.C. 6520 of October 16, 1945, authorized the Department to purchase certain land near Winnipeg on which to construct a Health and Occupational Centre.

Payments for part of the land required were: P. G. Mitchelson, \$967.35; Rural Municipality of Assiniboia, \$1,800.37.

Allotment: Regina, Sask.—Construction of a Pavilion Adjacent to the General Hospital . . .	73,749 04
Expenditures	\$ 65,688 89

A contract for \$231,847 was awarded in 1944-45 through the Department of Public Works to Smith Bros., and Wilson Ltd.

Payments in 1945-46 were: Smith Bros., and Wilson Ltd., \$64,782.85 (extras, \$31,495.35). Services of the Clerk of Works cost \$906.04.

Allotment: Regina, Sask.—Grant to the Saskatchewan Anti-Tuberculosis League toward providing 85-bed extension to Fort Qu'Appelle Sanatorium	85,000 00
Expenditures	\$ 85,000 00

The above amount was paid to the Saskatchewan Anti-Tuberculosis League under authority of P.C. 60 of January 6, 1944.

Allotment: Regina, Sask.—To provide for repairs and alterations and installation of equipment at Government House for the care and treatment of approximately 50 veterans	20,000 00
Expenditures	\$ 4,012 32

The work on this project is being carried out by the Department of National Defence—Army Services and the above amount of \$4,012.32 was paid to that Department.

Allotment: Calgary, Alta.—Colonel Belcher Hospital, Addition	9,622 44
Expenditures	\$ 9,622 44

A contract for \$49,570 was awarded in 1944-45 through the Department of Public Works to William C. Wells. Payments in 1945-46 were: William C. Wells, \$8,331.12; D. S. McIlroy, architect, \$1,251.32. Sundry expenditures amounted to \$40.

Allotment: Calgary, Alta.—Colonel Belcher Hospital, Construction of Garage with extra storey	3,294 07
Expenditures	\$ 2,575 40

A contract for \$18,719 was awarded in 1944-45 through the Department of Public Works to W. C. Wells. The above amount of \$2,575.40 was paid to the contractor upon completion of the work.

Allotment: Calgary, Alta.—Colonel Belcher Hospital, Construction of roof deck and incinerator	40,000 00
Expenditures	\$ 33,820 60

A contract for \$34,899 was awarded through the Department of Public Works to William C. Wells to whom the above amount of \$33,820.60 was paid.

Allotment: Edmonton, Alta.—Erection of 2 Pavilions at the University Hospital.....	3,199 31
Expenditures	\$ 3,199 31

A contract for \$444,444 was awarded in 1943-44 through the Department of Public Works to H. G. MacDonald and Co., Ltd., to which the above amount of \$3,199.31 was paid upon completion of the work.

Allotment: Edmonton, Alta.—University Hospital Pavilion, Alterations to ground floor re facilities for physical medicine	1,006 00
Expenditures	\$ 1,006 00

A contract for \$31,758 was awarded in 1944-45 through the Department of Public Works to H. G. MacDonald and Co., Ltd., to which the above amount of \$1,006 was paid upon completion of the work.

Allotment: Edmonton, Alta.—Government House, Interior Decorating and Alterations for the accommodation of patients	899 95
Expenditures	\$ 899 95

This work was arranged through the Department of Public Works and the above amount of \$899.95 was paid to the Sunley Electric Co. for alterations to the lighting system.

Allotment: Vancouver, B.C.—Shaughnessy Hospital, Construction of Additional Wing and	
Addition to Administration Wing	300,411 35
Expenditures	\$ 258,299 93

A contract for \$443,564 was awarded in 1944-45 through the Department of Public Works to Ernest H. Shockley.

Payments in 1945-46 were: Ernest H. Shockley, \$252,536.52; A. L. Mercer, architect, \$5,563.41; R. A. Bradley, liaison officer, \$200.

Allotment: Vancouver, B.C.—Shaughnessy Hospital, Construction of 160-bed Tuberculosis Pavilion	380,000 00
Expenditures	\$ 379,842 94

A contract for \$579,172 was awarded in 1944-45 through the Department of Public Works to Smith Bros. and Wilson.

Payments in 1945-46 were: Smith Bros. and Wilson, \$370,578.48; architects' services, A. L. Mercer, \$8,088.91, Mercer and Mercer, \$1,175.55.

Allotment: Vancouver, B.C.—Shaughnessy Hospital, Alterations to building to provide additional storage accommodation	22,424 78
Expenditures	\$ 21,563 84

A contract for \$20,336.84 was awarded through the Department of Public Works to E. Litchfield and Son. E. Litchfield and Son were paid \$20,336.84. The cost of installation of heating system was \$1,227.

Allotment: Victoria, B.C.—Construction of 200-bed Hospital	470,000 00
Expenditures	\$ 469,919 83

A contract for \$863,300 was awarded through the Department of Public Works to Northern Construction Co., and J. W. Stewart, Ltd.

Payments were: Northern Construction Co., and J. W. Stewart, Ltd., \$437,252.53 (extras, \$120,000); architects' services, A. L. Mercer, \$31,377.61, Mercer & Mercer, \$1,136.20. The cost of advertising was \$153.49.

Allotment: Dawson Creek, B.C.—Purchase of former United States Military Hospital	68,000 00
Expenditures	\$ 68,000 00

The above amount of \$68,000 was paid to the Treasurer of the United States under authority of P.C. 793 of February 20, 1945.

Allotment: Burnaby, B.C.—Construction of Health and Occupational Centre	312,000 00
Expenditures	\$ 87,715 68

A contract for \$453,000 was awarded through the Department of Reconstruction and Supply to the Northern Construction Co., and J. W. Stewart, Ltd., which received \$87,327.77. The cost of preparation of contour plans amounted to \$387.91.

Re-establishment Credits, War Service Grants Act, c. 51, 1944\$ 27,146,911 72

This statutory vote covers the cost of Re-establishment Credits paid to former members of the Armed Forces as provided for under Part II of the War Service Grants Act, 1944.

Credits paid during the fiscal year were utilized for the following purposes:

Purchase of Homes under National Housing Act	221,776 71
Purchase of Homes not under National Housing Act	6,306,043 38
Repairs to Homes	1,763,590 88
Furniture or Household Equipment.....	11,942,199 82
Business—Working Capital	3,458,687 35
Business—Purchase of tools, instruments, etc.	2,158,850 16
Purchase of Business	530,549 07
Insurance Premiums	138,218 15
Educational—Equipment, books, etc.	69,475 26
Discharge of indebtedness on homes	556,351 64
Recoverable expenditures—Other Governments	1,169 30
	\$ 27,146,911 72

Gratuity Payments—War Service Grants Act, c. 51, 1944\$212,438,577 03

This account covers the cost of gratuity payments to former members of the Armed Forces, under Part I of the War Service Grants Act, 1944.

Payments in respect of the three services of the Department of National Defence were as follows: Army, \$121,003,582.10; Naval, \$27,277,979.34; Air, \$64,157,015.59.

WRITE DOWN OF ASSETS

Reductions in Soldier and British Family Settlement Loans (Canadian Portion)

Farmers' Creditors Arrangement Act, c. 53, 1934	1,360 50
Soldier Settlement Act as amended, c. 49, 1933, section 73, Dollar for Dollar bonus	2,400 75
War Measures Act, c. 206, R.S.—	
P.C. 10472, November 19, 1942, and P.C. 2636, June 7, 1943	18,540 70
P.C. 2867, April 29, 1943	13,214 85
	\$ 35,516 80

The amount of \$18,540.70 represents reductions and adjustments in the debts of soldier settlers in accordance with the recommendations contained in the fifth report made to the House of Commons, on July 17, 1942, by the special Parliamentary Committee on land settlement of veterans of World War II.

The amount of \$13,214.85 represents similar reductions and adjustments and arises from the application with the consent of the Government of the United Kingdom, of the provisions of P.C. 10472 and P.C. 2867 to settlers under the 3,000 British Family Agreement and the New Brunswick 500 British Family Agreement.

Reductions under authority of Veterans' Land Act

To cover one-tenth of the amount of conditional benefits, authorized under Veterans' Land Act, c. 33, 1942, section 9, included in sales to veterans prior to April 1, 1946.....\$ 461,175 24

The above amount has been credited to the Open Account "Reserve for conditional benefits, etc., Veterans' Land Act" (see page ZA—59).

Comparative Statement of Accounts Receivable

	March 31, 1946	March 31, 1945
Current Year	297,350 58	275,982 20
Previous Years—Collectable	662,417 77	629,607 12
—Uncollectable	497,466 18	477,748 66
	<u>\$1,457,234 53</u>	<u>\$1,383,337 98</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: R. Aitchison, \$5,753.68; C. S. Aitkenhead, \$6,372.78; F. Bayliss, \$1,584; W. J. Bérnes, \$4,700.35; T. Boucher, \$1,179.35; T. Braddock, \$1,899.38; R. J. Brass, \$1,135.13; H. T. Brewer, \$3,485.15; G. Campbell, \$1,700; A. Carey, \$5,960.52; T. H. Carmichael, \$1,520; J. Carroll, \$1,989.08; W. E. Chapman, \$2,053.55; C. E. Christopher, \$2,460; G. A. Clark, \$1,092.54; G. Colwell, \$1,335.81; R. G. Cook, \$1,403.06; W. N. Crawley, \$1,440; S. Dale, \$1,059.15; F. Dann, \$1,855.67; E. L. Davis, \$1,160; P. A. Davis, \$4,210.16; J. Denning, \$4,585.19; W. J. Duncan, \$3,885.24; A. Finnegan, \$1,037.04; A. Foreman, \$2,793.07; J. Fraser, \$2,178.71; Freedhouse and Hunter, \$3,072.40; F. Fulcher, \$1,075.50; C. E. Garron, \$2,700.50; W. Gordon, \$1,235; W. Graham, \$1,291.97; H. Grainger, \$1,118.71; T. Gregg, \$2,533.17; G. F. Grigsby, \$1,110; A. W. Haggart, \$1,057.42; F. Hall, \$1,516.18; W. F. Hansford, \$1,056.22; W. H. Harris, \$1,078.47; J. Heaney, \$3,364.19; F. J. Herbert, \$1,011.42; P. C. Hicks, \$1,132.42; J. Howe, \$1,364.76; R. M. Hughes, \$2,266; H. J. Irwin, \$1,685.34; F. Jeffries, \$1,058.06; J. Jerome, \$1,601.47; O. P. Johnston, \$10,897.30; R. Lalis, \$1,400; R. K. Lambert, \$2,283.72; A. Laprice, \$1,103.25; W. D. Lea, \$1,430; W. Leigh, \$1,141.85; W. Loiselle, \$1,324.91; N. Lowe, \$1,040.81; J. D. Malcolm, \$1,448.50; A. Mallett, \$1,334.68; G. E. Martelle, \$1,909.31; A. E. R. Mason, \$1,100; R. Mayer, \$1,008.19; B. McBrety, \$5,007.14; J. McIntosh, \$2,131.08; J. Millar, \$2,587.96; M. P. Mosley, \$1,160; H. H. Patchell, \$1,000.69; C. Pattullo, \$1,684.84; G. Pilford, \$1,219.26; E. Plourde, \$1,034.19; H. Pollard, \$1,220.92; T. D. Potter, \$1,896.90; Province of Quebec re Laurentian Sanatorium Coal account, \$9,757.17; M. J. Robinson, \$4,632.43; C. W. Ross, \$2,378.55; L. Rowan, \$1,490.42; G. H. Saunders, \$6,648.69; N. F. Taggart, \$3,321; A. N. Tattersoll, \$1,100; J. Taylor, \$13,830.93; W. Taylor, \$1,790.49; H. H. Timmis, \$1,923.33; J. Tovey, \$1,167.35; W. M. Toye, \$1,180.76; A. W. Traves, \$1,570.15; A. Vaillancourt, \$2,088.87; T. M. Vesey, \$1,063.50; W. C. Waddington, \$8,687.41; I. Walters, \$4,059.37; T. N. Ward, \$1,097.75; W. M. Weir, \$1,468.08; S. White, \$2,793.23; A. Widman, \$1,286.05; J. C. Woodward, \$3,384.51; L. Wright, \$5,078.95; A. E. Yuill, \$5,293.30.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1945	Receipts	Disbursements	Dr. Balance Mar. 31, 1946
(c) To Sundry Government Agencies—				
A Soldier Land Settlement Loans	37,268,855 93	2,021,206 56	23,695 91	35,271,345 28
B British Family Settlement—Canadian Portion	3,897,329 23	381,333 96	4,102 07	3,520,097 34
C Soldier Settlement Unallotted Lands. D British Family Settlement — U.K. Portion	64,883 06	10,828 31	84 63	54,139 38
E Veterans' Land Act Advances..... Less—Reserve for conditional Benefits, etc., Veterans' Land Act.....	9,550,137 70	2,679,831 15	26,682,783 64	33,553,090 19
		464,175 24		464,175 24
		3,144,006 39		33,088,914 95
	50,781,205 92	5,623,200 18	26,776,491 21	71,934,496 95
Less				
F Soldier Land Settlement Assurance Fund	10,557 71		10,557 71	
G Soldier Settlement and Veterans' Land Act Suspense	189,979 00	10,563,109 54	7,612,440 46	3,140,648 08
	200,536 71	10,563,109 54	7,622,998 17	3,140,648 08
	50,580,669 21			68,793,848 87
H Less—Amount transferred to non- active accounts to provide for re- valuations and losses.....	16,525,917 49			16,525,917 49
	<u>\$ 34,054,751 72</u>	<u>\$ 16,186,309 72</u>	<u>\$ 34,399,489 38</u>	<u>\$ 52,267,931 38</u>

Generally, in connection with the above accounts, there are parliamentary appropriations provided, as authority for certain loans and advances made through them. The appropriations in the present year and the accounting therefor follow:

Vote 425 To provide for protection of security—Soldier Settlement.....	90,000 00
Expenditures.....	\$ 26,907 15

These expenditures are included in the disbursements from the above accounts as follows: Soldier Land Settlement, \$22,720.45, (the difference in this case being occasioned by adjusting entries) British Family Settlement—Canadian Portion (formerly General Land Settlement Loans), \$4,102.07, Soldier Settlement Unallotted Lands (formerly Land Settlement Purchased and Free Lands), \$84.63; and they comprise: taxes, \$12,415.66; taxes, Indian soldier settlers, \$108.05; insurance, \$1,353.44; miscellaneous advances, \$13,030.

Vote 426 To provide for purchase of land and improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment; and for protection of security under the Veterans' Land Act	55,000,000 00
Expenditures	\$ 26,041,210 29

These expenditures are included in the disbursements in the Account marked "E".

A distribution by objects of expenditure follows: land for veterans, including permanent improvements, \$11,093,043.85; properties for future settlement, including general construction, \$12,811,586.65; bulk building material, \$582,444.54; bulk stock and equipment, \$656,375.53; farm equipment, \$897,759.72.

A This account relates to advances made to veterans of World War I and further transactions with all purchasers of reverted properties. The balance in the account as at March 31, 1946 is made up as follows:

Gross loans	117,338,443 41
Farmers' Creditors Arrangement Act reductions charged back from British Family Settlement—Canadian Portion	1,523,831 71
	118,862,275 12

Less—Value of lands transferred to the British Family Settlement Scheme	8,449,532 67
Legislative reduction of loans.....	25,971,801 73
Repayments of principal.....	49,169,595 44
	83,590,929 84

Balance	\$ 35,271,345 28
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Transactions during the fiscal year 1945-46 were:

Increase in gross loans (Disbursements for taxes, insurance and other charges \$23,695.91, less refunds, \$936.82)	22,759 09 Dr.
Legislative reduction of loans (included in the item of \$35,516.80 under Write-down of Assets)	22,070 18 Cr.
Repayments of principal.....	1,998,199 56 Cr.
Total	\$ 1,997,510 65 Cr.

B The British Family Settlement—Canadian Portion (formerly General Land Settlement Loans) relates to the advances made by the Dominion to the British Family Settlement and the New Brunswick Settlement Schemes, to which schemes the United Kingdom Government contributed. Under the agreements with the United Kingdom Government, the accounts relating to these two schemes are audited annually under the direction of the Auditor General and copies of the audit report are transmitted to His Majesty's Secretary of State for Dominion Affairs. The equity of the United Kingdom in the schemes amounted to \$1,501,267.54. made up of outstanding loans of \$1,493,218.06 and arrears of interest of \$8,049.48.

Receipts consist of (a) repayments of principal, \$367,887.34 and (b) an amount of \$13,446.62 included in the item of \$35,516.80 under Write-down of Assets written off under legislative authority. Disbursements include payment of taxes, insurance and other charges.

C When the Soldier Settlement Board was established, certain tracts of land were acquired by purchase or otherwise and the transactions herein are in connection with portions of this land in which the Dominion Government still has a financial interest. Receipts are derived from sales of land on cash or terms while disbursements are payment of taxes. Included in the current receipts is an amount of \$10,557.71 representing the credit balance in the Soldier Land Settlement Assurance Fund Account which was closed into this account during the present fiscal year.

D This is a clearing account for the United Kingdom's portion of advances, and repayments of same, under the 3,000 British Family Settlement Scheme and the New Brunswick 500 Family Settlement Scheme. Debit balances are paid by the United Kingdom Government while credit balances are remitted to it.

E This account relates to the acquisition of lands and buildings situated in any part of Canada and other property including building materials, livestock, farm equipment and commercial fishing equipment that are necessary for the purposes of the Veterans Land Act. Properties are sold to qualified veterans of World War II under loan agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.

Receipts include repayments of principal of \$2,038,257.80 and sales of materials to contractors amounting to \$596,394.72 while disbursements comprise payments made for the purposes of the Act and certain adjusting entries. The amount shown opposite the "Reserve" item is the offset to the amount of the relevant item under "Write-down of Assets" (see page ZA-54).

F The balance of this account as at April 1, 1945, was transferred to Soldier Settlement Unallotted Lands (formerly Purchased and Free Lands) during the current fiscal year.

G Certain remittances are credited to this account pending distribution to the proper accounts.

H This account accumulates the value of write-downs to the non-active category of the investment of the Dominion Government in Soldier and British Family Settlement—Canadian Portion (formerly General Land Settlement Loans).

[9] Floating Debt

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(d) Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Soldier Settlement and Veterans' Land Act.....	\$ 6 00	\$ 30 60	\$ 3 00	\$ 33 60

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(c) Miscellaneous—</i>				
Canadian Patriotic Fund.....		82 56	82 56	
A Regimental Fund 230th Forestry Battalion..	1,150 49			1,150 49
B W. A. Black Benefit Fund.....	21,256 00		2,108 39	19,147 61
C Florence Martineau (R.C.A.F. Fund).....	4,295 00			4,295 00
D War Special Assistance Fund.....	15,609 07	2,473 40	100 00	17,982 47
E Detention Allowance Fund Canadian Seamen	379,017 93	46,952 40	331,121 60	94,848 73
F War Service Gratuity Fund.....	102,538 01		891 86	101,646 15
G Pensions Administration Trust Fund.....	1,561,970 73	3,260,999 20	2,837,541 77	1,985,428 16
H Deferred Payments—W.S.G. Act, 1944.....	472,899 95	3,379,381 40	2,872,659 05	979,622 30
I Contractors' Securities—Cash, Soldier Settlement and Veterans' Land Act.....		158,720 84		158,720 84
	<u>\$2,558,737 18</u>	<u>\$6,848,609 80</u>	<u>\$6,044,505 23</u>	<u>\$3,362,841 75</u>

Payments from accounts A-D inclusive are made on the application of the Canadian Pension Commission.

A The original credit to this fund was received from the former trustees of the regimental fund. Payments are made to needy ex-members of the battalion or their dependents.

B A donation of £5,000 was made by W. A. Black to be used to alleviate any cases of hardship or distress which might occur to members of the Canadian Armed Forces or their dependents while in the United Kingdom.

- C A fund of \$12,000 (of which \$5,000 was paid on January 13, 1942) was established by the donor to be used for the benefit of members and ex-members of the Royal Canadian Air Force and their families.
- D Donations to this fund are made by individuals and are used for the benefit of Canadian Servicemen and their dependents.
- E Besides minor accounting adjustments, this account is credited with the amount of total allowances made under the provisions of P.C. 12/4209, June 12, 1941, (as amended by P.C. 87/5204, July 16, 1941), to Canadian seamen who were interned by the enemy, such amount being charged to a War and Demobilization allotment (see page ZA—41). The account is debited with payments made to, or on behalf of, the seamen concerned.
- F Represents War Service Gratuities held by the Department for mental, tubercular and other long treatment cases which were transferred to the treatment strength of the Department on discharge from the Canadian Expeditionary Force; and also the gratuities payable to men whose whereabouts are unknown.
- G Moneys held in this account include: (a) pensions and war veterans' allowances of those placed under administration of the Canadian Pension Commission; (b) donations, legacies, gifts, bequests, etc., received by the Department and to be disbursed for the benefit of patients in departmental hospitals; (c) personal funds of patients in departmental hospitals; (d) profits of canteens operated in various departmental hospitals, which are used for the benefit of the patients therein.
- H Represents war service gratuities paid under the War Service Grants Act, 1944, and held by the Department for men under treatment. Payment in full is made when treatment is complete.
- I Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1945-46, bonds so held in respect of the Soldier Settlement and Veterans' Land Act amounted to \$96,000.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
<i>(b) Insurance and Guaranty Funds—</i>				
A Returned Soldiers' Insurance Fund..	22,762,078 47	1,449,284 16	856,669 86	23,354,692 77
B Veterans' Insurance Fund.....		313,341 00	29,659 39	283,681 61
C Veterans' Land Act Fire Insurance Fund	56,389 45	34,293 83	7,891 13	82,792 15
	<u>\$ 22,818,467 92</u>	<u>\$ 1,796,918 99</u>	<u>\$ 894,220 38</u>	<u>\$ 23,721,166 53</u>

- A This account is maintained in connection with the operation of the Returned Soldiers' Insurance Act, c. 54, 1920, as amended, which provided for life insurance for the veterans of World War I. Receipts are payments of premiums and interest, credited at the rate of 4 per cent per annum by the Department of Finance and which is charged to interest on the Public Debt. Disbursements represent payments of death and disability benefits and cash surrender values. The final date on which applications for this insurance might be received was August 31, 1933.
- B This account is maintained in connection with the operation of the Veterans Insurance Act, c. 49, 1944, which provides for life insurance for the veterans of World War II. Receipts are payments of premiums and interest, credited at the rate of 3½ per cent per annum by the Department of Finance and which is charged to interest on the Public Debt. Disbursements represent payments of death benefits and cash surrender values.
- C This fund was established under authority of P.C. 116/9745 of December 27, 1943 to provide for fire insurance on purchased properties. Receipts consist of \$34,293.83 received from Vote 418 for premiums and disbursements of \$7,891.13 were to pay fire losses sustained during the fiscal year and for payment of refunds of unearned premiums on cancelled policies.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Pay-List Deductions—Veterans Affairs.....	\$ 9,061 10	\$ 345,246 32	\$ 344,865 00	\$ 9,442 42

Deductions for War Savings Certificates made from pensions, war veterans' allowances and doctors' accounts paid by the Department, are credited to this account and cheques in favour of Bank of Canada are drawn against it as the certificates are fully paid.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1945	Receipts	Disbursements	Cr. Balance Mar. 31, 1946
Unclaimed Cheques Suspense—Veterans Affairs..	\$ 1,115 48	\$ 149 22	\$ 1,087 43	\$ 177 27

All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.

[15] Reserves for Certain Contingent Liabilities

Reserve for Conditional Benefits etc., Veterans Land Act.....	(deducted from Assets, see page ZA—55).
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PUBLIC ACCOUNTS

Part III

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE DOMINION OF CANADA TO MARCH 31, 1946

See Appendix		Original Amount of Grant, Contribution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstanding in Public Accounts as at March 31, 1946	Guarantees Outstanding as at March 31, 1946
	CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDECESSOR COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—					
A	Land Grants (Number of acres).....	5,728,192				
	<i>Cash Contributions—</i>					
B	Cash Subsidies.....	\$ 44,179,077 92		\$ 44,179,077 92	\$ 377,614,970 84	
C	Capital and Construction Expenditures.....	377,614,970 84				
D	Deficits and Operating Expenditures.....	489,492,718 66		489,492,718 66		
	Totals.....	\$ 911,286,767 42		\$ 533,671,796 58	\$ 377,614,970 84	
	<i>Loans and Advances—</i>					
E	Loans for Capital Expenditures and Deficits.....	\$ 733,592,151 86	\$ 89,731,593 60	\$ 262,149,001 48	\$ 381,711,556 78	
F	Loans for Betterment of and Repairs to Railway Equipment.....	1,183,592 65	1,183,592 65			
G	Railway Equipment purchased and sold to Railway under a Hire-purchase agreement.....	91,872,555 87	17,237,190 73		74,635,365 14	
H	Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	1,368,783,116 76	755,662,083 44		608,121,033 32	
	Totals.....	\$ 2,190,431,417 14	\$ 863,814,460 42	\$ 262,149,001 48	\$ 1,064,467,955 24	
I	Stock Purchased.....	(a)\$10,000,000 00			(b)\$18,000,000 00	
	<i>Guarantees—</i>					
J	Loans Guaranteed as to Principal and Interest by Dominion Government.....	\$ 1,264,515,436 55	\$ 762,249,876 91			\$ 502,265,559 64
K	Loans Guaranteed as to Interest only by Dominion Government.....	216,207,141 67	207,849,141 15			\$ 8,358,000 52
	Totals.....	\$ 1,480,722,578 22	\$ 970,099,018 06			\$ 510,623,560 16
L	Sundry Assistance.....	\$ 58,858,242 77		\$ 41,464,522 58	\$ 16,893,720 19	
	CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COM- PRISED IN THAT SYSTEM—					
A	Land Grants (number of acres).....	32,848,477				
	<i>Cash Contributions—</i>					
B	Cash Subsidies.....	\$ 24,175,757 91		\$ 24,175,757 91	\$ 63,452,118 34	
C	Capital and Construction Expenditures.....	63,452,118 34				
D	Operating Expenditures.....	-90,128 31		-90,128 31		
	Totals.....	\$ 87,537,747 94		\$ 24,085,629 60	\$ 63,452,118 34	

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE DOMINION OF CANADA TO MARCH 31, 1946—Concluded

See Appendix	Original Amount of Grant, Contribution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstanding in Public Accounts as at March 31, 1946	Guarantees Outstanding as at March 31, 1946
	<i>Loans and Advances—</i>				
E	Loans for Capital Expenditures and to Assure Dividends during construction.....				
F	Loans for Betterment of and Repairs to Railway Equipment.....	(c) \$29,031,612 00		\$ 433,900 00	
G	Railway Equipment purchased and sold to Railway under a Hire-purchase agreement.....	1,270,000 00			
H	Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	15,681,489 64			
	Totals.....	7,054,700 00		1,447,222 71	
J	<i>Guarantees—</i>				
	Loans Guaranteed as to Principal and Interest by Dominion Government.....	\$ 54,918,924 85	\$ 53,087,801 64	\$ 1,881,122 71	
L	<i>Sundry Assistance.</i>	\$ 75,000,000 00			
	Totals.....	\$ 2,383,042 81	\$ 2,383,042 81		
	<i>OTHER RAILWAYS—</i>				
	<i>Cash Contributions—</i>				
B	Cash Subsidies.....				
C	Capital and Construction Expenditures.....		\$ 7,760,385 26	\$ 50,729,820 50	
D	Deficits and Operating Expenditures.....			\$ 3,853,010 45	
	Totals.....		\$ 11,613,395 71	\$ 50,729,820 50	

M This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Dominion. The interest, however, was never taken into the accounts of the Dominion but interest amounting to \$530,832,597.67 was shown on the books of the Railway. The total amount of interest calculated up to December 31, 1936 was \$574,781,637.01. Any claim the Dominion may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

(a) Amount paid by Dominion in acquiring 600,000 shares of the capital stock of the Canadian Northern Railway Company.

(b) Initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company (See detailed explanation in Appendix I).

(c) Of this amount \$7,380,912 was not used for capital expenditures but represented the balance due by the Company under agreement made in 1883 for the creation of a fund to be held by the Government to guarantee a dividend of 3 per cent per annum for ten years on the Company's outstanding stock in an endeavour to assist in financing construction through the sale of additional stock. The amount on deposit with the Government was, at all times, more than sufficient to meet the payments which, under the agreement, the Government undertook to make. The obligation of the Company was fully discharged in 1886, some years in advance of its due date (See Note E to Appendix E, Page 29).

APPENDIX A
LAND GRANTS

—	Authority	Number of Acres
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>		
Canadian Northern Railway Company.....	Chapter 4, 1889 Chapter 4, 1890	3,422,528
Manitoba and Southeastern Railway Company.....	Chapter 4, 1890	680,320
Qu'Appelle, Long Lake and Saskatchewan Railway Company.....	Chapter 60, 1885 Chapter 23, 1887	(a) 1,625,344
		5,728,192
<i>Canadian Pacific Railway Company and Other Companies now comprised in that System—</i>		
Alberta Railway and Irrigation Company.....	Chapter 74, 1884 Chapter 60, 1885 Chapter 22, 1887 Chapter 4, 1889 Chapter 3, 1890	1,101,712
Calgary and Edmonton Railway Company.....	Chapter 4, 1890	1,820,685
Canadian Pacific Railway Company.....	Chapter 1, 1881	(b) 25,000,000
Canadian Pacific Railway Company—Souris Branch.....	Chapter 4, 1890 Chapter 10, 1891	1,408,704
Canadian Pacific Railway Company—Pipestone Branch.....	Chapter 6, 1894	200,320
Great Northwest Central Railway Company.....	Chapter 11, 1886	320,000
Manitoba and Northwestern Railway Company.....	Chapter 60, 1885 Chapter 11, 1886	1,501,376
Manitoba and Southwestern Colonization Railway.....	Chapter 60, 1885 Chapter 10, 1891	1,396,800
Saskatchewan and Western Railway Company.....	Chapter 6, 1894	98,880
		32,848,477
Grand Total.....		(c) 38,576,669

(a) Land disposed of by original owners of Q.L.L. & S. Ry. before acquisition by Canadian Northern Interests.

(b) 6,793,014 acres of this grant were relinquished by the Canadian Pacific Railway Company in partial payment of a loan received from the Dominion Government. The land was valued at \$1.50 per acre and amounted to \$10,189,521.33. (See Appendix E).

(c) Excludes grants for right-of-way, station grounds and townsite purposes amounting to 97,988 acres.

APPENDIX B
CASH SUBSIDIES

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>						
Atlantic and Lake Superior Railway.....	Chap. 7, 1901	{ 1901-02 1902-03 1903-04 1904-05 1914-15 1923-24	14,800 00 52,353 98 37,000 00 42,336 86 18,449 17 -1,521 82			163,418 19
Atlantic, Quebec and Western Railway.....	{Chap. 57, 1903 Chap. 51, 1910	{ 1907-08 1908-09 1909-10 1910-11 1911-12 1912-13	64,000 00 92,672 00 208,896 00 31,334 40 91,279 60 414,618 00			902,800 00
Baie des Chaleurs Railway, Quebec.....	{Chap. 25, 1883 Chap. 8, 1884 Chap. 3, 1889	{ 1886-87 1887-88 1888-89 1889-90 1893-94	250,000 00 50,300 00 75,200 00 148,675 00 95,825 00			620,000 00
Bay of Quinte Railway.....	{Chap. 7, 1889 Chap. 43, 1906	{ 1902-03 1903-04 1906-07	19,200 00 49,920 00 72,602 45			141,722 45
Beauharnois Junction Railway.....	{Chap. 24, 1887 Chap. 2, 1893	{ 1888-89 1889-90 1895-96	54,650 00 4,250 00 3,500 00			62,400 00
Belleville and North Hastings Railway.....	{Chap. 59, 1885 Chap. 10, 1886	{ 1888-89	21,888 00			21,888 00
Brockville, Westport and Sault Ste. Marie Railway.....	{Chap. 59, 1885 Chap. 8, 1891 Chap. 4, 1894 Chap. 43, 1906	{ 1888-89 1890-91 1891-92 1906-07	45,000 00 47,400 00 12,800 00 35,600 00			140,800 00
Buctouche and Moncton Railway.....	{Chap. 10, 1886 Chap. 24, 1887 Chap. 5, 1892	{ 1886-87 1887-88 1889-90 1890-91 1893-94	40,480 00 20,573 57 4,366 00 1,600 43 34,580 00			101,600 00
Canada Atlantic Railway.....	{Chap. 59, 1885 Chap. 10, 1886 Chap. 24, 1887	{ 1885-86 1886-87 1888-89 1889-90 1890-91	48,480 00 44,384 00 9,491 20 149,812 00 30,188 00			282,355 20
Canada Eastern Railway—formerly Northern and Western Railway, N.B., including Chatham Branch Railway....	{Chap. 25, 1883 Chap. 8, 1884 Chap. 59, 1885 Chap. 10, 1886 Chap. 4, 1894 Chap. 7, 1899	{ 1885-86 1886-87 1887-88 1888-89 1889-90 1891-92 1894-95 1899-1900	128,000 00 18,200 00 159,400 00 6,300 00 100 00 24,439 84 30,400 00 8,000 00			374,839 84

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian National Railway System, etc.—Con.</i>						
Canadian Northern Quebec Railway—formerly Great Northern Railway, Quebec.....	(Chap. 8, 1884 Chap. 8, 1891 Chap. 2, 1893 Chap. 4, 1894 Chap. 4, 1897 Chap. 8, 1900 Chap. 34, 1904 Chap. 40, 1907 Chap. 63, 1908 Chap. 48, 1912	1884-85	25,088	00		
		1889-90	20,000	00		
		1890-91	9,500	00		
		1891-92	24,100	00		
		1894-95	32,000	00		
		1895-96	32,000	00		
		1898-99	32,000	00		
		1900-01	345,323	11		
		1902-03	37,777	20		
		1907-08	256,870	40		
		1908-09	55,449	60		
		1909-10	164,172	29		
		1910-11	144,608	51		
1911-12	186,468	03				
					1,265,357	14
Canadian Northern Alberta Railway.....	(Chap. 7, 1912 Chap. 10, 1913	1913-14	2,832,024	00		
		1914-15	262,080	00		
		1918-19	25,896	00		
					3,120,000	00
Canadian Northern Ontario Railway.....	(Chap. 57, 1903 Chap. 40, 1907 Chap. 63, 1908 Chap. 10, 1913	1905-06	651,264	00		
		1906-07	420,608	00		
		1907-08	244,224	00		
		1908-09	556,864	00		
		1909-10	250,982	40		
		1910-11	116,889	60		
		1913-14	8,948,809	47		
		1914-15	2,343,335	80		
		1915-16	495,604	83		
		1916-17	358,180	41		
1917-18	80,963	37				
1918-19	17,909	32				
					14,485,635	20
Canadian Northern Railway, Ont., Man., and N.W.T.....	(Chap. 4, 1897 Chap. 7, 1899 Chap. 8, 1900	1900-01	537,600	00		
		1901-02	939,891	00		
		1902-03	57,485	00		
		1903-04	374,156	00		
					1,909,132	00
Canadian Northern Pacific Railway.....	Chap. 9, 1912	1912-13	2,705,378	00		
		1913-14	2,520,281	00		
		1914-15	178,077	80		
		1915-16	244,889	57		
		1917-18	333,893	63		
					5,987,520	00
Canadian Northern Quebec Railway—formerly Chateaugay and Northern Railway.....	(Chap. 8, 1900 Chap. 57, 1903 Chap. 34, 1904	1903-04	191,595	00		
		1905-06	116,000	00		
		1906-07	84,224	75		
					391,819	75
Cape Breton Extension Railway.....	(Chap. 5, 1894 Chap. 7, 1899 Chap. 57, 1903 Chap. 63, 1908	1902-03	65,280	00		
		1903-04	117,120	00		
		1909-10	14,400	00		
Caraquet Railway, New Brunswick.....	(Chap. 25, 1883 Chap. 8, 1884 Chap. 24, 1887	1884-85	32,000	00		
		1885-86	76,800	00		
		1886-87	61,200	00		
		1887-88	40,050	00		
		1888-89	13,950	00		
					224,000	00
Central Ontario Railway.....	(Chap. 2, 1893 Chap. 7, 1899 Chap. 40, 1907	1900-01	67,200	00		
		1907-08	76,861	36		
		1908-09	35,404	64		
		1910-11	24,601	32		
		1911-12	826	17		
1913-14	969	30				
					205,862	79

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian National Railway System, etc.—Con.</i>						
Coast Line of Nova Scotia Railway (H. & S.W.).....	Chap. 4, 1897	{ 1897-98 1902-03 1903-04	90,400 00 60,000 00 9,600 00		160,000 00	
Drummond County Railway, Quebec.....	{ Chap. 24, 1887 Chap. 3, 1889 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	{ 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93 1894-95 1898-99	15,057 00 13,815 00 12,428 00 136,000 00 5,105 00 13,435 00 92,096 00 136,000 00		423,936 00	
East Richelieu Valley Railway (Q.M. & S.).....	Chap. 4, 1897	1898-99	69,952 00		69,952 00	
Edmonton, Yukon and Pacific Railway.....	Chap. 40, 1907	1907-08	91,200 00		91,200 00	
Elgin, Petitcodiac and Havelock Railway.....	{ Chap. 25, 1883 Chap. 3, 1888	{ 1885-86 1891-92	38,400 00 44,252 82		82,652 82	
Fredericton and St. Mary's Bridge Company.....	Chap. 3, 1889	1888-89	30,000 00		30,000 00	
Grand Trunk Railway—Victoria Bridge.....	{ Chap. 4, 1897 Chap. 12, 1898 Chap. 8, 1900	{ 1897-98 1898-99 1899-1900 1900-01	131,268 52 68,331 05 72,028 68 228,371 75		500,000 00	
Grand Trunk, Georgian Bay and Lake Erie Railway.....	Chap. 2, 1893	1894-95	39,744 00		39,744 00	
Grand Trunk Pacific Railway.....	Chap. 63, 1908	{ 1908-09 1909-10 1910-11	367,249 00 550,551 96 302,679 04		1,220,480 00	
Great Eastern Railway, Quebec (Q.M. & S.).....	{ Chap. 24, 1887 Chap. 2, 1890 Chap. 8, 1891	{ 1886-87 1890-91 1891-92	19,200 00 16,300 00 4,845 00		40,345 00	
Gulf Shore Railway, New Brunswick.....	{ Chap. 4, 1894 Chap. 4, 1897	{ 1896-97 1897-98	28,635 05 25,064 15		53,699 20	
Halifax and Southwestern Railway.....	{ Chap. 57, 1903 Chap. 43, 1906	{ 1903-04 1904-05 1905-06 1906-07 1907-08	185,422 00 291,842 00 176,512 00 268,107 20 316,567 73		1,238,450 93	
International Railway, N.B., formerly Restigouche and Western.....	{ Chap. 5, 1892 Chap. 4, 1894 Chap. 7, 1901 Chap. 63, 1908 Chap. 51, 1910	{ 1898-99 1899-1900 1903-04 1905-06 1906-07 1908-09 1909-10 1910-11 1915-16	32,000 00 14,930 00 30,208 00 50,070 07 51,200 00 189,849 60 187,494 40 169,536 00 791 93		726,080 00	
Inverness Railway and Coal Company.....	{ Chap. 4, 1897 Chap. 7, 1901 Chap. 57, 1903	{ 1900-01 1901-02 1902-03 1903-04	132,800 00 86,800 00 91,775 53 57,170 44		368,545 97	

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian National Railway System, etc.—Con.</i>						
Irondale, Bancroft and Ottawa Railway.....	{Chap. 8, 1884 Chap. 3, 1889 Chap. 4, 1897	{ 1886-87 1892-93 1893-94 1894-95 1896-97	15,000	00		
			17,000	00		
			32,000	00		
			32,000	00		
			48,000	00		144,000 00
Kingston, Napanee and Western Railway.....	{Chap. 25, 1883 Chap. 10, 1886 Chap. 24, 1887 Chap. 5, 1892	{ 1883-84 1884-85 1889-90 1890-91 1892-93 1893-94	32,000	00		
			57,600	00		
			95,744	00		
			7,600	00		
			1,856	00		
			13,932	80		208,732 80
Lower Laurentian Railway—Great Northern.....	{Chap. 24, 1887 Chap. 8, 1891	{ 1886-87 1887-88 1890-91 1891-92	64,430	00		
			28,383	00		
			32,003	00		
			92,784	00		217,600 00
Liverpool and Milton Railway (H. & S.W.).....	Chap. 40, 1907	1910-11	32,000	00		32,000 00
Lotbinière and Megantic Railway.....	{Chap. 5, 1892 Chap. 4, 1894	{ 1893-94 1894-95 1896-97	35,200	00		
			38,400	00		
			22,400	00		96,000 00
Magnetawan River Railway, Ontario.....	Chap. 7, 1901	1902-03	3,552	00		3,552 00
Middleton and Victoria Beach Railway (H. & S.W.).....	Chap. 57, 1903	{ 1904-05 1905-06 1906-07	47,739	00		
			50,303	80		
			27,667	20		125,760 00
Montfort Colonization Railway—Great Northern.....	{Chap. 5, 1892 Chap. 2, 1893 Chap. 4, 1894 Chap. 4, 1897	{ 1893-94 1894-95 1897-98 1898-99	32,000	00		
			35,200	00		
			35,840	00		
			64,400	00		167,440 00
Montreal and Champlain Junction Railway.....	{Chap. 59, 1885 Chap. 24, 1887 Chap. 3, 1888 Chap. 5, 1892	{ 1885-86 1887-88 1888-89 1889-90 1892-93	30,000	00		
			16,400	00		
			36,700	00		
			5,400	00		
			15,100	00		103,600 00
Montreal and Province Line Railway.....	Chap. 7, 1901	1901-02	58,560	00		58,560 00
Montreal and Sorel Railway (Q.M. & S.).....	{Chap. 59, 1885 Chap. 2, 1890	{ 1885-86 1886-87 1889-90 1890-91	64,972	00		
			4,950	00		
			6,719	50		
			17,116	07		93,757 57
New Brunswick and Prince Edward Island Railway.....	Chap. 59, 1885	{ 1886-87 1887-88	97,440	00		
			16,000	00		113,440 00
New Glasgow Iron, Coal and Railway Company.....	Chap. 5, 1892	{ 1892-93 1893-94 1895-96	32,945	84		
			5,454	16		
			1,440	00		39,840 00
Northern and Pacific Junction Railway.....	{Chap. 14, 1882 Chap. 25, 1883 Chap. 3, 1889 Chap. 2, 1890	{ 1884-85 1885-86 1886-87 1889-90 1890-91	154,440	00		
			1,051,590	00		
			78,370	00		
			35,000	00		
			600	00		1,320,000 00

APPENDIX B—Continued
CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian National Railway System, etc.—Con.</i>						
Nova Scotia Central Railway (H. & S.W.).....	{ Chap. 24, 1887 Chap. 3, 1888 Chap. 2, 1893	{ 1889-90 1890-91 1891-92 1898-99	219,100 00 3,300 00 8,300 00 4,500 00		235,200 00	
Ontario, Belmont and Northern Railway—Marmora Railway and Mining Co.....	{ Chap. 2, 1893	{ 1896-97	30,720 00		30,720 00	
Oshawa Railway and Navigation Company.....	Chap. 2, 1893	1895-96	22,400 00		22,400 00	
Ottawa, Arnprior and Parry Sound Railway.....	{ Chap. 5, 1892 Chap. 4, 1897 Chap. 7, 1899	{ 1893-94 1894-95 1895-96 1897-98 1898-99	101,120 00 249,280 00 80,000 00 327,232 00 22,080 00		779,712 00	
Parry Sound Colonization Railway.....	{ Chap. 10, 1886 Chap. 3, 1889 Chap. 2, 1893	{ 1891-92 1892-93 1894-95 1895-96	30,400 00 28,820 00 68,780 00 24,800 00		152,800 00	
Pembroke Southern Railway.....	Chap. 4, 1897	1899-1900	64,000 00		64,000 00	
Port Arthur, Duluth and Western Railway.....	{ Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892	{ 1890-91 1891-92 1892-93	87,000 00 70,075 00 114,125 00		271,200 00	
Quebec Bridge Company.....	{ Chap. 7, 1899 Chap. 8, 1900	{ 1900-01 1901-02 1902-03	74,570 00 167,430 00 132,353 33		374,353 33	
Quebec and Lake St. John Railway.....	{ Chap. 14, 1882 Chap. 25, 1883 Chap. 58, 1885 Chap. 10, 1886 Chap. 24, 1887 Chap. 3, 1888 Chap. 3, 1889 Chap. 2, 1890 Chap. 8, 1891 Chap. 5, 1892 Chap. 2, 1893 Chap. 4, 1894 Chap. 7, 1899 Chap. 57, 1903 Chap. 51, 1910	{ 1883-84 1884-85 1885-86 1886-87 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93 1893-94 1895-96 1905-06 1906-07 1907-08 1911-12	32,000 00 37,027 00 186,745 00 202,219 00 232,013 00 19,911 00 38,440 00 70,350 00 26,222 73 76,471 77 81,600 00 3,744 00 86,016 00 67,712 00 73,472 00 27,520 00		1,261,463 50	
Quebec and Saguenay Railway.....	Chap. 48, 1912	{ 1911-12 1912-13 1913-14	104,992 00 27,641 60 116,167 68		248,801 28	
South Norfolk Railway.....	Chap. 24, 1887	1888-89	54,400 00		54,400 00	
South Shore Railway (Q.M. & S.).....	{ Chap. 7, 1899 Chap. 8, 1900 Chap. 57, 1903 Chap. 63, 1908	{ 1899-1900 1900-01 1903-04 1904-05 1908-09 1909-10 1910-11 1911-12 1917-18	30,890 19 88,400 00 80,494 16 3,456 46 43,414 55 184,320 00 60,000 00 23,835 70 14,630 94		529,442 00	

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian National Railway System, etc.—Conc.</i>						
St. Catharines and Niagara Central Railway.....	Chap. 24, 1887	{ 1888-89 1890-91	26,640 00 11,760 00			38,400 00
St. Clair Frontier Tunnel Company.....	Chap. 3, 1889	{ 1889-90 1890-91 1891-92	173,000 00 143,400 00 58,600 00			375,000 00
Saint John and Quebec Railway.....	{Chap. 48, 1912 Chap. 46, 1913	{ 1912-13 1913-14 1914-15 1917-18 1919-20	174,120 96 304,617 42 59,581 32 285,916 81 121,665 91			1,005,902 42
St. Martin's Railway.....	Chap. 3, 1888	1891-92	83,612 54			83,612 54
Thousand Islands Railway.....	{Chap. 3, 1889 Chap. 5, 1892 Chap. 8, 1900	{ 1889-90 1893-94 1901-02	10,400 00 14,000 00 5,440 00			29,840 00
United Counties Railway (Q.M. & S.).....	{Chap. 2, 1893 Chap. 4, 1894	{ 1893-94 1894-95 1895-96 1896-97 1897-98	88,973 00 42,728 15 52,926 85 2,700 00 1,488 00			188,816 00
Waterloo Junction Railway.....	Chap. 2, 1890	1891-92	32,800 00			32,800 00
York and Carleton Railway.....	{Chap. 4, 1894 Chap. 40, 1907	{ 1901-02 1907-08	18,336 00 14,560 00			32,896 00
						44,179,077 92
<i>Canadian Pacific Railway Company and Other Companies now comprised in that System—</i>						
Alberta Central Railway.....	Chap. 46, 1913	{ 1913-14 1914-15 1915-16	119,712 00 209,768 00 75,000 00			404,480 00
Algoma Eastern Railway—Manitoulin and North Shore Railway.....	{Chap. 5, 1892 Chap. 4, 1894 Chap. 57, 1903 Chap. 48, 1911	{ 1902-03 1910-11 1912-13 1913-14 1914-15	32,000 00 68,638 72 254,089 40 179,897 01 13,022 87			547,648 00
Atlantic and Northwestern Railway.....	{Chap. 8, 1884 Chap. 58, 1885	{ 1889-90 1890-91 1891-92 1892-93 1893-94 1894-95 1895-96 1896-97 1897-98 1898-99 1899-1900 1900-01 1901-02 1902-03 1903-04 1904-05 1905-06 1906-07 1907-08 1908-09	186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00			3,732,000 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian Pacific Railway Company, etc.—Con.</i>						
Canadian Pacific Railway—Crow's Nest Pass.....	Chap. 5, 1897	{ 1897-98 1898-99 1899-1900 1900-01 1901-02 1902-03	453,750 00 2,322,500 00 340,000 00 205,524 00 22,946 00 60,000 00		3,404,720 00	
Canadian Pacific Railway—Dyment Branch.....	Chap. 8, 1900	1902-03	22,336 00		22,336 00	
Canadian Pacific Railway—Edmonton Bridge.....	Chap. 48, 1912	1913-14	126,000 00		126,000 00	
Canadian Pacific Railway—Gimli to Icelandic River.....	Chap. 46, 1913	1915-16	80,032 00		80,032 00	
Canadian Pacific Railway—Kootenay and Arrowhead.....	{ Chap. 7, 1901 Chap. 34, 1904	{ 1902-03 1903-04 1904-05 1905-06	42,771 00 17,842 85 4,176 15 89,076 00		153,866 00	
Canadian Pacific Railway—Moose Jaw Northwesterly.....	{ Chap. 63, 1908 Chap. 46, 1913	{ 1909-10 1911-12 1913-14	303,360 00 78,432 00 103,682 27		485,474 27	
Canadian Pacific Railway—Outlook Bridge.....	Chap. 48, 1912	1913-14	115,000 00		115,000 00	
Canadian Pacific Railway—Pheasant Hills Branch.....	Chap. 57, 1903	{ 1903-04 1904-05	378,624 00 56,576 00		435,200 00	
Canadian Pacific Railway—Pipstone Branch.....	Chap. 7, 1899	{ 1900-01 1901-02	92,800 00 67,200 00		160,000 00	
Canadian Pacific Railway—Revelstoke to Arrow Lake.....	Chap. 5, 1892	{ 1894-95 1896-97	28,000 00 52,000 00		80,000 00	
Canadian Pacific Railway—Selkirk Branch.....	Chap. 7, 1901	1902-03	83,200 00		83,200 00	
Canadian Pacific Railway—Staynerville Branch.....	Chap. 40, 1907	{ 1906-07 1907-08	9,600 00 3,424 00		13,024 00	
Canadian Pacific Railway—Teulon to Icelandic River.....	{ Chap. 43, 1906 Chap. 48, 1912	{ 1909-10 1912-13	30,800 00 81,200 00		112,000 00	
Canadian Pacific Railway—Waskada Branch.....	Chap. 8, 1900	{ 1902-03 1903-04	50,480 00 13,520 00		64,000 00	
Canadian Pacific Railway—Winnipeg Beach to Gimli.....	Chap. 63, 1908	{ 1911-12 1912-13	30,176 00 4,346 43		34,522 43	
Cap de la Madeleine Railway.....	Chap. 4, 1894	1896-97	7,424 00		7,424 00	
Central Railway, New Brunswick.....	{ Chap. 3, 1889 Chap. 2, 1890	{ 1890-91 1898-99	75,639 00 66,761 00		142,400 00	
Columbia and Kootenay Railway.....	{ Chap. 2, 1890 Chap. 5, 1892	{ 1891-92	88,800 00		88,800 00	
Cornwallis Valley Railway, Nova Scotia.....	{ Chap. 24, 1887 Chap. 3, 1889	{ 1890-91 1891-92	42,670 00 2,130 00		44,800 00	

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian Pacific Railway Company, etc.—Con.</i>						
Dominion Lime Company.....	Chap. 24, 1887	{ 1887-88 1888-89	11,840 00 3,520 00		15,360 00	
Esquimalt and Nanaimo Railway.....	{ Chap. 6, 1884 Chap. 51, 1910 Chap. 48, 1912	{ 1885-86 1886-87 1912-13 1914-15	422,520 00 327,480 00 365,440 00 405,120 00		1,520,560 00	
Fredericton and Grand Lake Coal and Railway Company.....	Chap. 48, 1912	{ 1912-13 1914-15	104,996 04 111,579 96		216,576 00	
Guelph Junction Railway.....	Chap. 24, 1887	1888-89	46,000 00		46,000 00	
Hereford Railway, Quebec.....	{ Chap. 10, 1886 Chap. 3, 1889	{ 1888-89 1889-90	63,900 00 91,300 00		155,200 00	
International Railway, Quebec.....	{ Chap. 25, 1883 Chap. 2, 1890	{ 1883-84 1887-88 1889-90	144,000 00 8,960 00 3,840 00		156,800 00	
Kettle Valley Railway.....	{ Chap. 43, 1906 Chap. 48, 1912 Chap. 46, 1913	{ 1907-08 1911-12 1912-13 1913-14 1914-15 1915-16 1916-17	97,771 52 148,800 00 107,138 40 699,389 60 369,497 28 460,691 49 290,902 43		2,174,190 72	
Kingston and Pembroke Railway.....	Chap. 3, 1884	1884-85	48,000 00		48,000 00	
Kootenay Central Railway.....	{ Chap. 51, 1910 Chap. 48, 1912	{ 1914-15	1,065,856 00		1,065,856 00	
Lake Erie and Northern Railway.....	Chap. 48, 1912	{ 1913-14 1916-17	135,129 60 185,062 40		320,192 00	
Lake Temiskaming Colonization Railway.....	{ Chap. 59, 1885 Chap. 10, 1886 Chap. 24, 1887 Chap. 3, 1889 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	{ 1886-87 1887-88 1888-89 1889-90 1894-95 1895-96 1896-97	14,400 00 3,000 00 9,000 00 26,360 00 233,198 95 17,900 75 6,476 25		310,335 95	
Lindsay, Bobcaygeon and Pontypool Railway.....	{ Chap. 4, 1894 Chap. 7, 1899 Chap. 57, 1903	{ 1904-05	185,173 06		185,173 06	
Massawippi Valley Railway.....	Chap. 7, 1899	1900-01	5,376 00		5,376 00	
Midland Railway, Nova Scotia.....	Chap. 7, 1899	{ 1900-01 1902-03 1903-04 1906-07 1907-08	170,264 00 190,186 30 1,750 00 4,967 70 31,892 40		399,060 40	
Montreal and Lake Maskinonge Railway.....	{ Chap. 10, 1886 Chap. 2, 1890	{ 1888-89 1889-90 1890-91	19,700 00 20,080 00 1,500 00		41,280 00	

APPENDIX B—Continued
CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian Pacific Railway Company, etc.—Con.</i>						
Montreal and Ottawa Railway.....	{ Chap. 24, 1887 Chap. 2, 1890 Chap. 8, 1891 Chap. 4, 1894	{ 1890-91 1893-94 1896-97 1897-98 1898-99	49,960	00		192,000
			23,640	00		
			32,000	00		
			40,000	00		
Montreal and Western Railway.....	Chap. 2, 1890	{ 1890-91 1891-92 1892-93 1893-94	76,143	00	361,270	00
			32,253	00		
			133,388	00		
			119,486	00		
Nakusp and Slocan Railway.....	Chap. 4, 1894	1894-95	117,760	00	117,760	00
New Brunswick Coal and Railway Company.....	Chap. 7, 1901	1903-04	48,000	00	48,000	00
Nicola, Kamloops and Similkameen Coal and Railway Co.....	{ Chap. 57, 1903 Chap. 40, 1907	{ 1905-06 1907-08	110,592	00	300,800	00
			190,208	00		
Northern Colonization Railway.....	Chap. 7, 1899	{ 1903-04 1905-06 1908-09 1909-10	58,384	00	355,200	00
			75,376	00		
			68,320	00		
			153,120	00		
North Shore Railway.....	Chap. 58, 1885	1885-86	530,000	00	530,000	00
Orford Mountain Railway.....	{ Chap. 2, 1890 Chap. 7, 1899 Chap. 40, 1907	{ 1891-92 1893-94 1904-05 1905-06 1907-08 1912-13	32,000	00	202,926	50
			52,800	00		
			38,250	00		
			45,764	50		
			24,128	00		
			9,984	00		
Ottawa, Northern and Western Railway—Ottawa and Gatineau Valley Ry.....	{ Chap. 3, 1889 Chap. 2, 1893 Chap. 4, 1897 Chap. 7, 1901 Chap. 43, 1906	{ 1890-91 1891-92 1892-93 1893-94 1901-02 1903-04 1907-08	87,582	00	414,931	20
			38,790	00		
			104,330	00		
			53,376	00		
			8,192	00		
			118,368	00		
Pontiac, Pacific Junction Railway.....	{ Chap. 8, 1884 Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	{ 1884-85 1885-86 1886-87 1887-88 1894-95	49,090	00	193,578	00
			41,000	00		
			60,580	00		
			24,158	00		
			18,750	00		
Pontiac, Pacific, Ottawa and Gatineau Railway—Interprovincial Bridge.....	{ Chap. 4, 1897 Chap. 5, 1900	{ 1900-01	212,500	00	212,500	00
Province of Quebec—North Shore Railway.....	Chap. 8, 1884	1895-96	2,394,000	00	2,394,000	00
Quebec Central Railway.....	{ Chap. 8, 1884 Chap. 2, 1890 Chap. 4, 1894 Chap. 43, 1906 Chap. 63, 1908 Chap. 48, 1912	{ 1885-86 1895-96 1907-08 1910-11 1912-13 1915-16	60,342	00	585,038	90
			288,000	00		
			55,638	69		
			129,320	61		
			8,576	00		
			43,161	60		
Shuswap and Okanagan Valley Railway.....	Chap. 3, 1889	{ 1891-92 1893-94 1894-95	162,260	00	163,200	00
			640	00		
			300	00		

APPENDIX B—Continued
CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian Pacific Railway Company, etc.—Contc.</i>						
Southampton Railway.....	Chap. 48, 1912	{ 1912-13 1913-14	48,442	88		
			32,837	12		
					81,280	00
St. Mary's River Railway—N.W.T.....	{ Chap. 8, 1900 Chap. 57, 1903	{ 1900 01 1903-04 1904-05	75,000	00		
			40,960	00		
			32,134	00		
					148,094	00
St. Mary's and Western Ontario Railway.....	Chap. 63, 1908	{ 1908-09 1911-12	67,344	00		
			365	00		
					67,709	00
St. Maurice Valley Railway.....	Chap. 63, 1908	{ 1908-09 1910-11	112,640	00		
			60,480	00		
					173,120	00
St. Stephen and Milltown Railway.....	{ Chap. 2, 1893 Chap. 4, 1897	{ 1895-96 1897-98	9,635	89		
			5,212	11		
					14,848	00
Thessalon and Northern Railway.....	Chap. 63, 1908	1911-12	6,112	00		
					6,112	00
Tilsonburg, Lake Erie and Pacific Railway.....	{ Chap. 4, 1894 Chap. 4, 1897 Chap. 57, 1903 Chap. 40, 1907 Chap. 48, 1912 Chap. 46, 1913	{ 1895-96 1898-99 1899-1900 1092-03 1903-04 1913-14	51,200	00		
			10,912	00		
			7,159	48		
			44,160	00		
			4,000	00		
			32,640	00		
					150,071	48
Tobique Valley Railway.....	{ Chap. 2, 1890 Chap. 8, 1891 Chap. 5, 1892 Chap. 4, 1894	{ 1891-92 1892-93 1893-94	73,000	00		
			41,674	46		
			19,341	54		
					134,016	00
Toronto, Grey and Bruce Railway.....	Chap. 10, 1886	1887-88	14,656	00		
					14,656	00
Vancouver and Lulu Island Railway.....	Chap. 63, 1908	1911-12	61,760	00		
					61,760	00
West Ontario and Pacific Railway.....	{ Chap. 10, 1886 Chap. 2, 1890	{ 1887-88 1888-89 1889-90 1890-91	60,000	00		
			800	00		
			189,200	00		
			6,000	00		
					256,000	00
					24,175,757	91
<i>Other Railways—</i>						
Albert Southern Railway, New Brunswick.....	{ Chap. 8, 1884 Chap. 3, 1888	{ 1886-87 1887-88 1888-89 1890-91 1891-92	1,000	00		
			18,428	57		
			1,387	06		
			10,684	37		
			18,960	00		
					50,460	00
Algoma Central and Hudson Bay Railway.....	{ Chap. 7, 1899 Chap. 8, 1900 Chap. 7, 1901 Chap. 48, 1911	{ 1901-02 1902-03 1904 05 1911-12 1912-13 1913-14 1914-15	380,624	00		
			202,912	00		
			341,440	00		
			133,584	00		
			394,859	44		
			456,304	00		
			138,980	56		
					2,048,704	00
Brantford, Waterloo and Lake Erie Railway.....	{ Chap. 24, 1887 Chap. 4, 1894	{ 1889-90 1890 91 1895-96	36,620	00		
			16,190	00		
			4,790	00		
					57,600	00
Bruce Mines and Algoma Railway.....	{ Chap. 7, 1901 Chap. 57, 1903 Chap. 34, 1904	{ 1902-03 1904-05	28,800	00		
			25,120	00		
					53,920	00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Other Railways—Con.</i>						
Canada and Gulf Terminal Railway.....	{Chap. 63, 1908 Chap. 48, 1912	{ 1910-11 1911-12	144,803	84		
			65,249	75		210,053 59
Central Railway of Canada, Quebec.....	Chap. 48, 1912	1913-14	30,145	02		30,145 02
Colchester Coal and Railway Co.....	Chap. 43, 1906	1907-08	12,800	00		12,800 00
Cumberland Railway and Coal Co., Nova Scotia.....	Chap. 24, 1887	{ 1889-90 1890-91	29,400	00		
			10,450	00		39,850 00
Dominion Coal Co., Nova Scotia.....	Chap. 5, 1892	{ 1894-95 1895-96	32,000	00		
			55,808	00		87,808 00
Edmonton, Dunvegan and British Columbia Railway.....	{Chap. 46, 1913 Chap. 29, 1916	{ 1916-17 1919-20	125,202	84		
			213,179	64		338,382 48
Erie and Huron Railway.....	Chap. 8, 1884	1886-87	96,000	00		96,000 00
Ha Ha Bay Railway Co., Quebec.....	{Chap. 51, 1910 Chap. 48, 1912	{ 1912-13 1913-14 1914-15 1916-17	148,148	20		
			66,919	28		
			16,158	72		
			235	80		231,462 00
Harvey Branch Railway, New Brunswick.....	{Chap. 24, 1887 Chap. 4, 1894	1888-89	5,553	57		
						5,553 57
Joggins Railway, Nova Scotia.....	{Chap. 10, 1886 Chap. 24, 1887	{ 1887-88 1889-90 1890-91	26,138	78		
			9,761	22		
			1,600	00		37,500 00
Klondyke Mines Railway.....	Chap. 40, 1907	{ 1906-07 1907-08	96,000	00		
			101,184	00		197,184 00
Lake Erie, Essex and Detroit Railway.....	Chap. 4, 1887	{ 1888-89 1889-90	106,500	00		
			11,900	00		118,400 00
Lake Erie and Detroit River Railway.....	{Chap. 5, 1892 Chap. 7, 1899	{ 1893-94 1901-02	220,331	00		
			137,120	00		357,451 00
L'Assomption Railway, Quebec.....	Chap. 10, 1886	1886-87	11,200	00		11,200 00
Leamington and St. Clair Railway.....	{Chap. 59, 1885 Chap. 24, 1887	{ 1887-88 1888-89	32,000	00		
			19,200	00		51,200 00
Maritime Coal and Railway Co.....	Chap. 63, 1908	1908-09	3,200	00		3,200 00
Minudie Coal Co., Nova Scotia.....	Chap. 57, 1903	1907-08	18,544	00		18,544 00
Napierville Junction Railway.....	Chap. 43, 1906	1907-08	173,440	00		173,440 00
North Shore Railway Co., Beersville Coal and Railway Co.	{Chap. 57, 1903 Chap. 63, 1908	{ 1904-05 1908-09	20,736	00		
			6,880	00		27,616 00
Northern New Brunswick and Seaboard Railway Co.....	Chap. 46, 1913	{ 1912-13 1913-14	86,528	00		
			21,632	00		108,160 00

APPENDIX B—Concluded
CASH SUBSIDIES—Concluded

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Other Railway—Conc.</i>						
Ottawa and New York Railway.....	{ Chap. 8, 1884 Chap. 24, 1887 Chap. 4, 1897 Chap. 8, 1900 }	{ 1897-98 1898-99 1900-01	33,600 00 138,784 00 90,000 00			262,384 00
Phillipsburg, Junction Railway and Quarry Co.....	{ Chap. 5, 1892 Chap. 4, 1894 Chap. 4, 1897 Chap. 7, 1899 }	{ 1893-94 1894-95 1899-1900	18,688 00 2,912 00 2,112 00			23,712 00
Pontiac and Renfrew Railway.....	Chap. 3, 1889	{ 1889-90 1890-91	9,800 00 3,800 00			13,600 00
Quebec, Montmorency and Charlevoix Railway.....	{ Chap. 3, 1889 Chap. 2, 1893 }	{ 1889-90 1894-95	65,600 00 30,400 00			96,000 00
Schomberg and Aurora Railway.....	{ Chap. 8, 1900 Chap. 7, 1901 }	{ 1903-04	46,144 00			46,144 00
St. Lawrence and Adirondack Railway.....	{ Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1897 }	{ 1891-92 1892-93 1893-94 1897-98	40,256 00 24,448 00 297 60 84,480 00			149,481 60
St. Louis Richibucto Railway.....	Chap. 8, 1884	1885-86	22,400 00			22,400 00
Temiskaming and Northern Ontario Railway.....	Chap. 53, 1913	1913-14	2,134,080 00			2,134,080 00
Temiscouata Railway.....	{ Chap. 14, 1882 Chap. 58, 1885 Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892 }	{ 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93	249,684 00 163,216 00 74,300 00 82,770 00 54,830 00 21,150 00			645,950 00
Grand Total.....						7,760,385 26
						(a) 76,115,221 09

(a) Total Cash Subsidies charged to Consolidated Deficit Account.

APPENDIX C
CAPITAL AND CONSTRUCTION EXPENDITURES

Canadian National Railway System including Predecessor Companies and Canadian Government Railways—	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			\$ cts.	\$ cts.	\$ cts.	
Intercolonial Railway System.....	B.N.A. Act.....	Prior to Confederation.....	10,766,725 54			
	Appropriation Acts.....	1867-68.....	455,249 77			
	"	1868-69.....	282,615 18			
	"	1869-70.....	1,693,228 83			
	"	1870-71.....	2,866,376 44			
	"	1871-72.....	5,131,141 51			
	"	1872-73.....	5,019,239 70			
	"	1873-74.....	3,614,898 81			
	"	1874-75.....	3,426,099 55			
	"	1875-76.....	1,108,321 59			
	"	1876-77.....	1,318,352 19			
	"	1877-78.....	408,816 74			
	"	1878-79.....	226,639 10			
	"	1879-80.....	2,048,014 60			
	"	1880-81.....	608,732 80			
	"	1881-82.....	585,568 79			
	"	1882-83.....	1,616,632 96			
	"	1883-84.....	2,689,689 49			
	"	1884-85.....	1,247,006 45			
	"	1885-86.....	680,356 34			
	"	1886-87.....	923,730 07			
	"	1887-88.....	1,712,983 29			
	"	1888-89.....	2,613,294 03			
	"	1889-90.....	1,969,844 70			
	"	1890-91.....	950,080 98			
	"	1891-92.....	316,783 96			
	"	1892-93.....	296,890 33			
	"	1893-94.....	437,533 78			
	"	1894-95.....	327,034 51			
	"	1895-96.....	260,395 54			
	"	1896-97.....	149,112 52			
	"	1897-98.....	252,756 80			
	"	1898-99.....	1,081,829 94			
	"	1899-1900.....	3,255,348 29			
	"	1900-01.....	3,633,836 57			
	"	1901-02.....	4,626,841 05			
	"	1902-03.....	2,254,266 68			
	"	1903-04.....	1,879,566 29			
	"	1904-05.....	4,737,621 93			
	"	1905-06.....	3,765,170 90			
	"	1906-07.....	1,473,907 66			
	"	1907-08.....	4,369,737 71			
	"	1908-09.....	3,874,480 22			
	"	1909-10.....	1,278,409 45			
	"	1910-11.....	1,763,833 14			
	"	1911-12.....	1,710,448 56			
	"	1912-13.....	2,391,987 53			
	"	1913-14.....	4,329,999 88			

New Brunswick and Prince Edward Island Ry.	1915-16	224,211 28			
"	1916-17	46,579 38			
"	1918-19	30,121 23			
Appropriation Acts.	1919-20	63,418 77	3,540 00		
"	1927-28	750 00			
"	1940-41				361,540 66 (a) Schedule "K".
Quebec and Saguenay Railway	1916-17	332,254 93			
"	1917-18	1,371,334 97			
"	1918-19	4,639,214 32			
"	1919-20	549,771 63			
"	1929-30	228,319 89			
Canadian Government Railways	1917-18	31,628,544 88	116,620 66		
"	1918-19	10,158,422 29	36,000 00		
"	1919-20	22,307,365 79	36,000 00		
"	1920-21	6,221,774 31	36,000 00		
"	1921-22	1,239,605 47	6,547,592 88		
"	1922-23	1,313,022 36	95,069 28		
"	1923-24	21,785 90	257,105 62		
"	1924-25	61,441 80	23,947 80		
"	1925-26	6,627 64			
"	1926-27	4,438 05			
"	1927-28	9,653 09			
"	1928-29	178,591 15			
"	1929-30	84,243 27			
"	1930-31				
"	1931-32				
"	1932-33	110,207 52	11,091 42		
"	1933-34				
"	1934-35	70,000 00	1,596,235 99		
"	1937-38	1,006,527 61	777,043 46		
"	1941-42	74,422,251 15	9,668,707 11		
St. Martin's Railway	1919-20	48,750 00			64,853,544 02 (a) Schedule "K".
"	1920-21	22,469 52			
"	1921-22	1,405 39			
York and Carleton Railway	1919-20	13,500 00			72,624 91 (a) Schedule "K".
"	1921-22	7,476 16			
Salisbury and Albert Railway	1920-21	84,390 41			20,976 16 (a) Schedule "K".
Lotbiniere and Megantic Railway	1920-21	336,875 00			84,390 41 (a) Schedule "K".
Elgin and Havelock Railway	1920-21	33,530 00			336,875 00 (a) Schedule "K".
Cape Breton Railway	1920-21	103,753 42			33,530 00 (a) Schedule "K".
"	1921-22	767 12			
Caraquet and Gulf Shore Railway	1920-21	150,000 00			104,520 54 (a) Schedule "K".
"	1922-23	59,950 00			209,950 00 (a) Schedule "K".
					377,614,970 84

APPENDIX C—Continued
CAPITAL AND CONSTRUCTION EXPENDITURES—Continued

	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			\$ cts.	\$ cts.	\$ cts.	
<i>Canadian Pacific Railway Company and Other Companies now comprised in that System—</i>						
Canadian Pacific Railway.....	Appropriation Acts.....	1871-72	489,428 16			
	"	1872-73	561,818 44			
	"	1873-74	310,224 88			
	"	1874-75	1,546,251 67			
	"	1875-76	3,346,567 06			
	"	1876-77	1,721,298 29			
	"	1877-78	2,228,373 13			
	"	1878-79	2,240,285 47			
	"	1879-80	4,044,522 72			
	"	1880-81	4,968,503 93			
	"	1881-82	4,589,075 79			
	"	1882-83	10,052,502 71	18,702 67		
	"	1883-84	11,217,262 27	24,540 25		
	"	1884-85	9,900,281 53			
	"	1885-86	3,672,584 81			
	"	1886-87	915,057 49			
	"	1887-88	52,098 65			
	"	1888-89	86,716 07			
	"	1889-90	40,980 54			
	"	1890-91	37,367 00			
	"	1891-92	66,211 39			
	"	1892-93	413,536 49			
	"	1893-94	146,539 87			
	"	1894-95	49,209 77			
	"	1895-96	65,069 49			
	"	1896-97	14,054 50			
	"	1897-98	14,692 17			
	"	1898-99	8,418 53			
	"	1899-1900	236 11			
	"	1900-01	8,978 87			
	"	1901-02	448 70			
	"	1903-04	33,076 39			
	"	1907-08	600 00			
	"	1908-09	637 77			
	"	1910-11	2,918 35			
	"	1922-23	248 72			
	"	1925-26	1,339 44			
	"	1927-28	71 00			
			62,834,678.17	43,942.92	62,791,435.25	Schedule "L"
Digby and Annapolis Railway.....	Appropriation Acts.....	1888-89	9,847 27			
	"	1889-90	381,942 75			
	"	1890-91	196,869 36			
	"	1891-92	26,129 89			
	"	1892-93	2,190 62			

			660,683 09	(a) Schedule "K".
1893-94	"	1,675 35		
1894-95	"	570 56		
1896-97	"	41,457 29		
1908-09	Appropriation Acts.....	92,427 83		
1909-10	"	53,042 63		
1910-11	"	184,149 81		
1911-12	"	159,632 00		
1912-13	"	1,089,063 15		
1913-14	"	4,498,717 25		
1914-15	"	4,773,743 99		
1915-16	"	4,887,131 77		
1916-17	"	2,604,279 94		
1917-18	"	1,879,699 00		
1918-19	"	562,557 80		
1919-20	"	.....		235,608 48
1920-21	Appropriation Acts.....	30,036 19		
1921-22	"	34,769 87		
1922-23	"	27,802 56		
1923-24	"	208,665 17		
1924-25	"	17,161 28		
1925-26	"	.....		792 89
1926-27	Appropriation Acts.....	2,825,454 40		
1927-28	"	3,883,026 16		
1928-29	"	6,271,257 43		
1929-30	"	6,560,947 70		
1930-31	"	4,168,573 74		
1931-32	"	5,282,394 01		
1932-33	"	1,688,811 95		
1933-34	"	754,193 73		
1934-35	"	450,897 98		
1935-36	"	286,887 06		
1936-37	"	203,035 22		
1937-38	Appropriation Acts & Chapter 22, 1937.....	528,980 27		
1938-39	Appropriation Acts.....	24,820 57		
1939-40	"	22,569 92		
1940-41	"	6,070 68		
1941-42	"	4,517 18		
1942-43	"	37,555 45		
1943-44	"	59,882 47		
1944-45	"	6,457 60		
1945-46	"	17,816 34		
		54,167,030 10		14,659,205 02
1928-29	Appropriation Acts.....	78,610 88		
1930-31	Appropriation Acts.....	2,757,105 62		
1931-32	"	1,091,295 73		
1932-33	"	.....		132,591 78
1938-39	Appropriation Acts.....	1,528 05		
1941-42	"	5,371,280 15		
		1,194,145 44		
1943-44	"	632,500 00		
1944-45	"	623,181 32		
1945-46	"	2,045,424 69		
1928-29	Appropriation Acts.....	851,853 24		
Residue of Cost of Steamer <i>Sheba</i> —Hudson Bay Railway.....				39,507,825 08 (a) Schedule "K".
Prince Edward Island Car Ferry and Terminals.....				78,610 58 (a) Schedule "K".
Residue of capital cost of SS <i>Charlottetown</i>				5,371,280 15 (a) Schedule "K".
Construction of new car ferry.....				1,194,145 44 (a) Schedule "K".
Residue of Capital Cost of Steamers <i>Drummond</i> and <i>McKee</i> —Canadian Government Railways.....				3,303,106 01 (a) Schedule "K".
				851,853 24 (a) Schedule "K".

APPENDIX C—Concluded
CAPITAL AND CONSTRUCTION EXPENDITURES—*Concluded*

Authority	Date	Payments and Transfers		Less—Refunds and Transfers		Net Amount in Aid of Construction		Shown in Public Accounts
		\$	cts.	\$	cts.	\$	cts.	
<i>Other Railways—Conc.</i>								
Canada Central Railway—Peace River Bridge.....	1928-29	175,000	00			175,000	00	(a) Schedule "K".
North Railway.....	1914-15	250,000	00			250,000	00	(a) Schedule "K".
Grand Total.....						50,729,820	50	
						491,796,909	68	

(a) These amounts appear in Net Debt—Public Works, Railways.
(b) \$13,172,687.28 of this amount transferred to National Harbours Board re Churchill Terminal.

APPENDIX D
DEFICITS AND OPERATING EXPENDITURES

Authority	Date	Surplus		Deficit or Expenditure		Net Amount to meet losses in operation		Shown in Public Accounts
		\$	cts.	\$	cts.	\$	cts.	
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>								
Intercolonial Railway System.....	1867-68	54,018	32	308,434	34			
	1868-69	52,564	20	965,745	07			
	1869-70	26,345	10	652,676	51			
	1870-71	101,130	33	399,120	27			
	1871-72	53,711	74	507,228	20			
	1872-73			432,326	78			
	1873-74			716,083	53			
	1874-75			87,046	25			
	1875-76			2,496	77			
	1876-77							
	1877-78							
	1878-79							
	1879-80							
	1880-81							
	1881-82	19,723	48					
	1882-83	11,557	79					
	1883-84			92	53			
	1884-85			73,848	51			
	1885-86			129,377	17			
	1886-87			262,967	44			
	1887-88			382,236	46			
	1888-89			289,331	15			

		Consolidated	Deficit
		Account	
Prince Edward Island Railway.....		5,927,810 91	
Appropriation Acts.....	1889-90	536,259 45	
"	1890-91	683,643 14	
"	1891-92	479,940 57	
"	1892-93	37,599 30	
"	1893-94	21,168 67	
"	1894-95	14,854 61	
Appropriation Acts.....	1895-96	35,102 15	
"	1896-97	42,128 45	
"	1897-98	190,933 65	
"	1898-99	92,246 17	
"	1899-1900	155,127 04	
Appropriation Acts.....	1900-01	130,048 93	
"	1901-02	152,587 31	
"	1902-03	152,587 31	
"	1903-04	871,596 81	
"	1904-05	1,702,128 41	
"	1905-06	93,882 07	
"	1906-07	248,067 66	
"	1907-08	34,068 73	
"	1908-09	660,268 74	
"	1909-10	299,062 56	
"	1910-11	42,072 55	
"	1911-12	42,776 08	
"	1912-13	46,530 54	
"	1913-14	11,086 36	
"	1914-15	1,517,295 57	
"	1915-16	1,114,029 11	
"	1916-17	3,247 41	
"	1917-18	10,960,633 87	
"		5,082,822 96	
Appropriation Acts.....	1873-74	750 00	
"	1874-75	24,850 63	
"	1875-76	101,869 47	
"	1876-77	97,930 33	
"	1877-78	85,699 89	
"	1878-79	97,457 21	
"	1879-80	50,789 44	
"	1880-81	71,991 45	
"	1881-82	90,992 43	
"	1882-83	106,637 99	
"	1883-84	91,924 01	
"	1884-85	52,618 95	
"	1885-86	61,159 98	
"	1886-87	48,934 08	
"	1887-88	71,276 33	
"	1888-89	76,189 88	
"	1889-90	71,276 33	
"	1890-91	105,514 07	
"	1891-92	83,732 03	
"	1892-93	132,263 69	
"	1893-94	63,731 75	
"	1894-95	66,896 70	
"	1895-96	84,710 94	
"	1896-97	78,662 02	
"	1897-98	87,046 77	
"	1898-99	72,468 13	
"	1899-1900	53,040 98	
"	1900-01	46,193 08	
"		67,882 76	

APPENDIX D—Concluded
DEFICITS AND OPERATING EXPENDITURES—Concluded

	Authority	Date	Surplus	Deficit or Expenditure	Net Amount to meet losses in operation	Shown in Public Accounts
			\$ cts.	\$ cts.	\$ cts.	
Canadian National Railway System, etc.—Conc. Prince Edward Island Railway—Concluded.....	Appropriation Acts.....	1901-02	.....	72,150 87		
	“ “.....	1902-03	.....	41,923 58		
	“ “.....	1903-04	.....	101,305 41		
	“ “.....	1904-05	.....	153,133 83		
	“ “.....	1905-06	.....	36,982 59		
	“ “.....	1906-07	.....	67,713 53		
	“ “.....	1907-08	.....	95,367 96		
	“ “.....	1908-09	.....	89,010 78		
	“ “.....	1909-10	.....	108,208 99		
	“ “.....	1910-11	.....	86,684 45		
	“ “.....	1911-12	.....	82,759 52		
	“ “.....	1912-13	.....	100,498 27		
	“ “.....	1913-14	.....	161,798 63		
	“ “.....	1914-15	.....	182,751 53		
	“ “.....	1915-16	.....	154,093 80		
	“ “.....	1916-17	.....	208,807 33		
	National Transcontinental Railway.....	Appropriation Acts.....	1913-14	49,439 99	
“ “.....		1914-15	.....	86,313 70		
“ “.....		1915-16	.....	652,141 36		
“ “.....		1916-17	.....	1,890,371 21		
New Brunswick and Prince Edward Island Railway.....	Appropriation Acts.....	1914-15	.....	18,522 72		
	“ “.....	1915-16	.....	36,616 59		
	“ “.....	1916-17	.....	39,694 47		
International Railway, New Brunswick.....	Appropriation Acts.....	1914-15	.....	46,237 43		
	“ “.....	1915-16	.....	102,027 89		
	“ “.....	1916-17	.....	138,428 59		
Saint John and Quebec Railway.....	Appropriation Acts.....	1914-15	.....	2,977 51		
	“ “.....	1915-16	.....	35,991 93		
	“ “.....	1916-17	.....	27,540 80		
	“ “.....	1917-18	.....	145,282 87		
	“ “.....	1918-19	.....	130,937 09		
	“ “.....	1919-20	.....	246,673 70		
Canadian Government Railways.....	Appropriation Acts.....	1920-21	.....	272,398 90		
	“ “.....	1917-18	.....	6,079,722 03		
	“ “.....	1918-19	.....	5,791,138 14		
	“ “.....	1919-20	.....	6,545,974 80		
	“ “.....	1920-21	.....	6,682,222 50		
	“ “.....	1921-22	.....	6,326,800 47		
Chapter 22, 1937.....	“ “.....	1922-23	.....	5,695,689 05		
		1937-38	.....	573,177 05		
					3,811,386 06	Consolidated Deficit Account.
					2,678,266 26	“
					94,833 78	“
					286,693 91	“
					861,802 80	“
					37,694,704 04	“

APPENDIX E

LOANS FOR CAPITAL EXPENDITURES, DEFICITS AND TO ASSURE DIVIDENDS DURING CONSTRUCTION

	Authority	Date of Loan	Amount Loaned	Amount Repaid Written Off or Transferred	Date of Repayment, Write off or Transfer	Amount Unpaid March 31, 1946
			\$ cts.	\$ cts.		\$ cts.
<i>Canadian National Railway System including Predecessor Companies—</i>						
<i>Canadian Northern Railway—</i>						
Loan Account, 1914.....	Chapter 4, 1915.....	1914-15.....	10,000,000 00			
Loan Account, 1916.....	Chapter 29, 1916.....	1916-17.....	15,000,000 00			
Ontario Interest Account.....	Chapter 6, 1911.....	1916 to 1919.....	2,386,089 68			
Interest Account.....	Chapter 20, 1914.....	1916 to 1919.....	5,294,000 02			
Loan Account, 1917.....	Chapter 24, 1917.....	1917-18.....	25,000,000 00			
Loan on Account of Interest and Equipment.....	Appropriation Act 1, 1918.....	1918-19.....	25,000,000 00			
Loan under War Measures Act.....	War Measures Act, 1918.....	1918 to 1923.....	15,681,021 03	13,793,199 87	1919 to 1923	
Purchase of Railway Equipment.....	Chapter 38, 1918.....	1918 to 1923.....	75,046,838 44	19,020,837 62	1918 to 1930	
Loan under Authority, Vote 108.....	Appropriation Act 4, 1919.....	1919-20.....	35,000,000 00			
Loan under Authority, Vote 127.....	Appropriation Act 4, 1920.....	1920-21.....	48,611,077 00			
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	1921-22.....	71,916,304 55			
Loan under Authority, Vote 136.....	Appropriation Act 1, 1922.....	1922-23.....	42,800,000 00	27,496,498 13	1921 to 1924	
<i>Grand Trunk Railway—</i>						
<i>Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway—</i>						
Temporary Loan.....	Chapter 23, 1913.....	1925-26.....	15,000,000 00			
Temporary Loan.....	O. C. Sept., 1919.....	1918-19.....	593,733 33	593,733 33	1921-22	
Interest Account.....		1919-20.....	554,800 00	554,800 00	1921-22	
Loan under Authority, Vote 478.....		1920 to 1923.....	536,855 04	536,855 04	1922-23	
Loan under Authority, Vote 126.....	Appropriation Act 4, 1920.....	1920-21.....	26,469,867 56	1,469,867 56	1922-23	
Loan under Authority, Vote 137.....	Appropriation Act 2, 1921.....	1921-22.....	56,442,855 80	1,149,420 62	1922-23	
	Appropriation Act 1, 1922.....	1922-23.....	23,288,747 15			
<i>Grand Trunk Pacific Railway—</i>						
Prairie Section Loan Account.....	Chapter 19, 1909.....	1909-10.....	10,000,000 00	10,000,000 00	1921-22	
Three per cent Mortgage Bonds.....	Chapter 24, 1913.....	1913 to 1915.....	33,093,333 23	(a) 45,333 23	1930-31	
Loan Account, 1913.....	Chapter 23, 1913.....	1913 to 1915.....	15,000,000 00	15,000,000 00	1924-25	
Loan Account, 1914.....	Chapter 4, 1915.....	1914-15.....	0,000,000 00			
Interest Account.....	Appropriation Act 2, 1916.....	1916-17.....	7,081,783 45			
Loan Account.....	Appropriation Act 4, 1917.....	1917-18.....	5,038,053 72			
Loan Account.....	Appropriation Act, 1918.....	1918-19.....	7,471,399 93			
Interest Account.....	Acts of 1905 and 1914.....	1918 to 1923.....	8,704,662 65			
Receiver Account.....	O. C. Mar. 26, 1919, P.C. 635.....	1918 to 1923.....	45,764,162 35			
<i>Branch Lines Coupons—Guaranteed by Alberta and Saskatchewan.....</i>						
		1922-23.....	2,969,585 18	71,048 20	1923-24	
<i>Canadian National Railways—</i>						
Loan Account.....	Appropriation Act, 1923.....	1923-24.....	24,550,000 00			
Loan Account.....	Appropriation Act, 1924.....	1924-25.....	10,000,000 00			
Loan Account.....	Appropriation Act, 1925.....	1925-26.....	10,000,000 00			

Loan Account.....	Appropriation Act, 1926.....	1926-27.....	10,000,000 00		
Loan Account.....	Appropriation Act, 1929.....	1929-30.....	2,932,652 91		
Loan Account.....	Chapters 22 & 23, 1931.....	1931-32.....	41,121,216 41		
Total.....	Chapter 22, 1937.....		735,259,049 43	89,731,593 60	
Less adjustments.....	Chapter 22, 1937.....		(b) 1,666,897 57	(c) 262,149,001 48	1937 to 1946
Amount written off.....			733,592,151 86	351,880,595 08	(d) 381,711,556 78
<i>Canadian Pacific Railway Company and other Companies now comprised in that System—</i>					
Canadian Pacific Railway—					
Main Line Construction Loan.....	Chapter 1, 1884.....	1883 to 1886.....	21,650,700 00	21,650,700 00	1885-86
Loan to assure dividends during construction.....	Chapter 1, 1884.....	1883-84.....	7,380,912 00	(e) 7,380,912 00	1885-86
Saint John Bridge and Railway Extension Company Loan.....	Chapter 26, 1883.....	1883 to 1886.....	433,900 00		433,900 00
Grand Totals.....			29,465,512 00	(f) 29,031,612 00	(g) 433,900 00
			763,057,663 86	380,912,207 08	382,145,456 78

(a) Difference between conversion of pound sterling at \$486½ and at \$4.86 charged to Consolidated Deficit Account of Canada.

(b) Adjustments to loans under authority of the Canadian National Railway Capital Revision Act of 1937—Capital expenditures on wharves (\$1,008,527.61) transferred to Department of Public Works and expenditures on account of the Hudson Bay Railway (\$660,369.66) transferred to the Department of Transport.

(c) This amount represents losses in operation of \$373,823,120.38; losses amounting to \$18,458,622.88 during years 1937 to 1945 due to line abandonments in respect of which the Government has not made cash reimbursements to the railway and net capital loss of \$1,474,971.24 on sale of S.S. *Prince David* and S.S. *Prince Robert* less the capital gain of \$19,105,651.38 on repatriation of Canadian National Railway securities and increase in Dominion's Equity in Canadian National Railways due to surplus earnings of the system for the calendar years 1941 to 1945—\$112,502,061.64.

(d) Value of 5,000,000 shares of no par value capital stock of the Canadian National Railways Securities Trust now held by the Government—Appears in Net Debt—Canadian National Railways Securities Trust Stock.

(e) Of this amount \$2,853,912 was originally due February 1, 1884, and \$4,527,000 on November 7, 1888. Later the aggregate of these two amounts, \$7,380,912 was consolidated with the construction loan of \$21,650,700; the security was rearranged and the whole was made payable on May 1, 1891. All of this liability was discharged by July 1, 1886.

(f) The Canadian Pacific Railway in partial payment of these loans relinquished 6,793,014 acres of a land grant valued at \$1.50 per acre, amounting to \$10,189,521.33. This amount included interest of \$308,609.33 the balance being applied against the loans.

(g) Amount in aid of construction now shown in the Balance Sheet of the Public Accounts of Canada under assets, Loans and Advances—Miscellaneous, Schedule "G".

APPENDIX F
LOANS FOR BETTERMENT OF AND REPAIRS TO RAILWAY EQUIPMENT

	Authority	Date of Loan	Amount Loaned	Amount Repaid	Date of Re-payment	Amount Unpaid	Shown in Public Accounts
			\$ cts.	\$ cts.		\$ cts.	
<i>Canadian National Railway System—</i> Loan to enable the Company to finance the work of betterment of and repairs to railway equipment—Repayable in six equal semi-annual instalments.	Chapter 34, 1935..	1935-36		394,530 88	1936-37		
				394,530 88	1937-38		
				394,530 89	1938-39		
			1,183,592 65	1,183,592 65			
<i>Canadian Pacific Railway Company—</i> Loans to enable the Company to finance the work of betterment of and repairs to railway equipment in its own shops July 1, 1935 to December 31, 1935—Repayable in twelve annual instalments of \$100,000 beginning January 1, 1938 and final instalment of \$70,000 on January 1, 1950. Interest free for first two years, thereafter at 4% per annum.	Chapter 34, 1935..	1935-36		100,000 00	1937-38		
				100,000 00	1938-39		
				100,000 00	1939-40		
				100,000 00	1940-41		
				870,000 00	1941-42		
			1,270,000 00	1,270,000 00			
Grand Totals			2,453,592 65	2,453,592 65			

APPENDIX G
RAILWAY EQUIPMENT PURCHASED AND SOLD TO THE RAILWAY UNDER HIRE-PURCHASE AGREEMENTS

	Authority	Date of Purchase	Amount Purchased	Amount Repaid	Date of Re-payment	Amount Owning by Railway	Shown in Public Accounts	
			\$ cts.	\$ cts.		\$ cts.		
<i>Canadian National Railway System—</i> Purchase of railway equipment by the Dominion Government which in turn is sold to the Railway under a Hire-purchase agreement— Interest free for first two years, thereafter at 3% per annum..... Interest at 3½% per annum..... Interest at 3½% per annum..... Interest at 2½% per annum..... Interest at 2½% per annum..... Interest at 2½% per annum..... Interest at 2½% per annum..... Interest at 2½% per annum.....	Chapter 34, 1935, and the Supplementary Estimates of 1936-37	1935-36 1936-37	3,884,489 20 2,838,760 81	4,137,384 56	1938 to 46	2,585,865 45	(a) Schedule "C".	
	Chapter 206, R.S. 1927	1939-40	6,188,833 92					
	Chapter 3, 1940	1940-41	8,690,690 86					
	Chapter 11, 1941	1941-42	1,027,425 52					
	Chapter 21, 1942	1942-43	16,416,838 42					
	Chapter 32, 1943	1943-44	3,295,250 46					
	Chapter 32, 1943	1943-44	17,366,502 60					
	Chapter 16, 1944	1944-45	6,058,487 57					
	Chapter 16, 1944	1944-45	13,030,925 03					
	Chapter 16, 1944	1944-45	1,675,000 00					
	Chapters 3 and 37, 1945	1945-46	11,399,341 48					
	<i>Canadian Pacific Railway Company—</i> Purchase of railway equipment by the Dominion Government which in turn is sold to the Railway under a Hire-purchase agreement— Interest free for first two years, thereafter at 3% per annum..... Interest at 3½% per annum..... Interest at 3½% per annum..... Interest at 2½% per annum..... Interest at 2½% per annum.....	Chapter 34, 1935, and the Supplementary Estimates of 1936-37	1935-36 1936-37 1937-38	3,359,211 64 2,281,288 36 89,500 00	5,730,000 00	1938 to 43		
Chapter 206, R.S. 1927		1939-40	2,903,907 51					
Chapter 3, 1940		1940-41	7,047,582 13					
			15,681,489 64					
			107,554,045 51					
Grand Totals				17,237,190 73			74,635,365 14	

(a) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railway Company.

APPENDIX H
TEMPORARY LOANS AND ADVANCES INCLUDING LOANS MADE IN CONNECTION WITH GOVERNMENT'S RELIEF PROGRAM

	Authority	Date of Loan	Amount Loaned		Amount Repaid		Date of Re-payment	Amount Unpaid March 31, 1946		Shown in Public Accounts
			\$	cts.	\$	cts.		\$	cts.	
<i>Canadian National Railway System—</i> Loans and Advances.....	Chapter 76, 1926-27; Chapters 11 and 54, 1928.	1928-29	50,648	109 60	50,648	109 60	1928-29			
Loans and Advances.....	Chapter 64, 1929; Chapter 2, 1930.	1929-30	45,060	541 78	24,000	000 00	1929-30			
Loans.....	Chapter 2, 1930.	1930-31	38,600	000 00	59,660	541 78	1930-31			
Loans and Advances.....	Chapter 25, 1932.....	1932-33	69,200	000 00	54,522	661 67	1932-33			
Loans and Advances.....	Chapter 34, 1933.	1933-34	57,042	438 27	54,414	337 17	1933-34			
Loans and Advances.....	Chapter 34, 1933; Chapter 28, 1934.	1934-35	85,559	093 50	68,980	119 52	1934-35			
Loans and Advances.....	Chapter 28, 1934; Chapter 28, 1934; Chapters 3 and 17, 1935.	1935-36	141,759	255 64	139,253	464 80	1935-36			
Loans and Advances.....	Chapter 3, 1935; Chapter 27, 1936.	1936-37	42,044	886 11	37,077	380 36	1936-37			
Loans and Advances.....	Chapter 26, 1936; Chapters 6 and 15, 1937.	1937-38	25,578	469 93	52,612	825 33	1937-38			
Loans and Advances.....	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1938-39	83,965	238 25	79,729	616 80	1938-39			
Loans and Advances.....	Chapter 26, 1936; Chapters 15 and 22, 1938, Chapter 38, 1939.	1939-40	22,978	856 33	1,500	000 00	1939-40			
Loans and Advances.....	Chapters 3 and 24, 1940	1940-41	105,573	445 90						
Loans and Advances.....	Chapter 22, 1938; Chapter 24, 1940; Chapters 11 and 12, 1941.	1941-42	259,587	908 68						
Loans and Advances.....	Chapter 8, 1942; Chapter 43, 1937; Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8, 21 and 22, 1942.	1942-43	156,041	194 58	28,409	586 03	1942-43			
Loans and Advances.....	Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8 and 22, 1942.	1943-44	21,125	402 99	42,802	477 09	1943-44			
Loans and Advances.....	Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8 and 22, 1942; Chapter 9, 1944.	1944-45	98,186	781 58	25,889	768 58				

	1945-46	65,831,493 02	28,294,867 97	(a) 608,121,033 32	(b) Schedule "C".
Loans and Advances.....	Chapter 24, 1940; Chapters 8 and 22, 1942; Chapter 9, 1944.	(c) 1,363,733,116 76	(c) 755,692,083 44	608,121,033 32	
Canadian Pacific Railway Company—					
Temporary Loans.....	P.C. 1150 May 23, 1882	500,000 00	500,000 00	1881-82	
Loan to keep workmen employed November 17, 1931 to December 31, 1931—Repayable on demand without interest when Company resumes dividends at more than 5% per annum.	Chapter 57, 1885..... The Unemployment and Farm Relief Act of 1931 and the Unemployment and Farm Relief Continuance Act of 1932..... Relief Act of 1932.....	5,000,000 00 1,447,222 71	5,000,000 00	1885-86	(d) Schedule "L".
Loan to keep workmen employed November 23, 1932 to December 30, 1932 and January 9, 1933 to January 17, 1933—Repayable on demand without interest before any dividends are declared or paid on the Company's common stock.	1933-34	1,000,000 00	1,000,000 00	1943-44	
Loan to enable the Company to defray expenditure necessitated by the employment of unemployed men during the summer of 1936—Repayable in equal instalments over a period of five years with interest at 2½% per annum.	Appropriation Acts... 1936-37	554,700 00	110,940 00 110,940 00 110,940 00 110,940 00 110,940 00	1937-38 1938-39 1939-40 1940-41 1941-42	
Grand Totals.....		8,501,922 71	7,054,700 00	1,447,222 71	
		1,372,285,039 47	762,716,783 44	609,568,256 03	

(a) This amount appears in the Public Accounts of Canada in Schedule "C" to the Balance Sheet, as follows:—
 Advances, Refunding Act, 1938..... \$ 80,778,594 21
 Advances, Refunding Act, 1944..... 122,184,000 00
 Advances, Redemption of Grand Trunk Railway 4% Perpetual Consolidated Debenture Stock..... 108,101,911 50
 Advances, Financing and Guarantee Act, 1941, Purchase of securities..... 8,590,908 68
 Advances, Financing and Guarantee Act, 1942, Purchase of Securities..... 18,272,096 10
 Advances, War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities..... 256,286,523 12
 Advances for Working Capital, War Appropriation Act, 1941..... 13,906,999 71
 \$ 608,121,033 32

(b) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railways.
 (c) These amounts include deficits of the Canadian National Railways for the calendar years 1932 to 1935 amounting to \$201,515,846.22 which were carried as loans until the close of each fiscal year and were then charged to expenditure, as shown in Appendix "D" under Canadian National Railways, Deficits and Operating Expenditures.
 (d) This amount appears in Net Debt—Miscellaneous Non-Active Accounts.

APPENDIX I
STOCK PURCHASED

	Authority	Date of Purchase	Amount Purchased	Value as at March 31, 1946
			\$ cts.	\$ cts.
Canadian National Railway System including Predecessor Companies—				
Canadian Northern Railway—				
Purchase of Capital Stock.....	Chapter 24, 1917.....	1918 to 1920	10,000,000 00	(a) 18,000,000 00
(a) This amount represents the initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company which were received in exchange for 180,000 shares of the capital stock of the Canadian Northern Railway Company having a par value of \$18,000,000 as provided for by the Canadian National Railways Capital Revision Act of 1937. The \$18,000,000 appears in Schedule "L"—Miscellaneous Non-Active Accounts—Canadian National Railway Stock.				

APPENDIX J
LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY DOMINION GOVERNMENT

	Authority	Date of Issue	Amount Guaranteed		Date Due	Amount Discharged		Date Discharged	Amount Undischarged in hands of Public	
			\$	cts.		\$	cts.		\$	cts.
<i>Canadian National Railway System including Predecessor Companies—</i>										
Quebec Bridge and Railway Company 3% 50 year bonds.....	Chapter 54, 1903.....	1903	6,678,200	00	1953	6,678,200	00	1908		
Canadian Northern Railway Company 3% First Mortgage Debenture Stock, £1,923,287.	Chapter 7, 1903.....	1903	9,359,996	72	1953	(a) 8,197,228	39	1942 to 46	1,162,768	33
Grand Trunk Pacific Railway Company 8% First Mortgage Bonds, £14,400,000 at \$4.86.	Chapters 71 and 122, 1903; Chapters 24 and 80, 1904; Chapter 98, 1905, and Grand Trunk Pacific Bond Purchase Act, 1913.	1905 to 1913	68,040,000	00	1962	(a) 33,048,000	00	1912 to 1915	26,465,130	00
Canadian Northern Railway Company 3½% First Mortgage Debenture Stock £1,622,586-19-9.	Chapter 57, 1899; Chapter 97, 1903; Chapter 71, 1907; Chapters 11 and 92, 1908; Chapter 5, 1909 and Chapter 37, 1906. R.S.	1908	7,896,590	00	1958	(b) 53	39	.....	5,636,508	16
Canadian Northern Alberta Railway Company, 3¼% First Mortgage Debenture Stock, £647,260-5-6.	Chapter 6, 1910 and Chapter 37, 1906, R.S.	1910	3,150,000	00	1960	(b) 2,598,493	39	.....	
Canadian Northern Ontario Railway Company, 3¼% First Mortgage Debenture Stock, £7,350,000.	Chapter 6, 1911 and Chapter 37, 1906, R.S.	1911	35,770,000	00	1961	(c) 1,540,003	13	1915	551,505	27
Canadian Northern Alberta Railway Company, 3¼% First Mortgage Debenture Stock, £733,561-12-10.	Chapter 7, 1912 and Chapter 37, 1906, R.S.	1912	3,569,999	98	1962	(d) 3,569,996	86	1916	3,610,073	88
Canadian Northern Railway Company 4% Debenture Stock, £3,280,000 at \$4.86.	Chapter 20, 1914.....	1914	44,866,666	66	1934	(e) 44,866,666	66	.....	
Canadian Northern Railway Company 4% Sterling Bonds, £3,280,000 at \$4.86.	Chapter 34, 1914.....	1914	15,940,800	00	1962	(f) 7,499,952	00	.....	
Canadian Northern Railway Company 5% Secured Notes.....	Chapter 11, 1918.....	1918	9,733,333	33	1921	(a) 441,774	00	.....	
Canadian Northern Railway Company 5% Secured Notes.....	Chapter 11, 1918.....	1918	8,030,000	00	1921	9,733,333	33	1918 to 1919	7,999,074	00
Canadian Northern Railway Company 5% Notes, £1,049,800	Chapter 11, 1918.....	1919	5,109,026	66	1922	8,030,000	00	1921		
Canadian Northern Railway Company 5½% Gold Notes.....	Chapter 11, 1918.....	1919	6,000,000	00	1922	5,109,026	66	1922		
Canadian Northern Railway Company 5½% Gold Notes.....	Chapter 11, 1918.....	1919	6,000,000	00	1924	6,000,000	00	1922		
Canadian Northern Railway Company 7% Sinking Fund Gold Debenture Bonds.	Chapter 11, 1918.....	1920	25,000,000	00	1940	6,000,000	00	1924		
Grand Trunk Railway Company 7% Sinking Fund Gold Debenture Bonds.	Chapter 73, 1920.....	1920	25,000,000	00	1940	25,000,000	00	1921 to 1935		
Canadian Northern Railway Company 6½% Sinking Fund Gold Debenture Bonds.	Chapter 11, 1918 and Chapter 199, 1921.	1921	25,000,000	00	1946	(a) 1,103,000	00	1931 to 1940	23,752,000	00
						145,000	00	1942 to 45		

Grand Trunk Railway Company 6% Sinking Fund Gold Debtenture Bonds.	1921	25,000,000 00	1936	25,000,000 00	1931 to 1936
Canadian Northern Railway Company 5% Gold Notes.....	1922	11,000,000 00	1925	11,000,000 00	1925
Canadian National Railway Company 5% Serial Bonds— Equipment issue.	1923	22,500,000 00	Semi- annually to Aug. 1, 1938	22,500,000 00	1924 to 1938
	1924	50,000,000 00	1954	.....	.....
Canadian National Railway Company 5% Bonds.....	1924	20,000,000 00	1927	20,000,000 00	1927
Canadian National Railway Company 4% Notes.....	1924	26,000,000 00	1954	26,000,000 00	1935
Canadian National Railway Company 4½% Bonds.....	1924	18,000,000 00	1930	18,000,000 00	1930
Canadian National Railway Company 4½% Bonds.....	1925	17,000,000 00	1935	17,000,000 00	1935
Canadian Northern Railway Company 4½% Bonds.....	1925	34,927,098 20	Callable 3 mos. notice	(a) 16,378,367 60	1928 to 1944
Canadian National Railway Company 2% Debenture Stock £7,176,801.	1927	65,000,000 00	1957	(a) 16,060,000 00	1942
	1927			(a) 2,290,988 20	1943
	1927			(a) 197,742 40	1944
	1927			(a) 864,000 00	1943
Canadian National Railway Company, 4½% Gold Bonds.....	1928	35,000,000 00	1968	35,000,000 00	1935
Canadian National Railway Company 4½% Gold Bonds.....	1928	23,500,000 00	On demand	23,500,000 00	1928
Canadian National Railway Company 4½% Temporary Bond.	1929	60,000,000 00	1969	(a) 3,316,000,00	1942 to 44
Canadian National Railway Company 5% Gold Bonds.....	1929	60,000,000 00	1969	56,684,000 00	1944
Canadian National Railway Company 5% Gold Bonds.....	1929	60,000,000 00	1969	(a) 2,141,800 00	1942
Canadian National Railway Company 5% Gold Bonds.....	1929	18,000,000 00	1970	(a) 129,700 00	1943
Canadian National Railway Company 5% Gold Bonds.....	1930	50,000,000 00	1955	(a) 624,000 00	1942
Canadian National Railway Company 4½% Gold Bonds.....	1930	50,000,000 00	1955	(a) 38,000 00	1943
	1930			(a) 1,504,000 00	1942 to 45
	1930				17,388 000 00
	1930				48,496,000 00

APPENDIX J—Concluded
 LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY DOMINION GOVERNMENT—Concluded

	Authority	Date of Issue	Amount Guaranteed	Date Due	Amount Discharged	Date Discharged	Amount Undischarged in hands of Public
			\$ cts.		\$ cts.		\$ cts.
<i>Canadian National Railway System, etc.—Contc.</i>							
Canadian National Railway Company 4½% Bonds.....	Chapter 70, 1924; Chapters 12, 1925; 15 to 26, 1926-27; Chapter 51, 1928; Chapters 12, 17 to 22, 24 to 30, 32 to 36, 48 and 73, 1929; Chapters 2 and 46, 1930.	1931	70,000,000 00	1936	(g) 2,632,000 00	1943	67,368,000,00
Canadian National Railway Company 4½% Bonds.....	Chapters 1 and 23, 1931.	1931	50,000,000 00	1951	(g) 1,978,000 00	1943	48,022,000 00
Canadian National Railway Company 3% Bonds.....	Chapter 28, 1934....	1934	20,500,000 00	1950	20,500,000 00	1945	
Canadian National Railway Company 2% Temporary Bonds.....	Chapter 28, 1934....	1935	4,751,000 00	1935	4,751,000 00	1935	
Canadian National Railway Company 2% Temporary Bonds.....	Chapter 28, 1934....	1935	5,418,000 00	1936	5,418,000 00	1936	
Canadian National Railway Company 2% Temporary Bonds.....	Chapter 28, 1934....	1935	6,831,000 00	On demand	6,831,000 00	1935	
Canadian National Railway Company 2% Bonds.....	Chapter 28, 1934; Chapter 3, 1935.	1935	13,400,000 00	1938	13,400,000 00	1938	
Canadian National Railway Company 3% Bonds.....	Chapter 28, 1934; Chapter 3, 1935.	1935	35,000,000 00	1944	35,000,000 00	1944	
Canadian National Railway Company 2% Bonds.....	Chapter 3, 1935....	1936	55,000,000 00	1943	55,000,000 00	1943	
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935....	1936	25,000,000 00	1953	25,000,000 00	1943	
Canadian National Railway Company 2% Bonds.....	Chapter 3, 1935....	1936	2,043,725 00	On demand	2,043,725 00	1937	
Canadian National Railway Company 2½% Bonds.....	Chapter 3, 1935....	1937	15,500,000 00	1944	15,500,000 00	1944	
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935....	1937	20,000,000 00	1952	20,000,000 00	1944	
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935; Chapter 6, 1937.	1937	30,000,000 00	1950	30,000,000 00	1945	
Canadian National Railway Company 2% Bonds.....	Chapter 3, 1935; Chapter 6, 1937.	1938	20,000,000 00	1942	20,000,000 00	1942	
Canadian National Railway Company 2½% Bonds.....	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939	15,000,000 00	1946	15,000,000 00	1946	
Canadian National Railway Company 3% Bonds.....	Chapters 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939	35,000,000 00	1959	35,000,000 00	1946	
<i>Canadian Pacific Railway Company—</i>							
Canadian Pacific Railway 3½% Land Grant Bonds.....	Chapter 32, 1938....	1888	15,000,000 00	1938	15,000,000 00	1906	
Canadian Pacific Railway 5 year Notes.....	Chapter 18, 1933....	1933	60,000,000 00	1938	60,000,000 00	1934 to 1936	
Grand Totals.....			75,000,000 00		75,000,000 00		
			1,264,515,436 55		762,249,876 91		502,265,559 64
			1,339,515,436 55		837,249,876 91		502,265,559 64

(a, c, d, e, f) Guaranteed securities amounting to \$53,157,951.99 as listed hereunder were not outstanding in the hands of the public on December 31, 1936. Under authority of the Canadian National Railways Capital Revision Act of 1937 they were transferred to the Canadian National Railway Securities Trust.

- (a) \$33,048,000.00
- (c) 1,540,003.13
- (d) 3,569,996.86
- (e) 12,500,000.00
- (f) 7,499,952.00

(b) These amounts totalling \$57.85 represent fractional gains made in the exchange of Debenture Stock. These securities were purchased from the Government of the United Kingdom under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942 and from certain other holders under the provisions of the Canadian National Railways Financing and Guarantee Acts, 1940, 1941 and 1942, and are held as collateral for loans made to the Canadian National Railways under this legislation.

APPENDIX K

LOANS GUARANTEED AS TO INTEREST ONLY BY DOMINION GOVERNMENT

—	Authority	Date of Guarantee	Amount of Loan (a)		Due Date	Amount Discharged		Date Discharged	Amount (a) Undischarged	
			\$	cts.		\$	cts.		\$	cts.
<i>Canadian National Railway System including Predecessor Companies—</i>										
Grand Trunk 4% Perpetual Stock, £12,500,000	Chapter 13, 1919	1919	60,833,333	33	Perpetual	(b) 60,833,333	33	1942 to 43		
Grand Trunk 5% Perpetual Debenture Stock, £4,270,375	Chapter 13, 1919	1919	20,782,491	67	Perpetual	(b) 19,325,049	74	1942 to 46	1,457,441	93
Grand Trunk 4% Perpetual Debenture Stock, £24,624,455	Chapter 13, 1919	1919	119,839,014	33	Perpetual	(b) 113,836,972	80	1941 to 46	6,012,041	53
Great Western 5% Perpetual Debenture Stock, £2,723,080	Chapter 13, 1919	1919	13,252,322	67	Perpetual	(b) 12,391,263	34	1942 to 46	861,059	33
Northern Railway of Canada 4% Perpetual Debenture Stock, £308,215.	Chapter 13, 1919	1919	1,499,979	67	Perpetual	(b) 1,472,521	94	1942 to 45	27,457	73
Grand Totals .....	.....	.....	216,207,141	67	.....	207,849,141	15	.....	8,358,000	52

(a) Pounds sterling converted into Canadian dollars at rate of \$4.86½ to the pound.

(b) These securities were purchased from the Government of the United Kingdom under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942, and from certain other holders under the provisions of the Canadian National Railways Financing and Guarantee Acts, 1940, 1941 and 1942, and are held as collateral for loans made to the Canadian National Railways under this legislation.

APPENDIX L

SUNDRY ASSISTANCE

	Authority	Date	Payments \$ cts.	Less—Receipts and Transfers \$ cts.	Net Amount of Assistance \$ cts.	Shown in Public Accounts
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>						
Grand Trunk Railway—Debenture Account.....	Chapter 29, 1849.....	Prior to Confederation.	15,142,633 34		15,142,633 34	Consolidated Deficit Account.
Grand Trunk Railway—Interest Account.....	B.N.A. Act.....	Prior to Confederation.	10,457,458 01		10,457,458 01	"
Grand Trunk Railway—Special Interest Account.....	B.N.A. Act.....	Prior to Confederation.	7,302 18		7,302 18	"
Grand Trunk Preference Stock.....	Chapter 174, 1885.....	Prior to Confederation.	121,739 65		121,739 65	(a) Schedule "L".
Great Western Railway Company—Debenture and Interest Accounts.....	.....	1868-69	1,152,568 45		1,152,568 45	Consolidated Deficit Account.
Northern Railway—Debenture Account.....	Chapter 23, 1875.....	1876-77	1,825,000 01		1,825,000 01	"
Northern Railway—Interest Account.....	Chapter 23, 1875.....	1876-77	1,433,760 23		1,433,760 23	"
Kent Northern Railway—Rails, Loan Account.....	Chapter 3, 1888.....	1908-09	58,334 27		58,334 27	"
Salisbury and Albert Railway—Rails and Loan Accounts.....	Chapter 3, 1888.....	1908-09	29,391 01		29,391 01	"
Intercolonial Railway—Open Account.....	Votes and Proceedings No. 80, May 14, 1909.	1909-10	153,731 04		153,731 04	"
Canadian Government Railways—					30,381,918 19	
Quebec Bridge Expenditures.....	Appropriation Acts.....	1908-09	67,588 05			
	"	1909-10	111,788 02			
	"	1920-21	24,555 50			
Grand Trunk Pacific Railway—Implementing G.T.P. Bonds.....	Chapter 24, 1904.....	1911-12	4,994,416 66		203,931 57	"
Intercolonial Railway—	Chapter 38, 1912.				4,994,416 66	"
Improvements and betterments.....	Appropriation Acts.....	1915-16	1,515,895 57			
	"	1916-17	1,070,334 64			
Lake Manitoba Railway and Canal Company and the Winnipeg Great Northern Railway Company—Special Account, Interest.	P.C. 121, Jan. 24, 1925.	1924-25	203,009 93		2,586,230 21	"
Qu'Appelle, Long Lake and Saskatchewan Railway—Special Account, Interest.	O.C. March 11, 1918..	1919-20	286,517 75		203,009 93	"
Canadian Government Railways—Employees Compensation.....	Chapter 30, 1927, R.S.	1921 to 1930	2,187,452 59		286,517 75	"
Canadian Government Railways—					2,187,452 59	"
Supplement to Pension Allowance.....	Appropriation Acts.....	1921-22	36,145 78			
	"	1922-23	48,699 09			
	"	1923-24	47,386 79			
	"	1924-25	45,832 61			
	"	1925-26	43,505 80			

1926-27	41,054 28			
1927-28	38,398 47			
1928-29	36,360 15			
1929-30	33,956 73			
1930-31	32,081 46			
1931-32	29,709 21			
1932-33	28,745 41			
1933-34	27,437 38			
1934-35	26,500 00			
1935-36	27,241 29			
1936-37	25,206 59			
1937-38	23,913 62			
1938-39	23,376 40			
1939-40	22,799 55			
1940-41	22,463 40			
1941-42	20,774 57			
1942-43	20,717 65			
1943-44	20,682 73			
1944-45	19,726 37			
Chapter 171, 1927	(b) 26,128,718 33			
Chapter 171, 1927	337,876 64	(c) 2,000,000 00		
		6,717,673 37		
		2,000,000 00		
Chapter 22, 1937	1,169,636 76	(d) 146,577 82		
Canadian Government Railways Working Capital	742,785 33			"
Canadian Pacific Railway Company and Other Companies now comprised in that System	16,771,980 54			(e) Schedule "C".
Windsor and Annapolis Railway—Open Accounts	58,358,242 77			
North Shore Railway—Bond Account				
Calgary and Edmonton Railway—Special Account, Interest	1,073,586 67			Consolidated Deficit Account.
Canadian Pacific Railway—Land Grant Account	970,000 00			"
	315,781 71			"
	23,674 43			"
Grand Total	2,383,042 81			
	60,741,285 58			

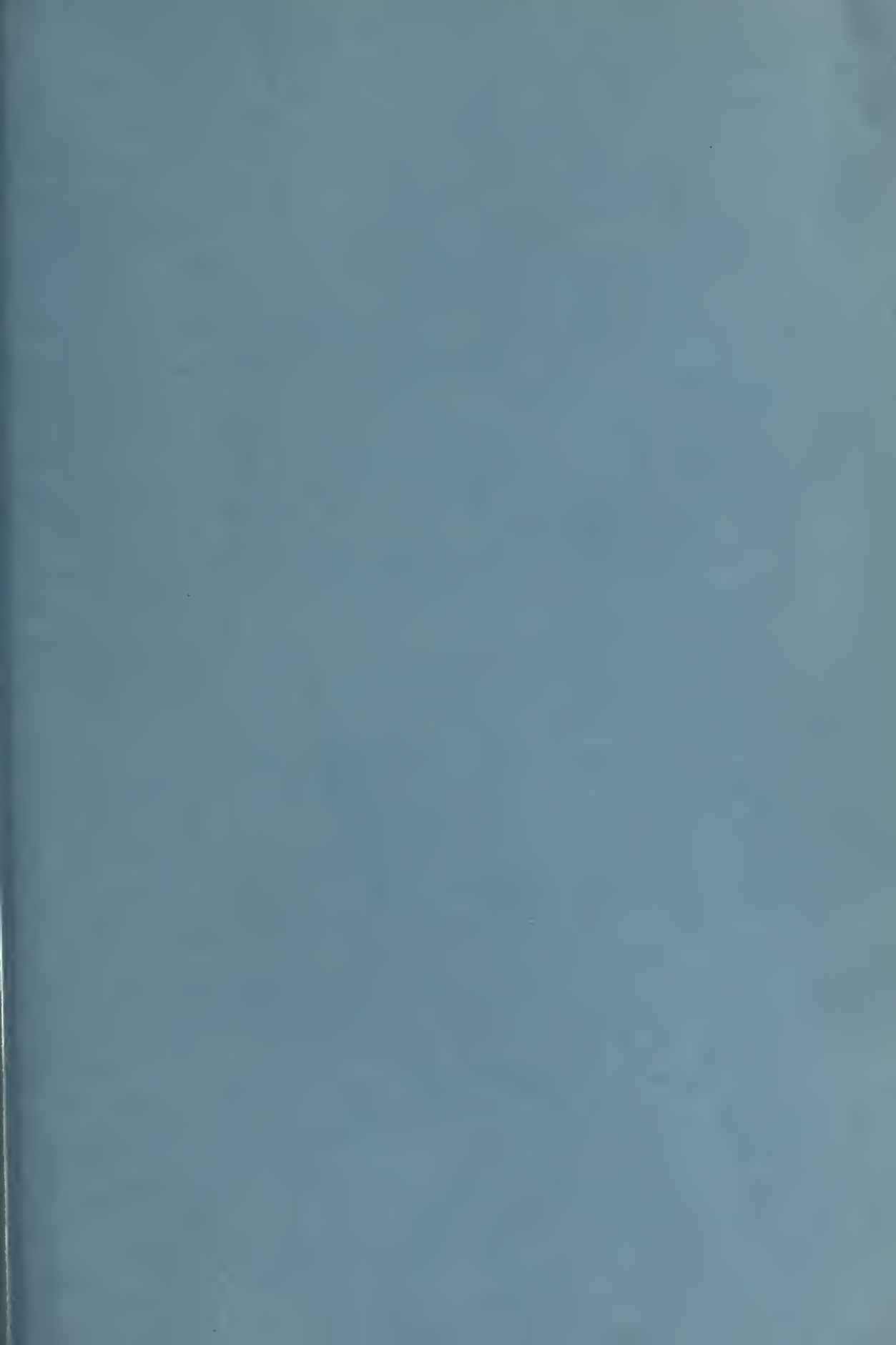
(a) Appears in Net Debt.—Miscellaneous Non-Active Accounts.
 (b) Amount of Railway Stores and Open Accounts turned over to Canadian National Railways December 31, 1920.
 (c) Includes \$96.42 charged to Consolidated Deficit Account.
 (d) This amount was charged to Consolidated Deficit Account and is shown in Appendix "D" Under Canadian Government Railways—Deficits and Operating Expenditures.
 (e) This amount appears in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances to Railway and Steamship Companies.

APPENDIX M
CALCULATION OF ACCRUED INTEREST ON LOANS

NOTE.—This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Dominion. The interest however was never taken into the accounts of the Dominion, but interest amounting to \$50,832,597.67 was shown on the books of the Railway. Total amount of interest calculated up to December 31, 1936 was \$574,781,637.01. Any claim the Dominion may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

	Authority	Amount of Loan (a)		Interest of Dec. 31, 1936		Totals
		\$	cts.	\$	cts.	
<i>Canadian National Railway System including Predecessor Companies—</i>						
Canadian Northern Railway—						
Loan Account, 1914.....	Chapter 4, 1915.....	10,000,000	00	9,085,616	44	
Loan Account, 1916.....	Chapter 29, 1916.....	15,000,000	00	18,467,753	41	
Ontario Interest Account.....	Chapter 6, 1911.....	2,396,099	68	1,295,633	33	
Interest Account.....	Chapter 20, 1914.....	5,294,000	02	3,458,940	05	
Loan Account, 1917.....	Chapter 24, 1917.....	25,000,000	00	28,571,122	58	
Loan on Account of Interest and Equipment.....	Appropriation Act 1, 1918.....	25,000,000	00	27,472,644	02	
Loan under War Measures Act.....	War Measures Act, 1918.....	1,887,821	16	2,826,644	90	
Purchase of Railway Equipment.....	Chapter 38, 1918.....	56,926,000	82	57,739,390	59	
Loan under Authority, Vote 108.....	Appropriation Act 4, 1919.....	35,000,000	00	36,374,271	70	
Loan under Authority, Vote 127.....	Appropriation Act 4, 1920.....	48,611,077	00	47,671,090	94	
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	44,419,806	42	40,425,692	26	
Temporary Loan.....	Appropriation Act 1, 1922.....	42,800,000	00	36,271,156	77	
Grand Trunk Railway—						
Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway.....	Chapter 23, 1913.....	15,000,000	00	7,800,000	00	309,702,897 65
Temporary Loan.....	Appropriation Act 4, 1920.....	25,000,000	00	955,888	95	
Loan under Authority, Vote 478.....	Appropriation Act 2, 1921.....	55,283,435	18	24,308,679	03	
Loan under Authority, Vote 129.....	Appropriation Act 1, 1922.....	23,238,747	15	50,799,191	36	
Grand Trunk Pacific Railway—						
Three per cent Mortgage Bonds.....	Chapter 24, 1913.....	33,048,000	00	15,089,279	43	
Loan Account, 1914.....	Chapter 4, 1915.....	6,000,000	00	7,620,000	00	
Interest Account.....	Appropriation Act 2, 1916.....	7,081,783	45	8,498,923	85	
Loan Account.....	Appropriation Act, 4 1917.....	5,038,053	72	5,743,441	98	
Loan Account.....	Appropriation Act, 1918.....	7,471,399	93	8,147,417	85	
Interest Account—Guaranteed by Dominion of Canada.....	Acts of 1905 and 1914.....	8,704,662	65	8,258,141	83	
Receiver Account.....	O. C. Mar. 26, 1919, P. C. 635.....	45,764,162	35	42,973,242	98	
Branch Lines Coupons—Guaranteed by Alberta and Saskatchewan.....		2,898,536	98	2,631,518	39	
Loans transferred against Grand Trunk Railway.....				8,364,657	53	
<i>Canadian National Railway—</i>						
Loan Account.....	Appropriation Act, 1923.....	24,550,000	00	19,684,765	70	
Loan Account.....	Appropriation Act, 1924.....	10,000,000	00	6,294,060	71	
Loan Account.....	Appropriation Act, 1925.....	10,000,000	00	5,417,397	27	
Loan Account.....	Appropriation Act, 1926.....	10,000,000	00	5,213,219	18	
Loan Account.....	Appropriation Act, 1929.....	2,932,652	91	989,669	89	
Loan Account.....	Chapters 22 and 23, 1931.....	41,121,216	41	10,441,610	95	
Loan Account.....	Chapter 25, 1932.....	8,077,338	33	3,259,752	84	
Loan Account.....	Chapter 34, 1933.....	8,228,101	10	1,429,726	69	
Loan Account.....	Chapter 28, 1934.....	10,747,973	98	1,207,278	06	
Loan Account.....	Chapter 17, 1935.....	7,293,065	84	442,115	61	
Loan Account.....	Chapter 27, 1936.....	7,011,230	75	121,686	67	
Grand Total.....						574,781,637 01

(a) Amount of Loan as at December 31, 1936.





1945-46

**Report of the Auditor General to the
House of Commons with respect to
accounts examined and audited in
accordance with the provisions of the
Consolidated Revenue and Audit Act,
1931, and other legislative enactments**



AUDITOR GENERAL'S REPORT

1. The accounts for the fiscal year ended March 31, 1946, have been audited. The audits, as in previous years, were made by means of comprehensive tests. Audit certificates, which appear in the Public Accounts, were given subject to the reservations and observations set out in this report to the House of Commons. To the extent practicable, transactions were scrutinized currently with their recording in books of account. The attention of the appropriate officers was drawn to those which did not appear to conform to legislative or executive directions. Many transactions, which might otherwise have necessitated audit observations to the House of Commons, were thus suitably adjusted before the accounts for the year were closed.

2. Section 50 (2) of the Consolidated Revenue and Audit Act, 1931, reads:

50. (2) In reporting the result of his examination and audit to the House of Commons, the Auditor General shall call attention to every case in which

- (a) a grant has been exceeded; or
- (b) moneys received from sources other than the grants for the year to which the amount relates have not been applied or accounted for according to the direction of Parliament; or
- (c) a sum charged against a grant is not supported by proof of payment; or
- (d) 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; or
- (e) a special warrant authorized the payment of any money; or
- (f) an objection of the Auditor General was overruled by the Governor in Council or the Treasury Board; or
- (g) a refund or remission of any tax, duty or toll has been made on the authority of any Act of Parliament;

or to any other case which the Auditor General considers should be brought to the notice of Parliament.

3. The text of (c) and (d) above quoted necessitates attention being drawn to phases of settlements with the Governments of the United States, the Netherlands and Belgium.

The Minister of Finance was authorized, by Order in Council P.C. 1189 of March 29, 1946, to pay the United States Government \$12,000,000 (U.S.) for facilities and materials of the United States in Canada. No formal agreement was executed in the fiscal year and no certified accounts were produced during the audit to support the payment. The sum is distributed over the following accounts: Army \$6,000,000, Air \$3,500,000, Reconstruction and Supply \$1,725,000, Navy \$750,000 and Transport \$25,000. In each Department the charge is recorded as an advance pending submission of accounts.

Payments totalling \$7,735,000 (Canadian) were made to the United States Government to the end that Canadian Service Forces may, up to March 31, 1947, select items from surplus stores and equipment of the United States Service Forces. No deliveries were made in the fiscal year. The effect is to relieve 1946-47 appropriations of the cost of such stores and equipment as may be selected.

The Netherlands Government submitted claims totalling \$33,800,000 for goods and services provided to the Canadian Army and for damages done to property by the Army in the Netherlands. \$100,000 was paid on account in September, 1945. Settlement of the balance is authorized by Order in Council P.C. 1/1771 of May 3, 1946. The basis is that \$29,300,000 be discharged by delivery of surplus army equipment and a special credit of \$4,400,000 established in the accounts of Canada, to which are to be charged all accounts "for goods, services and facilities supplied, or to be supplied, by the Netherlands Government to the Canadian Army". Because of the procedure adopted, attention is drawn to:

- (a) a liability to the amount of \$29,300,000 being discharged by a transfer of public property and not as a charge to a parliamentary appropriation; and

- (b) an amount of \$4,400,000 being charged to 1945-46 accounts after that year had ended, to provide, among other things, for goods, services and facilities to be supplied after the close of the fiscal year.

The Government of Belgium has made claims for services, etc., provided to the Canadian Army to November 8, 1945. On April 1, 1946, the Governor in Council authorized, by Order in Council P.C. 144/1260, payment of \$6,015,232 as part of settlement with the Government of Belgium for goods, services and facilities supplied, or to be supplied, to the Canadian Army. On April 11, 1946, a further sum of \$380,093 was accepted by the Department (without further order in council) as the liability for goods, services and facilities supplied between November 8, 1945, and March 31, 1946. As in the case of the credit to the Netherlands Government, the moneys were not actually disbursed, but are held as a special credit. They are recorded as expenditures of the fiscal year 1945-46.

4. There was one overruling and it is reported in accordance with the requirements of section 50 (2) (f) of the Consolidated Revenue and Audit Act, 1931. The Governor in Council, acting under section 48, requires the Auditor General to pre-audit payments to be charged to the Annuities Fund. Section 4 (b) of the Government Annuities Act authorizes the Minister of Labour to contract for the sale

of an immediate or deferred annuity to any two persons resident or domiciled in Canada during their joint lives, and with or without continuation to the survivor.

In June, 1944, a contract was entered into for a deferred last survivor annuity of \$1,200 to mature in June, 1948. In May, 1945, one of the annuitants died. The Department proceeded to convert the deferred last survivor annuity into an annuity of \$1,200 on the life of the survivor, to commence in June, 1946. As the purchase price of the latter annuity was \$104.20 less than the amount paid in respect of the last survivor contract, action was initiated to refund the sum to the surviving annuitant. On March 18, 1943, the Deputy Minister of Justice had given an opinion, with respect to a like contract, to the effect that

the contract remains in force notwithstanding the death of one of the annuitants before the date for commencement of payment of the annuity and payments of annuity thereunder should be made to the surviving annuitant so long as she lives. I am of opinion that, on the material submitted, there is no justification for repaying any part of the purchase monies to the purchaser.

and on November 14, 1944, with reference to a similar case, a further opinion had been given that

the Minister has no authority to convert a joint annuity into an annuity on the life of one person.

Consequently, certification of the application for refund was withheld by this Office. The Superintendent of Government Annuities applied to Treasury Board for an overruling, under section 35 of the Consolidated Revenue and Audit Act, 1931. On September 24, 1945, the Board decided that payment be made.

5. Refunds and remissions of taxes and duties are listed under the Revenues' heading.

Consolidated Revenue and Audit Act, 1931

6. Attention has previously been drawn to the desirability of further consideration being given to existing legislation regulating financial transactions, in order that statements presented to Parliament clearly reflect the operations of the public service. The present situation may be illustrated by reference to accounts of Post Office (a public utility service) and those of the Northwest Territories (an administrative service).

The recorded gross revenues of the Post Office Department in the fiscal year were \$83,763,006.66, and recorded expenditures amounted to \$72,879,538.97. But an examination of the items making up these totals necessitates the view being entertained that they do not show the true operating results. Inter-departmental services are not reflected in Post Office accounts. For example:—

No remuneration is received from departments enjoying franking privileges, and in certain cases free registration services are also supplied.

No remuneration is received from the Department of Finance for services rendered in operating the Post Office Savings Bank (through the operation of which the Department of Finance acquires the use of depositors' funds).

No remuneration is received for various special services performed for other departments.

Post Office is not charged for office accommodation, heating and lighting, etc., nor for office furniture and equipment, supplied by the Department of Public Works.

Post Office is not charged for the carriage of mails on 12 of the 17 mail carrying steamship lines which receive subsidies from the Department of Trade and Commerce.

Moreover, Post Office accounts are maintained on a cash rather than an accrual basis. As a result, cash receipts are brought to account in the fiscal year in which received, without regard to the period in which the services may have been rendered. Also, amounts paid for goods and services are recorded as expenditure in the year in which payments are made, without regard to the period of incidence.

Of the total expenditures of \$72,879,538.97 for the year, \$15,149,893.90 was paid from postal revenue. These expenditures consisted principally of remuneration to certain classes of postmasters, and were made on the authority of section 65 of the Post Office Act. It has been the long established custom also to make certain other payments from revenue. The House of Commons would be better informed were Post Office annual estimates all-inclusive. In practical application this would mean that all Post Office expenditures would be offset against revenue (supplemented by such appropriations as Parliament might make in anticipation of a revenue deficiency). The adoption of such a plan would simplify administrative accounting and would be in accord with practice in several other countries.

Section 10 of the Northwest Territories Act, c. 142, R.S., vests in the Commissioner in Council power to legislate with respect to:—

The expenditure of territorial funds and such portion of any moneys appropriated by Parliament for the Territories as the Commissioner in Council is authorized to expend.

The Liquor Ordinance of 1939, among other matters, provides for the sale of alcoholic beverages, with profits to be deposited to a special account in Consolidated Revenue Fund. The ordinance directs that moneys at credit of this account are to be applied solely for Territorial purposes selected by the Commissioner in Council. Receipts for the year, largely represented by profits from liquor sales, were \$127,688.20 and disbursements \$47,532.98. The latter consisted of:—

Salaries and allowances	\$ 5,908 52
Roads and improvements	26,700 00
Trucks (2)	6,000 00
Repairs to Yellowknife water supply	3,160 27
Purchase of Conibear House, Fort Smith	2,000 00
Services of Ophthalmologist, etc.	2,323 95
Education, grants and services	735 39
Travel expenses	704 85

At the year-end the balance at credit of the special account was \$419,251.77.

Local autonomy is, to a degree, recognized by the setting up of such bodies as the Local Administrative District of Yellowknife. In the 1945 calendar year it had revenues of \$55,-439.43 and expenditures of \$40,173.72.

Ignoring charges to Service Forces' votes and general administrative services provided by departments (Post Office is an example), expenditures in the fiscal year for the Territories, charged to Consolidated Revenue Fund, were \$797,243.73:—

Votes 138 and 665—General Administration, operation and maintenance of services, including Wood Buffalo Park	\$ 356,933 63
Vote 139—Eastern Arctic Expedition	57,502 19
Votes 491 and 666—Yellowknife Airport	223,296 31
Vote 492—Buildings at Yellowknife and Fort Smith	80,267 54
Vote 493—Forest Protection	79,244 06
	<hr/>
	\$ 797,243 73

On the other hand, the Government of Canada took into its general revenues \$375,099.99 collected by way of fur export tax, mining licences and permits, hunting and trapping licences, etc.

The bona fides of, and the application given to the following resolution of the Territories Council is not questioned, but it illustrates the situation. The resolution, which is dated May 30, 1945, and relates to road construction, reads:—

It is therefore agreed that the N.W.T. Administration will assure the Department of Transport that financial responsibility up to \$15,000 will be undertaken from the N.W.T. Liquor Vote on the understanding that the Vote will be recouped by \$5,000 from the C.P. Air Lines and \$5,000 from the Giant Yellowknife Mines, Ltd. These figures are subject to modification in the light of actual costs of the enterprises outlined.

The development of the Territories has reached a point which permits the view to be entertained that the House of Commons should be provided with an accounting which would bring all receipts and disbursements into a single statement and thus portray the actual state of affairs.

General Election Expenditures

7. Section 61 of the Dominion Elections Act requires the Auditor General to tax and pay costs incurred in holding an election. Expenditures in connection with the 1945 general election amounted to \$3,103,066.67, which is an increase of approximately \$400,000 over those of the 1940 general election. As of March 31st no payments had been made to the returning officers for Humboldt, Labelle, Lake Centre and Stormont for their services, as no claims had been received from them.

No appeals were filed from any decision of the Auditor General, but as the Audit Office both taxes and audits the accounts, two exceptional transactions are noted. The Canadian War Service Voting Regulations, 1944, as enacted by c. 26, Statutes 1944, provided that the Chief Electoral Officer appoint six scrutineers to attend at polls in the United Kingdom, two each to be nominated by the Leader of the Government and the Leader of the Opposition and two on the joint recommendation of the leaders of political groups having eight or more members in the House of Commons. Two scrutineers thus appointed became incapacitated, after arrival in the United Kingdom, and were hospitalized. A substitute functioned on 11 days in one case and on 16 days in the other. These substitutes were paid at the rate of £6 for each day of service. Scrutineers from Canada were eligible to receive \$15 per diem remuneration and \$15 per diem living allowance, plus transportation expenses. In taxing the accounts the \$15 remuneration was disallowed on those days when a substitute functioned, but the living allowance was paid, as the engagement was regarded as providing for its payment from the date of leaving to that of return to place of ordinary residence in Canada.

It is suggested that when the Dominion Elections Act again receives the attention of Parliament, consideration be given to section 61. Objectives of audit are impaired when the same office taxes, pays and audits the accounts. A more desirable arrangement would be to have the Chief Electoral Officer tax accounts, the Comptroller of the Treasury pay and the Auditor General audit payments.

THE BALANCE SHEET OF CANADA

8. A summary of the Balance Sheet of Canada as at March 31, 1946, as presented for audit, is:—

LIABILITIES—

Floating Debt	\$	182,394,475 10	
Deposit and Trust Accounts		1,366,378,361 95	
Insurance, Pension and Guaranty Accounts.....		457,993,538 01	
Deferred Credits		25,348,721 70	
Sundry Suspense Accounts		66,491,898 88	
Province Debt Accounts		11,919,968 64	
Reserve for Certain Contingent Liabilities.....		42,141,453 45	
Funded Debt Unmatured		16,807,177,765 41	
			\$18,959,846,183 14

ACTIVE ASSETS—

Cash		808,611,429 59	
Departmental Working Capital Advances		9,327,052 13	
Loans and Advances		3,535,914,485 71	
Investments		214,712,584 24	
Province Debt Accounts		2,296,151 87	
Deferred Charges		92,551,071 04	
Sundry Suspense Accounts		1,025,027,959 35	
		5,688,440,733 93	
<i>Less:</i> Reserve for possible losses on ultimate realization of Active Assets		150,000,000 00	
			5,538,440,733 93

NET DEBT—

Balance, April 1, 1945		11,298,362,017 77	
Excess of Expenditure over Revenue for the fiscal year ended March 31, 1946		2,123,043,431 44	
Balance, March 31, 1946			\$13,421,405,449 21

9. *Liabilities.*—These include only those liabilities which have been ascertained and brought to account. Obligations incurred for interest accrued but not due (except with respect to War Savings Certificates) and for goods received and services rendered but not paid for in the fiscal year are not generally included. Obligations payable in other than Canadian currency, such as those portions of the Funded and Floating Debt payable in London and New York, are recorded at par of exchange. Indirect or contingent liabilities under government guarantees, not included in the Balance Sheet, are set out in Schedule "V" thereto.

Interest on the refundable portion of taxes on personal incomes to an estimated amount of \$7,500,000 had accrued to March 31, 1946, but no charge to interest on public debt was made therefor, nor was a liability for the interest set up in the Balance Sheet.

10. *Active Assets.*—Revenue in arrears, and stores and equipment are not included in the assets, with the exception of the stores inventories of the Departments of Public Printing and Stationery and Transport, and the metals purchase accounts of the Royal Canadian Mint. Assets held in other than Canadian currency are recorded at par of exchange.

11. *Reserve for Possible Losses.*—The Balance Sheet's summary listing of \$5,688,440,733.93 of Active Assets ends with:—

Less: Reserve for possible losses on ultimate realization of Active Assets.....\$ 150,000,000

There is no legislative authority for the reserve. The practice was voluntarily introduced by the Minister of Finance six years ago when a reserve of \$25,000,000 was established, and a like amount has been added each year since. In being thus accumulated by equal annual amounts, it is clear that the reserve has not been based on a consideration of the realizable value of active asset items at the close of successive fiscal years. Initially, the description was

such as to signify that it was one for losses on loans and advances. The text was changed to the present form in 1943-44, making it applicable to all assets shown as Active Assets. The effect, for balance sheet purposes, is to reduce the value of the assets and correspondingly increase the net debt.

In order that examinations might be made to establish whether the amount of the reserve accumulated to March 31, 1946, was a reasonable one, in relation to the recorded Active Assets at that date, the Deputy Minister of Finance was asked to list the items to which it could be regarded as related. No list was provided, the Deputy Minister replying that:—

The wording of the item is intended to be as fully descriptive as possible of its nature and purpose. In other words, it is a general reserve against all our active assets.

The item, therefore, is to be regarded as a valuation adjustment arbitrarily made, with the adequacy thereof a matter of opinion. Attention is consequently drawn to the principle involved rather than to the sufficiency of the amount stated.

A means should be available to make valuation adjustments to the end that balances in the accounts reflect their true worth; but the present practice does not operate to achieve that result. There has been a trend (a) to postpone writing off actual losses on realization of assets—an example is set out in Para. 82 of this report; and (b) to omit transfers between active and non-active assets accounts, although the formula enunciated to the House of Commons in 1920 contemplates that only items which are readily convertible into money or are interest producing be treated as Active Assets.

In view of the large sums involved and the diverse character of the assets, it is suggested that the subject be regarded as one which merits legislation defining procedures for determining the classification and valuation of assets for balance sheet purposes.

12. *Net Debt.*—At March 31, 1946, the Net Debt of Canada, being the excess of the recorded Liabilities over the Active Assets, was \$13,421,405,449.21. It was represented by:—

	Non-Active Assets	Consolidated Deficit Account	Net Debt
Balance, April 1, 1945	\$ 1,557,786,530 03	\$ 9,740,575,487 74	\$ 11,298,362,017 77
<i>Add:</i>			
Expenditures, 1945-46 ...	27,699,039 17	5,108,529,466 65	5,136,228,505 82
	1,585,485,569 20	14,849,104,954 39	16,434,590,523 59
<i>Deduct:</i>			
Revenues, 1945-46	421,175 50	3,012,763,898 88	3,013,185,074 38
Balance, March 31, 1946	\$ 1,585,064,393 70	\$ 11,836,341,055 51	\$ 13,421,405,449 21

The over-all deficit and increase in the Net Debt during the fiscal year was \$2,123,043,-431.44. The corresponding amount in the preceding fiscal year was \$2,558,277,124.80.

13. *Non-Active Assets.*—These consist of those investments regarding which realizability or productivity is not present. In the year 1945-46, the principal transaction was an adjustment of the recorded value of the Canadian National Railways Securities Trust Stock. The Canadian National Railways Capital Revision Act, 1937, requires that the stock, which represents the Government's equity in the railway system, be adjusted to reflect any surplus earnings of the railways not paid over to His Majesty and any capital losses and other charges in respect of which His Majesty has made no contribution. During the calendar year 1945, surplus earnings of the system were \$24,756,130, and capital losses were \$1,167,121.47 on line abandonment and \$957,967.06 on retirement of rolling stock. Thus there was a net increase of \$22,631,041.47 in the book value of the Securities Trust.

Trade and Commerce disclosed that approximately \$144,000 was being held in undeposited remittances. This sum represented refunds of subsidies, and should have been, but was not, transferred to the agency which made the payment in the first instance. Subsidy payments in the year are therefore overstated by this amount.

18. In December, 1942, the Commodity Prices Stabilization Corporation was directed to pay a subsidy of two cents a quart to distributors of fluid milk. Between December 16, 1942, and July 30, 1944, a milk distributor claimed and was paid a subsidy of \$1,945.68 in excess of that permissible by the plan. Civil and criminal actions were instituted. He offered \$1,000 in settlement of the civil action. The offer was accepted and civil proceedings discontinued. The transaction presents the question: Has a Crown corporation capacity to make such a settlement?

19. In the course of the year, Wartime Prices and Trade Board prosecutions produced the major portion of the revenue from fines. \$618,183.40 was collected because of infractions of its regulations. The Board reported that a further \$291,913.05 remains to be collected. Of this, \$130,608.50 was in the hands of the City of Toronto. Because of the distribution of responsibility, it may not be safely regarded that all fines, which should be credited to Consolidated Revenue Fund, are received by the Receiver General. When a department decides to initiate proceedings because of the breach of a statute, it requests the Department of Justice to retain and instruct counsel. When the proceedings are ended, the Deputy Minister of Justice taxes the account of counsel and advises the department concerned as to the amount to be paid. The Department of Justice, as a rule, does not concern itself with the collection and disposition of any fine imposed. On the other hand, the administrative department, having taken a subordinate part in the proceedings, may limit its interest to the decision of the court. Thus, after judgment, there may be no active administrative interest in the disposition of fines collected or ordered to be paid. Some time ago the Audit Office suggested that the Department of Justice be designated to supervise this phase of litigation.

20. Order in Council P.C. 309/5720 of August 24, 1945, authorizes a refund of \$1,800 to Canadian Pacific Air Lines, Limited, this

representing a fee of \$200 per month for the period January 1 to September 30, 1944, for services of Departmental (Reconstruction-Air) Radio Stations along the North West Staging Route, during which period the said Company operated no flights along the said route.

The "fee" was one of contract. The payment to the Company was made out of 1945-46 revenues. To the end that parliamentary control over public moneys be maintained, this payment more properly should have been recorded as an expenditure charge to the appropriation for radio station services.

21. In 1939 the United Kingdom Government arranged with the Aluminum Company of Canada for the erection of a fabricating plant at Kingston. Later the agreement was extended to include an alloy tubing plant. The cost was \$6,815,576.63. Pending execution of a formal contract, the Company paid \$593,029.34 between July, 1941, and July, 1942. This rent was calculated by use of the following formula:

such proportion of the total depreciation (as ordinarily accepted for taxation purposes) and of interest at $3\frac{1}{2}$ per cent on the total undepreciated capital cost of the works inclusive of land as is represented by the ratio of the actual tonnage of hard aluminum produced in the works each year to the total capacity of the works; a ton of soft aluminum being regarded as the equivalent of $\frac{4}{10}$ ths tons of hard aluminum.

In March, 1943, the Government of Canada became the owner of the property and in December, 1943, the Company made a further rental payment of \$620,200. No further payments had been received up to March 31, 1946, and no contract was produced during the audit to disclose the liability of the Company for the use of the plant.

22. *Sales Tax.*—Section 86 (1) of the Special War Revenue Act requires the tax to be calculated on the "sale price" of manufactured goods, but in certain circumstances the Department of National Revenue collects tax calculated on lesser amounts. Examples are:

(a) For the fur manufacturing industry: it was directed that, for purposes of tax computation, deductions of 10 per cent and 37 per cent be made from sales to retailers and consumers, respectively. The object was to reduce all sales to the approximate "wholesale price level" of the industry as a whole.

- (b) For the carbonated beverage manufacturing industry: it was directed that, although increases in the sale prices had become effective on August 1, 1945, the sales tax (and also the excise tax) was to continue to be computed on the basis of the former prices.

In making regulations such as the foregoing, the Department relies on section 99 (1) of the Special War Revenue Act, which reads:

99. (1) The Minister of Finance or the Minister of National Revenue, as the case may be, may make such regulations as he deems necessary or advisable for carrying out the provisions of this Act.

It is not apparent that authority to make regulations is intended to extend to the purposes above noted.

An amendment to the Special War Revenue Act, assented to on December 18, 1945, exempts certain classes of building materials and equipment from sales tax. In giving administrative application, a departmental regulation lists, with respect to each class, the sub-classes to be regarded as tax exempt and those which are taxable. Further, with respect to one of the classes covered by the amendment, namely, "Furnaces, hot water and steam radiators not to include fittings, for the heating of buildings", it was directed that furnaces, with air-conditioning equipment, as well as those with oil-burning equipment, be treated as 60 per cent tax exempt; also that furnaces combining air-conditioning and oil-burning equipment be 33½ per cent exempt. In exercising the foregoing discretion, the Department is relying on the general authority conferred by section 99 (1) of the Act, above quoted. Regardless of the merits, the section does not appear to delegate the power to do what has been done.

23. *Excise Tax Stamp Commissions.*—Section 102 of the Special War Revenue Act permits the Minister of National Revenue to appoint various persons to sell excise tax stamps. By Order in Council P.C. 67/932 of April 22, 1939, it is provided that chartered banks and other persons authorized to sell stamps

may be allowed or paid a remuneration or commission at the rate of 2 per cent of the face value of all individual purchases...amounting to \$10 or over, such commission to be allowed or paid at the time of purchase...

In the fiscal year, \$222,566.86 was so deducted. The matter is noted because it involves the exercise, by the Governor in Council, of an appropriating power with respect to revenue, not specifically provided for by the Act.

24. *Excise Tax Revenues.*—Excise taxes derived from postage stamps used in payment of stamp duties on (a) cheques, bills of exchange and promissory notes, and receipts to banks, (b) money orders and travellers' cheques and (c) post office money orders and notes, and letters and postcards, are not included in the Department of National Revenue's statement of revenues. Instead, these collections are included in Postal Revenue reported by the Post Office Department.

25. *Income Tax.*—The Auditor General in 1938 drew attention to an opinion of the Deputy Minister of Justice given to the Minister of Finance. In this opinion is to be found:

...the Auditor General has the same powers of audit of income taxes as he has with regard to the revenue of any other department, except in so far as the documents mentioned in section 81 of the Income War Tax Act are concerned. He is not permitted to see these documents for two reasons: first, because he is precluded by the provisions of the said section 81, and second because he has no power to review the findings of the Minister.

The pertinent subsection of section 81 of the Income War Tax Act reads:

81. (1) No person employed in the service of His Majesty shall communicate or allow to be communicated to any person not legally entitled thereto, any information obtained under the provisions of this Act, or allow any such person to inspect or have access to any written statement furnished under the provisions of this Act.

Without access to taxpayers' files, it is not possible for this Office to satisfy itself regarding all matters related to the collection of the revenues, including:

- (a) the propriety of amounts, purporting to represent assessment decreases, entered to the credit of taxpayers' ledger accounts;
- (b) the correctness of refund amounts paid to taxpayers in those cases where tax amounts collected by employers, from employees' salaries and wages, exceeded the amount of the tax assessments;
- (c) the correctness of penalty amounts imposed for the late filing of income returns, in accordance with the provisions of the Income War Tax and Excess Profits Tax Acts;

- (d) the extent to which effect is given to remissions authorized by order in council;
 (e) the extent to which recoveries are effected from trustees in bankruptcy when the Division is a creditor in bankruptcy proceedings.

Within the limitations above noted, audit tests were made of the procedures (other than those related to assessing) followed in district offices and at head office. It was observed that, although a procedure is provided for following up overdue accounts, follow-up practices were in arrears at most district offices visited, and to a marked degree in several.

Section 77 (3) (a) of the Income War Tax Act directs that every person, subject to the provisions of the Excess Profits Tax Act, 1940, who fails to deliver a return within the time provided, "shall be liable to a penalty of twenty-five dollars for each day of default, with a maximum penalty of twenty-five hundred dollars." The Department usually imposes a penalty for one day, regardless of the length of time of the default. Subsection 3 (b) of the same section provides penalties for like defaults by persons who are not subject to the Excess Profits Tax Act, but that paragraph ends with: "Provided the Minister may reduce or waive any penalty under this paragraph." Under the circumstances, it does not appear that the legislation contemplates the exercise of a discretion in applying the provisions of paragraph 3 (a).

The following orders in council, like those listed in Para. 72 of last year's report, and which continued in force during the year under review, have the effect of amending or suspending provisions of the Income War Tax Act:—

- (a) P.C. 23/1751 of March 16, 1945, provides that certain ex members of the Royal Canadian Mounted Police be granted the privilege of having "postponed" pensions taxed when granted, at the rates applicable in each of the respective calendar years, as if the pensions in question had been granted from the day following their discharge from the Force.
 (b) P.C. 2492 of April 10, 1945, permits the deferment of the payment of 1944 taxes owing by individuals or estates, from April 30 to August 31, 1945, and grants exemption, during that period, from payment of the interest provided for by section 48 of the Act.

26. *Post Office Revenues.*—Payments to Canadian Kodak Sales Limited, for processing airgraph message films, amounted to \$14,353.42 during the year. These payments were made from revenue, the authority relied on being section 65 of the Post Office Act, which reads:

65. Postmasters whose compensation is not fixed by law may be paid by a percentage on the amount collected by them, or by such salary and allowances as the Postmaster General, having due regard to the duties and responsibilities assigned in respect to each post office, by regulation determines in each case.

The Department states that for official purposes the company was treated as a postmaster. Because of the special nature of the service rendered, the view may be entertained that the treatment strains the intent of the section, especially when it is used to make payments without specific appropriation. The airgraph message service was discontinued on July 14, 1945.

During the year, as in previous years, discounts were allowed users of postage meter and postage register machines, although, with two exceptions, they were not licensed under section 7 of the Post Office Act to make sales to the public, and, in fact, used the machines only in prepaying their own postage. The Department advises that the practice of granting discount to users of postage meter machines was discontinued on April 1, 1946, but continues in effect so far as postage register machine users are concerned.

Until recent years, postal scrip (postal note stamps) was available only in one, two and five cent denominations, for the purpose of increasing the value of postal notes beyond their face values (which are multiples of ten cents). In December, 1942, new denominations of ten and twenty-five cents were issued. Since that time, postal scrip used has shown a marked increase, especially in making separate remittances. This increase is shown by the following summary, based on amounts accumulated in departmental statistical records:—

Year	Attached to Postal Notes	Used as Separate Remittances	Total
1942-43	\$ 124,507 68	\$ 54,929 39	\$ 179,437 07
1943-44	184,466 91	380,134 10	564,601 01
1944-45	242,606 48	636,069 01	878,675 49
1945-46	255,716 42	833,151 39	1,088,867 81
	<u>\$ 807,297 49</u>	<u>\$1,904,283 89</u>	<u>\$2,711,581 38</u>

Remittances made by means of postal scrip avoid the fee charged by the Department for postal notes, and also escape the excise tax applicable to remitting instruments.

27. *Tariff and Tax Changes by Use of the War Measures Act.*—Section 284 of the Customs Act empowers the Governor in Council to transfer to the free list, or to reduce customs duty rates on articles used in Canadian manufactures. By relying on the War Measures Act, special tariff treatment was also authorized to be applied to imports of articles, other than materials used in Canadian manufactures, and also when the aim was to exempt from War Exchange and Special Excise taxes. In summary form, the list is:—

P.C. 2433 of April 10, 1945—according special tariff treatment to imports under Tariff Item 409*q*.

P.C. 2866 of April 24, 1945—according special tariff treatment to imports under Tariff Item 442*a*, and granting exemptions from war exchange tax and special excise tax thereon.

P.C. 3037 of April 26, 1945—according special tariff treatment to imports under Tariff Item 506*c*, and granting exemptions from war exchange tax and special excise tax thereon.

P.C. 3355 of May 10, 1945—granting exemption from war exchange tax with respect to certain imports under Tariff Item 383.

P.C. 3356 of May 8, 1945—according special tariff treatment to imports under Tariff Item 43*b*, and granting exemption from war exchange tax thereon.

P.C. 3652 of May 24, 1945—according special tariff treatment to imports under Tariff Item 238*h*, and granting exemption from war exchange tax and special excise tax thereon.

P.C. 3845 of May 29, 1945—according special tariff treatment to imports under Tariff Item 561*b*, and granting exemption from war exchange tax thereon.

P.C. 3979 of June 5, 1945—granting exemption from war exchange tax on imports of coal and coke.

P.C. 3980 of June 5, 1945—granting exemption from war exchange tax and special excise tax with respect to certain imports under Tariff Item 109*a*.

P.C. 4175 of June 14, 1945—according special tariff treatment to imports under Tariff Item 83*a*.

P.C. 4612 of June 28, 1945—according special tariff treatment to imports under Tariff Item 115*a* and granting exemption from war exchange tax thereon.

P.C. 4738 of July 5, 1945—according special tariff treatment to imports under Tariff Item 199*h*, and granting exemption from war exchange tax thereon.

P.C. 4739 of July 5, 1945—according special tariff treatment to imports under Tariff Item 353*b*, and granting exemption from war exchange tax thereon.

P.C. 4844 of July 10, 1945—granting exemption from war exchange tax with respect to imports under Tariff Item 386*a*.

P.C. 5047 of July 17, 1945—granting exemption from the 25 per cent excise tax with respect to coin collectors used on pay telephones.

P.C. 5371 of August 2, 1945—according special tariff treatment to imports of oranges.

P.C. 6224 of September 25, 1945—granting exemptions from war exchange tax with respect to imports under Tariff Item 39*e* and certain imports under Tariff Items 204 and 584.

P.C. 6326 of October 2, 1945—according special tariff treatment to imports of fresh lobsters, and granting exemption from war exchange tax thereon.

P.C. 7018 of November 20, 1945—according special tariff treatment to imports of tomatoes.

P.C. 7388 of December 21, 1945—according special tariff treatment to imports under Tariff Items 540*c* and 540*d*.

Some of the orders in council were in effect for a limited period only.

28. *Customs Act Penalties.*—Section 168 (2) of the Customs Act reads:—

Any collector or other proper officer may receive from any person charged with any contravention of this Act, although no seizure of goods has taken place, a sum in money equal to the full amount of the penalty or forfeiture to which he may be liable for such contravention, to be determined by the collector or other proper officer, together with the estimated costs of the proceedings in the case.

Deposits accepted by customs officers are frequently less than the penalty or forfeiture to which persons may be liable under various penalty sections in the Act. An illustration is an undervaluation case. The value entered was \$27,200.25, whereas the value subsequently determined was \$34,207.37. The deposit accepted was \$4,374.21, computed as follows:—

Double the duty short-paid on suppressed invoices and charges	\$ 3,574 02
Duty short-paid on undervaluation of labels and paper boxes	74 29
War exchange tax and excise tax short paid	725 90
	\$ 4,374 21

Section 203 of the Act provides that the penalty in such a case is to be equivalent to the value of the goods in question, together with an additional penalty equal to the value of such goods. By section 2 (q) of the Customs Act, "value" for the purpose means the duty paid value. Computed on this basis, the penalty imposed should have been \$85,615.48. The Department's view is that literal application would result in unnecessary hardships and inconvenience, and

that its practices adequately safeguard the public interest. If such be the case, the text of the various penalty sections may merit legislative consideration, for a consequence of present practice is to substitute the opinion of a collector for the exercise of a discretion by the Minister, as vested in him by section 174 of the Act. By that section, after the Deputy Minister makes a report, the Minister may

either give his decision...and the terms, if any, upon which the thing seized or detained may be released or the penalty or forfeiture remitted, or may refer the same to the court for decision.

Refunds and Remissions

29. Section 50 (2) of the Consolidated Revenue and Audit Act, 1931, directs that attention be drawn to refunds or remissions of any tax, duty or toll made on the authority of an Act of Parliament.

30. Refunds and remissions of customs duties, excise duties and excise taxes were made during the year, in amounts totalling \$951,259.32, exclusive of refunds and remissions to Government departments and Crown corporations, agencies of other governments, and religious, educational and other non-profit institutions. Those involving sums of less than \$1,000 totalled \$10,981.40. The others were:—

Ayerst, McKenna & Harrison Ltd., Montreal, Que.	\$ 22,893 95
Baker, S. A. & Son, Toronto, Ont.	3,771 04
Bowser & Co. Ltd., S. F., Toronto, Ont.	549,835 56
British American Oil Co. Ltd., Montreal, Que.	29,328 35
Canada & Dominion Sugar Co. Ltd., Chatham, Ont.	1,192 56
Canadian Car & Foundry Co. Ltd., Montreal, Que.	172,607 14
Dominion Auto Accessories, Toronto, Ont.	3,174 17
Dorel Jewellery Co. Ltd., Montreal, Que.	2,121 63
Ducks Unlimited (Canada), Winnipeg, Man.	7,945 65
Ellis, W. J. & Son, Beamsville, Ont.	1,210 57
Estate J. C. Baillargeon, Montreal, Que.	7,253 13
Farm Equipment & Seed Co., Winnipeg, Man.	4,616 84
Gesner, F. H., Lawrencetown, N.S.	1,088 52
Great Lakes Lumber & Shipping Ltd., Fort William, Ont.	31,385 90
Gregg Machinery Exchange, Regina, Sask.	2,230 40
Imperial Oil Limited, Toronto, Ont.	24,765 12
John East Iron Works, Saskatoon, Sask.	1,763 33
Lemay Engr., Amos, Que.	6,884 28
McGinnis & O'Connor, Kingston, Ont.	6,895 22
Melanson, Louis A., Church Point, N.S.	8,992 51
Norwegian M/V "Polarbjorn" and S/S "Buske"	5,364 00
Prairie Vegetable Oils Ltd., Moose Jaw, Sask.	10,185 82
Rainbow Plastics Limited, Ottawa, Ont.	3,585 12
Robt. Elder Carriage Works Ltd., Toronto, Ont.	1,257 90
Shefler Woodwork Ltd., Montreal, Que.	2,141 55
Sid's Sunflower Seeds, Regina, Sask.	1,032 01
Star Shipyard (Mercer's Ltd.), Vancouver, B.C.	1,395 45
Sutton Horsley Company Ltd., Toronto, Ont.	1,340 00
Swift Canadian Co. Ltd., Toronto, Ont.	1,012 61
Victory Mills Ltd., Toronto, Ont.	23,007 59
	<hr/>
	\$ 940,277 92
	<hr/>

31. In Para. 64 of last year's report, attention was drawn to an order in council of October 18, 1944, "because it may be that it trenches on the field of Parliament". The order in council authorized remission of excise duty, in excess of \$1.50 per proof gallon, on spirits distilled from wine produced at a registered winery from native fruits, when the spirits were used exclusively by licensed wine manufacturers. Parliament in 1946 amended the Act; but not to the extent necessary to meet a like objection which may be taken to Order in Council P.C. 1/6361 of October 2, 1945—cited as made under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931. The Order in Council remits excise duty in excess of \$1.50 per proof gallon on "grain" spirits used "exclusively by wine manufacturers

licensed under the Excise Act and regulations as bonded manufacturers, for production of native wine". The following is a list of remissions during the year to manufacturers concerned:—

Acme Wine, Toronto, Ont.	\$ 20,241 27
Barnes Wines, Niagara Falls, Ont.	61,470 98
Chateau Gai Wines Ltd., Niagara Falls, Ont.	234,912 01
Danforth Wines Ltd., Toronto, Ont.	104,930 45
Fred Marsh Winery, Niagara Falls, Ont.	79,887 78
Grimsby Wines Ltd., Grimsby, Ont.	20,455 87
Jordan Wine Co. Ltd., St. Catharines, Ont.	1,055,396 23
London Winery, London, Ont.	132,237 34
Old Battlefield Wine Co., Hamilton, Ont.	7,992 16
Parkdale Wines Ltd., Toronto, Ont.	121,820 78
Peerless Wine, Toronto, Ont.	8,959 17
St. Catharines Wines, St. Catharines, Ont.	64,191 97
T. G. Bright & Co. Ltd., Niagara Falls, Ont.	1,392,919 26
The Bordeaux Wines Ltd., Niagara Falls, Ont.	12,696 75
Welland Winery, Welland, Ont.	10,580 63
	\$3,328,692 65

32. Refunds and remissions of income and excess profits taxes of specified amounts, made by the Governor in Council with respect to 1945 and prior taxation periods, where amounts involved exceeded \$1,000, were:—

Name	Taxation Period	Amount
Anderson, P. M.	1940 to 1942	\$ 1,581 02
British Columbia Sugar Refining Limited	1943, 1944	120,690 58
Canadian General Transit Company Limited	1943	25,099 37
Crown Paving & Construction Company Limited	1940	2,596 58
Falconbridge Nickel Mines Limited	1940 to 1942	147,235 61
MacNamara, A. J.	1940 to 1942	1,274 54
North American Cyanamid Ltd.	1942	101,639 31
Oil Transport Securities Ltd.	1942, 1943	245,669 92
Richards, S. E.	1940 to 1942	1,643 23
Wilson, C.	1940 to 1942	1,223 55

33. Remissions, without the tax amount being established, were authorized by the following orders in council:—

P.C. 170/3859 of May 30, 1945, in favour of J. C. Kaufman, with respect to the indemnity received in the 1944 period, as Associate Delegate in Canada of the International Red Cross Committee of Geneva.

P.C. 171/3859 of May 30, 1945, in favour of E. L. Maag, with respect to the indemnity received in the 1943 and 1944 taxation periods, as Delegate in Canada of the International Red Cross Committee of Geneva.

P.C. 64/4488 of June 23, 1945, in favour of 163 employees of the Inspection Board of the United Kingdom and Canada, with respect to salaries and living allowances received in the 1942 period while stationed in the United States.

P.C. 266/5928 of September 8, 1945, in favour of Miss A. A. Carter, with respect to living allowances received in the 1942 and subsequent periods, while acting as Secretary Assistant to the Representative of the Canadian Shipping Board, Washington.

P.C. 151/6976 of November 17, 1945, in favour of Ventures Limited, with respect to part of a dividend of \$263,088.32 received from La Luz Mines Limited in the 1945 period.

P.C. 160/7050 of November 23, 1945, in favour of 30 members of Boards of Review under the Farmers' Creditors Arrangement Act, with respect to per diem living allowances received in the 1940, 1941 and 1942 periods.

P.C. 99/9 of January 4, 1946, in favour of Colonel H. DesRosiers, with respect to one-half of the pay and allowances received in the 1939, 1940, 1941 and 1942 periods.

P.C. 123/326 of February 1, 1946, in favour of E. A. Maginnes, with respect to the lump sum payment of \$2,211.85 received in the 1944 period, on retirement from the Royal Canadian Mint.

34. Refunds or remissions to classes of persons, with effect in 1945 and prior taxation periods, were authorized during the year in favour of:—

- (a) unmarried radio commentators and technicians of the Canadian Broadcasting Corporation, while serving outside of Canada, with respect to living allowances received by them in 1940 and subsequent taxation periods, subject to a maximum of \$60 per month in 1943 and subsequent periods (Order in Council P.C. 205/5928 of September 8, 1945);

(b) Canadian-engaged employees of the Inspection Board of the United Kingdom and Canada, while serving in the United States, with respect to living allowances received by them in 1943 and subsequent periods (Order in Council P.C. 65/4488 of June 23, 1945).

35. Five orders in council of 1943 and 1944 (noted in previous reports) were of a nature as to continue into the 1945 taxation period, refunds and remissions with respect to levies on certain individuals and corporations. Included were persons performing duties in Washington, the relief being with respect to living allowances.

36. Allowances made to various companies, by reason of agreements entered into on the authority of section 8 of the War Exchange Conservation Act, are not now listed as the agreements have already been laid before the House of Commons. These agreements permit accelerated depreciation deductions from income. The largest is related to the agreement with International Nickel Co. of Canada Limited, authorized by Order in Council P.C. 5768 of July 31, 1941. It provides that a special allowance of up to \$5,000,000 in each of the taxation periods 1941 to 1945 be made with respect to special depreciation on the Company's mines and facilities for producing nickel-bearing ore at an increased rate. In 15 other cases special annual allowances in effect during the year ranged from \$2,800 to \$195,000. No new agreements were entered into during the year under review, apart from one amending, in minor degree, an earlier agreement.

37. Refunds or remissions to classes of persons, authorized in previous years and having continuing application to the 1945 taxation period, comprise those in favour of:—

- (a) Non-residents, with respect to payments made to them by way of royalties, or in respect of technical assistance or data, under contracts entered into by the Department of Munitions and Supply or Canadian suppliers (Order in Council P.C. 5706 of July 19, 1943, as amended by P.C. 1291 of April 5, 1946). The authorizing Order cited the fact that each of the contracts then in force "contains a term to the effect that payments thereunder are to be made without deduction of Canadian income tax or that, if any deduction is made, payments thereunder will be increased to such amount, as after making the deduction, will result in the payee receiving the amount specified in the contract".
- (b) Farmers, with respect to any additional tax found due by reason of including the amount received from the encashment of wheat participation certificates with their other income in the year of encashment, over and above the tax which would have been claimed if they had been taxable in the year of receipt of the certificates (Order in Council P.C. 6020 of August 1, 1944).
- (c) Employees of the Air Service Division of the Department of Transport, while serving in Newfoundland and Labrador, with respect to living allowances received by them (Order in Council P.C. 103/7934 of October 14, 1944).
- (d) Representatives, officials or other employees of the United Nations Relief and Rehabilitation Administration, with respect to official salaries, allowances or other emoluments received from the Administration (Order in Council P.C. 9132 of December 15, 1944).

38. A remission of succession duty of \$3,308.81 was made during the year in favour of the Chancellor of the Exchequer of the United Kingdom, in respect of a bequest of the residue of his estate by the late William Frederick Robinson.

39. The Minister of Finance, at the conclusion of his budget speech on October 12, 1945, gave notice of resolutions to effect changes in Schedule A of the Customs Tariff, one being:—

Resolved, that any enactment founded upon the foregoing resolutions...shall be deemed to have come into force on the thirteenth day of October, one thousand nine hundred and forty-five, and to have applied to all goods mentioned in the foregoing resolutions imported or taken out of warehouse for consumption on and after that date, and to have applied to goods previously imported for which no entry for consumption was made before that date.

Although the Department of National Revenue has long taken notice of budget resolutions and applied new rates in anticipation of legislation, as it did in this case, it has no statutory authority so to do. It has not the benefit of legislation such as in the United Kingdom, where the Provisional Collection of Taxes Act, 1913, and section 6 of the Finance Act, 1926, permit application of new rates before assent is given to amendments in taxing statutes. On November 12, 1945, the Customs Tariff resolutions were withdrawn. Order in Council P.C. 131/7157 of November 30, 1945 (made under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931) authorizes refund or remission of the difference between the duties paid and those which would have been payable if the Budget Resolutions had not been introduced.

APPROPRIATION ACTS

40. Amounts made available by parliamentary appropriations, disbursements therefrom and the lapsed balances are:—

	Grants	Expenditures	Loans and Investments	Lapsed
Annual Appropriation Acts	\$ 384,097,922 74	\$ 287,246,005 93	\$ 26,451,827 03	\$ 70,400,089 78
Continuing Appropriations	1,012,712,901 43	846,033,302 64	166,679,598 79	.....
War and Demobilization Appropriation Acts—				
Subject to allotment by Treasury Board	3,365,000,000 00	3,254,319,108 04	19,215,773 96	91,465,118 00
Advances under section 3	840,916,970 11	.....	840,916,970 11	.....
War Appropriation (United Nations Mutual Aid) Acts	84,044,600 46	84,044,600 46	.....	.....
War Appropriation (United Kingdom Financing) Act, 1942	231,447 04	.....	231,447 04	.....
War Service Grants Act, 1944	239,585,488 75	239,585,488 75	.....	.....
United Kingdom Financial Agreement Act, 1946	425,000,000 00	425,000,000 00	.....	.....
	<u>\$ 6,351,589,330 53</u>	<u>\$ 5,136,228,505 82</u>	<u>\$ 1,053,495,616 93</u>	<u>\$ 161,865,207 78</u>

41. The following departments had lapsings of over \$500,000 in annual Appropriation votes:—

Agriculture	\$1,974,005 34
Finance	1,176,382 32
Fisheries	1,035,444 60
Justice	704,029 01
Labour	2,115,926 38
Mines and Resources	2,495,850 19
National Health and Welfare	1,692,841 70
National Revenue	750,144 08
Post Office	3,826,610 97
Public Works	5,484,627 36
Reconstruction and Supply	3,588,924 73
Royal Canadian Mounted Police	623,005 34
Trade and Commerce	1,259,165 35
Transport	3,078,942 19
Veterans Affairs	39,914,090 55

The principal votes were:—

Agriculture.—Votes 25, 442 and 650 provided \$870,323.31 for subsidies for cold storage warehouses. Of this amount, \$620,884.66 lapsed.

Finance.—Vote 424 provided \$1,000,000 for the payment of any amounts owing in respect of the Dominion's share of advances, not exceeding \$3,200 per house, made jointly with approved lending institutions for the construction of new houses, and for the payment of losses in connection with the National Housing Act. Of this amount, \$677,148 lapsed.

Justice.—Votes 101 and 471 provided \$3,750,453 for the operation and maintenance of penitentiaries. Of this amount, \$558,018.40 lapsed.

Labour.—Votes 111 and 477 provided \$6,692,700 for administration of the Unemployment Insurance Act. Of this amount, \$507,735.85 lapsed.

Vote 112 provided \$13,500,000 for the Government's contribution to the Unemployment Insurance Fund. Of this amount, \$986,221.34 lapsed.

National Health and Welfare.—Vote 209 provided \$2,392,070 for family allowance administration expenses. Of this amount, \$670,973.10 lapsed.

National Revenue.—Vote 227 provided \$11,075,604 for the expenses of district offices of the Income Tax Division. Of this amount, \$505,566.72 lapsed.

Post Office.—Vote 234 provided \$14,651,279 for railway mail service. Of this amount, \$1,152,837.87 lapsed.

Vote 235 provided \$19,862,725 for air and land mail services. Of this amount, \$2,138,508.48 lapsed.

Public Works.—Vote 251 provided \$900,000 for the purchase of the Royal College of Physicians Building, London, England. The whole amount lapsed.

Reconstruction and Supply.—Vote 308 provided \$1,500,000 for departmental administration, including expenses incidental to organization. Of this amount, \$604,076.56 lapsed.

Vote 180 provided \$4,500,000 for payments in connection with the movements of coal. Of this amount, \$2,596,916.46 lapsed.

Royal Canadian Mounted Police.—Votes 313 and 576 provided \$7,000,647.40 for land services arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses. Of this amount, \$576,578.60 lapsed.

Transport.—Votes 387 and 600 provided \$2,578,900 for the construction and improvement of airways and airports. Of this amount, \$1,332,647.52 lapsed.

Veterans Affairs.—Vote 400 provided \$4,741,431 for rehabilitation services. Of this amount, \$1,351,566.10 lapsed.

Votes 401 and 608 provided \$13,982,361 for treatment services. Of this amount, \$4,086,500.14 lapsed.

Vote 408 provided \$11,000,000 for War Veterans' Allowances. Of this amount, \$2,196,111.05 lapsed.

Votes 418 and 616 provided \$3,785,740 for administration of Soldier Settlement, British Family Settlement, General Land Settlement and Veterans' Land Act. Of this amount, \$653,849.07 lapsed.

Vote 617 provided \$1,500,000 for the payment of grants to veterans settled on provincial lands in accordance with agreements with provincial governments under the Veterans' Land Act. The whole amount lapsed.

Vote 426 provided \$55,000,000 for purchase of land, improvements, stock and equipment under the Veterans' Land Act. Of this amount, \$28,958,789.71 lapsed.

Parliament's control over public money is, to a degree, dependent on the efficiency employed in calculating estimates. Attention is therefore drawn to the fact that with respect to comparable votes, \$26,258,295.96 lapsed in 1944-45 and \$43,572,665.97 in 1945-46.

42. In addition to expenditures incurred under the authority of annual Appropriation Acts, payments totalling \$846,033,302.64 were made under the authority of various statutes which authorize charges to Consolidated Revenue Fund without further appropriation. The principal items were:—

Interest on Public Debt	\$409,134,501 56
Cost of Loan Flotations and Annual Amortization of Bond Discounts and Commissions	22,310,719 73
Old Age Pensions	33,715,092 01
Subsidies to Provinces	14,446,629 22
Dominion-Provincial Taxation Agreement Payments	98,051,768 64
Family Allowances	172,632,146 98

43. Loans, advances and investments totalling \$166,679,598.79 were made under the authority of the following statutes:—

Bretton Woods Agreements Act, 1945	\$ 69,062 50
Canadian Farm Loan Act, c. 66, R.S.	2,100,000 00
Canadian National Railways Financing and Guarantee Act, 1940	79,645 09
Canadian National Railways Financing and Guarantee Act, 1941	16,200 27
Canadian National Railways Financing and Guarantee Act, 1942	4,201 22
Canadian National Railways Refunding Act, 1944	65,500,000 00
Central Mortgage and Housing Corporation Act, 1945	25,000,000 00
Export Credits Insurance Act, 1944	71,412,051 00
Indian Act, c. 98, R.S.	3,857 79
National Harbours Board Act, 1936	30,000 00
National Housing Act, 1938	11,045 52
National Housing Act, 1944	1,160,461 31
Surplus Crown Assets Act, 1944	1,293,074 09

\$166,679,598 79

44. The War Appropriation Act, 1945, and the War Expenditure and Demobilization Appropriation Acts, 1945, granted \$3,365,000,000 (subject to allotment by Treasury Board) to defray expenditures and to make loans and advances. Expenditures for general war and demobilization purposes, including \$720,894,100 for United Nations Mutual Aid, totalled

\$3,254,319,108.04, while loans and advances amounted to \$19,215,773.96. The latter consisted of:—

Dawson Creek Sewage Disposal	\$ 34,606 37
Eldorado Mining and Refining (1944) Ltd.	2,943,178 32
Polymer Corporation Limited	3,524,189 12
Purchase of railway equipment leased to Canadian National Railways— 1946 Agreement	11,399,341 48
Steep Rock Iron Mines, Limited, Development	778,318 12
Wartime Food Corporation Limited	289,431 76
Welland Chemical Works Ltd.	246,708 79
	\$ 19,215,773 96

45. Section 3 of the War Expenditure and Demobilization Appropriation Act, No. 2, 1945, reads:—

3. (1) The Government of Canada may act as the agent of the Government of any British or foreign country allied with His Majesty for any purpose which, in the opinion of the Governor in Council, will aid directly or indirectly in the prosecution of the War, and any obligations or costs incurred temporarily or assumed by the Government of Canada in the exercise of the powers hereby conferred may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

(2) Any expenditure required to be made by the Government of Canada under any contract for munitions of war and supplies entered into by the Government of Canada for the purpose of enabling any company wholly-owned by the Government of Canada to fulfil its obligations in respect of orders received by such company from the government of any British or foreign country allied with His Majesty may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Advances totalling \$840,916,970.11 were made under the authority of this section to:—

Australia	\$ 1,068,459 68
Belgium	2,020,971 00
France	86,985,135 77
Netherlands	10,477,842 93
Union of Soviet Socialist Republics	8,819,032 06
United Kingdom	31,545,528 67
Foreign Exchange Control Board	700,000,000 00
	\$840,916,970 11

The section has been part of the annual War Appropriation and War Expenditure and Demobilization Appropriation Acts since 1939, and it has been utilized each year. Consequently, as at March 31, 1946, the cumulative amount recoverable was \$1,723,091,838.51 from the following:—

Australia	\$ 1,086,207 95
Belgium	2,021,551 63
France	88,330,865 80
Netherlands	12,935,240 50
Union of Soviet Socialist Republics	8,843,876 26
United Kingdom	57,542,622 42
United States of America	2,281,622 24
Other Governments	49,851 71
Foreign Exchange Control Board	1,550,000,000 00
	\$1,723,091,838 51

46. Of the \$1,800,000,000 appropriated by the War Appropriation (United Nations Mutual Aid) Acts, \$1,715,948,923.09 had been spent to March 31, 1945. This left \$84,051,076.91 available for expenditure in 1945-46. Disbursements totalled \$84,044,600.46. In addition, amounts totalling \$725,894,100 were allotted from the War Appropriation, 1945, for the purposes of United Nations Mutual Aid. Payments totalled \$720,894,100. The \$5,000,000 balance lapsed at the year-end.

Mutual Aid assistance ceased as of September 1, 1945. At that time various items of industrial equipment were under contract for delivery to the Union of Soviet Socialist Republics. Subsequently, in anticipation of a suitable financial arrangement, shipments were made of goods, but no agreement being made, outstanding contracts were cancelled. The sum involved, \$3,302,765.63, remained a charge to the Mutual Aid appropriation.

47. Amounts totalling \$239,585,488.75 were paid out under the authority of the War Service Grants Act for war service gratuities and re-establishment credits. In the previous fiscal year payments totalled \$20,228,354.53 and were classified as ordinary expenditures.

48. The United Kingdom Financial Agreement Act, 1946, approves an agreement dated March 6, 1946, between the Government of the United Kingdom and the Government of Canada, which provides for the cancellation of certain obligations of the United Kingdom in connection with the British Commonwealth Air Training Plan. This net liability of \$425,000,000 was written off and charged to expenditures.

EXPENDITURES

49. A comparison, by classifications, of expenditures with those of the last preceding year is:—

	1944-45	1945-46
General—		
Ordinary	\$ 767,375,932 89	\$1,061,902,118 50
Special	7,505,786 39	17,358,401 65
Capital	3,163,752 02	4,508,240 15
Government-owned Enterprises	1,358,058 03	1,333,417 06
Other Charges, including Write-down of Assets	25,326,020 69	25,500,654 04
Adjusting Entries	22,436,058 77	22,676,477 17
	<hr/>	<hr/>
	827,165,608 79	1,133,279,308 57
War and Demobilization—		
War Expenditure and Demobilization Appropriation		
Acts	3,615,100,612 46	3,254,319,108 04
War Appropriation (United Nations Mutual Aid)		
Acts	803,345,702 75	84,044,600 46
War Service Grants Act, 1944 .....	.....	239,585,488 75
United Kingdom Financial Agreement Act, 1946	425,000,000 00
	<hr/>	<hr/>
	\$5,245,611,924 00	\$ 5,136,228,505 82
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50. *Vote 35*.—Section 9(h) of the Public Works Act vests in the Minister of Public Works the management, charge and direction of

All other property which now belongs to Canada and the works and properties acquired, constructed, extended, enlarged, repaired or improved at the expense of Canada, or for the acquisition, construction, repairing, extending, enlarging or improving of which any public money is voted and appropriated by Parliament, except works for which money has been appropriated as a subsidy only, and every work required for any such purpose.

Vote 35, "Agricultural Research Special Projects", granted \$200,000. This is subdivided by the Details into: wages \$57,000, equipment \$53,000, supplies and materials \$67,000, travelling expenses \$14,000, freight, express and cartage \$5,000, telephones, telegrams and postage \$2,000, and miscellaneous \$2,000. Order in Council P.C. 11/6637 of October 24, 1945, authorized the Department of Agriculture to enter into a \$16,935 contract for the erection of an engineering laboratory at Swift Current as a charge to the vote. Attention is drawn to the transaction because the text of the vote is not of a nature as to convey an intent to apply it to constructing buildings, and no documents were produced during the audit to signify that the Minister of Public Works had delegated his responsibility to the Department.

51. *Votes 103 and 229*.—A grant of \$5,000 to the Frontier College was approved by Order in Council P.C. 93/6637 of October 24, 1945, and charged to the Department of Labour Administration vote under the subhead "Sundries". Attention is drawn to the transaction because the payment is not one which clearly relates to "Departmental Administration". The transaction also presents a question as to the extent of the authority of the Governor in Council to make grants to non-public bodies. Ordinarily, such grants are made by specific vote, or the intent to make a grant is set out in Estimates' Details. Another small grant is a charge to *Vote 229*. That vote provided \$77,950 for the administration of the Canadian Travel Bureau. A grant of \$200 was made to the Canadian Association of Tourist and Publicity Bureaus. The payment differs from that to the Frontier College, in that it was made without the Governor in Council authorizing the payment.

52. *Vote 108*.—The Department of Labour Act, c. 111, R.S., instructs the Minister of Labour to collect, digest and publish statistical and other information relating to the conditions of labour. Publication is by the *Labour Gazette*. The practice was early adopted of engaging correspondents to collect information for the editors of the *Gazette*, but since 1943 the compilation has been by the Bureau of Statistics and other divisions of the public service. Audit

inquiry failed to disclose any use being made of reports now received from the correspondents. Nevertheless, in the fiscal year 39 correspondents were paid \$6,418.18; of this amount, \$903.18 represents cost of living bonus payments.

53. *Vote 111.*—This vote provides for the “administration” of the Unemployment Insurance Act, 1940. Moneys for the payment of benefits are a charge to the Unemployment Insurance Fund. Some benefit payments are made in cash. On December 10, 1945, a cheque was cashed to provide a Montreal office with money to pay benefits. A hold-up resulted in a \$4,500 loss. The Fund was replenished by a payment out of Vote 111. Attention is drawn to the payment as losses of this nature are not provided for by the legislation. In other words, it may be either a cost incidental to administration or a capital loss.

54. *Vote 230.*—On December 22, 1945, the National Film Board engaged the services of the organist and choir of Christ Church Cathedral, Ottawa, to make a recording for a film. The direct cost was \$93: 16 singers \$48, and organist's fee \$45. Later the Ottawa Federation of Musicians sent the Board the following:—

May this serve as a bill for a standby organist in respect to your using Godfrey Hewitt for a film recording. The amount due to this federation is \$60.

The \$60 was paid. The explanation provided is that, as the organist who took part in the recording was not a union member, a standby organist, provided by the union, was necessary. Files do not disclose the name of the standby organist, his attendance during the recording nor the liability of the Board for such a charge.

Order in Council P.C. 5528 of August 9, 1945, accepts as of October 31, 1945, the resignation of John Grierson, Government Film Commissioner. On January 24, 1946, the London office of the National Film Board paid Trans-Canada Air Lines £85 for the trans-Atlantic passage of Mr. Grierson from Prestwick to Montreal. The expenditure is recorded as a charge to Vote 230 although Mr. Grierson was no longer in the service of the National Film Board when the trip was made.

55. *Vote 250.*—It became necessary in 1944 to provide accommodation for the Post Office at Brooklyn, N.S. The Department of Public Works arranged for the rental of space (which had been used as a restaurant) for a period of one year from July 29, 1944, with the option of renewing for a further period of one year. The rental was \$50 per month, subject to approval by the rental administrator. He set the rent at \$25 per month. The owner refused to sign a lease. The Crown had taken possession and in 1945 gave notice that the option to renew was being exercised. Order in Council P.C. 238/1046 of March 22, 1946, authorized the Department of Public Works to pay the owner \$500 as “compensation for disturbance of business”, in addition to the rental of \$25 per month. Upon receipt of this payment the owner signed the lease. Rental of \$525 for the period July 29, 1944, to April 30, 1946, was paid in May, 1946.

56. *Vote 269.*—In the examination of Public Works Department's records, instances were observed where payments, totalling \$7,377.60, had been made to suppliers prior to completion of work or delivery of material. The contracts involved were among those awarded near the end of the fiscal year. Payments in some instances were from 60 to 80 per cent of the full price. The Department's explanation was that this was done “so that we may pay a percentage out of funds now available for fiscal year” (1945-46).

57. *Vote 309.*—In addition to moneys appropriated for its services, the National Research Council, under authority of section 10 (e) of the Research Council Act, c. 177, R.S., expends moneys received through bequests, donations or otherwise. Such receipts are credited to special accounts, transfers therefrom being made to the vote or fund in need of supplementary aid. A summary of the transactions recorded in these accounts during the year is:—

Balances, March 31, 1945		\$1,453,662 61	
Receipts—			
Contributions from private firms, revenues arising from research work, royalties, bond interest, etc.	\$ 485,001 59		
Revenues arising from work by special war employees	1,340,208 53	1,825,210 12	
		<hr/>	
		3,278,872 73	
Disbursements—			
Net amount transferred to Vote 309	137,809 00		
Expenditures by committees and individuals on research work....	367,927 42		
Transfer of revenue to Special War Activities	1,340,208 53	1,845,944 95	
		<hr/>	
Balances, March 31, 1946		\$1,432,927 78	
		<hr/>	

The special account balances are as follows:—

Outstanding advances in custody of committees and individuals..		\$ 20,506 60
Funds on deposit with the Receiver General of Canada—		
Trust Fund	\$ 164,603 83	
Special Fund	47,823 70	
Royalties and Patent Rights Fund	23,439 45	
Sir Frederick Banting Fund	967,054 20	1,202,921 18
		<hr/>
Dominion of Canada bonds held for the Royalties and Patent Rights Fund		209,500 00
		<hr/>
		\$1,432,927 78
		<hr/> <hr/>

Outstanding collectible amounts at March 31, 1946, totalled \$89,782.08.

58. *Vote 337*.—An Act of the Legislature of Ontario, respecting Hours of Work and Vacations with Pay, provides that every employee in an industrial undertaking shall be given a vacation of at least one week with pay for every working year of his employment.

Regulations provide that, in the construction industry, employees be provided with a vacation-with-pay stamp book to which credit stamps (equivalent to 2 per cent of earnings) are to be attached weekly. The employee is to present the book annually to any provincial savings office or branch of a chartered bank and receive cash equivalent to the stamps. The Exhibition Branch of the Department of Trade and Commerce intermittently employed workmen who would be eligible to receive the benefits of the Act were they not employed by the Government of Canada. Stamps to the value of \$129.61 were purchased as a charge to this vote. The practice was discontinued at the fiscal year-end.

59. *Vote 418*.—Construction was undertaken in 1945 of approximately 2,200 houses for purposes of the Veterans' Land Act. Practising architects were commissioned to prepare 22 designs. The fee was generally \$160, this giving the Department the right to use a design 16 times. After that, \$10 was paid the architect for each time a design was used. The architects had no responsibility with respect to actual construction. The \$10 fee was paid 1,437 times with respect to 7 designs. Therefore, in addition to the initial fee, four architects received \$14,370 for seven plans. The Department has since acquired the designs under an arrangement which permits use without further payment.

60. *Vote 426*.—In May, 1945, tenders were invited by the Director of the Veterans' Land Act for the construction of 9 houses at Boucherville, Que. Bids, ranging from \$45,884 to \$70,200, were rejected as excessive. On August 30, 1945, a contract was made with the contractor who had submitted the lowest firm price bid. This contract called for the construction of 17 houses at cost, with the contractor receiving \$175 per unit for his services. In the fiscal year \$87,018.10 was paid by way of progress payments. Administrative officers advise that this contract is under investigation; consequently the payments have been accepted in the audit subject to that qualification. Further claims of \$103,820.85 with respect to the contract were, at the time of audit, in the Department.

61. *Vote 538*.—The Department of National Revenue contracted in British Columbia for a harbour boat engine. A contractor's invoice dated March 31, 1946, for \$14,137 was paid on April 30 as a charge to 1945-46 appropriations, although delivery had not been made in the fiscal year and the contract required acceptance to be contingent upon issue of a certificate of the Steamship Inspection Service of the Department of Transport. This certificate bears the date May 14, 1946. Section 30 of the Consolidated Revenue and Audit Act, 1931, prohibits payments under contracts until

in addition to any other voucher or certificate which is required in that behalf, the deputy minister or other officer charged with the administration of the particular service, 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 contract, is fair and just.

Under the circumstances, the payment charged to 1945-46 appropriations may not be regarded as maturing within that year.

62. *Flax Subventions.*—Order in Council P.C. 6/2969 of April 25, 1945 (made under the authority of the War Measures Act) authorizes:—

That a sum equal to 33½ per cent of the purchase price be paid to processors who have equipped their mills with turbine and tow scutching machines manufactured in Canada, purchased between 1st January, 1940, and 31st March, 1945; and that this sum be paid upon evidence of purchase under conditions satisfactory to the Flax Fibre Administrator of the Agricultural Supplies Board . . .

\$220,000 was allotted from War Appropriation and \$173,843.72 was disbursed in the fiscal year. The administrative application given to the order in council has been to regard the essential test as being that applicants equipped their mills during the period designated. An alternative application of the order in council might be to regard it as relating only to equipment forming an integral part of establishments as of the date of the order in council. For that reason, attention is drawn to the fact that payments were made on machines which, prior to the date of the Order, were destroyed by fire. In those cases, proceeds of insurance adjustments were taken into calculation in determining subsidy payment. There is also the case of a company which installed machinery in January, 1941, at a cost of \$5,886.62, but later sold it for export to Peru. In its application, the company represented that it had suffered a loss of \$4,220.36. A subsidy payment of \$1,962.21—one-third original cost—was made.

63. *Damage to Merchant Shipping.*—By an Exchange of Notes in May, 1943, it was agreed by the Governments of the United States and Canada that each waive against the other claims arising from collisions between vessels of war. Order in Council P.C. 105/1326 of April 6, 1946, recites that it was being arranged that the plan be extended to all claims involving merchant shipping. Claims against Canada were estimated to approximate \$4,000,000 and those against the United States, \$650,000. Because of these facts, the order in council states that a claim of Park Steamships Limited against the United States was \$250,000, and that of Canadian National Steamships \$119,000. The order in council authorizes these sums to be paid the companies as a charge to "Naval Service Appropriation". Attention is drawn to this direction, because (a) the agreement was between Governments; (b) the damage was done by United States' ships, and (c) no act of negligence on the part of the Royal Canadian Navy is associated with the particular claims. While the expenditure is within the scope of the War Appropriation Act, the associating of the outlay with the operations of the Canadian naval service has the effect of distorting the actual cost of operating that service.

64. *Restoration of Leased Properties.*—A usual condition in wartime leases of land and buildings was that the Department of National Defence should return the property in the same condition as when taken over, reasonable wear and tear excepted. Some properties were restored to original condition. In other cases, owners were paid an amount estimated to be that required to recondition their property. In cases where buildings were erected on leased properties, settlements with respect to restoration costs have taken alternative forms:—

- (a) buildings and installations were left *in situ* in consideration of a complete release; or
- (b) a deduction was made from the estimated restoration costs of the salvage value (usually 10 per cent) of Crown erected buildings, the balance of the compensation being paid in cash.

65. *Air Training Schools.*—Fifteen final inspections were made of accounts at civil-operated flying schools of the R.C.A.F. The attention of administrative officers has been drawn to the necessity of operators satisfying the Department that all savings in operating expenses and moneys belonging to canteen and station-benefit funds were distributed in accordance with the terms of the agreements with the Crown. The schools were issued a "closing allowance" of \$2,200. As of the fiscal year-end, a complete accounting of these advances had not been made by all schools.

66. *Settlements of Munitions Contracts.*—The Department of Reconstruction and Supply advises that 6,218 companies and persons have been requested to submit information relative to renegotiations and that preliminary examinations indicate that a comprehensive review should be made in 2,578 cases. As of April 30, 1946, the Minister had received, or arranged for, recoveries of \$384,747,911 from contractors. In some instances voluntary refunds were made. In other cases the contracts were renegotiated under the powers vested in the Minister. Settlements were also effected in various contracts based on "ceiling prices". Approximately 80 per cent of the \$384,747,911 involves adjustments of Excess Profits Tax payments. At the year-end, accounts receivable amounted to \$117,673,806.99. Refunds collected have not all been credited to the account, "Special Receipts War Revenue". Whenever information as to the related contract is temporarily insufficient, a practice is to credit the money to an open account in Consolidated Revenue Fund.

On May 30, 1942, the United Kingdom Government contracted with Ottawa Car and Aircraft Limited for the production of 1,000 Mark III Vickers machine guns, less barrels and spare parts. Subsequently the contract was assumed by the Canadian Mutual Aid Board. On October 31, 1943, it was cancelled after production advances totalling \$1,148,707.55 had been made to the Company. At the year-end no accounting had been made of the advance nor a settlement effected, but on July 9, 1946, the Governor in Council authorized a settlement. This involved a further payment of \$126,292.45 being made to the contractor.

In the year sales were effected of various plants which had been constructed for the production of munitions. Inventories were not invariably taken of the plant, equipment, stores, etc., transferred when sales were made on an "as is" basis. For such reasons, the records of the Department's central inventory records division may not now be regarded as reliable or up to date.

67. *National Housing Administration.*—Section 32 of the Central Mortgage and Housing Corporation Act provides that auditors of the Corporation be appointed by the Governor in Council. The Audit Office ceased examination of transactions as of January 1, 1946. Most of the construction work relating to the home conversion plan had then been completed. The public outlay will not be fully recovered in many cases, due to conversion costs materially exceeding the estimates on which rental rates were calculated. An example is a property on St. Jean Street in the City of Quebec. In order to provide 24 apartments, an agreement was made for a conversion plan estimated to cost \$70,000. The Crown was to pay \$36,000 and the owner \$34,000. The actual cost of the work was \$107,766.51, including equipment, etc., of which the Government's share was \$73,766.51. Assuming operating costs remain constant and the property is continuously occupied over the period of the agreement at existing rental rates, there will be a loss of about \$27,750 at the end of the agreement.

It was estimated that \$25,000 would be the cost of converting a property on Burnaby Street, Vancouver, into 12 apartments. The Crown's investment was to be \$16,000, the owner to pay the balance. The owner paid \$9,000 and the Regional Director gave a receipt stating it was payment in full for all liability of the owner. The final cost of the work was \$33,608.90. The owner contests liability for the \$8,608.90 excess which was paid by the Department to the contractor.

A property on West 14th Avenue in Vancouver was leased in November, 1943, and a contract let to convert it into 6 apartments. Little construction work was done and in July, 1944, a new agreement was executed. An increase of \$3,000 in the cost was involved, the owner agreeing to contribute the amount. Work proceeded slowly and in March, 1945, the National Housing Administration Regional Director gave notice of cancellation of agreements. The owner and contractor contested the action taken. Negotiations resulted in an agreement, authorized by Order in Council P.C. 4450 of June 22, 1945, whereby the owner and contractor jointly accepted \$4,000 in full settlement of all claims. The project was then abandoned.

Order in Council P.C. 7499 of December 28, 1945, transferred, as of January 1, 1946, the administration of the Home Conversion Orders to the Central Mortgage and Housing Corporation, and P.C. 7502 of the same date transferred the administration of Emergency Shelter Regulations to the Corporation. As of December 31, 1945, the National Housing Administration had six permanent employees. Three of these were transferred to the Corporation and two were assigned to other duties in the public service. The sixth, the Director of Housing, was granted three months' retiring leave on March 1. His position was abolished and on April 17, 1946, by Order in Council P.C. 76/1523, he was granted an annual allowance of \$1,174 and retired from the public service as of June 1. As of that date he was 50 years of age, with 10 years and 8 months' service.

68. *Transactions with War Assets Corporation.*—This Corporation adopted the practice of charging departments which purchased surplus Crown assets. Expenditure statements for the fiscal year 1945-46 include payments by departments to the Corporation. The largest were: National Defence (Army) \$9,289,908.50, and R.C.M.P. \$1,952,605.89. After the close of the fiscal year an opinion given by the Deputy Minister of Justice was to the effect that no authority existed for such payments to the Corporation, as it acts merely as the agent of His Majesty and consequently no sale could be effected by the Corporation to a department of the Government of Canada. On this opinion coming to the notice of the Treasury Board, it issued this direction:—

The Board are of opinion that it is desirable to continue the principle of payment for supplies and equipment purchased by Departments from War Assets Corporation, and direct that in future such payments be credited direct to Miscellaneous War Receipts.

By agreement with the Government of the United States, various defence projects constructed in Canada were acquired by the Government of Canada. War Assets Corporation was directed to appraise, take possession, pay the United States and dispose of the property. Included were hospital facilities at Dawson Creek, B.C. By Order in Council P.C. 793 of February 20, 1945, the Department of Veterans Affairs was authorized to acquire these "to provide hospital accommodation in that locality" for patients of the Department and of the Department of National Defence for Air. The cost was to be \$68,000. The R.C.A.F. withdrew its request for hospital facilities, and further investigation caused the Department of Veterans Affairs to decide it was both uneconomical and unnecessary to maintain a hospital at Dawson Creek. However, to provide War Assets Corporation with funds to pay the United States Government the appraised value of the property, the Department paid \$68,000 to the Corporation in October, 1945, simultaneously declaring the property surplus to departmental requirements; whereupon the property was consigned to the Corporation for re-disposal. Attention is drawn to the \$68,000 charge to Veterans Affairs accounts because the outlay was not used to provide a departmental service.

Expenditures of the Canadian Mutual Aid Board include payments for munitions and supplies which became surplus to its requirements with the ending of hostilities. Generally, physical possession was vested in various branches of the Services. Therefore, until War Assets Corporation certifies as to deliveries made to it, the stores position of the Board cannot be exactly established. The records of the Board disclose that from November, 1945, to the end of February, 1946, the Board consigned to the Corporation munitions and supplies to the book value of \$251,082,238.69 without formal receipts being delivered by War Assets Corporation. Of this total, approximately a third is related to automotive vehicles, spares, etc. Other major groups are: weapons and parts \$64,570,880.19; ammunition \$43,110,543.48; radar \$23,573,857.03; railway flat cars \$7,319,896.82 and barges and lighters \$7,269,157.97.

Various contracts for automotive vehicles were cancelled when Mutual Aid assistance was discontinued on September 1, 1945, but contracts for relative tires and tubes were continued because advances, varying from 80 per cent to total cost, had been made to contractors. The contracts included the usual inspection clause. The goods were declared surplus Crown assets. In January, 1946, apparently at the instance of War Assets Corporation, the contracts were amended by deleting the inspection provision. Therefore, no inspection was made of the goods when the contractors made deliveries on order of War Assets Corporation. No certificate was produced during the audit to establish that deliveries were in accordance with contract.

69. *Wartime Prices and Trade Board.*—Commencing in November, 1939, fees of clerks of the peace, incurred by enforcement counsel and agents of the Wartime Prices and Trade Board in connection with prosecutions in the Province of Quebec, were paid on the basis of the provincial tariff. In 1945 the Supreme Court of Canada decided that all fees paid to provincial officers in respect of proceedings under Part XV of the Criminal Code be in accordance with the scale provided by section 770 of the Criminal Code. The provincial scale is higher than that provided by the Criminal Code. No recovery of overpayments was effected in the fiscal year.

70. *Family Allowances Act.*—By section 2, "any person who is in Canada contrary to the provisions of the Immigration Act" shall not be eligible for benefits under the legislation. It is an administrative estimate that child allowances are in payment with respect to over four thousand children who, on entry into Canada, were not recorded in accordance with the provisions of the Immigration Act. At the year-end, investigations of these cases were proceeding. Allowances were being paid upon proof of age and residence qualifications being established to the satisfaction of administrative officers.

Applications for family allowances are not required to be supported by proof of age as a prerequisite to the commencement of payments. An unattested declaration by the parent is accepted, which later is verified from birth records furnished by provincial authorities. This verification, as at July 1, 1946, has been nearly completed with the exception of the Province of Quebec. In this Province it is not expected that its records will be furnished until the late Fall so that verification will not be completed until after payments have been in issue for possibly up to two years.

71. *Payments to Service Personnel.*—A review of accounting procedures with respect to awards and payments under the Dependents Allowance Regulations disclosed that the system was not sufficiently flexible to cope with the heavy volume of discharges following the end of hostilities. A considerable number of overpayments occurred because of failure to stop payments to dependents following discharge of personnel from the Army and R.C.A.F. or on award of pension to dependents of deceased R.C.A.F. personnel. Due to the fact that the

records of assignments for insurance, War Savings Certificates and Victory Bonds, and also those relative to cash receipts and overpayments, were not up to date, an audit of these accounts was not completed. Steps were being taken at the year-end to improve controls. As of March 31, 1946, departmental accounts record overpayments of \$2,171,336.83. This amount is not regarded as other than approximate, as postings of overpayments and of recoveries were in arrears.

Examinations of war service gratuities' payments disclosed instances of final payments having been made before notification of overpayments of pay and allowances or other debits were received by the War Service Gratuity Branch. Safeguarding procedures have been introduced. Nevertheless, it is probable that no recovery will be effected in many instances.

Transactions with respect to re-establishment credits were noted where down payments had been made on automobiles, washing machines, etc., although there was no immediate prospect of delivery. Several of these payments have since been recalled. Payments were made to retire or reduce mortgages without simultaneous payments being made by the veterans, although the Act in the year 1945-46 restricted payments to "an amount not exceeding twice the amount that the member himself simultaneously contributes to such purpose". The Act has since been amended to remove this restriction, but the payments made in the fiscal year under review contravened the provisions of the then existing statute.

It was noted in the examination of naval accounts that "Japanese Campaign Pay" was being used in calculating "Overseas Supplement" part of the war service gratuities. An opinion was given by legal officers of the Department permitting the pay to be taken into calculation, but on reconsideration it was reversed. Action was taken to recover overpayments, which were not numerous.

Although Canadian Naval Regulations require overpayments of Pay and Allowances to be refunded, Orders in Council P.C. 106/6976 and P.C. 105/6976, both dated November 17, 1945, authorize waiver of recovery of overpayments of "Hard Lying Money" (extra pay when recipient is required to live in cramped quarters on shipboard) of approximately \$181,440 and Officers' Servant Allowances of approximately \$12,000. In both cases the money had been paid when the personnel were not at sea. It was stated that the payments had been made and received in good faith.

As required by Order in Council P.C. 79/96 of January 15, 1937, pension claims under the Militia Pension Act are submitted for audit before an award is made. A claim with respect to a naval officer was returned to the department with the following observation:—

The computations for pension are certified as correct, subject to the following qualification:—

When this officer was Commander in Chief, Canada North Atlantic, he received \$4.50 daily as command money and entertaining allowances. He relinquished this command on May 12, 1945, and thereupon ceased to be eligible to receive the \$4.50.

By Order in Council P.C. 5978 of September 11, 1945, approval of a grant of retiring leave of 189 days was given, at the end of which (March 14, 1946) the officer's retirement from R.C. Navy was to take effect.

On November 13, 1945, the officer was appointed retrospectively to a staff position at Naval Service Headquarters, with effect from September 5, 1945.

The officer neither reported for duty (he being on retiring leave) nor apparently performed any Headquarters duties associated with the appointment.

The officer, nevertheless, was paid \$2.25 per day as staff pay from September 5 until retired, and this amount has been taken into pension award calculations.

The pension granted by the Governor in Council took the staff pay into calculation, with the result that the annuity is \$509 more than it otherwise might have been.

Order in Council P.C. 77/8785 of September 26, 1942, permits pensions to be augmented by taking into calculation service rendered during the war by re-employed pensioners. The Act fixes maxima for pensions which may be paid to servicemen. The order in council is silent regarding maximum pension payable by way of augmentation, but Treasury Board notified the Department of National Defence that the intent was to restrict additional pensions to a sum not exceeding two-thirds of the annual pay and allowances at first retirement in the case of non-commissioned officers and men. The Department secured an opinion from the Deputy Minister of Justice, which reads:—

I am of the opinion that subsection 5 of section 4 of the Militia Pension Act does restrict the augmentation of a pension provided for by P.C. 77/8785. I have taken note of the several points mentioned by you in support of the contrary view. It is true that the augmentation is to be calculated on a slightly different basis from the original pension, but it nevertheless is to be an increase in that pension and nothing else. The order is made "notwithstanding any other statute or regulation", but that is not the

equivalent of providing that the increase is to be paid notwithstanding anything to the contrary in subsection 5 of section 4 of the Militia Pension Act. More precise language would in my opinion be needed to exclude this last-mentioned provision.

The view I take of the question is that the provisions of the Militia Pension Act are to apply except insofar as there can be said to be a true repugnancy between the Order in Council and the statute. There is no such repugnancy in the case of subsection 5 of section 4.

In 1946 a further legal opinion was sought, the case quoted being that of a retired militiaman who, during his second period of service, attained officer status (for purposes of the Militia Pension Act, the individual is still a militiaman). The Deputy Minister of Justice gave the opinion that:—

the pensioner whose status you have requested to have clarified is entitled to have his augmentation of pension computed on the basis of 6/50 of the pay and allowances which he was receiving when he retired from active service in the Army on 8th December, 1945, and that his augmentation of pension should not be subject in any way to the proviso to Para. (c) of section 14 of the Militia Pension Act.

This opinion has been applied by the Department to award additional pension to two militiamen and to a former militiaman who attained officer status during second period of service. The Treasury Board has, since the accounts of the year were closed, directed the Department to submit a suitable amendment to conform with the original intent.

Audit of war pension awards disclosed over-issues amounting to \$10,126.30, of which \$9,591.27 is recoverable. Reductions in future payments amount to \$5,217.60 annually. Under-payments to pensioners totalling \$536.46 were adjusted.

72. *Foreign Currencies*.—Listed as Army expenditures is an amount of \$16,752,354.02, being the dollar value of 40,155,455.40 Dutch guilders. This Dutch currency was acquired by Canadian Paymasters in excess of that made available by the Netherlands Government for payment of Canadian troops in Holland. It mainly came into possession of Paymasters by reason of an arrangement whereby receipts of Auxiliary Services canteens were converted into sterling by the Army. Records indicate objections by the Netherlands Government to redeeming the currency, but negotiations towards a settlement were being carried on at the fiscal year-end.

73. *Payments to Public Employees*.—Attention is directed to the following cases because they are exceptions from ordinary practice.

A Treasury Board direction of December 18, 1944, requires the consent of the Board to payment of expenses of employees who are temporarily assigned duties at places other than their regular station. The general purpose is to regulate payment of living expenses when the period exceeds two months. Throughout the fiscal year a principal clerk, with Ottawa headquarters, was continuously stationed in Toronto. His living expenses of \$1,748.67 were charged to Vote 339. A like situation existed with respect to a Clerk Grade 3, who was stationed in Montreal. Payments of his living expenses totalled \$1,773.77. Both are permanent employees of the Bureau of Statistics. In neither case was Treasury Board consent obtained.

The nominal headquarters of an Income Tax regional examiner was listed as Ottawa, but in the fiscal year he spent only 29 days at headquarters. On 263 days he was in Toronto, on 22 in Montreal and 31 days were spent in the cities of Kingston, Belleville, Hamilton and London. Living expenses were paid except when in Ottawa.

The National Film Board had several cases where employees, designated as having a certain headquarters, were spending little time at such headquarters. Action was taken to designate new headquarters in some cases.

Order in Council P.C. 157/326 of February 1, 1946, authorizes the Department of Veterans Affairs, (a) to arrange that a part-time medical officer, Toronto, receive a course of training by a New York doctor "in connection with the fenestration operation", (b) to pay a fee of \$1,500 for the course, (c) to pay his travelling and living expenses while absent from Toronto, and (d) to pay his part-time salary of \$250 monthly, and also \$500 "to compensate him for loss of professional fees during his absence from Toronto".

Order in Council P.C. 202/3859 of May 30, 1945, authorized payment of a living allowance of \$12 per day to an officer of the National Film Board representing the Board in the Office of the Canadian High Commissioner, Australia. Subsequently, without the concurrence of the Governor in Council being obtained, he was loaned to the Government of Australia, another person assuming the duties in the High Commissioner's Office. No repayment was made by the Government of Australia in the fiscal year. It is a departure from practice to pay living allowances to an officer seconded to another government.

The National Film Board, in order to fill a large order, placed its stills laboratory on a two-shift basis, but required certain regular officers to work part of both shifts. Instead of compensating them by overtime payments, salary rates of 15 persons were temporarily increased.

The same practice, but for a different reason, was applied in the case of 6 employees temporarily assigned to positions outside of Canada. In these instances the purpose was to compensate for higher living costs and to recognize increased responsibilities.

The position of Assistant Deputy Minister of Finance is one subject to the provisions of the Civil Service Act. The 1946 directory of classification issued by the Civil Service Commission lists the salary at \$6,000-\$6,300. The present occupant is in receipt of a salary of \$7,500. In 1935 the then Assistant Deputy Minister was appointed a member of the Farm Loan Board. Vote 410 of that year's Appropriation Act provided an allowance of \$1,500

to the representative of the Department of Finance as a member of the Canadian Farm Loan Board during tenure.

Vote 7 of the 1936 Appropriation Act was phrased as follows:—

Finance—

Salaries, and to increase the salaries of the Commissioner of Tariff and the Assistant Deputy Minister of Finance by the sums of \$2,000 and \$1,500 respectively, in lieu of allowances now being paid \$342,328 50.

Upon the Assistant Deputy Minister being appointed, on October 1, 1936, a member of the National Harbours Board, the Deputy Minister of Finance was appointed, and has continued to be, the Finance Department's member of the Farm Loan Board. On February 1, 1937, the Civil Service Commission promoted the present incumbent to the position of Assistant Deputy Minister at the initial salary of \$6,000. Order in Council P.C. 47/4135 of June 8, 1945, stating as made "under the authority of Vote 7 of Schedule A of the Appropriation Act No. 6, 1936, Chapter 50 of the Statutes of 1936", directs that the salary of the Assistant Deputy Minister be at the rate of \$7,500 per annum from April 1, 1945.

Order in Council P.C. 5688 of August 21, 1945, provided a scheme to settle claims for damages to private property in the Halifax area by reason of disorders in May, 1945, and because of explosions in a Naval magazine in July, 1945. The Order in Council authorizes the Minister of Finance's agent "to engage such expert assistance as he considers necessary to carry out his duties hereunder." The Comptroller of the Treasury had in his employ at Halifax a man assigned under the Civil Service Act at a salary of \$191.51 monthly. Without consulting either the Comptroller of the Treasury or the Civil Service Commission, the special agent of the Minister authorized additional monthly payments of \$250 to this employee. He ceased to be an officer of the Treasury on December 31, 1945, becoming an employee of the special agent at \$325 a month (increased to \$350 on March 1st). Order in Council P.C. 41/630 of February 22, 1946, made under the authority of the War Expenditure and Demobilization Appropriation Act, 1945, gives the instruction "to waive recovery" of salary payments totalling \$2,000 made during the period from May 1 to December 31, 1945, "for services in connection with settlement of compensation claims arising from the Halifax disorders and the explosion at Bedford Magazine".

Section 5 (2) of the Public Works Act directs that persons employed by the Department of Public Works be "appointed in the manner authorized by law." The Department rents properties, not currently required for public purposes, to various persons. Ordinarily, rent collections are made by departmental employees. An exception is at Ottawa where, since December, 1941, a local real estate agent collects rentals on various properties which were secured by expropriations. He receives 5 per cent commission, which amounted to \$1,420.67 in the fiscal year.

In September, 1944, the National Film Board sent an officer to London to act as co-ordinator of newsreels. Accountable advances for expenses were made to him from time to time. For the period September, 1944, to April 15, 1945, he proffered an accounting of \$5,134.36, which included \$949.59 disbursed for entertaining. As of March 31, 1946, an accounting had not been accepted for \$1,167.19. The Consolidated Revenue and Audit Act, 1931, requires that all outstanding accountable advances be repaid within sixty days after the close of the fiscal year. That was not done in this case but deductions, first of \$40 a month and later increased to \$100 a month, are being made from his salary since April, 1946. Another officer was accredited in June, 1944, to the Armed Services Film Unit overseas as a war correspondent. A per diem living allowance of \$8 was authorized for him while in London. He returned from this assignment in November, 1945. Net advances of \$6,627.36 were made and his accounting for \$4,248.23 was accepted. Thus, at the year-end \$2,379.13 remained to be adjusted. The officer has left the employment of the National Film Board.

In April, 1940, the Governor in Council, acting under the authority of the War Measures Act, made rules to regulate appointments in various wartime agencies of the Government. These made provision for investigations of need, rates of salary and selections by the Civil Service Commission. The order in council vested a discretion in the Treasury Board to exempt agencies from the scope of the order. On July 3, 1945, the Treasury Board exempted the Wartime Prices and Trade Board from the requirement of investigation and certification of appointments by the Civil Service Commission.

During the war a scheme of war risk bonuses was applied for the benefit of seamen. It was made applicable to persons employed by the Crown. As of March 31, 1946, bonus was still being paid to such persons as (a) postal clerks on the ferry service between Prince Edward Island and the mainland, (b) crews of coastal service boats of the Department of Transport, and (c) crews of Department of Fisheries' boats.

Order in Council P.C. 7431 of September 21, 1943, provides that,

notwithstanding anything contained in the Judges Act or in any other statute or law of Canada or of any province, a Judge or other person holding judicial office, whether Federal or provincial, hereafter appointed by such Board as a Court of Rental Appeals...be paid out of the War Appropriation for each day on which he is actually engaged on hearing such appeals and applications a sum by way of war duties supplement, to be approved by the Treasury Board, together with his transportation expenses (including automobile), attending and returning from any place other than his place of residence in the performance of the duties aforesaid.

The Treasury Board on September 23, 1943, gave effect to the Order in Council by authorizing payment of the sum of \$15 per day by way of war duties supplement to a Judge or other person holding judicial office, whether Federal or Provincial, hereafter appointed by the Wartime Prices and Trade Board as a Court of Rental Appeals for each day on which he is actually engaged on hearing such appeals and applications, in conformity with the provisions of the above mentioned Order in Council.

Various judges were remunerated under this executive direction. For example, payments of \$3,375 were made to a county court judge for the period October 1, 1943, to July 31, 1945, with respect to appeals heard on 225 days. In the examination of expenditures of the Department of Justice, it was noted that for 201 of the enumerated days he also received the allowance provided by the Judges Act for attending in County Court. Judges' salaries are fixed and appropriated by the Judges Act. Attention is drawn to the transactions arising out of the order in council because the authority apparently relied on to make it is the War Measures Act—a statute which does not seem appropriate when used to vary specific parliamentary grants.

74. The Cloth Accounting Division of the Department of Munitions and Supply was organized to facilitate the procurement of cloth for manufacturers engaged in the manufacture of Service uniforms and clothing. As of June 30, 1945, cloth on hand amounted to 27,772,312 yards. After cessation of hostilities with Japan, contracts for over 9,000,000 yards were cancelled. 7,721,489 yards valued at \$4,842,485.57 were consigned to War Assets Corporation for disposal. At the year-end, inventories were 5,334,533 yards. Profits of the Division were \$1,652,318.65 in the fiscal year. Audit disclosed that, between January and November, 1945, cloth to the value of \$1,089.67 had been sold to civil employees. The Department advises that as its officers had no authority to approve such sales, steps were being taken to avoid any recurrence. A theft of approximately 2,556 yards of naval gabardine (value \$6,644.95) was written off in January, 1946, with Treasury Board approval. An R.C.M.P. investigation did not establish who were the culprits.

75. At the fiscal year-end, invoices for \$6,445,025.58, representing shipments made by DeHavilland Aircraft to various R.A.F. and R.C.A.F. depots, were applied against production advances made to the Company. Proof of delivery was established by the records for invoices approximating \$1,000,000, but no proof of delivery on the balance was produced in the course of audit. Departmental officials are satisfied, however, that the stores were received, and the Deputy Minister of Reconstruction and Supply approved the adjustment of the accounts. The transaction is accepted in the audit as subject to the foregoing qualification.

76. For several years the Wood Fuel Division of the Department of Munitions and Supply procured wood fuel for domestic use. The account has been closed since the end of the 1945-46 fiscal year. From inception to termination, 500,647 cords of wood were purchased. The total cost, including freight, etc., was \$7,848,507.88. Sales produced \$3,573,324.33. Therefore, the loss was \$4,275,183.55. This amount may be reduced by the collection of a few small accounts

receivable and the disposal of 2,066 cords still held. In the fiscal year 1945-46 contracts with Thunder Bay fuel operators were renegotiated. The original contracts were on a firm price basis averaging \$8.65 a cord. A joint submission by the pulp companies was made for additional compensation, they having suffered losses on production at the fixed price. The contracts were amended to a cost basis and the following settlements made:—

<u>Company</u>	<u>Cords Purchased</u>	<u>Contract Price</u>	<u>Revised Costs</u>
Abitibi Power & Paper Co.	8,311·23	\$ 52,191 02	\$ 127,973 89
Brompton Pulp & Paper Co.	3,262·29	29,071 54	35,990 78
Clark, D. A.	7,781·21	72,878 46	90,937 72
Falls, Thomas	2,708·23	22,888 94	27,205 00
Great Lakes Paper Co. Ltd.	8,332·79	71,354 70	116,662 51
Marathon Paper Mills of Canada	4,481·74	44,128 51	76,841 94
Newaygo Timber Co. Ltd.	7,349·81	66,643 56	120,503 43
Ontario Paper Co. Ltd.	4,982·69	43,485 29	73,709 06
Pigeon Timber Co. Ltd.	5,228·23	49,950 28	79,201 50
Provincial Paper Co. Ltd.	3,617·44	33,348 29	45,754 93
Pulpwood Supply Co. Ltd.	2,014·16	16,458 81	23,895 92
	<u>58,069·82</u>	<u>\$ 502,399 40</u>	<u>\$ 818,676 68</u>

Freight, storage and trucking costs in connection with this wood amounted to \$255,610.06, while sales of 56,408·8 cords produced a revenue of \$370,108.99.

BALANCE SHEET ACCOUNTS

Civil Service Superannuation Account

77. The amount standing to the credit of this account at March 31, 1946, was \$85,444,365.30, which is a net increase of \$6,297,137.28 in the fiscal year. Credits to the account were:

Employees' contributions	\$4,689,957 55
Government's contribution	2,696,037 93
Interest	3,169,002 52
Retirement Fund transfers	2,848,344 64

Expenditures charged to the Account were \$7,106,205.36, an increase of \$994,047.48 over the previous fiscal year. The number of annuitants increased materially in the last two years, mainly in the prevailing rates of pay classes and because the retirement of many civil servants was postponed during the war as a decision of policy. During the first twenty years the Act was in force, approximately 9,000 annuities were approved, while in the last two years about 2,400 awards were made.

The 1944 amendment to the Act vests Treasury Board with a power to designate, for the purposes of the Act, employees who are not in receipt of stated annual salaries. Several so designated were over the age for superannuation at the time of designation. One in 1937 had the opportunity to become a contributor under the Superannuation Act, but elected to continue at the higher prevailing rates of pay and forego the benefits of superannuation. Although he was 62 years of age and had been on sick leave without pay from April 11, 1945, he was designated as permanent for superannuation purposes on October 1, 1945, and retired on account of ill-health on October 15, 1945. It was directed that his salary for superannuation purposes be the salary he would have received had he accepted classification on April 1, 1937, together with such annual increases as might have been granted to him from that date.

It was also observed that six men who had been employed for some time on temporary certificates and eligible for leave and other benefits of the Civil Service Act were designated for superannuation purposes in their old classes at prevailing rates of pay, on the understanding that they would revert to their continuing positions when their war work was completed. At the fiscal year-end these employees were still serving on temporary certificates at higher rates of pay.

Cases such as the foregoing are incidents in the application of any new pension scheme. Attention is drawn to them because it is obviously desirable that exceptional cases should be treated in a manner which neither creates embarrassing precedents nor burdens a fund which, to the extent of approximately 50 per cent, consists of contributions by civil servants. In cases such as the foregoing, much might be said in favour of a special appropriation being provided to defray outlays with respect to them.

Government Annuities Account

78. The credit balance was \$243,537,624 as of March 31, 1945. Receipts in the fiscal year were \$57,815,486.95 and disbursements \$13,860,454.95. Thus the credit balance as of March 31, 1946, was \$287,492,656.

Section 8 of the Annuities Act provides that an annuity shall not be granted or issued for an amount less than ten dollars a year, and a regulation made under the provisions of section 13 of the Act is:—

That should payments made by an annuitant be not sufficient in the aggregate to earn the minimum annuity of \$10 per annum, all moneys received, with compound interest at four per cent per annum, shall be returned to the purchaser or his legal representatives.

In October, 1927, a contract was issued for a deferred annuity to mature in October, 1945. Premiums paid were sufficient to purchase an annuity of only \$19.43. The purchaser not being interested in an annuity of that amount, an application was prepared to repay the premiums received, without interest. Pre-audit certification was withheld as the Act does not appear to grant authority for such a payment. The Department submitted a recommendation to the

Governor in Council to amend the Annuities regulations to permit refund of premium payments at maturity without interest, whenever amounts paid in are not sufficient to earn an annuity of \$50, and Order in Council P.C. 1041 of March 22, 1946, makes the amendment. At the suggestion of this Office an opinion as to its validity was requested from the Deputy Minister of Justice, who advises that a legislative amendment is necessary to achieve the desired result.

King's Printer Advance Account

79. On March 31, 1946, the amount outstanding as a charge to the Advance Account was \$1,046,373.17, and was represented by:—

Inventories of Printing and Stationery Branches	\$ 960,235 03
Accounts Receivable	72,952 16
Operating Deficit—Printing Branch	13,185 98
	\$1,046,373 17

A deficit of \$13,185.98 resulted from the year's operations of the Printing Branch. There was a surplus of \$73,440.98 in the operations of the Stationery Branch; a deficit of \$4,825.19, carried forward from the previous year, reduced the surplus to \$68,615.79.

Accounting records of the King's Printer for the year 1945-46 remained open until June 5, 1946, at which date amounts still owing by departments for 1945-46 printing and stationery totalled \$72,952.16:—

External Affairs	\$ 1,504 07
Finance	4,239 28
House of Commons	6,132 90
Labour	11,162 83
Munitions and Supply	33,780 81
National Film Board	1,084 30
Secretary of State	7,326 45
Other departments owing less than \$1,000	2,721 52
	\$ 72,952 16

Post Office Savings Bank

80. The balance at the credit of the Post Office Savings Bank Account as at March 31, 1946, was \$35,537,214.78, an increase of \$2,068,528.10 during the year. Interest at the rate of 2 per cent is currently paid on deposits and is computed from the commencement of the month following the deposit up to the close of the month preceding a withdrawal.

Since March 31, 1943, the total of the balances in the accounts maintained by Post Office for depositors in the Post Office Savings Bank has not been balanced with the departmental controlling account, nor with the records of the Department of Finance. However, postings to the individual accounts, which had been considerably in arrears during the war years, have been brought up to date.

Losses by reason of fraudulent withdrawals have increased sharply:—

Year	Fraudulent Withdrawals	Recoveries to March 31, 1946	Net Losses to March 31, 1946
1943-44	\$ 4,827 92	\$ 10 00	\$ 4,817 92
1944-45	8,520 11	843 99	7,676 12
1945-46	23,128 52	2,223 27	20,905 25
	\$ 36,476 55	\$ 3,077 26	\$ 33,399 29

The above amounts do not include misappropriations totalling \$4,528, by a postal employee, extending from 1940 to 1944, the full amount of which was recovered. Prior to 1923, a depositor desiring to make a withdrawal was required to apply to the Savings Bank head office at Ottawa. That office issued a cheque in his favour, after verifying that a sufficient balance remained at the credit of his account, which was there maintained. On receiving his cheque through the postmaster in his locality, the depositor presented his pass book for the purpose

of having it written up. Such a system, while cumbersome, reduced the danger of fraudulent withdrawals to a minimum. In 1924 a system was introduced which permitted local cash withdrawals up to \$25 (later to \$50, and now to \$100). The danger of fraudulent withdrawals thereby increased. If the practice of permitting cash withdrawals at any post office is continued, further safeguards are necessary. The Department is considering the matter.

R.C.M.P. (Dependents) Pension Fund

81. Section 86 of the Royal Canadian Mounted Police Act, as enacted by c. 40, Statutes 1934, requires the Dependents' Pension Fund to be annually examined by the Auditor General. Four per cent interest, as directed by the statute, is credited to the account. A summary of the operations for the year ended March 31, 1946, is:—

Balance at credit, March 31, 1945		\$ 407,178 87
Receipts—		
Contributions from members	\$ 77,154 92	
Interest credited by Department of Finance	16,586 56	
Penalty interest from contributors	2 88	
		<u>93,744 36</u>
		500,923 23
Disbursements—		
Refunds upon separation from Force	44,643 52	
Lump sum benefits	1,423 90	
Pensions	537 17	
		<u>46,604 59</u>
Balance at credit, March 31, 1946		<u>\$ 454,318 64</u>

Soldier and General Land Settlement Loans

82. Schedule "H" to the Balance Sheet for the year ended March 31, 1939, stated that \$16,525,917.49 was the amount "transferred to non-active accounts to provide for revaluation and losses" on land settlement loans made by the Soldier Settlement Board. The face value of loans, etc., outstanding was then \$57,225,301.41. Schedule "D" to the Balance Sheet as at March 31, 1946—as in all intervening years—records \$16,525,917.49 as the sum provided for revaluations and losses. To March 31, 1946, established losses amount to \$27,771,119.81. It is regarded as doubtful if the \$1,017,772.68 book value of properties and equipment which have been repossessed will be realized. Under the circumstances, these active assets must be regarded as overvalued.

Transport Stores Account

83. The Balance Sheet records \$1,412,990.87 as invested in stores under authority of the Department of Transport Stores Act, c. 28, Statutes 1937, as amended. This amount has not been reduced by stores issues amounting to \$24,137.17 made prior to March 31, 1946. Had these issues been charged to the votes concerned, over-expenditures would have occurred in Votes 360 and 396. The inventory includes obsolete and inactive materials valued at \$108,120.29, as well as \$842.07 of stores consigned to War Assets Corporation for disposal. Since the close of the fiscal year, a report has been made to the Treasury Board, under section 47 of the Consolidated Revenue and Audit Act, 1931, to the end that action may be taken to reduce the account by the amounts stated.

Unemployment Insurance Fund

84. Section 77 of the Unemployment Insurance Act, 1940, creates an Unemployment Insurance Fund. As of March 31, 1946, the amount standing to the credit of the Account was \$317,993,491.86, an increase of \$49,870,668.28 in the fiscal year.

The Act limits charges to the Account to payments by way of insurance benefits and refunds of contributions. Examinations disclosed that insurance contributions were being retained in error in respect of 196 employees of Research Enterprises Limited (a Crown company), the salary ranges being outside the field of insurability. The amount involved was \$2,723.34, added

to which there was the further one-fifth Government contribution of \$544.67. The amounts have since been refunded. It was also observed that 264 employees of the Aluminum Company of Canada were credited with a week's insurance benefit in error. Benefits were set up to commence from the date of separation from employment, whereas wages had been paid (by law) for a further seven days in lieu of notice.

Section 42 (1) (b) of the Act vests the Unemployment Insurance Commission with power to make regulations with respect to the determination of benefit for classes of persons whose normal employment is only for portions of the year in occupations which are seasonal. The provision has for its purpose the application of the insurance principle that seasonal workers should not enjoy insurance protection beyond the limits of the normal season applicable to their employment. No such seasonal regulations have as yet been promulgated.

MISCELLANEOUS AUDITS

Aero Timber Products Limited

85. This Company produced sitka spruce logs in special aero grades, to sell to sawmill operators for conversion into aero grade lumber. Its activities in the year were confined to the removal and marketing of logs on hand, cutting having been discontinued in April, 1944.

Sales for the year amounted to \$493,461.79. Cost of sales, including \$30,992.33 for logs acquired from sub-contractors, totalled \$597,163.77, while administrative expenses were \$34,234.14. The resultant operating loss of \$137,936.12 was increased \$11,802.83 by cash discounts paid, and offset by \$190,721.51 for surcharge received on lumber sales, giving a net profit of \$40,982.56. The cumulative deficit to March 31, 1946, was \$3,254,294.10. The United Kingdom Ministry of Supply, which was a heavy purchaser of aero grade lumber, had agreed to share in the ultimate deficit of the Company, and that was taken into consideration in the general settlement between the Canadian and United Kingdom Governments, but is not reflected in the corporate accounts.

Crown-owned capital assets with a cost valuation of \$1,012,406.89, inventories of \$16,152.76 and standing timber valued at \$150,942.80 were transferred to War Assets Corporation for disposal.

Allied War Supplies Corporation

86. This Corporation supervised, directed and administered Government-owned chemical, explosive and ammunition-filling projects which were operated by private contractors. These were financed directly by the Department of Reconstruction and Supply. Thus expenditures incurred by the Corporation and recorded in its accounts were those relating to administrative costs. Administrative expenses for the year ended March 31, 1946, totalled \$275,451.86, including \$26,048.47 provided for winding-up expenses. The Corporation ceased business as of June 25, 1946.

Board of Grain Commissioners

87. In the fiscal year 1945-46 revenues were \$2,039,000.57 and expenditures \$1,920,986.47. A comparative summary with the year 1944-45 is:—

	<u>1944-45</u>	<u>1945-46</u>
Revenues—		
Executive offices	\$	\$ 28 20
Licensing and bonding	30,455 00	30,002 00
Registration	48,621 52	55,634 34
Grain Research Laboratory .....	. . . .	78
Grain Appeal Tribunals	2,361 00	2,622 00
Inspection	937,366 02	998,251 56
Weighing	867,783 76	952,461 69
	<u>\$1,886,587 30</u>	<u>\$2,039,000 57</u>
Expenditures—		
Executive offices	97,582 45	98,527 57
Licensing and bonding	15,629 39	17,883 46
Accounting	9,544 27	8,964 70
Statistical	53,070 65	51,560 45
Registration	27,949 91	26,211 82
Research Laboratory	58,825 39	65,447 08
Grain Appeal Tribunals	13,021 53	16,371 88
Grain Standards Committee	2,600 58	2,806 49
Inspection	1,060,031 17	1,124,780 71
Weighing	471,626 14	508,432 31
	<u>\$1,809,881 48</u>	<u>\$1,920,986 47</u>
Excess of Revenues over Expenditures	<u>\$ 76,705 82</u>	<u>\$ 118,014 10</u>

The Board has elevators at Calgary, Edmonton, Lethbridge, Moose Jaw, Port Arthur, Prince Rupert and Saskatoon. Summaries of the Balance Sheet as at March 31, 1946, and of the Profit and Loss account for the year 1945-46, in connection with these elevators, are:—

BALANCE SHEET—MARCH 31, 1946

ASSETS

Current—			
Accounts Receivable		\$	1,705 19
Equipment, small tools and stores			30,673 48
Screenings			1,111 94
Surplus Grain			645 26
Accrued Storage and Elevation			187,689 49
Fixed—			
Office furniture			3,693 48
Property, Plant and Equipment			9,899,864 94
Dominion Government Account—			
Net cash receipts		\$11,035,390 18	
Less—			
Government advances for construction....	\$9,743,278 26		
Government advances for Open Freight Account	477 92	9,743,756 18	1,291,634 00
			<u>\$11,417,017 78</u>

LIABILITIES

Surplus Account—			
Balance, March 31, 1945		\$	11,037,094 55
Net profit for 1945-46			379,923 23
			<u>\$ 11,417,017 78</u>

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED MARCH 31, 1946

Gross earnings, storage, elevation, screening and drying	\$ 654,158 48		
Rental of Port Arthur Elevator	101,247 72	\$	755,406 20
Expenditures—			
Administration	74,109 05		
Operation	192,634 70		
Maintenance	107,192 47		
Loss on Surplus Grain	1,546 75		375,482 97
Net Profit		\$	<u>379,923 23</u>

The Dominion Government Account reflects the results of cash transactions with the Dominion Government. Construction and operating expenses were paid from parliamentary votes; cash receipts were credited to Consolidated Revenue Fund and reported by the Department of Trade and Commerce. Government advances for open freight account are made in accordance with the provisions of section 163 of the Canada Grain Act to meet freight, weighing and inspection charges on grain shipped to or discharged from government elevators. These charges are recoverable from the owners of the grain.

Section 163 of the Canada Grain Act provides that an accountable advance not exceeding \$500,000 may be made out of the Consolidated Revenue Fund for working capital of the elevators and for weighing, inspection and other charges with respect to grains received or discharged. The disbursements are recoverable from the owners of the grain. During the year \$446,207.64 was advanced and paid for freight, weighing and inspection of grain. Recoveries amounting to \$485,742.98 were credited to the advance account during the year, leaving a balance outstanding of \$477.92.

Sections 138 and 138a of the Canada Grain Act provide for annual weighovers of grain stocks in terminals and eastern elevators. Grain overages disclosed in excess of those prescribed in these sections are sold. Sales amounted to \$2,038.10 during the year, and this sum was credited to the Board of Grain Commissioners' grain overage account, making a total of \$12,055.72 as at March 31, 1946, as shown in the Balance Sheet of Canada under Deposit and Trust Accounts.

Canadian Arsenals Limited

88. This Company was incorporated on September 20, 1945, under the Dominion Companies Act for the Department of Reconstruction and Supply. Its functions are to organize and operate arsenals and other plants for the production of military stores and equipment, to expedite the reconversion of manufacturing facilities from a wartime to a peacetime basis, and to assist in the clearance of government-owned plant and equipment. During the fiscal year the arsenals continued, to a material degree, to be operated as departmental services, with costs reflected in departmental statements.

To March 31, 1946, sales of the Company amounted to \$165,652.52; cost of sales was \$149,568.74, leaving an operating surplus of \$16,083.78. Administrative expenses totalling \$121,214.99 and factory expenses amounting to \$770,511.69 were charged against advances received from the Department of Reconstruction and Supply.

The balance sheet at March 31, 1946, does not include assets acquired by transfer from the Department of Reconstruction and Supply for which values have not been settled.

Canadian Broadcasting Corporation

89. Income for the year ended March 31, 1946, totalled \$6,132,263.43, while expenditures were \$6,210,689.16, with a resultant operating loss of \$78,425.73. The main items of income were licence fees, \$3,773,284.76, and commercial broadcasting, \$1,683,838.38. The Board of Governors, in June, 1946, resolved

that in view of the fact that the income for the fiscal year 1945-46 was lower than expected, and that such ample provision had been made in the past allowing for depreciation and obsolescence that the value of fixed assets as shown in the books less past allowances for depreciation and obsolescence is well above their actual value, it was agreed that no allowance for depreciation and obsolescence should be made in preparing the financial statement for 1945-46.

The accumulated reserve for depreciation and obsolescence is \$2,195,661.93 against fixed assets of \$3,183,768.72. There is also a \$400,000 Reserve for Renewals and Replacements.

Canadian Wool Board Ltd.

90. This Company, controlled by the Minister of Finance, deals in domestic and other wools and in related commodities and products, to provide for civilian requirements. Sales of \$22,337,235.87 in the year ended March 31, 1946, together with subsidies of \$1,969,871.18 and other income of \$22,673.61, gave a total income of \$24,329,780.66. Cost of sales was \$24,293,568.96 while other expenses were \$482,898.62, a total expenditure of \$24,776,467.58. The net loss for the year was \$446,686.92. Inventories at March 31, 1946, totalled \$4,876,522.96.

Citadel Merchandising Co. Limited

91. This Company acted for the Department of Munitions and Supply in acquiring machine tools for the use of contractors authorized to receive capital assistance from the Crown. It also, on the Department's behalf, leased machine tools to contractors. The Company ceased operations as of October 15, 1945. From April 1, 1945, to the close of business, expenditures in respect of machine tools totalled \$473,495.03, net. Administrative and warehouse expenses for the period, including winding-up expenses, were \$156,362.96.

Commodity Prices Stabilization Corporation Limited

92. This Company, acting under the direction of the Wartime Prices and Trade Board, buys and sells commodities and subsidizes firms and individuals for the purpose of controlling prices of goods. The net outlay was \$97,158,335.22. It represented subsidies paid, \$79,517,188.70; net loss on commodity trading, \$16,230,325.29; administrative expenses (less service charges

applied), \$1,411,186.34; other charges, \$850.10; less other income, \$1,215.21. The audit report to the shareholders contained the following observations:—

Subsidies paid by the corporation are subject to adjustment under the provisions of Limitation on Subsidies undertakings and contracts, and in the case of commodities exported or used as ship stores, to refund under the Repayment of Subsidy Order. Subsidies paid are also subject, in some instances, to investigation and adjustment by officers of the corporation after payment. Therefore, payments now recorded may not be regarded invariably as final.

Subsidy claims in process, but not approved at March 31, 1946, have not been considered as liabilities of the fiscal year ended that date.

The management has certified that all commodities in inventory at March 31, 1946, were held in warehouse or were in transit at that date. Due to the volume of stock on hand, particularly in the case of tea, it was not possible to reconcile completely the corporation's inventory records with stocks in warehouse at February 28, 1946, as certified by the several warehousemen. No deficiency was noted during the course of the audit. However, some adjustments may be necessary on the final disposal of stocks.

In addition to direct subsidies, some importers are subsidized indirectly by means of partial or complete relief from the payment of import duties and taxes on certain commodities, under the authority of orders in council.

Eldorado Mining and Refining (1944) Limited

93. Order in Council P.C. 8265 of October 27, 1944, authorized the Minister of Munitions and Supply to secure the incorporation of a company with share capital and to transfer to it

all the property, assets and rights of Eldorado Mining and Refining in consideration of the assumption by the new company of all the obligations and liabilities of or incurred by Eldorado Mining and Refining.

The fiscal year of Eldorado Mining and Refining was the calendar year. Its assets were taken over and liabilities assumed by the new Company as at January 1, 1945. The change from a corporation without share capital to a company with share capital was made to facilitate administration—ownership continues to be exclusively in the Crown.

Revenues from sales of radium and ore concentrates, etc., and from custom refining, totalled \$1,589,737.21 for the year 1945. Production costs, including selling and administrative expenses, totalled \$1,669,404. The operating loss was therefore \$79,666.79. After adding special charges (net) of \$259,298.10, a net loss of \$338,964.89 was sustained in the year.

The balance sheet published in the Public Accounts carries the following footnote:

The amounts realizable from certain radium inventories (book value, \$525,618.93) and from certain accounts receivable (book value, \$171,347.87) are dependent on the outcome of litigation arising from the investigation authorized by Order in Council P.C. 3329 of May 7, 1945.

At the close of the year the inventories of refined radium were adjusted from their recorded cost value to an arbitrarily established "estimated realizable value". Had this adjustment not been made, the net loss for the year would have been \$148,268.39 instead of \$338,964.89. The audit certificate to the balance sheet was given subject to this, and the outcome of litigation.

As at December 31, 1945, the Company had capital assets with a cost valuation of \$2,337,669.01, against which there were reserves for depreciation of \$756,727.56.

Export Credits Insurance Corporation

94. The Corporation, for a premium, insures exporters against loss accruing on goods exported, by reason of insolvency or delay of the importer or his inability to secure the currency with which the purchase price is to be paid. Income amounted to \$76,017.69 in the fiscal year ended March 31, 1946. Expenditures were \$24,751.22. The balance, \$51,266.47, was transferred to Underwriting Reserve.

Total assets are \$5,060,548.02, of which \$4,888,531.83 is invested in Dominion Government bonds. The Underwriting Reserve is \$51,563.02 and consists of the excess of income over expenditures for the years ended March 31, 1945, and 1946. At March 31, 1946, the Corporation had a contingent liability of \$2,099,775.32 in respect of exports made and export contracts entered into by policy-holders to February 28, 1946, and a potential liability of \$6,430,400 in respect of both actual and anticipated exports under policies issued to March 31, 1946.

Part II of the Export Credits Insurance Act permits the Governor in Council to authorize special credit arrangements to facilitate and develop Canadian export trade. This may take the form of loans or the guaranteeing of obligations of foreign governments or their agencies to enable them to purchase and pay exporters for the cost of Canadian produced goods. Loans authorized totalled \$277,000,000, and as of March 31, 1946, \$67,412,051 was owing by:—

Belgium	\$25,000,000 00
Czechoslovakia	3,191,551 00
Netherlands	25,150,000 00
Netherlands Indies	1,800,000 00
Norway	9,495,000 00
Union of Soviet Socialist Republics	2,775,500 00

Contracts by an agency of the Government of the Union of Soviet Socialist Republics with various Canadian producers have been guaranteed to a total of \$3,466,000. At March 31, 1946, obligations totalling \$90,301.99 were outstanding and subject to guarantee.

Federal Aircraft Limited

95. The main activity of the Company was supervising various wartime aircraft production programs, including the settlement of contract termination claims connected therewith. Payments to contractors in connection with some of the programs are made and recorded by the departments concerned. Administrative expenses for the year to March 31, 1946, were \$416,546.73, and warehouse expenses were \$82,537.59.

The Company ceased business as at June 30, 1946. The administrative expenses during the period April 1 to June 30, 1946, totalled \$59,959.52, including provisions for winding-up expenses.

Federal District Commission

96. On general account, revenue during the fiscal year ended March 31, 1946, amounted to \$227,934.90, including the statutory grant of \$200,000. Expenditure of \$226,549.85, less an increase of \$12,562.44 in operating inventories, left a balance of \$13,947.49. Maintenance and improvement of grounds adjoining Government buildings, Ottawa, and improvements to the parkway system cost \$154,463.58 during the year. The amount made available for this purpose from parliamentary appropriation, Vote 66, was \$133,500. Therefore, the excess of expenditure over revenue was \$7,016.09. This was absorbed from the \$205,826.52 surplus funds carried forward from the previous fiscal year.

Land, roads, driveways, bridges, parks, boulevards, equipment, etc., under the control of the Commission at March 31, 1946, had an estimated value of \$5,744,137.15.

Foreign Exchange Control Board

97. Order in Council P.C. 7378 of December 13, 1940, directs that:—

An annual audit of the transactions of the Board shall be made by the Auditor General in such manner as he thinks proper and he shall certify to the House of Commons that in his opinion, having regard to such examination, the transactions of the Board have or have not been in accordance with the provisions of this Order and that the records of the Board do or do not show truly and clearly such transactions.

The fiscal year of the Board is the calendar year. From the information and the explanations received in the course of the audit, I am of the opinion, having regard to such examination, that the transactions of the Board for the fiscal year ended December 31, 1945, have been in accordance with the provisions of the Order in Council and that the records maintained show truly and clearly such transactions.

Inspection Board of the United Kingdom and Canada

98. The Board was created in 1940 under an agreement between the Governments. Its functions were to make inspections in Canada and the United States and to conduct research and experimental work as required. It also acted as liaison agent between the technical services

of the United Kingdom, United States and Canada. Expenditures in the fiscal year were \$18,077,945.74 and were assessed against the Governments as follows:—

	Running Costs		Capital	Total
	in Canada	in U.S.A.	Expenditures	
Canada	\$ 6,821,655 45	\$ 87,951 62	\$32,550 70	\$ 6,942,157 77
United Kingdom	10,775,346 25	327,891 03	32,550 69	11,135,787 97
	<u>\$17,597,001 70</u>	<u>\$415,842 65</u>	<u>\$65,101 39</u>	<u>\$18,077,945 74</u>

The Board was dissolved as of March 31, 1946, when the Government of Canada took possession of all lands, buildings, machinery, stores, etc., in accordance with the terms of the general settlement of war accounts between the two Governments. These assets had an estimated worth of \$8,371,136.61.

Melbourne Merchandising Limited

99. This Company deals in wool and other commodities. Sales during the year ended March 31, 1946, totalled \$6,770,889.68; cost of sales amounting to \$5,904,112.69, the gross profit was \$866,776.99. Warehousing expenses were \$99,140.91 and administrative expenses \$29,875.84. The net profit for the year was, therefore, \$737,760.24.

The Company maintains a reserve for losses on special sales of commodities from stocks which may be found surplus to Canadian service forces' requirements. The balance at the credit of the reserve account as at March 31, 1946, was \$978,465.86, after \$600,000 was transferred from surplus account, and after absorbing losses of \$1,282,934.14 on special sales during the year.

National Battlefields Commission

100. The accounts of the Commission for the fiscal year were audited pursuant to the provisions of section 14 of the National Battlefields at Quebec Act. The Commission is granted \$75,000 annually by the Act. The credit balance of the Commission at the commencement of the year was \$14,131.36. Receipts during 1945-46 totalled \$78,507.81, while disbursements amounted to \$78,787.07. Thus the credit balance at March 31, 1946, was \$13,852.10. Further progress has been made towards the introduction of an accounting system which will permit the production of comprehensive statements of the assets and liabilities and of the operations of the Commission.

National Harbours Board

101. The National Harbours Board Act directs that the port fiscal year be the calendar year. Harbour transactions as recorded in the Public Accounts of Canada relate to the fiscal year of the Government. The accounts of the various harbours for the year ended December 31, 1945, were audited in accordance with section 34 of the National Harbours Board Act.

Revenues, totalling \$14,696,430.75, include \$150,000 from the City of Montreal and \$150,000 from the Province of Quebec towards the deficit of the Jacques Cartier Bridge. As neither the City nor the Province made payments in the year nor in the year 1944, the sum of \$600,000 is now carried in the Board's accounts as owing by the City and the Province.

Expenditures amounted to \$17,785,080.30. A general classification follows: operating expenses, \$6,851,248.77; interest on debentures held by the public, \$1,012,703.43; interest due the Dominion Government, \$7,049,727.04; addition to reserve for replacements and depreciation, \$1,934,562.20; and miscellaneous charges, \$936,838.86.

A summary of revenues and expenditures and surplus or deficit on operation is:—

Harbour	Revenues	Expenditures	Surplus	Deficit
Halifax	\$ 1,879,362 61	\$ 1,901,044 04	.....	\$ 21,681 43
Saint John	1,535,772 55	1,640,881 98	.....	105,109 43
Chicoutimi	34,416 71	242,201 67	.....	207,784 96
Quebec	959,802 07	2,245,106 96	.....	1,285,304 89
Three Rivers	328,075 25	322,821 46	\$ 5,253 79	.....
Montreal	5,767,448 20	6,527,417 84	.....	759,969 64
Jacques Cartier Bridge..	923,768 19	1,660,642 16	.....	736,873 97
Prescott	202,648 54	119,870 17	82,778 37	.....
Port Colborne	296,640 42	146,803 45	149,836 97	.....
Churchill	66,809 54	153,027 67	.....	86,218 13
Vancouver	2,528,042 22	2,720,260 67	.....	192,218 45
Second Narrows Bridge..	173,644 45	105,002 23	68,642 22	.....
	<u>\$14,696,430 75</u>	<u>\$17,785,080 30</u>		

The expenses of the Head Office, Ottawa, for the year, amounting to \$145,641.53, were pro-rated and are included in the above expenditures.

The operating deficit for the year was \$3,088,649.55, and a further net amount of \$281,241.80 was charged to deficit account as the result of capital asset write-offs and other adjustments.

A condensed summary of the December 31 balance sheet position of the Board is:—

ASSETS		
	1944	1945
Fixed	\$224,660,684 67	\$224,762,142 42
Less—Reserve for replacements, depreciation, etc.	20,132,902 74	22,756,609 47
	<u>204,527,781 93</u>	<u>202,005,532 95</u>
Current	4,528,903 22	4,712,130 26
Investments and other funds	18,125,088 66	21,180,025 97
Prepaid charges and deferred debits	43,881 30	53,236 42
Bond discount, Jacques Cartier Bridge	219,680 34	210,834 18
Security deposits	124,595 43	140,981 70
	<u>\$227,569,930 88</u>	<u>\$228,302,741 48</u>
LIABILITIES		
Debenture Indebtedness to public	\$ 20,258,182 35	\$ 20,258,182 35
Current	786,077 15	774,837 80
Deferred Items	312,202 14	205,590 49
Security Deposits	124,595 43	140,981 70
Proprietary Accounts	206,088,873 81	206,923,149 14
	<u>\$227,569,930 88</u>	<u>\$228,302,741 48</u>

A division of the reserve for replacements, depreciation, etc., and of investments and other funds is:—

Harbour	Reserve for Replacements, Depreciation, etc.	Investments and Other Funds
Halifax	\$ 2,175,914 98	\$ 2,289,528 06
Saint John	2,403,326 56	2,517,515 16
Chicoutimi	309,503 16	103,092 61
Quebec	2,027,045 09	716,738 63
Three Rivers	877,403 42	904,244 49
Montreal	6,665,612 73	7,301,834 38
Jacques Cartier Bridge	2,917,568 64	604,881 35
Vancouver	5,306,171 26	5,437,934 20
Second Narrows Bridge	74,063 63	74,063,63
Head Office, Ottawa—Workmen's Compensation and Pension Funds .....	.....	1,230,193 46
	<u>\$22,756,609 47</u>	<u>\$21,180,025 97</u>

The Saint John Harbour has a debenture indebtedness to the public of \$1,258,182.35, and debentures of \$19,000,000 are outstanding with respect to the Jacques Cartier Bridge. In addition, matured debentures of Halifax, \$14,500, Saint John, \$1,000, and Three Rivers, \$1,000, in the hands of the public, have not been presented for redemption.

The proprietary accounts consist of:—

	1944	1945
Loans and advances from Dominion Government	\$156,022,827 63	\$156,581,484 67
Matured interest due Dominion Government	62,292,071 81	65,141,798 85
Expenditures under Dominion Government Appropriations ..	50,847,160 92	51,071,075 05
Reserves—		
Fire and General Insurance	916,923 52	1,043,198 01
General Workmen's Compensation	285,940 97	329,399 62
Pensions	498,658 51	900,793 84
	<u>270,863,583 36</u>	<u>275,067,750 04</u>
Less—Deficit Account	64,774,709 55	68,144,600 90
	<u>\$206,088,873 81</u>	<u>\$206,923,149 14</u>

A division of the three major items in the foregoing statement at December 31, 1945, is:—

Harbour	Loans and Advances	Matured Interest Unpaid	Expenditures under Appropriations
Halifax	\$ 12,502,248 04	\$ 3,620,766 13	\$ 16,073,447 45
Saint John	17,055,791 31	7,317,244 28	6,573,986 90
Chicoutimi	3,838,060 26	2,539,095 02	485,398 32
Quebec	27,765,994 73	29,520,572 05	2,592,677 67
Three Rivers	3,980,625 06	1,515,557 53	590,857 27
Montreal	60,021,793 27	13,053,949 87	4,601,910 34
Jacques Cartier Bridge	6,398,181 00	2,483,648 37	.....
Prescott .....	.....	.....	4,898,401 59
Port Colborne .....	.....	.....	2,356,217 60
Churchill	40,258 98	1,077 18	12,895,940 57
Vancouver	24,978,532 02	5,089,888 42	2,237 34
	<u>\$156,581,484 67</u>	<u>\$ 65,141,798 85</u>	<u>\$ 51,071,075 05</u>

Loans from the Government to the National Harbours Board to March 31, 1945, as reflected in the Balance Sheet of Canada, amounted to \$156,023,486.17. During the year 1945-46 further advances of \$650,615.14 were made and repayments amounted to \$157,251.86, leaving a net balance of loans outstanding at March 31, 1946, of \$156,516,849.45. Interest paid by the harbours in the Government's fiscal year ended March 31, 1946, was \$3,950,029.59, and is recorded as revenue of the Department of Finance:—

Halifax	\$ 350,000 00
Saint John	550,000 00
Three Rivers	150,000 00
Montreal	1,850,000 00
Vancouver	1,050,000 00
Churchill	29 59
	<u>\$3,950,029 59</u>

Net operating surpluses of Port Colborne and Prescott Elevators for the calendar year 1945, amounting to \$149,836.97 and \$82,778.37, respectively, are recorded as revenue of the Department of Transport.

In the fiscal year each harbour had an operating surplus, but interest charges resulted in all harbours, except Three Rivers, ending the year with deficits. As of December 31, 1945, the harbours collectively owed the Government of Canada \$65,141,798.85 by way of matured interest unpaid—the sum owing by the Quebec Harbour is now \$1,754,577.32 in excess of the principal originally borrowed.

The National Harbours Board Act, 1936, provides authority to write off interest in arrears as of the date that the National Harbours Board became responsible for the ports. The statute also empowers the Governor in Council to fix new rates of interest on the loans and advances. No action has been taken to write off the \$30,802,866.74 of matured interest as of December 31, 1936, nor has any general change been made in the rates of interest. On \$104,647,979.56 the rate was 5 per cent when the Board became responsible for payments. Experience having demonstrated that the several harbours cannot fully discharge the interest liability, this Office made the matter the subject of a special report to the Minister of Transport in November, 1945.

The by-law establishing the National Harbours Board Pension Plan was made on May 21, 1943, and the provisions of the Civil Service Superannuation Act were incorporated therein. Following the 1944 amendment to the Superannuation Act, to provide for the inclusion of certain prevailing rates employees as contributors, a like amendment was made to the Board's Plan, with effect from August 1, 1945. The amount standing to the credit of the Fund at March 31, 1946, was \$1,038,620.33, a net increase of \$464,974.30 during the fiscal year. Payments amounted to \$54,065.90. Contributions of employees were \$244,801.11; contributions of the Board were \$248,519.66; and interest added amounted to \$25,719.43.

National Railways Munitions Limited

102. This Company manufactured naval guns and gun carriages. Deliveries during the year, on the basis of billing prices authorized by the Department of Reconstruction and Supply, together with \$53,657.40 for work completed under special orders, totalled \$3,402,860.10. The cost being \$3,527,824.59, a deficiency of \$124,964.49 resulted. The balance at the credit of Reserve for Adjustment of Interim Billings Account at March 31, 1945, was \$2,680,556.69. During the year there was charged thereto, (a) the above \$124,964.49, (b) losses due to contract termination of \$1,836,901.88, (c) closing down expenses \$221,867.03, and (d) sundry adjustments \$8,782.56. The balance of \$488,040.73 of the reserve was transferred to the credit of surplus account as of March 31, 1946.

As at March 31, 1946, the Company had in its charge Crown-owned capital assets with a cost valuation of \$3,044,143.91.

Northern Transportation Company Limited

103. This Company is a subsidiary of Eldorado Mining and Refining. It carries on a commercial transportation business serving the Mackenzie River District between Waterways and Aklavik. Revenues for the year ended December 31, 1945, amounted to \$736,891.53. Operating and administrative expenses were \$733,459.93. The resultant profit was \$3,431.60.

Boats, barges, buildings and equipment have a cost valuation of \$1,455,255.72 against which a reserve for depreciation of \$482,328.45 has been provided.

Park Steamship Company Limited

104. This Company supervises and controls the operation of Crown-owned dry cargo vessels and tankers, through the medium of established steamship companies acting as managing operators.

Income for the year ended March 31, 1946, totalled \$113,885,981.38, while expenses were \$63,647,168.01, giving a net profit of \$50,238,813.37. These amounts include only the transactions relating to voyages which have been completed and accounted for by managers. The profit may be regarded as recovery of capital expenditures, as no depreciation was provided for in the corporate accounts. The net earnings from completed voyages for which accountings have not yet been received from managers are estimated as likely to be \$17,101,185.02. At March 31, 1946, the Company had in its charge 105 dry cargo vessels and 8 tankers, the cost value being \$182,519,098.43.

Polymer Corporation Limited

105. This Company manufactures Buna S and Butyl rubber and other products associated with the production thereof. It also acquires and re-sells crude rubber to manufacturers.

Sales of Company products during the year ended March 31, 1946, totalled \$21,323,146.92, while cost of sales amounted to \$18,336,924.77, giving an operating profit of \$2,986,222.15.

Sales of imported rubber were \$2,989,503.95. The cost was \$4,408,601.28. Selling and administrative expenses rated as applicable thereto being \$147,890.57, there was a loss on this business of \$1,566,987.90; but subsidies of \$1,593,232.10 converted this into a profit of \$26,244.20.

The above profits, plus other revenues of \$226,934.97, and less selling and administrative expenses in connection with the Company's own products, \$645,252.82, resulted in a net profit of \$2,594,148.50 for the year.

Land, plant, equipment and other fixed assets are shown in the balance sheet at a cost of \$49,609,669.99, from which has been deducted \$21,962,937.35 for abnormal construction costs, etc., as approved by the Board of Directors. Inventories are as follows: materials and manufacturing supplies including coal, \$1,037,394.97; work in process, \$656,907.88; finished manufactured rubber, \$361,287.40; and imported rubber at estimated current laid-down cost, \$1,331,184.06; a total of \$3,386,774.31.

By order in council of June 14, 1945, the Company was authorized to undertake expenditures of a capital nature not exceeding \$2,400,000 in respect of the fiscal year ended March 31, 1946. At March 31, 1946, \$865,166.49 had been expended.

Research Enterprises Limited

106. This Company manufactures special technical equipment. Goods delivered during the year ended March 31, 1946, had a value of \$44,467,792.50, on the basis of provisional billing prices authorized by the Department of Reconstruction and Supply, after giving effect to an adjustment of \$5,000,000 in favour of the Department in respect of charges made during the year. Production costs amounted to \$45,205,010.90, while special credits (net) were \$1,761,550.05. The \$1,024,331.65 balance was carried to Reserve for Adjustment of Interim Billings Account.

Engineering, experimental and administrative expenses of \$288,134 incurred by Turbo Research Limited during the year were borne by Research Enterprises Limited, in accordance with the terms of an agreement between these companies and the Minister of Reconstruction and Supply, as authorized by Order in Council P.C. 5932 of July 28, 1944.

Inventories of materials, general stores, work in process and finished goods at March 31, 1946, had a value of \$4,742,248.83, after deducting a reserve of \$1,418,647.84 for adjustments with respect to materials rendered surplus to requirements upon termination of production.

As at March 31, 1946, the Company had in its charge Crown-owned capital assets with a cost valuation of \$6,534,975.46.

Small Arms Limited

107. This Company manufactured rifles and other small arms. It ceased operations as of March 31, 1946. During the year goods delivered had a value of \$2,439,852.94 on the basis of billing prices authorized by the Department of Reconstruction and Supply. The manufacturing cost was \$2,092,009.02. The excess of \$347,843.92 was carried to Reserve for Adjustment of Interim Billings Account.

Costs arising out of contract terminations and expenses applicable to the post-termination period were \$1,982,109.80. The custody, administration and control of the Crown-owned capital assets previously in the Company's charge, with a cost valuation of \$7,410,791.59, were transferred to the Department as of March 31, 1946.

Sorel Gun Plant

108. This project was operated jointly by the Department of Reconstruction and Supply and Sorel Industries Limited. Operation of the plant was discontinued as of January 31, 1946. The project was under the direction of a Control Committee, the majority of the members being named by the Minister of Reconstruction and Supply. A summary of the Balance Sheet at January 31, 1946, is:—

ASSETS

Cash	\$	3,679,715	26
Accounts receivable		2,597,755	57
Goods shipped but not billed		134,388	68
Inventories at book value		673,662	30
Land, buildings and services, machinery and equipment—			
Sorel Industries Ltd. plant		5,256,955	95
Dominion Government plant		11,505,165	54
Deferred charges		68,248	05
Advances to employees—travelling		744	47
	\$	23,916,635	82

LIABILITIES

Accounts payable	\$	957,996	76
Reserve for inventory adjustments and shrinkages		375,000	00
Reserve for losses re fire		87,635	39
Provision for price adjustments		863,973	13
Surplus		4,869,909	05
Capital—			
Sorel Industries Ltd.	\$	5,256,955	95
Dominion Government		11,505,165	54
	\$	23,916,635	82

The capital contribution of \$5,256,955.95 by Sorel Industries Limited consists of land, buildings, machinery and equipment which remain the property of the Company. Depreciation of \$4,929,276.08 has been provided in connection with the Company's plant. Of this amount, \$4,911,400.41 has been paid to the Company.

Buildings, machinery and equipment contributed by the Dominion Government cost \$11,505,165.54. Depreciation of \$10,088,365.67 has been provided thereon and \$10,088,198.60 was paid to the Receiver General. Order in Council P.C. 465 of February 9, 1946, authorized sale of the Crown's equity to Sorel Industries Limited.

Sugar Administrator

109. The Sugar Administrator is responsible, under the direction of the Wartime Prices and Trade Board, for the importation of cane sugar and the acquisition of domestic beet sugar, and for the sale of such sugar to refiners and other authorized users. The fiscal period ends August 31. Profits realized are retained by the Administrator and form a reserve for the stabilization of sugar prices in Canada. Surplus funds are invested in Dominion of Canada bonds. Sugar transactions do not involve Consolidated Revenue Fund moneys, but administrative expenses, paid by the Wartime Prices and Trade Board, are a charge to Consolidated Revenue Fund.

Turbo Research Limited

110. This Company was engaged in research work with respect to gas turbines and rocket propulsion. During the year ended March 31, 1946, engineering and experimental expenses were \$383,447.93 and administrative expenses were \$33,665.62, a total of \$417,113.55. Of this, \$128,979.55 was recorded as applicable to a turbine power unit in process of manufacture, while the remaining \$288,134 was charged to Research Enterprises Limited. As at March 31, 1946, the Company had in its charge Crown-owned capital assets with a cost valuation of \$717,137.62.

The Company ceased business as of July 31, 1946. During the period April 1 to July 31, 1946, engineering and administrative expenses were \$53,208 and administrative expenses were \$10,358.63, a total of \$63,566.63. Of this, \$5,397.13 was recorded as applicable to the turbine power unit, while the remaining \$58,169.50 was charged to Research Enterprises Limited. As at July 31, 1946, the accumulated cost of the turbine power unit, \$134,376.68, was charged to the Department of Reconstruction and Supply.

Veterans Housing Project (Ottawa) Ltd.

111. This Company was incorporated on May 30, 1945, under the Dominion Companies Act, for the Department of Reconstruction and Supply. To March 31, 1946, costs of construction totalled \$1,011,407.52. As construction was completed late in the year, rentals amounted to only \$2,621.76. Administrative and operating expenses were \$5,028.91. The operating loss was \$2,407.15.

Veterans Housing Project (Toronto) Ltd.

112. This Company was incorporated on May 23, 1945, under the Dominion Companies Act, for the Department of Reconstruction and Supply. To March 31, 1946, construction costs totalled \$2,863,550.86. Housing rentals were \$8,684.12. Administrative and operating expenses were \$9,634.01, resulting in an operating loss of \$949.89.

Victory Aircraft Limited

113. This Company manufactured heavy bombers. It ceased operations as of November 30, 1945. From April 1, 1945, to that date, aircraft and spares delivered were valued at cost of production, \$31,381,769.38. Production costs, after deducting \$31,891.15 for cash discounts and miscellaneous revenue, were \$56,757,274.66, from which were deducted \$1,150,000 for materials and work in process transferred to the Department and \$1,508,493.28 for cost of work completed for special orders. The balance of the production costs, \$22,717,012, was considered as costs pertaining to contracts terminated.

War Assets Corporation

114. The primary function of the Corporation is to dispose of surplus assets of the Government of Canada. During the year sales (including sundry rental revenue) amounted to \$123,530,310.51, less direct charges for warehousing, reconditioning, etc., of \$7,527,681.28, or a net total of \$116,002,629.23. Sales on account of other bodies amounted to \$1,348,058.15, less direct charges of \$10,704.03, or a net total of \$1,337,354.12. Total net sales were therefore \$117,339,983.35.

The Corporation is allowed a 5 per cent commission on net proceeds of sales. This, with miscellaneous revenues, totalled \$5,872,356.97. Administrative expenditures were \$4,080,116.72, of which \$3,027,308.78 was disbursed in salaries. The Corporation therefore ended the year with a balance on administrative account of \$1,792,240.25.

The audit report to the Corporation contained the following observation:—

The procedures and practices of the Corporation were not of such a nature as to permit establishing by examination of records maintained that all assets received for disposal had been fully accounted for.

The Corporation's observation on this is set out in its report tabled in the House of Commons on August 16, 1946, and is as follows:—

It is quite apparent that, unless operations of the Corporation both as regards the taking over of surplus and the sale of surplus are stopped for a considerable period (estimated to be two months), it is not possible to prepare an inventory without which inventory the Auditor General would not be in a position to delete the qualification noted above.

The Corporation feels that a stoppage of operations by the Corporation would be entirely unjustified, as the safeguards that have been instituted to protect the Crown-owned property in its custody are of such a nature that only minor losses of property are likely, and the necessity for accepting surplus so that the original custodian departments may demobilize their personnel, or, alternatively, contractors may clear their plants and return to civilian production are of paramount importance.

War Supplies Limited

115. This Company contracted with departments and agencies of the United States Government for the supply of munitions and supplies manufactured in Canada. The Department of Reconstruction and Supply covers commitments made by the Company. As at April 1, 1945, the amount due from the United States Government was \$50,824,457.31 U.S. During the year ended March 31, 1946, shipments made totalled \$154,779,853.74 U.S., while collections deposited to the credit of the Receiver General of Canada amounted to \$173,342,014.50 U.S. The balance due as at March 31, 1946, was \$32,262,296.55 U.S., which includes \$18,350,000 U.S. as the estimated value of shipments made but not invoiced at that date. Administrative expenses for the year were \$114,573.30 U.S.

The provisions of the agreement between the Company and certain agencies of the United States Government, regarding the limitation of profits, may entail refunds of amounts received or adjustments of amounts receivable by the Company. To March 31, 1946, interim refunds of \$40,000,000 and \$10,000,000 had been made, on the Company's behalf, to the United States War Department and its Maritime Commission.

Wartime Food Corporation Limited

116. This Company is a subsidiary of Commodity Prices Stabilization Corporation Limited, and makes subsidy payments on certain foodstuffs. These amounted to \$600,048.53 in the fiscal year. Administrative expenses were \$60,519.71.

Wartime Housing Limited

117. This Company constructs and operates housing projects. Cumulative capital expenditures to March 31, 1946, amounted to \$81,156,699.64, represented by: land, \$1,168,148.65; land improvements, \$11,998,793.23; buildings, \$66,104,564.53; and equipment, furnishings, etc., \$1,885,193.23. Title is in the name of His Majesty.

Housing rentals for the year being \$5,664,343.18 and miscellaneous income \$25,147.97, a total of \$5,689,491.15 resulted. Operating expenses were \$1,589,754.08, cost of operating staff houses, cafeterias and welfare activities \$249,177.15, provision for municipal services, etc., \$594,790.67 and head office administrative expenses \$557,629.35, a total of \$2,991,351.25. The

net profit for the year was \$2,698,139.90. The profits earned by the Company may be regarded as recovery of the capital expenditures, as no depreciation on buildings was provided for in the corporate accounts.

The Company also undertakes special projects, including the development of municipal services at cities where housing projects are located, and the erection or rehabilitation of buildings for the use of Government departments. Expenditure for these purposes totalled \$4,515,841.40 for the year. This sum is recoverable.

Wartime Metals Corporation

118. This Corporation developed and operated marginal and sub-marginal base metal mining properties, and also supervised a number of other properties on behalf of the Department of Munitions and Supply. Costs incurred with respect to the latter properties were not recorded in the Corporation's accounts, being regarded as departmental expenditures. It ceased business as of August 31, 1945. To the close of operations, capital expenditures of \$1,277,109.11 had been incurred. Sales of metal and mineral concentrates, at cost for the account of the Department, totalled \$153,771.79 from April 1 to August 31, 1945.

Wartime Shipbuilding Limited

119. This Company financed and supervised the cargo shipbuilding program and the naval shipbuilding program (except wooden ships and small boats).

The recorded value of ships in course of construction, including ship conversion work in process, was \$85,653,427.10 at the commencement of the fiscal year. Construction costs and expenses totalled \$150,256,850.99 during the year, while the ships delivered and conversion work completed totalled \$179,001,948, at billing prices authorized by the Department of Reconstruction and Supply. The \$56,908,330.09 remaining as at March 31, 1946, represented the accumulated cost of ships under construction. These ships were declared surplus to the Department of Reconstruction and Supply, and consigned as at March 31, 1946, to War Assets Corporation for disposal. Since the close of the fiscal year Wartime Shipbuilding Limited has been engaged in completing ships for War Assets Corporation.

To March 31, 1946, the total of billings issued exceeded the estimated cumulative costs of the ships delivered and conversion work completed by \$8,985,939.49, and this amount was carried at the credit of Interim Billings Adjustment Account at that date.

Yukon Council

120. Revenues and expenditures of the Yukon Consolidated Revenue Fund were audited in accordance with the provisions of section 22(1) of the Yukon Act, c. 215, R.S.

No grant was made by the Government of Canada to the Territorial Government in the fiscal year 1945-46. The Liquor Account surplus of \$291,002.20, as at March 31, 1945, was increased by profits of \$348,102.43 from liquor sales during the year 1945-46. Transfers from the Liquor Account were \$320,000 to the General Account and \$50,000 to the Post War Work Account.

The recorded assets of the Territory increased \$30,371.55 during the year and now total \$545,048.17. A comparative balance sheet is:—

	March 31, 1945	March 31, 1946
Assets—		
General Account—		
Cash	\$ 20,174 42	\$ 15,818 54
Liquor Account—		
Cash	215,564 14	172,679 03
Merchandise on hand	75,032 03	95,935 29
Accounts receivable—claims	406 03	490 31
Post War Work Account—		
Cash	3,500 00	10,125 00
Dominion of Canada bonds	200,000 00	250,000 00
	<u>\$514,676 62</u>	<u>\$545,048 17</u>
Surplus Account—		
General Account	\$ 20,174 42	\$ 15,818 54
Liquor Account	291,002 20	269,104 63
Post War Work Account	203,500 00	260,125 00
	<u>\$514,676 62</u>	<u>\$545,048 17</u>

The value of lands, buildings, etc., is not recorded in the financial records of the Territorial Government. Liabilities at March 31, 1946, did not involve any material sum.

Comparative statements of the Accounts for the fiscal periods 1944-45 and 1945-46 are:—

GENERAL ACCOUNT

	Year ended	
	March 31, 1945	March 31, 1946
Cash at commencement of period	\$ 17,840 64	\$ 20,174 42
Revenues—		
Tax Revenues—		
Gasoline and fuel oil tax	21,860 18	17,268 39
Railway, steamer and barge tax	10,531 75	9,904 00
Fur export tax	8,599 87	10,618 49
Poll tax	7,020 00	4,015 00
Whitehorse land tax	6,636 32	6,469 55
Succession duty tax	2,005 18	15,396 46
Crown granted mineral claim tax	796 55	891 21
Territorial income tax (arrears)	159 30	....
Mayo land tax	17 00	3 00
Non-Tax Revenues—		
Privileges, licences and permits	25,975 75	24,423 25
Proceeds from sales	605 00	268 15
Services and service fees	112 75	42 90
Miscellaneous	7,196 17	3,684 57
Grant from Liquor Account	207,500 00	320,000 00
	<u>\$ 316,856 46</u>	<u>\$ 433,159 39</u>
Expenditures—		
Hospitals, charities and public health	\$ 93,968 68	\$ 168,118 70
Roads, bridges and public works	56,878 32	81,293 08
Schools	59,733 88	61,671 82
Grants	27,392 95	19,629 18
Salaries and travel	9,787 16	11,044 95
Miscellaneous	48,921 05	75,583 12
Cash at close of period	20,174 42	15,818 54
	<u>\$ 316,856 46</u>	<u>\$ 433,159 39</u>

LIQUOR ACCOUNT
PROFIT AND LOSS ACCOUNT

	Year ended	
	March 31, 1945	March 31, 1946
Liquor sales	\$ 623,932 87	\$ 838,045 00
<i>Deduct</i> : Cost of goods sold	331,333 70	467,058 58
	292,599 17	370,986 42
Gross profit		
<i>Deduct</i> : Selling expenses	42,491 36	35,049 49
	250,107 81	335,936 93
<i>Add</i> : Sale of permits	18,016 00	10,952 00
Storage allowances	1,009 25	634 25
Sundry claims	1,044 67	579 25
Seizure revenue	94 85	—
Cash overage	1 08	—
	\$ 270,273 66	\$ 348,102 43*

* The valuation of liquor stocks on hand was understated by the amount of \$7,353, due to year-end purchases which were paid for in the fiscal year but which were not taken into the inventory accounts of the year. The correct net profit for the year was therefore \$355,455.43, instead of \$348,102.43 as shown in the above Profit and Loss Account.

BALANCE SHEET

	March 31, 1945	March 31, 1946
Assets—		
Cash	\$ 215,564 14	\$ 172,679 03
Merchandise on hand	75,032 03	95,935 29
Sundry claims receivable	406 03	490 31
	\$ 291,002 20	\$ 269,104 63
Surplus Account—		
Balance at commencement of year.....	\$ 428,228 54	\$ 291,002 20
<i>Add</i> : Profit for year	270,273 66	348,102 43
	698,502 20	639,104 63
<i>Deduct</i> : Transfer to Post War Work Account and General Account	407,500 00	370,000 00
	\$ 291,002 20	\$ 269,104 63

POST WAR WORK ACCOUNT

BALANCE SHEET

	March 31, 1945	March 31, 1946
Assets—		
Cash	\$ 3,500 00	\$ 10,125 00
Dominion of Canada bonds	200,000 00	250,000 00
	\$ 203,500 00	\$ 260,125 00
Surplus Account—		
Grant from Liquor Account	\$ 200,000 00	\$ 250,000 00
Interest earned on investments	3,500 00	10,125 00
	\$ 203,500 00	\$ 260,125 00

121. Although the war has ended, this Office and the accounting divisions of the public service continued to be understaffed for the volume of work to be performed. To the extent practicable, comprehensive tests and examinations were made of all accounts. The co-operation and assistance extended by administrative and accounting officers materially facilitated the audit.

WATSON SELLAR,
Auditor General.

October, 1946.

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES
PUBLIC WORKS DEPARTMENT

STATEMENT OF WORKS

FOR THE YEAR ENDING DECEMBER 31, 1911

AS APPROVED BY THE BOARD OF SUPERVISORS

AT A PUBLIC HEARING HELD AT THE

OFFICE OF THE BOARD OF SUPERVISORS

ON THE 15TH DAY OF JANUARY, 1912

AT LOS ANGELES, CALIFORNIA

IN PRESENCE OF THE BOARD OF SUPERVISORS

AND THE PUBLIC WORKS DEPARTMENT

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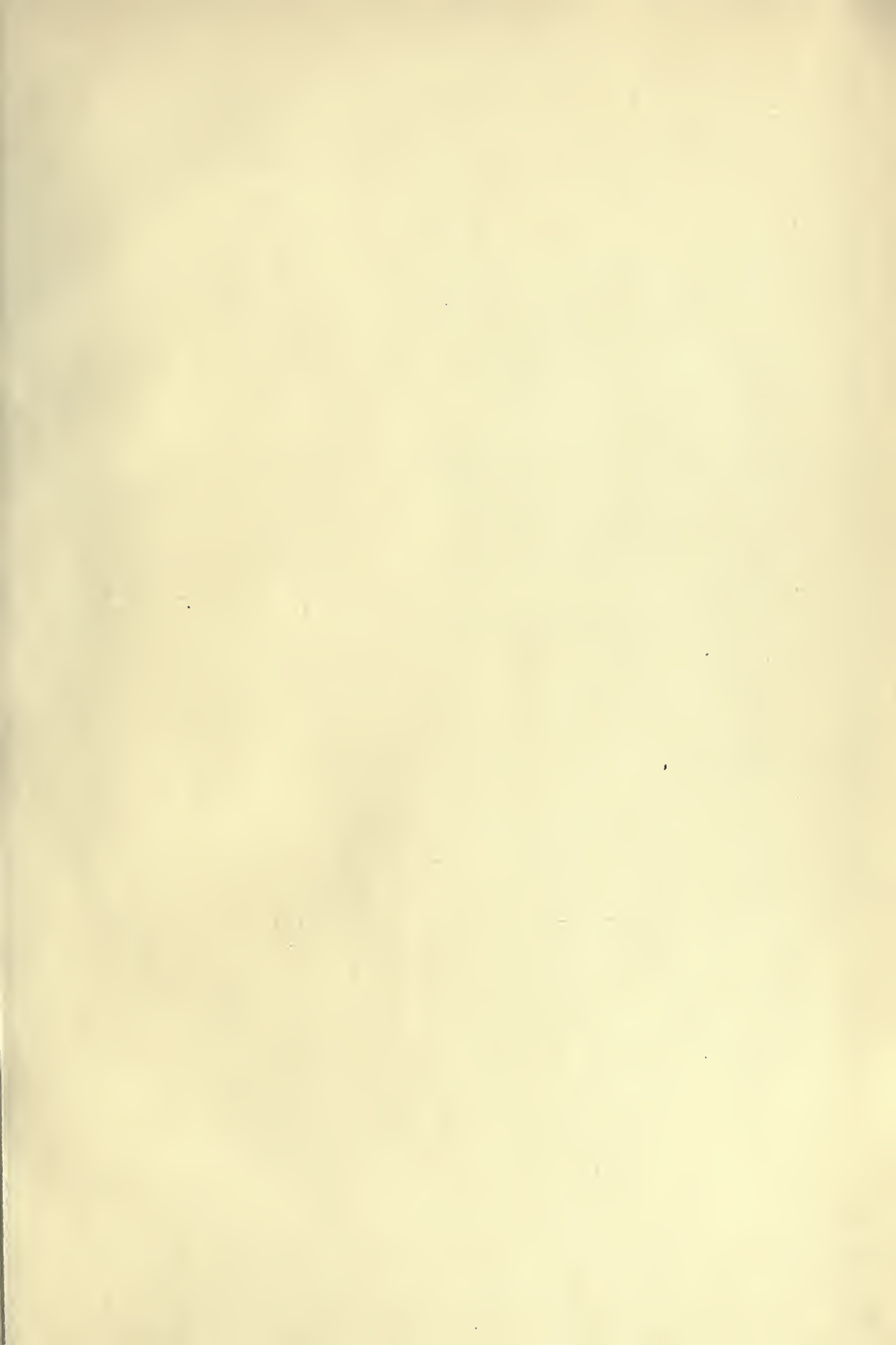
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