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an honest effort, in other words, if he is not making a fraudulent attempt to secure an advance, the policy is to make that advance of taxes to him in order that he may not find himself confronted with a bill that he cannot meet.

Mr. CAYLEY: Do you take a lien on his chattels for the repayment of that advance?

Mr. GORDON: Originally under the legislation the government had a prior lien or charge against not only the land but the chattels as well, but in 1930 legislation was passed disposing of the prior lien against the live stock, so that now the government has no priority on the live stock for taxes. I can assure the hon. member that in any case of merit the government will see that no man has his live stock sold for taxes during this trying period.

Mr. CAYLEY: Thank you.

Mr. LUCAS: Would the minister tell the committee how the collections during the past year compared with the preceding year?

Mr. GORDON: Does the hon. member want it by provinces?

Mr. LUCAS: Perhaps the minister would give the totals and then by provinces.

Mr. GORDON: In 1931 the total collections amounted to \$883,642.45, or 27.6 per cent, and in 1932, \$881,705.63. The figures are not given in all cases by provinces, but in some cases by districts. The amounts collected from the soldier settlers in 1931 and 1932 were as follows:

District	1931		1932	
British Columbia	\$237,490		\$147,357	
Calgary office	89,383	75	114,972	
Edmonton office	105,140	03	227,108	
Saskatchewan	150,358	86	177,297	
Manitoba	81,700	23	61,977	
Ontario	118,258		89,797	
Quebec.	30,991	53	24,877	29
Quebec	70,318	90	38,317	84

So in spite of the low commodity prices the settlers I think are doing remarkably well, and it will be noticed that in spite of the tragedy in southern Saskatchewan the settlers paid more in 1932 than in 1931.

Mr. SPEAKMAN: A little over a year ago the minister put into effect certain changes in administration for the purpose of bringing about economies. Would the minister tell the committee what was the result of the economies thus effected? I am not asking for details but simply in the gross, as to the number of employees and the amount expended. [Mr. Gordon.]

Mr. SANDERSON: Would the minister be good enough to state the total arrears of interest?

Mr. GORDON: Answering my hon. friend from Red Deer first, on August 6, 1930, the staff amounted to 526 persons with annual salaries of \$974,274, and on December 31, 1931, the staff had been reduced to 368 persons with annual salaries of \$704,010. The reduction in the staff therefore was 158, and the reduction in the annual salaries \$270,264. Then there was a reduction of 41 in the number of motor cars. In August, 1930, there were 161 motor cars, of which 41 were deemed to be unnecessary. I believe the experiences in the last year and a half have amply justified the reduction.

Mr. SANDERSON: The minister made some change in the settlement board within the last year. Previously there was a board of three members.

Mr. GORDON: I did not make the change; parliament did.

Mr. SANDERSON: But the minister must take the responsibility.

Mr. GORDON: Certainly I do. Originally there was a board of three, now there is one. It was by reason of that change that the economies to which I have made reference were possible. I shall illustrate, if hon. members wish: Originally there were three members, composed of a chairman and two commissioners.

Mr. SANDERSON: Were the three all ex-service men?

Mr. GORDON: No; two were ex-service men and one was not. There were nine divisions at head office, each commissioner having three divisions of the service under his jurisdiction. In the field I found that no one of the offices was so organized that it corresponded with head office, and that no two districts seemed to have the same method or system of accounting. I believed that it would be desirable to do away with the board of three and to place one man in charge. That was done, and the nine divisions at head office were reduced to three. Each district office throughout Canada was reorganized so that its business methods would conform to those at head office. We found that irritating delays in answering complaints and requests from settlers were eliminated, because there was very little if any conflict in jurisdiction at head office. From the correspondence I

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