10 GEORGE V, A. 1919

the preparation of a statement setting forth as fully and as accurately as possible the information desired by your Committee as indicated by your letter to the Minister of the 22nd instant.

I have since had this statement prepared and am enclosing herewith five copies.

I am sure you will realize that it is practically impossible at present to make any reliable estimate of expenditures for the financial year 1920-21. Until the estimates are brought down for the next fiscal year and appropriations are voted it would not be reasonable to assume that commitments have been made. While this is true there are certain classes of expenditures that are almost certain to be provided for and I have indicated them on the statement herewith submitted. The rough estimates made for them are my own and should be given only such weight by your Committee as may be deemed advisable.

Yours very truly,

(Sgd) T. C. BOVILLE,

Deputy Minister of Finance.

By the Chairman:

Q. Is that a copy of the memorandum submitted with your letter? (Document handed to Witness)—A. This is a copy of the memorandum submitted with my letter. (See appendix herein).

Q. Would you explain, Mr. Boville, this memorandum?-A. The details do you

want?

- Q. Yes, the details.—A. First of all, as required by your letter, Mr. Calder, we have eliminated from the memorandum what is known as the ordinary running expenses of the country, the ordinary running expenses such as interest on the public debt, civil government, charges of management, administration, etc. We have set that to one side.
- Q. And pensions?—A. Pensions also as being provided for by our ordinary revenue.
- Q. Have you eliminated expenditures for the Department of Soldiers' Civil Reestablishment as well?—A. I was just going to add in all cases.
- Q. Just look at your statement and see if you find any expenditures for the Department of Soldiers' Civil Re-establishment?—A. There is nothing for the S.C.R. but I have for the Soldiers' Land Settlement.
- Q. You have eliminated from your statement then everything in the nature of what might be classed as current expenditures payable out of ordinary revenues?—A. That is it, yes. That is correct.
- Q. And you have included in your statement those classes of expenditure that are ordinarily regarded as capital expenditure, and such expenditures as must be met out of borrowed money?—A. All capital and special outlays for which we have to provide funds otherwise than through the medium of ordinary revenue.
- Q. The members of the Committee have not all copies of this statement; you might state what the amount is for these various classes of expenditures you have included?—A. In detail?
- Q. Yes.—A. The figures that I have taken show: first, I will give you the special detail of the figures that are in the estimates submitted and approved by Parliament.
 - Q. At the last session?—A. At the last session.
 - Q. Not this session?—A. Not this session.
 - Q. What estimates are those?—A. Capital and special outlay.
- Q. They are all described in the estimates as capital expenditures?—A. As capital and special expenditures. The first item I have is, "Public Buildings", that represents ordinary votes for public works, capital expenditure amounting to \$3,000,000.

[Mr. T. C. Boville.]