	Expenditure	No. of Immigrants	Per Capita Cost.
1910-11 1911-12 1912-13 1913-14 1914-15 (Vot	\$1,079,129 1,364,999 1,427,111 1,893,297	311,084 354,257 402,432 348,878 144,789	\$ 3.47 3.35 3.54 4.92 14.77

Here is another case when even imagination must fail in endeavoring to find an excuse for adding half a million dollars to the expenditure in 1914-15, when in that year immigration fell off as compared with the preceding year by nearly two-thirds. It is well known that at the present time there is practically no immigration at all, and yet the vote for this department for the year 1915-16, passed at the last session, is even greater than for 1914-15.

## Department of Indian Affairs.

This department is about the last in the whole scheme of government in which any increase in administrative cost could be expected or justified, but even here the reckless propensities of the spenders had to be given full sway by the Borden government. It is the duty of the Department of Indian Affairs to look after Indians who are not self-supporting. It is the essence of that work that the Indians should be helped to become self-supporting, and this results in a steady decrease in the number requiring Government care.

The records of the Indian Department show that the expenditures since 1881 have been about as uniform as the statistics of the numbers of the Indians. In 1881 the expenditure amounted to \$1,183,414. In 1911 it had increased to only \$1,756,565, and this increase was largely accounted for by the fact that a number of new tribes were taken into treaty in 1908.

But in 1913-14, when the Borden government had got properly into its spending stride, the Indian department was made responsible for spendings amounting to \$2,182,470, and in 1914-15 this looked so small to the government, even although the Indian statistics showed a smaller population in treaty, that the amount voted was \$2,829,573. In other words, the expenditure of 1911 had been almost doubled in 1915, although the official Indian population shows no increase in numbers.

As a matter of fact, the administration of the Indian department, despite the fact that the Indians are decreasing and that more and more of them are becoming self-supporting as the years go by, has been increased in every province. In Nova Scotia, where there are only 2,000 Indians, the expenditure on them has been increased 75 per cent in two or three years and the justification for such an increase it is impossible to find. In two years this department dismissed 135 employees and replaced them with 295. It is plain that unnecessary offices have been created, not for the good of the Indians but to supply more jobs for men on the patronage "waiting lists."

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## TAXES FOR WAR ONLY?

THE specific statement by members of the British Cabinet that the new import duties on certain commodities shipped into Great Britain are a temporary measure, only for the duration of the War, serves to recall that no such undertaking has been given by the Borden Government.

When Hon. W. T. White brought down his budget at the last session and announced the infamous horizontal increase of  $7\frac{1}{2}\%$  in the general tariff and the even more indefensible increase of 5% in the tariff on British manufactures it was at once noticed that he gave no undertaking that the increase was for War purpose only or that it would be discontinued when the War was over. He was flatly challenged to give such an undertaking. Mr. J. G. Turriff (Assiniboia) on February 24th, 1915, (Hansard, Page 430) in the course of the budget debate said:

"The Minister of Finance is putting on these extra duties. But will he take off these duties and put the tariff back where it was as soon as the War is over? He will do nothing of the kind. When the War is over the argument will be: We have created vested interests, you cannot now take off this protection, for it would mean failure among the manufacturers."

To this challenge Mr. White made no reply of any kind and no other member of the Government ever gave any undertaking.

## British Tariff for War Only.

When Hon. Mr. McKenna, Chancellor of the Exchequer in the Coalition Government introduced his last budget and announced special import taxes on a number of commodities, it was charged that Unionist members of the Coalition had succeeded in inserting the thin edge of the wedge of Tariff Reform. The answer was specific.

Mr. Montagu, Financial Secretary of the Treasury, declared in the House of Commons, October 13th, 1915. "I have only to repeat that they (import duties) are intended as purely temporary measures."

Mr. Bonar Law, Unionist and Tariff Reformer, on September 29th, made the case equally clear and explicit, when he said, "Duties of this kind would never be continued under any circumstances when the War was over."

The Chancellor of the Exchequer, speaking on the same day threw new light on the object of the import duties, and his statement is of special interest in Canada. He said "He proposed the tax not on fiscal grounds, but on economic grounds. Revenue would be derived from it, but it would also materially limit the import of expensive articles from abroad and restrict expenditures in this country, which for the time being must be regarded as useless.

Surely no straighter argument could be found against Mr. White's plea that his horizontal increase in all Canadian import duties was designed only for the purpose of increasing revenues.