expenses of boats, inspection, and that sort of thing. If we had some idea of the expenditure on that basis, I think it would be a guide to the Committee.

Mr. Found: I shall be glad to prepare a statement and place it before the committee. I think it would be safer for me to do that than to attempt to deal with it now.

Hon. Mr. McRae: In the statement which Mr. Found filed the other day I see on page 3, Biological Board, \$940,000.

Mr. Found: The first column gives the total of all those that are across the next three pages.

Hon. Mr. McRae: That takes the whole total in?

Mr. Found: Yes, sir, for each year.

Hon. Mr. McRae: You have it all totalled here in the \$11,762,000?

Mr. Found: For that number of years.

Hon. Mr. McRae: That is roughly \$12,000,000 expenditure and \$2,000,000 revenue.

Mr. Found: Our revenue has gone away down compared with what it was in the early years owing, amongst other things, to the Privy Council decisions.

Hon. Mr. King: Revenue represents what has been obtained from licences, seizures and things of that character?

Mr. Found: Licences, forfeitures, and fines.

Hon. Mr. McRae: I think, Mr. Chairman, it would be interesting to have Mr. Found's idea as to what can be done to increase this revenue so there will not be such a drain on the treasury as there is at the present time.

Mr. Found: The situation must be approached from two points, one, that of the Government, the other, that of the industry. From the standpoint of the industry, the Provincial Government makes a very heavy drain in the way of fees. Its fees are eminently larger than are the Federal fees. You will notice, speaking from memory, back in 1919 and 1920—

Hon. Mr. McRAE: 1919 was a very good year.

Mr. Found: We started to bolster up our revenue. The matter was being approached at that time—that was before the province had control of the canneries—from the standpoint of making expenditure and revenue, so far as administration itself is concerned, come more closely together. With that in view the number of certain kinds of licences was being limited—canning licences, seine licences—and there were very large fees as compared with the present fees. But following an investigation made in 1922-23 by a Fisheries Commission, that policy was entirely changed, and it was decided that our fees should be in the main nominal, I would say, rather than otherwise; and that course has been followed since so far as the Federal Government is concerned. The provincial fees, however, are quite a drain on the industry.

Hon, Mr. LITTLE: They have increased as the federal fees have gone down.

Mr. Found: They have taken over the fees. You see, prior to 1928 the Federal Government was controlling the canneries, and not only charged a licence fee but a fee on each case of fish put up. All of that was found to be ultra vires, and then the province immediately arranged its legislation to impose fees in these directions. But recently it has changed its legislation. I have a statement here somewhere of the relative fees.

The CHAIRMAN: We still have power to charge fees on fishing.

Mr. FOUND: On fishing.

The CHAIRMAN: Not on canning at all?

Mr. Found: We can tax, but not as an administrative fee. Under the constitution the Federal Government can tax anything it likes, but not by way of administration.