

Other payments to the Provincial Governments by the Dominion Government consist of special grants, as compensation for lands and allowances for buildings, allowances in lieu of debt, etc.

**16.—Subsidies and other Payments of Dominion to Provincial Governments, 1916-1921.**

Provinces.	1916.	1917.	1918.	1919.	1920.	1921.
	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	381,932	381,932	381,932	381,932	381,932	381,932
Nova Scotia.....	636,667	636,667	636,667	636,667	636,667	636,667
New Brunswick.....	637,976	637,976	637,976	637,976	637,976	637,976
Quebec.....	1,969,630	1,969,630	1,969,630	1,969,630	1,969,630	1,969,630
Ontario.....	2,396,379	2,396,379	2,396,379	2,396,379	2,396,379	2,396,379
Manitoba.....	1,406,204	1,423,679	1,423,679	1,447,335	1,470,991	1,470,991
Saskatchewan.....	1,710,675	1,710,675	1,710,675	1,680,077	1,753,075	1,753,075
Alberta.....	1,589,075	1,589,075	1,589,075	1,554,105	1,621,075	1,621,075
British Columbia.....	723,135	723,135	623,135	623,135	623,135	623,135
<b>Total.....</b>	<b>11,451,673</b>	<b>11,469,148</b>	<b>11,369,148</b>	<b>11,327,236</b>	<b>11,490,860</b>	<b>11,490,860</b>

**17.—Total of Subsidy Allowances from July 1, 1867, to March 31, 1921.**

Provinces.	Allowance for Government.	Allowance per head of Population.	Special Grants. <sup>1</sup>	Interest on Debt Allowance. <sup>2</sup>	Total.
	\$	\$	\$	\$	\$
Prince Edward Island.....	2,420,000	4,091,031	2,637,866	2,059,791	11,208,688
Nova Scotia.....	5,060,000	17,890,433	826,980	2,496,593	26,274,056
New Brunswick.....	4,520,000	13,695,342	7,830,000	1,053,591	27,098,933
Quebec.....	6,160,000	56,868,282	—	3,539,803	66,568,085
Ontario.....	6,560,000	71,799,986	—	3,034,716	81,394,702
Manitoba.....	4,265,000	9,936,359	9,146,633	8,390,005	31,737,997
Saskatchewan.....	2,711,667	6,540,224	8,343,750	6,486,000	24,081,641
Alberta.....	2,686,666	5,210,757	7,875,000	6,486,000	22,258,423
British Columbia.....	3,660,000	6,314,480	6,000,000	1,467,337	17,441,817
<b>Total.....</b>	<b>38,043,333</b>	<b>192,346,944</b>	<b>42,660,229</b>	<b>35,013,836</b>	<b>308,064,342</b>

<sup>1</sup> Compensation for lands and allowances for buildings.

<sup>2</sup> Allowance in lieu of debt.

**Inland Revenue.**

Under the Inland Revenue Act (R.S. 1906, c. 5), the Department of Inland Revenue until 1918 had the control and management of the collection of excise duties, of stamp duties, internal taxes, standard weights and measures and of the collection of bridge and ferry tolls and rents. It administered the statutes which deal with the adulteration of food and other articles, electricity and gas inspection, patent medicines, petroleum, naphtha and the analysis of fertilizers and feeding stuffs. The Department also established the food standards, which were put into force from time to time by Orders in Council under the authority of Section 26 of the Adulteration Act. For the year ended March 31, 1921, the total inland revenue of the Dominion amounted to \$116,916,991, as compared with \$58,928,536 in 1920. By Order in Council, dated May 18, 1918, the Department of Customs and the Department of Inland Revenue were amalgamated and combined under the name of the Department of Customs and Inland Revenue under one Minister of the Crown. By Order in