

5.—Cash Income and Expenditure of Canadian Companies selling Fire Insurance or Fire Insurance and other classes of Insurance, and Cash Income and Expenditure in Canada of Companies other than Canadian transacting such business in Canada, 1923-1927.

Items.	1923.	1924.	1925.	1926.	1927.
<b>INCOME.</b>					
	\$	\$	\$	\$	\$
<b>Canadian Companies—</b>					
Net cash for premiums from fire and other insurance.....	20,050,502	20,490,725	20,338,006	21,558,094	23,270,427
Interest and dividends on stocks, etc.....	1,524,230	1,614,299	1,605,890	1,790,416	1,944,324
Sundry items.....	1,903,653	2,699,682	1,848,965	2,766,588	3,661,198
<b>Total cash income.....</b>	<b>23,478,385</b>	<b>24,804,706</b>	<b>23,592,861</b>	<b>26,115,098</b>	<b>28,875,949</b>
<b>British Companies<sup>1</sup>—</b>					
Net cash for premiums.....	32,210,224	31,142,394	32,177,959	34,066,853	35,291,010
Interest and dividends on stocks, etc.....	1,771,528	1,806,710	1,781,280	1,780,317	1,772,275
Sundry items.....	8,858	1,079	645	15,808	5,698
<b>Total cash income.....</b>	<b>33,990,610</b>	<b>32,950,183</b>	<b>33,959,884</b>	<b>35,862,978</b>	<b>37,068,983</b>
<b>Foreign Companies<sup>1</sup>—</b>					
Net cash for premiums.....	24,609,308	22,971,062	24,193,206	23,703,863	24,146,575
Interest and dividends on stocks, etc.....	1,170,595	1,233,799	1,267,940	1,345,137	1,425,276
Sundry items.....	876	61,818	1,245	104	149
<b>Total cash income.....</b>	<b>25,780,779</b>	<b>24,266,679</b>	<b>25,461,491</b>	<b>25,049,105</b>	<b>25,572,000</b>
<b>EXPENDITURE.</b>					
<b>Canadian Companies—</b>					
Paid for losses.....	7,109,708	7,524,827	6,483,977	6,571,218	5,722,354
General expenses.....	5,827,546	5,351,594	5,654,651	6,413,729	6,032,664
On account of branches other than Fire or Life.....	8,082,230	7,778,043	7,407,522	8,838,138	10,312,567
Dividends or bonus to shareholders.....	671,318	758,600	793,114	829,380	1,193,634
Taxes.....	704,558	757,174	624,058	588,035	690,145
<b>Total cash expenditure.....</b>	<b>22,398,367</b>	<b>22,185,712</b>	<b>20,967,149</b>	<b>23,244,547</b>	<b>23,953,781</b>
<b>Excess of income over expenditure.....</b>	<b>1,080,018</b>	<b>2,618,994</b>	<b>2,626,612</b>	<b>2,870,551</b>	<b>4,922,137</b>
<b>British Companies<sup>1</sup>—</b>					
Paid for losses.....	15,333,498	13,696,192	12,057,156	11,881,784	10,095,057
General expenses.....	8,719,475	8,646,466	9,017,645	9,465,705	9,402,303
On account of branches other than Fire or Life.....	7,650,720	7,085,214	7,415,287	8,244,434	11,205,796
Taxes.....	1,023,753	968,681	1,082,063	1,116,005	1,178,796
<b>Total cash expenditure.....</b>	<b>32,727,446</b>	<b>30,293,553</b>	<b>29,572,151</b>	<b>30,697,928</b>	<b>31,881,862</b>
<b>Excess of income over expenditure.....</b>	<b>1,263,165</b>	<b>2,556,629</b>	<b>4,387,733</b>	<b>5,165,050</b>	<b>5,187,121</b>
<b>Foreign Companies<sup>1</sup>—</b>					
Paid for losses.....	12,664,185	11,735,209	11,865,223	10,487,474	7,910,486
General expenses.....	6,665,517	6,451,174	6,748,047	6,770,930	6,761,904
On account of branches other than Fire or Life.....	4,805,148	2,860,975	2,925,412	3,543,059	5,532,964
Taxes.....	759,171	810,574	856,329	845,559	883,216
<b>Total cash expenditure.....</b>	<b>25,413,706</b>	<b>22,470,469</b>	<b>23,896,963</b>	<b>22,382,262</b>	<b>21,868,553</b>
<b>Excess of income over expenditure.....</b>	<b>367,071</b>	<b>1,796,209</b>	<b>2,564,539</b>	<b>2,656,843</b>	<b>3,708,467</b>

<sup>1</sup>Income and expenditure in Canada.

<sup>2</sup>Including \$3,827 profits returned to subscribers in 1925, \$4,047 in 1926 and \$2,417 in 1927.

<sup>3</sup>Includes several small amounts of profits returned to subscribers.