separated and the Exchequer Court of Canada, with one judge, a registrar and other proper officers, was established. In 1912 a second judge was added to this court under the title of Assistant Judge.

The Supreme Court of Canada has appellate jurisdiction from all the courts of the provinces. The Governor-General in Council may refer questions to this court. The judgment of the Supreme Court is final in criminal matters. This court has also jurisdiction in cases of controversies between the provinces and the Dominion, and in certain cases between the provinces themselves. There is an appeal from the Supreme Court in civil cases, under certain limitations, to the Privy Council in England. The Privy Council also entertains appeals direct from the provincial Appeal Courts without the intervention of the Supreme Court of Canada. The decisions of the Supreme Court of Canada and of the Judicial Committee of the Privy Council of England form a mass of most valuable and important declarations of law as to the constitution of Canada and as to the varied powers of the Federal and provincial legislatures.

Provincial Finances.—The revenues, debts, assets and taxation of the Dominion are regulated and administered under the provisions of Part VIII of the British North America Act, 1867, and the Amending Act of 1907.

The provincial debts and sources of revenue, except those especially reserved to the provinces, were assumed by the Dominion, as were also the public works, cash assets and other property of the provinces, except lands, mines, minerals and royalties belonging to the old provinces of Canada, Nova Scotia, and New Brunswick at the union.

The Dominion pays yearly to the several provinces sums of money for the support of their governments and legislatures, details of which are set out in the above mentioned Acts and in the various Acts under which new provinces were taken into the confederation. The amounts of these various payments and subsidies are annually set forth in the Public Accounts and submitted to Parliament at each session by the Minister of Finance.

The following amounts are payable in 1915:-

Province.	Amount.	Province.	Amount.
Prince Edward Island Nova Scotia New Brunswick	$636,666.86 \\ 637,976.16$	Saskatchewan Alberta British Columbia	\$ 1,710,675.00 1,401,575.00 723,135.06
Quebec Ontario Manitoba	2,396,378.88	Total	11,259,360.48

Miscellaneous Provisions.—The Imperial Act of 1867, among its miscellaneous provisions, established the following rules: The oath of allegiance is to be taken by every member of the House of Commons and the Senate, and by every member of a legislative council or legislative assembly of a province. Members of the Senate and of the