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March 15 Lenzerheide/Valbella: Piz Scalottas giant slalom for the Mackenzie Cup.

March 19 Engelberg: Titlis giant slalom ski race.

March 19 Saas Fee: Giant slalom ski race for

the Saaserhof Cup.

March 19-20 Zurich: "Sechseläuten", popular Spring festival with processions of children and guilds.

Spring festival with processions of children and guilds.

March 20-22 Zermatt: 7th Gornergrat International Skiing Derby.

March 28-29 Arosa: Three-Summits Inter-

national Giant Slalom Race.

March 29 Verbier: Medran International Giant Slalom Race.

March 30 Saas Fee: Allalinhorn downhill run skiing competition.

April 2 Naefels (Canton Glarus): Commercation

of the Battle of Naefels.

April 4 Arosa: Ski competition for the Oklahoma

April 4 Arosa: Ski competition for the Oklahoma and David Zogg cups.

April 4, 6Adelboden: Easter skiing Derby.

April 26 Appenzell, Hundwil, Sarnen, Stans: "Landsgemeinde" (open-air Parliament). (Also at Glarus on Sunday, May 3rd.)

HOME AFFAIRS.

by Dr. Max Nef.

Discussions regarding the reorganisation of the finances of the Confederation have for years past been permanently tabled on the Agenda. There have been however certain intermediary stages, that have brought transitory solutions, which on the other hand, in consequence of negative decisions taken by the sovereign people, only served the purpose of preventing a definite

proposal being put forward.

At the present time we are living under the régime of a Transitory Order, which was approved by the people and the Cantons in 1950, and which supplements the Constitutional Order of previous peacetimes. However, this Order also has already shown that it was not able to assure the necessary means for the Confederation. There still lack some 200 million francs per year, due partly to the supplementary armanent measures, for which — as will be recalled the proposals put forward for their financing were rejected by Popular Referendum on the 6th July.

The existing Finance Order is temporaly restricted in respect of its most essential parts, and this up to the end of 1954. Should the discussions in the Federal Chambers and the subsequent Popular Referendum on the new text of the Constitution be brought to a satisfactory conclusion early enough for the laws for its execution to come into force prior to the termination of the present Transitory Order, then the time is already ripe to begin with the preliminary work. The Federal Department of Finance has already elaborated various preliminary questions, which have been submitted during the last few days to a small group of members of Parliament, belonging to the big Parties. From these first deliberations, it would appear that there exists a certain willingness to leave to the Confederation, in the future also, the present extraordinary sources of revenue such as the Military Tax and the Turnover Tax. On the other hand, it is demanded by those circles which represent the principle of the freest possible economy, that every imaginable means of restricting expenditure should be examined by the Government and then put into effective practice.

Among the flexible expenditure of the Confederation, there stands in the foreground, as one of the biggest items for disbursement, the money allocated in subsidies. Representing, as they do, one fourth of total expenditure, these subsidies come second, after military expenditure, on the country's Budget list. They comprise, inter alia, the Confederation's contribution to the Old Age Pension and survivers' Insurance and certain sums appropriated for keeping down cost of living.

The remainder, the so-called current subsidies, the amount of which in not legally established in all cases, and in respect of which it would be easiest to effect reductions, are utilised for various purposes. Chief among them is the promotion and the support given to agriculture, including the provisioning of the country with cereals; in this particular case, it must be admitted that in the long run, the consumer is also a beneficiary from the effects of these subsidies on the part of the Government. The second biggest group is formed by contributions in respect of transport, followed by grants for social purposes. Subsidies having cultural aims are on a more modest scale, and to these can be added other allocations for various individual purposes.

Expenditure in regard to agriculture and to transport has risen considerably since the end of the war. This is largely due to increased mechanisation, so that for the last two years half the revenue obtained from Customs duties on imported petrol has been allocated to the Cantons for various purposes connected with traffic. In regard to subsidies for agriculture, it is difficult to think of any reversion, in view of the fact that the new Law on Agriculture will come into force next year, bringing with it fresh burdens for the State.

Social welfare measures also play their share in the increase in Federal expenditure for subsidies. Should tuberculosis insurance and maternity insurance be expanded, as has been intended for a long time past, this will also add to the expenditure for subsidies.

As regards State grants for cultural aims, one is almost tempted to wish that they could be made to flow in a more generous manner as a counter-poise to appropriations for material purposes.

Experience has shown that it is very difficult to carry out cuts in regard to subsidies. Attempts have already been made to achieve this by means of general reductions of equal percentual amounts, a stereotyped measure, which no longer took into account any individual particularities. In order to meet the demands of the Cantons, Communes and individual groups of beneficiaries, it is necessary for Parliament to exercise a methodical financial policy and a strong determination for resistance, within the latitude which it possesses in the matter of granting subsidies, when any noticeable savings are to be effected in this sphere of the Confederation's expenditure. So far, however, one is apt to meet with more of a tendency towards spending on the part of individual members of Parliament, as also on that of certain parties, which has helped to contribute to the steady increase in this particular form of expenditure.

Reduction in expenditure for subsidies will be certainly one of the most difficult problems to be solved within the framework of the Finance Reform. Nevertheless, it must be solved.