



**REPORT
OF THE
ROYAL COMMISSION
ON
DOMINION-PROVINCIAL RELATIONS**

PROPERTY OF — PROPRIÉTÉ DU
PRIVY COUNCIL OFFICE
BUREAU DU CONSEIL PRIVÉ
INFORMATION SYSTEMS & SERVICES
SYSTÈMES & SERVICES D'INFORMATION

BOOK III

DOCUMENTATION

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PART A

COMPARATIVE STATISTICS OF PUBLIC FINANCE

INTRODUCTION

THE first part of this volume contains condensed comparative statistics of the finances of Dominion, provincial and municipal governments for the years 1913, 1921, 1926, 1930, and 1937, and in certain tables for the years 1938 and 1939. For convenience the tables have been divided into three groups, as follows:—

Section I—Grand Summary, all Governments.

Section II—Statements illustrating the Commission's Financial Recommendations.

Section III—Municipal Governments.

Dominion and Provincial Statistics

These were compiled on the basis outlined in the Introduction to Appendix I.

At the commencement of the Commission's Public Finance Inquiry, an examination of the Public Accounts of the several governments revealed a complete lack of uniformity in accounting methods. Most governments report financial statistics by departments, having in mind ministerial responsibility; the work of departments varies between governments, and a departmental classification was valueless for comparative purposes. There was no uniform classification of revenue or expenditure under income or capital accounts; certain governments report on a cash basis, and others use the accrual system, and some a combination of both methods. There was the further difficulty of fiscal year ends. The Dominion and three provinces now have fiscal years ending March 31st; others vary from October 31st of the previous calendar year to June 30th following the Dominion year end. In many instances the fiscal years of subsidiary enterprises do not coincide with those of their governments.

To secure uniformity, the Dominion and provincial governments were invited, and agreed, to co-operate in the preparation of a financial questionnaire giving particulars of financial operations up to and including year ends nearest to December 31, 1936. The questionnaire was duly completed by all governments except Quebec, and the statistics for that Province were extracted by the Commission's staff from the Public Accounts and other official documents. In the case of the other governments the completed questionnaires were test checked against the Public Accounts, and adjusted where necessary for comparative purposes. Details of these adjustments appear in Appendices A-K. Draft statements were circulated to the governments and reviewed by them. Statistics for the fiscal years 1937, 1938, and 1939 were prepared by the Commission's staff on the basis of Public Accounts or official estimates.

In the consolidated tables the difference in fiscal year ends resulted in minor variations, but did not materially affect the general results.

Municipal Statistics

In spite of serious deficiencies in the material available, an attempt has been made to compile statistics on a comparable basis for every province, classified in the same manner as the Dominion and provincial accounts. Instead of the customary classification by cities, towns, villages and rural municipalities, which is of little value for purposes of analysis due to the variations in

COMPARATIVE STATISTICS OF PUBLIC FINANCE

INTRODUCTION—*Concluded*

provincial definitions of units, a new and more significant grouping was employed—Metropolitan Areas, Other Urban, and Rural. It is considered that these statistics are sufficiently accurate to give a satisfactory picture of relative proportions and comparative trends, although individual items may not be entirely accurate. The consolidated Balance Sheets and other statements shown in this volume have been constructed, as far as municipal statistics are concerned, within the limitations set forth above and should be interpreted accordingly.

Section I

This group contains tables showing the combined position of all Canadian governments for 1913, 1921, 1926, 1930, and 1937.

Section II

In this group particulars are given of the effect of Plan I and Plan II on each province and its municipalities for selected years. In addition, details are shown of the chief categories of expenditure which are affected by Plan I. A breakdown is given of expenditures for relief, public welfare, education, and debt charges. Further tables give an analysis of outstanding debt by purposes, the increase in debts from 1913-1937, the over-all surplus or deficit for the selected years, and the gross bonded debt of the Dominion of Canada, Canadian National Railways, and Provinces, by currencies of payment, average coupon rates and maturities.

Section III

Tables in this section summarize the operations of municipal governments and give particulars of outstanding debt, over-all surplus or deficit, and revenue and expenditure on current account. Necessary explanations and qualifications will be found in the Introduction to this Section.

COMPARATIVE STATISTICS OF PUBLIC FINANCE

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ALL GOVERNMENTS
COMBINED BALANCE SHEET
Thousands of Dollars

TABLE 1

Item No.	ASSETS	AS AT FISCAL YEAR ENDS NEAREST TO DECEMBER 31				
		1913	1921	1926	1930	1937
1	CASH AND OTHER LIQUID ASSETS..	59,622	248,768	255,885	353,645	415,811
2	RAILWAYS.....	762,514	2,059,244	2,369,992	2,650,051	3,089,313
3	PUBLIC UTILITIES.....	163,171	427,888	576,414	674,100	658,956
4	HARBOUR COMMISSIONS.....	30,332	46,389	82,354	137,067	174,455
5	HIGHWAYS, BRIDGES AND STREETS	193,940	364,575	517,989	744,551	1,105,428
6	CANALS, HARBOURS AND RIVER IMPROVEMENTS.....	149,170	229,063	296,036	373,792	413,222
7	OTHER PUBLIC WORKS.....	241,685	431,939	556,782	669,569	766,414
	LOANS, PARTIAL OR NON-INTEREST BEARING—					
8	Colonization, Agricultural Aid and Development.....	5,161	119,892	159,468	185,998	253,002
9	Other.....	3,875	20,561	16,861	13,989	20,158
10	DIRECT RELIEF.....	—	—	264	7,784	(¹)623,248
	OTHER NON-RECOVERABLE EXPENDITURES—					
11	War.....	—	1,688,046	1,673,092	1,658,885	1,646,427
12	Merchant Marine.....	—	—	9,476	24,951	23,708
13	Shipbuilding.....	—	57,288	55,763	55,043	54,268
14	Wheat Bonus and Stabilization.....	—	—	—	—	27,834
15	Other.....	23,151	29,247	35,565	58,845	80,529
16	Sub-Total.....	23,151	1,774,581	1,773,896	1,797,724	1,832,766
17	CUMULATIVE SUB-TOTAL.....	1,632,621	5,722,900	6,605,941	7,608,270	9,352,773
18	SURPLUS AND RESERVE ACCOUNTS	334,646	840,103	1,141,139	1,434,481	1,490,042
19	TOTAL ASSETS, accounting for Outstanding Debt.....	1,297,975	4,882,797	5,464,802	6,173,789	7,862,731
	LIABILITIES					
20	FUNDED DEBT, less Sinking Funds.....	1,149,121	4,525,276	5,093,970	5,678,762	7,059,291
21	TREASURY BILLS.....	10,750	165,333	62,063	91,183	252,900
22	FLOATING DEBT.....	138,104	184,645	305,158	393,025	507,911
23	GUARANTEED BANK LOANS.....	—	7,154	3,343	10,270	40,106
24	OTHER CONTINGENT LIABILITIES.	—	389	268	549	2,523
25	TOTAL OUTSTANDING DEBT.....	1,297,975	4,882,797	5,464,802	6,173,789	7,862,731

(¹) In addition 65,347 charged by municipalities to current account.

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1913 ⁽¹⁾
Thousands of Dollars

Item No.	ASSETS	ALL GOVERNMENTS	ELIMINATIONS		Dominion and C.N.R.	Provincial	Municipal
			Dom.-Prov.	Prov.-Mun.			
1	CASH AND OTHER LIQUID ASSETS.....	59,622	715	946	24,313	27,193	9,777
2	RAILWAYS.....	762,514	—	—	598,237	164,277	—
3	PUBLIC UTILITIES.....	163,171	—	—	—	30,962	132,209
4	HARBOUR COMMISSIONS.....	30,332	—	—	30,332	—	—
5	HIGHWAYS, BRIDGES AND STREETS.....	193,940	—	—	—	30,735	163,205
6	CANALS, HARBOURS AND RIVER IMPROVEMENTS	149,170	—	—	149,170	—	—
7	OTHER PUBLIC WORKS.....	241,685	—	—	15,765	26,459	199,461
8	LOANS, PARTIAL OR NON-INTEREST BEARING— Colonization, Agricultural Aid, and Development.....	5,161	180	—	426	4,915	—
9	Other.....	3,875	—	—	412	3,463	—
10	OTHER NON-RECOVERABLE EXPENDITURES.....	23,151	735	—	22,014	402	—
11	CUMULATIVE SUB-TOTAL.....	1,632,621	160	946	840,669	288,406	504,652
12	SURPLUS AND RESERVE ACCOUNTS.....	334,646	11,376	—	319,832	3,438	—
13	TOTAL ASSETS, accounting for Outstanding Debt.....	1,297,975	11,536	946	520,837	284,968	504,652
	LIABILITIES						
14	FUNDED DEBT, less Sinking Funds.....	1,149,121	8,765	946	400,817	263,140	494,875
15	TREASURY BILLS.....	10,750	—	—	—	10,750	—
16	FLOATING DEBT.....	138,104	2,645	—	120,020	10,952	9,777
17	OTHER CONTINGENT LIABILITIES.....	—	126	—	—	126	—
18	TOTAL OUTSTANDING DEBT.....	1,297,975	11,536	946	520,837	284,968	504,652

⁽¹⁾ As at fiscal year ends nearest to December 31, 1913.

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1913 ⁽¹⁾

TABLE 2

Thousands of Dollars

PROVINCIAL AND MUNICIPAL										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunsw- wick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	
36,970	—	5,341	1,775	5,458	5,502	1,654	6,633	8,498	2,109	1
164,277	—	—	5,702	16,744	27,556	24,042	17,904	33,068	39,261	2
163,171	182	4,168	3,426	26,700	41,954	26,647	16,801	26,093	17,200	3
—	—	—	—	—	—	—	—	—	—	4
193,940	1,460	8,893	3,788	28,339	65,800	18,244	13,869	16,892	36,655	5
—	—	—	—	—	—	—	—	—	—	6
225,920	23	5,166	2,952	98,481	29,617	20,019	21,839	28,613	19,210	7
4,915	—	—	48	—	—	3,393	190	58	1,226	8
3,463	—	4	452	1,488	56	—	490	2	971	9
402	2	—	32	—	—	—	135	220	13	10
793,058	1,667	23,572	18,175	177,210	170,485	93,999	77,861	113,444	116,645	11
3,438	—	1,055	14	6,162	2,399	4,801	1,040	175	4,950	12
789,620	1,667	24,627	18,161	171,048	172,884	89,198	76,821	113,619	121,595	13
758,015	1,396	21,166	16,529	167,908	169,703	89,188	69,922	103,160	119,043	14
10,750	—	—	973	1,460	2,920	—	3,893	—	1,504	15
20,729	271	3,461	659	1,680	261	10	2,880	10,459	1,048	16
126	—	—	—	—	—	—	126	—	—	17
789,620	1,667	24,627	18,161	171,048	172,884	89,198	76,821	113,619	121,595	18

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1921 ⁽¹⁾

Thousands of Dollars

Item No.	ASSETS	ALL GOVERNMENTS	ELIMINATIONS		Dominion and C.N.R.	Provincial	Municipal
			Dom.-Prov.	Prov.-Mun.			
1	CASH AND OTHER LIQUID ASSETS.....	248,768	21,109	16,910	178,230	98,825	9,732
2	RAILWAYS.....	2,059,244	2,728	—	1,949,470	112,502	—
3	PUBLIC UTILITIES.....	427,888	—	—	—	172,064	255,824
4	HARBOUR COMMISSIONS.....	46,389	—	—	46,389	—	—
5	HIGHWAYS, BRIDGES AND STREETS.....	364,575	—	—	—	119,522	245,053
6	CANALS, HARBOURS AND RIVER IMPROVEMENTS	229,063	—	—	229,063	—	—
7	OTHER PUBLIC WORKS.....	431,939	—	—	29,300	109,564	293,075
	LOANS, PARTIAL OR NON-INTEREST BEARING—						
8	Colonization, Agricultural Aid and Development.....	119,892	112	7,666	83,725	43,945	—
9	Other.....	20,561	—	—	8,401	12,160	—
	OTHER NON-RECOVERABLE EXPENDITURES—						
10	War.....	1,688,046	—	—	1,684,513	3,533	—
11	Shipbuilding.....	57,288	—	—	57,288	—	—
12	Other.....	29,247	700	—	21,645	8,302	—
13	Sub-Total.....	1,774,581	700	—	1,763,446	11,835	—
14	CUMULATIVE SUB-TOTAL.....	5,722,900	24,649	24,576	4,288,024	680,417	803,684
15	SURPLUS AND RESERVE ACCOUNTS.....	840,103	25,043	—	767,985	47,075	—
16	TOTAL ASSETS, accounting for Outstanding Debt.....	4,882,797	49,692	24,576	3,520,039	633,342	803,684
	LIABILITIES						
17	FUNDED DEBT, less Sinking Funds.....	4,525,276	41,294	23,356	3,225,542	570,432	793,952
18	TREASURY BILLS.....	165,333	—	—	143,820	21,513	—
19	FLOATING DEBT.....	184,645	8,323	1,220	150,677	33,779	9,732
20	GUARANTEED BANK LOANS.....	7,154	—	—	—	7,154	—
21	OTHER CONTINGENT LIABILITIES.....	389	75	—	—	464	—
22	TOTAL OUTSTANDING DEBT.....	4,882,797	49,692	24,576	3,520,039	633,342	803,684

(¹) As at fiscal year ends nearest to December 31, 1921.

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1921 ⁽¹⁾

TABLE 3

Thousands of Dollars

PROVINCIAL AND MUNICIPAL										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
108,557	4	6,463	2,952	13,031	35,319	10,437	18,252	7,458	14,641	1
112,502	—	—	10,794	16,526	23,600	—	—	26,859	34,723	2
427,888	149	7,837	8,536	43,677	228,665	55,737	23,543	39,450	20,294	3
—	—	—	—	—	—	—	—	—	—	4
364,575	1,934	17,368	12,511	71,144	140,103	17,397	20,881	31,314	51,923	5
—	—	—	—	—	—	—	—	—	—	6
402,639	283	8,792	3,857	151,513	88,829	44,332	32,796	39,606	32,631	7
43,945	—	—	160	2,536	642	12,257	11,227	7,337	9,786	8
12,160	—	8	456	488	5,638	3,470	118	363	1,619	9
3,533	—	—	120	1,693	—	1,283	—	437	—	10
—	—	—	—	—	—	—	—	—	—	11
8,302	1	—	37	3,533	—	466	509	2,399	1,357	12
11,835	1	—	157	5,226	—	1,749	509	2,836	1,357	13
1,484,101	2,371	40,468	39,423	304,141	522,796	145,379	107,326	155,223	166,974	14
47,075	1	1,019	943	23,883	11,906	3,377	4,739	1,053	6,186	15
1,437,026	2,372	41,487	40,366	280,258	510,890	142,002	102,587	156,276	160,788	16
1,364,384	1,757	38,179	35,529	274,759	493,951	135,123	87,618	144,832	152,636	17
21,513	—	—	—	—	16,000	2,438	1,372	—	1,703	18
43,511	615	3,308	4,837	5,499	939	4,441	10,901	7,376	5,595	19
7,154	—	—	—	—	—	—	2,232	4,068	854	20
464	—	—	—	—	—	—	464	—	—	21
1,437,026	2,372	41,487	40,366	280,258	510,890	142,002	102,587	156,276	160,788	22

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1926 ⁽¹⁾

Thousands of Dollars

Item No.	ASSETS	ALL GOVERNMENTS	ELIMINATIONS		Dominion and C.N.R.	Provincial	Municipal
			Dom.-Prov.	Prov.-Mun.			
1	CASH AND OTHER LIQUID ASSETS.....	255,885	28,536	25,416	120,539	128,725	60,573
2	RAILWAYS.....	2,369,992	2,728	—	2,241,696	131,024	—
3	PUBLIC UTILITIES.....	576,414	—	—	—	259,912	316,502
4	HARBOUR COMMISSIONS.....	82,354	—	—	82,354	—	—
5	HIGHWAYS, BRIDGES AND STREETS.....	517,989	—	—	—	231,959	286,030
6	CANALS, HARBOURS AND RIVER IMPROVEMENTS	296,036	—	—	296,036	—	—
7	OTHER PUBLIC WORKS.....	556,782	—	—	33,103	148,346	375,333
	LOANS, PARTIAL OR NON-INTEREST BEARING—						
8	Colonization, Agricultural Aid, and Development.....	159,468	95	—	92,687	66,876	—
9	Other.....	16,861	—	7,853	8,455	16,259	—
10	DIRECT RELIEF.....	264	—	—	—	264	—
	OTHER NON-RECOVERABLE EXPENDITURES—						
11	War.....	1,673,092	—	—	1,669,039	4,053	—
12	Merchant Marine.....	9,476	—	—	9,476	—	—
13	Shipbuilding.....	55,763	—	—	55,763	—	—
14	Other.....	35,565	145	—	21,930	13,490	—
15	Sub-Total.....	1,773,896	145	—	1,756,208	17,543	—
16	CUMULATIVE SUB-TOTAL.....	6,605,941	31,214	33,269	4,631,078	1,000,908	1,038,438
17	SURPLUS AND RESERVE ACCOUNTS.....	1,141,139	30,262	—	1,061,460	49,417	—
18	TOTAL ASSETS, accounting for Outstanding Debt.....	5,464,802	61,476	33,269	3,569,618	951,491	1,038,438
	LIABILITIES						
19	FUNDED DEBT, less Sinking Funds.....	5,093,970	48,496	31,951	3,397,008	799,544	977,865
20	TREASURY BILLS.....	62,063	—	—	—	62,063	—
21	FLOATING DEBT.....	305,158	12,911	1,318	172,610	86,204	60,573
22	GUARANTEED BANK LOANS.....	3,343	—	—	—	3,343	—
23	OTHER CONTINGENT LIABILITIES.....	268	69	—	—	337	—
24	TOTAL OUTSTANDING DEBT.....	5,464,802	61,476	33,269	3,569,618	951,491	1,038,438

(¹) As at fiscal year ends nearest to December 31, 1926.

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1926 ⁽¹⁾

TABLE 4

Thousands of Dollars

PROVINCIAL AND MUNICIPAL										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	
189,298	112	9,152	3,815	48,576	56,080	27,458	13,737	13,668	16,700	1
131,024	—	—	12,195	16,918	30,208	—	—	35,379	36,324	2
576,414	266	11,544	11,608	57,508	340,833	64,191	31,924	37,594	20,946	3
—	—	—	—	—	—	—	—	—	—	4
517,989	967	22,905	19,115	98,673	225,747	26,550	27,312	38,372	58,348	5
—	—	—	—	—	—	—	—	—	—	6
523,679	1,529	14,163	6,002	191,060	137,488	45,603	35,530	50,883	41,421	7
66,876	—	—	210	7,000	12,893	16,057	10,992	6,598	13,126	8
16,259	—	132	503	533	8,711	4,067	17	788	1,508	9
264	—	—	—	—	—	—	264	—	—	10
4,053	—	—	120	1,693	—	1,665	—	575	—	11
—	—	—	—	—	—	—	—	—	—	12
—	—	—	—	—	—	—	—	—	—	13
13,490	9	72	30	6,406	17	780	738	2,543	2,895	14
17,543	9	72	150	8,099	17	2,445	738	3,118	2,895	15
2,039,346	2,883	57,968	53,598	428,367	811,977	186,371	120,514	186,400	191,268	16
49,417	465	2,320	5	50,130	18,452	5,057	6,341	1,763	10,884	17
1,989,929	3,348	60,288	53,593	378,237	830,429	181,314	114,173	188,163	180,384	18
1,777,409	2,648	53,005	48,764	349,189	723,609	151,749	106,505	172,621	169,319	19
62,063	—	2,500	—	6,750	48,000	1,750	817	—	2,246	20
146,777	700	4,710	4,829	22,298	58,820	26,656	5,678	14,267	8,819	21
3,343	—	42	—	—	—	1,159	1,017	1,125	—	22
337	—	31	—	—	—	—	156	150	—	23
1,989,929	3,348	60,288	53,593	378,237	830,429	181,314	114,173	188,163	180,384	24

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1930 ⁽¹⁾

Thousands of Dollars

Item No.	ASSETS	ALL GOVERNMENTS	ELIMINATIONS		Dominion and C.N.R.	Provincial	Municipal
			Dom.-Prov.	Prov.-Mun.			
1	CASH AND OTHER LIQUID ASSETS.....	353,645	24,894	20,710	123,916	179,310	96,023
2	RAILWAYS.....	2,650,051	—	—	2,541,494	108,557	—
3	PUBLIC UTILITIES.....	674,100	—	—	—	330,403	343,697
4	HARBOUR COMMISSIONS.....	137,067	—	—	137,067	—	—
5	HIGHWAYS, BRIDGES AND STREETS.....	744,551	—	—	1,117	390,005	353,429
6	CANALS, HARBOURS AND RIVER IMPROVEMENTS	373,792	—	—	373,792	—	—
7	OTHER PUBLIC WORKS.....	669,569	—	—	40,841	183,532	445,196
	LOANS, PARTIAL OR NON-INTEREST BEARING—						
8	Colonization, Agricultural Aid, and Development.....	185,998	89	—	87,353	98,734	—
9	Other.....	13,989	—	10,227	8,472	15,744	—
10	DIRECT RELIEF.....	7,784	—	—	3,315	4,469	—
	OTHER NON-RECOVERABLE EXPENDITURES—						
11	War.....	1,658,885	—	—	1,654,804	4,081	—
12	Merchant Marine.....	24,951	—	—	24,951	—	—
13	Shipbuilding.....	55,043	—	—	55,043	—	—
14	Other.....	58,845	1,304	—	21,931	35,610	—
15	Sub-Total.....	1,797,724	1,304	—	1,756,729	39,691	—
16	CUMULATIVE SUB-TOTAL.....	7,608,270	23,679	30,937	5,074,096	1,350,445	1,238,345
17	SURPLUS AND RESERVE ACCOUNTS.....	1,434,481	35,248	—	1,294,842	104,391	—
18	TOTAL ASSETS, accounting for Outstanding Debt.....	6,173,789	58,927	30,937	3,779,254	1,246,054	1,238,345
	LIABILITIES						
19	FUNDED DEBT, less Sinking Funds.....	5,678,762	43,025	26,212	3,570,561	1,035,116	1,142,322
20	TREASURY BILLS.....	91,183	—	—	—	91,183	—
21	FLOATING DEBT.....	393,025	15,831	4,725	208,693	108,865	96,023
22	GUARANTEED BANK LOANS.....	10,270	—	—	—	10,270	—
23	OTHER CONTINGENT LIABILITIES.....	549	71	—	—	620	—
24	TOTAL OUTSTANDING DEBT.....	6,173,789	58,927	30,937	3,779,254	1,246,054	1,238,345

⁽¹⁾ As at fiscal year ends nearest to December 31, 1930.

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1930 (1)
Thousands of Dollars

TABLE 5

PROVINCIAL AND MUNICIPAL										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
275,333	111	9,936	8,383	53,703	86,735	36,941	17,710	33,099	28,715	1
108,557	—	—	6,251	17,020	36,208	—	—	11,441	37,637	2
674,100	470	19,383	10,565	82,172	391,922	69,473	35,200	39,577	25,338	3
—	—	—	—	—	—	—	—	—	—	4
743,434	1,713	30,265	37,115	131,078	329,178	33,799	43,214	47,667	89,405	5
—	—	—	—	—	—	—	—	—	—	6
628,728	1,771	17,026	7,726	232,095	164,718	49,725	46,926	59,879	48,862	7
98,734	—	—	925	7,000	30,776	17,072	21,340	8,620	13,001	8
15,744	—	270	455	758	8,925	3,113	176	951	1,096	9
4,469	—	—	—	312	24	289	2,582	270	992	10
4,081	—	—	120	1,693	—	1,694	—	574	—	11
—	—	—	—	—	—	—	—	—	—	12
—	—	—	—	—	—	—	—	—	—	13
35,610	20	453	239	19,227	4,647	931	911	3,269	5,913	14
39,691	20	453	359	20,920	4,647	2,625	911	3,843	5,913	15
2,588,790	4,085	77,333	71,779	545,058	1,053,133	213,037	168,059	205,347	250,959	16
104,391	332	1,641	2,372	86,373	11,187	10,106	4,384	835	13,481	17
2,484,399	4,417	78,974	69,407	458,685	1,064,320	202,931	163,675	204,512	237,478	18
2,177,438	3,285	72,363	54,533	437,249	940,870	162,862	135,523	170,452	200,301	19
91,183	—	1,500	4,745	—	38,940	8,154	7,876	9,935	20,033	20
204,888	1,132	4,796	10,129	21,436	84,510	31,355	14,390	19,996	17,144	21
10,270	—	315	—	—	—	560	5,616	3,779	—	22
620	—	—	—	—	—	—	270	350	—	23
2,484,399	4,417	78,974	69,407	458,685	1,064,320	202,931	163,675	204,512	237,478	24

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1937 ⁽¹⁾

Thousands of Dollars

Item No.	ASSETS	ALL GOVERNMENTS	ELIMINATIONS		Dominion and C.N.R.	Provincial	Municipal
			Dom.-Prov.	Prov.-Mun.			
1	CASH AND OTHER LIQUID ASSETS.....	415,811	159,485	15,000	283,221	195,067	112,008
2	RAILWAYS.....	3,089,313	—	—	2,975,008	114,305	—
3	PUBLIC UTILITIES.....	658,956	—	—	—	354,734	304,222
4	HARBOUR COMMISSIONS.....	174,455	—	—	174,455	—	—
5	HIGHWAYS, BRIDGES AND STREETS.....	1,105,428	—	—	66,619	690,809	348,000
6	CANALS, HARBOURS AND RIVER IMPROVEMENTS	413,222	—	—	413,222	—	—
7	OTHER PUBLIC WORKS.....	766,414	—	—	82,499	234,004	449,911
8	LOANS, PARTIAL OR NON-INTEREST BEARING— Colonization, Agricultural Aid, and Development.....	253,002	87	—	85,009	168,080	—
9	Other.....	20,158	—	15,000	7,984	27,174	—
10	DIRECT RELIEF.....	623,248	2,555	—	317,831	250,972	(²)57,000
	OTHER NON-RECOVERABLE EXPENDITURES—						
11	War.....	1,646,427	—	—	1,642,333	4,094	—
12	Merchant Marine.....	23,708	—	—	23,708	—	—
13	Shipbuilding.....	54,268	—	—	54,268	—	—
14	Wheat Bonus and Stabilization.....	27,834	—	—	27,834	—	—
15	Other.....	80,529	4,203	—	21,946	54,380	—
16	Sub-Total.....	1,832,766	4,203	—	1,770,089	58,474	—
17	CUMULATIVE SUB-TOTAL.....	9,352,773	157,924	30,000	6,175,937	2,093,619	1,271,141
18	SURPLUS AND RESERVE ACCOUNTS.....	1,490,042	35,804	—	1,320,910	133,328	—
19	TOTAL ASSETS, accounting for Outstanding Debt.....	7,862,731	193,728	30,000	4,855,027	1,960,291	1,271,141
	LIABILITIES						
20	FUNDED DEBT, less Sinking Funds.....	7,059,291	41,845	21,000	4,405,551	1,557,452	1,159,133
21	TREASURY BILLS.....	252,900	130,377	—	150,250	233,027	—
22	FLOATING DEBT.....	507,911	6,569	9,000	280,826	130,646	112,008
23	GUARANTEED BANK LOANS.....	40,106	14,937	—	18,400	36,643	—
24	OTHER CONTINGENT LIABILITIES.....	2,523	—	—	—	2,523	—
25	TOTAL OUTSTANDING DEBT.....	7,862,731	193,728	30,000	4,855,027	1,960,291	1,271,141

(¹) As at fiscal year ends nearest to December 31, 1937.

(²) In addition 65,347 paid from Current Account.

ALL GOVERNMENTS
COMPARATIVE BALANCE SHEET
1937 ⁽¹⁾

TABLE 6

Thousands of Dollars

PROVINCIAL AND MUNICIPAL										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunsw- wick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	
307,075	524	11,302	7,442	83,293	56,462	24,689	44,923	32,466	45,974	1
114,305	—	—	6,251	17,020	40,633	—	—	11,444	38,957	2
658,956	242	18,076	13,274	96,331	384,852	60,555	29,785	35,984	19,857	3
—	—	—	—	—	—	—	—	—	—	4
1,038,809	3,881	62,235	62,713	246,704	426,614	34,557	46,602	53,869	101,634	5
—	—	—	—	—	—	—	—	—	—	6
683,915	3,274	18,120	12,137	247,532	195,917	57,614	37,610	54,150	57,561	7
168,080	37	1,014	989	33,360	45,730	16,132	45,192	13,140	12,486	8
27,174	37	460	463	685	10,125	4,384	7,227	2,761	1,032	9
307,972	140	3,013	1,835	86,490	99,370	18,469	57,419	12,733	28,503	10
4,094	—	—	120	1,693	—	1,707	—	574	—	11
—	—	—	—	—	—	—	—	—	—	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	—	—	—	—	—	—	—	14
54,380	66	646	837	20,819	10,836	2,696	2,894	6,810	8,776	15
58,474	66	646	957	22,512	10,836	4,403	2,894	7,384	8,776	16
3,364,760	8,201	114,866	106,061	833,927	1,270,539	220,803	271,652	223,931	314,780	17
133,328	319	1,931	3,668	74,081	15,551	11,293	1,972	2,888	30,069	18
3,231,432	8,520	116,797	102,393	759,846	1,254,988	209,510	273,624	221,043	284,711	19
2,716,585	6,957	108,248	88,165	699,982	1,113,823	162,551	154,054	166,423	216,382	20
233,027	—	2,250	5,865	9,500	49,000	33,496	65,786	27,607	39,523	21
242,654	1,459	6,276	8,118	49,187	84,527	13,201	27,844	23,389	28,653	22
36,643	104	18	245	1,177	7,638	262	23,886	3,160	153	23
2,523	—	5	—	—	—	—	2,054	464	—	24
3,231,432	8,520	116,797	102,393	759,846	1,254,988	209,510	273,624	221,043	284,711	25

ALL GOVERNMENTS
OUTSTANDING DEBT

TABLE 7

Thousands of Dollars

Item No.		As at fiscal year ends nearest to December 31					
		1913	1921	1926	1930	1936	1937
	ALL GOVERNMENTS—						
1	DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS.....	520,837	3,520,039	3,569,618	3,779,254	4,799,412	4,855,027
2	PROVINCES.....	284,968	633,342	951,491	1,246,054	1,836,225	1,960,291
3	MUNICIPALITIES.....	504,652	803,684	1,038,438	1,238,345	1,278,882	1,271,141
4	Sub-Total.....	1,310,457	4,957,065	5,559,547	6,263,653	7,914,519	8,086,459
	LESS INTER-GOVERNMENTAL DEBTS—						
5	Dominion-Provincial.....	11,536	49,692	61,476	58,927	177,866	193,728
6	Provincial-Municipal.....	946	24,576	33,269	30,937	29,123	30,000
7	NET OUTSTANDING DEBT.....	1,297,975	4,882,797	5,464,802	6,173,789	7,707,530	7,862,731
	PROVINCES AND MUNICIPALITIES—						
8	PRINCE EDWARD ISLAND—Provincial.....	962	1,240	2,080	2,830	5,571	5,922
9	Municipal.....	705	1,132	1,268	1,586	2,226	2,597
10	Sub-Total.....	1,667	2,372	3,348	4,416	7,797	8,519
11	NOVA SCOTIA—Provincial.....	11,681	21,828	38,561	55,364	84,477	93,097
12	Municipal.....	12,946	19,659	21,727	23,610	24,032	23,700
13	Sub-Total.....	24,627	41,487	60,288	78,974	108,509	116,797
14	NEW BRUNSWICK—Provincial.....	11,472	28,604	37,801	52,540	72,818	81,963
15	Municipal.....	6,689	11,762	15,792	16,867	20,935	20,430
16	Sub-Total.....	18,161	40,366	53,593	69,407	93,753	102,393
17	QUEBEC—Provincial.....	31,848	61,326	98,438	104,934	235,618	285,629
18	Municipal.....	139,200	218,932	279,799	353,751	463,741	474,217
19	Sub-Total.....	171,048	280,258	378,237	458,685	699,359	759,846
20	ONTARIO—Provincial.....	41,536	218,954	406,968	552,670	783,798	807,040
21	Municipal.....	131,348	291,936	423,461	511,650	468,236	447,948
22	Sub-Total.....	172,884	510,890	830,429	1,064,320	1,252,034	1,254,988
23	MANITOBA—Provincial.....	45,579	72,179	90,098	107,652	125,033	122,350
24	Municipal.....	43,619	69,823	91,216	95,279	86,123	87,160
25	Sub-Total.....	89,198	142,002	181,314	202,931	211,156	209,510
26	SASKATCHEWAN—Provincial.....	39,194	53,094	58,793	99,648	180,533	215,892
27	Municipal.....	37,627	49,493	55,380	64,027	57,741	57,732
28	Sub-Total.....	76,821	102,587	114,173	163,675	238,274	273,624
29	ALBERTA—Provincial.....	52,051	95,844	122,841	138,246	(¹)170,478	(²)169,740
30	Municipal.....	61,568	60,432	65,322	66,267	51,848	51,304
31	Sub-Total.....	113,619	156,276	188,163	204,513	222,326	221,044
32	BRITISH COLUMBIA—Provincial.....	50,645	80,273	95,911	132,170	177,899	178,658
33	Municipal.....	70,950	80,515	84,473	105,308	104,000	106,053
34	Sub-Total.....	121,595	160,788	180,384	237,478	281,899	284,711

⁽¹⁾ Does not include 2,695 unpaid interest.⁽²⁾ Does not include unpaid interest estimated at 6,095.

ALL GOVERNMENTS
OUTSTANDING DEBT
 INCREASE OR **DECREASE**
Thousands of Dollars

TABLE 8

Item No.	Year or Period	Combined Debt	Elimination of Increase or Decrease in Inter-Governmental Debt		Increase or Decrease before Elimination of Inter-Government Debt		
			Increase or Decrease	Dominion-Provincial	Provincial-Municipal	Dominion and C.N.R.	Provinces
1	1914-1921.....	3,584,822	38,156	23,630	2,999,202	348,374	299,032
2	1922-1924.....	549,356	10,194	9,000	104,798	259,882	203,870
3	1925.....	20,820	1,066	127	49,418	19,776	10,015
4	1926.....	53,469	524	434	5,801	38,491	20,869
5	1927.....	27,826	8,219	1,692	49,055	34,255	32,715
6	1928.....	43,428	1,430	1,466	28,915	55,241	17,066
7	1929.....	189,364	5,540	258	75,875	62,836	56,451
8	1930.....	448,369	1,300	568	211,731	142,231	93,675
9	1931.....	426,300	26,682	473	242,600	154,437	55,472
10	1932.....	269,636	25,441	490	157,675	94,217	42,695
11	1933.....	274,212	13,231	213	205,923	85,731	3,998
12	1934.....	263,127	27,499	28	170,171	117,429	2,998
13	1935.....	295,834	29,111	2,398	219,265	108,743	5,461
14	1936.....	16,759	3,025	1,362	24,524	29,614	39,042
15	1937.....	143,074	15,862	877	55,615	124,066	19,868
16		6,564,756	182,192	29,054	4,334,190	1,675,323	766,489

RECONCILIATION

17	Debt Outstanding, 1913.....	1,297,975	11,536	946	520,837	284,968	504,652
18	Increase, 1914-1937.....	6,564,756	182,192	29,054	4,334,190	1,675,323	766,489
19	Debt Outstanding, 1937.....	7,862,731	193,728	30,000	4,855,027	1,960,291	1,271,141

ALL GOVERNMENTS
OVER-ALL SURPLUS OR DEFICIT
 (Excluding debt retirement)
 AS ADJUSTED FOR COMPARATIVE PURPOSES
Thousands of Dollars

TABLE 9

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
ALL GOVERNMENTS—						
1	Revenue, Current Account.....	276,771	640,064	750,817	788,922	995,213
2	Expenditure, Current Account ⁽¹⁾	253,207	636,405	633,117	836,095	⁽²⁾ 996,050
3	Surplus or Deficit , Current Account.....	23,564	3,659	117,700	47,173	837
4	Expenditure, Capital Account.....	188,637	181,109	151,635	284,719	180,729
5	Bank Loans and cash collection adjustment ⁽³⁾	—	—	—	—	462
6	Over-all Deficit	165,073	177,450	33,935	331,892	182,028
DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS—						
7	Revenue, Current Account.....	135,203	332,508	360,290	314,043	464,324
8	Expenditure, Current Account ⁽¹⁾	118,294	354,467	282,545	387,844	478,168
9	Surplus or Deficit , Current Account.....	16,909	21,959	77,745	73,801	13,844
10	Expenditure, Capital Account.....	74,358	60,441	68,140	102,082	34,615
11	Over-all Surplus or Deficit	57,449	82,400	9,605	175,883	48,459
PROVINCES—						
12	Revenue, Current Account.....	44,935	90,400	133,757	173,823	244,474
13	Expenditure, Current Account ⁽¹⁾	47,381	90,653	124,559	183,400	⁽²⁾ 258,500
14	Surplus or Deficit Current Account.....	2,446	253	9,198	9,577	14,026
15	Expenditure, Capital Account.....	29,129	62,309	32,126	86,125	118,419
16	Over-all Deficit	31,575	62,562	22,928	95,702	132,445
MUNICIPALITIES—						
17	Revenue, Current Account.....	109,875	230,387	270,832	317,155	309,065
18	Expenditure, Current Account ⁽¹⁾	100,398	204,883	240,311	285,728	282,037
19	Surplus, Current Account.....	9,477	25,504	30,521	31,427	27,028
20	Expenditure, Capital Account.....	85,150	58,359	51,367	96,511	27,695
21	Bank Loans and cash collection adjustment ⁽³⁾	—	—	—	—	462
22	Over-all Deficit	75,673	32,855	20,846	65,084	1,129
Not included in the above—						
DEBT RETIREMENT CHARGED TO CURRENT ACCOUNT—						
23	Dominion.....	—	—	—	—	—
24	Provinces.....	777	2,634	4,590	5,256	6,271
25	Municipalities.....	6,575	15,430	20,656	27,376	29,260
26	TOTAL	7,352	18,064	25,246	32,632	35,531
INTER-GOVERNMENTAL ELIMINATIONS						
27	Revenue, Current Account.....	13,242	13,231	14,062	16,099	22,650
28	Expenditure, Current Account.....	12,866	13,598	14,298	20,877	22,655
29	Amount included in Dominion current expenditures but not in provincial current revenues—Natural Resources Award, Manitoba.....	—	—	—	4,584	—
30	Amounts included in Dominion capital expenditures but not in provincial capital revenues.....	—	—	2	1	—
31	Other accounts.....	—	—	2	1	—
32	Variation, due to difference in fiscal year ends.....	376	367	236	194	5

(1) Excludes debt retirement.

(2) Excludes unpaid interest, Alberta, estimated at 3,400.

(3) For year 1937 only.

PROVINCIAL AND MUNICIPAL GOVERNMENTS
(COMBINED)

TABLE 10

OVER-ALL SURPLUS OR DEFICIT

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
ALL PROVINCES AND MUNICIPALITIES—						
1	Revenue, Current Account.....	154,810	320,787	404,589	490,978	553,539
2	Expenditure, Current Account.....	147,779	295,536	364,870	469,128	(¹)540,537
3	Surplus, Current Account.....	7,031	25,251	39,719	21,850	13,002
4	Expenditure, Capital Account.....	114,279	120,668	83,493	182,636	146,114
5	Bank Loans and cash collection adjustment.....	*	*	*	*	462
6	Over-all Deficit	107,248	95,417	43,774	160,786	133,574
PRINCE EDWARD ISLAND—						
7	Revenue, Current Account.....	672	1,115	1,248	1,543	2,058
8	Expenditure, Current Account.....	594	1,014	1,149	1,491	1,983
9	Surplus, Current Account.....	78	101	99	52	75
10	Expenditure, Capital Account.....	59	373	98	372	770
11	Over-all Surplus or Deficit	19	272	1	320	695
NOVA SCOTIA—						
12	Revenue, Current Account.....	4,674	10,416	11,765	15,219	19,287
13	Expenditure, Current Account.....	4,588	10,226	11,804	14,577	18,295
14	Surplus or Deficit , Current Account.....	86	190	39	642	992
15	Expenditure, Capital Account.....	* 705	* 4,712	* 2,136	* 3,508	9,732
16	Bank Loans and cash collection adjustment.....					31
17	Over-all Deficit	619	4,522	2,175	2,866	8,771
NEW BRUNSWICK—						
18	Revenue, Current Account.....	3,212	7,014	9,689	12,039	14,128
19	Expenditure, Current Account.....	3,134	7,523	9,378	11,798	12,841
20	Surplus or Deficit , Current Account.....	78	509	311	241	1,287
21	Expenditure, Capital Account.....	* 755	* 1,463	* 3,142	* 8,058	10,213
22	Bank Loans and cash collection adjustment.....					500
23	Over-all Deficit	677	1,972	2,831	7,817	9,426
QUEBEC—						
24	Revenue, Current Account.....	29,393	66,199	89,185	114,564	141,156
25	Expenditure, Current Account.....	28,760	54,071	78,002	105,406	148,437
26	Surplus or Deficit , Current Account.....	633	12,128	11,183	9,158	7,281
27	Expenditure, Capital Account.....	11,381	13,292	22,201	45,127	34,982
28	Over-all Deficit	10,748	1,164	11,018	35,969	42,263

* Information not available.

⁽¹⁾ Excludes unpaid interest, Alberta, estimated at 3,400.

PROVINCIAL AND MUNICIPAL GOVERNMENTS
(COMBINED)

TABLE 10

(Concluded)

OVER-ALL SURPLUS OR DEFICIT

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
ONTARIO—						
1	Revenue, Current Account.....	48,385	111,944	150,037	188,650	212,740
2	Expenditure, Current Account.....	44,869	104,747	139,471	174,681	191,791
3	Surplus, Current Account.....	3,516	7,197	10,566	13,969	20,949
4	Expenditure, Capital Account.....	25,703	50,041	32,891	73,170	53,389
5	Over-all Deficit.....	22,187	42,844	22,325	59,201	32,440
MANITOBA—						
6	Revenue, Current Account.....	15,303	29,268	31,277	34,501	35,314
7	Expenditure, Current Account.....	13,715	26,562	27,224	33,783	34,956
8	Surplus, Current Account.....	1,588	2,706	4,053	718	358
9	Expenditure, Capital Account.....	8,397	19,048	3,802	4,651	3,051
10	Bank Loans and cash collection adjustment.....	*	*	*	*	2,613
11	Over-all Surplus or Deficit.....	6,809	16,342	251	3,933	80
SASKATCHEWAN—						
12	Revenue, Current Account.....	16,656	34,617	37,229	41,210	38,136
13	Expenditure, Current Account.....	15,342	30,791	32,826	43,334	46,491
14	Surplus or Deficit, Current Account.....	1,314	3,826	4,403	2,124	8,355
15	Expenditure, Capital Account.....	9,656	10,574	3,881	23,452	23,960
16	Bank Loans and cash collection adjustment.....	*	*	*	*	4,103
17	Over-all Surplus or Deficit.....	8,342	6,748	522	25,576	36,418
ALBERTA—						
18	Revenue, Current Account.....	14,785	27,647	34,459	36,478	38,788
19	Expenditure, Current Account.....	12,230	27,037	29,367	37,338	(¹)34,787
20	Surplus or Deficit, Current Account.....	2,555	610	5,092	860	4,001
21	Expenditure, Capital Account.....	24,673	15,911	8,090	11,753	3,006
22	Bank Loans and cash collection adjustment.....	*	*	*	*	569
23	Over-all Surplus or Deficit.....	22,118	15,301	2,998	12,613	1,564
BRITISH COLUMBIA—						
24	Revenue, Current Account.....	21,730	32,567	39,700	46,774	51,932
25	Expenditure, Current Account.....	24,547	33,565	35,649	46,720	50,956
26	Surplus or Deficit, Current Account.....	2,817	998	4,051	54	976
27	Expenditure, Capital Account.....	32,950	5,254	7,252	12,545	7,011
28	Bank Loans and cash collection adjustment.....	*	*	*	*	990
29	Over-all Deficit.....	35,767	6,252	3,201	12,491	5,045

* Information not available.

⁽¹⁾ Excludes unpaid interest estimated at 3,400.

PROVINCIAL GOVERNMENTS
OVER-ALL SURPLUS OR DEFICIT

TABLE 11

As adjusted for comparative purposes

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31					
		1913	1921	1926	1930	1933	1937
ALL PROVINCES—							
1	Revenue, Current Account ⁽¹⁾	44,935	90,400	133,757	173,823	150,283	244,474
2	Expenditure, Current Account ⁽¹⁾	47,381	90,653	124,559	183,400	198,942	(²)258,500
3	Surplus or Deficit , Current Account.....	2,446	253	9,198	9,577	48,659	14,026
4	Expenditure, Capital Account.....	29,129	62,309	32,126	86,125	24,543	118,419
5	Over-all Deficit	31,575	62,562	22,928	95,702	73,202	(²) 132,445
PRINCE EDWARD ISLAND—							
6	Revenue, Current Account ⁽¹⁾	518	791	868	1,114	1,161	1,586
7	Expenditure, Current Account ⁽¹⁾	445	705	800	1,074	1,152	1,466
8	Surplus, Current Account.....	73	86	68	40	9	120
9	Expenditure, Capital Account.....	41	188	48	277	283	470
10	Over-all Surplus or Deficit	32	102	20	237	274	350
NOVA SCOTIA—							
11	Revenue, Current Account ⁽¹⁾	1,678	3,344	3,987	6,918	6,233	10,112
12	Expenditure, Current Account ⁽¹⁾	1,654	3,565	4,960	6,737	8,189	9,805
13	Surplus or Deficit , Current Account.....	24	221	973	181	1,956	307
14	Expenditure, Capital Account.....	252	2,816	1,151	2,373	3,181	9,345
15	Over-all Deficit	228	3,037	2,124	2,192	5,137	9,038
NEW BRUNSWICK—							
16	Revenue, Current Account ⁽¹⁾	1,407	2,729	4,064	6,304	5,007	7,543
17	Expenditure, Current Account ⁽¹⁾	1,354	3,393	3,958	6,383	5,792	7,186
18	Surplus or Deficit , Current Account.....	53	664	106	79	785	357
19	Expenditure, Capital Account.....	692	1,484	1,587	7,492	942	9,819
20	Over-all Deficit	639	2,148	1,481	7,571	1,727	9,462
QUEBEC—							
21	Revenue, Current Account ⁽¹⁾	8,493	20,749	31,060	42,603	30,401	56,888
22	Expenditure, Current Account ⁽¹⁾	7,960	12,833	24,405	39,585	45,660	67,459
23	Surplus or Deficit , Current Account.....	533	7,916	6,655	3,018	15,259	10,571
24	Expenditure, Capital Account.....	3,831	6,856	7,218	12,682	5,711	34,543
25	Over-all Surplus or Deficit	3,298	1,060	563	9,664	20,970	45,114

⁽¹⁾ Less refunds.⁽²⁾ Excludes unpaid interest, Province of Alberta, estimated at 3,400.

PROVINCIAL GOVERNMENTS
OVER-ALL SURPLUS OR DEFICIT

TABLE 11
(Concluded)

As adjusted for comparative purposes
Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31					
		1913	1921	1926	1930	1933	1937
ONTARIO—							
1	Revenue, Current Account (1).....	9,300	21,716	38,283	55,284	52,093	87,104
2	Expenditure, Current Account (1).....	10,455	22,243	38,975	56,315	65,113	83,752
3	Surplus or Deficit, Current Account.....	1,155	527	692	1,031	13,020	3,352
4	Expenditure, Capital Account.....	2	19,167	13,842	27,487	13,664	32,997
5	Over-all Deficit.....	1,153	19,694	14,534	28,518	26,684	29,645
MANITOBA—							
6	Revenue Current Account (1).....	4,081	7,337	10,287	11,191	12,061	15,247
7	Expenditure, Current Account (1).....	3,608	8,225	8,984	12,424	14,527	15,056
8	Surplus or Deficit, Current Account.....	473	888	1,303	1,233	2,466	191
9	Expenditure, Capital Account.....	2,563	8,936	1,257	3,963	323	148
10	Over-all Surplus or Deficit.....	2,090	9,824	46	5,196	2,143	43
SASKATCHEWAN—							
11	Revenue, Current Account (1).....	(2)5,842	9,361	12,577	13,025	11,547	16,902
12	Expenditure, Current Account (1).....	5,413	11,415	10,893	18,777	(3)19,842	28,717
13	Surplus or Deficit, Current Account.....	429	2,054	1,684	5,752	8,295	11,815
14	Expenditure, Capital Account.....	3,184	4,739	1,614	14,265	55	23,960
15	Over-all Surplus or Deficit.....	2,755	6,793	70	20,017	8,350	35,775
ALBERTA—							
16	Revenue, Current Account (1).....	3,462	7,779	10,770	13,385	12,191	18,199
17	Expenditure, Current Account (1).....	3,182	10,621	11,549	15,931	16,011	(4)15,663
18	Surplus or Deficit, Current Account.....	280	2,842	779	2,546	3,820	(4)2,536
19	Expenditure, Capital Account.....	2,057	11,745	2,701	8,281	898	2,233
20	Over-all Surplus or Deficit.....	1,777	14,587	3,480	10,827	4,718	(4)303
BRITISH COLUMBIA—							
21	Revenue, Current Account (1).....	10,154	16,594	21,861	23,999	19,589	30,893
22	Expenditure, Current Account (1).....	13,310	17,653	20,035	26,174	22,656	29,396
23	Surplus or Deficit, Current Account.....	3,156	1,059	1,826	2,175	3,067	1,497
24	Expenditure, Capital Account.....	16,511	6,378	2,708	9,305	132	4,904
25	Over-all Deficit.....	19,667	7,437	882	11,480	3,199	3,407

(1) Less refunds.

(2) Fourteen month period.

(3) Includes relief expenditure financed and subsequently assumed by the Dominion of Canada, amounting to 2,239.

(4) Excluding interest unpaid estimated at 3,400.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
 AS ADJUSTED FOR COMPARATIVE PURPOSES
Thousands of Dollars

TABLE 12

Item No.	REVENUE	For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
	TAXES—					
1	Customs Import Duties ⁽¹⁾	104,691	105,687	141,969	131,209	112,077
2	Excise Taxes ⁽²⁾	21,452	36,755	48,513	57,747	52,037
3	Manufacturers Taxes.....	—	6,639	11,053	10,474	17,185
4	Sales Taxes.....	—	61,273	81,196	20,147	144,360
	Corporation Taxes—					
5	Income and Business Profits.....	138	64,119	32,952	48,653	84,964
6	Other.....	3,352	11,051	14,581	15,828	20,780
7	Income Taxes on Persons.....	157	40,379	22,838	32,642	64,351
8	Succession Duties.....	3,611	9,724	15,304	20,780	35,757
9	Gasoline Taxes.....	—	—	6,411	23,487	38,906
10	Real Property Taxes.....	92,067	199,376	228,640	263,826	250,811
11	Amusement Taxes.....	—	3,032	4,910	4,525	2,838
12	Other Taxes.....	8,199	25,295	32,701	27,825	30,733
13	Sub-Total—Taxes.....	233,667	563,330	641,068	657,143	854,799
	LICENCES, PERMITS AND FEES—					
14	Motor Vehicles, automobile licences.....	470	8,381	16,014	19,907	25,937
15	Other Licences, Permits and Fees.....	12,580	17,646	20,824	23,310	21,024
16	Sub-Total—Licences, Permits and Fees.....	13,050	26,027	36,838	43,217	46,961
17	PUBLIC DOMAIN.....	14,466	18,328	23,686	19,334	23,619
18	LIQUOR CONTROL ⁽³⁾	2,248	7,856	17,592	30,985	29,798
19	SALE OF COMMODITIES AND SERVICES..	2,633	4,260	6,651	7,075	13,409
20	OTHER CURRENT REVENUES.....	10,707	20,263	24,982	31,168	26,627
21	TOTAL CURRENT REVENUE.....	276,771	640,064	750,817	788,922	995,213
	EXPENDITURE					
22	NET DEBT SERVICE, excluding debt retirement	34,794	202,475	190,958	232,522	⁽⁴⁾ 271,339
23	NATIONAL DEFENCE.....	13,781	17,249	14,454	23,256	33,614
24	PENSIONS AND AFTERCARE.....	94	53,688	44,503	55,341	54,437
	PUBLIC WELFARE—					
25	Relief.....	—	916	168	11,753	126,627
26	Other.....	15,121	35,218	43,294	72,129	124,383
27	EDUCATION.....	37,515	88,057	107,231	119,191	108,899
28	HIGHWAYS AND TRANSPORTATION.....	56,663	80,747	63,838	99,570	73,750
29	PUBLIC DOMAIN.....	12,820	17,298	20,045	29,236	24,258
30	AGRICULTURE.....	5,583	9,424	9,944	15,248	14,287
31	OTHER CURRENT EXPENDITURES.....	76,836	131,333	138,682	177,849	164,456
32	TOTAL CURRENT EXPENDITURE, excluding debt retirement.....	253,207	636,405	633,117	836,095	996,050
33	SURPLUS OR DEFICIT, excluding debt retirement.....	23,564	3,659	117,700	47,173	837
	⁽¹⁾ Includes Customs Import Duties on liquor.....	9,935	10,574	16,433	20,094	6,786
	⁽²⁾ Includes Excise Duties and Taxes on liquor.....	11,211	10,994	23,258	23,154	20,351
		21,146	21,568	39,691	43,248	27,137

⁽³⁾ Provincial; see footnotes ⁽¹⁾ and ⁽²⁾ above.

⁽⁴⁾ Does not include unpaid interest, Alberta, estimated at 3,400.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1913 ⁽¹⁾
Thousands of Dollars

Item No.	REVENUE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
	TAXES—						
1	Customs Import Duties.....	104,691	—	—	(²)104,691	—	—
2	Excise Duties.....	21,452	—	—	(³) 21,452	—	—
3	Manufacturers Taxes.....	—	—	—	—	—	—
4	Sales Taxes.....	—	—	—	—	—	—
	Corporation Taxes—						
5	Income Taxes.....	138	—	—	—	138	—
6	Other.....	3,352	—	—	—	3,352	—
7	Income Taxes on Persons.....	157	—	—	—	119	38
8	Succession Duties.....	3,611	—	—	—	3,611	—
9	Gasoline Taxes.....	—	—	—	—	—	—
10	Real Property Taxes.....	92,067	—	—	—	1,753	90,314
11	Amusement Taxes.....	—	—	—	—	—	—
12	Other Taxes.....	8,199	—	—	1,335	347	6,517
13	Sub-Total—Taxes.....	233,667	—	—	127,478	9,320	96,869
	LICENCES, PERMITS AND FEES—						
14	Motor Vehicles, automobile licences.....	470	—	—	—	470	—
15	Other Licences, Permits and Fees.....	12,580	—	—	1,194	6,382	5,004
16	Sub-Total—Licences, Permits and Fees.....	13,050	—	—	1,194	6,852	5,004
17	PUBLIC DOMAIN.....	14,466	—	—	3,420	11,046	—
18	LIQUOR CONTROL.....	2,248	—	—	—	2,248	—
	SALE OF COMMODITIES AND SERVICES—						
19	Post Office.....	133	—	12,822	12,955	—	—
20	Other Services.....	2,195	—	—	1,380	815	—
21	Public Utility Contributions.....	305	—	—	—	—	305
22	SUBSIDIES.....	—	12,851	—	—	12,851	—
	REFUNDS—						
23	From Municipalities.....	—	—	34	—	34	—
24	Other.....	—	—	1,521	76	1,445	—
25	OTHER CURRENT REVENUES.....	10,707	391	—	1,598	1,803	7,697
26	Sub-Total.....	276,771	13,242	14,377	148,101	46,414	109,875
	DISTRIBUTION OF REFUNDS—						
27	Post Office.....	—	—	12,822	12,822	—	—
28	Municipal.....	—	—	34	—	34	—
29	Other.....	—	—	1,521	76	1,445	—
30	Sub-Total.....	—	—	14,377	12,898	1,479	—
31	NET CURRENT REVENUES.....	276,771	13,242	—	135,203	44,935	109,875

(1) For the fiscal years ended nearest to December 31, 1913.

(2) Of which 9,935 on liquor.

(3) Of which 11,211 on liquor.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1913 ⁽¹⁾
Thousands of Dollars

TABLE 13

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL REVENUE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
—	—	—	—	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
—	—	—	—	—	—	—	—	—	—	4
138	—	—	—	—	—	—	—	—	138	5
3,352	14	66	60	943	894	349	258	171	597	6
157	13	38	—	—	—	—	—	—	106	7
3,611	6	53	98	1,605	1,146	268	74	67	294	8
—	—	—	—	—	—	—	—	—	—	9
92,067	124	2,033	1,105	16,450	31,071	9,650	10,736	9,883	11,015	10
6,864	68	577	535	1,504	3,203	500	100	125	252	11
106,189	225	2,767	1,798	20,502	36,314	10,767	11,168	10,246	12,402	12
—	—	—	—	—	—	—	—	—	—	13
470	1	—	11	123	106	35	49	46	99	14
11,386	40	135	82	2,141	3,191	861	1,779	1,568	1,589	15
11,856	41	135	93	2,264	3,297	896	1,828	1,614	1,688	16
11,046	7	853	502	1,866	2,887	427	49	57	4,398	17
2,248	2	—	43	794	902	162	218	127	—	18
—	—	—	—	—	—	—	—	—	—	19
815	—	—	3	47	18	47	461	155	84	20
305	—	—	—	—	—	100	—	205	—	21
12,851	382	637	638	1,969	2,396	1,451	2,115	1,261	2,002	22
34	—	—	—	34	—	—	—	—	—	23
1,445	18	—	—	150	69	13	222	973	—	24
9,500	15	282	135	1,951	2,571	1,453	817	1,120	1,156	25
156,289	690	4,674	3,212	29,577	48,454	15,316	16,878	15,758	21,730	26
—	—	—	—	—	—	—	—	—	—	27
34	—	—	—	34	—	—	—	—	—	28
1,445	18	—	—	150	69	13	222	973	—	29
1,479	18	—	—	184	69	13	222	973	—	30
154,810	672	4,674	3,212	29,393	48,385	15,303	16,656	14,785	21,730	31

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1913 ⁽¹⁾

Thousands of Dollars

Item No.	EXPENDITURE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
1	NET DEBT SERVICE, excluding sinking fund..	34,794	564	951	12,213	3,255	19,713
2	NATIONAL DEFENCE.....	13,781	—	31	13,812	—	—
3	PENSIONS AND AFTERCARE.....	94	—	—	94	—	—
	PUBLIC WELFARE—						
4	Relief.....	—	—	—	—	—	—
5	Other.....	15,121	—	—	2,617	4,343	8,161
6	EDUCATION.....	37,515	—	—	215	9,600	27,700
7	HIGHWAYS AND TRANSPORTATION.....	56,663	2,134	113	35,467	8,744	14,699
8	PUBLIC DOMINION.....	12,820	16	125	7,707	5,254	—
9	AGRICULTURE.....	5,583	—	18	3,278	2,323	—
	GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES—						
10	Administration of Justice.....	8,361	—	39	3,585	4,815	} 30,125
11	Legislation.....	3,456	—	—	1,601	1,855	
12	General Government.....	28,459	—	66	22,051	6,474	
13	Other Current Expenditures.....	36,560	—	212	4,450	2,197	
14	Sub-Total.....	76,836	—	317	31,687	15,341	30,125
15	SUBSIDIES TO PROVINCES.....	—	11,280	—	11,280	—	—
16	POST OFFICE.....	—	—	12,822	12,822	—	—
17	Sub-Total.....	253,207	12,866	14,377	131,192	48,860	100,398
	DISTRIBUTION OF REFUNDS—						
18	Net Debt Service.....	—	—	951	—	951	—
19	National Defence.....	—	—	31	31	—	—
20	Highways and Transportation.....	—	—	113	—	113	—
21	Public Domain.....	—	—	125	—	125	—
22	Agriculture.....	—	—	18	—	18	—
23	General Expenditures.....	—	—	317	45	272	—
24	Post Office.....	—	—	12,822	12,822	—	—
25	Sub-Total.....	—	—	14,377	12,898	1,479	—
26	NET CURRENT EXPENDITURES, excluding debt retirement.....	253,207	12,866	—	118,294	47,381	100,398

(1) For the fiscal years ended nearest to December 31, 1913.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1913 ⁽¹⁾
Thousands of Dollars

TABLE 13
(Concluded)

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL EXPENDITURE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
22,968	62	811	507	5,486	5,888	2,459	2,017	2,758	2,980	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
—	—	—	—	—	—	—	—	—	—	4
12,504	57	578	315	2,440	3,672	1,606	967	770	2,099	5
37,300	216	1,471	892	6,593	13,882	3,100	3,825	3,896	3,425	6
23,443	124	643	642	4,218	5,765	1,295	2,231	1,282	7,243	7
5,254	6	18	76	738	2,510	92	92	81	1,641	8
2,323	18	79	59	421	393	87	653	330	283	9
4,815	26	11	42	1,257	910	371	688	503	1,007	10
1,855	13	92	41	424	370	169	227	368	151	11
6,474	61	126	117	1,029	1,151	542	897	836	1,715	12
32,322	29	759	443	6,338	10,397	4,007	3,967	2,379	4,003	13
45,466	129	988	643	9,048	12,828	5,089	5,779	4,086	6,876	14
—	—	—	—	—	—	—	—	—	—	15
—	—	—	—	—	—	—	—	—	—	16
149,258	612	4,588	3,134	28,944	44,938	13,728	15,564	13,203	24,547	17
951	—	—	—	—	—	—	—	951	—	18
113	—	—	—	113	—	—	—	—	—	19
125	—	—	—	—	61	—	64	—	—	20
18	18	—	—	—	—	—	—	—	—	21
272	—	—	—	71	8	13	158	22	—	22
—	—	—	—	—	—	—	—	—	—	23
—	—	—	—	—	—	—	—	—	—	24
1,479	18	—	—	184	69	13	222	973	—	25
147,779	594	4,588	3,134	28,760	44,869	13,715	15,342	12,230	24,547	26

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1921 ⁽¹⁾

Thousands of Dollars

Item No.	REVENUE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
	TAXES—						
1	Customs Import Duties.....	105,687	—	—	(²)105,687	—	—
2	Excise Duties.....	36,755	—	—	(²)36,755	—	—
3	Manufacturers Taxes.....	6,639	—	—	6,639	—	—
4	Sales Taxes.....	61,273	—	—	61,273	—	—
	Corporation Taxes—						
5	Income and Business Profits.....	64,119	—	—	61,680	2,439	—
6	Other.....	11,051	—	—	2,328	8,723	—
7	Income Taxes on Persons.....	40,379	—	—	39,821	485	73
8	Succession Duties.....	9,724	—	—	—	9,724	—
9	Gasoline Taxes.....	—	—	—	—	—	—
10	Real Property Taxes.....	199,376	—	—	—	9,720	189,656
11	Amusement Taxes.....	3,032	—	—	—	3,032	—
12	Other Taxes.....	25,295	—	—	6,140	1,199	17,956
13	Sub-Total—Taxes.....	563,330	—	—	320,323	35,322	207,685
	LICENCES, PERMITS AND FEES—						
14	Motor Vehicles, automobile licences.....	8,381	—	—	—	8,381	—
15	Other Licences, Permits and Fees.....	17,646	—	—	2,595	7,041	8,010
16	Sub-Total—Licences, Permits and Fees..	26,027	—	—	2,595	15,422	8,010
17	PUBLIC DOMAIN.....	18,328	—	—	3,542	14,786	—
18	LIQUOR CONTROL.....	7,856	—	—	—	7,856	—
	SALE OF COMMODITIES AND SERVICES—						
19	Post Office.....	—	—	26,402	26,402	—	—
20	Other Services.....	3,105	—	—	2,358	747	—
21	Public Utility Contributions.....	1,155	—	—	—	—	1,155
22	SUBSIDIES.....	—	11,865	—	—	11,865	—
	REFUNDS—						
23	From Municipalities.....	—	—	287	—	287	—
24	Other.....	—	—	922	476	446	—
25	OTHER CURRENT REVENUES.....	20,263	1,366	—	3,690	4,402	13,537
26	Sub-Total.....	640,064	13,231	27,611	359,386	91,133	230,387
	DISTRIBUTION OF REFUNDS—						
27	Post Office.....	—	—	26,402	26,402	—	—
28	Refunds from Municipalities.....	—	—	287	—	287	—
29	Other.....	—	—	922	476	446	—
30	Sub-Total.....	—	—	27,611	26,878	733	—
31	NET CURRENT REVENUES.....	640,064	13,231	—	332,508	90,400	230,387

⁽¹⁾ For the fiscal years ended nearest to December 31, 1921.

⁽²⁾ Of which 10,574 on liquor.

⁽³⁾ Of which 10,994 on liquor.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1921 ⁽¹⁾
Thousands of Dollars

TABLE 14

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL REVENUE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunsw- wick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	
—	—	—	—	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
—	—	—	—	—	—	—	—	—	—	4
2,439	—	—	—	169	184	276	—	—	1,810	5
8,723	33	541	253	2,051	3,052	737	604	465	987	6
558	50	73	—	—	—	—	—	—	435	7
9,724	11	159	151	3,005	4,822	457	309	177	633	8
—	—	—	—	—	—	—	—	—	—	9
199,376	315	5,713	2,761	37,050	74,058	21,237	24,413	18,499	15,330	10
3,032	5	180	65	405	1,553	325	—	181	318	11
19,155	171	1,102	1,440	3,388	9,173	900	1,130	930	921	12
243,007	585	7,768	4,670	46,068	92,842	23,932	26,456	20,252	20,434	13
8,381	38	378	274	1,983	2,946	539	701	719	803	14
15,051	45	276	131	3,870	3,567	1,237	2,721	1,633	1,571	15
23,432	83	654	405	5,853	6,513	1,776	3,422	2,352	2,374	16
14,786	—	739	1,107	4,440	3,725	256	151	456	3,912	17
7,856	49	75	34	4,398	349	80	58	252	2,629	18
—	—	—	—	—	—	—	—	—	—	19
747	—	—	5	65	332	119	54	32	140	20
1,155	—	—	—	—	470	200	—	485	—	21
11,865	382	637	638	2,256	2,396	1,471	1,753	1,622	710	22
287	—	—	—	31	100	—	67	89	—	23
446	5	—	—	172	91	41	32	105	—	24
17,939	16	543	223	3,119	5,317	1,434	2,723	2,196	2,368	25
321,520	1,120	10,416	7,014	66,402	112,135	29,309	34,716	27,841	32,567	26
—	—	—	—	—	—	—	—	—	—	27
287	—	—	—	31	100	—	67	89	—	28
446	5	—	—	172	91	41	32	105	—	29
733	5	—	—	203	191	41	99	194	—	30
320,787	1,115	10,416	7,014	66,199	111,944	29,268	34,617	27,647	32,567	31

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1921 ⁽¹⁾
Thousands of Dollars

Item No.	EXPENDITURE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
1	NET DEBT SERVICE, excluding sinking fund..	202,475	1,341	5	152,488	14,389	36,944
2	NATIONAL DEFENCE.....	17,249	—	132	17,381	—	—
3	PENSIONS AND AFTERCARE.....	53,688	—	—	53,688	—	—
	PUBLIC WELFARE—						
4	Relief.....	916	—	—	500	416	—
5	Other.....	35,218	—	112	4,411	12,133	18,786
6	EDUCATION.....	88,057	3	—	924	20,850	66,280
7	HIGHWAYS AND TRANSPORTATION.....	80,747	—	179	41,666	8,298	30,962
8	PUBLIC DOMINION.....	17,298	48	54	11,914	5,486	—
9	AGRICULTURE.....	9,424	—	399	5,992	3,831	—
	GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES—						
10	Administration of Justice.....	14,374	—	37	6,870	7,541	51,911
11	Legislation.....	6,677	—	—	4,176	2,501	
12	General Government.....	48,109	—	38	36,189	11,958	
13	Other Current Expenditures.....	58,128	—	253	2,487	3,983	
14	Sub-Total.....	127,288	—	328	49,722	25,983	51,911
15	SUBSIDIES TO PROVINCES.....	—	12,212	—	12,212	—	—
16	POST OFFICE.....	4,045	—	26,402	30,447	—	—
17	Sub-Total.....	636,405	13,598	27,611	381,345	91,386	204,883
	DISTRIBUTION OF REFUNDS—						
18	Net Debt Service.....	—	—	5	—	5	—
19	National Defence.....	—	—	132	132	—	—
20	Other Public Welfare.....	—	—	112	—	112	—
21	Highways and Transportation.....	—	—	179	—	179	—
22	Public Domain.....	—	—	54	—	54	—
23	Agriculture.....	—	—	399	310	89	—
24	General Expenditures.....	—	—	328	34	294	—
25	Post Office.....	—	—	26,402	26,402	—	—
26	Sub-Total.....	—	—	27,611	26,878	733	—
27	NET CURRENT EXPENDITURES, excluding debt retirement.....	636,405	13,598	—	354,467	90,653	204,883

(1) For the fiscal years ended nearest to December 31, 1921.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1926 ⁽¹⁾

Thousands of Dollars

Item No.	REVENUE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
TAXES—							
1	Customs Import Duties.....	141,969	—	—	(²)141,969	—	—
2	Excise Duties.....	48,513	—	—	(³)48,513	—	—
3	Manufacturers Taxes.....	11,053	—	1,549	12,602	—	—
4	Sales Taxes.....	81,196	—	—	81,196	—	—
Corporation Taxes—							
5	Income and Business Profits.....	32,952	—	—	30,053	2,899	—
6	Other.....	14,581	—	—	2,458	12,123	—
7	Income Taxes on Persons.....	22,838	—	—	18,043	1,517	3,278
8	Succession Duties.....	15,304	—	—	—	15,304	—
9	Gasoline Taxes.....	6,411	—	—	—	6,411	—
10	Real Property Taxes.....	228,640	—	—	—	10,000	218,640
11	Amusement Taxes.....	4,910	—	—	—	4,910	—
12	Other Taxes.....	32,701	—	—	12,186	2,118	18,397
13	Sub-Total—Taxes.....	641,068	—	1,549	347,020	55,282	240,315
LICENCES, PERMITS AND FEES—							
14	Motor Vehicles, automobile licences.....	16,014	—	—	—	16,014	(⁴)
15	Other Licences, Permits and Fees.....	20,824	—	206	3,535	7,818	9,677
16	Sub-Total—Licences, Permits and Fees..	36,838	—	206	3,535	23,832	9,677
17	PUBLIC DOMAIN.....	23,686	—	—	4,000	19,686	—
18	LIQUOR CONTROL.....	17,592	—	—	—	17,592	—
SALE OF COMMODITIES AND SERVICES—							
19	Post Office.....	—	—	29,069	29,069	—	—
20	Other Services.....	3,785	—	—	2,879	906	—
21	Public Utility Contributions.....	2,866	—	—	—	—	2,866
22	SUBSIDIES.....	—	12,517	—	—	12,517	—
REFUNDS—							
23	From Municipalities.....	—	—	1,356	—	1,356	—
24	Other.....	—	—	3,111	2,071	1,040	—
25	OTHER CURRENT REVENUES.....	24,982	1,545	1,934	2,677	3,942	17,974
26	Sub-Total.....	750,817	14,062	33,357	391,251	136,153	270,832
DISTRIBUTION OF REFUNDS—							
27	Post Office.....	—	—	29,069	29,069	—	—
28	Radio Licences.....	—	—	206	206	—	—
29	Remission of Excise Tax on unsold Automobiles	—	—	1,549	1,549	—	—
30	Refunds from Municipalities.....	—	—	1,356	—	1,356	—
31	Other (less credit to Other Current Revenues)..	—	—	1,177	137	1,040	—
32	Sub-Total.....	—	—	33,357	30,961	2,396	—
33	NET CURRENT REVENUES.....	750,817	14,062	—	360,290	133,757	270,832

(¹) For the fiscal years ended nearest to December 31, 1926.

(²) Of which 16,433 on liquor.

(³) Of which 23,258 on liquor.

(⁴) Particulars not available; included with Item 15.

ALL GOVERNMENTS TABLE 15

REVENUE AND EXPENDITURE, CURRENT ACCOUNT

1926 ⁽¹⁾

Thousands of Dollars

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL REVENUE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunsw- wick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	
—	—	—	—	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
—	—	—	—	—	—	—	—	—	—	4
2,899	—	—	—	142	411	—	—	—	2,346	5
12,123	116	779	644	2,577	3,425	1,103	865	857	1,757	6
4,795	66	45	—	—	3,121	562	—	112	889	7
15,304	19	470	294	3,691	8,762	757	290	254	767	8
6,411	32	124	118	1,211	3,376	446	—	424	680	9
228,640	353	6,128	3,870	45,575	91,272	19,604	22,915	21,865	17,058	10
4,910	5	114	54	775	2,877	444	—	201	440	11
20,515	82	1,425	1,620	4,836	8,694	1,000	1,175	818	865	12
295,597	673	9,085	6,600	58,807	121,938	23,916	25,245	24,531	24,802	13
16,014	72	600	555	3,390	6,398	713	1,510	1,162	1,614	14
17,495	45	270	143	4,911	4,657	1,228	2,795	1,578	1,868	15
33,509	117	870	698	8,301	11,055	1,941	4,305	2,740	3,482	16
19,686	—	489	1,046	7,116	5,469	144	246	518	4,658	17
17,592	57	50	417	6,891	1,084	1,367	2,148	1,941	3,637	18
—	—	—	—	—	—	—	—	—	—	19
906	—	5	5	179	421	41	28	25	202	20
2,866	—	—	—	—	1,233	300	548	785	—	21
12,517	382	662	667	2,256	2,642	1,492	2,032	1,645	739	22
1,356	—	—	—	40	1,139	—	—	154	23	23
1,040	12	—	—	198	473	3	205	149	—	24
21,916	19	604	256	5,635	6,195	2,076	2,677	2,274	2,180	25
406,985	1,260	11,765	9,689	89,423	151,649	31,280	37,434	34,762	39,723	26
—	—	—	—	—	—	—	—	—	—	27
—	—	—	—	—	—	—	—	—	—	28
—	—	—	—	—	—	—	—	—	—	29
1,356	—	—	—	40	1,139	—	—	154	23	30
1,040	12	—	—	198	473	3	205	149	—	31
2,396	12	—	—	238	1,612	3	205	303	23	32
404,589	1,248	11,765	9,689	89,185	150,037	31,277	37,229	34,459	39,700	33

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1926 ⁽¹⁾
Thousands of Dollars

Item No.	EXPENDITURE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
1	NET DEBT SERVICE, excluding sinking fund..	190,958	1,715	31	122,763	24,979	44,962
2	NATIONAL DEFENCE.....	14,454	—	128	14,582	—	—
3	PENSIONS AND AFTERCARE.....	44,503	—	—	44,503	—	—
	PUBLIC WELFARE—						
4	Relief.....	168	—	—	78	90	—
5	Other.....	43,294	1	1,006	5,093	18,520	20,686
6	EDUCATION.....	107,231	27	3	1,286	25,693	80,282
7	HIGHWAYS AND TRANSPORTATION.....	63,838	—	388	14,962	15,814	33,450
8	PUBLIC DOMAIN.....	20,045	40	106	11,291	8,900	—
9	AGRICULTURE.....	9,944	—	66	5,839	4,171	—
	GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES—						
10	Administration of Justice.....	14,734	—	59	6,276	8,517	60,931
11	Legislation.....	7,188	—	—	4,804	2,384	
12	General Government.....	45,363	—	1,812	35,059	12,116	
13	Other Current Expenditures.....	69,458	—	689	3,445	5,771	
14	Sub-Total.....	136,743	—	2,560	49,584	28,788	60,931
15	SUBSIDIES TO PROVINCES.....	—	12,517	—	12,517	—	—
16	POST OFFICE.....	1,939	—	29,069	31,008	—	—
17	Sub-Total.....	633,117	14,298	33,357	313,506	126,955	240,311
	DISTRIBUTION OF REFUNDS—						
18	Net Debt Service.....	—	—	31	—	31	—
19	National Defence.....	—	—	128	128	—	—
20	Other Public Welfare.....	—	—	1,006	—	1,006	—
21	Education.....	—	—	3	—	3	—
22	Highways and Transportation.....	—	—	388	—	388	—
23	Public Domain.....	—	—	106	—	106	—
24	Agriculture.....	—	—	66	—	66	—
25	General Government and Other Current Expenditures.....	—	—	2,560	1,764	796	—
26	Post Office.....	—	—	29,069	29,069	—	—
27	Sub-Total.....	—	—	33,357	30,961	2,396	—
28	NET CURRENT EXPENDITURES, excluding debt retirement.....	633,117	14,298	—	282,545	124,559	240,311

(¹) For the fiscal years ended nearest to December 31, 1926.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1926 ⁽¹⁾

TABLE 15

(Concluded)

Thousands of Dollars

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL EXPENDITURE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
69,941	153	2,167	2,086	16,981	23,432	5,834	4,242	7,661	7,385	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
90	—	—	—	—	28	10	31	21	—	4
39,206	123	1,398	1,100	6,575	16,183	3,648	3,244	2,713	4,222	5
105,975	448	3,676	2,700	18,375	42,374	8,315	12,743	9,321	8,023	6
49,264	196	2,012	1,387	11,684	19,142	2,432	3,633	3,978	4,800	7
8,900	1	209	177	3,460	2,806	96	105	127	1,919	8
4,171	33	141	107	1,532	1,037	228	299	386	408	9
8,517	28	55	146	2,590	2,343	643	972	985	755	10
2,384	20	108	90	835	393	151	205	351	231	11
12,116	94	315	231	2,993	3,516	890	1,342	1,033	1,702	12
66,702	65	1,723	1,354	13,215	29,829	4,980	6,215	3,094	6,227	13
89,719	207	2,201	1,821	19,633	36,081	6,664	8,734	5,463	8,915	14
—	—	—	—	—	—	—	—	—	—	15
—	—	—	—	—	—	—	—	—	—	16
367,266	1,161	11,804	9,378	78,240	141,083	27,227	33,031	29,670	35,672	17
31	—	—	—	31	—	—	—	—	—	18
1,006	—	—	—	13	839	—	—	154	—	19
3	—	—	—	—	—	—	3	—	—	20
388	—	—	—	88	300	—	—	—	—	21
106	—	—	—	—	104	—	2	—	—	22
66	12	—	—	—	54	—	—	—	—	23
796	—	—	—	106	315	3	200	149	23	24
—	—	—	—	—	—	—	—	—	—	25
2,396	12	—	—	238	1,612	3	205	303	23	26
364,870	1,149	11,804	9,378	78,002	139,471	27,224	32,826	29,367	35,649	27
—	—	—	—	—	—	—	—	—	—	28

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1930 ⁽¹⁾
Thousands of Dollars

Item No.	REVENUE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
	TAXES—						
1	Customs Import Duties.....	131,209	—	—	(2)131,209	—	—
2	Excise Duties.....	57,747	—	—	(2)57,747	—	—
3	Manufacturers Taxes.....	10,474	—	—	10,474	—	—
4	Sales Taxes.....	20,147	—	—	20,147	—	—
	Corporation Taxes—						
5	Income and Business Profits.....	48,653	—	—	44,458	4,195	—
6	Other.....	15,828	—	—	1,503	14,325	—
7	Income Taxes on Persons.....	32,642	—	—	26,624	2,122	3,896
8	Succession Duties.....	20,780	—	—	—	20,780	—
9	Gasoline Taxes.....	23,487	—	—	—	23,487	—
10	Real Property Taxes.....	263,826	—	—	—	6,708	257,118
11	Amusement Taxes.....	4,525	—	—	—	4,525	—
12	Other Taxes.....	27,825	—	—	4,531	1,534	21,760
13	Sub-Total—Taxes.....	657,143	—	—	296,693	77,676	282,774
	LICENCES, PERMITS AND FEES—						
14	Motor Vehicles, automobile licences.....	19,907	—	—	—	19,907	(4)
15	Other Licences, Permits and Fees.....	23,310	—	468	3,737	8,747	11,294
16	Sub-Total—Licences, Permits and Fees..	43,217	—	468	3,737	28,654	11,294
17	PUBLIC DOMAIN.....	19,334	—	—	2,297	17,037	—
18	LIQUOR CONTROL.....	30,985	—	—	—	30,985	—
	SALE OF COMMODITIES AND SERVICES—						
19	Post Office.....	—	—	30,212	30,212	—	—
20	Other Services.....	3,904	—	—	2,745	1,159	—
21	Public Utility Contributions.....	3,171	—	—	—	—	3,171
22	SUBSIDIES AND SPECIAL GRANTS.....	—	14,276	—	—	14,276	—
	REFUNDS—						
23	From Municipalities.....	—	—	3,015	—	3,015	—
24	Other.....	—	—	8,299	6,788	1,511	—
25	OTHER CURRENT REVENUES.....	31,168	1,823	6,623	2,416	4,036	19,916
26	Sub-Total.....	788,922	16,099	35,371	344,888	178,349	317,155
	DISTRIBUTION OF REFUNDS—						
27	Post Office.....	—	—	30,212	30,212	—	—
28	Radio Licences.....	—	—	468	468	—	—
29	Refunds from Municipalities.....	—	—	3,015	—	3,015	—
30	Other (less credit to Other Current Revenues).	—	—	1,676	165	1,511	—
31	Sub-Total.....	—	—	35,371	30,845	4,526	—
32	NET CURRENT REVENUES.....	788,922	16,099	—	314,043	173,823	317,155

(1) For the fiscal years ended nearest to December 31, 1930.
(2) Of which 20,094 on liquor.

(3) Of which 23,154 on liquor.
(4) Particulars not available; included with Item 15.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1930 ⁽¹⁾
Thousands of Dollars

TABLE 16

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL REVENUE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
—	—	—	—	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
—	—	—	—	—	—	—	—	—	—	4
4,195	—	—	—	379	503	12	—	—	3,301	5
14,325	82	913	457	4,124	3,670	1,152	987	994	1,946	6
6,018	61	45	—	—	3,715	845	—	136	1,216	7
20,780	26	341	289	6,873	11,229	452	318	553	699	8
23,487	124	791	646	4,380	10,757	1,185	1,919	1,932	1,753	9
263,826	363	6,452	3,817	56,754	109,671	21,186	23,836	20,216	21,531	10
4,525	8	163	92	857	2,440	338	—	241	386	11
23,294	133	1,443	1,680	6,092	10,192	1,060	1,330	995	369	12
360,450	797	10,148	6,981	79,459	152,177	26,230	28,390	25,067	31,201	13
19,907	146	1,043	874	5,410	5,520	1,127	1,887	1,711	2,189	14
20,041	50	280	193	5,547	5,597	1,179	3,448	1,796	1,951	15
39,948	196	1,323	1,067	10,957	11,117	2,306	5,335	3,507	4,140	16
17,037	—	821	880	5,411	4,300	319	425	795	4,086	17
30,985	23	391	1,544	9,180	10,285	1,930	1,553	1,888	4,191	18
—	—	—	—	—	—	—	—	—	—	19
1,159	—	14	21	407	360	61	38	34	224	20
3,171	—	69	—	—	975	250	827	1,050	—	21
14,276	507	1,670	1,267	2,256	2,642	1,586	1,938	1,671	739	22
3,015	—	—	—	119	2,577	—	—	275	44	23
1,511	38	—	—	389	537	37	282	159	69	24
23,952	20	783	279	6,894	6,794	1,819	2,704	2,466	2,193	25
495,504	1,581	15,219	12,039	115,072	191,764	34,538	41,492	36,912	46,887	26
—	—	—	—	—	—	—	—	—	—	27
—	—	—	—	—	—	—	—	—	—	28
3,015	—	—	—	119	2,577	—	—	275	44	29
1,511	38	—	—	389	537	37	282	159	69	30
4,526	38	—	—	508	3,114	37	282	434	113	31
490,978	1,543	15,219	12,039	114,564	188,650	34,501	41,210	36,478	46,774	32

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1930 ⁽¹⁾
Thousands of Dollars

Item No.	EXPENDITURE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
1	NET DEBT SERVICE, excluding sinking fund . .	232,522	1,792	12	149,098	29,488	55,740
2	NATIONAL DEFENCE.....	23,256	—	159	23,415	—	—
3	PENSIONS AND AFTERCARE.....	55,341	—	—	55,341	—	—
	PUBLIC WELFARE—						
4	Relief.....	11,753	—	—	4,432	4,096	3,225
5	Other.....	72,129	4	2,806	13,266	33,388	28,285
6	EDUCATION.....	119,191	9	5	702	33,780	84,705
7	HIGHWAYS AND TRANSPORTATION.....	99,570	—	352	29,083	28,680	42,159
8	PUBLIC DOMAIN.....	29,236	55	119	14,155	15,255	—
9	AGRICULTURE.....	15,248	—	162	9,143	6,267	—
	GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES—						
10	Administration of Justice.....	19,958	—	100	8,415	11,643	71,614
11	Legislation.....	8,116	—	—	4,909	3,207	
12	General Government.....	61,565	—	690	46,637	15,618	
13	Other Current Expenditures.....	82,129	1	754	4,764	6,504	
14	Sub-Total.....	171,768	1	1,544	64,725	36,972	71,614
15	SUBSIDIES AND SPECIAL GRANTS TO PROVINCES.....	—	19,036	—	19,036	—	—
16	POST OFFICE.....	6,081	—	30,212	36,293	—	—
17	Sub-Total.....	836,095	20,877	35,371	418,689	187,926	285,728
	DISTRIBUTION OF REFUNDS—						
18	Net Debt Service.....	—	—	12	—	12	—
19	National Defence.....	—	—	159	159	—	—
20	Other Public Welfare.....	—	—	2,806	—	2,806	—
21	Education.....	—	—	5	—	5	—
32	Highways and Transportation.....	—	—	352	—	352	—
23	Public Domain.....	—	—	119	—	119	—
24	Agriculture.....	—	—	162	—	162	—
25	General Government and Other Current Expenditures.....	—	—	1,544	474	1,070	—
26	Post Office.....	—	—	30,212	30,212	—	—
27	Sub-Total.....	—	—	35,371	30,845	4,526	—
28	NET CURRENT EXPENDITURES, excluding debt retirement.....	836,095	20,877	—	387,844	183,400	285,728

(1) For the fiscal years ended nearest to December 31, 1930.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1937 ⁽¹⁾

Thousands of Dollars

Item No.	REVENUE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
TAXES—							
1	Customs Import Duties.....	112,077	—	—	(²)112,077	—	—
2	Excise Duties.....	52,037	—	—	(³)52,037	—	—
3	Manufacturers Taxes.....	17,185	—	—	17,185	—	—
4	Sales Taxes.....	144,360	—	—	138,055	1,893	4,412
Corporation Taxes—							
5	Income.....	84,964	—	—	69,768	15,196	—
6	Other.....	20,780	—	—	1,974	18,806	—
7	Income Taxes on Persons.....	64,351	—	—	50,597	11,884	1,870
8	Succession Duties.....	35,757	—	—	—	35,757	—
9	Gasoline Taxes.....	38,906	—	—	—	38,906	—
10	Real Property Taxes.....	250,811	—	—	—	5,875	244,936
11	Amusement Taxes.....	2,838	—	—	—	2,838	—
12	Other Taxes.....	30,733	—	—	7,391	3,005	20,337
13	Sub-Total—Taxes.....	854,799	—	—	449,084	134,160	271,555
LICENCES, PERMITS AND FEES—							
14	Motor Vehicles, automobile licences.....	25,937	—	—	—	25,937	(⁴)
15	Other Licences, Permits and Fees.....	21,024	—	2,023	4,353	8,240	10,454
16	Sub-Total—Licences, Permits and Fees..	46,961	—	2,023	4,353	34,177	10,454
17	PUBLIC DOMAIN.....	23,619	—	—	2,484	21,135	—
18	LIQUOR CONTROL.....	29,798	—	—	—	29,798	—
SALE OF COMMODITIES AND SERVICES—							
19	Post Office.....	3,250	—	32,296	35,546	—	—
20	Other Services.....	3,984	—	—	3,019	965	—
21	Public Utility Contributions.....	6,175	—	—	—	—	6,175
22	SUBSIDIES.....	—	21,184	—	—	21,184	—
REFUNDS—							
23	From Municipalities.....	—	—	734	—	734	—
24	Other.....	—	—	3,849	2,030	1,819	—
25	OTHER CURRENT REVENUES.....	26,627	1,466	640	3,517	3,055	20,881
26	Sub-Total.....	995,213	22,650	38,262	500,033	247,027	309,065
DISTRIBUTION OF REFUNDS—							
27	Post Office.....	—	—	32,296	32,296	—	—
28	Canadian Broadcasting Corporation.....	—	—	2,023	2,023	—	—
29	Relief Acts.....	—	—	1,185	1,185	—	—
30	Municipal.....	—	—	734	—	734	—
31	Other.....	—	—	2,024	205	1,819	—
32	Sub-Total.....	—	—	38,262	35,709	2,553	—
33	NET CURRENT REVENUES.....	995,213	22,650	—	464,324	244,474	309,065

(¹) For the fiscal years ended nearest to December 31, 1937.

(²) Of which 6,786 on liquor.

(³) Of which 20,351 on liquor.

(⁴) Particulars not available; included with Item 15.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT

TABLE 17

1937 ⁽¹⁾

Thousands of Dollars

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL REVENUE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
—	—	—	—	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
6,305	—	—	—	4,412	—	—	1,292	601	—	4
15,196	—	—	—	4,532	3,798	607	281	590	5,388	5
18,806	165	1,122	520	5,133	6,579	1,247	938	1,542	1,560	6
13,754	34	47	129	1,694	6,041	2,789	353	665	2,002	7
35,757	45	504	398	11,197	20,214	404	241	1,326	1,428	8
38,906	269	1,971	1,640	7,298	17,644	2,316	1,995	2,610	3,163	9
250,811	412	7,059	4,450	60,433	107,980	17,000	16,482	17,390	19,605	10
2,838	11	147	89	975	873	175	14	165	389	11
23,342	181	1,502	1,781	5,856	9,856	1,130	1,130	920	986	12
405,715	1,117	12,352	9,007	101,530	172,985	25,668	22,726	25,809	34,521	13
25,937	145	1,409	875	7,184	8,777	1,323	1,581	1,772	2,871	14
18,694	55	306	210	6,155	5,201	1,204	2,167	1,506	1,890	15
44,631	200	1,715	1,085	13,339	13,978	2,527	3,748	3,278	4,761	16
21,135	—	832	1,087	6,362	5,350	603	800	1,686	4,415	17
29,798	40	1,441	1,105	7,052	10,456	1,753	1,266	2,590	4,095	18
—	—	—	—	—	—	—	—	—	—	19
965	4	12	22	524	86	36	24	60	197	20
6,175	—	181	—	900	1,064	525	1,019	1,798	688	21
21,184	657	1,953	1,567	2,592	2,941	2,453	5,620	1,776	1,625	22
734	2	—	—	55	111	—	—	307	259	23
1,819	3	—	—	602	424	49	184	389	168	24
23,936	40	801	255	8,857	5,880	1,749	2,933	1,791	1,630	25
556,092	2,063	19,287	14,128	141,813	213,275	35,363	38,320	39,484	52,359	26
—	—	—	—	—	—	—	—	—	—	27
—	—	—	—	—	—	—	—	—	—	28
—	—	—	—	—	—	—	—	—	—	29
734	2	—	—	55	111	—	—	307	259	30
1,819	3	—	—	602	424	49	184	389	168	31
2,553	5	—	—	657	535	49	184	696	427	32
553,539	2,058	19,287	14,128	141,156	212,740	35,314	38,136	38,788	51,932	33

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1937 ⁽¹⁾
Thousands of Dollars

Item No.	EXPENDITURE	ALL GOVERNMENTS	Eliminations	Re-funds	DOMINION	PROVINCIAL	MUNICIPAL
1	NET DEBT SERVICE, excluding sinking fund..	271,339	1,428	—	167,043	50,911	54,813
2	NATIONAL DEFENCE.....	33,614	—	194	33,808	—	—
3	PENSIONS AND AFTERCARE.....	54,437	—	—	54,437	—	—
	PUBLIC WELFARE—						
4	Relief.....	126,627	8	1,280	67,349	42,942	17,608
5	Other.....	124,383	25	823	43,834	45,782	35,615
6	EDUCATION.....	108,899	—	385	272	32,506	76,506
7	HIGHWAYS AND TRANSPORTATION.....	73,750	—	108	18,000	25,299	30,559
8	PUBLIC DOMAIN.....	24,258	—	46	9,844	14,460	—
9	AGRICULTURE.....	14,287	—	12	8,065	6,234	—
	GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES—						
10	Administration of Justice.....	21,911	—	181	10,403	11,689	66,936
11	Legislation.....	5,758	—	—	2,533	3,225	
12	General Government.....	57,698	—	595	38,950	19,343	
13	Other Current Expenditures.....	79,089	—	2,342	5,833	8,662	
14	Sub-Total.....	164,456	—	3,118	57,719	42,919	66,936
15	SUBSIDIES AND SPECIAL GRANTS TO PROVINCES.....	—	21,210	—	21,210	—	—
16	POST OFFICE.....	—	—	32,296	32,296	—	—
17	Sub-Total.....	996,050	22,655	38,262	513,877	261,053	282,037
	DISTRIBUTION OF REFUNDS—						
18	National Defence.....	—	—	194	194	—	—
19	Relief.....	—	—	1,280	1,185	95	—
20	Other Public Welfare.....	—	—	823	—	823	—
21	Education.....	—	—	385	—	385	—
22	Highways and Transportation.....	—	—	108	—	108	—
23	Public Domain.....	—	—	46	—	46	—
24	Agriculture.....	—	—	12	—	12	—
25	General Government and Other Current Expenditures.....	—	—	3,118	2,034	1,084	—
26	Post Office.....	—	—	32,296	32,296	—	—
27	Sub-Total.....	—	—	38,262	35,709	2,553	—
28	NET CURRENT EXPENDITURES, excluding debt retirement.....	996,050	22,655	—	478,168	258,500	282,037

(1) For fiscal years ended nearest to Dec. 31, 1937.

(2) Does not include unpaid interest, estimated at 3,400.

ALL GOVERNMENTS
REVENUE AND EXPENDITURE, CURRENT ACCOUNT
1937 ⁽¹⁾
Thousands of Dollars

TABLE 17
(Concluded)

DISTRIBUTION OF PROVINCIAL AND MUNICIPAL EXPENDITURE										Item No.
TOTAL	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
105,724	336	3,874	3,870	29,608	35,119	7,452	8,802	(²)5,872	10,791	1
—	—	—	—	—	—	—	—	—	—	2
—	—	—	—	—	—	—	—	—	—	3
60,550	78	625	259	20,850	15,411	4,992	10,746	3,019	4,570	4
81,397	278	3,414	1,945	17,457	32,106	5,382	6,773	5,875	8,167	5
109,012	549	4,216	2,675	23,078	44,576	6,907	8,199	9,447	9,365	6
55,858	405	2,520	1,616	15,270	21,498	2,895	2,854	4,162	4,638	7
14,460	8	316	437	7,515	2,654	570	896	446	1,618	8
6,234	40	259	219	3,432	1,013	169	378	444	280	9
11,689	61	161	204	4,246	3,179	670	831	761	1,576	10
3,225	22	206	78	767	1,205	138	174	228	407	11
19,343	116	555	356	6,074	5,091	1,011	1,668	1,690	2,782	12
75,598	95	2,149	1,182	20,797	30,474	4,819	5,354	3,539	7,189	13
109,855	294	3,071	1,820	31,884	39,949	6,638	8,027	6,218	11,954	14
—	—	—	—	—	—	—	—	—	—	15
—	—	—	—	—	—	—	—	—	—	16
543,090	1,988	18,295	12,841	149,094	192,326	35,005	46,675	35,483	51,383	17
—	—	—	—	—	—	—	—	—	—	18
95	—	—	—	—	—	—	—	95	—	19
823	3	—	—	29	83	28	27	347	306	20
385	—	—	—	377	—	—	8	—	—	21
108	—	—	—	—	108	—	—	—	—	22
46	—	—	—	15	24	—	7	—	—	23
12	2	—	—	—	—	10	—	—	—	24
1,084	—	—	—	236	320	11	142	254	121	25
—	—	—	—	—	—	—	—	—	—	26
2,553	5	—	—	657	535	49	184	696	427	27
540,537	1,983	18,295	12,841	148,437	191,791	34,956	46,491	34,787	50,956	28

ALL GOVERNMENTS
REVENUE — CURRENT ACCOUNT
ANALYSIS BY SOURCES
Thousands of Dollars

TABLE 18

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
	TAXES—					
1	CUSTOMS IMPORT DUTIES (Dominion)	104,691	105,687	141,969	131,209	112,077
2	EXCISE DUTIES (Dominion).....	21,452	36,755	48,513	57,747	52,037
3	MANUFACTURERS TAXES (Dominion)...	—	6,639	(¹)11,053	10,474	17,185
	SALES TAXES—					
4	DOMINION.....	—	61,273	81,196	20,147	138,055
	PROVINCIAL AND MUNICIPAL—					
5	Quebec—Municipal.....	—	—	—	—	4,412
6	Saskatchewan—Provincial.....	—	—	—	—	1,292
7	Alberta—Provincial.....	—	—	—	—	601
8	Sub-Total—Sales Taxes.....	—	61,273	81,196	20,147	144,360
	CORPORATION INCOME TAXES—					
9	DOMINION.....	—	61,680	30,053	44,458	69,768
	PROVINCIAL—					
10	Quebec.....	—	169	142	379	4,532
11	Ontario.....	—	184	411	503	3,798
12	Manitoba.....	—	276	—	12	607
13	Saskatchewan.....	—	—	—	—	281
14	Alberta.....	—	—	—	—	590
15	British Columbia.....	138	1,810	2,346	3,301	5,388
16	Sub-Total—Corporation Income Taxes	138	64,119	32,952	48,653	84,964
	OTHER CORPORATION TAXES—					
17	DOMINION.....	—	2,328	2,458	1,503	1,974
	PROVINCIAL—					
18	Prince Edward Island.....	14	33	116	82	165
19	Nova Scotia.....	66	541	779	913	1,122
20	New Brunswick.....	60	253	644	457	520
21	Quebec.....	943	2,051	2,577	4,124	5,133
22	Ontario.....	894	3,052	3,425	3,670	6,579
23	Manitoba.....	349	737	1,103	1,152	1,247
24	Saskatchewan.....	258	604	865	987	938
25	Alberta.....	171	465	857	994	1,542
26	British Columbia.....	597	987	1,757	1,946	1,560
27	Sub-Total—Other Corporation Taxes..	3,352	11,051	14,581	15,828	20,780

(¹) Less refunds of 1,549.

ALL GOVERNMENTS
REVENUE—CURRENT ACCOUNT
ANALYSIS BY SOURCES
Thousands of Dollars

TABLE 18

(Continued)

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
	TAXES—(Continued)					
	INCOME TAX ON PERSONS—					
1	DOMINION.....	—	39,821	18,043	26,624	50,597
	PROVINCIAL AND MUNICIPAL—					
2	PRINCE EDWARD ISLAND—Provincial.....	13	50	66	61	34
3	NOVA SCOTIA—Municipal.....	(¹)38	(¹)73	(¹)45	(¹)45	47
4	NEW BRUNSWICK—Municipal.....	—	—	—	—	129
5	QUEBEC—Municipal.....	—	—	—	—	1,694
6	ONTARIO—Provincial.....	—	—	—	—	6,041
7	Municipal.....	*	*	3,121	3,715	—
8	MANITOBA—Provincial.....	—	—	562	845	2,789
9	SASKATCHEWAN—Provincial.....	—	—	—	—	353
10	ALBERTA—Provincial.....	—	—	—	—	665
11	Municipal.....	—	—	112	136	—
12	BRITISH COLUMBIA—Provincial.....	106	435	889	1,216	2,002
13	Sub-Total—Income Tax on Persons....	157	40,379	22,838	32,642	64,351
	SUCCESSION DUTIES—					
14	Prince Edward Island.....	6	11	19	26	45
15	Nova Scotia.....	53	159	470	341	504
16	New Brunswick.....	98	151	294	289	398
17	Quebec.....	1,605	3,005	3,691	6,873	11,197
18	Ontario.....	1,146	4,822	8,762	11,229	20,214
19	Manitoba.....	268	457	757	452	404
20	Saskatchewan.....	74	309	290	318	241
21	Alberta.....	67	177	254	553	1,326
22	British Columbia.....	294	633	767	699	1,428
23	Sub-Total—Succession Duties.....	3,611	9,724	15,304	20,780	35,757
	GASOLINE TAXES—					
24	Prince Edward Island.....	—	—	32	124	269
25	Nova Scotia.....	—	—	124	791	1,971
26	New Brunswick.....	—	—	118	646	1,640
27	Quebec.....	—	—	1,211	4,380	7,298
28	Ontario.....	—	—	3,376	10,757	17,644
29	Manitoba.....	—	—	446	1,185	2,316
30	Saskatchewan.....	—	—	—	1,919	1,995
31	Alberta.....	—	—	424	1,932	2,610
32	British Columbia.....	—	—	680	1,753	3,163
33	Sub-Total—Gasoline Taxes.....	—	—	6,411	23,487	38,906

(¹) Estimated.

* Information not available.

ALL GOVERNMENTS
REVENUE—CURRENT ACCOUNT
ANALYSIS BY SOURCES
Thousands of Dollars

TABLE 18

(Continued)

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
	TAXES—(Continued)					
	REAL PROPERTY TAXES—					
1	PRINCE EDWARD ISLAND—Provincial.....	34	115	102	83	105
2	Municipal.....	90	200	251	280	307
3	NOVA SCOTIA—Provincial.....	18	440	510	558	478
4	Municipal.....	2,015	5,273	5,618	5,894	6,581
5	NEW BRUNSWICK—Provincial.....	—	141	145	117	113
6	Municipal.....	1,105	2,620	3,725	3,700	4,337
7	QUEBEC—Municipal.....	16,450	37,050	45,575	56,754	60,433
8	ONTARIO—Provincial.....	—	—	1	140	235
9	Municipal.....	31,071	74,058	91,271	109,531	107,745
10	MANITOBA—Provincial.....	28	1,956	2,064	1,186	738
11	Municipal.....	9,622	19,281	17,540	20,000	16,262
12	SASKATCHEWAN—Provincial.....	572	3,095	2,920	1,430	967
13	Municipal.....	10,164	21,318	19,995	22,406	15,515
14	ALBERTA—Provincial.....	86	2,001	1,888	1,149	1,181
15	Municipal.....	9,797	16,498	19,977	19,067	16,209
16	BRITISH COLUMBIA—Provincial.....	1,015	1,972	2,370	2,045	2,058
17	Municipal.....	10,000	13,358	14,688	19,486	17,547
18	Sub-Total—Real Property Taxes.....	92,067	199,376	228,640	263,826	250,811
	AMUSEMENT TAXES—⁽¹⁾					
19	Prince Edward Island.....	—	5	5	8	11
20	Nova Scotia.....	—	180	114	163	147
21	New Brunswick.....	—	65	54	92	89
22	Quebec.....	—	405	775	857	975
23	Ontario.....	—	1,553	2,877	2,440	873
24	Manitoba.....	—	325	444	338	175
25	Saskatchewan.....	—	—	—	—	14
26	Alberta.....	—	181	201	241	165
27	British Columbia.....	—	318	440	386	389
28	Sub-Total—Amusement Taxes.....	—	3,032	4,910	4,525	2,838

⁽¹⁾ Details of municipal amusement taxes not available.

ALL GOVERNMENTS
REVENUE—CURRENT ACCOUNT

TABLE 18

(Continued)

ANALYSIS BY SOURCES

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	OTHER TAXES— DOMINION.....	1,335	6,140	12,186	4,531	7,391
	PROVINCIAL AND MUNICIPAL—					
2	PRINCE EDWARD ISLAND—Provincial.....	38	91	2	33	66
3	Municipal.....	30	80	80	100	115
4	NOVA SCOTIA—Provincial.....	—	—	—	13	26
5	Municipal.....	577	1,102	1,425	1,430	1,476
6	NEW BRUNSWICK—Municipal.....	535	1,440	1,620	1,680	1,781
7	QUEBEC—Provincial.....	54	88	561	652	1,112
8	Municipal.....	1,450	3,300	4,275	5,440	4,744
9	ONTARIO—Provincial.....	43	213	940	707	1,096
10	Municipal.....	3,160	8,960	7,754	9,485	8,760
11	MANITOBA—Municipal.....	500	900	1,000	1,060	1,130
12	SASKATCHEWAN—Municipal.....	100	1,130	1,175	1,330	1,130
13	ALBERTA—Municipal.....	125	930	818	995	920
14	BRITISH COLUMBIA—Provincial.....	212	807	615	129	705
15	Municipal.....	40	114	250	240	281
16	Sub-Total—Other Taxes.....	8,199	25,295	32,701	27,825	30,733
	TOTAL TAXES—					
17	DOMINION.....	127,478	320,323	(¹)345,471	296,693	449,084
	PROVINCIAL AND MUNICIPAL—					
18	PRINCE EDWARD ISLAND—Provincial.....	105	305	342	417	695
19	Municipal.....	120	280	331	380	422
20	NOVA SCOTIA—Provincial.....	137	1,320	1,997	2,779	4,248
21	Municipal.....	2,630	6,448	7,088	7,369	8,104
22	NEW BRUNSWICK—Provincial.....	158	610	1,255	1,601	2,760
	Municipal.....	1,640	4,060	5,345	5,380	6,247
24	QUEBEC—Provincial.....	2,602	5,718	8,957	17,265	30,247
25	Municipal.....	17,900	40,350	49,850	62,194	71,283
26	ONTARIO—Provincial.....	2,083	9,824	19,792	29,446	56,480
27	Municipal.....	34,231	83,018	102,146	122,731	116,505
28	MANITOBA—Provincial.....	645	3,751	5,376	5,170	8,276
29	Municipal.....	10,122	20,181	18,540	21,060	17,392
30	SASKATCHEWAN—Provincial.....	904	4,008	4,075	4,654	6,081
31	Municipal.....	10,264	22,448	21,170	23,736	16,645
32	ALBERTA—Provincial.....	324	2,824	3,624	4,869	8,680
33	Municipal.....	9,922	17,428	20,907	20,198	17,129
34	BRITISH COLUMBIA—Provincial.....	2,362	6,962	9,864	11,475	16,693
35	Municipal.....	10,040	13,472	14,938	19,726	17,828
36	TOTAL—TAXES.....	233,667	563,330	641,068	657,143	854,799

(¹) Less refunds of 1,549.

ALL GOVERNMENTS
REVENUE — CURRENT ACCOUNT

TABLE 18

(Continued)

ANALYSIS BY SOURCES

Thousands of Dollars

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
	MOTOR VEHICLES, AUTOMOBILE LICENCES, ETC.—⁽¹⁾					
1	Prince Edward Island.....	1	38	72	146	145
2	Nova Scotia.....	—	378	600	1,043	1,409
3	New Brunswick.....	11	274	555	874	875
4	Quebec.....	123	1,983	3,390	5,410	7,184
5	Ontario.....	106	2,946	6,398	5,520	8,777
6	Manitoba.....	35	539	713	1,127	1,323
7	Saskatchewan.....	49	701	1,510	1,887	1,581
8	Alberta.....	46	719	1,162	1,711	1,772
9	British Columbia.....	99	803	1,614	2,189	2,871
10	TOTAL—MOTOR VEHICLES, AUTOMOBILE LICENSES, ETC.....	470	8,381	16,014	19,907	25,937
	OTHER LICENCES, PERMITS AND FEES—					
11	DOMINION.....	1,194	2,595	3,535	3,737	4,353
12	Less Refunds ⁽²⁾	—	—	206	468	2,023
	PROVINCIAL AND MUNICIPAL—					
13	PRINCE EDWARD ISLAND—Provincial.....	18	17	15	20	25
14	Municipal.....	22	28	30	30	30
15	NOVA SCOTIA—Provincial.....	25	157	153	163	190
16	Municipal.....	110	119	117	117	116
17	NEW BRUNSWICK—Provincial.....	47	76	67	91	104
18	Municipal.....	35	55	76	102	106
19	QUEBEC—Provincial.....	991	1,670	2,161	2,480	2,545
20	Municipal.....	1,150	2,200	2,750	3,067	3,610
21	ONTARIO—Provincial.....	760	1,367	1,782	2,162	2,382
22	Municipal.....	2,431	2,200	2,875	3,435	2,819
23	MANITOBA—Provincial.....	561	637	578	579	504
24	Municipal.....	300	600	650	600	700
25	SASKATCHEWAN—Provincial.....	1,729	1,267	1,155	1,158	648
26	Municipal.....	50	1,454	1,640	2,290	1,519
27	ALBERTA—Provincial.....	1,198	1,058	1,068	1,231	1,058
28	Municipal.....	370	575	510	565	448
29	BRITISH COLUMBIA—Provincial.....	1,053	792	839	863	784
30	Municipal.....	536	779	1,029	1,088	1,106
31	TOTAL — OTHER LICENSES, PERMITS AND FEES.....	12,580	17,646	20,824	23,310	21,024

⁽¹⁾ Details of municipal taxes not available.⁽²⁾ Radio licences applied against expenditure.

ALL GOVERNMENTS
REVENUE—CURRENT ACCOUNT
ANALYSIS BY SOURCES
Thousands of Dollars

TABLE 18
(Continued)

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
	PUBLIC DOMAIN—					
1	DOMINION.....	3,420	3,542	4,000	2,297	2,484
	PROVINCIAL—					
2	Prince Edward Island.....	7	—	—	—	—
3	Nova Scotia.....	853	739	489	821	832
4	New Brunswick.....	502	1,107	1,046	880	1,087
5	Quebec.....	1,866	4,440	7,116	5,411	6,362
6	Ontario.....	2,887	3,725	5,469	4,300	5,350
7	Manitoba.....	427	256	144	319	603
8	Saskatchewan.....	49	151	246	425	800
9	Alberta.....	57	456	518	795	1,686
10	British Columbia.....	4,398	3,912	4,658	4,086	4,415
11	TOTAL—PUBLIC DOMAIN.....	14,466	18,328	23,686	19,334	23,619
	LIQUOR CONTROL—⁽¹⁾					
12	Prince Edward Island.....	2	49	57	23	40
13	Nova Scotia.....	—	75	50	391	1,441
14	New Brunswick.....	43	34	417	1,544	1,105
15	Quebec.....	794	4,398	6,891	9,180	7,052
16	Ontario.....	902	349	1,084	10,285	10,456
17	Manitoba.....	162	80	1,367	1,930	1,753
18	Saskatchewan.....	218	58	2,148	1,553	1,266
19	Alberta.....	127	252	1,941	1,888	2,590
20	British Columbia.....	—	2,629	3,637	4,191	4,095
21	TOTAL—LIQUOR CONTROL.....	2,248	7,856	17,592	30,985	29,798
	SALE OF COMMODITIES AND SERVICES—					
22	DOMINION.....	14,335	28,760	31,948	32,957	38,565
23	Less Refunds.....	12,822	26,402	29,069	30,212	32,296
	PROVINCIAL AND MUNICIPAL—					
24	PRINCE EDWARD ISLAND—Provincial.....	—	—	—	—	4
25	NOVA SCOTIA—Provincial.....	—	—	5	14	12
26	Municipal.....	—	—	—	69	181
27	NEW BRUNSWICK—Provincial.....	3	5	5	21	22
28	QUEBEC—Provincial.....	47	65	179	407	524
29	Municipal.....	—	—	—	—	900
30	ONTARIO—Provincial.....	18	332	421	360	86
31	Municipal.....	—	470	1,233	975	1,064
32	MANITOBA—Provincial.....	47	119	41	61	36
33	Municipal.....	100	200	300	250	525
34	SASKATCHEWAN—Provincial.....	461	54	28	38	24
35	Municipal.....	—	—	548	827	1,019
36	ALBERTA—Provincial.....	155	32	25	34	60
37	Municipal.....	205	485	785	1,050	1,798
38	BRITISH COLUMBIA—Provincial.....	84	140	202	224	197
39	Municipal.....	—	—	—	—	688
40	TOTAL—SALE OF COMMODITIES AND SERVICES.....	2,633	4,260	6,651	7,075	13,409
	⁽¹⁾ Provinces only; in addition the following liquor taxes were collected by the Dominion—					
	Customs Import Duties.....	9,935	10,574	16,433	20,094	6,786
	Excise Taxes and Duties.....	11,211	10,994	23,258	23,154	20,351
		21,146	21,568	39,691	43,248	27,137

ALL GOVERNMENTS
REVENUE — CURRENT ACCOUNT
ANALYSIS BY SOURCES
Thousands of Dollars

TABLE 18
(Continued)

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	OTHER CURRENT REVENUES— ALL GOVERNMENTS.....	10,707	20,263	24,982	31,168	26,627
2	DOMINION.....	1,674	4,166	4,748	9,204	5,547
3	PROVINCIAL.....	16,133	17,000	18,855	22,838	26,792
4	MUNICIPAL.....	7,697	13,537	17,974	19,916	20,881
5	REFUNDS.....	1,555	1,209	2,533	4,691	3,943
6	ELIMINATIONS.....	13,242	13,231	14,062	16,099	22,650
7	PROVINCIAL AND MUNICIPAL, LESS REFUNDS.....	22,351	29,804	34,433	38,228	45,120
8	PRINCE EDWARD ISLAND—Provincial.....	385	382	382	508	677
9	Municipal.....	12	16	19	19	20
10	Sub-Total.....	397	398	401	527	697
11	NOVA SCOTIA—Provincial.....	663	675	693	1,707	1,980
12	Municipal.....	256	505	573	746	774
13	Sub-Total.....	919	1,180	1,266	2,453	2,754
14	NEW BRUNSWICK—Provincial.....	643	691	719	1,293	1,590
15	Municipal.....	130	170	204	253	232
16	Sub-Total.....	773	861	923	1,546	1,822
17	QUEBEC—Provincial.....	2,070	2,475	2,366	2,450	2,974
18	Municipal.....	1,850	2,900	5,525	6,700	8,475
19	Sub-Total.....	3,920	5,375	7,891	9,150	11,449
20	ONTARIO—Provincial.....	2,544	3,173	3,337	3,211	3,573
21	Municipal.....	2,423	4,540	5,500	6,225	5,248
22	Sub-Total.....	4,967	7,713	8,837	9,436	8,821
23	MANITOBA—Provincial.....	2,204	1,955	2,068	2,005	2,752
24	Municipal.....	700	950	1,500	1,400	1,450
25	Sub-Total.....	2,904	2,905	3,568	3,405	4,202
26	SASKATCHEWAN—Provincial.....	2,432	3,122	3,415	3,310	6,502
27	Municipal.....	500	1,354	1,294	1,332	2,051
28	Sub-Total.....	2,932	4,476	4,709	4,642	8,553
29	ALBERTA—Provincial.....	1,555	2,438	2,432	2,857	2,353
30	Municipal.....	826	1,380	1,487	1,280	1,214
31	Sub-Total.....	2,381	3,818	3,919	4,137	3,567
32	BRITISH COLUMBIA—Provincial.....	2,158	1,356	1,047	971	1,838
33	Municipal.....	1,000	1,722	1,872	1,961	1,417
34	Sub-Total.....	3,158	3,078	2,919	2,932	3,255

ALL GOVERNMENTS
REVENUE—CURRENT ACCOUNT
ANALYSIS BY SOURCES
Thousands of Dollars

TABLE 18
(Concluded)

Item No.		For the fiscal years ended nearest to December 31				
		1913	1921	1926	1930	1937
1	TOTAL CURRENT REVENUES— ALL GOVERNMENTS.....	276,771	640,064	750,817	788,922	995,213
2	DOMINION.....	148,101	359,386	391,251	344,888	500,033
3	PROVINCIAL.....	46,414	91,133	136,153	178,349	247,027
4	MUNICIPAL.....	109,875	230,387	270,832	317,155	309,065
5	REFUNDS.....	14,377	27,611	33,357	35,371	38,262
6	ELIMINATIONS.....	13,242	13,231	14,062	16,099	22,650
7	PROVINCIAL AND MUNICIPAL, LESS REFUNDS.....	154,810	320,787	404,589	490,978	553,539
8	PRINCE EDWARD ISLAND—Provincial.....	518	791	868	1,114	1,586
9	Municipal.....	154	324	380	429	472
10	Sub-Total.....	672	1,115	1,248	1,543	2,058
11	NOVA SCOTIA—Provincial.....	1,678	3,344	3,987	6,918	10,112
12	Municipal.....	2,996	7,072	7,778	8,301	9,175
13	Sub-Total.....	4,674	10,416	11,765	15,219	19,287
14	NEW BRUNSWICK—Provincial.....	1,407	2,729	4,064	6,304	7,543
15	Municipal.....	1,805	4,285	5,625	5,735	6,585
16	Sub-Total.....	3,212	7,014	9,689	12,039	14,128
17	QUEBEC—Provincial.....	8,493	20,749	31,060	42,603	56,888
18	Municipal.....	20,900	45,450	58,125	71,961	84,268
19	Sub-Total.....	29,393	66,199	89,185	114,564	141,156
20	ONTARIO—Provincial.....	9,300	21,716	38,283	55,284	87,104
21	Municipal.....	39,085	90,228	111,754	133,366	125,636
22	Sub-Total.....	48,385	111,944	150,037	188,650	212,740
23	MANITOBA—Provincial.....	4,081	7,337	10,287	11,191	15,247
24	Municipal.....	11,222	21,931	20,990	23,310	20,067
25	Sub-Total.....	15,303	29,268	31,277	34,501	35,314
26	SASKATCHEWAN—Provincial.....	5,842	9,361	12,577	13,025	16,902
27	Municipal.....	10,814	25,256	24,652	28,185	21,234
28	Sub-Total.....	16,656	34,617	37,229	41,210	38,136
29	ALBERTA—Provincial.....	3,462	7,779	10,770	13,385	18,199
30	Municipal.....	11,323	19,868	23,689	23,093	20,589
31	Sub-Total.....	14,785	27,647	34,459	36,478	38,788
32	BRITISH COLUMBIA—Provincial.....	10,154	16,594	21,861	23,999	30,893
33	Municipal.....	11,576	15,973	17,839	22,775	21,039
34	Sub-Total.....	21,730	32,567	39,700	46,774	51,932