

ALL GOVERNMENTS  
EXPENDITURE—CURRENT ACCOUNT  
ANALYSIS BY SERVICES  
Thousands of Dollars

TABLE 19

| Item No. |  | For the fiscal years ended nearest to December 31 |         |         |         |                        |
|----------|--|---|---------|---------|---------|------------------------|
|          |  | 1913  | 1921    | 1926    | 1930    | 1937                   |
|          | NET DEBT SERVICE, excluding debt retirement— |   |         |         |         |                        |
| 1        | ALL GOVERNMENTS.....                         | 34,794  | 202,475 | 190,958 | 232,522 | 271,339                |
| 2        | DOMINION.....                                | 12,213  | 152,488 | 122,763 | 149,098 | 167,043                |
| 3        | PROVINCIAL.....                              | 3,255   | 14,389  | 24,979  | 29,488  | ( <sup>1</sup> )50,911 |
| 4        | MUNICIPAL.....                               | 19,713  | 36,944  | 44,962  | 55,740  | 54,813                 |
| 5        | REFUNDS.....                                 | ( <sup>2</sup> )951                               | 5       | 31      | 12      | —                      |
| 6        | ELIMINATIONS.....                            | 564   | 1,341   | 1,715   | 1,792   | 1,428                  |
| 7        | PROVINCIAL AND MUNICIPAL, less refunds.....  | 22,017  | 51,328  | 69,910  | 85,216  | 105,724                |
| 8        | PRINCE EDWARD ISLAND—Provincial.....         | 37  | 51      | 95      | 124     | 221                    |
| 9        | Municipal.....                               | 25  | 55      | 58      | 75      | 115                    |
| 10       | Sub-Total.....                               | 62  | 106     | 153     | 199     | 336                    |
| 11       | NOVA SCOTIA—Provincial.....                  | 318   | 652     | 1,270   | 1,599   | 2,616                  |
| 12       | Municipal.....                               | 493   | 662     | 897     | 1,104   | 1,258                  |
| 13       | Sub-Total.....                               | 811   | 1,314   | 2,167   | 2,703   | 3,874                  |
| 14       | NEW BRUNSWICK—Provincial.....                | 257   | 1,057   | 1,511   | 2,012   | 2,784                  |
| 15       | Municipal.....                               | 250   | 385     | 575     | 710     | 1,086                  |
| 16       | Sub-Total.....                               | 507   | 1,442   | 2,086   | 2,722   | 3,870                  |
| 17       | QUEBEC—Provincial.....                       | 966   | 2,235   | 2,780   | 2,075   | 6,868                  |
| 18       | Municipal.....                               | 4,520   | 10,300  | 14,170  | 17,835  | 22,740                 |
| 19       | Sub-Total.....                               | 5,486   | 12,535  | 16,950  | 19,910  | 29,608                 |
| 20       | ONTARIO—Provincial.....                      | 122   | 2,131   | 7,282   | 9,659   | 18,539                 |
| 21       | Municipal.....                               | 6,010   | 12,700  | 16,150  | 20,825  | 16,580                 |
| 22       | Sub-Total.....                               | 5,888   | 14,831  | 23,432  | 30,484  | 35,119                 |
| 23       | MANITOBA—Provincial.....                     | 604   | 1,217   | 1,829   | 1,782   | 3,701                  |
| 24       | Municipal.....                               | 1,855   | 3,555   | 4,005   | 4,225   | 3,751                  |
| 25       | Sub-Total.....                               | 2,459   | 4,772   | 5,834   | 6,007   | 7,452                  |
| 26       | SASKATCHEWAN—Provincial.....                 | 482   | 1,243   | 1,789   | 2,842   | 6,083                  |
| 27       | Municipal.....                               | 1,535   | 2,606   | 2,453   | 2,797   | 2,719                  |
| 28       | Sub-Total.....                               | 2,017   | 3,849   | 4,242   | 5,639   | 8,802                  |
| 29       | ALBERTA—Provincial.....                      | 389   | 2,600   | 4,603   | 4,332   | ( <sup>1</sup> )3,559  |
| 30       | Municipal.....                               | 2,196   | 2,962   | 3,058   | 3,329   | 2,313                  |
| 31       | Sub-Total.....                               | 1,807   | 5,562   | 7,661   | 7,661   | 5,872                  |
| 32       | BRITISH COLUMBIA—Provincial.....             | 151   | 3,198   | 3,789   | 5,051   | 6,540                  |
| 33       | Municipal.....                               | 2,829   | 3,719   | 3,596   | 4,840   | 4,251                  |
| 34       | Sub-Total.....                               | 2,980   | 6,917   | 7,385   | 9,891   | 10,791                 |

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

(2) Alberta.

ALL GOVERNMENTS  
EXPENDITURE—CURRENT ACCOUNT

TABLE 19

(Continued)

ANALYSIS BY SERVICES

Thousands of Dollars

| Item<br>No. |  | For the fiscal years ended nearest to December 31 |        |        |        |        |
|-------------|--|---|--------|--------|--------|--------|
|             |  | 1913  | 1921   | 1926   | 1930   | 1937   |
| 1           | NATIONAL DEFENCE (Dominion)—<br>NET CURRENT EXPENDITURE..... | 13,781  | 17,249 | 14,454 | 23,256 | 33,614 |
| 2           | GROSS EXPENDITURE.....                                       | 13,812  | 17,381 | 14,582 | 23,415 | 33,808 |
| 3           | REFUNDS.....   | 31  | 132    | 128    | 159    | 194    |
| 4           | PENSIONS AND AFTERCARE (Dominion)...                         | 94  | 53,688 | 44,503 | 55,341 | 54,437 |

ALL GOVERNMENTS  
EXPENDITURE—CURRENT ACCOUNT  
ANALYSIS BY SERVICES  
*Thousands of Dollars*

TABLE 19  
(Continued)

| Item No. |  | For the fiscal years ended nearest to December 31 |      |      |        |         |
|----------|--|---|------|------|--------|---------|
|          |  | 1913  | 1921 | 1926 | 1930   | 1937    |
|          | <b>RELIEF—</b>                                   |   |      |      |        |         |
| 1        | ALL GOVERNMENTS.....                             | —   | 916  | 168  | 11,753 | 126,627 |
| 2        | DOMINION.....                                    | —   | 500  | 78   | 4,432  | 67,349  |
| 3        | PROVINCIAL.....                                  | —   | 416  | 90   | 4,096  | 42,942  |
| 4        | MUNICIPAL.....                                   | —   | —    | —    | 3,225  | 17,608  |
| 5        | REFUNDS.....                                     | —   | —    | —    | —      | 1,280   |
| 6        | ELIMINATIONS.....                                | —   | —    | —    | —      | 8       |
| 7        | PROVINCIAL AND MUNICIPAL, less re-<br>funds..... | —   | 416  | 90   | 7,321  | 60,455  |
| 8        | PRINCE EDWARD ISLAND—Provincial.....             | —   | —    | —    | —      | 48      |
| 9        | Municipal.....                                   | —   | —    | —    | 5      | 30      |
| 10       | Sub-Total.....                                   | —   | —    | —    | 5      | 78      |
| 11       | NOVA SCOTIA—Provincial.....                      | —   | —    | —    | —      | 453     |
| 12       | Municipal.....                                   | —   | —    | —    | 70     | 172     |
| 13       | Sub-Total.....                                   | —   | —    | —    | 70     | 625     |
| 14       | NEW BRUNSWICK—Provincial.....                    | —   | —    | —    | —      | 185     |
| 15       | Municipal.....                                   | —   | —    | —    | 55     | 74      |
| 16       | Sub-Total.....                                   | —   | —    | —    | 55     | 259     |
| 17       | QUEBEC—Provincial.....                           | —   | —    | —    | 312    | 13,021  |
| 18       | Municipal.....                                   | —   | —    | —    | 525    | 7,829   |
| 19       | Sub-Total.....                                   | —   | —    | —    | 837    | 20,850  |
| 20       | ONTARIO—Provincial.....                          | —   | —    | 28   | 24     | 10,202  |
| 21       | Municipal.....                                   | —   | —    | —    | 1,180  | 5,209   |
| 22       | Sub-Total.....                                   | —   | —    | 28   | 1,204  | 15,411  |
| 23       | MANITOBA—Provincial.....                         | —   | 79   | 10   | 498    | 2,942   |
| 24       | Municipal.....                                   | —   | —    | —    | 530    | 2,050   |
| 25       | Sub-Total.....                                   | —   | 79   | 10   | 1,028  | 4,992   |
| 26       | SASKATCHEWAN—Provincial.....                     | —   | 46   | 31   | 1,633  | 10,246  |
| 27       | Municipal.....                                   | —   | —    | —    | 300    | 500     |
| 28       | Sub-Total.....                                   | —   | 46   | 31   | 1,933  | 10,746  |
| 29       | ALBERTA—Provincial.....                          | —   | —    | 21   | 637    | 1,929   |
| 30       | Municipal.....                                   | —   | —    | —    | 300    | 995     |
| 31       | Sub-Total.....                                   | —   | —    | 21   | 937    | 2,924   |
| 32       | BRITISH COLUMBIA—Provincial.....                 | —   | 291  | —    | 992    | 3,821   |
| 33       | Municipal.....                                   | —   | —    | —    | 260    | 749     |
| 34       | Sub-Total.....                                   | —   | 291  | —    | 1,252  | 4,570   |

ALL GOVERNMENTS  
EXPENDITURE—CURRENT ACCOUNT  
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Thousands of Dollars

TABLE 19  
(Continued)

| Item No. |  | For the fiscal years ended nearest to December 31 |        |        |        |         |
|----------|--|---|--------|--------|--------|---------|
|          |  | 1913  | 1921   | 1926   | 1930   | 1937    |
| 1        | PUBLIC WELFARE, other than Relief—<br>ALL GOVERNMENTS..... | 15,121  | 35,218 | 43,294 | 72,129 | 124,383 |
| 2        | DOMINION.....  | 2,617   | 4,411  | 5,093  | 13,266 | 43,834  |
| 3        | PROVINCIAL.....  | 4,343   | 12,133 | 18,520 | 33,388 | 45,782  |
| 4        | MUNICIPAL.....   | 8,161   | 18,786 | 20,686 | 28,285 | 35,615  |
| 5        | REFUNDS.....   | —   | 112    | 1,006  | 2,806  | 823     |
| 6        | ELIMINATIONS.....  | —   | —      | 1      | 4      | 25      |
| 7        | PROVINCIAL AND MUNICIPAL, less re-<br>funds.....           | 12,504  | 30,807 | 38,200 | 58,867 | 80,574  |
| 8        | PRINCE EDWARD ISLAND—Provincial.....                       | 52  | 123    | 113    | 141    | 255     |
| 9        | Municipal.....   | 5   | 8      | 10     | 10     | 20      |
| 10       | Sub-Total.....   | 57  | 131    | 123    | 151    | 275     |
| 11       | NOVA SCOTIA—Provincial.....                                | 138   | 479    | 425    | 547    | 1,757   |
| 12       | Municipal.....   | 440   | 755    | 973    | 1,168  | 1,657   |
| 13       | Sub-Total.....   | 578   | 1,234  | 1,398  | 1,715  | 3,414   |
| 14       | NEW BRUNSWICK—Provincial.....                              | 100   | 232    | 270    | 441    | 1,022   |
| 15       | Municipal.....   | 215   | 800    | 830    | 670    | 923     |
| 16       | Sub-Total.....   | 315   | 1,032  | 1,100  | 1,111  | 1,945   |
| 17       | QUEBEC—Provincial.....                                     | 515   | 1,057  | 2,362  | 5,101  | 10,557  |
| 18       | Municipal.....   | 1,925   | 2,825  | 4,200  | 5,525  | 6,871   |
| 19       | Sub-Total.....   | 2,440   | 3,882  | 6,562  | 10,626 | 17,428  |
| 20       | ONTARIO—Provincial.....                                    | 1,522   | 3,491  | 6,031  | 10,557 | 16,895  |
| 21       | Municipal.....   | 2,150   | 9,475  | 9,313  | 13,660 | 15,128  |
| 22       | Sub-Total.....   | 3,672   | 12,966 | 15,344 | 24,217 | 32,023  |
| 23       | MANITOBA—Provincial.....                                   | 406   | 1,858  | 2,123  | 3,468  | 3,194   |
| 24       | Municipal.....   | 1,200   | 1,500  | 1,525  | 1,870  | 2,160   |
| 25       | Sub-Total.....   | 1,606   | 3,358  | 3,648  | 5,338  | 5,354   |
| 26       | SASKATCHEWAN—Provincial.....                               | 467   | 1,524  | 1,737  | 3,440  | 3,613   |
| 27       | Municipal.....   | 500   | 1,301  | 1,507  | 2,403  | 3,133   |
| 28       | Sub-Total.....   | 967   | 2,825  | 3,244  | 5,843  | 6,746   |
| 29       | ALBERTA—Provincial.....                                    | 270   | 1,184  | 1,405  | 2,416  | 2,975   |
| 30       | Municipal.....   | 500   | 939    | 1,154  | 1,312  | 2,553   |
| 31       | Sub-Total.....   | 770   | 2,123  | 2,559  | 3,728  | 5,528   |
| 32       | BRITISH COLUMBIA—Provincial.....                           | 873   | 2,073  | 3,048  | 4,471  | 4,691   |
| 33       | Municipal.....   | 1,226   | 1,183  | 1,174  | 1,667  | 3,170   |
| 34       | Sub-Total.....   | 2,099   | 3,256  | 4,222  | 6,138  | 7,861   |

ALL GOVERNMENTS  
EXPENDITURE — CURRENT ACCOUNT  
ANALYSIS BY SERVICES  
Thousands of Dollars

TABLE 19

(Continued)

| Item No. |  | For the fiscal years ended nearest to December 31 |        |         |         |         |
|----------|--|---|--------|---------|---------|---------|
|          |  | 1913  | 1921   | 1926    | 1930    | 1937    |
| 1        | EDUCATION—<br>ALL GOVERNMENTS.....               | 37,515  | 88,057 | 107,231 | 119,191 | 108,899 |
| 2        | DOMINION.....                                    | 215   | 924    | 1,286   | 702     | 272     |
| 3        | PROVINCIAL.....                                  | 9,600   | 20,850 | 25,693  | 33,780  | 32,506  |
| 4        | MUNICIPAL.....                                   | 27,700  | 66,280 | 80,282  | 84,705  | 76,506  |
| 5        | REFUNDS.....                                     | —   | —      | 3       | 5       | 385     |
| 6        | ELIMINATIONS.....                                | —   | 3      | 27      | 9       | —       |
| 7        | PROVINCIAL AND MUNICIPAL, less re-<br>funds..... | 37,300  | 87,130 | 105,972 | 118,480 | 108,627 |
| 8        | PRINCE EDWARD ISLAND—Provincial.....             | 151   | 241    | 276     | 298     | 350     |
| 9        | Municipal.....                                   | 65  | 152    | 172     | 190     | 199     |
| 10       | Sub-Total.....                                   | 216   | 393    | 448     | 488     | 549     |
| 11       | NOVA SCOTIA—Provincial.....                      | 394   | 530    | 636     | 924     | 1,282   |
| 12       | Municipal.....                                   | 1,077   | 3,046  | 3,040   | 2,862   | 2,934   |
| 13       | Sub-Total.....                                   | 1,471   | 3,576  | 3,676   | 3,786   | 4,216   |
| 14       | NEW BRUNSWICK—Provincial.....                    | 277   | 442    | 540     | 693     | 731     |
| 15       | Municipal.....                                   | 615   | 1,390  | 2,160   | 2,130   | 1,944   |
| 16       | Sub-Total.....                                   | 892   | 1,832  | 2,700   | 2,823   | 2,675   |
| 17       | QUEBEC—Provincial.....                           | 1,488   | 2,033  | 3,248   | 4,965   | 6,185   |
| 18       | Municipal.....                                   | 5,105   | 11,835 | 15,127  | 15,236  | 16,516  |
| 19       | Sub-Total.....                                   | 6,593   | 13,868 | 18,375  | 20,201  | 22,701  |
| 20       | ONTARIO—Provincial.....                          | 2,653   | 7,021  | 9,873   | 12,895  | 11,833  |
| 21       | Municipal.....                                   | 11,229  | 24,350 | 32,501  | 34,601  | 32,743  |
| 22       | Sub-Total.....                                   | 13,882  | 31,371 | 42,374  | 47,496  | 44,576  |
| 23       | MANITOBA—Provincial.....                         | 737   | 2,057  | 1,891   | 2,199   | 1,671   |
| 24       | Municipal.....                                   | 2,363   | 6,213  | 6,424   | 6,624   | 5,236   |
| 25       | Sub-Total.....                                   | 3,100   | 8,270  | 8,315   | 8,823   | 6,907   |
| 26       | SASKATCHEWAN—Provincial.....                     | 1,201   | 2,854  | 3,289   | 4,252   | 3,159   |
| 27       | Municipal.....                                   | 2,624   | 9,204  | 9,451   | 9,110   | 5,032   |
| 28       | Sub-Total.....                                   | 3,825   | 12,058 | 12,740  | 13,362  | 8,191   |
| 29       | ALBERTA—Provincial.....                          | 731   | 2,314  | 2,118   | 3,170   | 2,637   |
| 30       | Municipal.....                                   | 3,165   | 6,597  | 7,203   | 8,545   | 6,810   |
| 31       | Sub-Total.....                                   | 3,896   | 8,911  | 9,321   | 11,715  | 9,447   |
| 32       | BRITISH COLUMBIA—Provincial.....                 | 1,968   | 3,358  | 3,819   | 4,379   | 4,273   |
| 33       | Municipal.....                                   | 1,457   | 3,493  | 4,204   | 5,407   | 5,092   |
| 34       | Sub-Total.....                                   | 3,425   | 6,851  | 8,023   | 9,786   | 9,365   |

ALL GOVERNMENTS  
EXPENDITURE—CURRENT ACCOUNT  
ANALYSIS BY SERVICES  
Thousands of Dollars

TABLE 19

(Continued)

| Item No. |  | For the fiscal years ended nearest to December 31 |        |        |        |        |
|----------|--|---|--------|--------|--------|--------|
|          |  | 1913  | 1921   | 1926   | 1930   | 1937   |
| 1        | HIGHWAYS AND TRANSPORTATION—<br>ALL GOVERNMENTS..... | 56,663  | 80,747 | 63,838 | 99,570 | 73,750 |
| 2        | DOMINION (¹).....                                    | 35,467  | 41,666 | 14,962 | 29,083 | 18,000 |
| 3        | PROVINCIAL.....                                      | 8,744   | 8,298  | 15,814 | 28,680 | 25,299 |
| 4        | MUNICIPAL.....                                       | 14,699  | 30,962 | 33,450 | 42,159 | 30,559 |
| 5        | REFUNDS.....   | 113   | 179    | 388    | 352    | 108    |
| 6        | ELIMINATIONS.....                                    | 2,134   | —      | —      | —      | —      |
| 7        | PROVINCIAL AND MUNICIPAL, less re-<br>funds.....     | 23,330  | 39,081 | 48,876 | 70,487 | 55,750 |
| 8        | PRINCE EDWARD ISLAND—Provincial.....                 | 99  | 119    | 151    | 322    | 335    |
| 9        | Municipal.....                                       | 25  | 40     | 45     | 58     | 70     |
| 10       | Sub-Total.....                                       | 124   | 159    | 196    | 380    | 405    |
| 11       | NOVA SCOTIA—Provincial.....                          | 333   | 1,022  | 1,550  | 2,153  | 2,033  |
| 12       | Municipal.....                                       | 310   | 753    | 462    | 1,030  | 487    |
| 13       | Sub-Total.....                                       | 643   | 1,775  | 2,012  | 3,183  | 2,520  |
| 14       | NEW BRUNSWICK—Provincial.....                        | 357   | 834    | 872    | 1,894  | 1,154  |
| 15       | Municipal.....                                       | 285   | 480    | 515    | 575    | 462    |
| 16       | Sub-Total.....                                       | 642   | 1,314  | 1,387  | 2,469  | 1,616  |
| 17       | QUEBEC—Provincial.....                               | 780   | 233    | 4,196  | 9,507  | 7,420  |
| 18       | Municipal.....                                       | 3,325   | 5,850  | 7,400  | 9,200  | 7,850  |
| 19       | Sub-Total.....                                       | 4,105   | 6,083  | 11,596 | 18,707 | 15,270 |
| 20       | ONTARIO—Provincial.....                              | 565   | 1,096  | 4,110  | 6,514  | 7,841  |
| 21       | Municipal.....                                       | 5,200   | 13,329 | 14,732 | 17,800 | 13,549 |
| 22       | Sub-Total.....                                       | 5,765   | 14,425 | 18,842 | 24,314 | 21,390 |
| 23       | MANITOBA—Provincial.....                             | 406   | 342    | 429    | 1,416  | 892    |
| 24       | Municipal.....                                       | 889   | 2,369  | 2,003  | 2,955  | 2,003  |
| 25       | Sub-Total.....                                       | 1,295   | 2,711  | 2,432  | 4,371  | 2,895  |
| 26       | SASKATCHEWAN—Provincial.....                         | 661   | 1,225  | 1,151  | 2,076  | 1,303  |
| 27       | Municipal.....                                       | 1,570   | 2,510  | 2,482  | 3,168  | 1,551  |
| 28       | Sub-Total.....                                       | 2,231   | 3,735  | 3,633  | 5,244  | 2,854  |
| 29       | ALBERTA—Provincial.....                              | 82  | 839    | 545    | 1,557  | 1,337  |
| 30       | Municipal.....                                       | 1,200   | 3,116  | 3,433  | 4,604  | 2,825  |
| 31       | Sub-Total.....                                       | 1,282   | 3,955  | 3,978  | 6,161  | 4,162  |
| 32       | BRITISH COLUMBIA—Provincial.....                     | 5,348   | 2,409  | 2,422  | 2,889  | 2,876  |
| 33       | Municipal.....                                       | 1,895   | 2,515  | 2,378  | 2,769  | 1,762  |
| 34       | Sub-Total.....                                       | 7,243   | 4,924  | 4,800  | 5,658  | 4,638  |

(¹) Interest on C.N.R. debt included under Net Debt Service.

ALL GOVERNMENTS  
EXPENDITURE — CURRENT ACCOUNT

TABLE 19

(Continued)

ANALYSIS BY SERVICES

Thousands of Dollars

| Item No. |  | For the fiscal years ended nearest to December 31 |        |        |        |        |
|----------|--|---|--------|--------|--------|--------|
|          |  | 1913  | 1921   | 1926   | 1930   | 1937   |
| 1        | PUBLIC DOMAIN—<br>ALL GOVERNMENTS..... | 12,820  | 17,298 | 20,045 | 29,236 | 24,258 |
| 2        | DOMINION.....                          | 7,707   | 11,914 | 11,291 | 14,155 | 9,844  |
| 3        | PROVINCIAL.....                        | 5,254   | 5,486  | 8,900  | 15,255 | 14,460 |
| 4        | REFUNDS.....                           | 125   | 54     | 106    | 119    | 46     |
| 5        | ELIMINATIONS.....                      | 16  | 48     | 40     | 55     | —      |
| 6        | PROVINCIAL EXPENDITURE, less refunds   | 5,129   | 5,432  | 8,794  | 15,136 | 14,414 |
| 7        | PRINCE EDWARD ISLAND.....              | 6   | —      | 1      | 2      | 8      |
| 8        | NOVA SCOTIA.....                       | 18  | 20     | 209    | 371    | 316    |
| 9        | NEW BRUNSWICK.....                     | 76  | 277    | 177    | 353    | 437    |
| 10       | QUEBEC.....                            | 738   | 1,541  | 3,460  | 6,124  | 7,500  |
| 11       | ONTARIO.....                           | 2,449   | 1,312  | 2,702  | 4,510  | 2,630  |
| 12       | MANITOBA.....                          | 92  | 82     | 96     | 452    | 570    |
| 13       | SASKATCHEWAN.....                      | 28  | 96     | 103    | 344    | 889    |
| 14       | ALBERTA.....                           | 81  | 121    | 127    | 366    | 446    |
| 15       | BRITISH COLUMBIA.....                  | 1,641   | 1,983  | 1,919  | 2,614  | 1,618  |
| 16       | AGRICULTURE—<br>ALL GOVERNMENTS.....   | 5,583   | 9,424  | 9,944  | 15,248 | 14,287 |
| 17       | DOMINION.....                          | 3,278   | 5,992  | 5,839  | 9,143  | 8,065  |
| 18       | PROVINCIAL.....                        | 2,323   | 3,831  | 4,171  | 6,267  | 6,234  |
| 19       | REFUNDS.....                           | 18  | 399    | 66     | 162    | 12     |
| 20       | PROVINCIAL EXPENDITURE, less refunds   | 2,305   | 3,742  | 4,105  | 6,105  | 6,222  |
| 21       | PRINCE EDWARD ISLAND.....              | —   | 23     | 21     | 4      | 38     |
| 22       | NOVA SCOTIA.....                       | 79  | 146    | 141    | 226    | 259    |
| 23       | NEW BRUNSWICK.....                     | 59  | 73     | 107    | 243    | 219    |
| 24       | QUEBEC.....                            | 421   | 1,084  | 1,532  | 2,549  | 3,432  |
| 25       | ONTARIO.....                           | 393   | 835    | 983    | 1,356  | 1,013  |
| 26       | MANITOBA.....                          | 87  | 274    | 228    | 271    | 159    |
| 27       | SASKATCHEWAN.....                      | 653   | 546    | 299    | 462    | 378    |
| 28       | ALBERTA.....                           | 330   | 420    | 386    | 523    | 444    |
| 29       | BRITISH COLUMBIA.....                  | 283   | 341    | 408    | 471    | 280    |

ALL GOVERNMENTS  
EXPENDITURE—CURRENT ACCOUNT  
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*Thousands of Dollars*

TABLE 19

(Continued)

| Item No. |   | For the fiscal years ended nearest to December 31 |         |         |         |         |
|----------|---|---|---------|---------|---------|---------|
|          |   | 1913  | 1921    | 1926    | 1930    | 1937    |
|          | GENERAL GOVERNMENT AND OTHER CURRENT EXPENDITURES (including Administration of Justice, Legislation, General Government, Miscellaneous Current Expenditures and Post Office)— |   |         |         |         |         |
| 1        | ALL GOVERNMENTS.....  | 76,836  | 131,333 | 138,682 | 177,849 | 164,456 |
| 2        | DOMINION.....   | 55,789  | 92,381  | 93,109  | 120,054 | 111,225 |
| 3        | PROVINCIAL.....   | 15,341  | 25,983  | 28,788  | 36,972  | 42,919  |
| 4        | MUNICIPAL.....  | 30,125  | 51,911  | 60,931  | 71,614  | 66,936  |
| 5        | REFUNDS.....  | 13,139  | 26,730  | 31,629  | 31,756  | 35,414  |
| 6        | ELIMINATIONS.....   | 11,280  | 12,212  | 12,517  | 19,035  | 21,210  |
| 7        | PROVINCIAL AND MUNICIPAL, less re-<br>funds.....  | 45,194  | 77,600  | 88,923  | 107,516 | 108,771 |
| 8        | PRINCE EDWARD ISLAND—Provincial.....  | 100   | 148     | 143     | 183     | 211     |
| 9        | Municipal.....  | 29  | 54      | 64      | 79      | 83      |
| 10       | Sub-Total.....  | 129   | 202     | 207     | 262     | 294     |
| 11       | NOVA SCOTIA—Provincial.....   | 374   | 716     | 729     | 917     | 1,089   |
| 12       | Municipal.....  | 614   | 1,445   | 1,472   | 1,606   | 1,982   |
| 13       | Sub-Total.....  | 988   | 2,161   | 2,201   | 2,523   | 3,071   |
| 14       | NEW BRUNSWICK—Provincial.....   | 228   | 478     | 481     | 747     | 653     |
| 15       | Municipal.....  | 415   | 1,075   | 1,340   | 1,275   | 1,167   |
| 16       | Sub-Total.....  | 643   | 1,553   | 1,821   | 2,022   | 1,820   |
| 17       | QUEBEC—Provincial.....  | 3,052   | 4,650   | 6,827   | 8,952   | 12,476  |
| 18       | Municipal.....  | 5,925   | 10,428  | 12,700  | 17,500  | 19,172  |
| 19       | Sub-Total.....  | 8,977   | 15,078  | 19,527  | 26,452  | 31,648  |
| 20       | ONTARIO—Provincial.....   | 2,995   | 6,357   | 7,966   | 10,800  | 14,799  |
| 21       | Municipal.....  | 9,825   | 22,650  | 27,800  | 30,300  | 24,830  |
| 22       | Sub-Total.....  | 12,820  | 29,007  | 35,766  | 41,100  | 39,629  |
| 23       | MANITOBA—Provincial.....  | 1,276   | 2,316   | 2,378   | 2,338   | 1,927   |
| 24       | Municipal.....  | 3,800   | 4,700   | 4,283   | 5,155   | 4,700   |
| 25       | Sub-Total.....  | 5,076   | 7,016   | 6,661   | 7,493   | 6,627   |
| 26       | SASKATCHEWAN—Provincial.....  | 1,921   | 3,881   | 2,494   | 3,728   | 3,046   |
| 27       | Municipal.....  | 3,700   | 3,755   | 6,040   | 6,779   | 4,839   |
| 28       | Sub-Total.....  | 5,621   | 7,636   | 8,534   | 10,507  | 7,885   |
| 29       | ALBERTA—Provincial.....   | 2,077   | 3,143   | 2,344   | 2,930   | 2,337   |
| 30       | Municipal.....  | 1,987   | 2,802   | 2,970   | 3,317   | 3,627   |
| 31       | Sub-Total.....  | 4,064   | 5,945   | 5,314   | 6,247   | 5,964   |
| 32       | BRITISH COLUMBIA—Provincial.....  | 3,046   | 4,000   | 4,630   | 5,307   | 5,297   |
| 33       | Municipal.....  | 3,830   | 5,002   | 4,262   | 5,603   | 6,536   |
| 34       | Sub-Total.....  | 6,876   | 9,002   | 8,892   | 10,910  | 11,833  |



ALL GOVERNMENTS  
EXPENDITURE—CURRENT ACCOUNT  
ANALYSIS BY SERVICES  
*Thousands of Dollars*

TABLE 19  
(Concluded)

| Item No. |  | For the fiscal years ended nearest to December 31 |         |         |         |                        |
|----------|--|---|---------|---------|---------|------------------------|
|          |  | 1913  | 1921    | 1926    | 1930    | 1937                   |
| 1        | TOTAL CURRENT EXPENDITURE—<br>ALL GOVERNMENTS..... | 253,207   | 636,405 | 633,117 | 836,095 | 996,050                |
| 2        | DOMINION.....                                      | 131,192   | 381,345 | 313,506 | 418,689 | 513,877                |
| 3        | PROVINCIAL.....                                    | 48,860  | 91,386  | 126,955 | 187,926 | 261,053                |
| 4        | MUNICIPAL.....                                     | 100,398   | 204,883 | 240,311 | 285,728 | 282,037                |
| 5        | REFUNDS.....                                       | 14,377  | 27,611  | 33,357  | 35,371  | 38,262                 |
| 6        | ELIMINATIONS.....                                  | 12,866  | 13,598  | 14,298  | 20,877  | 22,655                 |
| 7        | PROVINCIAL AND MUNICIPAL, less re-<br>funds.....   | 147,779   | 295,536 | 364,870 | 469,128 | 540,537                |
| 8        | PROVINCES AND MUNICIPALITIES—                      |   |         |         |         |                        |
| 9        | PRINCE EDWARD ISLAND—Provincial.....               | 445   | 705     | 800     | 1,074   | 1,466                  |
| 9        | Municipal.....                                     | 149   | 309     | 349     | 417     | 517                    |
| 10       | Sub-Total.....                                     | 594   | 1,014   | 1,149   | 1,491   | 1,983                  |
| 11       | NOVA SCOTIA—Provincial.....                        | 1,654   | 3,565   | 4,960   | 6,737   | 9,805                  |
| 12       | Municipal.....                                     | 2,934   | 6,661   | 6,844   | 7,840   | 8,490                  |
| 13       | Sub-Total.....                                     | 4,588   | 10,226  | 11,804  | 14,577  | 18,295                 |
| 14       | NEW BRUNSWICK—Provincial.....                      | 1,354   | 3,393   | 3,958   | 6,383   | 7,185                  |
| 15       | Municipal.....                                     | 1,780   | 4,130   | 5,420   | 5,415   | 5,656                  |
| 16       | Sub-Total.....                                     | 3,134   | 7,523   | 9,378   | 11,798  | 12,841                 |
| 17       | QUEBEC—Provincial.....                             | 7,960   | 12,833  | 24,405  | 39,585  | 67,459                 |
| 18       | Municipal.....                                     | 20,800  | 41,238  | 53,597  | 65,821  | 80,978                 |
| 19       | Sub-Total.....                                     | 28,760  | 54,071  | 78,002  | 105,406 | 148,437                |
| 20       | ONTARIO—Provincial.....                            | 10,455  | 22,243  | 38,975  | 56,315  | 83,752                 |
| 21       | Municipal.....                                     | 34,414  | 82,504  | 100,496 | 118,366 | 108,039                |
| 22       | Sub-Total.....                                     | 44,869  | 104,747 | 139,471 | 174,681 | 191,791                |
| 23       | MANITOBA—Provincial.....                           | 3,608   | 8,225   | 8,984   | 12,424  | 15,056                 |
| 24       | Municipal.....                                     | 10,107  | 18,337  | 18,240  | 21,359  | 19,900                 |
| 25       | Sub-Total.....                                     | 13,715  | 26,562  | 27,224  | 33,783  | 34,956                 |
| 26       | SASKATCHEWAN—Provincial.....                       | 5,413   | 11,415  | 10,893  | 18,777  | 28,717                 |
| 27       | Municipal.....                                     | 9,929   | 19,376  | 21,933  | 24,557  | 17,774                 |
| 28       | Sub-Total.....                                     | 15,342  | 30,791  | 32,826  | 43,334  | 46,491                 |
| 29       | ALBERTA—Provincial.....                            | 3,182   | 10,621  | 11,549  | 15,931  | ( <sup>1</sup> )15,664 |
| 30       | Municipal.....                                     | 9,048   | 16,416  | 17,818  | 21,407  | 19,123                 |
| 31       | Sub-Total.....                                     | 12,230  | 27,037  | 29,367  | 37,338  | 34,787                 |
| 32       | BRITISH COLUMBIA—Provincial.....                   | 13,310  | 17,653  | 20,035  | 26,174  | 29,396                 |
| 33       | Municipal.....                                     | 11,237  | 15,912  | 15,614  | 20,546  | 21,560                 |
| 34       | Sub-Total.....                                     | 24,547  | 33,565  | 35,649  | 46,720  | 50,956                 |

(<sup>1</sup>) Excludes unpaid interest estimated at 3,400.

ALL GOVERNMENTS  
NET DEBT CHARGES <sup>(1)</sup>  
AS A PERCENTAGE OF CURRENT REVENUES

TABLE 20

| Item No. |   | For the fiscal years ended nearest to December 31 |           |           |           |           |                      |
|----------|---|---|-----------|-----------|-----------|-----------|----------------------|
|          |   | 1913<br>%   | 1921<br>% | 1926<br>% | 1930<br>% | 1933<br>% | 1937<br>%            |
| 1        | ALL GOVERNMENTS.....                            | 12.57   | 31.63     | 25.43     | 29.47     | *         | 27.26                |
| 2        | DOMINION AND CANADIAN NATIONAL<br>RAILWAYS..... | 9.03  | 45.86     | 34.07     | 47.48     | 67.42     | 35.98                |
| 3        | PROVINCES AND MUNICIPALITIES.....               | 14.22   | 16.00     | 17.28     | 17.36     | *         | 19.10                |
| 4        | PROVINCES.....                                  | 5.13  | 15.91     | 18.65     | 16.96     | 33.39     | 20.82                |
| 5        | MUNICIPALITIES.....                             | 17.94   | 16.04     | 16.60     | 17.59     | *         | 17.74                |
|          | PROVINCES AND MUNICIPALITIES—                   |   |           |           |           |           |                      |
| 6        | PRINCE EDWARD ISLAND—Provincial.....            | 7.1   | 6.4       | 10.9      | 11.1      | 15.4      | 13.9                 |
| 7        | Municipal.....                                  | 16.2  | 17.0      | 15.3      | 17.5      | *         | 24.4                 |
| 8        | Provincial and<br>Municipal.....                | 9.2   | 9.5       | 12.3      | 12.9      | *         | 16.3                 |
| 9        | NOVA SCOTIA—Provincial.....                     | 19.0  | 19.5      | 31.9      | 23.1      | 35.3      | 25.9                 |
| 10       | Municipal.....                                  | 16.5  | 9.4       | 11.5      | 13.3      | *         | 13.7                 |
| 11       | Provincial and Municipal.....                   | 17.4  | 12.6      | 18.4      | 17.8      | *         | 20.1                 |
| 12       | NEW BRUNSWICK—Provincial.....                   | 18.3  | 38.7      | 37.2      | 31.9      | 55.3      | 36.9                 |
| 13       | Municipal.....                                  | 13.8  | 9.0       | 10.2      | 12.4      | *         | 16.5                 |
| 14       | Provincial and Municipal...                     | 15.8  | 20.6      | 21.5      | 22.6      | *         | 27.4                 |
| 15       | QUEBEC—Provincial.....                          | 11.4  | 10.8      | 9.0       | 4.9       | 16.3      | 12.1                 |
| 16       | Municipal.....                                  | 21.6  | 22.7      | 24.4      | 24.8      | *         | 27.0                 |
| 17       | Provincial and Municipal.....                   | 18.7  | 18.9      | 19.0      | 17.4      | *         | 21.0                 |
| 18       | ONTARIO—Provincial.....                         | 1.3   | 9.8       | 19.0      | 17.5      | 34.7      | 21.3                 |
| 19       | Municipal.....                                  | 15.4  | 14.1      | 14.5      | 15.6      | *         | 13.2                 |
| 20       | Provincial and Municipal.....                   | 12.2  | 13.2      | 15.6      | 16.2      | *         | 16.5                 |
| 21       | MANITOBA—Provincial.....                        | 14.8  | 16.6      | 17.8      | 15.9      | 36.8      | 24.3                 |
| 22       | Municipal.....                                  | 16.5  | 16.2      | 19.1      | 18.1      | *         | 18.7                 |
| 23       | Provincial and Municipal.....                   | 16.1  | 16.3      | 18.7      | 17.4      | *         | 21.1                 |
| 24       | SASKATCHEWAN—Provincial.....                    | 8.3   | 13.3      | 14.2      | 21.8      | 42.9      | 36.0                 |
| 25       | Municipal.....                                  | 14.2  | 10.3      | 10.0      | 9.9       | *         | 12.8                 |
| 26       | Provincial and Municipal.....                   | 12.1  | 11.1      | 11.4      | 13.7      | *         | 23.1                 |
| 27       | ALBERTA—Provincial.....                         | 11.2  | 33.4      | 42.7      | 32.4      | 49.4      | ( <sup>2</sup> )19.6 |
| 28       | Municipal.....                                  | 19.4  | 14.9      | 12.9      | 14.4      | *         | 11.2                 |
| 29       | Provincial and Municipal.....                   | 12.2  | 20.1      | 22.2      | 21.0      | *         | ( <sup>2</sup> )15.1 |
| 30       | BRITISH COLUMBIA—Provincial.....                | 1.5   | 19.3      | 17.3      | 21.0      | 33.6      | 21.2                 |
| 31       | Municipal.....                                  | 24.4  | 23.3      | 20.2      | 21.3      | *         | 20.2                 |
| 32       | Provincial and Municipal..                      | 13.7  | 21.2      | 18.6      | 21.1      | *         | 20.8                 |

(<sup>1</sup>) Excludes debt retirement.

(<sup>2</sup>) At reduced rates.

\* Information not available.

# COMPARATIVE STATISTICS OF PUBLIC FINANCE

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## PRINCE EDWARD ISLAND

## TABLE 21

## PLAN I

Thousands of Dollars

| Item No. |  | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual) | 1938<br>(Actual) | 1939<br>(Estimates) |
|----------|--|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
|          | <b>PROVINCIAL GOVERNMENT</b>   |                  |                  |                  |                  |                  |                  |                     |
| 1        | REVENUE, Current Account.....  | 868              | 1,114            | 1,161            | 1,497            | 1,586            | 1,630            | 1,712               |
|          | <b>LESS—</b>   |                  |                  |                  |                  |                  |                  |                     |
| 2        | Personal Income Taxes.....   | 66               | 61               | 27               | 35               | 34               | 51               | 65                  |
| 3        | Corporation Taxes.....   | 116              | 82               | 126              | 161              | 165              | 167              | 173                 |
| 4        | Mining Tax Rebate estimate.....  | —                | —                | —                | —                | —                | —                | —                   |
| 5        | Succession Duties.....   | 19               | 26               | 31               | 43               | 45               | 68               | 68                  |
| 6        | Sub-Total.....   | 201              | 169              | 184              | 239              | 244              | 286              | 306                 |
| 7        | Subsidies.....   | 382              | 507              | 507              | 657              | 657              | 657              | 657                 |
| 8        | Sub-Total.....   | 583              | 676              | 691              | 896              | 901              | 943              | 963                 |
| 9        | REMAINING REVENUE.....   | 285              | 438              | 470              | 601              | 685              | 687              | 749                 |
|          | Of which—  |                  |                  |                  |                  |                  |                  |                     |
| 10       | Public Domain.....   | —                | —                | —                | —                | —                | —                | —                   |
| 11       | Mining Tax Rebate estimate.....  | —                | —                | —                | —                | —                | —                | —                   |
| 12       | Liquor Control.....  | 57               | 23               | 30               | 55               | 40               | 58               | 68                  |
| 13       | Gasoline Taxes.....  | 32               | 124              | 164              | 200              | 269              | 285              | 316                 |
| 14       | Automobile Licences.....   | 72               | 146              | 95               | 112              | 145              | 155              | 155                 |
| 15       | Other Revenues.....  | 124              | 145              | 181              | 234              | 231              | 189              | 210                 |
| 16       | EXPENDITURE, Current Account.....  | 800              | 1,074            | 1,152            | 1,333            | 1,466            | 1,495            | 1,551               |
|          | <b>LESS—</b>   |                  |                  |                  |                  |                  |                  |                     |
| 17       | Net Debt Service.....  | 95               | 124              | 179              | 221              | 221              | 247              | 291                 |
| 18       | Direct Relief—Employables.....   | —                | —                | —                | 14               | 21               | 50               | ( <sup>1</sup> )50  |
| 19       | Cost of Tax Collections, estimate.....                                   | 8                | 7                | 7                | 10               | 10               | 11               | 12                  |
| 20       | Sub-Total.....   | 103              | 131              | 186              | 245              | 252              | 308              | 353                 |
| 21       | REMAINING EXPENDITURE.....   | 697              | 943              | 966              | 1,088            | 1,214            | 1,187            | 1,198               |
|          | Of which—  |                  |                  |                  |                  |                  |                  |                     |
| 22       | Old Age Pensions.....  | —                | —                | 20               | 60               | 65               | 71               | 77                  |
| 23       | Other Public Welfare ( <sup>2</sup> ).....                               | 113              | 141              | 158              | 195              | 217              | 218              | 206                 |
| 24       | Education.....   | 276              | 298              | 322              | 337              | 350              | 363              | 367                 |
| 25       | Highways.....  | 151              | 322              | 271              | 270              | 335              | 276              | 274                 |
| 26       | Development.....   | 22               | 6                | 18               | 34               | 46               | 56               | 57                  |
| 27       | General Government.....  | 94               | 107              | 103              | 117              | 116              | 122              | 135                 |
| 28       | Of which cost of Tax Collections.....                                    | 8                | 7                | 7                | 10               | 10               | 11               | 12                  |
| 29       | All other Current Expenditures.....                                      | 49               | 76               | 81               | 85               | 95               | 92               | 94                  |
| 30       | SURPLUS (excluding Sinking Funds) before Transfers.....                  | 68               | 40               | 9                | 164              | 120              | 135              | 161                 |
| 31       | <b>DEFICIT</b> after Transfers but before National Adjustment Grant..... | 412              | 505              | 496              | 487              | 529              | 500              | 449                 |
| 32       | National Adjustment Grant.....   | *                | *                | *                | 750              | 750              | 750              | 750                 |
| 33       | BALANCE.....   | *                | *                | *                | 263              | 221              | 250              | 301                 |

<sup>(1)</sup> Estimated (not included in provincial estimates).<sup>(2)</sup> Including relief for unemployables and agricultural relief administration.

\* Not shown.

— Nil.

## PRINCE EDWARD ISLAND

## TABLE 21

## PLAN I

(Concluded)

Thousands of Dollars

| Item No.  |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual) | 1938<br>(Actual)    | 1939<br>(Estimates) |
|---|---|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| <b>MUNICIPALITIES</b>                                   |   |                  |                  |                  |                  |                  |                     |                     |
| A   | Municipal revenues.....   | 380              | 429              | 445              | 452              | 472              |                     |                     |
| D   | Municipal expenditures.....   | 366              | 442              | 466              | 490              | 532              |                     |                     |
| E   | Relief to employables.....  | —                | 5                | 14               | 20               | 30               |                     |                     |
| G   | Remaining municipal expenditures.....                                       | 366              | 437              | 452              | 470              | 502              |                     |                     |
| H   | Deficit or Surplus—before adjustments...                                    | 14               | 13               | 21               | 38               | 60               |                     |                     |
| J   | Deficit or Surplus—after adjustments....                                    | 14               | 8                | 7                | 18               | 30               |                     |                     |
| K   | In addition, municipal share of municipal relief works was.....             | —                | —                | —                | 25               | 34               |                     |                     |
| <b>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</b> |   |                  |                  |                  |                  |                  |                     |                     |
| <b>PROVINCIAL GOVERNMENT—</b>                           |   |                  |                  |                  |                  |                  |                     |                     |
| I   | Gain or loss on Transfers before National Adjustment Grant.....             | *                | *                | *                | 651              | 649              | 635                 | 610                 |
| II  | National Adjustment Grant.....  | *                | *                | *                | 750              | 750              | 750                 | 750                 |
| III   | Total (excluding Sinking Funds)...  | *                | *                | *                | 99               | 101              | 115                 | 140                 |
| IV  | Former provincial Sinking Funds.....  | 27               | 48               | 109              | 146              | 208              | 220                 | 229                 |
| V   | Total (including Sinking Funds)...  | *                | *                | *                | 245              | 309              | 335                 | 369                 |
| VI  | Relief works charged to Capital Account                                     | —                | —                | —                | 218              | 288              | 34                  | *                   |
| VII   | Net gain to provincial government.....                                      | *                | *                | *                | 463              | 597              | 369                 | *                   |
| <b>MUNICIPAL GOVERNMENTS—</b>                           |   |                  |                  |                  |                  |                  |                     |                     |
| VIII  | Current Account.....  | —                | 5                | 14               | 20               | 30               | —                   | —                   |
| IX  | Municipal share of relief works.....  | —                | —                | —                | 25               | 34               | —                   | —                   |
| X   | Net gain to municipal governments....                                       | —                | 5                | 14               | 45               | 64               | —                   | —                   |
| <b>SUMMARY—</b>   |   |                  |                  |                  |                  |                  |                     |                     |
| XI  | COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS..... | *                | *                | *                | 265              | 339              | ( <sup>1</sup> )365 | ( <sup>2</sup> )399 |
| XII   | AND INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS.....                    | *                | *                | *                | 508              | 661              | ( <sup>1</sup> )433 | ( <sup>2</sup> )467 |

(<sup>1</sup>) Assuming 1937 municipal relief and relief works expenditures.(<sup>2</sup>) Assuming 1937 municipal relief and relief works expenditures, and 1938 provincial relief works expenditures.

\* Not shown.

— Nil.

## NOVA SCOTIA

## TABLE 22

## PLAN I

Thousands of Dollars

| Item No.                     |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual) | 1938<br>(Actual) | 1939<br>(Estimates) |
|------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| <b>PROVINCIAL GOVERNMENT</b> |   |                  |                  |                  |                  |                  |                  |                     |
| 1                            | REVENUE, Current Account.....   | 3,987            | 6,918            | 6,233            | 9,532            | 10,112           | 11,035           | 11,276              |
| <b>LESS—</b>                 |   |                  |                  |                  |                  |                  |                  |                     |
| 2                            | Personal Income Taxes.....  | —                | —                | —                | —                | —                | —                | —                   |
| 3                            | Corporation Taxes.....  | 779              | 913              | 880              | 1,118            | 1,122            | 1,211            | 1,332               |
| 4                            | Mining Tax Rebate estimate.....   | 80               | 75               | 40               | 160              | 200              | 150              | 150                 |
| 5                            | Succession Duties.....  | 470              | 341              | 242              | 629              | 504              | 784              | 550                 |
| 6                            | Sub-Total.....  | 1,169            | 1,179            | 1,082            | 1,587            | 1,426            | 1,845            | 1,732               |
| 7                            | Subsidies.....  | 662              | 1,670            | 1,528            | 1,953            | 1,953            | 1,953            | 1,953               |
| 8                            | Sub-Total.....  | 1,831            | 2,849            | 2,610            | 3,540            | 3,379            | 3,798            | 3,685               |
| 9                            | REMAINING REVENUE.....  | 2,156            | 4,069            | 3,623            | 5,992            | 6,733            | 7,237            | 7,591               |
| Of which—                    |   |                  |                  |                  |                  |                  |                  |                     |
| 10                           | Public Domain.....  | 489              | 821              | 488              | 740              | 832              | 854              | 868                 |
| 11                           | Mining Tax Rebate estimate.....   | 80               | 75               | 40               | 160              | 200              | 150              | 150                 |
| 12                           | Liquor Control.....   | 50               | 391              | 470              | 1,105            | 1,441            | 1,492            | 1,550               |
| 13                           | Gasoline Taxes.....   | 124              | 791              | 945              | 1,730            | 1,971            | 2,382            | 2,636               |
| 14                           | Automobile Licences.....  | 600              | 1,043            | 1,042            | 1,249            | 1,409            | 1,421            | 1,471               |
| 15                           | Other Revenues.....   | 813              | 948              | 638              | 1,008            | 880              | 938              | 916                 |
| 16                           | EXPENDITURE, Current Account.....   | 4,960            | 6,737            | 8,189            | 8,877            | 9,805            | 10,185           | 10,700              |
| <b>LESS—</b>                 |   |                  |                  |                  |                  |                  |                  |                     |
| 17                           | Net Debt Service.....   | 1,270            | 1,599            | 2,201            | 2,435            | 2,616            | 2,867            | 3,084               |
| 18                           | Direct Relief—Employables.....  | —                | —                | 472              | —                | 236              | 302              | 191                 |
| 19                           | Cost of Tax Collections, estimate.....  | 50               | 50               | 45               | 70               | 65               | 80               | 76                  |
| 20                           | Sub-Total.....  | 1,320            | 1,649            | 2,718            | 2,505            | 2,917            | 3,249            | 3,351               |
| 21                           | REMAINING EXPENDITURE.....  | 3,640            | 5,088            | 5,471            | 6,372            | 6,888            | 6,936            | 7,349               |
| Of which—                    |   |                  |                  |                  |                  |                  |                  |                     |
| 22                           | Old Age Pensions.....   | —                | —                | —                | 646              | 670              | 706              | 739                 |
| 23                           | Other Public Welfare (1).....   | 425              | 547              | 1,209            | 1,196            | 1,304            | 1,349            | 1,355               |
| 24                           | Education.....  | 636              | 924              | 1,076            | 1,210            | 1,282            | 1,307            | 1,396               |
| 25                           | Highways.....   | 1,550            | 2,153            | 1,757            | 1,945            | 2,033            | 2,134            | 2,207               |
| 26                           | Development.....  | 350              | 597              | 515              | 521              | 575              | 492              | 572                 |
| 27                           | General Government.....   | 315              | 448              | 396              | 520              | 555              | 644              | 701                 |
| 28                           | Of which cost of Tax Collections.....   | 50               | 50               | 45               | 70               | 65               | 80               | 76                  |
| 29                           | All other Current Expenditures.....   | 414              | 469              | 563              | 404              | 534              | 384              | 455                 |
| 30                           | <b>DEFICIT</b> OR SURPLUS (excluding Sinking Funds) before Transfers.....           | 973              | 181              | 1,956            | 655              | 307              | 850              | 576                 |
| 31                           | <b>DEFICIT</b> OR SURPLUS after Transfers but before National Adjustment Grant..... | 1,484            | 1,019            | 1,848            | 380              | 155              | 301              | 242                 |
| 32                           | National Adjustment Grant.....  | *                | *                | *                | 800              | 800              | 800              | 800                 |
| 33                           | BALANCE.....  | *                | *                | *                | 420              | 645              | 1,101            | 1,042               |

(1) Including relief for unemployables and agricultural relief administration.

\* Not shown.

— Nil.

## NOVA SCOTIA

## TABLE 22

## PLAN I

(Concluded)

Thousands of Dollars

| Item No.  |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual) | 1938<br>(Actual)      | 1939<br>(Estimates)   |
|---|---|------------------|------------------|------------------|------------------|------------------|-----------------------|-----------------------|
| <b>MUNICIPALITIES</b>                                   |   |                  |                  |                  |                  |                  |                       |                       |
| A   | Municipal revenues.....   | 7,778            | 8,301            | 8,710            | 9,120            | 9,175            |                       |                       |
| B   | Income taxes.....   | 59               | 78               | 45               | 48               | 47               |                       |                       |
| C   | Remaining municipal revenues.....   | 7,719            | 8,223            | 8,665            | 9,072            | 9,128            |                       |                       |
| D   | Municipal expenditures.....   | 7,279            | 8,288            | 9,176            | 8,844            | 9,040            |                       |                       |
| E   | Relief to employables.....  | —                | 70               | 652              | 178              | 172              |                       |                       |
| G   | Remaining municipal expenditures.....                                       | 7,279            | 8,218            | 8,524            | 8,666            | 8,868            |                       |                       |
| H   | Deficit or Surplus—before adjustments...                                    | 499              | 13               | 466              | 276              | 135              |                       |                       |
| J   | Surplus—after adjustments.....  | 440              | 5                | 141              | 406              | 260              |                       |                       |
| K   | In addition, municipal share of municipal relief works was.....             | —                | —                | 18               | 3                | 69               |                       |                       |
| <b>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</b> |   |                  |                  |                  |                  |                  |                       |                       |
| <b>PROVINCIAL GOVERNMENT—</b>                           |   |                  |                  |                  |                  |                  |                       |                       |
| I   | Gain or loss on Transfers before National Adjustment Grant.....             | *                | *                | *                | 1,035            | 462              | 549                   | 334                   |
| II  | National Adjustment Grant.....  | *                | *                | *                | 800              | 800              | 800                   | 800                   |
| III   | Total (excluding Sinking Funds)   | *                | *                | *                | 235              | 338              | 251                   | 466                   |
| IV  | Former provincial Sinking Funds.....  | 190              | 269              | 404              | 378              | 285              | 362                   | 459                   |
| V   | Total (including Sinking Funds)   | *                | *                | *                | 143              | 623              | 613                   | 925                   |
| VI  | Relief works charged to Capital Account                                     | —                | —                | 791              | 1,057            | 1,173            | 464                   | *                     |
| VII   | Net gain to provincial government.....                                      | *                | *                | *                | 1,200            | 1,796            | 1,077                 | *                     |
| <b>MUNICIPAL GOVERNMENT—</b>                            |   |                  |                  |                  |                  |                  |                       |                       |
| VIII  | Current Account.....  | 59               | 8                | 607              | 130              | 125              | *                     | *                     |
| IX  | Municipal share of relief works.....  | —                | —                | 18               | 3                | 69               | *                     | *                     |
| X   | Net gain to municipal governments....                                       | 59               | 8                | 625              | 133              | 194              | *                     | *                     |
| <b>SUMMARY—</b>   |   |                  |                  |                  |                  |                  |                       |                       |
| XI  | COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS..... | *                | *                | *                | 273              | 748              | ( <sup>1</sup> )738   | ( <sup>2</sup> )1,050 |
| XII   | AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS.....                   | *                | *                | *                | 1,333            | 1,990            | ( <sup>1</sup> )1,271 | ( <sup>2</sup> )1,583 |

(<sup>1</sup>) Assuming 1937 municipal relief and relief works expenditures.

(<sup>2</sup>) Assuming 1937 municipal relief and relief works expenditures, and 1938 provincial relief works expenditures.

\* Not shown.

— Nil.

## NEW BRUNSWICK

## TABLE 23

## PLAN I

Thousands of Dollars

| Item No. |  | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual) | 1938<br>(Actual) | 1939<br>(Estimates) |
|----------|--|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
|          | <b>PROVINCIAL GOVERNMENT</b>   |                  |                  |                  |                  |                  |                  |                     |
| 1        | REVENUE, Current Account.....  | 4,064            | 6,304            | 5,007            | 6,598            | 7,543            | 8,253            | 8,802               |
|          | <b>LESS—</b>   |                  |                  |                  |                  |                  |                  |                     |
| 2        | Personal Income Taxes.....   | —                | —                | —                | —                | —                | —                | —                   |
| 3        | Corporation Taxes.....   | 644              | 457              | 539              | 522              | 520              | 948              | 946                 |
| 4        | Mining Tax Rebate estimate.....  | 9                | 12               | 7                | 13               | 14               | 19               | 22                  |
| 5        | Succession Duties.....   | 294              | 289              | 210              | 619              | 398              | 279              | 400                 |
| 6        | Sub-Total.....   | 929              | 734              | 742              | 1,128            | 904              | 1,208            | 1,324               |
| 7        | Subsidies.....   | 667              | 1,267            | 1,297            | 1,567            | 1,567            | 1,567            | 1,567               |
| 8        | Sub-Total.....   | 1,596            | 2,001            | 2,039            | 2,695            | 2,471            | 2,775            | 2,891               |
| 9        | REMAINING REVENUE.....   | 2,468            | 4,303            | 2,968            | 3,903            | 5,072            | 5,478            | 5,911               |
|          | Of which—  |                  |                  |                  |                  |                  |                  |                     |
| 10       | Public Domain.....   | 1,046            | 880              | 557              | 741              | 1,087            | 978              | 792                 |
| 11       | Mining Tax Rebate estimate.....  | 9                | 12               | 7                | 13               | 14               | 19               | 22                  |
| 12       | Liquor Control.....  | 417              | 1,544            | 545              | 783              | 1,105            | 1,154            | 1,300               |
| 13       | Gasoline Taxes.....  | 118              | 646              | 806              | 1,154            | 1,640            | 1,629            | 2,250               |
| 14       | Automobile Licences.....   | 555              | 874              | 756              | 888              | 875              | 1,322            | 1,157               |
| 15       | Other Revenues.....  | 323              | 347              | 297              | 324              | 351              | 376              | 390                 |
| 16       | EXPENDITURE, Current Account.....  | 3,958            | 6,383            | 5,737            | 6,878            | 7,204            | 8,210            | 8,099               |
|          | <b>LESS—</b>   |                  |                  |                  |                  |                  |                  |                     |
| 17       | Net Debt Service.....  | 1,511            | 2,012            | 2,768            | 2,644            | 2,784            | 3,411            | 3,400               |
| 18       | Direct Relief—Employables.....   | —                | —                | 252              | 324              | 28               | 149              | ( <sup>1</sup> )70  |
| 19       | Cost of Tax Collections, estimate.....   | 38               | 30               | 30               | 46               | 37               | 49               | 54                  |
| 20       | Sub-Total.....   | 1,549            | 2,042            | 3,050            | 3,014            | 2,849            | 3,609            | 3,524               |
| 21       | REMAINING EXPENDITURE.....   | 2,409            | 4,341            | 2,687            | 3,864            | 4,355            | 4,601            | 4,575               |
|          | Of which—  |                  |                  |                  |                  |                  |                  |                     |
| 22       | Old Age Pensions.....  | —                | —                | —                | 210              | 501              | 563              | 557                 |
| 23       | Other Public Welfare ( <sup>2</sup> ).....                                     | 270              | 440              | 543              | 622              | 712              | 703              | 655                 |
| 24       | Education.....   | 540              | 693              | 598              | 697              | 731              | 787              | 816                 |
| 25       | Highways.....  | 872              | 1,894            | 700              | 1,204            | 1,154            | 1,249            | 1,180               |
| 26       | Development.....   | 284              | 597              | 380              | 558              | 640              | 683              | 666                 |
| 27       | General Government.....  | 231              | 316              | 262              | 344              | 356              | 375              | 417                 |
| 28       | Of which cost of Tax Collections.....  | 38               | 30               | 30               | 46               | 37               | 49               | 54                  |
| 29       | All other Current Expenditures.....  | 250              | 431              | 234              | 275              | 298              | 290              | 338                 |
| 30       | <b>DEFICIT OR SURPLUS (excluding Sinking Funds) before Transfers.....</b>      | <b>106</b>       | <b>79</b>        | <b>730</b>       | <b>280</b>       | <b>339</b>       | <b>43</b>        | <b>703</b>          |
| 31       | <b>DEFICIT OR SURPLUS after Transfers but before National Adjustment Grant</b> | <b>59</b>        | <b>38</b>        | <b>281</b>       | <b>39</b>        | <b>717</b>       | <b>877</b>       | <b>1,336</b>        |
| 32       | National Adjustment Grant.....   | *                | *                | *                | 1,500            | 1,500            | 1,500            | 1,500               |
| 33       | BALANCE.....   | *                | *                | *                | 1,539            | 2,217            | 2,377            | 2,836               |

<sup>(1)</sup> Commission estimate; not included in budget.<sup>(2)</sup> Including relief for unemployables and agricultural relief administration.

\* Not shown.

— Nil.



NEW BRUNSWICK  
PLAN I  
Thousands of Dollars

TABLE 23  
(Concluded)

| Item No.  |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual) | 1938<br>(Actual)      | 1939<br>(Estimates)   |
|---|---|------------------|------------------|------------------|------------------|------------------|-----------------------|-----------------------|
| <b>MUNICIPALITIES</b>                                   |   |                  |                  |                  |                  |                  |                       |                       |
| A   | Municipal revenues.....   | 5,625            | 5,735            | 6,000            | 6,195            | 6,585            |                       |                       |
| B   | Income taxes <sup>(1)</sup> .....   | —                | —                | —                | 110              | 129              |                       |                       |
| C   | Remaining municipal revenues.....   | 5,625            | 5,735            | 6,000            | 6,085            | 6,456            |                       |                       |
| D   | Municipal expenditures.....   | 5,590            | 5,655            | 6,272            | 6,066            | 6,009            |                       |                       |
| E   | Relief to employables.....  | —                | 55               | 389              | 119              | 74               |                       |                       |
| G   | Remaining municipal expenditures.....                                       | 5,590            | 5,600            | 5,883            | 5,947            | 5,935            |                       |                       |
| H   | Deficit or Surplus—before adjustments...                                    | 35               | 80               | 272              | 129              | 576              |                       |                       |
| J   | Surplus—after adjustments.....  | 35               | 135              | 117              | 138              | 521              |                       |                       |
| K   | In addition, municipal share of municipal relief works was.....             | —                | —                | 115              | —                | 15               |                       |                       |
| <b>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</b> |   |                  |                  |                  |                  |                  |                       |                       |
| <b>PROVINCIAL GOVERNMENT—</b>                           |   |                  |                  |                  |                  |                  |                       |                       |
| I   | Gain or loss on Transfers before National Adjustment Grant.....             | *                | *                | *                | 319              | 378              | 834                   | 633                   |
| II  | National Adjustment Grant.....  | *                | *                | *                | 1,500            | 1,500            | 1,500                 | 1,500                 |
| III   | Total (excluding Sinking Funds)   | *                | *                | *                | 1,819            | 1,878            | 2,334                 | 2,133                 |
| IV  | Former provincial Sinking Funds.....  | 306              | 571              | 191              | 332              | 323              | 408                   | 455                   |
| V   | Total (including Sinking Funds)   | *                | *                | *                | 2,151            | 2,201            | 2,742                 | 2,588                 |
| VI  | Relief works charged to Capital Account                                     | —                | —                | 365              | 905              | 614              | *                     | *                     |
| VII   | Net gain to provincial government.....                                      | *                | *                | *                | 3,056            | 2,815            | *                     | *                     |
| <b>MUNICIPAL GOVERNMENT—</b>                            |   |                  |                  |                  |                  |                  |                       |                       |
| VIII  | Current Account.....  | —                | 55               | 389              | 9                | 55               | *                     | *                     |
| IX  | Municipal share of relief works.....  | —                | —                | 115              | —                | 15               | *                     | *                     |
| X   | Net gain to municipal governments....                                       | —                | 55               | 504              | 9                | 40               | *                     | *                     |
| <b>SUMMARY—</b>   |   |                  |                  |                  |                  |                  |                       |                       |
| XI  | COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS..... | *                | *                | *                | 2,160            | 2,146            | ( <sup>2</sup> )2,687 | ( <sup>2</sup> )2,533 |
| XII   | AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS.....                   | *                | *                | *                | 3,065            | 2,775            | ( <sup>2</sup> )3,316 | ( <sup>2</sup> )3,162 |

(<sup>1</sup>) Saint John income surtax only. Other "income" taxes, on a flat rate basis, are assumed to be the equivalent of property taxes. They are estimated as follows:—1926, 844; 1930, 866; 1933, 900; 1936, 852; 1937, 1,077.

(<sup>2</sup>) Assuming 1937 municipal relief and provincial-municipal relief works expenditures.

\* Not shown. — Nil.

## QUEBEC

## TABLE 24

## PLAN I

Thousands of Dollars

| Item No. |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual)      | 1937<br>(Actual)       | 1938<br>(Actual) | 1939<br>(Estimates) |
|----------|---|------------------|------------------|------------------|-----------------------|------------------------|------------------|---------------------|
|          | <b>PROVINCIAL GOVERNMENT</b>  |                  |                  |                  |                       |                        |                  |                     |
| 1        | REVENUE, Current Account.....   | 31,060           | 42,603           | 30,401           | 43,204                | 56,888                 | 63,623           | 62,897              |
|          | <b>LESS—</b>  |                  |                  |                  |                       |                        |                  |                     |
| 2        | Personal Income Taxes.....  | —                | —                | —                | —                     | —                      | —                | —                   |
| 3        | Corporation Taxes.....  | 2,719            | 4,503            | 4,290            | ( <sup>1</sup> )5,006 | ( <sup>1</sup> )9,665  | 13,288           | 11,450              |
| 4        | Mining Tax Rebate estimate.....   | 312              | 525              | 700              | 1,660                 | 2,200                  | 2,300            | 2,470               |
| 5        | Succession Duties.....  | 3,691            | 6,873            | 3,297            | ( <sup>1</sup> )4,786 | ( <sup>1</sup> )11,197 | 12,402           | 9,300               |
| 6        | Sub-Total.....  | 6,098            | 10,851           | 6,887            | 8,132                 | 18,662                 | 23,390           | 18,280              |
| 7        | Subsidies.....  | 2,256            | 2,256            | 2,592            | 2,592                 | 2,592                  | 2,592            | 2,592               |
| 8        | Sub-Total.....  | 8,354            | 13,107           | 9,479            | 10,724                | 21,254                 | 25,982           | 20,872              |
| 9        | REMAINING REVENUE.....  | 22,706           | 29,496           | 20,922           | 32,480                | 35,634                 | 37,641           | 42,025              |
|          | Of which—   |                  |                  |                  |                       |                        |                  |                     |
| 10       | Public Domain.....  | 7,116            | 5,411            | 2,897            | 5,328                 | 6,362                  | 8,491            | 6,504               |
| 11       | Mining Tax Rebate estimate.....   | 312              | 525              | 700              | 1,660                 | 2,200                  | 2,300            | 2,470               |
| 12       | Liquor Control.....   | 6,891            | 9,180            | 2,367            | 6,312                 | 7,052                  | 7,413            | 9,325               |
| 13       | Gasoline Taxes.....   | 1,211            | 4,380            | 4,791            | 6,530                 | 7,298                  | 7,883            | 10,500              |
| 14       | Automobile Licences.....  | 3,390            | 5,410            | 5,205            | 6,484                 | 7,184                  | 6,878            | 7,500               |
| 15       | Other Revenues.....   | 3,786            | 4,590            | 4,962            | 6,166                 | 5,538                  | 4,676            | 5,726               |
| 16       | EXPENDITURE, Current Account.....   | 24,405           | 39,585           | 45,660           | 58,780                | 67,459                 | 62,937           | 58,008              |
|          | <b>LESS—</b>  |                  |                  |                  |                       |                        |                  |                     |
| 17       | Net Debt Service.....   | 2,780            | 2,075            | 4,952            | 5,577                 | 6,868                  | 8,121            | 9,011               |
| 18       | Direct Relief—Employables.....  | —                | 312              | 5,743            | 8,730                 | 11,454                 | 4,333            | 4,466               |
| 19       | Cost of Tax Collections, estimate.....  | 192              | 341              | 228              | 294                   | 626                    | 771              | 623                 |
| 20       | Sub-Total.....  | 2,972            | 2,728            | 10,923           | 14,601                | 18,948                 | 13,225           | 14,100              |
| 21       | REMAINING EXPENDITURE.....  | 21,433           | 36,857           | 34,737           | 44,179                | 48,511                 | 49,712           | 43,908              |
|          | Of which—   |                  |                  |                  |                       |                        |                  |                     |
| 22       | Old Age Pensions.....   | —                | —                | —                | 1,828                 | 2,877                  | 4,435            | 2,740               |
| 23       | Other Public Welfare ( <sup>2</sup> ).....  | 2,362            | 5,210            | 8,031            | 9,666                 | 9,814                  | 9,470            | 10,531              |
| 24       | Education.....  | 3,248            | 4,965            | 5,742            | 4,602                 | 6,185                  | 6,281            | 5,452               |
| 25       | Highways.....   | 4,196            | 9,507            | 5,419            | 6,022                 | 7,420                  | 7,802            | 6,325               |
| 26       | Development.....  | 4,992            | 8,564            | 6,955            | 12,236                | 10,365                 | 10,225           | 7,544               |
| 27       | General Government.....   | 2,926            | 3,682            | 3,917            | 4,633                 | 5,960                  | 6,507            | 6,596               |
| 28       | Of which cost of Tax Collections.....   | 192              | 341              | 228              | 294                   | 626                    | 771              | 623                 |
| 29       | All other Current Expenditures.....   | 3,901            | 5,270            | 4,901            | 5,486                 | 6,516                  | 5,763            | 5,343               |
| 30       | <b>DEFICIT OR SURPLUS</b> (excluding Sinking Funds) before Transfers.....           | 6,655            | 3,018            | 15,259           | 15,576                | 10,571                 | 686              | 4,889               |
| 31       | <b>DEFICIT OR SURPLUS</b> after Transfers but before National Adjustment Grant..... | 1,273            | 7,361            | 13,815           | 11,699                | 12,877                 | 12,071           | 1,883               |
| 32       | National Adjustment Grant.....  | *                | *                | *                | 8,000                 | 8,000                  | 8,000            | 8,000               |
| 33       | BALANCE.....  | *                | *                | *                | 3,699                 | 4,877                  | 4,071            | 6,117               |

<sup>(1)</sup> After adjustment for uncollected taxes receivable.<sup>(2)</sup> Including relief for unemployables and agricultural relief administration.

\* Not shown.

— Nil.

QUEBEC  
PLAN I  
Thousands of Dollars

TABLE 24  
(Concluded)

| Item No.  |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual) | 1938<br>(Actual) | 1939<br>(Estimates) |
|---|---|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| <b>MUNICIPALITIES</b>                                   |   |                  |                  |                  |                  |                  |                  |                     |
| A   | Municipal revenue.....  | 58,125           | 71,961           | 79,608           | 83,304           | 84,268           |                  |                     |
| B   | Income taxes.....   | —                | —                | —                | 1,486            | 1,694            | 2,049            |                     |
| C   | Remaining municipal revenues.....   | 58,125           | 71,961           | 79,608           | 81,818           | 82,574           |                  |                     |
| D   | Municipal expenditures.....   | 57,482           | 71,382           | 85,827           | 88,328           | 89,458           |                  |                     |
| E   | Relief to employables.....  | —                | 525              | 7,696            | 9,829            | 7,829            |                  |                     |
| F   | Debt interest assumed by senior governments (1).....                        | 3,981            | 5,882            | 5,629            | 5,850            | 4,975            |                  |                     |
| F1  | Sinking funds on debt assumed by senior governments.....                    | 1,092            | 1,834            | 2,095            | 2,139            | 1,855            |                  |                     |
| G   | Remaining municipal expenditures.....                                       | 52,409           | 63,141           | 70,407           | 70,510           | 74,799           |                  |                     |
| H   | Deficit or Surplus—before adjustments...                                    | 643              | 579              | 6,219            | 5,024            | 5,190            |                  |                     |
| J   | Surplus—after adjustments.....  | 5,716            | 8,820            | 9,201            | 11,308           | 7,775            |                  |                     |
| K   | In addition, municipal share of municipal relief works was.....             | —                | —                | 1,167            | —                | —                |                  |                     |
| <b>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</b> |   |                  |                  |                  |                  |                  |                  |                     |
| <b>PROVINCIAL GOVERNMENT—</b>                           |   |                  |                  |                  |                  |                  |                  |                     |
| I   | Gain or loss on Transfers before National Adjustment Grant.....             | *                | *                | *                | 3,877            | 2,306            | 12,757           | 6,772               |
| II  | National Adjustment Grant.....  | *                | *                | *                | 8,000            | 8,000            | 8,000            | 8,000               |
| III   | Total (excluding Sinking Funds)   | *                | *                | *                | 11,877           | 5,694            | 4,757            | 1,228               |
| IV  | Former provincial Sinking Funds.....  | 1,795            | 1,104            | 1,815            | 3,782            | 3,155            | 3,240            | 3,335               |
| V   | Total (including Sinking Funds)   | *                | *                | *                | 15,659           | 8,849            | 1,517            | 4,563               |
| VI  | Relief works charged to Capital Account                                     | —                | 739              | 1,255            | 4,188            | 1,386            | 23,426           | *                   |
| VII   | Net gain to provincial government.....                                      | *                | *                | *                | 19,847           | 10,235           | 21,909           | *                   |
| <b>MUNICIPAL GOVERNMENTS—</b>                           |   |                  |                  |                  |                  |                  |                  |                     |
| VIII  | Current Account.....  | 5,073            | 8,241            | 15,420           | 16,332           | 12,965           | *                | *                   |
| IX  | Municipal share of relief works.....  | —                | —                | 1,167            | —                | —                | *                | *                   |
| X   | Net gain to municipal governments....                                       | 5,073            | 8,241            | 16,587           | 16,332           | 12,965           | *                | *                   |
| <b>SUMMARY—</b>   |   |                  |                  |                  |                  |                  |                  |                     |
| XI  | COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS..... | *                | *                | *                | 31,991           | 21,814           | 11,093           | 17,173              |
| XII   | AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS.....                   | *                | *                | *                | 36,179           | 23,200           | (2)34,519        | (3)40,599           |

(1) Dominion assumes either provincial net debt interest or 40% of combined provincial and municipal net debt interest—whichever is the larger. Quebec is the only case in which 40% of the combined interest is larger.

(2) Assuming 1937 municipal expenditures for relief, debt interest and sinking funds on debt assumed by senior governments.

(3) Assuming 1938 municipal gain and provincial relief works expenditures.

\* Not shown.

— Nil.

ONTARIO  
PLAN I  
Thousands of Dollars

TABLE 25

| Item No. |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual) | 1938<br>(Estimates) | 1939<br>(Estimates) |
|----------|---|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
|          | <b>PROVINCIAL GOVERNMENT</b>  |                  |                  |                  |                  |                  |                     |                     |
| 1        | REVENUE, Current Account.....   | 38,283           | 55,284           | 52,093           | 83,192           | 87,104           | 87,074              | 91,620              |
|          | <b>LESS—</b>  |                  |                  |                  |                  |                  |                     |                     |
| 2        | Personal Income Taxes.....  | —                | —                | —                | 4,918            | 6,041            | 6,000               | 6,000               |
| 3        | Corporation Taxes.....  | 3,836            | 4,173            | 7,224            | 10,686           | 10,377           | 10,710              | 11,708              |
| 4        | Mining Tax Rebate estimate.....   | 2,100            | 2,800            | 3,700            | 6,200            | 7,700            | 7,300               | 8,400               |
| 5        | Succession Duties.....  | 8,762            | 11,229           | 8,081            | 15,991           | 20,214           | 18,000              | 17,000              |
| 6        | Sub-Total.....  | 10,498           | 12,602           | 11,605           | 25,395           | 28,932           | 27,410              | 26,308              |
| 7        | Subsidies.....  | 2,642            | 2,642            | 2,941            | 2,941            | 2,941            | 2,941               | 2,941               |
| 8        | Sub-Total.....  | 13,140           | 15,244           | 14,546           | 28,336           | 31,873           | 30,351              | 29,249              |
| 9        | REMAINING REVENUE.....  | 25,143           | 40,040           | 37,547           | 54,856           | 55,231           | 56,723              | 62,371              |
|          | Of which—   |                  |                  |                  |                  |                  |                     |                     |
| 10       | Public Domain.....  | 5,469            | 4,300            | 2,494            | 4,649            | 5,350            | 5,226               | 3,901               |
| 11       | Mining Tax Rebate estimate.....   | 2,100            | 2,800            | 3,700            | 6,200            | 7,700            | 7,300               | 8,400               |
| 12       | Liquor Control.....   | 1,084            | 10,285           | 5,973            | 9,462            | 10,456           | 10,500              | 10,750              |
| 13       | Gasoline Taxes.....   | 3,376            | 10,757           | 12,629           | 15,762           | 17,644           | 18,200              | 25,000              |
| 14       | Automobile Licences.....  | 6,398            | 5,520            | 7,415            | 10,910           | 8,777            | 10,080              | 9,290               |
| 15       | Other Revenues.....   | 6,716            | 6,378            | 5,336            | 7,873            | 5,304            | 5,417               | 5,030               |
| 16       | EXPENDITURE, Current Account.....   | 38,975           | 56,315           | 65,113           | 73,147           | 83,752           | 87,689              | 92,869              |
|          | <b>LESS—</b>  |                  |                  |                  |                  |                  |                     |                     |
| 17       | Net Debt Service.....   | 7,282            | 9,659            | 18,081           | 19,397           | 18,539           | 18,762              | 20,232              |
| 18       | Direct Relief—Employables.....  | 28               | 24               | 9,361            | 11,427           | 8,347            | 7,935               | 7,945               |
| 19       | Cost of Tax Collections, estimate.....  | 378              | 462              | 459              | 948              | 1,099            | 1,041               | 1,041               |
| 19a      | Subsidies to municipalities in lieu of income tax.....                              | —                | —                | —                | —                | 2,921            | 3,000               | 4,450               |
| 20       | Sub-Total.....  | 7,688            | 10,145           | 27,901           | 31,772           | 30,906           | 30,738              | 33,668              |
| 21       | REMAINING EXPENDITURE.....  | 31,287           | 46,170           | 37,212           | 41,375           | 52,846           | 56,951              | 59,201              |
|          | Of which—   |                  |                  |                  |                  |                  |                     |                     |
| 22       | Old Age Pensions.....   | —                | 2,122            | 1,551            | 1,935            | 3,164            | 3,420               | 3,493               |
| 23       | Other Public Welfare <sup>(1)</sup> .....   | 6,031            | 8,435            | 10,204           | 11,640           | 15,586           | 17,757              | 18,476              |
| 24       | Education.....  | 9,873            | 12,895           | 11,281           | 10,564           | 11,833           | 13,051              | 13,483              |
| 25       | Highways.....   | 4,110            | 6,514            | 3,669            | 5,224            | 7,841            | 8,164               | 9,234               |
| 26       | Development <sup>(2)</sup> .....  | 3,685            | 7,555            | 3,532            | 4,636            | 5,413            | 6,106               | 6,453               |
| 27       | General Government.....   | 3,343            | 3,987            | 3,770            | 3,921            | 4,800            | 5,277               | 5,160               |
| 28       | Of which cost of Tax Collections.....   | 378              | 462              | 459              | 948              | 1,099            | 1,041               | 1,041               |
| 29       | All other Current Expenditures.....   | 4,623            | 5,124            | 3,664            | 4,403            | 5,308            | 4,217               | 3,943               |
| 30       | <b>DEFICIT OR SURPLUS (excluding Sinking Funds) before Transfers.....</b>           | <b>692</b>       | <b>1,031</b>     | <b>13,020</b>    | <b>10,045</b>    | <b>3,352</b>     | <b>615</b>          | <b>1,249</b>        |
| 31       | <b>DEFICIT OR SURPLUS after Transfers but before National Adjustment Grant.....</b> | <b>6,144</b>     | <b>6,130</b>     | <b>335</b>       | <b>13,481</b>    | <b>2,385</b>     | <b>228</b>          | <b>3,170</b>        |
| 32       | National Adjustment Grant.....  | *                | *                | *                | —                | —                | —                   | —                   |
| 33       | BALANCE.....  | *                | *                | *                | 13,481           | 2,385            | 228                 | 3,170               |

<sup>(1)</sup> Includes relief for unemployables and agricultural relief administration.

<sup>(2)</sup> Includes Ontario rural power transmission lines bonus:—1930, 1,689; 1933, 277; 1936, 1,000; 1937, 1,770; 1938, 1,963; 1939, 2,500.

\* Not shown. — Nil.

## ONTARIO

## TABLE 25

## PLAN I

(Concluded)

Thousands of Dollars

| Item No.              |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual) | 1938<br>(Estimates) | 1939<br>(Estimates) |
|-----------------------|---|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| <b>MUNICIPALITIES</b> |   |                  |                  |                  |                  |                  |                     |                     |
| A                     | Municipal revenues.....   | 111,754          | 133,366          | 136,164          | 128,920          | 128,557          |                     |                     |
| B                     | Income taxes or provincial subsidy in lieu of income taxes..... | 3,121            | 3,715            | 3,098            | 2,277            | 2,921            | 3,000               | 4,450               |
| C                     | Remaining municipal revenues.....                               | 108,633          | 129,651          | 133,066          | 126,643          | 125,636          |                     |                     |
| D                     | Municipal expenditures.....                                     | 110,571          | 133,197          | 135,077          | 126,915          | 126,601          |                     |                     |
| E                     | Relief to employables.....                                      | —                | 1,180            | 6,956            | 7,615            | 5,209            |                     |                     |
| G                     | Remaining municipal expenditures.....                           | 110,571          | 132,017          | 128,121          | 119,300          | 121,392          |                     |                     |
| H                     | Surplus—before adjustments.....                                 | 1,183            | 169              | 1,087            | 2,005            | 1,956            |                     |                     |
| J                     | Deficit or Surplus—after adjustments....                        | 1,938            | 2,366            | 4,945            | 7,343            | 4,244            |                     |                     |
| K                     | In addition, municipal share of municipal relief works was..... | —                | —                | 109              | 7                | 100              |                     |                     |

## NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS

|                               |   |       |       |       |        |       |                       |                        |
|-------------------------------|---|-------|-------|-------|--------|-------|-----------------------|------------------------|
| <b>PROVINCIAL GOVERNMENT—</b> |   |       |       |       |        |       |                       |                        |
| I                             | Gain or loss on Transfers before National Adjustment Grant.....             | *     | *     | *     | 3,436  | 967   | 387                   | 4,419                  |
| II                            | National Adjustment Grant.....  | *     | *     | *     | —      | —     | —                     | —                      |
| III                           | Total (excluding Sinking Funds)   | *     | *     | *     | 3,436  | 967   | 387                   | 4,419                  |
| IV                            | Former provincial Sinking Funds.....  | 215   | —     | —     | 1,017  | 1,041 | ( <sup>1</sup> )1,000 | ( <sup>1</sup> )1,000  |
| V                             | Total (including Sinking Funds)   | *     | *     | *     | 4,453  | 74    | 1,387                 | 5,419                  |
| VI                            | Relief works charged to Capital Account                                     | —     | —     | 2,164 | 2,457  | 5,252 | *                     | *                      |
| VII                           | Net gain to provincial government.....                                      | *     | *     | *     | 6,910  | 5,326 | *                     | *                      |
| <b>MUNICIPAL GOVERNMENTS—</b> |   |       |       |       |        |       |                       |                        |
| VIII                          | Current Account.....  | 3,121 | 2,535 | 3,858 | 5,338  | 2,288 | *                     | *                      |
| IX                            | Municipal share of relief works.....  | —     | —     | 109   | 7      | 100   | *                     | *                      |
| X                             | Net gain to municipal governments....                                       | 3,121 | 2,535 | 3,967 | 5,345  | 2,388 | *                     | *                      |
| <b>SUMMARY—</b>               |   |       |       |       |        |       |                       |                        |
| XI                            | COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS..... | *     | *     | *     | 9,791  | 2,362 | ( <sup>2</sup> )3,596 | ( <sup>2</sup> )6,178  |
| XII                           | AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS.....                   | *     | *     | *     | 12,255 | 7,714 | ( <sup>2</sup> )8,948 | ( <sup>2</sup> )11,530 |

<sup>(1)</sup> Commission estimate; not included in budget.<sup>(2)</sup> Assuming 1937 municipal relief and provincial-municipal relief works expenditures.

\* Not shown.

— Nil.

## MANITOBA

## TABLE 26

## PLAN I

Thousands of Dollars

| Item No. |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual) | 1938<br>(Actual) | 1939<br>(Estimates)   |
|----------|---|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|
|          | <b>PROVINCIAL GOVERNMENT</b>  |                  |                  |                  |                  |                  |                  |                       |
| 1        | REVENUE, Current Account.....   | 10,287           | 11,191           | 12,061           | 13,979           | 15,247           | 15,265           | 14,379                |
|          | <b>LESS—</b>  |                  |                  |                  |                  |                  |                  |                       |
| 2        | Personal Income Taxes.....  | 562              | 845              | 2,491            | 2,737            | 2,789            | 1,919            | 1,985                 |
| 3        | Corporation Taxes.....  | 1,103            | 1,164            | 1,602            | 1,827            | 1,854            | 2,119            | 2,130                 |
| 4        | Mining Tax Rebate estimate.....   | 31               | 55               | 90               | 226              | 316              | 344              | 370                   |
| 5        | Succession Duties.....  | 757              | 452              | 424              | 464              | 404              | 605              | 425                   |
| 6        | Sub-Total.....  | 2,391            | 2,406            | 4,427            | 4,802            | 4,731            | 4,299            | 4,170                 |
| 7        | Subsidies.....  | 1,492            | 1,586            | 1,705            | 1,703            | 2,453            | 2,458            | 2,458                 |
| 8        | Sub-Total.....  | 3,883            | 3,992            | 6,132            | 6,505            | 7,184            | 6,757            | 6,628                 |
| 9        | REMAINING REVENUE.....  | 6,404            | 7,199            | 5,929            | 7,474            | 8,063            | 8,508            | 7,751                 |
|          | Of which—   |                  |                  |                  |                  |                  |                  |                       |
| 10       | Public Domain.....  | 144              | 319              | 578              | 878              | 603              | 820              | 603                   |
| 11       | Mining Tax Rebate estimate.....   | 31               | 55               | 90               | 226              | 316              | 344              | 370                   |
| 12       | Liquor Control.....   | 1,367            | 1,930            | 963              | 1,530            | 1,753            | 1,700            | 1,600                 |
| 13       | Gasoline Taxes.....   | 446              | 1,185            | 1,611            | 2,015            | 2,316            | 2,537            | 2,150                 |
| 14       | Automobile Licences.....  | 713              | 1,127            | 895              | 1,129            | 1,323            | 1,060            | 1,175                 |
| 15       | Other Revenues.....   | 3,703            | 2,583            | 1,792            | 1,696            | 1,752            | 2,047            | 1,853                 |
| 16       | EXPENDITURE, Current Account.....   | 8,984            | 12,424           | 14,527           | 15,506           | 15,056           | 15,136           | 16,320                |
|          | <b>LESS—</b>  |                  |                  |                  |                  |                  |                  |                       |
| 17       | Net Debt Service.....   | 1,829            | 1,782            | 4,438            | 3,896            | 3,701            | 3,633            | 3,698                 |
| 18       | Direct Relief—Employables.....  | 10               | 498              | 2,101            | 3,078            | 2,584            | 1,943            | ( <sup>1</sup> )2,640 |
| 19       | Cost of Tax Collections, estimate.....                                    | 97               | 98               | 181              | 201              | 202              | 186              | 182                   |
| 20       | Sub-Total.....  | 1,936            | 2,378            | 6,720            | 7,175            | 6,487            | 5,762            | 6,520                 |
| 21       | REMAINING EXPENDITURE.....  | 7,048            | 10,046           | 7,807            | 8,331            | 8,569            | 9,374            | 9,800                 |
|          | Of which—   |                  |                  |                  |                  |                  |                  |                       |
| 22       | Old Age Pensions.....   | —                | 800              | 541              | 684              | 714              | 701              | 732                   |
| 23       | Other Public Welfare ( <sup>2</sup> ).....                                | 2,123            | 2,668            | 2,470            | 2,697            | 2,839            | 3,013            | 3,134                 |
| 24       | Education.....  | 1,891            | 2,199            | 1,696            | 1,552            | 1,671            | 1,841            | 1,947                 |
| 25       | Highways.....   | 429              | 1,416            | 683              | 704              | 892              | 1,120            | 1,170                 |
| 26       | Development.....  | 324              | 723              | 712              | 903              | 728              | 915              | 818                   |
| 27       | General Government.....   | 890              | 1,163            | 925              | 998              | 1,011            | 1,010            | 1,162                 |
| 28       | Of which cost of Tax Collections.....                                     | 97               | 98               | 181              | 201              | 202              | 186              | 182                   |
| 29       | All other Current Expenditures.....                                       | 1,488            | 1,175            | 961              | 994              | 916              | 960              | 1,019                 |
| 30       | <b>DEFICIT OR SURPLUS</b> (excluding Sinking Funds) before Transfers..... | 1,303            | 1,233            | 2,466            | 1,527            | 191              | 129              | 1,941                 |
| 31       | <b>DEFICIT</b> after Transfers but before National Adjustment Grant.....  | 644              | 2,847            | 1,878            | 857              | 506              | 866              | 2,049                 |
| 32       | National Adjustment Grant.....  | *                | *                | *                | 2,100            | 2,100            | 2,100            | 2,100                 |
| 33       | BALANCE.....  | *                | *                | *                | 1,243            | 1,594            | 1,234            | 51                    |

<sup>(1)</sup> Commission estimate; not included in budget.<sup>(2)</sup> Includes relief for unemployables and agricultural relief administration.

\* Not shown.

— Nil.

## MANITOBA

## TABLE 26

## PLAN I

(Concluded)

Thousands of Dollars

| Item No.  |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual) | 1938<br>(Actual)      | 1939<br>(Estimates)   |
|---|---|------------------|------------------|------------------|------------------|------------------|-----------------------|-----------------------|
| <b>MUNICIPALITIES</b>                                   |   |                  |                  |                  |                  |                  |                       |                       |
| A   | Municipal revenues.....   | 20,990           | 23,310           | 22,991           | 20,260           | 20,067           |                       |                       |
| D   | Municipal expenditures.....   | 20,090           | 22,879           | 24,421           | 21,139           | 21,294           |                       |                       |
| E   | Relief to employables.....  | —                | 530              | 1,929            | 2,108            | 2,050            |                       |                       |
| G   | Remaining municipal expenditures.....                                       | 20,090           | 22,349           | 22,492           | 19,031           | 19,244           |                       |                       |
| H   | Deficit or Surplus—before adjustments...                                    | 900              | 431              | 1,430            | 879              | 1,227            |                       |                       |
| J   | Deficit or Surplus—after adjustments....                                    | 900              | 961              | 499              | 1,229            | 823              |                       |                       |
| K   | In addition, municipal share of municipal relief works was.....             | —                | 208              | —                | 494              | 407              |                       |                       |
| <b>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</b> |   |                  |                  |                  |                  |                  |                       |                       |
| <b>PROVINCIAL GOVERNMENT—</b>                           |   |                  |                  |                  |                  |                  |                       |                       |
| I   | Gain or loss on Transfers before National Adjustment Grant.....             | *                | *                | *                | 670              | 697              | 995                   | 108                   |
| II  | National Adjustment Grant.....  | *                | *                | *                | 2,100            | 2,100            | 2,100                 | 2,100                 |
| III   | Total (excluding Sinking Funds)   | *                | *                | *                | 2,770            | 1,403            | 1,105                 | 1,992                 |
| IV  | Former provincial Sinking Funds.....  | 130              | 228              | 338              | 379              | 378              | 378                   | 378                   |
| V   | Total (including Sinking Funds)   | *                | *                | *                | 3,149            | 1,781            | 1,483                 | 2,370                 |
| VI  | Relief works charged to Capital Account                                     | —                | 117              | 13               | 874              | 320              | *                     | *                     |
| VII   | Net gain to provincial government.....                                      | *                | *                | *                | 4,023            | 2,101            | *                     | *                     |
| <b>MUNICIPAL GOVERNMENTS—</b>                           |   |                  |                  |                  |                  |                  |                       |                       |
| VIII  | Current Account.....  | —                | 530              | 1,929            | 2,108            | 2,050            | *                     | *                     |
| IX  | Municipal share of relief works.....  | —                | 208              | —                | 494              | 407              | *                     | *                     |
| X   | Net gain to municipal governments....                                       | —                | 738              | 1,929            | 2,602            | 2,457            | *                     | *                     |
| <b>SUMMARY—</b>   |   |                  |                  |                  |                  |                  |                       |                       |
| XI  | COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS..... | *                | *                | *                | 5,257            | 3,831            | ( <sup>1</sup> )3,533 | ( <sup>1</sup> )4,420 |
| XII   | AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS.....                   | *                | *                | *                | 6,625            | 4,558            | ( <sup>1</sup> )4,260 | ( <sup>1</sup> )5,147 |

(<sup>1</sup>) Assuming 1937 municipal relief and provincial-municipal relief works expenditures.

\* Not shown.

— Nil.

SASKATCHEWAN  
PLAN I  
Thousands of Dollars

TABLE 27

| Item No.                     | 1926<br>(Actual)   | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual)       | 1938<br>(Actual) | 1939<br>(Estimates) |                        |
|------------------------------|--|------------------|------------------|------------------|------------------------|------------------|---------------------|------------------------|
| <b>PROVINCIAL GOVERNMENT</b> |  |                  |                  |                  |                        |                  |                     |                        |
| 1                            | REVENUE, Current Account.....  | 12,577           | 13,025           | 11,547           | 13,864                 | 16,902           | 18,589              | 17,898                 |
| <b>LESS—</b>                 |  |                  |                  |                  |                        |                  |                     |                        |
| 2                            | Personal Income Taxes.....   | —                | —                | 251              | 299                    | 353              | 305                 | ( <sup>1</sup> ) 300   |
| 3                            | Corporation Taxes.....   | 865              | 987              | 1,231            | 1,228                  | 1,219            | 1,254               | ( <sup>1</sup> ) 1,329 |
| 4                            | Mining Tax Rebate estimate.....  | 12               | 24               | 25               | 140                    | 260              | 156                 | 178                    |
| 5                            | Succession Duties.....   | 290              | 318              | 149              | 311                    | 241              | 394                 | 300                    |
| 6                            | Sub-Total.....   | 1,143            | 1,281            | 1,606            | 1,698                  | 1,553            | 1,797               | 1,751                  |
| 7                            | Subsidies.....   | 2,032            | 1,938            | 2,129            | 2,120                  | 5,620            | 5,626               | ( <sup>2</sup> ) 3,620 |
| 8                            | Sub-Total.....   | 3,175            | 3,219            | 3,735            | 3,818                  | 7,173            | 7,423               | 5,371                  |
| 9                            | REMAINING REVENUE.....   | 9,402            | 9,806            | 7,812            | 10,046                 | 9,729            | 11,166              | 12,527                 |
| Of which—                    |  |                  |                  |                  |                        |                  |                     |                        |
| 10                           | Public Domain.....   | 246              | 425              | 510              | 715                    | 800              | 673                 | 833                    |
| 11                           | Mining Tax Rebate estimate.....  | 12               | 24               | 25               | 140                    | 260              | 156                 | 178                    |
| 12                           | Liquor Control.....  | 2,148            | 1,553            | 937              | 1,470                  | 1,266            | 1,310               | 1,420                  |
| 13                           | Gasoline Taxes.....  | —                | 1,919            | 1,421            | 2,098                  | 1,995            | 1,969               | 2,500                  |
| 14                           | Automobile Licences.....   | 1,510            | 1,887            | 1,571            | 1,895                  | 1,581            | 1,706               | 1,850                  |
| 15                           | Other Revenues.....  | 5,486            | 3,998            | 3,348            | 3,728                  | 3,827            | 5,352               | 5,746                  |
| 16                           | EXPENDITURE, Current Account.....  | 10,893           | 18,777           | 19,842           | 23,836                 | 28,717           | 30,711              | 25,189                 |
| <b>LESS—</b>                 |  |                  |                  |                  |                        |                  |                     |                        |
| 17                           | Net Debt Service.....  | 1,789            | 2,842            | 4,957            | 5,758                  | 6,083            | 6,021               | ( <sup>1</sup> ) 6,200 |
| 18                           | Direct Relief—Employables.....   | 31               | 1,633            | 5,617            | ( <sup>3</sup> ) 6,973 | 9,776            | 10,302              | ( <sup>4</sup> ) 5,573 |
| 19                           | Cost of Tax Collections, estimate.....                                       | 46               | 52               | 65               | 73                     | 72               | 78                  | 77                     |
| 20                           | Sub-Total.....   | 1,866            | 4,527            | 10,639           | 12,804                 | 15,931           | 16,401              | 11,850                 |
| 21                           | REMAINING EXPENDITURE.....   | 9,027            | 14,250           | 9,203            | 11,032                 | 12,786           | 14,310              | 13,339                 |
| Of which—                    |  |                  |                  |                  |                        |                  |                     |                        |
| 22                           | Old Age Pensions.....  | —                | 896              | 531              | 683                    | 739              | 770                 | 823                    |
| 23                           | Other Public Welfare ( <sup>5</sup> ).....                                   | 1,737            | 2,494            | 2,609            | 3,112                  | 3,344            | 3,440               | 3,311                  |
| 24                           | Education.....   | 3,289            | 4,252            | 2,359            | 2,830                  | 3,159            | 3,855               | 3,867                  |
| 25                           | Highways.....  | 1,151            | 2,076            | 755              | 920                    | 1,303            | 1,475               | 1,190                  |
| 26                           | Development.....   | 402              | 856              | 642              | 737                    | 1,267            | 1,434               | 1,062                  |
| 27                           | General Government.....  | 1,335            | 1,632            | 1,426            | 1,526                  | 1,536            | 1,796               | 1,846                  |
| 28                           | Of which cost of Tax Collections.....  | 46               | 52               | 65               | 73                     | 72               | 78                  | 77                     |
| 29                           | All other Current Expenditures.....  | 1,159            | 2,096            | 946              | 1,297                  | 1,510            | 1,618               | 1,317                  |
| 30                           | DEFICIT OR SURPLUS (excluding Sinking Funds) before Transfers.....           | 1,684            | 5,752            | 8,295            | 9,972                  | 11,815           | 12,122              | 7,291                  |
| 31                           | DEFICIT OR SURPLUS after Transfers but before National Adjustment Grant..... | 375              | 4,444            | 1,391            | 986                    | 3,057            | 3,144               | 812                    |
| 32                           | National Adjustment Grant.....   | *                | *                | *                | 1,750                  | 1,750            | 1,750               | 1,750                  |
| 32a                          | Emergency Grant.....   | *                | *                | *                | 1,500                  | 4,000            | 4,000               | 2,000                  |
| 33                           | BALANCE.....   | *                | *                | *                | 2,264                  | 2,693            | 2,606               | 2,938                  |

(<sup>1</sup>) Estimated by Commission.

(<sup>2</sup>) Includes 1,500 special subsidy, per provincial estimates; in 1937 and 1938 this subsidy amounted to 3,500.

(<sup>3</sup>) Includes certain expenditures subsequently assumed by the Dominion.

(<sup>4</sup>) Not included in budget; estimated.

(<sup>5</sup>) Including relief for unemployables.

\* Not shown.

— Nil.



SASKATCHEWAN  
PLAN I  
Thousands of Dollars

TABLE 27  
(Concluded)

| Item No.  |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual)      | 1938<br>(Actual)      | 1939<br>(Estimates)   |
|---|---|------------------|------------------|------------------|------------------|-----------------------|-----------------------|-----------------------|
| <b>MUNICIPALITIES</b>                                   |   |                  |                  |                  |                  |                       |                       |                       |
| A   | Municipal revenues.....   | 24,652           | 28,185           | 26,993           | 21,400           | 21,234                |                       |                       |
| D   | Municipal expenditures.....   | 23,294           | 25,875           | 25,158           | 19,600           | 18,519                |                       |                       |
| E   | Relief to employables.....  | —                | 300              | 600              | 500              | 500                   |                       |                       |
| G   | Remaining municipal expenditures.....   | 23,294           | 25,575           | 24,558           | 19,100           | 18,019                |                       |                       |
| H   | Surplus—before adjustments.....   | 1,358            | 2,310            | 1,835            | 1,800            | 2,715                 |                       |                       |
| J   | Surplus—after adjustments.....  | 1,358            | 2,610            | 2,435            | 2,300            | 3,215                 |                       |                       |
| K   | In addition, municipal share of municipal relief works was.....                                 | —                | 98               | 1                | 2                | —                     |                       |                       |
| <b>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</b> |   |                  |                  |                  |                  |                       |                       |                       |
| <b>PROVINCIAL GOVERNMENT—</b>                           |   |                  |                  |                  |                  |                       |                       |                       |
| I   | Gain or loss on Transfers before National Adjustment Grant.....                                 | *                | *                | *                | 8,986            | 8,758                 | 8,978                 | 6,479                 |
| II  | National Adjustment Grant and Emergency Grant.....  | *                | *                | *                | 3,250            | 5,750                 | 5,750                 | 3,750                 |
| III   | Total (excluding Sinking Funds)   | *                | *                | *                | 12,236           | 14,508                | 14,728                | 10,229                |
| IV  | Former provincial Sinking Funds.....  | 31               | 180              | 153              | 358              | 28                    | 57                    | 427                   |
| V   | Total (including Sinking Funds)   | *                | *                | *                | 12,594           | 14,536                | 14,785                | 10,656                |
| VI  | Relief works charged to Capital Account   | —                | 550              | —                | —                | —                     | *                     | *                     |
| VII   | Net gain to provincial government.....  | *                | *                | *                | 12,594           | 14,536                | *                     | *                     |
| <b>MUNICIPAL GOVERNMENTS—</b>                           |   |                  |                  |                  |                  |                       |                       |                       |
| VIII  | Current Account.....  | —                | 300              | 600              | 500              | 500                   | *                     | *                     |
| IX  | Municipal share of relief works.....  | —                | 98               | 1                | 2                | —                     | *                     | *                     |
| X   | Net gain to municipal governments....   | —                | 398              | 601              | 502              | 500                   | *                     | *                     |
| XI  | <b>SUMMARY—<br/>COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS.....</b> | *                | *                | *                | 13,094           | 15,036 <sup>(1)</sup> | 15,285 <sup>(1)</sup> | 11,156 <sup>(1)</sup> |

<sup>(1)</sup> Assuming 1937 municipal relief expenditures, and no provincial or municipal relief works expenditures.

\* Not shown.

— Nil.

ALBERTA  
PLAN I  
Thousands of Dollars

TABLE 28

| Item No. |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual) | 1938<br>(Actual) | 1939<br>(Estimates) |
|----------|---|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
|          | <b>PROVINCIAL GOVERNMENT</b>  |                  |                  |                  |                  |                  |                  |                     |
| 1        | REVENUE, Current Account.....   | 10,770           | 13,385           | 12,191           | 16,465           | 18,199           | 18,633           | 17,720              |
|          | <b>LESS—</b>  |                  |                  |                  |                  |                  |                  |                     |
| 2        | Personal Income Taxes.....  | —                | —                | 432              | 538              | 665              | 650              | 600                 |
| 3        | Corporation Taxes.....  | 857              | 994              | 1,271            | 1,554            | 2,132            | 2,474            | 2,396               |
| 4        | Mining Tax Rebate estimate.....   | 324              | 365              | 157              | 280              | 384              | 600              | 620                 |
| 5        | Succession Duties.....  | 254              | 553              | 257              | 343              | 1,326            | 372              | 300                 |
| 6        | Sub-Total.....  | 787              | 1,182            | 1,803            | 2,155            | 3,739            | 2,896            | 2,676               |
| 7        | Subsidies.....  | 1,645            | 1,671            | 1,758            | 1,776            | 1,776            | 1,782            | 1,787               |
| 8        | Sub-Total.....  | 2,432            | 2,853            | 3,561            | 3,931            | 5,515            | 4,678            | 4,463               |
| 9        | REMAINING REVENUE.....  | 8,338            | 10,532           | 8,630            | 12,534           | 12,684           | 13,955           | 13,257              |
|          | Of which—   |                  |                  |                  |                  |                  |                  |                     |
| 10       | Public Domain.....  | 518              | 795              | 972              | 1,541            | 1,686            | 1,666            | 1,829               |
| 11       | Mining Tax Rebate estimate.....   | 324              | 365              | 157              | 280              | 384              | 600              | 620                 |
| 12       | Liquor Control.....   | 1,941            | 1,888            | 1,251            | 2,400            | 2,590            | 2,755            | 2,600               |
| 13       | Gasoline Taxes.....   | 424              | 1,932            | 1,783            | 2,553            | 2,610            | 2,953            | 2,750               |
| 14       | Automobile Licences.....  | 1,162            | 1,711            | 1,686            | 1,542            | 1,772            | 2,232            | 2,101               |
| 15       | Other Revenues.....   | 3,969            | 3,841            | 2,781            | 4,218            | 3,642            | 3,749            | 3,357               |
| 16       | EXPENDITURE, Current Account.....                                       | 11,549           | 15,931           | 16,011           | (1)18,739        | (2)19,064        | (2)18,859        | (3)19,503           |
|          | <b>LESS—</b>  |                  |                  |                  |                  |                  |                  |                     |
| 17       | Net Debt Service.....   | 4,603            | 4,332            | 6,027            | (1)6,491         | (2)6,959         | (2)6,582         | (3)6,250            |
| 18       | Direct Relief—Employables.....  | 21               | 637              | 1,235            | 2,229            | 1,540            | 932              | 1,064               |
| 19       | Cost of Tax Collections, estimate.....                                  | 44               | 62               | 78               | 97               | 165              | 140              | 131                 |
| 20       | Sub-Total.....  | 4,668            | 5,031            | 7,340            | 8,817            | 8,664            | 7,654            | 7,445               |
| 21       | REMAINING EXPENDITURE.....  | 6,881            | 10,900           | 8,671            | 9,922            | 10,400           | 11,205           | 12,058              |
|          | Of which—   |                  |                  |                  |                  |                  |                  |                     |
| 22       | Old Age Pensions.....   | —                | 322              | 280              | 432              | 445              | 478              | 528                 |
| 23       | Other Public Welfare (4).....   | 1,426            | 2,154            | 2,368            | 2,810            | 3,064            | 2,976            | 3,490               |
| 24       | Education.....  | 2,118            | 3,170            | 2,438            | 2,569            | 2,637            | 2,803            | 2,901               |
| 25       | Highways.....   | 545              | 1,557            | 781              | 1,024            | 1,337            | 1,289            | 1,420               |
| 26       | Development.....  | 492              | 829              | 654              | 782              | 745              | 1,044            | 781                 |
| 27       | General Government.....   | 1,017            | 1,305            | 1,328            | 1,548            | 1,632            | 1,695            | 2,145               |
| 28       | Of which cost of Tax Collections.....                                   | 44               | 62               | 78               | 97               | 165              | 140              | 131                 |
| 29       | All other Current Expenditures.....                                     | 1,327            | 1,625            | 900              | 854              | 705              | 1,060            | 924                 |
| 30       | DEFICIT (excluding Sinking Funds) before Transfers.....                 | 779              | 2,546            | 3,820            | (1)2,274         | (2)865           | (2)(3)226        | (3)1,783            |
| 31       | DEFICIT OR SURPLUS after Transfers but before National Adjustment Grant | 1,457            | 368              | 41               | 2,612            | 2,284            | 2,750            | 1,199               |
| 32       | National Adjustment Grant.....  | *                | *                | *                | —                | —                | —                | —                   |
| 33       | BALANCE.....  | *                | *                | *                | 2,612            | 2,284            | 2,750            | 1,199               |

(1) Includes 2,695 unpaid interest.

(2) Includes provision for unpaid interest (estimated):—1937, 3,400; 1938, 3,300; 1939, 3,200.

(3) Includes adjustment, 272, in respect of Alberta Government Telephones for surplus earnings to repay advances.

(4) Including relief for unemployables and agricultural relief administration.

\* Not shown.

— Nil.

ALBERTA  
PLAN I  
Thousands of Dollars

TABLE 28  
(Concluded)

| Item No.   |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual)      | 1937<br>(Actual)      | 1938<br>(Actual)      | 1939<br>(Estimates)   |
|--|---|------------------|------------------|------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>MUNICIPALITIES</b>  |   |                  |                  |                  |                       |                       |                       |                       |
| A  | Municipal revenues.....   | 23,689           | 23,093           | 22,806           | 21,973                | 20,589                |                       |                       |
| D  | Municipal expenditures.....                                       | 19,156           | 22,889           | 22,177           | 20,918                | 20,162                |                       |                       |
| E  | Relief to employables.....  | —                | 300              | 1,102            | 1,358                 | 995                   |                       |                       |
| G  | Remaining municipal expenditures.....                             | 19,156           | 22,589           | 21,075           | 19,560                | 19,167                |                       |                       |
| H  | Surplus—before adjustments.....                                   | 4,533            | 204              | 629              | 1,055                 | 427                   |                       |                       |
| J  | Surplus—after adjustments.....                                    | 4,533            | 504              | 1,731            | 2,413                 | 1,422                 |                       |                       |
| K  | In addition, municipal share of municipal relief works was.....   | —                | 500              | 10               | —                     | 97                    |                       |                       |
| <b>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</b>                        |   |                  |                  |                  |                       |                       |                       |                       |
| <b>PROVINCIAL GOVERNMENT—</b>  |   |                  |                  |                  |                       |                       |                       |                       |
| I  | Gain or loss on Transfers before National Adjustment Grant.....   | *                | *                | *                | ( <sup>1</sup> )4,886 | ( <sup>2</sup> )3,149 | ( <sup>2</sup> )2,976 | ( <sup>2</sup> )2,982 |
| II   | National Adjustment Grant.....                                    | *                | *                | *                | —                     | —                     | —                     | —                     |
| III  | Total (excluding Sinking Funds)                                   | *                | *                | *                | 4,886                 | 3,149                 | 2,976                 | 2,982                 |
| IV   | Former provincial Sinking Funds.....                              | 388              | 696              | 744              | 3                     | —                     | —                     | —                     |
| V  | Total (including Sinking Funds)                                   | *                | *                | *                | 4,889                 | 3,149                 | 2,976                 | 2,982                 |
| VI   | Relief works charged to Capital Account                           | —                | 660              | 31               | 684                   | 460                   | *                     | *                     |
| VII  | Net gain to provincial government.....                            | *                | *                | *                | 5,573                 | 3,609                 | *                     | *                     |
| VIII   | But interest now unpaid is.....                                   | —                | —                | —                | 2,695                 | 3,400                 | 3,300                 | 3,200                 |
| IX   | Allowing for this net gain would be (excluding relief works)..... | *                | *                | *                | 2,194                 | 251                   | *                     | *                     |
| X  | Allowing for this net gain would be (including relief works)..... | *                | *                | *                | 2,878                 | 209                   | *                     | *                     |
| <b>MUNICIPAL GOVERNMENTS—</b>  |   |                  |                  |                  |                       |                       |                       |                       |
| XI   | Current Account.....  | —                | 300              | 1,102            | 1,358                 | 995                   | *                     | *                     |
| XII  | Municipal share of relief works.....                              | —                | 500              | 10               | —                     | 97                    | *                     | *                     |
| XIII   | Net gain to municipal governments....                             | —                | 800              | 1,112            | 1,358                 | 1,092                 | *                     | *                     |
| <b>SUMMARY—</b>  |   |                  |                  |                  |                       |                       |                       |                       |
| <b>COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS—</b> |   |                  |                  |                  |                       |                       |                       |                       |
| XIV  | Assuming full interest were paid...                               | *                | *                | *                | 6,247                 | 4,144                 | ( <sup>4</sup> )3,971 | ( <sup>4</sup> )3,977 |
| XV   | On basis of current interest payments.....                        | *                | *                | *                | 3,552                 | 744                   | ( <sup>4</sup> )671   | ( <sup>4</sup> )777   |
| <b>AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS—</b>                   |   |                  |                  |                  |                       |                       |                       |                       |
| XVI  | Assuming full interest were paid...                               | *                | *                | *                | 6,931                 | 4,701                 | ( <sup>4</sup> )4,528 | ( <sup>4</sup> )4,534 |
| XVII   | On basis of current interest payments.....                        | *                | *                | *                | 4,236                 | 1,301                 | ( <sup>4</sup> )1,228 | ( <sup>4</sup> )1,334 |

(<sup>1</sup>) Includes 2,695 unpaid interest.

(<sup>2</sup>) Includes provision for unpaid interest (estimated):—1937, 3,400; 1938, 3,300; 1939, 3,200.

(<sup>3</sup>) Includes adjustment, 272, in respect of Alberta Government Telephones for surplus earnings to repay advances.

(<sup>4</sup>) Assuming 1937 municipal relief and provincial-municipal relief works expenditures.

\* Not shown.

— Nil.

## BRITISH COLUMBIA

## TABLE 29

## PLAN I

Thousands of Dollars

| Item No.                     |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual) | 1938<br>(Actual) | 1939<br>(Estimates)   |
|------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|
| <b>PROVINCIAL GOVERNMENT</b> |   |                  |                  |                  |                  |                  |                  |                       |
| 1                            | REVENUE, Current Account.....   | 21,861           | 23,999           | 19,589           | 27,811           | 30,893           | 32,437           | 28,816                |
| <b>LESS—</b>                 |   |                  |                  |                  |                  |                  |                  |                       |
| 2                            | Personal Income Taxes.....  | 889              | 1,216            | 2,046            | 1,959            | 2,002            | 2,500            | ( <sup>1</sup> )2,000 |
| 3                            | Corporation Taxes.....  | 4,103            | 5,247            | 3,582            | 6,145            | 6,948            | 8,907            | ( <sup>1</sup> )6,266 |
| 4                            | Mining Tax Rebate estimate.....   | 1,830            | 600              | 300              | 1,750            | 2,100            | 1,600            | 1,800                 |
| 5                            | Succession Duties.....  | 767              | 699              | 477              | 972              | 1,428            | 804              | 890                   |
| 6                            | Sub-Total.....  | 3,929            | 6,562            | 5,805            | 7,326            | 8,278            | 10,611           | 7,356                 |
| 7                            | Subsidies.....  | 739              | 739              | 875              | 1,625            | 1,625            | 1,625            | 1,625                 |
| 8                            | Sub-Total.....  | 4,668            | 7,301            | 6,680            | 8,951            | 9,903            | 12,236           | 8,981                 |
| 9                            | REMAINING REVENUE.....  | 17,193           | 16,698           | 12,909           | 18,860           | 20,990           | 20,201           | 19,835                |
| Of which—                    |   |                  |                  |                  |                  |                  |                  |                       |
| 10                           | Public Domain.....  | 4,658            | 4,086            | 2,794            | 4,134            | 4,415            | 3,946            | 4,086                 |
| 11                           | Mining Tax Rebate estimate.....   | 1,830            | 600              | 300              | 1,750            | 2,100            | 1,600            | 1,800                 |
| 12                           | Liquor Control.....   | 3,637            | 4,191            | 2,314            | 3,607            | 4,095            | 3,892            | 3,850                 |
| 13                           | Gasoline Taxes.....   | 680              | 1,753            | 2,055            | 2,720            | 3,163            | 3,284            | 3,150                 |
| 14                           | Automobile Licences.....  | 1,614            | 2,189            | 1,943            | 2,627            | 2,871            | 2,906            | 3,000                 |
| 15                           | Other Revenues.....   | 4,774            | 3,879            | 3,503            | 4,022            | 4,346            | 4,573            | 3,949                 |
| 16                           | EXPENDITURE, Current Account.....   | 20,035           | 26,174           | 22,656           | 27,915           | 29,396           | 30,356           | 30,618                |
| <b>LESS—</b>                 |   |                  |                  |                  |                  |                  |                  |                       |
| 17                           | Net Debt Service.....   | 3,789            | 5,051            | 6,580            | 6,665            | 6,540            | 6,363            | 6,662                 |
| 18                           | Direct Relief—Employables.....  | —                | 992              | 3,234            | 3,983            | 3,408            | 3,270            | ( <sup>2</sup> )3,376 |
| 19                           | Cost of Tax Collections, estimate.....  | 230              | 286              | 244              | 363              | 415              | 488              | 366                   |
| 20                           | Sub-Total.....  | 4,019            | 6,329            | 10,058           | 11,011           | 10,363           | 10,121           | 10,404                |
| 21                           | REMAINING EXPENDITURE.....  | 16,016           | 19,845           | 12,598           | 16,904           | 19,033           | 20,235           | 20,214                |
| Of which—                    |   |                  |                  |                  |                  |                  |                  |                       |
| 22                           | Old Age Pensions.....   | —                | 562              | 409              | 555              | 588              | 633              | 808                   |
| 23                           | Other Public Welfare ( <sup>3</sup> ).....  | 3,048            | 3,909            | 2,891            | 4,104            | 4,516            | 5,412            | 5,253                 |
| 24                           | Education.....  | 3,819            | 4,379            | 3,236            | 3,977            | 4,273            | 4,403            | 4,355                 |
| 25                           | Highways.....   | 2,422            | 2,889            | 1,515            | 2,427            | 2,876            | 2,744            | 2,709                 |
| 26                           | Development.....  | 2,327            | 3,085            | 1,201            | 1,782            | 1,898            | 2,044            | 2,200                 |
| 27                           | General Government.....   | 1,702            | 2,298            | 1,785            | 2,292            | 2,782            | 3,040            | 3,018                 |
| 28                           | Of which cost of Tax Collections.....   | 230              | 286              | 244              | 363              | 415              | 488              | 366                   |
| 29                           | All other Current Expenditures.....   | 2,928            | 3,009            | 1,805            | 2,130            | 2,515            | 2,447            | 2,237                 |
| 30                           | <b>DEFICIT OR SURPLUS</b> (excluding Sinking Funds) before Transfers.....           | 1,826            | 2,175            | 3,067            | 104              | 1,497            | 2,081            | 1,802                 |
| 31                           | <b>DEFICIT OR SURPLUS</b> after Transfers but before National Adjustment Grant..... | 1,177            | 3,147            | 311              | 1,956            | 1,957            | 34               | 379                   |
| 32                           | National Adjustment Grant.....  | *                | *                | *                | —                | —                | —                | —                     |
| 33                           | BALANCE.....  | *                | *                | *                | 1,956            | 1,957            | 34               | 379                   |

(<sup>1</sup>) Division estimated.(<sup>2</sup>) Not included in budget; estimated.(<sup>3</sup>) Includes relief for unemployables and agricultural relief administration.

\* Not shown.

— Nil.

## BRITISH COLUMBIA

## TABLE 29

## PLAN I

(Concluded)

Thousands of Dollars

| Item No.  |   | 1926<br>(Actual) | 1930<br>(Actual) | 1933<br>(Actual) | 1936<br>(Actual) | 1937<br>(Actual) | 1938<br>(Actual) | 1939<br>(Estimates) |
|---|---|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| <b>MUNICIPALITIES</b>                                   |   |                  |                  |                  |                  |                  |                  |                     |
| A   | Municipal revenues.....   | 17,839           | 22,775           | 24,320           | 20,550           | 21,039           |                  |                     |
| D   | Municipal expenditures.....   | 17,139           | 22,497           | 25,225           | 21,372           | 22,603           |                  |                     |
| E   | Relief to employables.....  | —                | 260              | 1,072            | 751              | 749              |                  |                     |
| G   | Remaining municipal expenditures.....                                       | 17,139           | 22,237           | 24,153           | 20,621           | 21,854           |                  |                     |
| H   | Deficit or Surplus—before adjustments....                                   | 700              | 278              | 905              | 822              | 1,564            |                  |                     |
| J   | Deficit or Surplus—after adjustments....                                    | 700              | 538              | 167              | 71               | 815              |                  |                     |
| K   | In addition, municipal share of municipal relief works was.....             | —                | 733              | 2                | 98               | 11               |                  |                     |
| <b>NET GAIN TO PROVINCIAL AND MUNICIPAL GOVERNMENTS</b> |   |                  |                  |                  |                  |                  |                  |                     |
| <b>PROVINCIAL GOVERNMENT—</b>                           |   |                  |                  |                  |                  |                  |                  |                     |
| I   | Gain or loss on Transfers before National Adjustment Grant.....             | *                | *                | *                | 2,060            | 460              | 2,115            | 1,423               |
| II  | National Adjustment Grant.....  | *                | *                | *                | —                | —                | —                | —                   |
| III   | Total (excluding Sinking Funds)   | *                | *                | *                | 2,060            | 460              | 2,115            | 1,423               |
| IV  | Former provincial Sinking Funds.....  | 1,630            | 2,159            | 586              | 658              | 853              | 3,727            | 752                 |
| V   | Total (including Sinking Funds)   | *                | *                | *                | 2,718            | 1,313            | 1,612            | 2,175               |
| VI  | Relief works charged to Capital Account                                     | —                | —                | —                | 1,250            | 1,335            | 825              | *                   |
| VII   | Net gain to provincial government.....                                      | *                | *                | *                | 3,968            | 2,648            | 2,437            | *                   |
| <b>MUNICIPAL GOVERNMENTS—</b>                           |   |                  |                  |                  |                  |                  |                  |                     |
| VIII  | Current Account.....  | —                | 260              | 1,072            | 751              | 749              | *                | *                   |
| IX  | Municipal share of relief works.....  | —                | 733              | 2                | 98               | 11               | *                | *                   |
| X   | Net gain to municipal governments....                                       | —                | 993              | 1,074            | 849              | 760              | *                | *                   |
| <b>SUMMARY—</b>   |   |                  |                  |                  |                  |                  |                  |                     |
| XI  | COMBINED PROVINCIAL-MUNICIPAL GAIN, INCLUDING PROVINCIAL SINKING FUNDS..... | *                | *                | *                | 3,469            | 2,062            | (1)2,361         | (2)2,924            |
| XII   | AND, INCLUDING PROVINCIAL AND MUNICIPAL RELIEF WORKS.....                   | *                | *                | *                | 4,817            | 3,408            | (1)3,197         | (2)3,760            |

(1) Assuming 1937 municipal relief and provincial-municipal relief works expenditures.  
 (2) Assuming 1937 municipal relief and relief works, and 1938 provincial relief works.

\* Not shown.  
 — Nil.

PLAN I  
COST TO THE DOMINION GOVERNMENT

*Thousands of Dollars*

| Item No. |   | For the fiscal years ended nearest to December 31 |        |        |                        |                        |                        |                        |
|----------|---|---|--------|--------|------------------------|------------------------|------------------------|------------------------|
|          |   | 1926  | 1930   | 1933   | 1936                   | 1937                   | 1938                   | 1939                   |
| 1        | Provincial net debt service.....  | 24,948  | 29,476 | 50,183 | ( <sup>1</sup> )53,084 | ( <sup>1</sup> )54,311 | ( <sup>1</sup> )56,007 | ( <sup>1</sup> )58,828 |
| 2        | Municipal net debt service ( <sup>2</sup> ).....  | 3,981   | 5,882  | 5,174  | 5,810                  | 4,975                  | ( <sup>3</sup> )4,975  | ( <sup>3</sup> )4,975  |
| 3        | Relief to employables—<br>Provincial governments.....                                   | 90  | 4,096  | 28,015 | 36,758                 | 37,394                 | 29,216                 | 25,375                 |
| 4        | Excess cost relief works included in<br>Item (3).....                                   | —   | 934    | 185    | 1,141                  | 6,566                  | ( <sup>3</sup> )500    | ( <sup>3</sup> )       |
| 5        | Municipalities.....   | —   | 3,225  | 20,410 | 22,478                 | 17,608                 | ( <sup>3</sup> )17,608 | ( <sup>3</sup> )17,608 |
| 6        | Direct relief equivalent of provincial and<br>municipal relief works.....               | —   | 1,442  | 2,416  | 4,905                  | 4,624                  | ( <sup>3</sup> )12,851 | ( <sup>3</sup> )12,851 |
| 7        | Savings in Dominion share if direct relief<br>substituted for works.....                | —   | 1,652  | 1,069  | 6,905                  | 4,537                  | 1,900                  | ( <sup>3</sup> )5,000  |
| 8        | Sub-Total—Relief to employables..   | 90  | 6,177  | 49,587 | 56,095                 | 48,523                 | 57,275                 | 50,834                 |
| 9        | National Adjustment Grants.....   | *   | *      | *      | 14,900                 | 14,900                 | 14,900                 | 14,900                 |
| 10       | Emergency Grants.....   | *   | *      | *      | 1,500                  | 4,000                  | 4,000                  | 2,000                  |
| 11       | GRAND TOTAL.....  | *   | *      | *      | 131,389                | 126,709                | 137,157                | 131,537                |
| 12       | Present subsidies.....  | 12,517  | 14,276 | 15,332 | 16,934                 | 21,184                 | 21,201                 | 19,200                 |
| 13       | GROSS COST of Plan I to Dominion.....   | *   | *      | *      | 114,455                | 105,525                | 115,956                | 112,337                |
| 14       | Provincial income, corporation and inherit-<br>ance taxes less mining tax apportionment | 27,145  | 36,966 | 34,141 | 52,462                 | 68,469                 | 73,742                 | 63,903                 |
| 15       | Quebec, New Brunswick and Nova Scotia<br>municipal income taxes.....                    | 59  | 78     | 45     | 1,644                  | 1,870                  | ( <sup>3</sup> )2,225  | ( <sup>3</sup> )2,225  |

(<sup>1</sup>) Includes provision for unpaid interest in Alberta: 1936, 2,695; 1937, 3,400; 1938, 3,300; 1939, 3,200.

(<sup>2</sup>) Quebec—interest only.

(<sup>3</sup>) Estimated.

\* Not shown.

— Nil.

TABLE 31

ALL GOVERNMENTS  
RELIEF EXPENDITURES <sup>(1)</sup>

SUMMARY BY PURPOSES

*Thousands of Dollars*

| Item No. |  | For the fiscal years ended nearest to December 31 |               |                |                |                  |        |
|----------|--|---|---------------|----------------|----------------|------------------|--------|
|          |  | 1930  | 1933          | 1936           | 1937           | 1938             | 1939   |
|          | RELIEF EXPENDITURES THROUGH PROVINCIAL-MUNICIPAL AGENCIES— |   |               |                |                |                  |        |
| 1        | Employables.....   | 10,461  | 76,445        | 110,777        | 109,550        | 78,815           | 78,448 |
| 2        | Unemployables <sup>(2)</sup> .....                         | *   | 5,256         | 5,428          | 5,471          | 5,518            | 5,561  |
| 3        | Relief Works.....  | 3,605   | 6,042         | 12,252         | 11,541         | <sup>(3)</sup> * | *      |
| 4        | Agricultural and Miscellaneous.....                        | 3,037   | 2,322         | 5,372          | 25,792         | *                | *      |
| 5        | Sub-Total.....   | 17,103  | 90,065        | 133,829        | 152,354        |                  |        |
| 6        | RELIEF EXPENDITURES THROUGH DOMINION'S OWN AGENCIES.....   | 1,292   | 7,879         | 26,463         | 12,802         | 16,492           | 35,465 |
| 7        | TOTAL RELIEF EXPENDITURES.....                             | <b>18,395</b>                                     | <b>97,944</b> | <b>160,292</b> | <b>165,156</b> |                  |        |

\* Not shown.

<sup>(1)</sup> For the years 1938 and 1939 Provincial figures are based on actual expenditure, where available, or provincial budget estimates. In these years the municipal figures are assumed to be the same as for the year 1937.

<sup>(2)</sup> Provincial share only. Municipal share of expenditures for unemployables is included in Public Welfare expenditures, Table 43.

<sup>(3)</sup> Information not available for all provinces; in Quebec provincial relief works expenditures amounted to 23,426.

ALL GOVERNMENTS  
RELIEF EXPENDITURES (1)  
(Through Provincial-Municipal Agencies)  
Thousands of Dollars

TABLE 32

| Item No. |   | For the fiscal years ended nearest to December 31 |        |         |         |        |        |
|----------|---|---|--------|---------|---------|--------|--------|
|          |   | 1930  | 1933   | 1936    | 1937    | 1938   | 1939   |
| 1        | RELIEF TO EMPLOYABLES—<br>DOMINION..... | 3,140   | 28,020 | 51,541  | 54,547  | 32,091 | 35,465 |
| 2        | PRINCE EDWARD ISLAND—Provincial....     | —   | —      | 14      | 21      | 50     | 50     |
| 3        | Municipal.....                          | 5   | 14     | 20      | 30      | 30     | 30     |
| 4        | Sub-Total.....                          | 5   | 14     | 34      | 51      | 80     | 80     |
| 5        | NOVA SCOTIA—Provincial.....             | —   | 472    | —       | 236     | 302    | 191    |
| 6        | Municipal.....                          | 70  | 652    | 178     | 172     | 172    | 172    |
| 7        | Sub-Total.....                          | 70  | 1,124  | 178     | 408     | 474    | 363    |
| 8        | NEW BRUNSWICK—Provincial.....           | —   | 252    | 324     | 28      | 149    | 70     |
| 9        | Municipal.....                          | 55  | 389    | 119     | 74      | 74     | 74     |
| 10       | Sub-Total.....                          | 55  | 641    | 443     | 102     | 223    | 144    |
| 11       | QUEBEC—Provincial.....                  | 312   | 5,743  | 8,730   | 11,454  | 4,333  | 4,466  |
| 12       | Municipal.....                          | 525   | 7,696  | 9,829   | 7,829   | 7,829  | 7,829  |
| 13       | Sub-Total.....                          | 837   | 13,439 | 18,559  | 19,283  | 12,162 | 12,295 |
| 14       | ONTARIO—Provincial.....                 | 24  | 9,361  | 11,427  | 8,347   | 7,935  | 7,945  |
| 15       | Municipal.....                          | 1,180   | 6,956  | 7,615   | 5,209   | 5,209  | 5,209  |
| 16       | Sub-Total.....                          | 1,204   | 16,317 | 19,042  | 13,556  | 13,144 | 13,154 |
| 17       | MANITOBA—Provincial.....                | 498   | 2,101  | 3,078   | 2,584   | 1,943  | 2,640  |
| 18       | Municipal.....                          | 530   | 1,929  | 2,108   | 2,050   | 2,050  | 2,050  |
| 19       | Sub-Total.....                          | 1,028   | 4,030  | 5,186   | 4,634   | 3,993  | 4,690  |
| 20       | SASKATCHEWAN—Provincial.....            | 1,633   | 5,617  | 6,973   | 9,777   | 10,302 | 5,573  |
| 21       | Municipal.....                          | 300   | 600    | 500     | 500     | 500    | 500    |
| 22       | Sub-Total.....                          | 1,933   | 6,217  | 7,473   | 10,277  | 10,802 | 6,073  |
| 23       | ALBERTA—Provincial.....                 | 637   | 1,235  | 2,229   | 1,540   | 832    | 1,064  |
| 24       | Municipal.....                          | 300   | 1,102  | 1,358   | 995     | 995    | 995    |
| 25       | Sub-Total.....                          | 937   | 2,337  | 3,587   | 2,535   | 1,827  | 2,059  |
| 26       | BRITISH COLUMBIA—Provincial.....        | 992   | 3,234  | 3,983   | 3,408   | 3,270  | 3,376  |
| 27       | Municipal.....                          | 260   | 1,072  | 751     | 749     | 749    | 749    |
| 28       | Sub-Total.....                          | 1,252   | 4,306  | 4,734   | 4,157   | 4,019  | 4,125  |
| 29       | ALL GOVERNMENTS—Dominion.....           | 3,140   | 28,020 | 51,541  | 54,547  | 32,091 | 35,465 |
| 30       | Provincial.....                         | 4,096   | 28,015 | 36,758  | 37,395  | 29,116 | 25,375 |
| 31       | Municipal.....                          | 3,225   | 20,410 | 22,478  | 17,608  | 17,608 | 17,608 |
| 32       | TOTAL.....                              | 10,461  | 76,445 | 110,777 | 109,550 | 78,815 | 78,448 |

(1) For the years 1938 and 1939 Provincial figures are based on actual expenditure, where available, or provincial budget estimates. In these years the municipal figures are assumed to be the same as for the year 1937.



ALL GOVERNMENTS  
RELIEF EXPENDITURES<sup>(1)</sup>

TABLE 32  
(Continued)

(Through Provincial-Municipal Agencies)

*Thousands of Dollars*

| Item No. |  | For the fiscal years ended nearest to December 31 |       |       |       |       |       |
|----------|--|---|-------|-------|-------|-------|-------|
|          |  | 1930  | 1933  | 1936  | 1937  | 1938  | 1939  |
|          | RELIEF TO UNEMPLOYABLES, PROVINCIAL SHARE <sup>(2)</sup> |   |       |       |       |       |       |
| 1        | PRINCE EDWARD ISLAND.....                                | —   | 25    | 27    | 27    | 28    | 28    |
| 2        | NOVA SCOTIA.....   | —   | 209   | 215   | 217   | 219   | 221   |
| 3        | NEW BRUNSWICK.....                                       | —   | 168   | 174   | 176   | 178   | 180   |
| 4        | QUEBEC.....  | —   | 1,485 | 1,548 | 1,567 | 1,587 | 1,607 |
| 5        | ONTARIO.....   | —   | 1,782 | 1,845 | 1,855 | 1,865 | 1,875 |
| 6        | MANITOBA.....  | —   | 355   | 355   | 358   | 360   | 360   |
| 7        | SASKATCHEWAN.....  | —   | 466   | 465   | 469   | 470   | 470   |
| 8        | ALBERTA.....   | —   | 374   | 386   | 389   | 392   | 396   |
| 9        | BRITISH COLUMBIA.....                                    | —   | 392   | 413   | 413   | 419   | 424   |
| 10       | TOTAL, PROVINCIAL SHARE <sup>(2)</sup> .....             | —   | 5,256 | 5,428 | 5,471 | 5,518 | 5,561 |

(<sup>1</sup>) For the years 1938 and 1939 Provincial figures are based on actual expenditure, where available, or provincial budget estimates. In these years the municipal figures are assumed to be the same as for the year 1937.

(<sup>2</sup>) Municipal share included in Public Welfare expenditures, Table 43.

ALL GOVERNMENTS  
RELIEF EXPENDITURES  
(Through Provincial-Municipal Agencies)  
Thousands of Dollars

TABLE 32

(Continued)

| Item No. |  | For the fiscal years ended nearest to December 31 |       |        |        |        |      |
|----------|--|---|-------|--------|--------|--------|------|
|          |  | 1930  | 1933  | 1936   | 1937   | 1938   | 1939 |
|          | RELIEF WORKS—                                    |   |       |        |        |        |      |
| 1        | DOMINION (included in relief to employables).    | —   | —     | —      | —      |        |      |
| 2        | PRINCE EDWARD ISLAND—Provincial . . . .          | —   | —     | 218    | 288    |        |      |
| 3        | Municipal . . . .                                | —   | —     | 25     | 34     |        |      |
| 4        | Sub-Total . . . . .                              | —   | —     | 243    | 322    |        |      |
| 5        | NOVA SCOTIA—Provincial . . . . .                 | —   | 791   | 1,057  | 1,173  |        |      |
| 6        | Municipal . . . . .                              | —   | 18    | 3      | 69     |        |      |
| 7        | Sub-Total . . . . .                              | —   | 809   | 1,060  | 1,242  |        |      |
| 8        | NEW BRUNSWICK—Provincial . . . . .               | —   | 365   | 905    | 614    |        |      |
| 9        | Municipal . . . . .                              | —   | 115   | —      | 15     |        |      |
| 10       | Sub-Total . . . . .                              | —   | 480   | 905    | 629    |        |      |
| 11       | QUEBEC—Provincial . . . . .                      | 739   | 1,255 | 4,188  | 1,386  | 23,426 |      |
| 12       | Municipal . . . . .                              | —   | 1,167 | —      | —      | —      |      |
| 13       | Sub-Total . . . . .                              | 739   | 2,422 | 4,188  | 1,386  | 23,426 |      |
| 14       | ONTARIO—Provincial . . . . .                     | —   | 2,164 | 2,457  | 5,252  | *      |      |
| 15       | Municipal . . . . .                              | —   | 109   | 7      | 100    |        |      |
| 16       | Sub-Total . . . . .                              | —   | 2,273 | 2,464  | 5,352  |        |      |
| 17       | MANITOBA—Provincial . . . . .                    | 117   | 13    | 874    | 731    |        |      |
| 18       | Municipal . . . . .                              | 208   | —     | 494    | 407    |        |      |
| 19       | Sub-Total . . . . .                              | 325   | 13    | 1,368  | 1,138  |        |      |
| 20       | SASKATCHEWAN—Provincial . . . . .                | 550   | —     | 10     | —      |        |      |
| 21       | Municipal . . . . .                              | 98  | 1     | 2      | —      |        |      |
| 22       | Sub-Total . . . . .                              | 648   | 1     | 8      | —      |        |      |
| 23       | ALBERTA—Provincial . . . . .                     | 660   | 32    | 684    | 460    |        |      |
| 24       | Municipal . . . . .                              | 500   | 10    | —      | 97     |        |      |
| 25       | Sub-Total . . . . .                              | 1,160   | 42    | 684    | 557    |        |      |
| 26       | BRITISH COLUMBIA—Provincial . . . . .            | —   | —     | 1,250  | 904    |        |      |
| 27       | Municipal . . . . .                              | 733   | 2     | 98     | 11     |        |      |
| 28       | Sub-Total . . . . .                              | 733   | 2     | 1,348  | 915    |        |      |
|          | ALL GOVERNMENTS—                                 |   |       |        |        |        |      |
| 29       | Dominion (included in relief to employables) . . | —   | —     | —      | —      |        |      |
| 30       | Provincial . . . . .                             | 2,066   | 4,620 | 11,623 | 10,808 |        |      |
| 31       | Municipal . . . . .                              | 1,539   | 1,422 | 629    | 733    |        |      |
| 32       | TOTAL . . . . .                                  | 3,605   | 6,042 | 12,252 | 11,541 |        |      |

\* Not shown. — Nil.

ALL GOVERNMENTS  
RELIEF EXPENDITURES

TABLE 32  
(Concluded)

(Through Provincial-Municipal Agencies)

*Thousands of Dollars*

| Item No. |  | For the fiscal years ended nearest to December 31 |       |       |        |      |      |
|----------|--|---|-------|-------|--------|------|------|
|          |  | 1930  | 1933  | 1936  | 1937   | 1938 | 1939 |
|          | AGRICULTURAL AND MISCELLANEOUS RELIEF— |   |       |       |        |      |      |
|          | PROVINCES—                             |   |       |       |        |      |      |
| 1        | Prince Edward Island.....              | —   | —     | —     | —      | —    | —    |
| 2        | Nova Scotia.....                       | —   | —     | —     | —      | —    | —    |
| 3        | New Brunswick.....                     | —   | —     | —     | —      | —    | —    |
| 4        | Quebec.....                            | 135   | 223   | 755   | 618    | *    | *    |
| 5        | Ontario.....                           | —   | 63    | 65    | 3      | *    | *    |
| 6        | Manitoba.....                          | 7   | 196   | 219   | 180    | *    | *    |
|          | Saskatchewan—                          |   |       |       |        |      |      |
| 7        | Provincial.....                        | 2,754   | 52    | 3,445 | 24,056 | *    | *    |
| 8        | Municipal.....                         | —   | 1,097 | 6     | —      | *    | *    |
| 9        | Sub-Total—Saskatchewan.....            | 2,754   | 1,149 | 3,451 | 24,056 | *    | *    |
|          | Alberta—                               |   |       |       |        |      |      |
| 10       | Provincial.....                        | 141   | 646   | 872   | 504    | *    | *    |
| 11       | Municipal.....                         | —   | 45    | 10    | —      | *    | *    |
| 12       | Sub-Total—Alberta.....                 | 141   | 691   | 882   | 504    | *    | *    |
| 13       | British Columbia.....                  | —   | —     | —     | 431    | *    | *    |
| 14       | TOTAL.....                             | 3,037   | 2,322 | 5,372 | 25,792 | *    | *    |

\* Not shown.

— Nil.

ALL GOVERNMENTS  
RELIEF EXPENDITURES  
SUMMARY BY GOVERNMENTS  
*Thousands of Dollars*

| Item<br>No. |  |
|-------------|--|
|             | <b>THROUGH PROVINCIAL-MUNICIPAL AGENCIES</b> |
|             | <b>DOMINION SHARE—<sup>(1)</sup></b>         |
| 1           | Prince Edward Island.....                    |
| 2           | Nova Scotia.....                             |
| 3           | New Brunswick.....                           |
| 4           | Quebec.....                                  |
| 5           | Ontario.....                                 |
| 6           | Manitoba.....                                |
| 7           | Saskatchewan.....                            |
| 8           | Alberta.....                                 |
| 9           | British Columbia.....                        |
| 10          | <b>TOTAL—DOMINION SHARE.....</b>             |
|             | <b>PROVINCIAL SHARE—<sup>(2)</sup></b>       |
| 11          | Prince Edward Island.....                    |
| 12          | Nova Scotia.....                             |
| 13          | New Brunswick <sup>(4)</sup> .....           |
| 14          | Quebec.....                                  |
| 15          | Ontario.....                                 |
| 16          | Manitoba.....                                |
| 17          | Saskatchewan.....                            |
| 18          | Alberta.....                                 |
| 19          | British Columbia.....                        |
| 20          | <b>TOTAL—PROVINCIAL SHARE.....</b>           |
|             | <b>MUNICIPAL SHARE—<sup>(3)</sup></b>        |
| 21          | Prince Edward Island.....                    |
| 22          | Nova Scotia.....                             |
| 23          | New Brunswick.....                           |
| 24          | Quebec.....                                  |
| 25          | Ontario.....                                 |
| 26          | Manitoba.....                                |
| 27          | Saskatchewan.....                            |
| 28          | Alberta.....                                 |
| 29          | British Columbia.....                        |
| 30          | <b>TOTAL—MUNICIPAL SHARE.....</b>            |

<sup>(1)</sup> Dominion share on basis of Dominion fiscal years.

<sup>(2)</sup> Gross; refunds unallocated amount as follows: Quebec, 28; Ontario, 4; Manitoba, 54; Saskatchewan, 915; Alberta, 178; British Columbia, 4; total, 1,183.

<sup>(3)</sup> Provincial share on basis of provincial fiscal years; includes expenditures charged to current and capital account.

<sup>(4)</sup> Provincial share for New Brunswick estimated from Relief Questionnaire.

ALL GOVERNMENTS  
RELIEF EXPENDITURES  
SUMMARY BY GOVERNMENTS  
*Thousands of Dollars*

TABLE 33

| For the fiscal years ended nearest to December 31 |               |               |               |               |               |               |                             | Total          | Item No.  |
|---|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------------|----------------|-----------|
| 1930  | 1931          | 1932          | 1933          | 1934          | 1935          | 1936          | 1937                        |                |           |
| <b>THROUGH PROVINCIAL-MUNICIPAL AGENCIES</b>      |               |               |               |               |               |               |                             |                |           |
| 21  | 183           | 50            | 22            | 221           | 286           | 315           | 177                         | 1,275          | 1         |
| 62  | 904           | 1,376         | 1,072         | 797           | 1,336         | 1,258         | 693                         | 7,498          | 2         |
| 250   | 745           | 404           | 606           | 439           | 1,121         | 947           | 563                         | 5,075          | 3         |
| 320   | 5,110         | 5,846         | 4,669         | 11,308        | 7,890         | 10,361        | ( <sup>2</sup> )7,969       | 53,473         | 4         |
| 1,220   | 9,351         | 9,515         | 11,935        | 15,538        | 15,482        | 15,120        | ( <sup>2</sup> )7,395       | 85,556         | 5         |
| 285   | 3,329         | 2,828         | 2,470         | 2,159         | 3,319         | 5,059         | ( <sup>2</sup> )3,479       | 22,928         | 6         |
| 536   | 7,915         | 7,104         | 2,427         | 8,026         | 7,181         | 11,297        | ( <sup>2</sup> )27,510      | 71,996         | 7         |
| 187   | 2,566         | 2,605         | 1,452         | 1,645         | 1,805         | 3,639         | ( <sup>2</sup> )3,664       | 17,563         | 8         |
| 259   | 3,428         | 4,078         | 3,367         | 3,174         | 2,274         | 3,545         | ( <sup>2</sup> )3,097       | 23,222         | 9         |
| <b>3,140</b>                                      | <b>33,531</b> | <b>33,806</b> | <b>28,020</b> | <b>43,307</b> | <b>40,694</b> | <b>51,541</b> | <b>(<sup>2</sup>)54,547</b> | <b>288,586</b> | <b>10</b> |
| —   | 125           | 149           | 25            | 130           | 602           | 259           | 336                         | 1,626          | 11        |
| —   | 1,184         | 1,764         | 1,472         | 910           | 1,234         | 1,272         | 1,626                       | 9,462          | 12        |
| —   | 1,421         | 49            | 785           | 611           | 1,127         | 1,403         | 818                         | 6,214          | 13        |
| 1,186   | 9,064         | 7,543         | 8,706         | 11,496        | 10,755        | 15,221        | 15,025                      | 78,996         | 14        |
| 24  | 5,060         | 13,925        | 13,370        | 36,479        | 30,669        | 15,794        | 15,457                      | 130,778        | 15        |
| 622   | 2,952         | 2,613         | 2,665         | 3,177         | 3,578         | 4,526         | ( <sup>6</sup> )3,853       | 23,986         | 16        |
| 4,937   | 15,833        | 5,567         | 6,135         | 12,866        | 10,137        | 10,874        | 34,302                      | 100,651        | 17        |
| 1,438   | 2,806         | 2,237         | 2,287         | 3,203         | 3,841         | 4,170         | 2,893                       | 22,875         | 18        |
| 992   | 3,527         | 3,614         | 3,626         | 5,469         | 7,575         | 5,646         | 5,156                       | 35,605         | 19        |
| <b>9,199</b>                                      | <b>41,972</b> | <b>37,461</b> | <b>39,071</b> | <b>74,341</b> | <b>69,518</b> | <b>59,165</b> | <b>79,466</b>               | <b>410,193</b> | <b>20</b> |
| 5   | 12            | 42            | 14            | 62            | 51            | 45            | 64                          | 295            | 21        |
| 70  | 472           | 685           | 670           | 683           | 475           | 181           | 241                         | 3,477          | 22        |
| 55  | 400           | 47            | 504           | 295           | 159           | 119           | 89                          | 1,668          | 23        |
| 525   | 3,078         | 5,449         | 8,863         | 9,041         | 7,900         | 9,829         | 7,829                       | 52,514         | 24        |
| 1,180   | 6,921         | 9,921         | 7,065         | 8,635         | 8,328         | 7,622         | 5,309                       | 54,981         | 25        |
| 738   | 2,301         | 1,939         | 1,929         | 2,151         | 2,924         | 2,602         | 2,457                       | 17,041         | 26        |
| 398   | 265           | 532           | 1,698         | 187           | 1,295         | 508           | 500                         | 5,383          | 27        |
| 800   | 1,315         | 1,026         | 1,157         | 1,149         | 1,393         | 1,368         | 1,092                       | 9,300          | 28        |
| 993   | 1,452         | 1,196         | 1,074         | 1,268         | 1,475         | 849           | 760                         | 9,067          | 29        |
| <b>4,764</b>                                      | <b>16,216</b> | <b>20,837</b> | <b>22,974</b> | <b>23,471</b> | <b>24,000</b> | <b>23,123</b> | <b>18,341</b>               | <b>153,726</b> | <b>30</b> |

(<sup>5</sup>) Does not include municipal bank loans guaranteed, amount of these being uncertain.

(<sup>6</sup>) Municipal share in Prince Edward Island, Nova Scotia, New Brunswick, Saskatchewan, Alberta and British Columbia on basis of provincial fiscal years; in Ontario, direct relief is on the calendar year basis and relief works on the provincial fiscal year basis; in Manitoba, on basis of fiscal year ending March 31; in Quebec, amounts shown are estimated on the basis of figures for the city of Montreal, whose fiscal year ends April 30.

ALL GOVERNMENTS  
RELIEF EXPENDITURES  
SUMMARY BY GOVERNMENTS  
*Thousands of Dollars*

| Item<br>No. | —  |
|-------------|--|
|             | <b>TOTAL RELIEF EXPENDITURES (Dominion, Provincial and Municipal Shares combined)—</b> |
| 1           | Prince Edward Island.....  |
| 2           | Nova Scotia.....   |
| 3           | New Brunswick (¹).....   |
| 4           | Quebec.....  |
| 5           | Ontario.....   |
| 6           | Manitoba.....  |
| 7           | Saskatchewan.....  |
| 8           | Alberta.....   |
| 9           | British Columbia.....  |
| 10          | <b>TOTAL—COMBINED EXPENDITURE.....</b>   |
|             | <b>RECAPITULATION</b>  |
|             | <b>EXPENDITURE THROUGH PROVINCIAL-MUNICIPAL AGENCIES—</b>                              |
| 11          | <b>TOTAL—DOMINION SHARE.....</b>   |
| 12          | <b>TOTAL—PROVINCIAL SHARE.....</b>   |
| 13          | <b>TOTAL—MUNICIPAL SHARE.....</b>  |
| 14          | <b>TOTAL—EXPENDITURE, through Provincial-Municipal Agencies.....</b>                   |
| 15          | <b>ADD—DOMINION EXPENDITURE, through own agencies.....</b>                             |
| 16          | <b>TOTAL—COMBINED EXPENDITURE.....</b>   |

(¹) Provincial share for New Brunswick estimated from Relief Questionnaire.

(²) Does not include 18,487 written off relief advances to provinces.

ALL GOVERNMENTS  
RELIEF EXPENDITURES

TABLE 33

(Concluded)

## SUMMARY BY GOVERNMENTS

Thousands of Dollars

| For the fiscal years ended nearest to December 31 |               |               |               |                |                |                |                |                | Item<br>No. |  |
|---|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|-------------|--|
| 1930  | 1931          | 1932          | 1933          | 1934           | 1935           | 1936           | 1937           | Total          |             |  |
|   |               |               |               |                |                |                |                |                |             |  |
| 26  | 320           | 241           | 61            | 413            | 939            | 619            | 577            | 3,196          | 1           |  |
| 132   | 2,560         | 3,825         | 3,214         | 2,390          | 3,045          | 2,711          | 2,560          | 20,437         | 2           |  |
| 305   | 2,566         | 500           | 1,895         | 1,345          | 2,407          | 2,469          | 1,470          | 12,957         | 3           |  |
| 2,031   | 17,252        | 18,838        | 22,238        | 31,845         | 26,545         | 35,411         | 30,823         | 184,983        | 4           |  |
| 2,424   | 21,332        | 33,361        | 32,370        | 60,652         | 54,479         | 38,536         | 28,161         | 271,315        | 5           |  |
| 1,645   | 8,582         | 7,380         | 7,064         | 7,487          | 9,821          | 12,187         | 9,789          | 63,955         | 6           |  |
| 5,871   | 24,013        | 13,203        | 10,260        | 21,079         | 18,613         | 22,679         | 62,312         | 178,030        | 7           |  |
| 2,425   | 6,687         | 5,868         | 4,896         | 5,997          | 7,039          | 9,177          | 7,649          | 49,738         | 8           |  |
| 2,244   | 8,407         | 8,888         | 8,067         | 9,911          | 11,324         | 10,040         | 9,013          | 67,894         | 9           |  |
| <b>17,103</b>                                     | <b>91,719</b> | <b>92,104</b> | <b>90,065</b> | <b>141,119</b> | <b>134,212</b> | <b>133,829</b> | <b>152,354</b> | <b>852,505</b> | 10          |  |
|   |               |               |               |                |                |                |                |                |             |  |
| 3,140   | 33,531        | 33,806        | 28,020        | 43,307         | 40,694         | 51,541         | 54,547         | 288,586        | 11          |  |
| 9,199   | 41,972        | 37,461        | 39,071        | 74,341         | 69,518         | 59,165         | 79,466         | 410,193        | 12          |  |
| 4,764   | 16,216        | 20,837        | 22,974        | 23,471         | 24,000         | 23,123         | 18,341         | 153,726        | 13          |  |
| <b>17,103</b>                                     | <b>91,719</b> | <b>92,104</b> | <b>90,065</b> | <b>141,119</b> | <b>134,212</b> | <b>133,829</b> | <b>152,354</b> | <b>852,505</b> | 14          |  |
| 1,292   | 4,765         | 2,915         | 7,879         | 17,353         | 38,722         | (*)26,463      | 12,802         | 112,191        | 15          |  |
| <b>18,395</b>                                     | <b>96,484</b> | <b>95,019</b> | <b>97,944</b> | <b>158,472</b> | <b>172,934</b> | <b>160,292</b> | <b>165,156</b> | <b>964,696</b> | 16          |  |

PRINCE EDWARD ISLAND  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

| Item No. |  | For the fiscal years ended nearest to December 31 <sup>(1)</sup> |            |            |           |
|----------|--|--|------------|------------|-----------|
|          |  | 1930   | 1931       | 1932       | 1933      |
|          | <b>DIRECT AND MISCELLANEOUS RELIEF—</b>          |  |            |            |           |
| 1        | Dominion Share.....                              | 1  | 7          | 18         | 22        |
| 2        | Provincial Share.....                            | —  | 7          | 12         | 25        |
| 3        | Municipal Share.....                             | 5  | —          | 1          | 14        |
| 4        | Sub-Total.....                                   | 6  | 14         | 31         | 61        |
|          | <b>RELIEF WORKS—</b>                             |  |            |            |           |
| 5        | Dominion Share of Provincial Works.....          | 20   | 161        | 25         | —         |
| 6        | Dominion Share of Municipal Works.....           | —  | 15         | 7          | —         |
| 7        | Provincial Share of Provincial Works.....        | —  | 113        | 114        | —         |
| 8        | Provincial Share of Municipal Works.....         | —  | 5          | 23         | —         |
| 9        | Municipal Share of Municipal Works.....          | —  | 12         | 41         | —         |
| 10       | Sub-Total.....                                   | 20   | 306        | 210        | —         |
| 11       | <b>TOTAL.....</b>                                | <b>26</b>  | <b>320</b> | <b>241</b> | <b>61</b> |
|          | <b>SUMMARY</b>                                   |  |            |            |           |
| 12       | Dominion Share, as reported by the Dominion..... | 21   | 183        | 50         | 22        |
| 13       | Provincial Share—Current Account.....            | —  | 12         | 35         | 25        |
| 14       | Provincial Share—Capital Account.....            | —  | 113        | 114        | —         |
| 15       | Municipal Share.....                             | 5  | 12         | 42         | 14        |
| 16       | <b>TOTAL, as above.....</b>                      | <b>26</b>  | <b>320</b> | <b>241</b> | <b>61</b> |

<sup>(1)</sup> Dominion share, on the basis of Dominion fiscal years ended March 31st. Provincial and Municipal shares, on the basis of fiscal years ended December 31st.



PRINCE EDWARD ISLAND  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

TABLE 34

| For the fiscal years ended nearest to<br>December 31 (1) |            |            |            | Source                     | Item<br>No. |
|--|------------|------------|------------|----------------------------|-------------|
| 1934   | 1935       | 1936       | 1937       |                            |             |
| 36   | 25         | 59         | 88         | Appendix B, p. 18.....     | 1           |
| 24   | 32         | 22         | 18         | Appendix B, p. 11.....     | 2           |
| 21   | 15         | 20         | 30         | Provincial Government..... | 3           |
| 81   | 72         | 101        | 136        |                            | 4           |
| 185  | 256        | 245        | 77         | Appendix B, p. 18.....     | 5           |
| —  | 5          | 11         | 12         | Appendix B, p. 18.....     | 6           |
| 98   | 563        | 218        | 288        | Appendix B, p. 8.....      | 7           |
| 8  | 7          | 19         | 30         | Appendix B, p. 11.....     | 8           |
| 41   | 36         | 25         | 34         | Provincial Government..... | 9           |
| 332  | 867        | 518        | 441        |                            | 10          |
| <b>413</b>   | <b>939</b> | <b>619</b> | <b>577</b> |                            | 11          |
| 221  | 286        | 315        | 177        | Appendix B, p. 18.....     | 12          |
| 32   | 39         | 41         | 48         | Appendix B, p. 11.....     | 13          |
| 98   | 563        | 218        | 288        | Appendix B, p. 8.....      | 14          |
| 62   | 51         | 45         | 64         | Provincial Government..... | 15          |
| <b>413</b>   | <b>939</b> | <b>619</b> | <b>577</b> |                            | 16          |

NOVA SCOTIA  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

| Item No. |  | For the fiscal years ended nearest to December 31 (1) |              |              |              |
|----------|--|---|--------------|--------------|--------------|
|          |  | 1930  | 1931         | 1932         | 1933         |
|          | <b>DIRECT AND MISCELLANEOUS RELIEF—</b>          |   |              |              |              |
| 1        | Dominion Share.....                              | 8   | 178          | 416          | 638          |
| 2        | Provincial Share.....                            | —   | 112          | 216          | 674          |
| 3        | Municipal Share.....                             | 70  | 32           | 291          | 652          |
| 4        | Sub-Total.....                                   | 78  | 322          | 923          | 1,964        |
|          | <b>RELIEF WORKS—</b>                             |   |              |              |              |
| 5        | Dominion Share of Provincial Works.....          | —   | 447          | 874          | 433          |
| 6        | Dominion Share of Municipal Works.....           | 54  | 279          | 86           | 1            |
| 7        | Provincial Share of Provincial Works.....        | —   | 928          | 1,376        | 791          |
| 8        | Provincial Share of Municipal Works.....         | —   | 144          | 172          | 7            |
| 9        | Municipal Share of Municipal Works.....          | —   | 440          | 394          | 18           |
| 10       | Sub-Total.....                                   | 54  | 2,238        | 2,902        | 1,250        |
| 11       | <b>TOTAL.....</b>                                | <b>132</b>  | <b>2,560</b> | <b>3,825</b> | <b>3,214</b> |
|          | <b>SUMMARY</b>                                   |   |              |              |              |
| 12       | Dominion Share, as reported by the Dominion..... | 62  | 904          | 1,376        | 1,072        |
| 13       | Provincial Share—Current Account.....            | —   | 256          | 388          | 681          |
| 14       | Provincial Share—Capital Account.....            | —   | 928          | 1,376        | 791          |
| 15       | Municipal Share.....                             | 70  | 472          | 685          | 670          |
| 16       | <b>TOTAL, as above.....</b>                      | <b>132</b>  | <b>2,560</b> | <b>3,825</b> | <b>3,214</b> |

(1) Dominion share, on the basis of Dominion fiscal years, ended March 31st. Provincial and Municipal shares, on the basis of fiscal years ended September 30th, years 1930-1934; and November 30th, years 1935-1937; year 1935 represents 14 month period.

(2) Includes 40 special adjustment.

TABLE 35

NOVA SCOTIA  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

| For the fiscal years ended nearest to<br>December 31 (1) |              |              |              | Source                     | Item<br>No. |
|--|--------------|--------------|--------------|----------------------------|-------------|
| 1934   | 1935         | 1936         | 1937         |                            |             |
| 583  | 613          | 794          | 380          | Appendix C, p. 20.....     | 1           |
| 559  | 404          | (*)135       | 345          | Appendix C, p. 12.....     | 2           |
| 591  | 426          | 178          | 172          | Provincial Government..... | 3           |
| <i>1,733</i>   | <i>1,443</i> | <i>1,107</i> | <i>897</i>   |                            | 4           |
| 150  | 713          | 464          | 313          | Appendix C, p. 20.....     | 5           |
| 64   | 10           | —            | —            | Appendix C, p. 20.....     | 6           |
| 276  | 796          | 1,057        | 1,173        | Appendix C, p. 4.....      | 7           |
| 75   | 34           | 80           | 108          | Appendix C, p. 12.....     | 8           |
| 92   | 49           | 3            | 69           | Provincial Government..... | 9           |
| <i>657</i>   | <i>1,602</i> | <i>1,604</i> | <i>1,663</i> |                            | 10          |
| <b>2,390</b>   | <b>3,045</b> | <b>2,711</b> | <b>2,560</b> |                            | 11          |
| 797  | 1,336        | 1,258        | 693          | Appendix C, p. 20.....     | 12          |
| 634  | 438          | 215          | 453          | Appendix C, p. 12.....     | 13          |
| 276  | 796          | 1,057        | 1,173        | Appendix C, p. 4.....      | 14          |
| 683  | 475          | 181          | 241          | Provincial Government..... | 15          |
| <b>2,390</b>   | <b>3,045</b> | <b>2,711</b> | <b>2,560</b> |                            | 16          |

NEW BRUNSWICK  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

| Item No. |  | For the fiscal years ended nearest to December 31 <sup>(1)</sup> |              |            |              |
|----------|--|--|--------------|------------|--------------|
|          |  | 1930   | 1931         | 1932       | 1933         |
|          | <b>DIRECT AND MISCELLANEOUS RELIEF—</b>          |  |              |            |              |
| 1        | Dominion Share.....                              | —  | 17           | 161        | 328          |
| 2        | Provincial Share.....                            | —  | 4            | 49         | 406          |
| 3        | Municipal Share.....                             | 55   | 3            | 47         | 389          |
| 4        | Sub-Total.....                                   | 55   | 24           | 257        | 1,123        |
|          | <b>RELIEF WORKS—</b>                             |  |              |            |              |
| 5        | Dominion Share of Provincial Works.....          | 206  | 594          | 191        | 271          |
| 6        | Dominion Share of Municipal Works.....           | 44   | 134          | 52         | 7            |
|          | Provincial Share of Provincial Works—            |  |              |            |              |
| 7        | Trans-Canada Highway.....                        | —  | 43           | —          | 73           |
| 8        | Other Provincial Works.....                      | —  | 925          | —          | 292          |
| 9        | Provincial Share of Municipal Works.....         | —  | 449          | —          | 14           |
| 10       | Municipal Share of Municipal Works.....          | —  | 397          | —          | 115          |
| 11       | Sub-Total.....                                   | 250  | 2,542        | 243        | 772          |
| 12       | <b>TOTAL.....</b>                                | <b>305</b>   | <b>2,566</b> | <b>500</b> | <b>1,895</b> |
|          | <b>SUMMARY</b>                                   |  |              |            |              |
| 13       | Dominion Share, as reported by the Dominion..... | 250  | 745          | 404        | 606          |
| 14       | Provincial Share, Current Account.....           | —  | 453          | 49         | 420          |
| 15       | Provincial Share, Capital Account.....           | —  | 968          | —          | 365          |
| 16       | Municipal Share.....                             | 55   | 400          | 47         | 504          |
| 17       | <b>TOTAL, as above.....</b>                      | <b>305</b>   | <b>2,566</b> | <b>500</b> | <b>1,895</b> |

<sup>(1)</sup> Dominion Share, on the basis of Dominion fiscal years, ended March 31st. Provincial and Municipal Shares, on the basis of fiscal years ended September 30th, years 1930-1934; and November 30th, years 1935-1937; year 1935 represents 14 month period.

NEW BRUNSWICK  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES

TABLE 36

Thousands of Dollars

| For the fiscal years ended nearest to<br>December 31 (1) |              |              |              | Source                     | Item<br>No. |
|--|--------------|--------------|--------------|----------------------------|-------------|
| 1934   | 1935         | 1936         | 1937         |                            |             |
| 351  | 388          | 551          | 110          | Appendix D, p. 24.....     | 1           |
| 218  | 309          | 498          | 186          | Provincial Government..... | 2           |
| 179  | 128          | 119          | 74           | Provincial Government..... | 3           |
| <b>748</b>   | <b>825</b>   | <b>1,168</b> | <b>370</b>   |                            | <b>4</b>    |
| 87   | 733          | 396          | 403          | Appendix D, p. 24.....     | 5           |
| 1  | —            | —            | 50           | Appendix D, p. 24.....     | 6           |
| 72   | 810          | 633          | 413          | Estimated.....             | 7           |
| 306  | —            | 272          | 201          | Estimated.....             | 8           |
| 15   | 8            | —            | 18           | Provincial Government..... | 9           |
| 116  | 31           | —            | 15           | Provincial Government..... | 10          |
| <b>597</b>   | <b>1,582</b> | <b>1,301</b> | <b>1,100</b> |                            | <b>11</b>   |
| <b>1,345</b>   | <b>2,407</b> | <b>2,469</b> | <b>1,470</b> |                            | <b>12</b>   |
| 439  | 1,121        | 947          | 563          | Appendix D, p. 24.....     | 13          |
| 233  | 317          | 498          | 204          | Provincial Government..... | 14          |
| 378  | 810          | 905          | 614          | Provincial Government..... | 15          |
| 295  | 159          | 119          | 89           | Provincial Government..... | 16          |
| <b>1,345</b>   | <b>2,407</b> | <b>2,469</b> | <b>1,470</b> |                            | <b>17</b>   |

QUEBEC  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

| Item No. |   | For the fiscal years ended nearest to<br>December 31 (1) |               |               |               |
|----------|---|--|---------------|---------------|---------------|
|          |   | 1930   | 1931          | 1932          | 1933          |
|          | <b>DIRECT AND MISCELLANEOUS RELIEF—</b>   |  |               |               |               |
| 1        | Dominion Share.....   | 45   | 1,144         | 2,946         | 4,516         |
|          | Provincial Share—   |  |               |               |               |
| 2        | General Relief.....   | 312  | 2,654         | 3,972         | 7,228         |
| 3        | Aid to Fishermen.....   | 26   | 12            | 11            | 28            |
| 4        | Return to Land.....   | —  | —             | 20            | 63            |
| 5        | Municipal Share.....  | 525  | 569           | 1,910         | 7,696         |
| 6        | Sub-Total.....  | 908  | 4,379         | 8,859         | 19,531        |
|          | <b>RELIEF WORKS—</b>  |  |               |               |               |
| 7        | Dominion Share of Provincial Works.....   | 9  | 358           | 386           | 83            |
| 8        | Dominion Share of Municipal Works.....  | 266  | 3,608         | 2,514         | 70            |
| 9        | Provincial Share of Provincial Works.....   | 739  | 4,978         | 2,202         | 1,255         |
| 10       | Provincial Share of Provincial Works to replace Direct Relief.....                                    | —  | —             | —             | —             |
| 11       | Provincial Share of Municipal Works, grants under Road Acts, not included in Unemployed Aid Acts..... | —  | 1,340         | 771           | —             |
| 12       | Municipal Share of Municipal Works.....   | —  | 2,509         | 3,539         | 1,167         |
| 13       | Sub-Total.....  | 1,014  | 12,793        | 9,412         | 2,575         |
|          | <b>AGRICULTURAL AID—</b>  |  |               |               |               |
| 14       | Provincial Expenditures (Seed Grain).....   | 109  | 80            | 567           | 132           |
| 15       | <b>TOTAL.....</b>   | <b>2,031</b>   | <b>17,252</b> | <b>18,838</b> | <b>22,238</b> |
|          | <b>SUMMARY</b>  |  |               |               |               |
| 16       | Dominion Share, as reported by the Dominion.....  | 320  | 5,110         | 5,846         | 4,669         |
|          | Provincial Share, Current Account—  |  |               |               |               |
| 17       | General Relief and Municipal Works.....   | 312  | 3,994         | 4,743         | 7,228         |
| 18       | Aid to Fishermen.....   | 26   | 12            | 11            | 28            |
| 19       | Return to Land.....   | —  | —             | 20            | 63            |
| 20       | Agricultural Aid (Seed Grain).....  | 109  | 80            | 567           | 132           |
| 21       | Provincial Share, Capital Account.....  | 739  | 4,978         | 2,202         | 1,255         |
| 22       | Municipal Share.....  | 525  | 3,078         | 5,449         | 8,863         |
| 23       | <b>TOTAL, as above.....</b>   | <b>2,031</b>   | <b>17,252</b> | <b>18,838</b> | <b>22,238</b> |

(1) Dominion share, on the basis of Dominion fiscal years, ended March 31st. Provincial share, on the basis of fiscal years ended June 30th.

(2) Gross; unallocated refunds 28.

QUEBEC  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

TABLE 37

| For the fiscal years ended nearest to<br>December 31 (1) |               |               |               | Source   | Item<br>No. |
|--|---------------|---------------|---------------|--|-------------|
| 1934   | 1935          | 1936          | 1937          |  |             |
| 10,928   | 7,714         | 8,708         | 5,294         | Appendix E, p. 23.....                               | 1           |
| 9,029  | 8,159         | 10,158        | 3,876         | Appendix E, p. 13.....                               | 2           |
| 20   | 43            | 65            | 40            | Appendix E, p. 30.....                               | 3           |
| 161  | 24            | 10            | 11            | Appendix E, p. 36.....                               | 4           |
| 9,041  | 7,900         | 9,829         | 7,829         | Estimated, on basis of City of Montreal figures..... | 5           |
| 29,179   | 23,840        | 28,770        | 17,050        |  | 6           |
| 286  | 3             | 1,653         | 2,675         | Appendix E, p. 23.....                               | 7           |
| 94   | 173           | —             | —             | Appendix E, p. 23.....                               | 8           |
| 1,156  | 1,340         | 4,188         | 1,386         | Appendix E, p. 10.....                               | 9           |
| —  | —             | —             | 8,602         | Appendix E, p. 13.....                               | 10          |
| 966  | 1,000         | 120           | 543           | Appendix E, p. 13.....                               | 11          |
| —  | —             | —             | —             | Estimated, on basis of City of Montreal figures..... | 12          |
| 2,502  | 2,516         | 5,961         | 13,206        |  | 13          |
| 164  | 189           | 680           | 567           | Appendix E, p. 34.....                               | 14          |
| <b>31,845</b>  | <b>26,545</b> | <b>35,411</b> | <b>30,823</b> |  | 15          |
| 11,308   | 7,890         | 10,361        | (2)7,969      | Appendix E, p. 23.....                               | 16          |
| 9,995  | 9,159         | 10,278        | 13,021        | Appendix E, p. 13.....                               | 17          |
| 20   | 43            | 65            | 40            | Appendix E, p. 30.....                               | 18          |
| 161  | 24            | 10            | 11            | Appendix E, p. 36.....                               | 19          |
| 164  | 189           | 680           | 567           | Appendix E, p. 34.....                               | 20          |
| 1,156  | 1,340         | 4,188         | 1,386         | Appendix E, p. 10.....                               | 21          |
| 9,041  | 7,900         | 9,829         | 7,829         | Estimated on basis of City of Montreal figures.....  | 22          |
| <b>31,845</b>  | <b>26,545</b> | <b>35,411</b> | <b>30,823</b> |  | 23          |

ONTARIO  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

| Item No. |  | For the fiscal years ended nearest to<br>December 31 <sup>(1)</sup> |               |               |               |
|----------|--|---|---------------|---------------|---------------|
|          |  | 1930  | 1931          | 1932          | 1933          |
|          | <b>DIRECT AND MISCELLANEOUS RELIEF—</b>          |   |               |               |               |
| 1        | Dominion Share.....                              | 197   | 1,832         | 5,864         | 11,298        |
|          | Provincial Share—                                |   |               |               |               |
| 2        | General Relief.....                              | 24  | 790           | 3,950         | 11,084        |
| 3        | Back to the Land Movement.....                   | —   | —             | 6             | 63            |
| 4        | Municipal Share.....                             | 1,180   | 1,285         | 3,917         | 6,956         |
| 5        | Sub-Total.....                                   | 1,401   | 3,907         | 13,737        | 29,401        |
|          | <b>RELIEF WORKS—</b>                             |   |               |               |               |
| 6        | Dominion Share of Provincial Works.....          | —   | 4,539         | 1,885         | 515           |
| 7        | Dominion Share of Municipal Works.....           | 1,023   | 2,980         | 1,766         | 122           |
| 8        | Provincial Share of Provincial Works.....        | —   | 1,412         | 6,930         | 2,164         |
| 9        | Provincial Share of Municipal Works.....         | —   | 2,858         | 3,039         | 59            |
| 10       | Municipal Share of Municipal Works.....          | —   | 5,636         | 6,004         | 109           |
| 11       | Sub-Total.....                                   | 1,023   | 17,425        | 19,624        | 2,969         |
|          | <b>AGRICULTURAL AID—</b>                         |   |               |               |               |
| 12       | Provincial Expenditures (Seed Grain).....        | —   | —             | —             | —             |
| 13       | <b>TOTAL.....</b>                                | <b>2,424</b>  | <b>21,332</b> | <b>33,361</b> | <b>32,370</b> |
|          | <b>SUMMARY</b>                                   |   |               |               |               |
| 14       | Dominion Share, as reported by the Dominion..... | 1,220   | 9,351         | 9,515         | 11,935        |
|          | Provincial Share, Current Account—               |   |               |               |               |
| 15       | General Relief and Municipal Works.....          | 24  | 3,648         | 6,989         | 11,143        |
| 16       | Back to the Land Movement.....                   | —   | —             | 6             | 63            |
| 17       | Seed Grain.....                                  | —   | —             | —             | —             |
| 18       | Provincial Share, Capital Account.....           | —   | 1,412         | 6,930         | 2,164         |
| 19       | Municipal Share.....                             | 1,180   | 6,921         | 9,921         | 7,065         |
| 20       | <b>TOTAL, as above.....</b>                      | <b>2,424</b>  | <b>21,332</b> | <b>33,361</b> | <b>32,370</b> |

(<sup>1</sup>) Dominion share, on the basis of Dominion fiscal years, ended March 31st. Provincial share, on the basis of fiscal years ended October 31st, years 1930-1934, inclusive, and March 31st, years 1935 to 1937; provincial figures do not include expenditures in 5 month period November 1, 1934 to March 31, 1935; Municipal share, direct relief, calendar year basis; relief works, provincial fiscal year basis.

(\*) Gross; unallocated refunds 4.



TABLE 38

ONTARIO  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

| For the fiscal years ended nearest to<br>December 31 (1) |               |               |               | Source                     | Item<br>No. |
|--|---------------|---------------|---------------|----------------------------|-------------|
| 1934   | 1935          | 1936          | 1937          |                            |             |
| 12,575   | 9,052         | 9,909         | 6,137         | Appendix F, p. 28.....     | 1           |
| 15,302   | 21,566        | 13,260        | 10,162        | Appendix F, p. 13.....     | 2           |
| 72   | 24            | 8             | —             | Appendix F, p. 41.....     | 3           |
| 7,154  | 8,143         | 7,615         | 5,209         | Provincial Government..... | 4           |
| <b>35,103</b>  | <b>38,785</b> | <b>30,792</b> | <b>21,508</b> |                            | 5           |
| 2,072  | 6,156         | 5,210         | 1,231         | Appendix F, p. 28.....     | 6           |
| 891  | 274           | 1             | 27            | Appendix F, p. 28.....     | 7           |
| 19,190   | 8,831         | 2,457         | 5,252         | Appendix F, p. 9.....      | 8           |
| 1,915  | 248           | 12            | 40            | Appendix F, p. 13.....     | 9           |
| 1,481  | 185           | 7             | 100           | Provincial Government..... | 10          |
| <b>25,549</b>  | <b>15,694</b> | <b>7,687</b>  | <b>6,650</b>  |                            | 11          |
| —  | —             | 57            | 3             | Appendix F, p. 37.....     | 12          |
| <b>60,652</b>  | <b>54,479</b> | <b>38,536</b> | <b>28,161</b> |                            | 13          |
| 15,538   | 15,482        | 15,120        | (2)7,395      | Appendix F, p. 28.....     | 14          |
| 17,217   | 21,814        | 13,272        | 10,202        | Appendix F, p. 13.....     | 15          |
| 72   | 24            | 8             | —             | Appendix F, p. 41.....     | 16          |
| —  | —             | 57            | 3             | Appendix F, p. 37.....     | 17          |
| 19,190   | 8,831         | 2,457         | 5,252         | Appendix F, p. 9.....      | 18          |
| 8,635  | 8,328         | 7,622         | 5,309         | Provincial Government..... | 19          |
| <b>60,652</b>  | <b>54,479</b> | <b>38,536</b> | <b>28,161</b> |                            | 20          |

MANITOBA  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

| Item No. |   | For the fiscal years ended nearest to<br>December 31 <sup>(1)</sup> |              |              |              |
|----------|---|---|--------------|--------------|--------------|
|          |   | 1930  | 1931         | 1932         | 1933         |
|          | <b>DIRECT AND MISCELLANEOUS RELIEF—</b>                       |   |              |              |              |
| 1        | Dominion Share.....   | 87  | 1,191        | 1,714        | 2,374        |
|          | Provincial Share—   |   |              |              |              |
| 2        | Expenditure charged to Current Account.....                   | 289   | 962          | 1,673        | 2,456        |
| 3        | Direct Charges to Deficit Account.....                        | —   | —            | 40           | 40           |
| 4        | Loans to Municipalities, partial or non-interest bearing..... | 7   | 93           | 119          | 30           |
| 5        | Municipal Share.....  | 530   | 1,108        | 1,531        | 1,929        |
| 6        | Sub-Total.....  | 913   | 3,354        | 5,077        | 6,769        |
|          | <b>RELIEF WORKS—</b>  |   |              |              |              |
| 7        | Dominion Share of Provincial Works.....                       | 62  | 768          | 272          | 87           |
| 8        | Dominion Share of Municipal Works.....                        | 134   | 1,370        | 842          | 4            |
|          | Provincial Share of Provincial Works—                         |   |              |              |              |
| 9        | Expenditures Capitalized.....                                 | 117   | 803          | 443          | 13           |
| 10       | Expenditures charged to current deficit.....                  | —   | —            | —            | —            |
| 11       | Provincial Share of Municipal Works.....                      | 209   | 1,093        | 292          | —            |
| 12       | Municipal Share.....  | 208   | 1,193        | 408          | —            |
| 13       | Sub-Total.....  | 730   | 5,227        | 2,257        | 104          |
|          | <b>AGRICULTURAL AID—</b>                                      |   |              |              |              |
| 14       | Dominion Grant to Province.....                               | 2   | —            | —            | 5            |
|          | Provincial Expenditure—                                       |   |              |              |              |
| 15       | Implementing guaranteed bank loans.....                       | —   | —            | —            | —            |
| 16       | Loans to municipalities, partial or non-interest bearing..    | —   | 1            | —            | 122          |
| 17       | Municipal bank loans guaranteed.....                          | —   | —            | 46           | 64           |
| 18       | Municipal Expenditures (not available).....                   | —   | —            | —            | —            |
| 19       | Sub-Total.....  | 2   | 1            | 46           | 191          |
| 20       | <b>TOTAL.....</b>   | <b>1,645</b>  | <b>8,582</b> | <b>7,380</b> | <b>7,064</b> |
|          | <b>SUMMARY</b>  |   |              |              |              |
| 21       | Dominion Share.....   | 285   | 3,329        | 2,828        | 2,470        |
|          | Provincial Share—   |   |              |              |              |
| 22       | Expenditure charged to Current Account.....                   | 498   | 2,055        | 1,965        | 2,456        |
| 23       | Direct Charges to Deficit.....                                | —   | —            | 40           | 40           |
|          | Expenditures charged to Capital Account—                      |   |              |              |              |
| 24       | Provincial Works.....   | 117   | 803          | 443          | 13           |
| 25       | Poor Loans.....   | 7   | 94           | 119          | 92           |
| 26       | Implementing guaranteed bank loans.....                       | —   | —            | —            | —            |
| 27       | Municipal bank loans guaranteed.....                          | —   | —            | 46           | 64           |
| 28       | Municipal Share.....  | 738   | 2,301        | 1,939        | 1,929        |
| 29       | <b>TOTAL, as above.....</b>                                   | <b>1,645</b>  | <b>8,582</b> | <b>7,380</b> | <b>7,064</b> |

(<sup>1</sup>) Dominion share, on the basis of Dominion fiscal years, ended March 31st; province's share on the basis of fiscal years, ended April 30th; municipal share on the basis of fiscal years, ended March 31st.

(<sup>2</sup>) Gross, refunds unallocated 54.

MANITOBA  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

TABLE 39

| For the fiscal years ended nearest to<br>December 31 <sup>(1)</sup> |       |        |           | Source  | Item<br>No. |
|---|-------|--------|-----------|---|-------------|
| 1934  | 1935  | 1936   | 1937      |   |             |
| 2,095   | 2,229 | 2,968  | 2,486     | Appendix G, p. 33.....  | 1           |
| 2,394   | 2,185 | 2,485  | 2,114     | Appendix G, p. 15.....  | 2           |
| —   | —     | —      | —         | Appendix G, p. 5 (included in deficit).....                           | 3           |
| 62  | 55    | 36     | 132       | Appendix G, p. 11 (part of Item 6 (a)).....                           | 4           |
| 2,151   | 2,279 | 2,108  | 2,050     | Provincial Government (1937 estimated).....                           | 5           |
| 6,702   | 6,748 | 7,597  | 6,782     |   | 6           |
| 58  | 611   | 1,260  | 729       | Appendix G, p. 33.....  | 7           |
| —   | 472   | 631    | 214       | Appendix G, p. 33.....  | 8           |
| 130   | 597   | 874    | 320       | Appendix G, p. 11 (Item 4 (c)).....                                   | 9           |
| —   | —     | —      | 411       | Appendix G, p. 5 (included in deficit).....                           | 10          |
| 37  | 499   | 948    | 828       | Appendix G, p. 15.....  | 11          |
| —   | 645   | 494    | 407       | Provincial Government (1937, Winnipeg alone, sewage<br>disposal)..... | 12          |
| 225   | 2,824 | 4,207  | 2,909     |   | 13          |
| 6   | 7     | 200    | 50        | Appendix G, p. 33.....  | 14          |
| 85  | 32    | 4      | 55        | Appendix G, p. 11 (part of Item 7).....                               | 15          |
| 541   | 148   | 4      | 7         | Appendix G, p. 11 (balance of Item 6 (a)).....                        | 16          |
| 72  | 62    | 183    | ?         | Appendix G, p. 11 (part of Item 6 (b)), see also p. 32....            | 17          |
| —   | —     | —      | —         |   | 18          |
| 560   | 249   | 383    | 98        |   | 19          |
| 7,487   | 9,821 | 12,187 | 9,789     |   | 20          |
| 2,159   | 3,319 | 5,059  | (2) 3,479 | Appendix G, p. 33.....  | 21          |
| 2,431   | 2,684 | 3,433  | 2,942     | Appendix G, p. 15.....  | 22          |
| —   | —     | —      | 411       | Appendix G, p. 5 (included in deficit).....                           | 23          |
| 130   | 597   | 874    | 320       | Appendix G, p. 11.....  | 24          |
| 603   | 203   | 32     | 125       | Appendix G, p. 11, Item 6 (a).....                                    | 25          |
| 85  | 32    | 4      | 55        | Appendix G, p. 11, part of Item 7.....                                | 26          |
| 72  | 62    | 183    | ?         | Appendix G, p. 11, part of Item 6 (b).....                            | 27          |
| 2,151   | 2,924 | 2,602  | 2,457     |   | 28          |
| 7,487   | 9,821 | 12,187 | 9,789     |   | 29          |

SASKATCHEWAN  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES

*Thousands of Dollars*

| Item No. |  | For the fiscal years ended nearest to December 31 <sup>(1)</sup> |               |               |               |
|----------|--|--|---------------|---------------|---------------|
|          |  | 1930   | 1931          | 1932          | 1933          |
|          | <b>DIRECT AND MISCELLANEOUS RELIEF—</b>                      |  |               |               |               |
| 1        | Dominion Share.....  | —  | 4,221         | 2,083         | 2,212         |
| 2        | Dominion Grant <sup>(2)</sup> .....                          | —  | —             | —             | —             |
| 3        | Provincial Share.....  | 294  | 1,325         | 2,646         | 4,177         |
| 4        | Municipal Share.....   | 300  | 12            | 47            | 741           |
| 5        | Sub-Total.....   | 594  | 5,558         | 4,776         | 7,130         |
|          | <b>RELIEF WORKS—</b>   |  |               |               |               |
| 6        | Dominion Share of Provincial Works.....                      | 536  | 1,232         | 512           | 11            |
| 7        | Dominion Share of Municipal Works.....                       | —  | 896           | 841           | 141           |
|          | Provincial Share of Provincial Works—                        |  |               |               |               |
| 8        | Capital Account.....   | 550  | 2,742         | 4             | —             |
| 9        | Current Account.....   | 368  | 2,910         | 74            | 18            |
| 10       | Provincial Share of Municipal Works.....                     | 243  | 466           | 468           | 213           |
| 11       | Municipal Share of Municipal Works.....                      | 98   | 145           | 61            | 1             |
| 12       | Sub-Total.....   | 1,795  | 8,391         | 1,960         | 384           |
|          | <b>AGRICULTURAL AID—</b>                                     |  |               |               |               |
| 13       | Dominion Share.....  | —  | 1,566         | 3,668         | 63            |
| 14       | Provincial Share.....  | 728  | 7,875         | 2,842         | 1,810         |
| 15       | Provincial Guarantee of Municipal Bank Loans.....            | 2,754  | 515           | 467           | 83            |
| 16       | Municipal Expenditures.....                                  | —  | 108           | 424           | 956           |
| 17       | Sub-Total.....   | 3,482  | 10,064        | 6,467         | 2,746         |
| 18       | <b>TOTAL.....</b>  | <b>5,871</b>   | <b>24,013</b> | <b>13,203</b> | <b>10,260</b> |
|          | <b>SUMMARY</b>   |  |               |               |               |
| 19       | Dominion Share.....  | 536  | 7,915         | 7,104         | 2,427         |
|          | Provincial Share—  |  |               |               |               |
| 20       | Direct Relief.....   | 294  | 1,325         | 2,646         | 4,177         |
| 21       | Provincial Works.....  | 918  | 5,652         | 78            | 18            |
| 22       | Municipal Works.....   | 243  | 466           | 468           | 213           |
| 23       | Agricultural Aid.....  | 3,482  | 8,390         | 2,375         | 1,727         |
| 24       | Sub-Total—Provincial Share.....                              | 4,937  | 15,833        | 5,567         | 6,135         |
| 25       | Municipal Share.....   | 398  | 265           | 532           | 1,698         |
| 26       | <b>TOTAL, as above.....</b>                                  | <b>5,871</b>   | <b>24,013</b> | <b>13,203</b> | <b>10,260</b> |
|          | <b>RECONCILIATION—PROVINCIAL SHARE—</b>                      |  |               |               |               |
| 27       | Provincial Share of Provincial Works, Capital Account....    | 550  | 2,742         | 4             | —             |
| 28       | Poor Loans.....  | 2,754  | 540           | 457           | 52            |
| 29       | Relief, Current Account.....                                 | 1,633  | 12,551        | 6,020         | 6,083         |
| 30       | Less—Dominion Grant (Provincial fiscal year basis).....      | —  | —             | —             | —             |
| 31       | Not deducted from the above—                                 | 4,937  | 15,833        | 5,567         | 6,135         |
| 32       | Provincial Relief Treasury Bills written off by the Dominion | —  | 5,339         | 643           | 2,239         |

<sup>(1)</sup> Dominion share on the basis of Dominion fiscal years, ended March 31st; Provincial and Municipal shares on the basis of fiscal years ended April 30th.

SASKATCHEWAN  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

TABLE 40

| For the fiscal years ended nearest to<br>December 31 <sup>(1)</sup> |               |               |                       | Source                                     | Item<br>No. |
|---|---------------|---------------|-----------------------|--|-------------|
| 1934  | 1935          | 1936          | 1937                  |  |             |
| 2,991   | 3,171         | 8,273         | 16,259                | Appendix H, p. 27.....                     | 1           |
| 4,998   | 4,000         | —             | —                     | Appendix H, p. 27.....                     | 2           |
| 1,498   | 2,495         | 4,455         | 10,779                | Provincial Government.....                 | 3           |
| 68  | 86            | 500           | 500                   | Provincial Government.....                 | 4           |
| <b>9,555</b>  | <b>9,752</b>  | <b>13,228</b> | <b>27,538</b>         |  | <b>5</b>    |
| 2   | 10            | 624           | 559                   | Appendix H, p. 27.....                     | 6           |
| 35  | —             | —             | —                     | Appendix H, p. 27.....                     | 7           |
| —   | 619           | 10            | —                     | Appendix H, p. 11, Item 4 (d).....         | 8           |
| 806   | —             | 723           | 792                   | Provincial Government.....                 | 9           |
| —   | —             | —             | —                     | Provincial Government.....                 | 10          |
| 1   | —             | 2             | ?                     | Provincial Government.....                 | 11          |
| <b>844</b>  | <b>629</b>    | <b>1,339</b>  | <b>1,351</b>          |  | <b>12</b>   |
| —   | —             | 2,400         | 10,692                | Appendix H, p. 27.....                     | 13          |
| 10,589  | 6,093         | 2,206         | 6,208                 | Appendix H, p. 26 (included in "C").....   | 14          |
| 27  | 930           | 3,500         | 16,523                | Provincial Government.....                 | 15          |
| 118   | 1,209         | 6             | ?                     |  | 16          |
| <b>10,680</b>   | <b>8,232</b>  | <b>8,112</b>  | <b>33,423</b>         |  | <b>17</b>   |
| <b>21,079</b>   | <b>18,613</b> | <b>22,679</b> | <b>62,312</b>         |  | <b>18</b>   |
| 8,026   | 7,181         | 11,297        | <sup>(3)</sup> 27,510 | Appendix H, p. 27.....                     | 19          |
| 1,498   | 2,495         | 4,455         | 10,779                |  | 20          |
| 806   | 619           | 713           | 792                   |  | 21          |
| —   | —             | —             | —                     |  | 22          |
| 10,562  | 7,023         | 5,706         | 22,731                |  | 23          |
| <b>12,866</b>   | <b>10,137</b> | <b>10,874</b> | <b>34,302</b>         | Appendix H (see Reconciliation below)..... | <b>24</b>   |
| 187   | 1,295         | 508           | 500                   | Provincial Government.....                 | 25          |
| <b>21,079</b>   | <b>18,613</b> | <b>22,679</b> | <b>62,312</b>         |  | <b>26</b>   |
| —   | 619           | 10            | —                     | Appendix H, p. 11, Item 4 (d).....         | 27          |
| 230   | 1,200         | 3,445         | 24,056                | Appendix H, p. 11, Item 6 (a).....         | 28          |
| 18,634  | 11,318        | 7,439         | 10,246                | Appendix H, p. 14, Item 5 (a).....         | 29          |
| 5,998   | 3,000         | —             | —                     | Appendix H, p. 5.....                      | 30          |
| <b>12,866</b>   | <b>10,137</b> | <b>10,874</b> | <b>34,302</b>         |  | <b>31</b>   |
| <b>8,166</b>  | <b>746</b>    | <b>549</b>    | —                     |  | <b>32</b>   |

<sup>(2)</sup> Division between Direct Relief and Agricultural Relief not available.

<sup>(3)</sup> Gross; refunds unallocated, 915.

ALBERTA  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

| Item No. |  | For the fiscal years ended nearest to<br>December 31 (1) |              |              |              |
|----------|--|--|--------------|--------------|--------------|
|          |  | 1930   | 1931         | 1932         | 1933         |
|          | <b>DIRECT AND MISCELLANEOUS RELIEF—</b>  |  |              |              |              |
| 1        | Dominion Share.....  | 12   | 622          | 1,415        | 1,411        |
|          | Provincial Share—  |  |              |              |              |
| 2        | Expenditure charged to Current Account.....                                    | 292  | 638          | 1,029        | 1,598        |
| 3        | Poor Loans and Other Expenses Capitalized.....                                 | 81   | 155          | 195          | 185          |
| 4        | Municipal Share.....   | 300  | 607          | 869          | 1,102        |
| 5        | Sub-Total.....   | 685  | 2,022        | 3,508        | 4,296        |
|          | <b>RELIEF WORKS—</b>   |  |              |              |              |
| 6        | Dominion Share of Provincial Works.....  | 79   | 1,079        | 534          | 28           |
| 7        | Dominion Share of Municipal Works.....   | 96   | 865          | 638          | 13           |
| 8        | Provincial Share of Provincial Works.....                                      | 660  | 1,043        | 608          | 32           |
| 9        | Provincial Share of Municipal Works.....                                       | 345  | 588          | 245          | 11           |
| 10       | Municipal Share of Municipal Works.....  | 500  | 708          | 151          | 10           |
| 11       | Sub-Total.....   | 1,680  | 4,283        | 2,176        | 94           |
|          | <b>AGRICULTURAL AID—</b>   |  |              |              |              |
| 12       | Dominion Grant to Province.....  | —  | —            | 18           | —            |
|          | Provincial Expenditures—   |  |              |              |              |
| 13       | Current Account.....   | 60   | 158          | 51           | 134          |
|          | Poor Loans Capitalized—  |  |              |              |              |
| 14       | Seed Grain and Fodder, binder twine, tractor fuel and<br>lubricating oils..... | —  | 218          | 190          | 327          |
|          | Other Expenditure Capitalized—   |  |              |              |              |
| 15       | Movement of Settlers, etc.....   | —  | 6            | 21           | —            |
| 16       | Municipal Expenditures.....  | —  | —            | 6            | 45           |
| 17       | Sub-Total.....   | 60   | 382          | 184          | 506          |
| 18       | <b>TOTAL.....</b>  | <b>2,425</b>   | <b>6,687</b> | <b>5,868</b> | <b>4,896</b> |
|          | <b>SUMMARY</b>   |  |              |              |              |
| 19       | Dominion Share.....  | 187  | 2,566        | 2,605        | 1,452        |
|          | Provincial Share—  |  |              |              |              |
| 20       | Direct Relief and Municipal Works.....   | 637  | 1,226        | 1,274        | 1,609        |
| 21       | Agricultural Expenditures, Current Account.....                                | 60   | 158          | 51           | 134          |
| 22       | Provincial Works, Capital Account.....   | 660  | 1,043        | 608          | 32           |
| 23       | Poor Loans and Other Expenditures Capitalized.....                             | 81   | 379          | 406          | 512          |
| 24       | Municipal Share.....   | 800  | 1,315        | 1,026        | 1,157        |
| 25       | <b>TOTAL, as above.....</b>  | <b>2,425</b>   | <b>6,687</b> | <b>5,868</b> | <b>4,896</b> |

(1) Dominion share on the basis of Dominion fiscal years, ended March 31st; provincial and municipal shares on basis of provincial fiscal years.

(2) Does not include 52, Calgary-Waterton Lakes Highway.

(3) Includes 97 foodstuffs, and 57 processing cattle dry areas.

(4) Gross; refunds unallocated, 178.

ALBERTA  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

TABLE 41

| For the fiscal years ended nearest to<br>December 31 (1) |              |              |              | Source  | Item<br>No. |
|--|--------------|--------------|--------------|---|-------------|
| 1934   | 1935         | 1936         | 1937         |   |             |
| 1,577  | 1,688        | 2,282        | 2,580        | Appendix J, p. 26.....                        | 1           |
| 1,445  | 1,806        | 2,614        | 1,929        | Appendix J, p. 13 (less refunds 95).....      | 2           |
| 349  | 480          | 46           | 10           | Appendix J, p. 10, part of Items 7 and 8..... | 3           |
| 1,106  | 1,375        | 1,358        | 995          | Provincial Government.....                    | 4           |
| 4,477  | 5,349        | 6,208        | 5,514        |   | 5           |
| 60   | 117          | 350          | (2)250       | Appendix J, p. 26.....                        | 6           |
| 5  | —            | —            | 70           | Appendix J, p. 26.....                        | 7           |
| 293  | 277          | 684          | 460          | Appendix J, p. 10, Item 4 (d).....            | 8           |
| 340  | —            | —            | —            |   | 9           |
| —  | —            | —            | 97           | Provincial Government.....                    | 10          |
| 698  | 394          | 1,034        | 877          |   | 11          |
| 3  | —            | 1,007        | (3)764       | Appendix J, p. 26.....                        | 12          |
| 7  | —            | 78           | 145          | Appendix J, p. 38.....                        | 13          |
| 507  | 1,054        | 646          | 349          | Appendix J, p. 10, part of Item 7.....        | 14          |
| 262  | 224          | 194          | —            | Appendix J, p. 10, part of Item 8.....        | 15          |
| 43   | 18           | 10           | ?            | Provincial Government.....                    | 16          |
| 822  | 1,296        | 1,935        | 1,258        |   | 17          |
| <b>5,997</b>   | <b>7,039</b> | <b>9,177</b> | <b>7,649</b> |   | <b>18</b>   |
| 1,645  | 1,805        | 3,639        | (4)3,664     | Appendix J, p. 26.....                        | 19          |
| 1,785  | 1,806        | 2,614        | 1,929        | Appendix J, p. 13.....                        | 20          |
| 7  | —            | 78           | 145          | Appendix J, p. 38.....                        | 21          |
| 293  | 277          | 684          | 460          | Appendix J, p. 10, Item 4 (d).....            | 22          |
| 1,118  | 1,758        | 794          | 359          | Appendix J, p. 10, part of Items 7 and 8..... | 23          |
| 1,149  | 1,393        | 1,368        | 1,092        | Provincial Government.....                    | 24          |
| <b>5,997</b>   | <b>7,039</b> | <b>9,177</b> | <b>7,649</b> |   | <b>25</b>   |

BRITISH COLUMBIA  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES  
*Thousands of Dollars*

| Item No. |  | For the fiscal years ended nearest to<br>December 31 <sup>(1)</sup> |              |              |              |
|----------|--|---|--------------|--------------|--------------|
|          |  | 1930  | 1931         | 1932         | 1933         |
|          | <b>DIRECT AND MISCELLANEOUS RELIEF—</b>  |   |              |              |              |
| 1        | Dominion Share.....                      | 34  | 790          | 2,964        | 3,371        |
|          | Provincial Share—                        |   |              |              |              |
| 2        | Current Account.....                     | 255   | 1,134        | 3,484        | 3,624        |
|          | Capital Account—                         |   |              |              |              |
| 3        | Forest Development.....                  | —   | —            | —            | —            |
| 4        | Assistance to Settlers.....              | —   | —            | —            | —            |
| 5        | Municipal Share.....                     | 260   | 311          | 1,055        | 1,072        |
| 6        | Sub-Total.....                           | 549   | 2,235        | 7,503        | 8,067        |
|          | <b>RELIEF WORKS—</b>                     |   |              |              |              |
| 7        | Dominion Share of Provincial Works.....  | 140   | 1,438        | 504          | 4            |
| 8        | Dominion Share of Municipal Works.....   | 85  | 1,200        | 610          | —            |
|          | Provincial Share of Provincial Works—    |   |              |              |              |
| 9        | Expenditures from Capital Account.....   | —   | 1,600        | 55           | —            |
| 10       | Expenditures from Current Account.....   | 371   | 172          | —            | —            |
| 11       | Provincial Share of Municipal Works..... | 366   | 621          | 75           | 2            |
| 12       | Municipal Share of Municipal Works.....  | 733   | 1,141        | 141          | 2            |
| 13       | Sub-Total.....                           | 1,695   | 6,172        | 1,385        | —            |
| 14       | <b>TOTAL.....</b>                        | <b>2,244</b>  | <b>8,407</b> | <b>8,888</b> | <b>8,067</b> |
|          | <b>SUMMARY</b>                           |   |              |              |              |
| 15       | Dominion Share.....                      | 259   | 3,428        | 4,078        | 3,367        |
|          | Provincial Share—                        |   |              |              |              |
| 16       | Current Account.....                     | 992   | 1,927        | 3,559        | 3,626        |
| 17       | Capital Account—Provincial Works.....    | —   | 1,600        | 55           | —            |
| 18       | Municipal Share.....                     | 993   | 1,452        | 1,196        | 1,074        |
| 19       | <b>TOTAL, as above.....</b>              | <b>2,244</b>  | <b>8,407</b> | <b>8,888</b> | <b>8,067</b> |

<sup>(1)</sup> Dominion share on the basis of Dominion fiscal years, ended March 31st. Provincial and Municipal shares, on the basis of fiscal years ended March 31st.

<sup>(2)</sup> Gross; refunds unallocated, 4.



TABLE 42

BRITISH COLUMBIA  
RELIEF EXPENDITURES  
THROUGH PROVINCIAL-MUNICIPAL AGENCIES

*Thousands of Dollars*

| For the fiscal years ended nearest to<br>December 31 (1) |        |        |          | Source                     | Item<br>No. |
|--|--------|--------|----------|----------------------------|-------------|
| 1934   | 1935   | 1936   | 1937     |                            |             |
| 3,170  | 2,248  | 2,881  | 2,145    | Appendix K, p. 28.....     | 1           |
| 4,604  | 5,066  | 4,396  | 3,821    | Appendix K, p. 15.....     | 2           |
| —  | —      | —      | 418      | Appendix K, p. 12.....     | 3           |
| —  | —      | —      | 13       | Appendix K, p. 12.....     | 4           |
| 1,266  | 1,290  | 751    | 749      | Provincial Government..... | 5           |
| 9,040  | 8,604  | 8,028  | 7,146    |                            | 6           |
| —  | 1      | 644    | 952      | Appendix K, p. 28.....     | 7           |
| 4  | 25     | 20     | —        | Appendix K, p. 28.....     | 8           |
| 863  | 2,509  | 1,250  | 904      | Appendix K, p. 12.....     | 9           |
| —  | —      | —      | —        | Appendix K, p. 15.....     | 10          |
| 2  | —      | —      | —        | Appendix K, p. 15.....     | 11          |
| 2  | 185    | 98     | (?) 11   | Provincial Government..... | 12          |
| 871  | 2,720  | 2,012  | 1,867    |                            | 13          |
| 9,911  | 11,324 | 10,040 | 9,013    |                            | 14          |
| 3,174  | 2,274  | 3,545  | (?)3,097 | Appendix K, p. 28.....     | 15          |
| 4,606  | 5,066  | 4,396  | 3,821    | Appendix K, p. 15.....     | 16          |
| 863  | 2,509  | 1,250  | 1,335    | Appendix K, p. 12.....     | 17          |
| 1,268  | 1,475  | 849    | 760      |                            | 18          |
| 9,911  | 11,324 | 10,040 | 9,013    |                            | 19          |