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Dominion Bureau of Statistics, Ottawa, Canada

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FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

SUMMARY OF REVENUE AND EXPENDITURE

(PRELIMINARY)

1949

(Fiscal Years Ended Nearest December 31)

This statement is a preliminary estimate of provincial revenues and expenditures for fiscal years ended nearest to December 31st, 1949. For eight provinces it relates to the fiscal year ended March 31st, 1950, for New Brunswick, October 31st, 1949 and for Nova Scotia, November 30th, 1949.

Provincial Public Accounts for the fiscal years covered are not yet available for all provinces. Hence the estimates had to be based in some cases on other sources of information. These included official provincial estimates, budget speeches containing a review of operations for the year in question, including in some instances, nine or ten months' actual figures and estimates for the remaining months. These source materials are listed on page 6.

In making use of these statistics it should be clearly understood that they purport to be only an estimate of what final tabulations will show when all the provincial public accounts are available. Nevertheless they are considered to be sufficiently comprehensive and complete to indicate the general trend of provincial finance in the latest fiscal year.

A test was made by applying the same methods used in the compilation of these current estimates to earlier years. It was found that the difference between preliminary estimates and the figures based on the final statements of the public accounts were in no instance greater than 12% for revenues and 5% for expenditures for any single province. For the ten provinces combined the error was approximately 6% for revenues and 2% for expenditures.

It should, however, be further pointed out that the margin of error for individual items within such totals may be more or less than the foregoing, depending on the degree of detail for which specific information is available and the necessity to make estimates and exercise personal judgment in classifying departmental revenues and expenditures of the provinces according to the source and functional categories in the tables.

The basis followed in making these preliminary compilations is the same as that used for the final published statistics of provincial

Prepared in the Public Finance and Transportation Division

finance. Thus, this statement represents the continuation of the new series of provincial finance statistics as revised and heretofore published for the years 1946, 1947 and 1948. Final statistics for the year 1949 will be published in the same form and detail as for these preceding years, when the necessary information is available at a later date.

Reference should be made to the reports for previous years as referred to for a detailed description and commentary on this series of statistics as well as general coverage of the data and basis of the compilations in relation to the official public accounts of the provinces.

With a view to minimizing the time involved in preparing the statistics in preliminary form, the data are not produced in the same degree of detail as for the final published figures. It will be noted that revenues are shown for only the major or more important sources and expenditures are condensed somewhat in terms of what are considered to be the more significant functional services or categories of provincial operations from a social and economic point of view.

EXPLANATORY NOTES

The term "net general revenue" is used to represent the current or ordinary provincial revenues first adjusted to a gross basis, i.e. by adding back revenue items which in the provincial accounts may have been deducted from expenditures, and conversely, expenditures which may have been deducted from revenues and including, for comparative purposes, revenues of certain special funds or activities the operations of which in some provinces are not reflected in the main revenue statements. Interest, institutional revenues and contributions from other governments, other than general or unconditional fiscal subsidies, namely, those representing grants-in-aid and shared-cost contributions for services are eliminated from the gross totals thus arrived at and off-set against relative expenditures.

The term "net combined and general capital expenditures" comprehends the same procedure and adjustments in arriving at gross totals to which is added net capital expenditures, the latter being represented by expenditure through provincial capital accounts on properties and equipment, public improvements such as highways, roads and bridges, etc., less revenue items relating to expenditures of this nature.

Transactions relating to loans and advances, other receivables and payables, as well as those with respect to borrowings are, for the purpose of these statistics, omitted from both revenues and expenditures, as the case may be, with the exception of any such amounts which may have been included in ordinary revenue or expenditure in the provincial accounts. These latter are referred to as "non-revenue or surplus receipts" and "non-expense and surplus payments" in the detailed statistics published. No attempt has been made to provide separate estimates of such transactions for this report, in as much as the volume is generally small and relatively insignificant in relation to total revenues and expenditures.

Liquor Control Revenues. Revenues in this regard arise from four sources, namely, profits on the operation of provincial wholesale vendors and retail outlets, privilege licences and permit fees, taxes on the sale of liquor,

and miscellaneous revenues, such as fines, penalties and confiscations arising from infractions of the Liquor Control Acts and Regulations. An estimate of the liquor revenues from these sources by provinces for the year 1949 is as follows:

<u>Provinces</u>	<u>Sales Tax</u> \$000	<u>Permits</u> \$000	<u>Profits</u> \$000	<u>Fines, Penalties, Confiscations</u> \$000	<u>Total</u> \$000
Newfoundland	-	..	1,834	..	1,834
Prince Edward Island	195	33	643	15	886
Nova Scotia	-	74	8,209	50	8,333
New Brunswick	-	14	6,470	19	6,503
Quebec	10,687	355	17,887	20	28,949
Ontario	-	12,422	25,662	71	38,155
Manitoba	-	1,217	6,359	42	7,618
Saskatchewan	-	48	8,505	52	8,605
Alberta	-	815	11,167	115	12,097
British Columbia	-	227	16,023	..	16,250
Total	10,882	15,205	102,759	384	129,230

.. Information not available.

Other Revenue. Item No. 27 combines revenues from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise specifically provided for in the main classifications, as well as non-revenue and surplus receipts previously referred to.

Other Expenditure. Item No. 48 of the expenditures includes general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items of expenditure not otherwise specifically provided for in the main classifications, as well as non-expense and surplus payments previously referred to.

As indicated previously, no attempt has been made to provide preliminary figures for these items of detail in this report.

NET GENERAL REVENUE AND NET COMBINED GENERAL AND CAPITAL EXPENDITURES

PRELIMINARY ESTIMATES

For Fiscal Years Ended Nearest December 31, 1949.

(Thousands of Dollars)

REVENUES BY SOURCE		NFLD.	P.E.I.	N.S.
1.	Taxes	17	-	-
2.	Corporations			
3.	Income			
4.	Corporations	(8,971)	61(b)	80(b)
5.	Individuals	() (a)	6	-
6.	Property	-	21	105
7.	Sales			
8.	Alcoholic Beverages	-	195	-
9.	Amusements and Admissions	-	99	435
10.	Fuel Oil	-	-	-
11.	Motor Fuel	865	856	6,246
12.	Tobacco	-	125	-
13.	Other Commodities and Services	-	-	54
14.	Succession Duties	15	6	73
15.	Other	415	36	56
16.	Total Taxes	10,283	1,405	7,049
17.	Privileges, Licences and Permits	942	402	4,345
18.	Other Governments			
19.	Dominion Subsidies	1,540	657	2,005
20.	Dominion-Provincial Tax Agreement 1947 (d)	10,915	1,918	11,294
21.	Share Income Tax on Electric Power Utilities - Dominion	-	-	265
22.	Sub-Total Dominion	12,455	2,575	13,564
23.	Municipalities	-	-	251(e)
24.	Total Other Governments	12,455	2,575	13,815
25.	Government Enterprises			
26.	Liquor Profits	1,834(f)	643	8,209
27.	Other Revenue	557	67	839
28.	TOTAL NET GENERAL REVENUE	26,071(g)	5,092	34,257

EXPENDITURES BY FUNCTION		NFLD.	P.E.I.	N.S.
29.	Transportation and Communications	4,060	2,335	23,649
30.	Health and Social Welfare			
31.	Health			
32.	Hospital Care	5,596	696	3,529
33.	Other	1,240	200	612
34.	Sub-Total Health	6,836	896	4,141
35.	Social Welfare			
36.	Aid to Aged and Blind Persons	777	505	2,114
37.	Aid to Unemployed and Unemployables	2,468	72	-
38.	Mothers' Allowances	250	27	1,241
39.	Other	1,015	21	449
40.	Sub-Total Social Welfare	4,510	625	3,804
41.	Total Health and Social Welfare	11,346	1,521	7,945
42.	Education	4,301	869	8,452
43.	Natural Resources and Primary Industries	1,467	221	2,904
44.	Debt Charges			
45.	Debt Retirement (from Current Account)	2,970	432	1,904
46.	Interest and Other Charges	-61(1)	502	3,560
47.	Contributions to Municipalities	353	55	598
48.	Other Expenditure	5,231	807	3,690
49.	TOTAL NET COMBINED GENERAL AND CAPITAL EXPENDITURE	29,667(j)	6,742	52,711
50.	Debt Retirement included above	-2,970	-432	-1,904
51.	TOTAL EXPENDITURE EXCLUSIVE OF DEBT RETIREMENT	26,697	6,310	50,807

(a) Income tax on corporations and persons - arrears for 1948-49. (b) 5% tax on corporations income collected by Dominion under terms of 1947 Dominion-Provincial Tax Agreement. (c) Includes Hospitals Tax. (d) Excludes 5% tax on corporations income. See footnote (b). (e) Nova Scotia - Highway Tax; Manitoba - Municipal Commissioner's levy.

NET GENERAL REVENUE AND NET UNIMPROVED GENERAL AND CAPITAL EXPENDITURES
PRELIMINARY ESTIMATES

For Fiscal Years Ended Nearest December 31, 1949.

(Thousands of Dollars)

N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
-	10,292	12,969	-	-	-	-	23,005	1.
182(b)	34,705	55,000	147(b)	127(b)	317(b)	450(b)	100,040	2.
-	16	-	10	-	7	-	39	3.
95	-	743	-	1,901	782	3,158	6,805	4.
-	10,687	-	-	-	-	-	10,882	5.
280	2,667	9,723(o)	970	44	773	2,200	17,191	6.
-	-	-	-	-	-	900	900	7.
5,454	30,908	57,351	5,395	7,881	10,365	11,250	136,571	8.
856	8,600	-	-	-	-	-	9,581	9.
-	33,389	-	-	7,598	-	24,335	65,376	10.
46	13,325	14,500	20	35	98	75	28,193	11.
32	601	2,382	55	6,098(o)	1,016	11,958(o)	22,649	12.
6,945	145,190	152,395	6,597	23,684	13,358	54,326	421,232	13.
4,999	34,078	42,167	6,162	7,984	44,390	12,208	157,677	14.
1,632	2,739	3,155	1,716	2,072	2,086	1,003	18,605	15.
8,928	-	-	14,433	15,080	14,959	23,750	101,277	16.
25	-	-	225	25	425	550	1,515	17.
10,585	2,739	3,155	16,374	17,177	17,470	25,303	121,397	18.
-	-	-	546(o)	-	-	-	797	19.
10,585	2,739	3,155	16,920	17,177	17,470	25,303	122,194	20.
6,470	17,887	25,662	6,359	8,505	11,167	16,023	102,759	21.
415	6,920	4,768	821	4,665	3,123	7,249	29,424	22.
29,414	206,814	228,147	36,859	62,015	89,508	115,109	833,286	23.
15,443	59,083	75,875	11,382	8,415	17,066	33,670	250,978	24.
2,510	27,010	25,632(h)	3,565	14,125(h)	7,735	24,494(h)	114,892	25.
379	4,500	4,809	1,383	2,785	2,201	4,233	22,342	26.
2,889	31,510	30,441	4,948	16,910	9,936	28,727	137,234	27.
1,768	7,800	11,640	2,377	3,649	4,020	6,818	41,468	28.
-	-	2,275	252	-	631	-	5,698	29.
760	6,434	5,379	567	1,341	660	593	17,252	30.
191	2,426	2,298	643	2,790	519	5,863	16,215	31.
2,719	16,660	21,592	3,839	7,780	5,830	13,274	80,633	32.
5,608	48,170	52,033	8,787	24,690	15,766	42,001	217,867	33.
5,350	36,691	51,509	6,936	11,005	12,407	19,936	157,456	34.
2,506	8,190	20,821	3,732	4,646	4,387	8,904	57,778	35.
2,504	4,375	20,626	3,933	3,126	645	6,157	46,672	36.
4,695	11,938	18,386	1,135	3,951	2,352	9,247	55,714	37.
2,056	-	998	13	-	90	9,525	13,688	38.
1,696	29,192	44,370	3,990	7,278	7,658	18,585	122,497	39.
39,858	197,639	284,618	39,908	63,111	60,371	148,025	922,650	40.
-2,504	-4,375	-20,626	-3,933	-3,126	-645	-6,157	-46,672	41.
37,354	193,264	263,992	35,975	59,985	59,726	141,868	875,978	42.

(f) Excludes \$1,000,000 refund of working capital advance. (g) Includes revenues of Pre Union Surplus. (h) Includes payments out of hospitalization plans. (i) Excess of interest revenue over interest expenditure. (j) Includes expenditures of Pre Union Surplus.



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