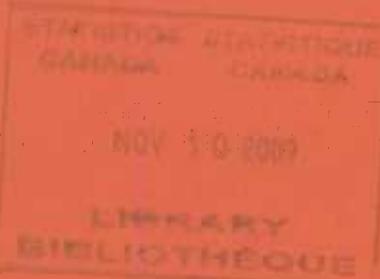


GOVERNMENT OF CANADA

68-207
1950
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FINANCIAL STATISTICS
OF
PROVINCIAL GOVERNMENTS
1950

Revenue and Expenditure



EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
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FINANCIAL STATISTICS
OF
PROVINCIAL GOVERNMENTS
1950

Revenue and Expenditure

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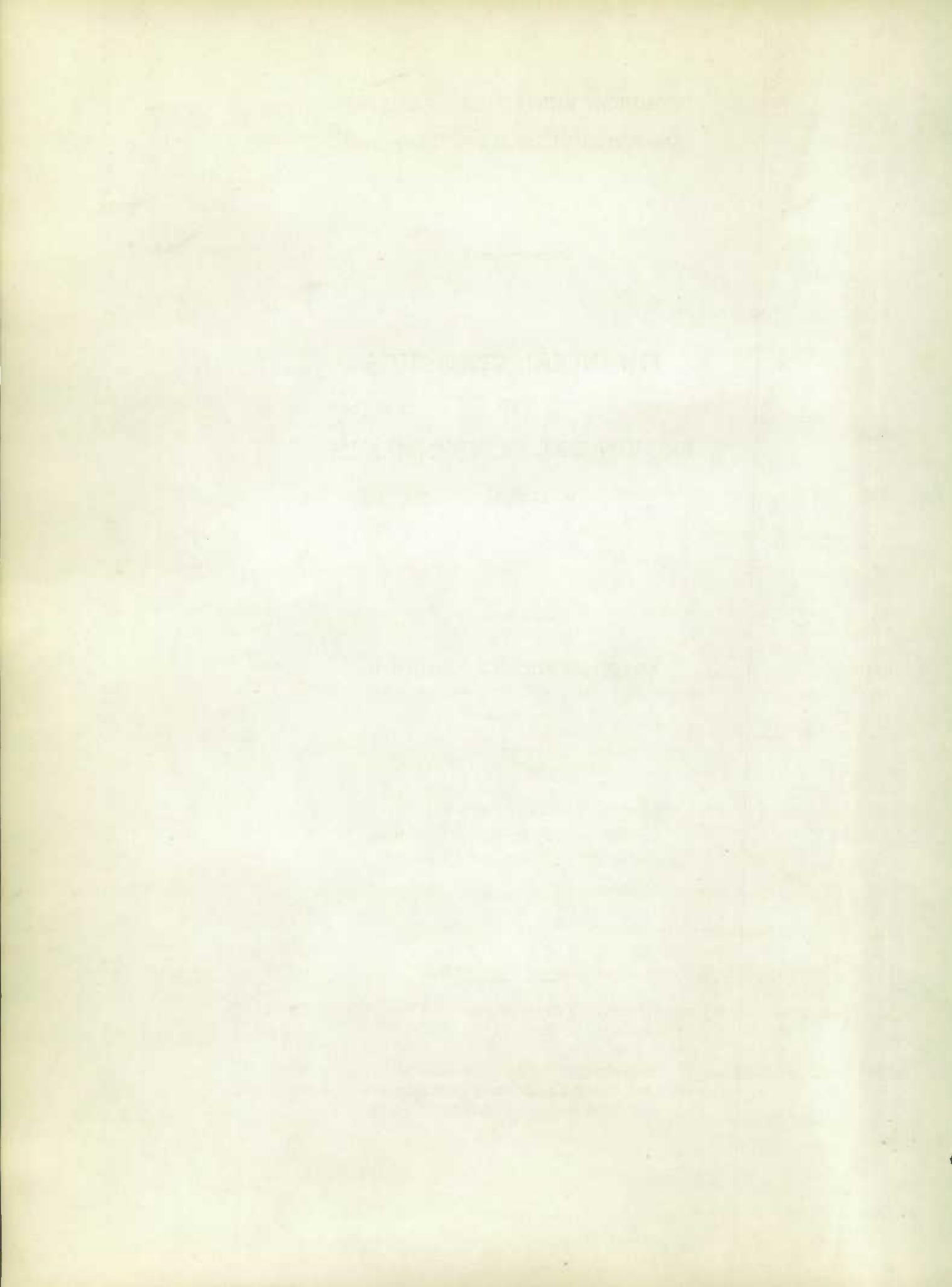


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This publication presents financial statistics dealing with revenues and expenditures of provincial governments for fiscal years ended nearest December 31, 1950. Also included, for the first time, are figures for the Yukon Territory. The period covered is the twelve months ended March 31, 1951, except for the following: (a) Nova Scotia, where the period covered is the twelve months from December 1, 1949 to November 30, 1950, (b) New Brunswick, where it is the twelve month period ended October 31, 1950; and (c) a few provincial boards, commissions and other funds having various fiscal year ends.

A report dealing with assets and liabilities of provincial governments for the same period has already been published. These two reports were heretofore published in one report entitled "Financial Statistics of Provincial Governments".

Bureau reports on provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces, to the greatest extent possible. Individual provinces, however, differ greatly in scale, organization and nature of responsibilities. Their financial structures and accounting and reporting practices also vary considerably. Thus figures drawn from their Public Accounts and other official reports must be recast or designated differently in many instances for reporting in terms of standard statistical categories. Because of this it may be well to refer briefly to some of the areas wherein incomparabilities exist and the reason for adjustment of differences between the official reports and the statistics herein published.

The Bureau figures have wider coverage than what may be included in the main financial statements in any one province. In order to arrive at comparative revenues and expenditures, transactions of "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial records, are consolidated with the latter in these statistics. Deductions from revenues or expenditures, as the case may be, such as in respect of subsidies, recoveries or charges for services rendered, or refunds, vary as between provinces, and these have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistical totals. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistical totals amounts which are charged or credited to surplus or reserves in provincial accounts. The purchase and sale of supplies or other commodities, constituting basically trading operations and the treatment of profits or losses on operations of working capital funds are not reflected uniformly by all provinces in their main revenue and expenditure statements. Thus, these are adjusted to a uniform basis of treatment and brought into the statistical tables where omitted. Revenues from liquor control also require recasting in the statistical tables to achieve a uniform presentation, such as between taxes; privilege, licence and permit fees; fines; trading profits resulting from the operation of the government-owned retail liquor outlets; and confiscations.

In order to conform with the definition of the term "general", as used in reference to provincial balance sheets where it includes ordinary and capital accounts as well as special funds, the definition of "general" as applied to revenues and expenditures has been changed in this report. In previous reports "general" referred only to the operations of provincial ordinary or income accounts with the addition of those working capital funds, provincial institutions and special funds, which are added to achieve uniformity. In this report, however, "general" includes not only those provincial accounts described above, but also the revenue and expenditure transactions of provincial capital accounts, (exclusive of other capital account receipts and payments). The term "ordinary" replaces the former use of the term "general", i.e."ordinary" includes the transactions of current or income accounts, working capital funds, provincial institutions and special funds.

There is no standard treatment applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. Frequently amounts are expended from current account on the construction or acquisition of assets such as highways and public buildings. Also, expenditures of a capital nature may appear in capital account one year whereas expenditures of a similar nature may be found in current account the following year. An attempt has been made to transfer capital account revenue and expenditure of an ordinary nature to "ordinary", but income or ordinary account revenue and expenditure of a capital nature has not been transferred to "capital" because of the difficulty of determining the amounts involved. It follows, therefore, that the tables herein dealing with "general", i.e., ordinary, capital and special funds combined, are the most useful for making inter-provincial comparisons.

By March 31, 1951 all the provincial fiscal year ends will be uniform. New Brunswick accomplished the change-over by publishing Public Accounts for the twelve months ended October 31, 1950 followed by additional Public Accounts for the five months ended March 31, 1951. Nova Scotia published an Interim Statement for the twelve months ended November 30, 1950 and then Public Accounts for the sixteen month period ended March 31, 1951. The twelve month periods have been used for all provinces in Tables 1 to 11. Tables 12 and 13 of this report present the gross and net revenue and expenditure for the transitional periods - four months for Nova Scotia and five months for New Brunswick, in full detail.

TABLES 1 and 2 - GROSS GENERAL REVENUE AND EXPENDITURE

These tables correspond with tables 1 and 2 of the 1949 report, (see note in Introduction on the revised definition of the term "general"). Included are transactions of (a) capital accounts, (b) ordinary or current accounts and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments. (b) and (c) are combined in these tables and described as "ordinary".

Since a division between "ordinary" and "capital" has been made for each item on tables 1 and 2, tables 3 and 4 of last year's report, which dealt with (b) and (c) above, have been excluded from this report.

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the provincial Public Accounts figures. Reconciliations of "ordinary" revenue and expenditure as defined in this report, with provincial ordinary or current accounts, are to be found in tables 7 and 8.

As noted in the Introduction, it has not been possible to exclude from "ordinary" expenditures, items of a capital nature, which have been charged in Provincial Public Accounts to current or ordinary account, and as these vary sometimes considerably, both as between province and between successive years for each province, the comparative value of "ordinary" in these statistics is affected accordingly. For these reasons a summation of "ordinary" and "capital" provides a more valid comparison of total expenditures.

TABLE 3 - ANALYSIS OF SPECIFIED ITEMS OF GROSS GENERAL EXPENDITURE

This table gives a breakdown of the major functions of expenditure shown in totals in table 2. It should be kept in mind that the figures presented in this table as "capital" expenditures represent only those expenditures of a capital nature made out of provincial capital accounts, and that frequently expenditures of a capital nature are charged to provincial current accounts and hence would appear in this table in the "ordinary" items.

TABLES 4 and 5 - NET GENERAL REVENUE AND EXPENDITURE

These tables correspond with tables 6 and 7 of the previous year's report. For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e. the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. While the surplus position is the same in both the "gross" and the "net" presentation, the former emphasizes the administrative burden of services, the latter the "net" cost of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue", table 1, (a) all institutional revenues, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions and (d) all capital revenue. These revenues are then offset against the related items of expenditure to arrive at "net general expenditure", table 5.

Revenue received from the Federal Government under terms of the 1947 Federal Tax Rental Agreements has been shown immediately after taxation revenue since it represents monies received in lieu of tax revenue from provincial tax sources which have been surrendered temporarily to the Federal Government for a rental fee.

"Other taxes" consists of the following:

		\$'000	\$'000
Newfoundland:	Tax on Fire Insurance Premiums		257
Nova Scotia:	Tax on Fire Insurance Premiums	16	
	Public Utilities Act	<u>33</u>	49
New Brunswick:	Fire Prevention Tax on Premiums	22	
	Insurance Act	10	
	Tax on Pole Lines	<u>1</u>	33
Quebec:	Tax on Fire Insurance Premiums	90	
	Security Transfer Tax	1,150	
	Property Transfer Tax	<u>46</u>	1,286

4.		\$'000	\$'000
Ontario:	Fire Marshal Tax	141	
	Tax on Insurance Premiums	8	
	Security Transfer Tax	1,645	
	Land Transfer Tax	<u>1,702</u>	<u>3,496</u>
Manitoba:	Fire Prevention Tax		23
Saskatchewan:	Fire Prevention Assessment Levy	65	
	Hospitalization Insurance Tax	<u>5,708</u>	<u>5,773</u>
Alberta:	Increment Tax	736	
	Fire Prevention Tax	<u>39</u>	<u>775</u>
British Columbia:	Poll Tax	94	
	Hospital Insurance Fund Premiums	11,439	
	Tax on Fire Insurance Premiums	<u>53</u>	<u>11,586</u>
Yukon:	Poll Tax	14	
	Territorial Business Tax	<u>2</u>	<u>16</u>

TABLE 6 - ANALYSIS OF SPECIFIED ITEMS OF NET GENERAL EXPENDITURE

This table gives a breakdown of the major functions of expenditures shown in totals in table 5.

TABLES 7 and 8 - RECONCILIATION OF GROSS ORDINARY REVENUE AND EXPENDITURE WITH PROVINCIAL ORDINARY REVENUE AND EXPENDITURE PER PUBLIC ACCOUNTS

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between (a) revenue and expenditure as presented in provincial Public Accounts and (b) Gross "Ordinary" Revenue and Expenditure as shown in Tables 1 and 2.

The additions of "revenue deducted from expenditure" and "expenditure deducted from revenue" do not affect the surplus position as shown in provincial Public Accounts. They are necessary because of variations in the practice of deducting shared-cost contributions, interest and service revenues from relevant expenditures, and of deducting certain expenditures from related revenues (items 2 and 3).

Certain revenues and expenditures which are included in provincial capital accounts, but are not considered to be of a capital nature, have been transferred to "ordinary" revenue and expenditure (item 4, table 7 and item 5, table 8).

Profits of Liquor Control Boards are adjusted to the amount actually earned by the Board during the fiscal year under review. (items 5 and 18, table 7 and item 18, table 8). See Table 11 for details of liquor control operations and reconciliation with Liquor Board Reports.

Sinking Fund earnings are not considered to be a part of gross ordinary revenue and therefore are deducted from revenue and offset against debt retirement expenditure (item 11, table 7 and item 17, table 8).

In the Public Accounts of some provinces gross revenues and expenditures of certain working capital funds are included in current account. These have been deleted and only the net surplus or deficit for the year under review included (items 6, 12, 13 and 14, table 7 and items 6, 11, 12 and 14, table 8). Then any operating surpluses are offset against the pertinent functions of expenditure, and any operating deficits are added to expenditure under the appropriate functional headings (item 15, table 7 and item 13, table 8).

In some provinces trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently the revenues and expenditures of such funds have been classified by source and function and included in "ordinary" revenue and expenditure (item 20, tables 7 and 8). Inter-fund transactions between the provincial current accounts and these funds have been eliminated (items 16 and 21, table 7 and items 15 and 21, table 8).

The foregoing are indications of the numerous adjustments made to the published Public Accounts in order to achieve interprovincial comparability.

A list of those special funds and trust accounts which have been added to arrive at "ordinary" revenue and expenditure follows:

SPECIAL FUNDS AND TRUST ACCOUNTS

Newfoundland:

Board of Commissioners of Public Utilities
Industrial Development Board
Property Loss Reserve Fund

Prince Edward Island:

Potato Industry Promotion Fund
Provincial Sanatorium Commission
Unsatisfied Judgment Fund

Nova Scotia:

Public Utilities Commission
Research Endowment Fund
Unsatisfied Judgment Fund

New Brunswick:

Crown Land Sinking Fund
Fire Prevention Act, 1943
Government House Trust Fund
N.B. Cheese Board
Plumbers' Examining Board

Quebec:

Catholic Committee
Protestant Committee
District Court Houses
Marriage Licence Fund

Ontario:

Housing Corporation Limited
Niagara Parks Commission
Ontario Municipal Improvement Corporation
Unsatisfied Judgment Fund

Manitoba:

Cooperative Promotion Board
Cream Graders
Fire Insurance Reserve
Fire Prevention Fund
Horned Cattle Purchase Act
Manitoba Power Commission - Extension Account
Milk Control Board
Municipal Commissioner
Occupational Therapy
Reserve for War and Post-War Emergencies
School Libraries
Unsatisfied Judgment Fund

Saskatchewan:

Cream Grading Account
Fire Prevention Fund
Horned Cattle Purchases Trust Account
Land Titles Assurance Fund
Milk Control Board
Saskatchewan Agricultural Research Foundation
School Lands Fund

Alberta:

Dairying Service
 Horned Cattle Purchases Account
 Post-War Reconstruction Fund
 Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers Assistance Fund
 Farmers' Land Clearing Assistance Fund
 Forest Development Fund
 Forest Protection Fund
 Forest Reserve Account
 Fraser River (New Westminster) Bridge Account
 Fund for Promotion of Education in Proper Use of Alcohol
 Grazing Range Improvement Fund
 Highway Development Fund
 Hospital Construction Fund
 Hospital Insurance Fund
 Scaling Fund
 Silviculture Fund
 Southern Okanagan Lands Project Fund
 University Endowment Lands Administration Account

Yukon Territory:

Yukon Development Fund

TABLE 9 - SPECIFIED AMOUNTS RECEIVED FROM OTHER GOVERNMENTS

The total shown for each province, (item 34), on this table is the sum of items 2, 23 and 24 on table 1 except in the cases of Nova Scotia, Ontario, Alberta and British Columbia, where the addition represents the amounts received from municipalities for policing services (table 9, item 32). On table 1 these are classified under "Sales and Services", item 8.

An explanation of certain terms used in this table follows: "Subsidies" may be defined as amounts received by one level of government from another as assistance towards maintaining governmental services, but without being related in any way to a specific service for which the receiving government is responsible. "Contributions" include all amounts received by one level of government from another in respect of specific services which are the responsibility of the receiving government, except shared-revenue receipts. The latter are classified as "shared-revenue" whether they are related to a specific expenditure of the receiving government or not. For example a 25% share of provincial gasoline tax paid to municipalities, to be spent by them entirely on road construction would be classified as "shared-revenue contributions" in the provincial expenditure. Contributions may be broken down into "grants-in-aid" and "shared-cost contributions". The former are receipts of one government from another where the amounts contributed are not based on a specific share of the total cost. "Shared-cost contributions" are based on a specific share of the total expenditure.

Revenues received from another government, resulting from direct services which are provided to all who avail themselves of them are included in this report under "sales and services". However, if a government is reimbursed for a service rendered to another government, and if the paying government is responsible for providing the service thus rendered then the amount received is considered to be a "refund of current year's expenditure" and is offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure.

TABLE 10 - SPECIFIED AMOUNTS PAID TO OTHER GOVERNMENTS

The definitions given above for table 9, apply here as well by substituting "paid to" for "received from", etc.

TABLE 11 - PROVINCIAL REVENUE FROM LIQUOR OPERATIONS

This table shows the calculation of liquor profits as shown in Ordinary Revenue, table 1, item 25. It also reconciles these totals with the profits reported by the Liquor Boards or Commissions. The summary at the bottom gives the total provincial revenue derived from what may be

described as "liquor control".

Since the Report of the Nova Scotia Liquor Commission covers the sixteen month period ended March 31, 1951, a complete statement of operations for twelve months was not available. Hence the figures for Nova Scotia in this table are for sixteen months. A summary of provincial revenue from liquor operations for the twelve months ended November 30, 1950 follows: Net profit \$7,520,000; Privileges, Licences and Permits \$153,000; Fines and Penalties \$51,000; Confiscations \$3,000, making a total of \$7,727,000.

TABLES 12 and 13 - REVENUE AND EXPENDITURE OF TRANSITIONAL PERIODS DUE TO CHANGE OF FISCAL YEAR ENDS

As explained in the Introduction, Nova Scotia and New Brunswick have changed their fiscal year ends to conform with the other provinces, whose fiscal years all end on March 31. Revenues and expenditures for twelve months have been given in the main tables, 1 to 11. Included here are the transitional periods; for Nova Scotia, the period December 1, 1950 to March 31, 1951, (four months), and for New Brunswick the period November 1, 1950 to March 31, 1951, (five months). Both the "gross" and "net" presentation of revenue and expenditure are given in complete detail.

The following symbols have been used in the tables:

- .. to indicate figures are not available
- to indicate nil and amounts under \$500

ANNUAL PUBLICATIONS ON PROVINCIAL FINANCIAL STATISTICS

Publication Number	Title
8502-509	"Summary of Estimates of Revenue and Expenditure of Provincial Governments" - commencing with 1951
8502-512	"Preliminary Analysis of Revenue and Expenditure of Provincial Governments" - commencing with 1949
8502-508	"Financial Statistics of Provincial Governments - Direct and Indirect Debt" - commencing with 1950
8502-514	"Financial Statistics of Provincial Governments - Revenue and Expenditure" - commencing with 1950

Note: The last two publications, before 1950, were contained in one report entitled "Financial Statistics of Provincial Governments".

TABLE 1 - GROSS GENERAL REVENUE
For Fiscal Years Ended Nearest December 31, 1950
(Thousands of Dollars)

NO.	SOURCE	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL	
1.	Taxes(a)	Ordinary	2,221	1,509	9,090	10,893	156,383	174,682	9,403	28,955	15,953	69,253	478,342	166	478,508
2.	Federal Tax Rental Agreements Privileges, Licences and Permits	Ordinary	7,220	2,122	11,103	8,864	-	-	13,981	15,416	14,765	19,166	92,637	145	92,782
3.	Liquor Control and Regulation	Ordinary	60	31	153	15	10,410	13,224	1,814	49	876	271	26,903	4	26,907
4.	Motor Vehicles	Ordinary	508	367	3,227	2,608	16,543	20,817	3,279	3,802	6,540	9,331	67,022	38	67,060
5.	Natural Resources	Ordinary	383	10	1,057	1,986	19,091	15,393	2,443	3,359	49,138	6,440	99,300	25	99,325
6.	Other	Ordinary	118	94	339	294	4,727	3,204	452	1,329	1,136	1,752	13,445	26	13,471
7.	Sub-Total Items 3 - 6	Ordinary	1,069	502	4,776	4,903	50,771	52,638	7,988	8,539	57,690	17,794	206,670	93	206,763
8.	Sales and Services	Ordinary	739	187	1,756	684	4,169	9,358	2,005	2,167	3,199	13,072	37,336	17	37,353
9.		Capital	4	37	28	2	852	5,255	17	206	574	-	6,975	-	6,975
10.	Fines and Penalties	Ordinary	46	18	151	66	574	772	143	138	313	215	2,436	3	2,439
	Interest, Premium, Discount and Exchange(b)														
11.	Interest	Ordinary	727	9	1,290	971	3,418(c)	4,609(c)	2,871	2,684	3,651	1,737	21,967	-	21,967
12.	Discount (or amount amortized) or Profit on Sale of Securities Purchased as Investments	Ordinary	-	-	-	-	17	-	-	29	-	-	46	-	46
13.	Premium (or amount amortized) on Provincial Bond Sales	Ordinary	-	-	-	-	-	-	-	-	4	-	4	-	4
14.	Profit on Foreign Exchange	Ordinary	-	-	-	44	84	390	-	1,080	215	139	1,952	-	1,952
15.	Sub-Total Items 11 - 14	Ordinary	727	9	1,290	1,015	3,519	4,999	2,871	3,793	3,870(d)	1,876	23,969	-	23,969
	Other Governments														
	Government of Canada														
16.	Share of Income Tax on Power Utilities	Ordinary	-	14	210	146	1,247	815	225	43	767	991	4,458	-	4,458
17.	Subsidies	Ordinary	8,040(e)	657	2,005	1,632	2,867	3,155	1,750	2,062	2,063	1,003	25,234	66	25,300
18.	Contributions(f)	Ordinary	5,404	1,259	8,324	6,593	34,595	36,699	19,932	8,007	7,725	12,520	141,058	37	141,095
19.		Capital	1,314	144	-	17	359	2,790	434	341	387	2,538	8,324	-	8,324
20.	Sub-Total Items 16 - 18	Ordinary	13,444	1,930	10,539	8,371	38,709	40,669	21,907	10,112	10,555	14,514	170,750	103	170,853
21.	Provinces and Municipalities(f)	Ordinary	-	2	311	8	5,722	-	705	31	145	1,354	8,278	-	8,278
22.		Capital	-	-	74	-	-	-	-	-	-	3	77	-	77
23.	Sub-Total Items 20 - 21	Ordinary	13,444	1,932	10,850	8,379	44,431	40,669	22,612	10,143	10,700	15,868	179,028	103	179,131
24.	Items 19 and 22	Capital	1,314	144	74	17	359	2,790	434	341	387	2,541	8,401	-	8,401
	Government Enterprises and Other Funds														
25.	Liquor Profits	Ordinary	2,118	717	7,520	5,457	20,809	29,979	6,156	8,674	11,374	18,594	111,398	541	111,939
26.	Other(g)	Ordinary	-	-	-	-	2,826	-	3	657	-	-	3,486	-	3,486
27.	Other Revenue	Ordinary	8	7	4	22	122	110	33	26	114	255	701	-	701
28.		Capital	26	-	30	21	-	-	-	-	-	20	97	-	97
29.	Sub-Total Items 1, 2, 7, 8, 10, 15, 23, 25, 26, 27	Ordinary	27,592	7,003	46,540	40,283	283,604	313,207	65,195	78,506	117,978	156,093	1,136,003	1,068	1,137,071
30.	Items 9, 24, 28	Capital	1,344	181	132	40	1,211	8,045	451	547	961	2,561	15,473	-	15,473
	Non-Revenue and Surplus Receipts														
31.	Refunds of Previous Years' Expenditure	Ordinary	147	4	-	-	89	129	132	145	110	14	770	9	779
32.	Repayment of Advances	Ordinary	5	-	-	-	153	-	528	-	466	1,152	-	-	1,152
33.	Other	Ordinary	-	-	-	-	-	-	11	-	13	24	-	-	24
34.	Total Gross Ordinary Revenue		27,744	7,007	46,540	40,283	283,846	313,336	65,327	79,192	118,088	156,586	1,137,649	1,077	1,139,026
35.	Total Gross Capital Revenue		1,344	181	132	40	1,211	8,045	451	547	961	2,561	15,473	-	15,473
36.	Total Gross General Revenue		29,088	7,188	46,672	40,323	285,057	321,381	65,778	79,739	119,049(d)	159,147	1,153,422	1,077	1,154,499

(a) See table 4 for breakdown of tax revenue.

(b) Excludes sinking fund earnings as follows: Nfld. \$50,000; P.E.I. \$48,000; N.S. **; N.B. \$739,000; Que. \$2,373,000; Ont. \$1,876,000; Man. **; Sask. **; Alta. - ; B.C. \$1,059,000.

(c) Includes interest on Common School Fund: Que. \$62,000; Ont. \$71,000.

(d) Excludes 1945 debt reorganization programme - interest adjustments \$601,000 and 1950 debt refunding - sale of investments and profit on redemption of stock issues \$2,605,000.

(e) Includes transitional grant of \$6,500,000.

(f) See table 4 for breakdown of the functions of expenditure towards which the contributions were made.

(g) Includes: Quebec - Contributions from Hydro-Electric Commission, \$2,300,000; Saskatchewan - Profit of various Crown Companies, \$640,000.

TABLE 2 - GROSS GENERAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	FUNCTION	N.FLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL	
1.	General Government(a)	Ordinary	1,449	392	1,232	771	8,760	6,653	1,513	2,901	4,040	5,503	33,214	85	33,299
2.		Capital	215	122	60	305	14	1,425	79	177	1,184	1,252	4,833	65	4,898
3.	Protection of Persons and Property	Ordinary	1,586	186	1,169	666	14,039	20,421	2,143	2,368	2,459	6,186	51,223	15	51,238
4.		Capital	-	-	4	-	562	1,220	-	59	925	318	3,088	5	3,093
5.	Transportation and Communications	Ordinary	2,273	1,164	6,596	6,316	23,965	53,010	5,912	6,415	6,598	13,818	126,067	298	126,365
6.		Capital	4,714	1,706	14,453	10,097	31,360	32,286	2,296	3,805	15,785	14,566	131,068	51	131,119
	Health and Social Welfare														
7.	Health	Ordinary	5,376	1,137	5,586	4,013	49,014	40,050	6,139	21,398	10,577	33,168	176,458	138	176,596
8.		Capital	1,737	147	1,234	135	195	3,791	592	1,331	4,150	1,282	14,594	-	14,594
9.	Social Welfare	Ordinary	10,670	1,600	11,179	8,739	42,412	54,486	10,396	13,016	12,825	25,742	191,065	126	191,191
10.		Capital	-	21	-	-	-	-	-	12	2	189	224	-	224
11.	Recreational and Cultural Services	Ordinary	127	57	185	40	954	2,641	38	296	120	722	5,180	-	5,180
12.		Capital	5	-	48	22	140	572	-	-	-	-	787	-	787
13.	Education	Ordinary	4,390	985	9,436	6,226	44,866(b)	59,885	6,691	10,436	14,829	26,088	183,832	152	183,984
14.		Capital	-	17	1,437	-	1,385	154	276	621	1,486	236	5,612	34	5,646
15.	Natural Resources and Primary Industries	Ordinary	1,230	293	2,946	2,833	26,175	14,800	3,020	4,611	4,212	9,794	60,914	19	60,933
16.		Capital	707	108	210	64	651	4,845	98	331	2,777	-	9,791	-	9,791
17.	Trade and Industrial Development	Ordinary	85	39	471	266	2,085	1,178	199	247	441	509	5,520	1	5,521
18.		Capital	119	-	33	-	-	7	-	-	-	-	159	-	159
19.	Local Government Planning	Ordinary	18	7	57	28	176	300	93	457	285	77	1,498	2	1,500
20.	Debt Charges	Ordinary	340	1,062	7,614	8,914	24,620	46,186	9,514	12,462	4,357	28,402	143,471	-	143,471
21.	Contributions to Other Governments(c)	Ordinary	217	55	613	2,056	-	1,728	-	-	203	11,662	16,534	61	16,595
22.	Contributions to Government Enterprises (d)	Ordinary	-	-	334	-	3,554	7,297	480	55	34	-	11,754	-	11,754
23.	Other Expenditures	Ordinary	335	14	78	24	3,478(e)	1,320	15,409(f)	61	74	859	21,742	-	21,742
24.		Capital	-	22	-	-	-	-	84	-	-	-	106	-	106
25.	Sub-Total	Ordinary	28,096	6,991	47,496	40,892	244,098	309,955	61,637	74,723	61,054	162,530	1,037,472	897	1,038,369
26.		Capital	7,497	2,143	17,479	10,623	34,307	44,300	3,341	6,420	26,309	17,843	170,262	155	170,417
	Non-Expense and Surplus Payments														
27.	Refunds of Previous Years' Revenue	Ordinary	3	2	-	-	170	16	50	22	112	-	375	3	378
28.	Advances Charged to Revenue	Ordinary	-	-	-	-	-	-	19	66	-	40	125	-	125
29.	Other	Ordinary	-	-	-	-	1,585(g)	184	-	8	-	222	1,999	-	1,999
30.	Total Gross Ordinary Expenditure		28,099	6,993	47,496	40,892	245,853	310,155	61,706	74,819	61,166	162,792	1,039,971	900	1,040,871
31.	Total Gross Capital Expenditure		7,497	2,143	17,479	10,623	34,307	44,300	3,341	6,420	26,309	17,843	170,262	155	170,417
32.	Total Gross General Expenditure		35,596	9,136	64,975	51,515	280,160	354,455	65,047	81,239	87,475	180,635	1,210,233	1,055	1,211,288
33.	Debt Retirement Included Above		-111	-484	-2,242	-2,775	-9,563	-19,853	-5,525	-6,220	-651	-19,513	-66,937	-	-66,937
34.	Total Gross General Expenditure Exclusive of Debt Retirement		35,485	8,652	62,733	48,740	270,597	334,602	59,522	75,019	86,824(h)	161,122	1,143,296	1,055	1,144,351

(a) Includes expenditures on public buildings serving a number of functions.

(b) Includes \$5,861,000 expenditure out of Education Fund to meet debt charges of various school commissions. The bonds issued by the Quebec Municipal Commission to discharge liabilities are included in the Debt Report as indirect debt.

(c) For breakdown, see table 10.

(d) Consists of: N.S. - Power Commission re Rural Electrification; Que. - Sugar Refinery \$132,000, Farm Credit Bureau \$781,000, Rural Electrification Bureau \$516,000, Streams Commission \$2,125,000; Ont. - Hydro Electric Power Commission Bonus re Rural Lines; Man. - Power Commission Bonus; Sask. - Government Seed Plant; Alta. - Bitumount Plant.

(e) Includes assistance to the victims of the Rimouski and Cabano conflagrations \$2,403,000.

(f) Includes expenditures re 1950 Flood Emergency of \$15,464,000.

(g) Increase in reserve for doubtful accounts.

(h) Excludes 1945 debt reorganization programme - special adjustment coupons and expenses \$2,269,000.

TABLE 3 - ANALYSIS OF SPECIFIED ITEMS OF GROSS GENERAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	FUNCTION	N.F.L.D.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL	
General Government															
1.	Executive and Administrative (a)	Ordinary	1,120	332	1,074	591	7,628	5,828	1,248	2,559	3,763	5,053	29,396	77	29,473
2.		Capital	215	97	60	305	14	1,425	79	177	1,184	1,252	4,808	65	4,873
3.	Legislative	Ordinary	129	56	158	180	1,128	748	265	259	254	308	3,485	8	3,493
4.		Capital	-	25	-	-	-	-	-	-	-	-	25	-	25
5.	Research, Planning and Statistics	Ordinary	-	4	-	-	4	77	-	83	23	142	333	-	333
6.	Total General Government	Ordinary	1,449	392	1,232	771	8,760	6,653	1,513	2,901	4,040	5,503	33,214	85	33,299
7.		Capital	215	122	60	305	14	1,425	79	177	1,184	1,252	4,833	65	4,898
Protection of Persons and Property															
8.	Law Enforcement	Ordinary	235	59	218	143	4,516	3,052	573	618	644	833	10,891	-	10,891
9.		Capital	-	-	-	-	111	105	-	12	43	122	393	-	393
Corrections															
10.	Juvenile Delinquents	Ordinary	76	6	159	81	1,888	867	184	88	6	369	3,724	-	3,724
11.		Capital	-	-	4	-	451	171	-	47	46	-	719	-	719
12.	Other Offenders	Ordinary	163	28	14	12	1,360	5,993	352	446	453	762	9,583	-	9,583
13.		Capital	-	-	-	-	758	-	-	151	158	1,067	-	1,067	
14.	Other	Ordinary	3	-	-	-	43	-	-	-	-	46	-	46	
15.	Police Protection	Ordinary	779	52	231	161	3,553	5,764	261	294	386	2,247	13,728	-	13,728
16.		Capital	-	-	-	-	186	-	-	-	-	7	193	-	193
17.	Other	Ordinary	330	41	547	269	2,722	4,702	773	922	970	1,975	13,251	15	13,266
18.		Capital	-	-	-	-	-	-	-	685	31	716	5	721	
19.	Total Protection of Persons and Property	Ordinary	1,586	186	1,169	666	14,039	20,421	2,143	2,368	2,459	6,186	51,223	15	51,238
20.		Capital	-	-	4	-	562	1,220	-	59	925	318	3,068	5	3,093
Transportation and Communications															
21.	Highways, Roads and Bridges	Ordinary	1,965	1,103	6,072	6,064	23,477	52,993	5,912	6,250	6,391	12,967	123,194	288	123,482
22.		Capital	4,714	1,701	14,393	9,978	31,360	32,286	2,296	3,805	15,745	14,197	130,475	51	130,526
23.	Railways	Ordinary	295	-	-	-	-	-	-	-	18	40	353	-	353
24.	Telephone, Telegraph and Wireless	Ordinary	-	-	30	-	-	-	-	-	-	-	30	-	30
25.	Waterways	Ordinary	13	56	494	252	488	17	-	165	189	811	2,485	9	2,494
26.		Capital	-	5	60	119	-	-	-	-	40	369	593	-	593
27.	Other	Ordinary	-	5	-	-	-	-	-	-	-	-	5	1	6
28.	Total Transportation and Communications	Ordinary	2,273	1,164	6,596	6,316	23,965	53,010	5,912	6,435	6,598	13,818	126,067	298	126,365
29.		Capital	4,714	1,706	14,453	10,097	31,360	32,286	2,296	3,805	15,785	14,566	131,068	51	131,119
Health and Social Welfare															
Health															
30.	General	Ordinary	161	35	69	106	1,397	1,099	238	362	170	343	3,980	6	3,986
31.		Capital	-	-	-	-	-	-	-	3	2	-	5	-	5
32.	Public Health	Ordinary	666	214	871	710	4,284	4,929	1,091	2,273	1,598	2,376	19,612	2	19,014
33.		Capital	-	95	-	1	20	328	-	7	264	2	717	-	717
34.	Medical, Dental and Allied Services	Ordinary	613	73	210	12	483	1,264	50	1,069	1,327	1,417	6,518	3	6,521
35.	Hospital Care	Ordinary	3,936	815	4,436	3,185	42,850	32,758	4,760	17,694	7,482	20,032	146,648	127	147,075
36.		Capital	1,737	52	1,234	134	175	3,463	592	1,321	3,884	1,280	13,872	-	13,872
37.	Total Health	Ordinary	5,376	1,137	5,586	4,013	49,014	40,050	6,139	21,398	10,577	35,168	176,458	138	176,596
38.		Capital	1,737	147	1,234	135	195	3,701	592	1,331	4,150	1,282	14,594	-	14,594
Social Welfare															
39.	Aid to Aged Persons	Ordinary	5,388	1,389	8,812	7,268	33,298	41,856	8,164	8,866	10,430	17,870	143,341	62	143,403
40.		Capital	-	21	-	-	-	-	-	-	2	189	212	-	212
41.	Aid to Blind Persons	Ordinary	170	59	455	(b) 50	508	(c) 1,949	1,165	301	265	223	5,493	-	5,493
42.	Aid to Unemployed	Ordinary	3,341	-	-	-	(c) 1,077	2,774	633	1,117	862	4,626	13,303	38	13,341
43.	Mother's Allowances	Ordinary	1,161	57	1,003	844	5,841	5,745	680	1,107	847	996	18,081	-	18,081
44.	Child Welfare	Ordinary	183	30	390	56	10	1,563	301	763	199	903	4,398	20	4,418
45.	Labour	Ordinary	36	-	74	61	697	643	97	108	137	401	2,254	-	2,254
46.	Other Social Welfare	Ordinary	391	15	45	2	617	740	220	890	127	1,148	4,195	6	4,201
47.		Capital	-	-	-	-	-	-	-	12	-	-	12	-	12
48.	Total Social Welfare	-	10,670	1,600	11,179	8,739	42,412	54,486	10,396	13,016	12,825	25,742	191,065	126	191,191
49.		Capital	-	21	-	-	-	-	-	12	2	189	224	-	224

TABLE 3 - ANALYSIS OF SPECIFIED ITEMS OF GROSS GENERAL EXPENDITURE (Cont'd)

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	FUNCTION	N.F.L.D.	P.E.I.	M.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	TUKEW	TOTAL	
50.	Recreational and Cultural Services														
50.	Archives, Art Galleries, Museums and Libraries	Ordinary	122	30	130	20	149	758	16	116	1	255	1,597	-	
51.		Capital	5	-	2	-	-	-	-	-	-	7	-	7	
52.	Parks, Beaches and Other Recreational Areas	Ordinary	-	-	-	-	531	805	-	126	25	342	1,829	-	1,829
53.		Capital	-	-	-	22	140	572	-	-	-	-	734	-	734
54.	Physical Culture	Ordinary	-	13	31	18	54	276	22	48	50	121	631	-	631
55.		Capital	5	14	24	2	220	804	-	6	44	4	1,123	-	1,123
56.	Other	Capital	-	-	46	-	-	-	-	-	-	46	-	46	
57.	Total Recreational and Cultural Services	Ordinary	127	57	185	40	954	2,641	38	296	120	722	5,180	-	5,180
58.		Capital	5	-	48	22	140	572	-	-	-	-	787	-	787
59.	Education														
59.	Schools Operated by Local Authorities	Ordinary	3,552 ^(d)	719	6,762	5,223	26,443 ^(e)	44,862	4,694	8,126	11,564	19,709	131,654	152 ^(f)	131,806
60.		Capital	-	-	943 ^(g)	-	-	-	-	-	-	-	943	34(h)	977
61.	Universities, Colleges and Other Schools	Ordinary	525	205	1,475	790	14,815	10,682	1,646	1,564	2,144	4,445	38,291	-	38,291
62.		Capital	-	17	494	-	1,385	150	276	589	1,486	28	4,425	-	4,425
63.	Education of the Handicapped	Ordinary	41	17	-	51	100	654	46	211	65	197	1,382	-	1,382
64.		Capital	-	-	-	-	-	6	-	32	-	208	244	-	244
65.	Superannuation and Pensions	Ordinary	81	4	877	54	423	2,606	75	166	589	1,298	6,173	-	6,173
66.		Capital	191	40	322	108	3,085	1,081	230	369	467	439	6,332	-	6,332
67.	Total Education	Ordinary	4,390	985	9,436	6,226	44,866	59,885	6,691	10,436	14,829	26,088	183,832	152	183,984
68.		Capital	-	17	1,437	-	1,385	154	276	621	1,486	236	5,612	34	5,646
69.	Natural Resources and Primary Industries														
69.	Fish and Game	Ordinary	382	15	103	307	2,416	1,768	493	296	241	722	6,743	17	6,760
70.		Capital	412	-	1	-	650	393	-	-	-	-	1,456	-	1,456
71.	Forests	Ordinary	334	25	492	1,271	5,335	7,709	854	307	1,260	5,746	23,332	-	23,332
72.		Capital	-	-	173	57	-	4,026	1	-	-	-	4,277	-	4,277
73.	Lands: Settlement and Agriculture	Ordinary	336	242	1,463	1,117	17,364	4,535	1,095	2,487	2,071	2,431	39,141	-	39,141
74.		Capital	1	108	-	7	1	380	87	331	2,722	-	3,637	-	3,637
75.	Minerals and Mines	Ordinary	85	-	780	55	946	688	132	267	526	441	3,920	2	3,922
76.		Capital	167	-	36	-	26	-	-	9	-	-	238	-	238
77.	Water Resources	Ordinary	-	-	6	-	80	100	358	-	87	232	863	-	863
78.		Capital	127	-	-	-	-	-	10	-	-	-	137	-	137
79.	Other	Ordinary	93	11	103	83	34	-	88	1,254	27	222	1,915	-	1,915
80.		Capital	-	-	-	-	-	-	-	46	-	-	46	-	46
81.	Total Natural Resources and Primary Industries	Ordinary	1,230	293	2,946	2,833	26,175	14,800	3,020	4,611	4,212	9,794	69,914	19	69,933
82.		Capital	707	108	210	64	651	4,845	98	331	2,777	-	9,791	-	9,791
83.	Debt Charges														
83.	Commissions on Bond or Debenture Sales and Other Management Charges ..	Ordinary	1	-	30	25	44	109	9	45	278	256	797	-	797
84.	Discount or Amount Amortized on Provincial Bond Sales	Ordinary	-	13	111	170	-	-	15	334	246	1,426	-	1,426	
85.	Bonded Debt Retirement	Ordinary	111	484	2,242	2,775	9,563	19,853	5,525	6,220	651	19,513	66,937	-	66,937
86.	Interest	Ordinary	197	565	5,203	5,854	14,133	25,046	3,886	5,783	3,628	8,243	72,338	-	72,338
87.	Loss on Foreign Exchange	Ordinary	31	-	28	90	306	641	79	80	-	144	1,399	-	1,399
88.	Premium or Amount Amortized or Loss on Sale of Securities Purchased as Investments	Ordinary	-	-	-	-	574	-	-	-	-	-	574	-	574
89.	Total Debt Charges	Ordinary	340	1,062	7,614	8,914	24,620	46,186	9,514	12,452	4,357	28,402	143,471	-	143,471
90.	Other Expenditures														
91.	Civil Defence	Ordinary	-	2	-	-	-	10	2	1	4	6	25	-	25
92.	Housing	Ordinary	6	-	18	-	814	602	6	29	4	199	1,678	-	1,678
93.	Other	Capital	-	22	-	-	-	-	-	84	-	-	106	-	106
94.	Total Other Expenditures	Ordinary	329	12	60	24	2,664	708	15,491	31	66	654	20,039	-	20,039
95.		Capital	-	22	-	-	-	-	-	84	-	-	106	-	106

(a) Includes expenditures on public buildings serving a number of functions.

(b) Includes relief works of \$1,763,000.

(c) Direct relief to individuals is not a responsibility of the provincial government.

(d) Local schools in Newfoundland are operated by church authorities.

(e) See footnote (b), table 2.

(f) Consists of public school facilities provided by the Territorial Government of \$135,000 and contributions towards separate schools \$17,000.

(g) Construction of rural consolidated high schools. The province constructs the buildings and pays 75% of operational costs.

(h) Construction of public schools. These are constructed and operated by the Territorial Government.

TABLE 4 - NET GENERAL REVENUE

12.

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	SOURCE	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL	
Taxes															
1.	Corporations	-	-	-	-	12,414	10,598	-	-	-	-	23,012	10	23,022	
	Income														
2.	Corporations	-	84(a)	1,760(a)	1,520(a)	42,769	65,863	2,400(a)	1,531(a)	2,578(a)	8,696(a)	127,201	16	127,217	
3.	Individuals (b)	-	13	-	-	21	52	23	-	6	-	115		115	
4.	Property	-	1	102	96	-	1,331	-	1,966	47	3,715	7,258	41	7,299	
	Sales														
5.	Alcoholic Beverages	-	(c)	209	-	(c)	1,399	-	-	(o)	-	(o)	1,608	-	1,608
6.	Amusements and Admissions	-	111	506	288	3,232	10,474	979	42	835	2,535	19,002	5	19,007	
7.	Motor Fuel and Fuel Oil	1,252	960	6,590	5,814	37,180	65,040	5,950	8,331	11,610	13,782	156,509	78	156,587	
8.	Tobacco	-	(c)	128	-	844	9,031	-	-	(o)	-	(c)	10,003	-	10,003
9.	General	712	-	-	2,293	32,811	-	-	11,185	-	28,844	75,845	-	75,845	
10.	Other Commodities and Services (d)	-	-	62	5(b)	3,233	-	-	-	-	-	3,295	-	3,295	
11.	Succession Duties	-	3(b)	21(b)	5(b)	13,007	17,828	28(b)	127(b)	102(b)	95(b)	31,216	-	31,216	
12.	Other (e)	257	-	49	33	1,286	3,496	23	5,773	775	11,586	23,278	16	23,294	
13.	Sub-Total Items 1 - 12	2,221	1,509	9,090	10,893	156,383	174,682	9,403	28,955	15,953	69,253	478,342	166	478,508	
14.	Federal Tax Rental Agreements	7,220	2,122	11,103	8,864	-	-	13,981	15,416	14,765	19,166	92,637	145	92,782	
	Privileges, Licences and Permits														
15.	Liquor Control and Regulation	60	31	153	15	10,410	13,224	1,814	49	876	271	26,903	4	26,907	
16.	Motor Vehicles	508	367	3,227	2,608	16,543	20,817	3,279	3,802	6,540	9,331	67,022	38	67,060	
17.	Natural Resources	383	10	1,057	1,986	19,091	15,393	2,443	3,359	49,138	6,440	99,300	25	99,325	
18.	Other	118	92	339	202	4,727	3,195	452	1,329	1,114	1,734	13,392	26	13,418	
19.	Sub-Total Items 15 - 18	1,069	500	4,776	4,001	50,771	52,629	7,988	8,539	57,668	17,776	206,617	93	206,710	
20.	Sales and Services	176	42	581	290	3,042	3,474	1,223	1,475	2,149	10,935	23,387	-	23,387	
21.	Fines and Penalties	46	18	151	66	574	772	143	138	313	215	2,436	3	2,439	
	Other Governments														
	Government of Canada														
22.	Share of Income Tax on Power Utilities	-	8,040(f)	14	210	146	1,247	815	225	43	767	991	4,458	-	4,458
23.	Subsidies	-	657	2,005	1,632	2,867	3,155	1,750	2,062	2,063	1,003	25,234	66	25,300	
24.	Sub-Total Items 22 - 23	8,040	671	2,215	1,778	4,114	3,970	1,975	2,105	2,830	1,994	29,692	66	29,758	
25.	Municipalities	-	-	245	-	-	-	606	-	-	-	851	-	851	
26.	Sub-Total Items 24 - 25	8,040	671	2,460	1,778	4,114	3,970	2,581	2,105	2,830	1,994	30,543	66	30,609	
	Government Enterprises and Other Funds														
27.	Liquor Profits	2,118	717	7,520	5,457	20,809	29,979	6,156	8,674	11,374	18,594	111,398	541	111,939	
28.	Other (g)	-	-	-	-	2,826	-	3	657	-	-	3,486	-	3,486	
29.	Other Revenue	8	7	4	22	122	110	33	25	114	255	700	-	700	
30.	Sub-Total Items 13, 14, 19, 20, 21, 26, 27, 28, 29 ..	20,898	5,586	35,685	32,271	238,641	265,616	41,511	65,984	105,166	138,188	940,546	1,014	950,560	
	Non-Revenue and Surplus Receipts														
31.	Refunds of Previous Years' Expenditure	125	4	-	-	89	89	132	145	110	14	708	9	717	
32.	Repayment of Advances Credited to Revenue	5	-	-	-	153	-	-	528	-	466	1,152	-	1,152	
33.	Other	-	-	-	-	-	-	-	11	-	13	24	-	24	
34.	Total Net General Revenue	21,028	5,590	35,685	32,271	238,883	265,705	41,643	66,668	105,276	138,681	951,430	1,023	952,453	

(a) Collections by Federal Government of 5% provincial corporation income tax, under terms of the 1947 Federal-Provincial Tax Rental Agreements.

(b) Arrears.

(c) Taxed under the general sales tax, item 9.

(d) N.S. - Long Distance Telephone Tax; Que. - Hospital Tax on Meals.

(e) For breakdown, see narrative to table 4.

(f) Includes transitional grant of \$6,500,000.

(g) For breakdown, see footnote (g), table 1.

TABLE 5 - NET GENERAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	FUNCTION	N.FLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL
1.	General Government (a) Ordinary	1,449	392	1,232	771	8,760	6,653	1,513	2,901	4,040	5,503	33,214	85	33,299
2.	Capital	215	90	60	304	-686	1,400	62	-23	1,004	1,252	3,678	65	3,743
3.	Protection of Persons and Property Ordinary	1,520	186	1,153	642	13,345	17,919	2,097	2,271	2,104	6,138	47,675	15	47,650
4.	Capital	-	-	4	-	562	1,220	-	59	925	328	3,088	5	3,053
5.	Transportation and Communications Ordinary	2,273	1,164	6,568	6,316	23,965	53,010	5,912	6,409	6,598	13,818	126,033	298	126,331
6.	Capital	3,756	1,572	14,379	10,097	31,208	29,431	1,956	3,464	15,708	12,005	123,576	51	123,627
	Health and Social Welfare													
7.	Health Ordinary	4,257	852	3,815	3,120	37,709	33,212	4,533	19,517	8,474	28,643	144,132	138	144,270
8.	Capital	1,351	147	1,202	135	195	3,791	498	1,331	3,940	1,282	13,872	-	13,872
9.	Social Welfare Ordinary	5,936	584	4,347	3,019	16,503	23,590	4,207	6,933	6,655	14,782	86,556	80	86,645
10.	Capital	-	21	-	-	-	-	12	2	189	-	224	-	224
11.	Recreational and Cultural Services Ordinary	127	55	173	34	954	2,564	29	278	98	706	5,018	-	5,018
12.	Capital	5	-5	22	18	140	570	-	-	-	-	750	-	750
13.	Education Ordinary	7,342	940	9,094	5,947	43,228(b)	57,757	6,232	9,920	14,490	25,788	177,738	135	177,873
14.	Capital	-	7	1,437	-22	1,026	154	276	621	1,473	236	5,208	34	5,242
15.	Natural Resources and Primary Industries Ordinary	1,208	232	2,382	2,758	25,496	14,609	3,016	4,494	3,959	9,633	67,787	19	67,806
16.	Capital	707	108	210	51	651	-318	98	325	2,296	-	4,128	-	4,128
17.	Trade and Industrial Development Ordinary	85	39	471	266	2,085	1,178	199	234	441	509	5,507	1	5,508
18.	Capital	119	-	33	-	-	7	-	-	-	-	159	-	159
19.	Local Government Planning and Development Ordinary	18	7	57	28	176	300	93	457	285	77	1,498	2	1,500
20.	Debt Charges Ordinary	-387	1,053	6,324	7,899	21,101	41,187	6,643	8,669	487	26,526	119,502	-	119,502
21.	Contributions to Other Governments Ordinary	217	55	613	2,056	-	1,728	-	-	203	11,662	16,534	61	16,595
22.	Contributions to Government Enterprises(c) Ordinary	-	-	334	-	3,554	7,297	480	55	34	-	11,754	-	11,754
23.	Other Expenditure Ordinary	335	14	78	24	2,259	1,320	2,999	61	74	840	8,004	-	8,004
24.	Capital	-	22	-	-	-	-	-	84	-	-	106	-	106
25.	Sub-Total Ordinary	21,380	5,573	36,641	32,880	109,135	262,324	37,953	62,199	48,242	144,625	850,952	843	851,795
26.	Capital	6,153	1,962	17,347	10,583	33,096	36,255	2,890	5,873	25,348	15,282	154,789	155	154,944
	Non-Expense and Surplus Payments													
27.	Advances Charged to Revenue Ordinary	-	-	-	-	-	-	19	66	-	40	125	-	125
28.	Refunds of Previous Years' Revenue ... Ordinary	3	2	-	-	170	16	50	22	112	-	375	3	378
29.	Other Ordinary	-	-	-	-	1,585	184	-	8	-	222	1,999	-	1,999
30.	Sub-Total Items 27 - 29 Ordinary	3	2	-	-	1,755	200	69	96	112	262	2,499	3	2,502
31.	Total Net Ordinary Expenditure	21,383	5,575	36,641	32,880	200,890	262,524	38,022	62,205	48,354	144,887	853,451	846	854,297
32.	Total Net Capital Expenditure	6,153	1,962	17,347	10,583	33,096	36,255	2,890	5,873	25,348	15,282	154,789	155	154,944
33.	Total Net General Expenditure	27,536	7,537	53,988	43,463	233,986	298,779	40,912	68,168	73,702	160,169	1,008,240	1,001	1,009,241
34.	Debt Retirement Included Above	-111	-484	-2,242	-2,775	-6,563	-10,853	-5,525	-6,220	-6,51	-19,513	-66,937	-	-66,937
35.	Total Net General Expenditure Exclusive of Debt Retirement	27,425	7,053	51,746	40,688	224,423	278,926	35,387	61,948	73,051	140,656	941,303	1,001	942,304

Per Capita

\$ 17.13 12.77 16.00 12.47 56.57 61.39 76.02 74.37 80.01 83.71 125.12 66.72

(a) Includes expenditures on public buildings serving a number of functions.

(b) See footnote (b), table 2.

(c) For details see footnote (d), table 2.

941,303

16,534

13

924,769

TABLE 6 - ANALYSIS OF SPECIFIED ITEMS OF NET GENERAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	FUNCTION	N.F.L.D.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL	
General Government															
1.	Executive and Administrative(a)	Ordinary	1,320	332	1,074	591	7,628	5,828	1,248	2,559	3,763	5,053	20,396	77	29,473
2.	Capital	215	65	60	302	-686	1,400	62	-23	1,004	1,252	3,653	65	3,728	
3.	Lepislative	Ordinary	129	56	158	180	1,128	748	265	259	254	308	3,485	8	3,493
4.	Capital	-	25	-	-	-	-	-	-	-	-	25	-	25	
5.	Research, Planning and Statistics	Ordinary	-	4	-	-	4	77	-	83	23	142	333	-	333
6.	Total General Government	Ordinary	1,449	392	1,232	771	8,760	6,653	1,513	2,901	4,040	5,503	33,214	85	33,209
7.	Capital	215	90	60	304	-686	1,400	62	-23	1,004	1,252	3,678	65	3,743	
Protection of Persons and Property															
8.	Law Enforcement	Ordinary	235	59	218	135	4,516	3,052	573	618	644	833	10,883	-	10,883
9.	Capital	-	-	-	-	111	105	-	12	43	122	393	-	393	
10.	Corrections	Ordinary	190	34	157	77	2,554	4,401	490	494	404	1,100	9,901	-	9,901
11.	Capital	-	-	4	-	451	929	-	47	197	158	1,786	-	1,786	
12.	Police Protection	Ordinary	779	52	231	161	3,553	5,764	261	294	386	2,230	13,711	-	13,711
13.	Capital	-	-	-	-	-	186	-	-	7	193	-	193		
14.	Other	Ordinary	316	41	547	269	2,722	4,702	773	865	970	1,975	13,180	15	13,195
15.	Capital	-	-	-	-	-	-	-	-	685	31	716	5	721	
16.	Total Protection of Persons and Property	Ordinary	1,520	186	1,153	642	13,345	17,919	2,097	2,271	2,404	6,138	47,675	15	47,690
17.	Capital	-	-	4	-	562	1,220	-	59	925	318	3,088	5	3,093	
Transportation and Communications															
18.	Highways, Roads and Bridges	Ordinary	1,965	1,103	6,044	6,064	23,477	52,993	5,912	6,244	6,391	12,967	123,160	288	123,448
19.	Capital	3,756	1,567	14,319	9,978	31,208	29,431	1,956	3,464	15,669	11,636	122,984	51	123,035	
20.	Railways	Ordinary	295	-	-	-	-	-	-	18	40	353	-	353	
21.	Telephone, Telegraph and Wireless	Ordinary	-	-	30	-	-	-	-	-	-	30	-	30	
22.	Waterways	Ordinary	13	56	494	252	488	17	-	165	189	811	2,485	9	2,494
23.	Capital	-	5	60	119	-	-	-	-	39	369	592	-	592	
24.	Other	Ordinary	-	5	-	-	-	-	-	-	-	5	1	6	
25.	Total Transportation and Communications	Ordinary	2,273	1,164	6,568	6,316	23,965	53,010	5,912	6,409	6,598	13,818	126,033	298	126,331
26.	Capital	3,756	1,572	14,379	10,097	31,208	29,431	1,956	3,464	15,708	12,005	123,576	51	123,627	
Health and Social Welfare															
Health															
27.	General	Ordinary	137	25	37	62	1,101	821	175	301	96	283	3,038	6	3,044
28.	Capital	-	-	-	-	-	-	-	3	2	-	5	-	5	
29.	Public Health	Ordinary	103	114	431	270	1,814	2,973	591	1,165	772	1,334	9,567	2	9,569
30.	Capital	-	95	-	1	20	328	-	7	264	2	717	-	717	
31.	Medical, Dental and Allied Services	Ordinary	613	73	210	12	477	1,264	50	1,069	1,327	1,208	6,303	3	6,306
32.	Hospital Care	Ordinary	3,104	640	3,137	2,776	34,317	28,154	3,717	16,982	6,279	25,818	125,224	127	125,351
33.	Capital	1,351	52	1,262	134	175	3,463	498	1,321	3,674	1,280	13,150	-	13,150	
34.	Total Health	Ordinary	4,257	852	3,815	3,120	37,709	33,212	4,533	19,517	8,474	28,643	144,132	138	144,270
35.	Capital	1,351	147	1,202	135	195	3,791	498	1,331	3,940	1,282	13,872	-	13,872	
Social Welfare															
36.	Aid to Aged Persons	Ordinary	773	416	2,313	1,924	8,919	11,791	2,179	2,975	4,568	7,307	43,065	25	43,090
37.	Capital	-	21	-	-	-	-	-	-	2	189	212	-	212	
38.	Aid to Blind Persons	Ordinary	51	16	122	132	519	335	97	94	59	173	1,598	-	1,598
39.	Aid to Unemployed	Ordinary	3,321(b)	50	-	-	2,774	633	1,003	861	4,526	13,188	38	13,226	
40.	Mother's Allowances	Ordinary	1,161	57	1,403	844	5,841	5,745	680	1,107	704	396	17,938	-	17,938
41.	Child Welfare	Ordinary	183	30	390	56	10	1,563	301	757	199	903	4,392	20	4,412
42.	Labour	Ordinary	36	-	74	61	697	642	97	108	137	401	2,253	-	2,253
43.	Other Social Welfare	Ordinary	391	15	45	2	617	740	220	889	127	1,076	4,122	6	4,128
44.	Capital	-	-	-	-	-	-	-	12	-	-	12	-	12	
45.	Total Social Welfare	Ordinary	5,936	584	4,347	3,019	16,503	23,590	4,207	6,933	6,655	14,782	86,556	89	86,645
46.	Capital	-	21	-	-	-	-	-	12	2	189	224	-	224	
47.	Total Health and Social Welfare	Ordinary	10,103	1,436	8,162	6,139	54,212	56,802	8,740	26,450	15,129	43,425	230,688	227	230,615
48.	Capital	1,351	165	1,300	835	195	3,791	498	1,523	3,342	3,471	14,066	-	14,059	

TABLE 6 - ANALYSIS OF SPECIFIED ITEMS OF NET GENERAL EXPENDITURE (Cont'd)

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	FUNCTION	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL	
Recreational and Cultural Services															
49.	Archives, Art Galleries, Museums and Libraries	Ordinary	122	30	130	20	149	758	16	116	1	255	1,597	-	1,597
50.		Capital	5	-	2	-	-	-	-	-	-	7	-	7	
51.	Parks, Beaches and Other Recreational Areas	Ordinary	-	-	-	-	531	805	-	126	25	342	1,829	-	1,829
52.		Capital	-	-5	-	-	18	140	570	-	-	-	723	-	723
53.	Physical Culture	Ordinary	-	11	19	12	54	200	13	30	28	105	472	-	472
54.	Other	Ordinary	5	14	24	2	220	801	-	6	44	4	1,120	-	1,120
55.		Capital	-	-	20	-	-	-	-	-	-	20	-	20	
56.	Total Recreational and Cultural Services	Ordinary	127	55	173	34	954	2,564	29	278	98	706	5,018	-	5,018
57.		Capital	5	-5	22	18	140	570	-	-	-	-	750	-	750
Education															
58.	Schools Operated by Local Authorities	Ordinary	3,552(e)	719	6,762	5,103	26,439(d)	43,919	4,551	7,866	11,517	19,528	129,956	135(e)	130,091
59.		Capital	-	-	943(f)	-	-	-	-	-	-	-	943	34(e)	977
60.	Universities, Colleges and Other Schools	Ordinary	477	160	1,135	631	13,186	9,624	1,330	1,416	1,852	4,333	34,144	-	34,144
61.		Capital	-	7	494	-22	1,026	150	276	589	1,473	28	4,021	-	4,021
62.	Education of the Handicapped	Ordinary	41	17	-	51	100	587	46	144	65	190	1,241	-	1,241
63.		Capital	-	-	-	-	-	4	-	32	-	208	244	-	244
64.	Superannuation and Pensions	Ordinary	81	4	877	54	423	2,606	75	166	589	1,298	6,173	-	6,173
65.	Other	Ordinary	191	40	320	108	3,080	1,021	230	328	467	439	6,226	-	6,226
66.	Total Education	Ordinary	4,342	940	9,094	5,967	43,228	57,757	6,232	9,920	14,490	25,788	177,738	135	177,873
67.		Capital	-	7	1,437	-22	1,026	154	276	621	1,473	236	5,208	34	5,242
Natural Resources and Primary Industries															
68.	Fish and Game	Ordinary	382	15	103	307	2,416	1,768	493	241	241	722	6,688	17	6,705
69.		Capital	412	-	1	-	650	393	-	-	-	-	1,456	-	1,456
70.	Forests	Ordinary	334	25	491	1,271	5,335	7,674	854	307	1,260	5,746	23,297	-	23,297
71.		Capital	-	-	173	45	-	-1,174	1	-	-	-	-898	-	-898
72.	Lands: Settlement and Agriculture	Ordinary	314	181	899	1,042	16,685	4,381	1,091	2,455	1,818	2,308	31,174	-	31,174
73.		Capital	1	108	-	6	1	380	87	325	2,257	-	3,165	-	3,165
74.	Minerals and Mines	Ordinary	85	-	780	55	946	688	132	267	526	443	3,920	2	3,922
75.		Capital	167	-	36	-	-	26	-	-	3	-	232	-	232
76.	Water Resources	Ordinary	-	-	6	-	80	98	358	-	87	232	861	-	861
77.		Capital	127	-	-	-	-	-	10	-	-10	-	127	-	127
78.	Other	Ordinary	93	11	103	83	34	-	88	1,224	27	184	1,847	-	1,847
79.		Capital	-	-	-	-	-	-	-	-	46	-	46	-	46
80.	Total Natural Resources and Primary Industries	Ordinary	1,208	232	2,382	2,758	25,496	14,609	3,016	4,494	3,959	9,633	67,787	19	67,806
81.		Capital	707	108	210	51	651	-318	98	325	2,296	-	4,128	-	4,128
Debt Charges															
82.	Commissions on Bond or Debenture Sales and Other Management Charges	Ordinary	1	-	30	25	46	109	9	45	278	256	797	-	797
83.	Discount or Amount Amortized on Provincial Bond Sales	Ordinary	-	13	111	170	-	537	15	334	4	246	1,422	-	1,422
84.	Bonded Debt Retirement	Ordinary	111	484	2,242	2,775	0,563	19,853	5,525	6,220	651	19,513	66,937	-	66,937
85.	Interest	Ordinary	-530	556	3,913	4,883	10,715	20,437	1,015	3,099	-223	6,506	50,371	-	50,371
86.	Loss on Foreign Exchange	Ordinary	31	-	28	46	222	251	79	-1,000	-215	5	-553	-	-553
87.	Premium or Amount Amortized or Loss on Sale of Securities Purchased as Investments	Ordinary	-	-	-	-	557	-	-	-29	-	-	528	-	528
88.	Total Debt Charges	Ordinary	-387	1,053	6,324	7,800	21,101	41,187	6,643	8,669	487	26,526	110,502	-	110,502

(a) Includes expenditures on public buildings serving a number of functions.

(b) Includes relief works of \$1,763,000.

(c) Local schools in Newfoundland are operated by church authorities.

(d) See footnote (b), table 2.

(e) Consists of public school facilities provided by the Territorial Government of \$118,000 and contributions towards separate schools \$17,000.

(f) See footnote (g), table 3.

(g) Construction of public schools. These are constructed and operated by the Territorial Government.

TABLE 7 - RECONCILIATION OF GROSS ORDINARY REVENUE WITH PROVINCIAL ORDINARY REVENUE PER PUBLIC ACCOUNTS

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA. ^(a)	B.C.	YUKON
1. Provincial Ordinary Revenue per Public Accounts	28,061	7,065	36,779 ^(b)	30,872	238,714	265,272	55,481	56,113	118,186	124,030	1,038
Add:											
2. Revenue Deducted from Expenditure in Public Accounts	-	-	9,359	9,325	47,577	15,153	7,662	9,259	56	17,998	37
3. Expenditure Deducted from Revenue in Public Accounts	-	10	358	29	1,137	51	12	5,741	-	-	2
4. Capital Account Revenue of an Ordinary Nature	6	88	-	616	1	31,165	235	3,349	110	12	-
5. Unremitted Liquor Profits	-	-	-	-	-	1,395	750	4,663	126	-	-
6. Profits of Working Capital Funds not taken into Revenue in Public Accounts	1	-	140	-	-	-	11	116	154	-	-
7. Items Credited to Surplus Account by Province	-	-	-	-	15	-	-	-	-	-	143
8. Total Additions	7	98	9,857	9,970	48,730	47,764	8,670	23,128	446	18,010	182
Deduct:											
9. Refunds of Current Year's Expenditure Included in Revenue in Public Accounts	78	5	22	24	1,363 ^(c)	-	-	81	931	240 ^(d)	-
10. Refunds of Current Year's Revenue Included in Expenditure in Public Accounts	-	225	-	-	-	-	-	-	-	-	-
11. Sinking Fund Earnings Included in Revenue in Public Accounts ..	22	-	-	-	2,373	1,876	-	-	-	-	-
Adjustments of Working Capital Fund Accounts to a "Net" Profit or Loss Basis:											
12. Gross Revenues of Funds offset against Gross Expenditures	111	-	63	59	-	-	-	-	-	-	-
13. Gross Expenditures of Funds offset against Gross Revenues ...	-	-	-	321	-	-	-	-	-	-	-
14. Over-Remitted Profits of Working Capital Funds	-	-	-	-	-	-	-	-	21	-	-
15. Profits of Working Capital Funds offset against Expenditure ...	1	-	140	206	-	-	11	173	162	105	-
16. Contributions from Special Funds and Selected Trust Accounts offset against Fund	-	-	-	-	98	7	260	1,249	46	10,527	143
17. Contributions from Other Funds offset against Provincial Expenditure	-	-	-	-	-	-	-	-	6	-	-
18. Over-Remitted Liquor Profits Deducted from Revenue	112	-	-	-	-	-	-	-	-	-	-
19. Total Deductions	324	230	225	610	3,834	1,883	271	1,503	1,166	10,872	143
20. Revenues of Special Funds and Selected Trust Accounts	15	289	283	51	311	2,183	2,197	1,454	627	25,567.	7
21. Less Inter-Fund Eliminations	15	215	154	-	75	-	750	-	5	149	7
22. Total Gross Ordinary Revenue (See Table 1)	27,744	7,007	46,540	40,283	283,846	313,336	65,327	79,192	118,088	156,586	1,077

(a) Excludes 1945 debt reorganization programme and 1950 debt refunding.

(b) This is the total per "Interim Statement of Ordinary Revenue and Expenditure" for the twelve months ended November 30, 1950. The total revenue per Public Accounts, covering the 16 months ended March 31, 1951, was \$48,527,000. All the adjustments for N.S. pertain to the 12 months ended November 30, 1950. See introduction to this report for further comment.

(c) Contributions to civil service pension fund included in revenue by province.

(d) Includes \$30,000 collections on behalf of fire districts.

TABLE 8 - RECONCILIATION OF GROSS ORDINARY EXPENDITURE WITH PROVINCIAL ORDINARY EXPENDITURE PER PUBLIC ACCOUNTS

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	NPLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA. ^(a)	B.C.	YUKON
1. Provincial Ordinary Expenditure per Public Accounts	27,411	6,845	34,641 ^(b)	29,114	200,707	249,789	53,722	55,850	61,838	116,079	848
Add:											
2. Expenditure Deducted from Revenue in Public Accounts	-	10	358	29	1,137	51	12	5,741	-	-	2
3. Revenue Deducted from Expenditure in Public Accounts	-	-	9,359	9,325	47,577	15,153	7,662	9,259	56	17,998	37
4. Items Charged to Surplus Account	-	-	2,242	-	-	-	-	-	-	-	20
5. Capital Account Expenditure of an Ordinary Nature	1,091	324	1,006	2,980	31	45,361	-	4,105	-	15,038	-
6. Deficits of Working Capital Funds not Taken into Expenditure	-	1	-	-	-	-	-	-	-	-	-
7. Enforcement Expenses met by Liquor Board	-	-	-	-	-	-	-	4	-	-	-
8. Total Additions	1,091	335	12,965	12,334	48,745	60,565	7,674	19,109	56	33,036	59
Deduct:											
9. Refunds of Current Year's Revenue Included in Expenditure in Public Accounts	-	225	-	-	-	-	-	-	-	-	-
10. Refunds of Current Year's Expenditure Included in Revenue in Public Accounts	78	5	22	24	1,363	-	-	81	931	240	-
Adjustments of Working Capital Fund Accounts to a "Net" Profit or Loss Basis:											
11. Gross Expenditures of Funds offset against Gross Revenues	-	-	-	321	-	-	-	-	-	-	-
12. Gross Revenues of Funds offset against Gross Expenditures	-	-	-	-	-	-	-	-	-	-	-
13. Profits of Working Capital Funds Offset against Expenditure	111	-	63	59	-	-	-	-	-	-	-
14. Excess Deficits of Working Capital Funds Taken into Expenditure by province	1	-	140	206	-	-	11	173	162	105	-
15. Contributions to Special Funds and Selected Trust Accounts Offset against Fund	15	215	154	-	75	-	750	-	5	149	7
16. Contributions from Other Funds Offset against Provincial Expenditure	-	-	-	-	-	-	-	-	6	-	-
17. Sinking Fund Earnings Applied to Debenture Retirement	22	-	-	-	2,373	1,876	-	-	-	-	-
18. Liquor Board Expenses met by Province	215	-	-	-	-	-	-	-	-	-	-
19. Total Deductions	442	445	379	610	3,811	1,876	761	266	1,104	494	7
20. Expenditures of Special Funds and Selected Trust Accounts	39	258	269	54	310	1,684	1,331	1,375	422	24,698	143
21. Less Inter-Fund Eliminations	-	-	-	-	98	7	260	1,249	46	10,527	143
22. Total Gross Ordinary Expenditure	28,099	6,993	47,496	40,892	245,853	310,155	61,706	74,819	61,166	162,792	900

(a) Excludes 1945 debt reorganization programme.

(b) See footnote (b) table 7.

TABLE 9 - SPECIFIED AMOUNTS RECEIVED FROM OTHER GOVERNMENTS

ORDINARY AND CAPITAL

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.		N.F.L.D.	P.E.I.	N.S.	N.B.	QUE.	ONT.	M.A.N.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL
<i>From Government of Canada</i>														
1.	Tax Rental Agreements (Item 2 Table 1)	7,220	2,122	11,103	8,864	-	-	13,981	15,416	14,765	19,166	92,637	145	92,782
2.	Share of Income Tax on Power Utilities (Item 16 Table 1)	-	14	210	146	1,247	815	225	43	767	991	4,458	-	4,458
3.	Subsidies (Item 17 Table 1)	8,040(a)	657	2,005	1,632	2,867	3,155	1,750	2,062	2,063	1,003	25,234	66	25,300
4.	Grants-in-Aid and Shared-Cost Contributions													
4.	Vital Statistics	3	-	2	3	16	20	4	4	4	5	61	-	61
5.	Hospital Construction Grants	393	87	104	66	2,053	2,085	488	263	678	443	6,660	-	6,660
6.	Other Health Grants	584	127	599	490	3,978	2,390	551	1,185	896	1,292	12,092	-	12,092
7.	Old Age Pensions	4,600	945	6,499	5,344	24,479	30,065	5,985	5,799	5,760	10,252	99,728	37	99,728
8.	Blind Pensions	119	43	333	376	1,430	830	204	171	164	225	3,895	-	3,895
9.	Physical Fitness Program	-	2	10	6	-	74	9	18	22	16	157	-	157
10.	Education	47	41	213	233	1,147	1,146	281	405	321	254	4,088	-	4,088
11.	Farm Labour	-	-	6	-	17	54	..	24	38	21	160	-	160
12.	Lime for Soil Amendment	-	23	58	70	-	24	-	-	-	28	203	-	203
13.	Other Agricultural Grants	-	1	500	6	615	8	4	8	203	9	1,354	-	1,354
14.	Trans-Canada Highway	958	134	-	-	-	2,749	245	341	15	2,504	6,946	-	6,946
15.	Other Highways, Roads and Bridges	-	-	-	-	-	41	95	-	-	34	170	-	170
16.	Other	-	-	-	16	1,219(b)	3	12,500(c)	130	11	152	14,031	-	14,031
17.	Total Government of Canada	21,964	4,196	21,642	17,252	39,068	43,459	36,322	25,869	25,707	36,395	271,874	248	272,122
<i>From Other Provincial Governments</i>														
18.	Sundry Shared-Cost Contributions	-	-	-	-	-	-	-	6	-	59	65	-	65
<i>From Local Governments</i>														
	Shared-Cost Contributions													
19.	Public Charities Act	-	-	-	-	4,603	-	-	-	-	-	4,603	-	4,603
20.	Hospital Insurance Fund	-	-	-	-	-	-	-	-	-	656	656	-	656
21.	General and Public Health	-	1	-	-	236	-	99	-	-	127	463	-	463
22.	Medical Services	-	-	-	-	-	-	-	-	-	203	203	-	203
23.	Social Allowances	-	-	-	-	-	-	-	-	-	100	100	-	100
24.	Mother's Allowances	-	-	-	-	-	-	-	-	-	143	-	143	-
25.	Specialized Schools	-	-	36	-	145	-	-	-	-	-	181	-	181
26.	Reformatory and Industrial Schools	-	-	2	-	687	-	-	-	-	-	689	-	689
27.	Drainage and Improvement	-	-	-	-	47	-	-	-	-	-	47	-	47
28.	Highways	-	-	102	-	-	-	-	-	-	-	102	-	102
29.	Other	14	1	-	8	4	-	-	25	2	35	89	-	89
	Sundry													
30.	Highway Tax	-	-	245	-	-	-	-	-	-	-	245	-	245
31.	Municipal Commissioner's Levy	-	-	-	-	-	-	606	-	-	-	606	-	606
32.	Policing Services (Included in Item 8 Table 1)	-	-	6	-	-	449	-	-	4	177	636	-	636
33.	Total Local Governments	14	2	391	8	5,722	449	705	25	149	1,298	8,763	-	8,763
34.	Total All Governments	21,978	4,198	22,033	17,260	44,790	43,908	37,027	25,900	25,856	37,752	280,702	248	280,950

(a) Includes transitional grant \$6,500,000.

(b) Aid to the victims of the Rimouski and Gabano conflagrations.

(c) Aid re the Red River flood.

TABLE 10 - SPECIFIED AMOUNTS PAID TO OTHER GOVERNMENTS

ORDINARY AND CAPITAL

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL	
To Government of Canada														
1. Sundry Shared-Cost Contributions	-	-	-	-	-	183	71	2	-	-	256	-	256	
2. Police Services - R.C.M.P.	98	52	231	161	-	-	249	275	357	448	1,871	-	1,871	
3. Total Government of Canada	98	52	231	161	-	183	320	277	357	448	2,127	-	2,127	
To Other Provincial Governments														
4. Sundry Shared-Cost Contributions	-	-	-	-	-	-	-	-	-	33	-	33	33	
To Local Governments														
5. Shared-Revenue Contributions	-	-	16	-	-	1,027(a)	-	-	83	11,662(b)	12,788	-	12,788	
6. Subsidies	217	55	597	2,056	-	701	-	-	120	-	3,746	61(c)	3,807	
7. Sub-Total Items 5 and 6	217	55	613	2,056	-	1,728	-	-	203	11,662	16,534	61	16,595	
Grants-in-Aid and Shared-Cost Contributions:														
8. General Government	5	-	-	-	-	-	-	-	-	-	-	5	5	
9. Protection of Persons and Property	-	2	-	-	511	3,269	-	-	-	-	-	3,782	-	3,782
10. Highways, Roads and Bridges	126	-	-	142	720	20,613	1,490	376	3,711	99	27,277	-	27,277	
11. Public Health and Medical Services	22	-	-	-	-	924	9	157	115	116	1,343	-	1,343	
12. Hospitals	-	-	157	30	187	2,700	154(d)	392	1,492	8	5,120	-	5,120	
13. Homes for the Aged	-	-	-	-	-	1,038	-	-	-	-	1,038	-	1,038	
14. Unemployment Relief	-	-	-	-	-	2,362	251	667	719	2,083	6,082	-	6,082	
15. Child Welfare	-	-	-	41	-	980	40	-	-	6	1,067	-	1,067	
16. Recreational and Cultural Services	10(e)	-	-	-	-	1,006	-	5	-	-	1,021	-	1,021	
17. Schools Operated by Local Authorities	-	665(f) 5,482	4,284	19,549(g) 43,075	4,299	7,435	8,456	18,881	112,126	-	(h) 112,126	-	112,126	
18. Lands: Settlement and Agriculture	-	-	-	-	50	185	88	46	-	-	369	-	369	
19. Other	-	-	2	-	45	490	14	-	14	111	676	-	676	
20. Total Local Governments	380	722	6,254	6,553	21,062	78,370	6,345	9,078	14,710	32,966	176,440	61	176,501	
21. Total All Governments	478	774	6,485	6,714	21,062	78,553	6,665	9,355	15,100	33,414	178,600	61	178,661	

(a) Consists of: Share of liquor licence revenue \$807,000, and railway tax distribution \$220,000.

(b) Payments under Municipal Aid Act - share of motor vehicle licence revenue \$2,151,000, and share of general sales tax \$9,511,000.

(c) May include some grants for specific purposes.

(d) Represents only the amounts paid to local hospitals from the federal hospital construction grant.

(e) Local schools are operated by church authorities. Provincial grants to these amounted to \$2,966,000.

(f) Includes teachers' salaries and supplements \$582,000.

(g) Excludes \$5,861,000 expenditure out of Education Fund to meet debt charges of various school corporations.

(h) Local schools are operated by the territorial government and by church authorities.

* Erroneously included \$349,000 re teacher salaries. Revised total \$79,000.

TABLE 11 - PROVINCIAL REVENUE FROM LIQUOR OPERATIONS

20.

For Fiscal Years Ended Nearest December 31, 1950

(Thousands of Dollars)

NO.	NFLD.	P.E.I.	N.S. ^(a)	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	SUB-TOTAL	YUKON	TOTAL
<u>OPERATIONS</u>													
1. Gross Sales	4,913	2,089	28,216	13,798	59,271	97,093	28,007	28,551	41,272	60,576	363,786	1,415	365,201
2. Less Cost of Sales	2,869	1,304	16,808	7,345	33,888	59,598	20,984	18,459	28,361	39,899	229,515	807	230,322
3. Gross Trading Profit	2,044	785	11,408	6,453	25,383	37,495	7,023	10,092	12,911	20,677	134,271	608	134,879
4. Less Administrative and General Expenses	242	68	1,338	780	4,604	7,803	916	1,436	1,568	2,130	20,885	65	20,950
5. Net Trading Profit	1,802	717	10,070	5,673	20,779	29,692	6,107	8,656	11,343	18,547	113,386	543	113,929
6. Miscellaneous Income	336	-	16	29	32	287	49	97	50	63	959	-	959
7. Miscellaneous Charges	20	-	-	245	2	-	-	79	19	16	381	2	383
8. Net Profit as per Tables 1 and 4 ..	2,118	717	10,086	5,457	20,809	29,979	6,156	8,674	11,374	18,594	113,964	541	114,505
<u>RECONCILIATION WITH PROVINCIAL LIQUOR BOARD OPERATIONS</u>													
Add: Revenues Excluded from above and shown on Revenue Tables as:													
9. Privileges, Licences and Permits ..	60	31	125	15	10,410	11,343	1,814	49	700	255	24,802	-	24,802
10. Sales and Services: R.C.M.P.	-	-	8	-	-	-	-	-	-	-	8	-	8
11. Fines and Penalties	10	-	65	-	-	73	-	-	-	-	148	-	148
12. Confiscations	-	-	-	-	6	-	-	1	-	-	7	-	7
Deduct: Expenditures Excluded from above and shown on Expenditure Tables as:													
13. Enforcement Expenses	-	-	377	-	717	-	12	4	-	76	1,186	-	1,186
14. Other	-	-	-	-	-	201	750	-	56	-	1,007	-	1,007
15. Net Profit as per Liquor Board Reports	2,188	748	9,907	5,472	30,508	41,194	7,208	8,720	12,018	18,773	136,736	541	137,277
<u>SUMMARY</u>													
16. Net Profit as per Tables 1 and 4	2,118	717	10,086	5,457	20,809	29,979	6,156	8,674	11,374	18,594	113,964	541	114,505
17. Sales Tax	-	209	-	-	1,399	-	-	-	-	-	1,608	-	1,608
18. Privileges, Licences and Permits	60	31	214	15	10,410	11,343	1,814	49	820	271	25,027	4	25,031
19. Fines and Penalties	10	14	86	28	211	73	87	41	..	113	663	-	663
20. Confiscations	-	-	3	-	6	-	-	1	1	16	27	-	27
21. Total Provincial Revenue from Liquor Operations	2,188	971	10,389 ^(a)	5,500	32,835	41,395	8,057	8,765	12,195	18,994	141,289	545	141,834

(a) Covers 16 month period December 1, 1949 to March 31, 1951. Complete statement of operations for 12 months was not available. See explanatory comment dealing with table 11, for summary of provincial revenue from liquor operations for 12 months ended November 30, 1950.

TABLE 12 - REVENUES OF TRANSITIONAL PERIODS DUE TO CHANGE OF FISCAL YEAR END TO MARCH 31^(a)

(Thousands of Dollars)

NO.	SOURCE	NOVA SCOTIA			NEW BRUNSWICK		
		Revenue for four months ended March 31, 1951			Revenue for five months ended March 31, 1951		
		GROSS ORDINARY	CAPITAL	NET GENERAL	GROSS ORDINARY	CAPITAL	NET GENERAL
Taxes							
1.	Income - Corporations ^(b)	1,636	-	1,636	462	-	462
2.	Property	33	-	33	2	-	2
	Sales						
3.	Amusements and Admissions	163	-	163	116	-	116
4.	General	-	-	-	2,819	-	2,819
5.	Motor Fuel and Fuel Oil	1,829	-	1,829	2,126	-	2,126
6.	Tobacco	-	-	-	317	-	317
7.	Other Commodities and Services	20 ^(c)	-	20 ^(c)	-	-	-
8.	Succession Duties	5	-	5	1	-	1
9.	Other	12 ^(d)	-	12 ^(d)	6 ^(e)	-	6 ^(e)
10.	Sub-Total Items 1 - 9	3,698	-	3,698	5,849	-	5,849
11.	Federal Tax Rental Agreements	2,781	-	2,781	4,031	-	4,031
	Privileges, Licences and Permits						
12.	Liquor Control and Regulation	61	-	61	17	-	17
13.	Motor Vehicles	908	-	908	84	-	84
14.	Natural Resources	286	-	286	535	-	535
15.	Other	258	-	258	84	-	84
16.	Sub-Total Items 12 - 15	1,513	-	1,513	720	-	720
17.	Sales and Services	736	-	226	276	-	110
18.	Fines and Penalties	59	-	59	25	-	25
	Interest, Premium, Discount and Exchange						
19.	Interest	477	-	-	372	-	-
20.	Profit on Foreign Exchange	-	-	-	23	-	-
21.	Sub-Total Items 19 and 20	477	-	-	395	-	-
Other Governments							
	Government of Canada						
22.	Share of Income Tax on Electric Power Utilities	170	-	170	143	-	143
23.	Subsidies	235	-	235	294	-	294
24.	Contributions	3,013	-	-	2,964	-	-
25.	Sub-Total Items 22 - 24	3,418	-	405	3,401	-	437
26.	Provinces and Municipalities	64	-	27	13	-	-
27.	Sub-Total Items 25 and 26	3,482	-	432	3,414	-	437
28.	Liquor Profits	2,566	-	2,566	2,459	-	2,459
29.	Other Revenue	-	9	-	9	1	9
30.	Totals	15,312	9	11,275	17,178	1	13,640

(a) See the introduction to this report.

(b) Collection by Government of Canada of the 5% provincial corporation income tax levied under terms of the 1947 Federal Tax Rental Agreements.

(c) Long Distance Telephone Tax.

(d) Public Utilities Tax \$11,000; tax on fire insurance premiums \$1,000.

(e) Insurance act expenses recoverable \$4,000; tax on pole lines \$1,000; Fire Prevention Act - tax on premiums \$1,000.

TABLE 13 - EXPENDITURES OF TRANSITIONAL PERIODS DUE TO CHANGE OF FISCAL YEAR ENDS TO MARCH 31^(a)

(Thousands of Dollars)

NO.	FUNCTION	NOVA SCOTIA				NEW BRUNSWICK			
		Expenditure for four months ended March 31, 1951				Expenditure for five months ended March 31, 1951			
		GROSS ORDINARY	CAPITAL	NET ORDINARY	CAPITAL	GROSS ORDINARY	CAPITAL	NET ORDINARY	CAPITAL
General Government									
1.	Executive and Administrative	340	-	340	-	285	4	285	4
2.	Legislative	127	-	127	-	156	-	156	-
3.	Sub-Total Items 1 and 2	467	-	467	-	441	4	441	4
Protection of Persons and Property									
4.	Law Enforcement	88	-	88	-	61	-	48	-
Corrections									
5.	Juvenile Delinquents	50	4	40	4	37	-	31	-
6.	Other Offenders	4	-	4	-	2	-	2	-
7.	Police Protection	110	-	110	-	67	-	67	-
8.	Other	132	2	132	2	135	-	135	-
9.	Sub-Total Items 4 - 8	384	6	374	6	302	-	283	-
Transportation and Communications									
10.	Highways, Roads and Bridges	1,641	1,384	1,639	1,384	2,581	1,084	2,581	1,084
11.	Telephone, Telegraph and Wireless	9	-	9	-	-	-	-	-
12.	Waterways	126	14	126	14	80	1	80	1
13.	Sub-Total Items 10 - 12	1,776	1,398	1,774	1,398	2,661	1,085	2,661	1,085
Health and Social Welfare									
Health									
14.	General	26	-	14	-	48	-	32	-
15.	Public Health	260	-	96	-	475	-	178	-
16.	Medical, Dental and Allied Services	102	-	102	-	-	-	-	-
17.	Hospital Care	2,014	571	1,289	562	1,377	310	1,197	310
18.	Sub-Total Items 14 - 17	2,402	571	1,501	562	1,900	310	1,407	310
Social Welfare									
19.	Aid to Aged Persons	2,955	-	770	-	3,112	-	829	-
20.	Aid to Blind Persons	165	-	40	-	211	-	53	-
21.	Mothers' Allowances	495	-	495	-	356	-	356	-
22.	Child Welfare	163	-	163	-	29	-	29	-
23.	Labour	28	-	28	-	22	-	22	-
24.	Other Social Welfare	12	-	12	-	-	-	-	-
25.	Sub-Total Items 19 - 24	3,818	-	1,508	-	3,730	-	1,289	-
Recreational and Cultural Services									
26.	Archives, Art Galleries, Museums and Libraries	39	1	39	1	-	-	-	-
27.	Physical Culture	3	-	3	-	8	-	5	-
28.	Other	3	18	3	18	-	-	-	-
29.	Sub-Total Items 26 - 28	45	19	42	19	8	-	5	-
Education									
30.	Schools Operated by Local Authorities	1,968	96	1,968	96	2,268	-	2,173	-
31.	Universities, Colleges and Other Schools	474	305	181	305	525	-	456	-1
32.	Education of the Handicapped	-	(-)	-	-	20	-	20	-
33.	Superannuation and Pensions	426	-	426	-	22	-	22	-
34.	Other	119	-	118	-	54	-	46	-
35.	Sub-Total Items 30 - 34	2,987	401	2,693	401	2,889	-	2,717	-1

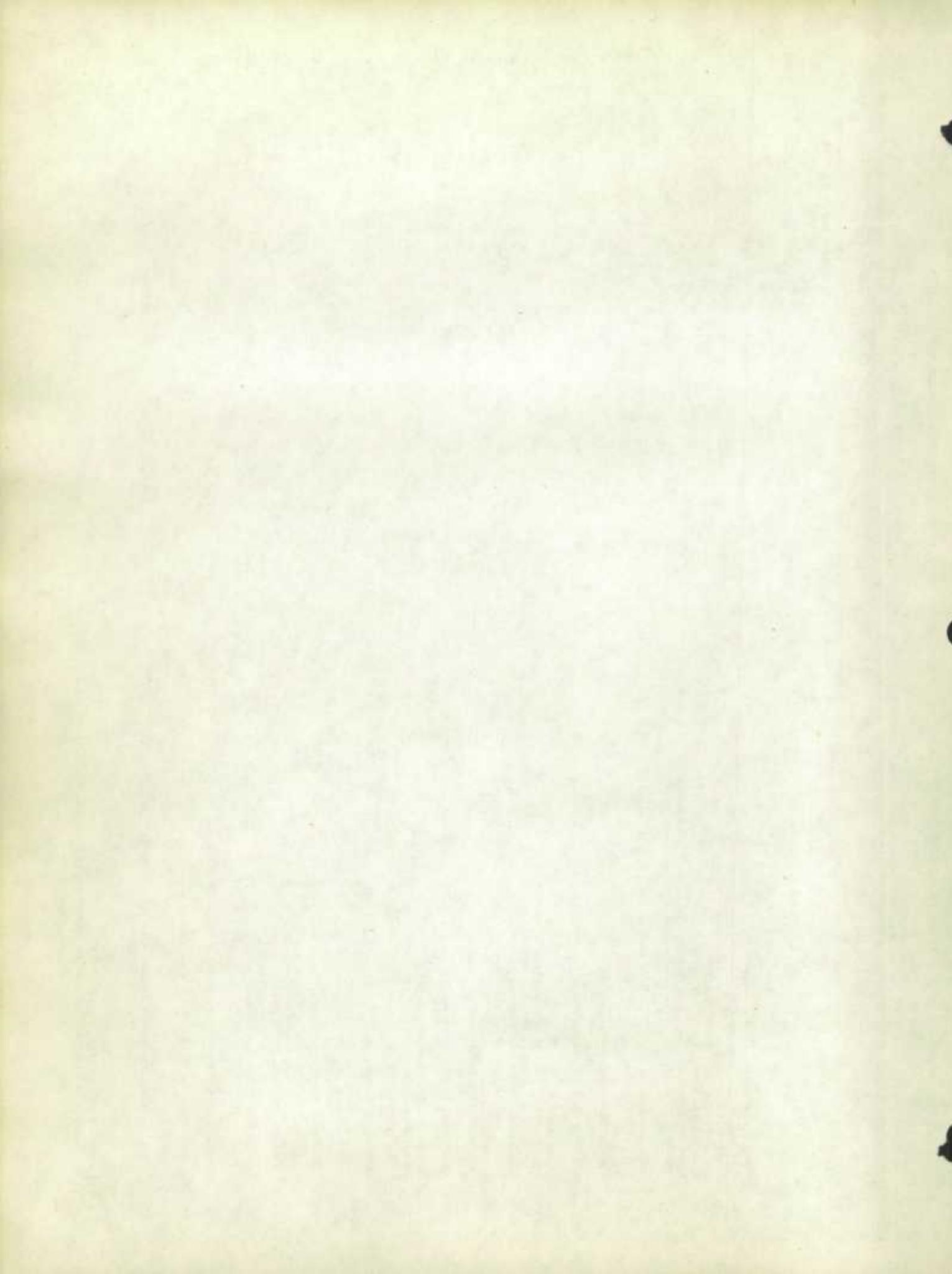
TABLE 13 - EXPENDITURES OF TRANSITIONAL PERIODS DUE TO CHANGE OF FISCAL YEAR ENDS TO MARCH 31^(a) (Cont'd)

(Thousands of Dollars)

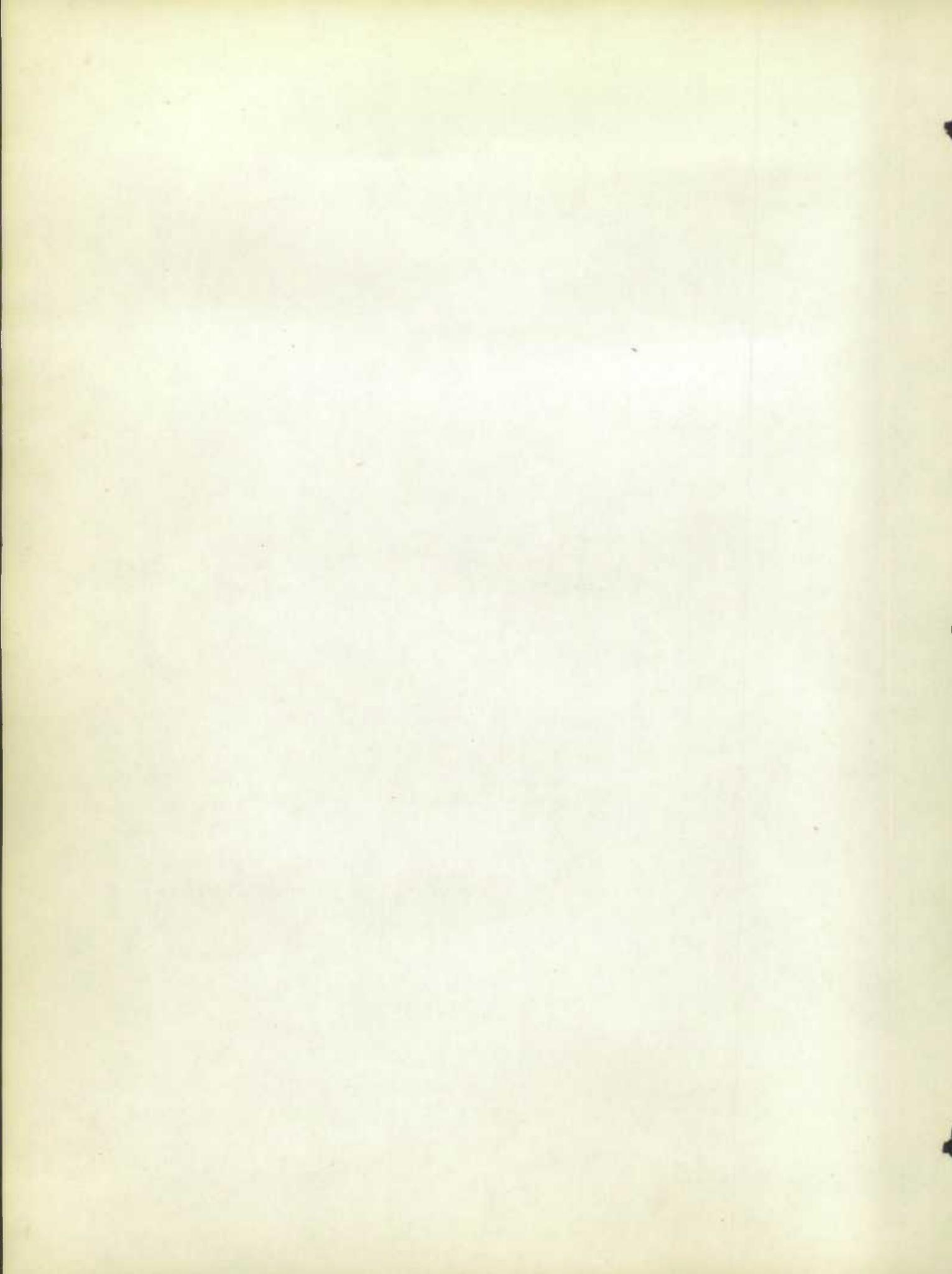
NO.	FUNCTION	NOVA SCOTIA				NEW BRUNSWICK			
		Expenditure for four months ended March 31, 1951				Expenditure for five months ended March 31, 1951			
		GROSS ORDINARY	CAPITAL	NET ORDINARY	CAPITAL	GROSS ORDINARY	CAPITAL	NET ORDINARY	CAPITAL
Natural Resources and Primary Industries									
36.	Fish and Game	53	50	53	50	31	-	31	-
37.	Forests	128	68	128	68	549	3	549	3
38.	Lands: Settlement and Agriculture	267	-	227	-	353	3	338	3
39.	Minerals and Mines	276	111	276	111	13	-	13	-
40.	Water Resources	2	-	2	-	-	-	-	-
41.	Other	23	-	23	-	35	-	35	-
42.	Sub-Total Items 36 - 41	749	229	709	229	981	6	966	6
43.	Trade and Industrial Development	128	102	128	102	88	-	88	-
44.	Local Government Planning and Development	20	-	20	-	12	-	12	-
Debt Charges									
45.	Commissions on Bond or Debentures Sales and Other Management Charges	2	-	2	-	4	-	4	-
46.	Discount or Amount Amortized on Provincial Bond Sales	46	-	46	-	16	-	16	-
47.	Bonded Debt Retirement	557	-	557	-	867	-	867	-
48.	Interest	1,841	-	1,364	-	2,557	-	2,185	-
49.	Loss on Foreign Exchange	21	-	21	-	224	-	201	-
50.	Sub-Total Items 45 - 49	2,467	-	1,900	-	3,568	-	3,273	-
Contributions to Other Governments									
51.	Shared-Revenue Contributions	5	-	5	-	-	-	-	-
52.	Subsidies	-	-	-	-	857	-	857	-
53.	Contributions to Government Enterprises and Other Funds	164 ^(b)	-	164 ^(b)	-	-	-	-	-
54.	Other	15	-	15	-	1	-	1	-
55.	Sub-Total Items 1 to 54	15,427	2,726	11,390	2,717	17,538	1,405	14,000	1,404
56.	Non-Expense and Surplus Payments	6	-	6	-	-	-	-	-
57.	Total Expenditure	15,433	2,726	11,396	2,717	17,538	1,405	14,000	1,404
58.	Total General Expenditure (Ordinary and Capital)	18,159	-	14,113	-	18,943	-	15,404	-
59.	Debt Retirement Included Above	-557	-	-557	-	-867	-	-867	-
60.	Total General Expenditure Exclusive of Debt Retirement	17,602	-	13,556	-	18,076	-	14,537	-

(a) See the introduction to this report.

(b) Contribution to Nova Scotia Power Commission re Rural Electrification and Investigation.







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