

Revenue and Expenditure.

1952

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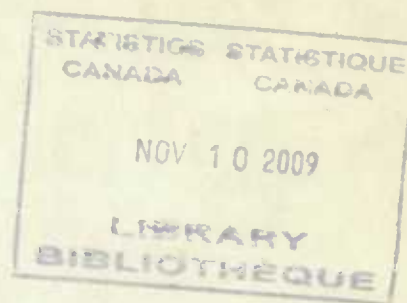
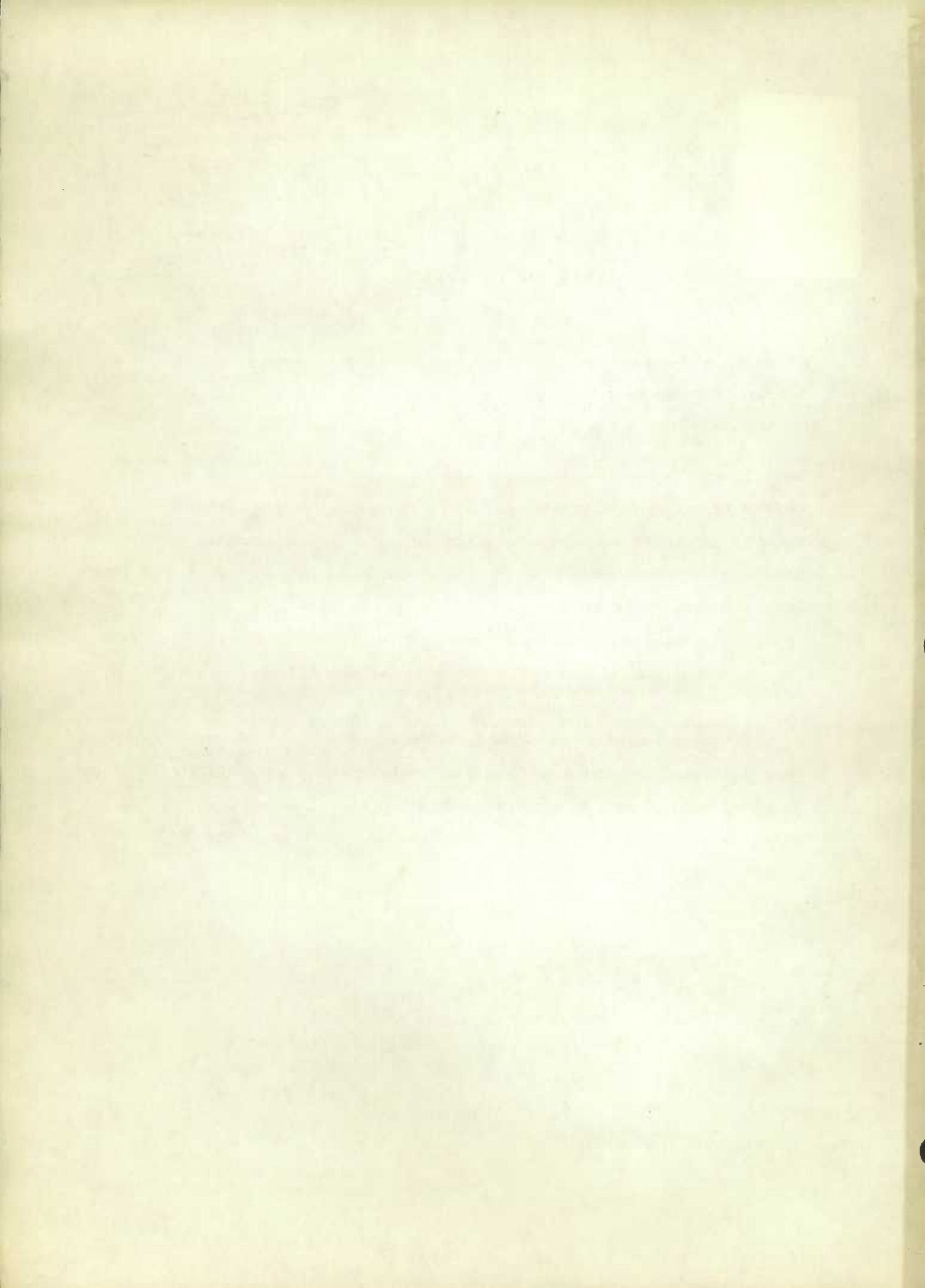


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FINANCIAL STATISTICS

OF

PROVINCIAL GOVERNMENTS

1952

INTRODUCTION

This publication presents financial statistics dealing with revenues and expenditures of provincial governments for the fiscal year ended March 31, 1953.

A report dealing with assets and liabilities of provincial governments as at March 31, 1953 has already been published.

Some major changes worthy of explanation occurred in the provincial revenue and expenditure pattern during 1952-53.

The 1947 Tax Rental Agreements expired on March 31, 1952. Similar agreements, covering the next five years, were made with the provinces which had signed the 1947 agreements. They agreed to lease their personal and corporation income taxes, special corporation taxes and succession duties to the Government of Canada in exchange for a rental fee calculated by making upward adjustments (for increases in gross national product per capita and provincial population) to a guaranteed minimum payment. The government of the Province of Ontario subsequently signed a 1952 agreement, leasing personal and corporation income taxes and special corporation taxes, while retaining the right to levy succession duties. The agreeing provinces no longer levy the 5% tax on corporation income which was collected for them by the Government of Canada under terms of the 1947 agreements.

Payments by the Government of Canada commenced three months sooner under the new agreements with the result that in the fiscal year 1952-53,

the provincial governments received the final quarterly payment under the 1947 agreements as well as four quarterly payments under the 1952 agreements. Certain provincial governments did not show all five payments as revenue in 1952-53. However for purposes of interprovincial comparability in these statistics, the five payments have been shown as provincial revenue in every case. Table A1 shows the adjustments that were necessary to achieve this.

The provinces continue to receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam. These payments are not contingent upon a province signing a tax rental agreement.

On January 1, 1952 the Government of Canada assumed full responsibility for pension payments to all persons aged seventy years and over, and agreed to contribute fifty per cent of not more than \$40 per month towards provincial government pensions to needy persons aged 65-69 years, and 75 per cent of not more than \$40 per month towards provincial government pensions to the blind. This shift in responsibility for old age pensions resulted in a decrease in 1952-53 of nearly \$70,000,000 in provincial gross ordinary expenditure on aid to aged persons.

The following summaries indicate the expansion in provincial government finances that has taken place within the last few years.

Net General Revenue

Provincial Government	Fiscal Years ended nearest December 31 (Millions of dollars)				
	1948	1949	1950	1951	1952
Newfoundland .....	...	18	21	25	32
Prince Edward Island	5	5	5	6	7
Nova Scotia	33	34	36	39	47
New Brunswick	28	30	32	41	47
Quebec	203	207	239	277	285
Ontario	220	236	266	304	365
Manitoba	36	38	41	46	55
Saskatchewan	56	61	67	75	91
Alberta	63	88	105	106	144
British Columbia	101	124	139	157	185
Yukon Territory .....	..	..	1	1	..
Total	745	841	952	1,077	1,258

Net General Expenditure (Exclusive of Debt Retirement)

Provincial Government	Fiscal Years ended nearest December 31 (Millions of dollars)				
	1948	1949	1950	1951	1952
Newfoundland .....	...	26	27	30	29
Prince Edward Island	6	6	7	8	7
Nova Scotia	43	51	52	49	46
New Brunswick	40	37	41	40	45
Quebec	230	193	224	261	313
Ontario	235	261	279	336	372
Manitoba	33	35	35	43	42
Saskatchewan	55	58	62	72	80
Alberta	55	58	73	82	104
British Columbia	101	151	141	152	169
Yukon Territory .....	..	..	1	1	..
Total	798	876	942	1,074	1,207

SUMMARY OF CONCEPTS AND DEFINITIONS

Bureau of Statistics 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. The provinces differ greatly in scale, organization and nature of responsibilities; their accounting methods and reporting practices also vary considerably. Thus figures drawn from the public accounts and other official reports must be recast in many instances for the purpose of classification in terms of standard statistical categories. It may be well to refer briefly to the resulting differences between the provincial reports and this statistical series.

The Bureau figures give wider coverage than the main financial statements of the provinces. In order to arrive at comparative revenues and expenditures, transactions of certain "special" funds or funds shown as "trust" accounts, which are not reflected in the main financial statements of provincial governments are consolidated with the latter in these statistics. Deductions from revenues or expenditures, such as those in respect of subsidies, recoveries or charges for services rendered, are made on a different scale by the various provinces and these deductions have to be dealt with as uniformly and consistently as possible to achieve the maximum degree of interprovincial comparability in the statistics presented. Similarly, in some instances it is necessary, for purposes of comparability, to include in the statistics amounts which are charged or credited to surplus or reserves in provincial accounts. The purchase and sale of goods and services, 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 must be adjusted to a uniform basis of treatment. Revenues from liquor control also require recasting in the statistical tables to achieve uniform presentation of the actual earnings for the year under review.

The term "ordinary", as applied in this series since 1950, refers to the transactions of current or income accounts, working capital funds and special funds. "General", applies to the provincial accounts just described with the addition of the revenue and expenditure transactions of provincial capital accounts.

There is no standard method applied by all provinces in distinguishing between revenues and expenditures of a capital nature and those of an ordinary or current nature. With current revenues rising steadily, larger and larger amounts are being expended from provincial current accounts on the construction or acquisition of assets such as highways and public buildings. While capital account revenue and expenditure of an ordinary nature have been transferred to "ordinary" in this series, income or ordinary account revenue and expenditure of a capital nature have not been transferred to "capital" because of the difficulty in determining the amounts involved. Hence "capital" expenditures as reported in this series may not reflect the entire capital construction programme but merely the portion financed through capital account.

EXPLANATORY COMMENT

Table 1 and 2—Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital accounts, (b) ordinary or current accounts including working capital fund transactions, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments. In these tables (b) and (c) are combined and described as "ordinary".

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "ordinary" revenue and expenditure as defined in this report, with provincial ordinary or current accounts, are to be found in tables 9 and 10. The adjustments are explained more fully in the commentary to those tables.

As previously indicated, 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 provinces and from year to year for each province, the value of comparing separate "ordinary" and "capital" figures is problematical. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures in the various functions.

"Privileges, Licences and Permits—Natural Resources", table 1, item 5, includes fish, fur and game royalties; fishing, hunting and trapping licences; timber royalties, dues or bonuses; grazing and pasture fees, hay and wood cutting privileges; mining (including natural gas, oil or petroleum) royalties, dues or bonuses and coal leases, miners' and mining licences or permit fees; beach, sand and water lot leases or rentals, dredging licences, hydraulic leases, log floating rights, and water power or storage leases, licences or permit fees. It also includes the income taxes on logging and mining corporations which the provinces may levy under the Tax Rental Agreements.

Table 3 - Analysis of Gross General Expenditure

This table gives a breakdown of each of the major functions of expenditure, the totals of which are given in table 2. The division between "ordinary" and "capital" expenditure is also shown. It should be borne in mind that the figures presented in this table and table 2 as "capital" expenditures re-

present only those expenditures of a capital nature which were made out of provincial capital accounts, and that many expenditures of a capital nature are charged to provincial current accounts and hence would appear in this table in the "ordinary" items.

Table 4 and 5 - Net General Revenue and Expenditure

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 to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue of provincial government institutions, (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 deducted from the related items of expenditure to arrive at "net general expenditure".

"Other taxes", table 4, item 12, consists of the following:

	\$'000		\$'000
Newfoundland:		Manitoba:	
Tax on Fire Insurance Premiums	169	Fire Prevention Tax	12
Nova Scotia:			
Tax on Fire Insurance Premiums	22	Saskatchewan:	
Public Utilities Act	46	Fire Prevention Assessment Levy	72
Total	68	Hospitalization Insurance Tax	5,860
New Brunswick		Total	5,932
Fire Prevention Tax on Premiums	29		
Insurance Act	13	Alberta:	
Total	42	Increment Tax	1,024
Quebec:		Fire Prevention Tax	36
Tax on Fire Insurance Premiums	111	Total	1,060
Security Transfer Tax	913		
Property Transfer Tax	50	British Columbia:	
Total	1,074	Hospital Insurance Fund Premiums'	14,882
Ontario:		Tax on Fire Insurance Premiums	56
Fire Marshal Tax	185	Total	14,938
Security Transfer Tax	1,846		
Land Transfer Tax	2,049		
Total	4,080		

Table 6 - Analysis of Net General Expenditure

This table presents a breakdown of each of the major functions of expenditure shown in totals in table 5, as well as the division between "ordinary"

and "capital" expenditure. See commentary on table 3.

**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) current revenue and expenditure as presented in provincial public accounts and (b) gross "ordinary" revenue and expenditure as shown in tables 1 and 2.

Tables 7 and 8, items 2 and 3, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. It is evident that these adjustments do not affect the surplus position as shown in the respective public accounts. They are necessary, however, because of variations in the extent of these deductions in the public accounts.

Sometimes transactions considered to be in the nature of an "ordinary" expenditure are in effect charged to provincial surplus account. For example, the revenue surplus for the year may be arrived at before charging sinking fund instalments and debt retirement, or, expenditures may be made directly from revenue surplus appropriation account. See table 8, item 4.

Also, certain revenues and expenditures which are included in provincial capital accounts are considered to be of an "ordinary" nature and are therefore added to either revenue or expenditure. See table 7, item 4 and table 8, item 5.

Not all provinces include in ordinary revenue the full amount actually earned from the sale of alcoholic beverages during the fiscal year under review. If this is not done an adjustment is necessary. See table 7, item 5.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to include in revenue the actual profit for the year in question and then offset these profits against that function of expenditure most closely related to the function of the fund. Working capital fund losses on the other hand are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross ordinary revenue of a province and to incorporate the net result of all working capital fund operations in the gross ordinary expenditure of the province.

To achieve this objective requires a number of adjustments to deal with the various methods applied in the public accounts presentation. These adjustments are dealt with on tables 7 and 8 under a number of headings. On table 7, see items 6, 12, 13, and 14; on table 8, see items 6, 12 and 13.

Table 7, item 6 shows the profits of certain working capital funds which were not included in provincial revenue. As stated above, where a working capital fund makes a profit, the first step is to reflect that profit in the revenue total. It follows that

losses of working capital funds should be brought into expenditure and table 8, item 6 shows the adjustments required to achieve this position.

In some cases provincial revenues and expenditures relating to an activity have been looked upon in these statistics as working capital funds. Where this has happened the total revenues of the fund have been offset against total expenditures and the net expenditure classified according to function. (During the year under review a net expenditure resulted in every case. If the reverse had been the case, the net revenue would have been adjusted through item 13.) See tables 7 and 8, item 12.

It has been the practice in some provinces to bring into revenue or expenditure the net profit or net loss of a working capital fund relating to the fiscal year immediately preceding the provincial fiscal year under review. An adjustment is made to include only the net profit or loss of the fund in the fiscal year presented in these statistics. See table 7, item 14.

Finally, the profits of all working capital funds are offset against expenditure. See tables 7 and 8, item 13.

As mentioned earlier in this report, some provincial Governments did not bring all of the Tax Rental Agreement payments during 1952-53 into ordinary revenue, but rather deferred a portion until a later fiscal period. In order to achieve interprovincial comparability, these deferred amounts have been added to revenue for the fiscal year ended March 31, 1953 and will be disallowed as revenue in the year in which the provinces bring them into revenue. See table 7, item 7.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts either as revenue or expenditure, have been looked upon as refunds of current year's revenue or refunds of current year's expenditure and therefore deducted. See tables 7 and 8, items 9 and 10.

Sinking fund earnings are not considered to be a part of general fund revenue and therefore where these have been included in provincial revenue, they have been deducted from revenue in these statistics and offset against debt retirement expenditure. See tables 7 and 8, item 11.

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 in these statistics by source and function and included in "ordinary" revenue and expenditure. Certain government activities accounted for separately by all provinces are also added (e.g. Unsatisfied Judgment Funds). See table 7, item 19 and table 8, item 17.

When these funds are consolidated with provincial ordinary or income accounts, it is necessary

to eliminate interfund transactions. See table 7, items 15 and 20, and table 8, items 14 and 18.

The foregoing indicates the numerous adjustments made to provincial public accounts in order to achieve comparability in this series.

A list of those special funds and trust accounts which have been included in "ordinary" revenue and expenditure follows:

Special Funds and Trust Accounts

Newfoundland:

- Board of Commissioners of Public Utilities
- Property Loss Reserve Fund
- Unsatisfied Judgment Fund

Prince Edward Island:

- Insurance Reserve
- Potato Industry Promotion Fund
- Prince of Wales College-Special Fund
- Provincial Sanatorium Commission
- Unsatisfied Judgment Fund

Nova Scotia:

- Canso Bridge Fund
- Industrial Development Fund
- Industrial Loans Fund
- Municipal Building Fund
- Municipal Loan Fund
- Public Utilities Commission
- Research Endowment Fund
- Special Reserve Fund
- Unsatisfied Judgment Fund

New Brunswick:

- Crown Land Sinking Fund
- Fire Prevention Act, 1943
- Government House Trust Fund
- N.B. Cheese Board
- N.B. Cream Producers' Marketing Board
- N.B. Whole Milk Producers' Assoc.
- Plumbers' Examining Board
- Unsatisfied Judgment Fund

Quebec:

- District Court Houses

Ontario:

- Highway Reserve Account
- Housing Corporation Limited
- Niagara Parks Commission
- Ontario Junior Farmer Establishment Loan Corporation
- Ontario Municipal Improvement Corporation
- Unsatisfied Judgment Fund

Manitoba:

- Cooperative Promotion Board
- Cream Graders
- Fire Insurance Reserve
- Fire Prevention Fund
- Horned Cattle Purchase Act
- Land Titles Assurance Fund

Manitoba — concluded:

- 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
- Liquor Profits Unallocated Reserve
- Milk Control Board
- Saskatchewan Agricultural Research Foundation
- Saskatchewan Hospitalization Fund
- School Lands Fund

Alberta:

- Horned Cattle Purchases Account
- Petroleum and Natural Gas Conservation Board
- Post-War Reconstruction Fund
- Wheat Board Monies Trust Account

British Columbia:

- Beef Cattle Producers' Assistance Fund
- Conservation Fund
- Dog Tax Fund
- Farmers' Land Clearing Assistance Fund
- Forest Development Fund
- Forest Protection Fund
- Forest Reserve Account
- Forest Service Boat Account
- Fund for Promotion of Education in Proper Use of Alcohol
- Game Conservation Fund
- Grazing Range Improvement Fund
- Highway Development Fund
- Hospital Construction Fund
- Hospital Insurance Fund
- Housing Act Fund
- Industrial Development Fund
- Land Registry Assurance Fund
- Scaling Fund
- Silviculture Fund
- Southern Okanagan Lands Project Fund
- University Endowment Lands Administration Account

Table 9—Specified Amounts Received from Other Governments

The overall total shown for each province on this table is the sum of items 2, 26 and 27 of table 1.

Items 1 to 3 are not related to any specific provincial government expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-Aid and Shared-Cost Contributions (items 4 to 36) are amounts paid by the Government of Canada to assist provincial governments in meeting the costs of specific projects over which the latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure; the capital portion is offset against capital expenditure and the ordinary portion against ordinary expenditure.

The items are grouped as closely as possible according to the function of the provincial government expenditure to which they are related. To the extent that the information was available the items also have been described this year in the same terms as used in the expenditure statements of the public accounts of the Government of Canada. However, sufficient information was not available in the provincial accounts to show the breakdown of the general health grants, which are classified in the public accounts of the Government of Canada as health survey, general public health, tuberculosis control, mental health, venereal disease control, crippled children, professional training, cancer control and public health research. Only the hospital construction grant was readily identifiable in most provinces.

The breakdown of the federal grants under the Vocational Training Co-ordination Act is shown where possible in items 13 to 19. Lacking information, these amounts are included in item 21.

Grants to Universities, (item 20) includes only those payments to provincial institutions whose revenues and expenditures are included in their entirety in general fund revenues, and expenditures, i.e. it excludes grants paid directly to provincial universities, such as the Universities of Toronto, Manitoba, Saskatchewan, Alberta and British Columbia.

Under amounts received from local governments (see definition of "local governments" in table 10 commentary), there are shared-cost contributions which are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e. they are offset against gross general expenditure in arriving at net general expenditure. The "other contributions" which are received from local governments remain in net general revenue. See table 4, item 27.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in tables 1 and 4 in "Sales and Services". Also excluded from this table are reimbursements for certain services rendered to another government, if the paying government is responsible for providing the service thus rendered; the amount so received is treated as 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. See table 7, item 9.

Table 10—Specified Amounts Paid to Other Governments

The term "local governments" refers to all municipal or special regional governments (e.g. the governments of cities, towns, villages, counties, townships, rural districts, local improvement districts, special areas, and drainage and dyking districts) as well as to school boards of a public nature.

Shared-Revenue Contributions (item 4). These are specific portions of certain provincial revenues paid to local governments. They may be in the nature of unconditional subsidies or they may be earmarked as grants in aid of specified municipal projects.

Subsidies (item 5). These are all unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-Aid and Shared-Cost Contributions (items 8 to 18). These are classified in all the expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications—Highways, roads and Bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e. they include any amounts received from the Government of Canada and passed on to the local governments.

Table 11—Provincial Revenue from Liquor Operations

This table shows the calculation of liquor profits as shown in "ordinary" revenue (table 1, item 28). It also reconciles these totals with the profits

reported by the Liquor Boards or Commissions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

The following symbols have been used in the tables:

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

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1953
(Thousands of dollars)

Source		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1. Taxes¹	Ordinary	6,516	1,731	9,928	16,200	188,726	128,839	8,893	35,742	18,124	72,730	487,429
2. Federal tax rental agreement	Ordinary	12,789	3,289	18,263	14,967	—	123,327	26,036	26,121	32,322	46,199	303,313
Privileges, licences and permits:												
3. Liquor control and regulation	Ordinary	598	32	278	2	11,976	14,532	2,085	50	1,014	283	30,850
4. Motor vehicles	Ordinary	816	453	3,664	3,018	20,402	25,895	4,056	4,761	7,658	10,188	80,911
5. Natural resources	Ordinary	799	12	1,254	3,225	25,544	24,976	2,728	6,694	63,695	25,925 ²	154,852
6. Other	Ordinary	374	90	380	361	4,805	4,119	530	1,041	1,338	1,554	14,592
7. Total privileges, licences and permits	Ordinary	2,587	587	5,576	6,606	62,727	69,522	9,399	12,546	73,705	37,950	281,205
8. Sales and services	Ordinary	777	258	2,640	941	5,130	11,424	2,186	2,660	3,385	6,134	35,535
9. Capital	Capital	—	180	8	—	128	2,471	19	41	280	—	3,127
Fines and penalties:												
10. Liquor control	Ordinary	19	16	71	25	153	83	63	62	197	—	689
11. Other	Ordinary	66	18	125	60	415	1,048	149	147	420	349	2,797
12. Total fines and penalties	Ordinary	85	34	196	85	568	1,131	212	209	617	349	3,486
Interest, premium, discount and exchange ³ :												
13. Interest	Ordinary	805	12	1,645	1,649	3,357 ⁴	7,649 ⁴	4,658	3,256	3,464	2,021	28,516
14. Discount (or amount amortized) or profit on sale of securities purchased as investments	Ordinary	—	—	—	—	—	—	—	—	—	1	1
15. Profit on foreign exchange	Ordinary	—	—	20	55	137	5	2	15	1	194	429
16. Other	Ordinary	—	—	19	30	—	81	—	14	—	—	144
17. Total interest, premium, discount and exchange	Ordinary	805	12	1,684	1,734	3,494	7,735	4,660	3,285	3,465	2,216	29,090
Other governments:												
Government of Canada:												
18. Share of income tax on power utilities	Ordinary	98	23	173	187	910	474	383	31	991	1,099	4,369
19. Subsidies	Ordinary	7,219 ⁵	657	2,057	1,678	3,301	3,641	1,755	2,041	2,127	1,281	25,757
20. Contributions ⁶	Ordinary	1,848	429	2,616	3,145	16,724	15,888	2,770	3,329	3,684	5,646	56,078
21. Capital	Capital	556	429	—	648	344	4,923	1,224	1,701	1,968	3,206	14,999
22. Total Government of Canada	Ordinary	9,165	1,109	4,846	5,010	20,935	20,003	4,908	5,401	6,802	8,026	86,205
23. Capital	Capital	556	429	—	648	344	4,923	1,224	1,701	1,968	3,206	14,999
Provinces and municipalities ⁶												
24. Ordinary	Ordinary	14	2	462	18	7,050	—	690	187	201	977	9,601
25. Capital	Capital	—	—	—	31	—	—	—	—	—	—	31
26. Total other governments	Ordinary	9,179	1,111	5,308	5,028	27,985	20,003	5,598	5,588	7,003	9,003	95,806
27. Capital	Capital	556	429	—	679	344	4,923	1,224	1,701	1,968	3,206	15,030
Government enterprises and other funds:												
28. Liquor profits	Ordinary	2,207	896	9,180	6,399	21,839	33,076	6,420	10,946	14,016	20,600	125,579
29. Other	Ordinary	—	—	—	—	2,824	—	3	745	180	—	3,752
30. Other revenue	Ordinary	7	16	3	8	125	110	64	20	189	225	767
31. Sub-total	Ordinary	34,952	7,934	52,778	51,968	313,418	395,167	63,471	97,862	153,006	195,406	1,365,982
32. Capital	Capital	556	609	8	679	472	7,394	1,243	1,742	2,248	3,206	18,157
Non-revenue and surplus receipts:												
33. Refunds of previous years' expenditure	Ordinary	44	7	149	9	121	81	429	95	93	80	1,108
34. Repayment of advances	Ordinary	59	—	—	—	173	1	24	629	196	1,000	2,082
35. Other	Ordinary	—	—	—	—	—	4	—	25	—	2	31
36. Total gross ordinary revenue		35,055	7,941	52,927	51,977	313,712	395,253	63,924	98,611	153,295	196,488	1,369,183
37. Total gross capital revenue		556	609	8	679	472	7,394	1,243	1,742	2,248	3,206	18,157
38. Total gross general revenue		35,611	8,550	52,935	52,656	314,184	402,647	65,167	100,353	155,543	199,694	1,387,340
39. Population (000's) ⁸		374	103	653	526	4,174	4,766	798	843	970	1,198	14,405
40. Gross general revenue per capita (\$)		95.22	83.01	81.06	100.11	75.27	84.48	81.66	119.04	160.35	166.69	96.31

1. See table 4 for breakdown of tax revenues.

2. Includes stumpage on timber sales of approximately \$15,000,000 formerly included in "sales and services," item 8.

3. Excludes net sinking fund earnings as follows: Nfld.—\$56,000; P.E.I.—\$70,000; N.S.—\$300,000; N.B.—\$939,000; Que.—\$2,363,000; Ont.—\$3,414,000; Man.—\$462,000; Sask.—\$216,000; Alta.—; B.C.—\$1,767,000.

4. Includes interest on Common School Fund: Que.—\$63,000; Ont.—\$71,000.

5. Includes transitional grant of \$5,650,000.

6. See table 9 for breakdown of the functions of expenditure towards which the contributions were made.

7. Includes: Que.—Contributions from Hydro-Electric Commission \$2,800,000; Sask.—Profits of various Crown Corporations; Alta.—Treasury Branches net profit \$180,000.

8. Population at June 1, 1952 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1953

(Thousands of dollars)

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1. General government ¹	1,708	382	1,439	1,374	13,038	9,455	2,126	4,171	5,203	8,906	47,802
2. Protection of persons and property	1,922	244	1,591	802	21,273	27,903	2,797	2,893	5,794	6,283	71,502
3. Transportation and communications	6,050	3,429	14,671	15,415	108,754	124,714	13,747	19,185	38,994	35,672	380,631
Health and social welfare:											
4. Health	7,643	1,283	7,569	6,978	46,282	67,502	8,087	29,066	17,805	45,035	237,250
5. Social welfare	6,223	489	4,253	4,178	38,857	26,768	4,718	7,702	7,824	16,917	117,929
6. Recreational and cultural services	186	70	244	63	1,776	3,195	59	350	218	1,694	7,855
7. Education	6,135	1,190	11,656	8,449	54,523 ²	79,908	9,392	12,267	17,403	27,852	228,775
8. Natural resources and primary industries	1,362	372	2,486	3,880	31,524	22,376	4,463	6,624	11,016	15,400	99,503
9. Trade and industrial development	199	97	654	280	2,931	1,188	236	294	532	544	6,955
10. Local government planning and development ..	80	3	50	34	178	858	114	496	431	104	2,348
11. Debt charges, including debt retirement	863	1,212	11,941	11,977	24,457	60,326	16,563	12,997	5,552	53,474	199,362
12. Contributions to other governments ³	214	77	894	2,211	—	3,226	—	—	6,222	13,888	26,732
13. Contributions to government enterprises	—	—	391	—	4,152	8,866	889	15	21	404	14,738
14. Other expenditure	239	10	33	76	2,867	1,124	243	364	271	748	5,975
15. Sub-total	32,824	8,838	57,872	55,717	350,612	437,409	63,434	96,424	117,286	226,921	1,447,357
16. Non-expense and surplus payments	45	10	10	19	1,627 ⁴	195	81	52	279	47	2,365
17. Total gross general expenditure	32,869	8,868	57,882	55,736	352,239	437,604	63,515	96,476	117,565	226,968	1,449,722
18. Less debt retirement included above	111	542	5,130	4,708	9,641	27,445	11,781	7,030	2,943	43,767	113,098
19. Total gross general expenditure exclusive of debt retirement	32,758	8,326	52,752	51,028	342,598	410,159	51,734	89,446	114,622	183,201	1,336,624
20. Population (000's) ⁵	374	103	653	526	4,174	4,766	798	843	970	1,198	14,405
21. Gross general expenditure per capita (\$)	87.59	80.83	80.78	97.01	82.08	86.06	64.83	106.10	118.16	152.92	92.79

1. Includes expenditures on public buildings serving a number of functions.

2. Includes \$4,477,000 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 report "Direct and Indirect Debt" as indirect debt.

3. See Table 10, item 7.

4. Increase in reserve for doubtful accounts.

5. Population at June 1, 1952 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1954

(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
General government:												
1. Executor and administrative ¹	Ordinary	1,515	297	1,263	985	10,360	7,790	1,755	2,762	2,331	7,010	36,068
2.	Capital	1	—	—	39	112	913	77	699	2,149	630	4,620
3. Legislative	Ordinary	192	85	176	350	2,566	631	273	637	684	1,093	6,687
4. Research, planning and statistics	Ordinary	—	—	—	—	—	121	—	73	39	173	406
5. Other	Ordinary	—	—	—	—	—	—	21	—	—	—	21
6. Total general government	Ordinary	1,707	382	1,439	1,335	12,926	8,542	2,049	3,472	3,054	8,276	43,182
7.	Capital	1	—	—	39	112	913	77	699	2,149	630	4,620
Protection of persons and property:												
8. Law enforcement	Ordinary	278	76	321	173	5,183	4,607	656	686	886	909	13,775
9.	Capital	—	—	—	—	1,207	76	—	44	509	—	1,836
Corrections:												
10. Juvenile delinquents	Ordinary	79	6	179	107	2,505	1,084	242	75	185	571	5,033
11.	Capital	105	—	1	—	657	62	67	—	914	—	1,806
12. Other offenders	Ordinary	213	44	10	6	1,925	6,838	427	464	572	1,402	11,901
13.	Capital	13	—	—	—	430	575	1	—	453	148	1,620
14. Other	Ordinary	2	—	—	—	—	53	—	—	—	—	55
15. Police protection	Ordinary	769	52	231	170	4,723	7,001	261	300	475	789	14,771
16.	Capital	—	—	—	—	—	426	—	—	—	2	428
17. Other	Ordinary	463	66	794	346	4,581	7,180	1,143	1,324	1,738	2,401	20,036
18.	Capital	—	—	55	—	62	1	—	—	62	61	241
19. Total protection of persons and property	Ordinary	1,804	244	1,535	802	18,917	26,763	2,729	2,849	3,856	6,072	65,571
20.	Capital	118	—	56	—	2,356	1,140	68	44	1,938	211	5,931
Transportation and communications:												
21. Highways, roads and bridges	Ordinary	2,490	1,100	9,261	12,290	46,694	66,121	8,957	8,016	8,791	15,712	179,432
22.	Capital	3,179	2,255	4,740	2,646	61,566	58,593	4,790	10,949	29,898	18,796	197,412
23. Railways	Ordinary	319	—	—	—	—	—	—	—	18	56	393
24. Telephone, telegraph and wireless	Ordinary	—	—	23	—	—	—	—	—	—	—	23
25. Waterways	Ordinary	—	69	620	479	494	—	—	220	275	1,108	3,265
26.	Capital	62	—	27	—	—	—	—	—	12	—	101
27. Other	Ordinary	—	5	—	—	—	—	—	—	—	—	5
28. Total transportation and communications	Ordinary	2,809	1,174	9,904	12,769	47,188	66,121	8,957	8,236	9,084	16,876	183,118
29.	Capital	3,241	2,255	4,767	2,646	61,566	58,593	4,790	10,949	29,910	18,796	197,513
Health and social welfare:												
Health:												
30. General	Ordinary	151	63	108	112	1,605	1,591	261	396	269	548	5,104
31. Public health	Ordinary	888	236	901	1,139	6,319	7,062	1,314	2,833	2,086	2,675	25,453
32.	Capital	—	—	—	—	—	—	—	49	230	94	373
33. Medical dental and allied services	Ordinary	691	72	114	21	854	1,604	73	1,170	2,295	1,761	8,655
34.	Capital	36	—	—	—	9	—	—	—	—	—	45
35. Hospital care	Ordinary	5,580	881	6,036	5,036	37,495	52,356	5,611	21,919	10,941	38,005	183,860
36.	Capital	297	31	410	670	—	4,889	828	2,699	1,984	1,952	13,760
37. Total health	Ordinary	7,310	1,252	7,159	6,308	46,273	62,613	7,259	26,318	15,591	42,989	223,072
38.	Capital	333	31	410	670	9	4,889	828	2,748	2,214	2,046	14,178

1. Includes expenditure on public buildings serving a number of functions.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1953—Continued

(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Health and social welfare—concluded:												
Social welfare:												
39. Aid to aged persons.....	Ordinary	1,348	282	1,910	2,393	15,873	11,618	2,167	2,988	4,865	8,741	52,685
40.	Capital	—	—	—	—	—	—	—	400	63	22	485
41. Aid to blind persons	Ordinary	172	36	345	372	1,616	924	231	192	190	323	4,401
42. Aid to unemployed employables and unemployables.....	Ordinary	1,959	49	1	1	1	3,831	617	972	755	4,579	12,762
43. Mothers' allowances	Ordinary	1,242	69	1,418	1,225	7,741	6,528	866	1,329	1,061	412	21,891
44. Child welfare	Ordinary	306	41	446	108	5,714	1,988	381	683	382	1,220	11,269
45. Labour	Ordinary	40	—	94	76	766	917	159	119	216	420	2,807
46. Other social welfare	Ordinary	656	12	40	4	7,147	962	297	1,019	292	1,200	11,629
47. Total social welfare	Ordinary	6,223	489	4,253	4,178	38,857	26,768	4,718	7,302	7,761	16,895	117,444
48.	Capital	—	—	—	—	—	—	—	400	63	22	485
Recreational and cultural services:												
49. Archives, art galleries, museums and libraries	Ordinary	153	37	161	30	325	698	31	139	1	402	1,977
50.	Capital	4	—	2	—	—	—	—	—	—	—	6
51. Parks, beaches and other recrea- tional areas.....	Ordinary	10	10	—	—	701	1,799	—	147	137	895	3,699
52.	Capital	—	—	1	—	150	325	—	—	—	—	476
53. Physical culture.....	Ordinary	7	19	25	26	66	329	28	60	44	348	952
54. Other	Ordinary	2	4	50	7	534	44	—	4	36	49	730
55.	Capital	10	—	5	—	—	—	—	—	—	—	15
56. Total recreational and cultural services.....	Ordinary	172	70	236	63	1,626	2,870	59	350	218	1,694	7,358
57.	Capital	14	—	8	—	150	325	—	—	—	—	497
Education:												
58. Schools operated by local authorities	Ordinary	5,278 ²	862	6,875	7,164	32,792 ³	56,560	6,655	9,528	12,011	22,371	160,096
59.	Capital	—	—	1,464 ⁴	—	—	—	—	—	—	35	1,499
60. Universities, colleges and other schools	Ordinary	591	238	1,551	1,035	14,584	15,436	1,741	1,634	2,819	3,184	42,813
61.	Capital	41	10	272	—	2,452	846	498	308	1,337	—	5,764
62. Education of the handicapped	Ordinary	—	22	—	57	183	688	57	165	95	266	1,533
63.	Capital	—	—	—	—	16	496	—	—	—	21	533
64. Superannuation and pensions	Ordinary	53	5	1,023	45	640	4,556	171	173	703	1,537	8,906
65. Other	Ordinary	172	53	471	148	3,856	1,326	270	459	436	438	7,629
66.	Capital	—	—	—	—	—	—	—	—	2	—	2
67. Total education	Ordinary	6,094	1,180	9,920	8,449	52,055	78,566	8,894	11,959	16,064	27,796	220,977
68.	Capital	41	10	1,736	—	2,468	1,342	498	308	1,339	56	7,798
Natural resources and primary in- dustries:												
69. Fish and game	Ordinary	378	35	87	473	3,980	2,113	548	355	338	899	9,206
70.	Capital	—	—	37	—	738	125	—	—	—	—	900
71. Forests	Ordinary	290	43	602	1,930	5,981	9,499	1,112	405	1,364	9,510	30,741
72.	Capital	26	—	50	—	—	2,910	—	—	306	—	3,292
73. Lands: Settlement and agriculture..	Ordinary	392	270	981	1,337	19,632	5,615	1,390	2,799	2,910	3,194	38,520
74.	Capital	—	—	65	—	—	128	379	1,266	4,328	4	6,170
75. Minerals and mines	Ordinary	192	—	498	42	1,085	927	143	288	1,192	818	5,185
76.	Capital	—	—	73	—	—	15	—	—	100	—	188
77. Water resources	Ordinary	9	—	7	—	91	1,044	388	23	286	373	2,221
78. Other	Ordinary	75	19	84	98	17	—	327	1,488	71	602	2,781
79.	Capital	—	—	2	—	—	—	176	—	121	—	299
80. Total natural resources and pri- mary industries.....	Ordinary	1,336	372	2,259	3,890	30,786	19,198	3,908	5,358	6,161	15,396	88,654
81.	Capital	26	—	227	—	738	3,178	555	1,266	4,855	4	10,849

1. Costs borne by municipalities.

2. Includes expenditures re primary and secondary schools operated on a denominational basis.

3. See Table 2, footnote (2).

4. Construction and equipment, rural consolidated high schools and provincial share of construction and equipment, regional consolidated high schools.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1953 — Concluded
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
81. Trade and industrial development....	Ordinary	199	94	590	280	2,931	1,180	236	294	522	544	6,870
82.	Capital	—	3	64	—	—	8	—	—	10	—	85
83. Local government planning and development	Ordinary	80	3	50	34	178	819	114	496	431	104	2,309
84.	Capital	—	—	—	—	—	39	—	—	—	—	39
Debt charges:												
85. Commission on bond or debenture sales and other management charges	Ordinary	227	—	37	73	54	112	8	10	5	20	546
86. Discount or amount amortized on provincial bond sales	Ordinary	—	32	249	136	872	642	—	154	—	205	2,290
87. Bonded debt retirement ¹	Ordinary	111	542	5,130	4,708	9,641	27,445	11,781	7,030	2,943	43,767	113,098
88. Interest	Ordinary	525	638	6,525	7,060	13,890	32,108	4,774	5,789	2,604	9,480	83,393
89. Loss on foreign exchange	Ordinary	—	—	—	—	—	19	—	14	—	2	35
90. Total debt charges	Ordinary	863	1,212	11,941	11,977	24,457	60,326	16,563	12,997	5,552	53,474	199,362
91. Contributions to other governments ²	Ordinary	214	77	894	2,211	—	3,226	—	—	6,222	13,888	26,732
92. Contributions to government enterprises ³	Ordinary	—	—	391	—	4,152	8,866	889	15	21	404	14,738
Other expenditure:												
93. Civil defence	Ordinary	13	1	2	3	2	35	32	51	103	236	475
94.	Capital	—	—	—	—	—	—	—	—	107	—	107
95. Housing	Ordinary	196	—	14	—	2,416	753	5	24	—	359	3,767
96.	Capital	—	—	—	59	—	—	—	84	—	—	143
97. Other	Ordinary	30	9	17	14	449 ⁴	335	205	205	61	153	1,478
98.	Capital	—	—	—	—	—	1	1	—	—	—	2
99. Total other expenditure	Ordinary	239	10	33	17	2,867	1,123	242	280	164	748	5,723
100.	Capital	—	—	—	59	—	1	1	84	107	—	252
101. Sub-total	Ordinary	29,050	6,559	50,604	52,303	283,213	366,981	56,617	79,926	74,701	205,156	1,205,110
102.	Capital	3,774	2,299	7,268	3,414	67,399	70,428	6,817	16,498	42,585	21,765	242,247
Non-expense and surplus payments:												
103. Advances charged to revenue	Ordinary	45	9	10	—	—	1	25	15	195	47	347
104. Refunds of previous years' revenue	Ordinary	—	1	—	—	—	—	56	35	84	—	176
105. Other	Ordinary	—	—	—	19	1,627 ⁵	194	—	2	—	—	1,842
106. Total non-expense and surplus payments	Ordinary	45	10	10	19	1,627	195	81	52	279	47	2,365
107. Total gross ordinary expenditure		29,095	6,569	50,614	52,322	284,840	367,176	56,698	79,978	74,980	205,203	1,207,475
108. Total gross capital expenditure		3,774	2,299	7,268	3,414	67,399	70,428	6,817	16,498	42,585	21,765	242,247
109. Total gross general expenditure		32,869	8,868	57,882	55,736	352,239	437,604	63,515	96,476	117,565	226,968	1,449,722
110. Less debt retirement included above		111	542	5,130	4,708	9,641	27,445	11,781	7,030	2,943	43,767	113,098
111. Total gross expenditure exclusive of debt retirement		32,758	8,326	52,752	51,028	342,598	410,159	51,734	89,446	114,622	183,201	1,336,624

1. Includes retirement of treasury bills.

2. See Table 10, items 4 to 6 for breakdown.

3. Consists of: N.S. — Power Commission; Que. — Farm Credit Bureau \$842,000; Rural Electrification Bureau \$703,000; Streams Commission \$2,607,000; Ont. — Hydro-Electric Power Commission Bonus re Rural Lines \$8,826,000 and re Rural Telephone Systems Act \$49,000; Man. — Power Commission Extension \$383,000; Sask. — Government Seed Plant; Alta. — Bitumount Plant; B.C. — Pacific Great Eastern Railway.

4. Includes assistance to victims of the May 1950 Rimouski and Cabano conflagrations \$223,000.

5. Increase in reserve for doubtful accounts.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1953

(Thousands of dollars)

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Taxes:											
1. Corporations.....	—	—	—	—	13,768	726 ¹	—	—	—	—	14,494
Income:											
2. Corporations.....	—	—	—	—	51,116	13,830 ¹	—	—	—	—	64,946
3. Individuals ²	—	—	—	—	—	9	4	—	—	—	13
4. Property.....	—	—	99	132	—	1,569	—	2,175	25	3,452	7,452
Sales:											
5. Alcoholic beverages.....	3	274	—	3	1,491	—	—	3	—	3	1,765
6. Amusements and admissions.....	—	124	699	396	4,203	10,330	1,215	56	1,235	3,136	21,394
7. Motor fuel and fuel oil ⁴	1,813	1,175	8,879	6,945	50,979	78,474	7,654	11,937	15,768	16,925	200,549
8. Tobacco.....	3	157	—	941	10,313	—	—	3	—	3	11,411
9. General.....	4,534	—	—	7,743	38,783	—	—	15,629	—	34,279	100,968
10. Other commodities and services ⁵	—	—	171	—	4,166	—	—	—	—	—	4,337
11. Succession duties.....	—	1 ²	12 ²	1 ²	12,833	19,821	8 ²	13 ²	38 ²	—	32,725
12. Other ⁶	169	—	68	42	1,074	4,080	12	5,932	1,060	14,938	27,375
13. Total taxes.....	6,516	1,731	9,928	16,200	188,726	128,839	8,893	35,742	18,124	72,730	487,429
14. Federal tax rental agreement.....	12,789	3,289	18,263	14,967	—	123,327	26,036	26,121	32,322	46,199	303,313
Privileges, licenses and permits:											
15. Liquor control and regulation.....	598	32	278	2	11,976	14,532	2,085	50	1,014	283	30,850
16. Motor vehicles.....	816	453	3,664	3,018	20,402	25,895	4,056	4,761	7,658	10,188	80,911
17. Natural resources.....	799	12	1,254	3,225	25,544	24,976	2,728	6,694	63,695	25,925 ⁷	154,852
18. Other.....	374	88	380	353	4,805	4,115	530	1,041	1,303	1,485	14,474
19. Total privileges, licenses and permits.....	2,587	585	5,576	6,598	62,727	69,518	9,399	12,546	73,670	37,881	281,087
20. Sales and services.....	123	50	877	424	3,389	4,310	1,265	1,944	1,967	3,922	18,271
Fines and penalties:											
21. Liquor control.....	19	18	71	25	153	83	63	62	197	—	689
22. Other.....	66	18	125	60	415	1,045	149	147	420	349	2,794
23. Total fines and penalties.....	85	34	196	85	568	1,126	212	209	617	349	3,483
Other governments:											
Government of Canada:											
24. Share of income tax on power utilities.....	98	23	173	187	910	474	383	31	991	1,099	4,369
25. Subsidies.....	7,219 ⁸	657	2,057	1,678	3,301	3,641	1,755	2,041	2,127	1,281	25,757
26. Total Government of Canada.....	7,317	680	2,230	1,865	4,211	4,115	2,138	2,072	3,118	2,380	30,126
27. Municipalities.....	—	—	245	—	—	—	573	—	12	—	830
28. Total other governments.....	7,317	680	2,475	1,865	4,211	4,115	2,711	2,072	3,130	2,380	30,956
Government enterprises and other funds:											
29. Liquor profits.....	2,207	896	9,180	6,399	21,839	33,076	6,420	10,946	14,016	20,600	125,579
30. Other ⁹	—	—	—	—	2,824	—	3	745	180	—	3,752
31. Other revenue.....	7	16	3	8	125	110	64	20	189	225	767
32. Sub-total.....	31,631	7,281	46,498	46,546	284,409	364,423	55,003	90,345	144,215	184,286	1,254,637
Non-revenue and surplus receipts:											
33. Refunds of previous years' expenditure.....	44	7	149	9	121	79	429	95	93	80	1,108
34. Repayment of advances credited to revenue.....	59	—	—	—	173	1	24	629	196	1,000	2,082
35. Other.....	—	—	—	—	—	4	—	25	—	2	31
36. Total net general revenue.....	31,734	7,288	46,647	46,555	284,703	364,507	55,456	91,094	144,504	185,388	1,257,856
37. Population (000's)¹⁰.....	374	103	653	526	4,174	4,766	798	843	970	1,198	14,405
38. Net general revenue per capita (\$).....	84.85	70.76	71.43	88.51	68.21	76.48	69.49	108.06	148.97	154.73	87.32

1. Net receipts applicable to period preceding introduction of Tax Rental Agreement.

2. Collection of arrears.

3. Taxed under the general sales tax, item 9.

4. Commissions allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditures as follows: Nfld.—\$18,000; P.E.I.—\$15,000; N.S.—\$59,000; N.B.—\$111,000; Que.—\$447,000; Ont.—\$826,000; Man.—\$136,000; Sask.—\$179,000; Alta.—\$389,000; B.C.—\$242,000.

5. N.S.—Long Distance Telephone Tax; Que.—Hospital Tax on meals.

6. For breakdown see narrative to Table 4.

7. Includes stampage on timber sales of approximately \$15,000,000 formerly included in "sales and services", item 20.

8. Includes transitional grant of \$5,650,000.

9. For breakdown see Table 1, footnote 7.

10. Population at June 1, 1952 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 5. Net General Expenditure for Fiscal Year Ended March 31, 1955
(Thousands of dollars)

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1. General government ¹	1,708	369	1,434	1,374	13,038	9,366	2,107	4,141	5,186	8,905	47,628
2. Protection of persons and property	1,857	244	1,565	766	20,169	25,143	2,749	2,861	5,501	6,209	67,064
3. Transportation and communications	5,523	2,833	14,671	14,766	108,594	120,548	12,687	17,429	37,665	32,478	367,194
Health and social welfare:											
4. Health	6,208	932	4,851	5,340	32,171	55,360	5,933	26,743	14,443	40,335	192,316
5. Social welfare	5,271	348	3,103	2,790	30,833	21,542	3,528	6,435	6,261	14,577	94,688
6. Recreational and cultural services	186	70	233	55	1,776	3,112	46	336	203	1,675	7,692
7. Education	6,042	1,116	11,046	8,198	52,521 ²	76,866	8,962	11,880	16,876	27,566	221,073
8. National resources and primary industries	1,362	297	2,410	3,514	30,938	19,479	4,390	6,488	10,548	14,423	93,849
9. Trade and industrial development	199	97	654	280	2,931	1,188	236	294	532	544	6,955
10. Local government planning and development....	80	3	50	34	178	858	114	496	431	104	2,345
11. Debt charges	58	1,200	10,257	10,243	20,963	52,591	11,903	9,712	2,087	51,258	170,277
12. Contributions to other governments ³	214	77	894	2,211	—	3,226	—	—	6,222	13,888	26,732
13. Contributions to government enterprises	—	—	391	—	4,152	8,866	889	15	21	—	14,334
14. Other expenditures	239	10	33	45	2,867	1,124	179	335	271	633	5,736
15. Sub-total	28,947	7,596	51,592	49,616	321,131	399,269	53,723	87,165	106,247	212,595	1,317,881
16. Non-expense and surplus payments	45	10	2	19	1,627 ⁴	195	81	52	279	47	2,357
17. Total net general expenditure	28,992	7,606	51,594	49,635	322,758	399,464	53,804	87,217	106,526	212,642	1,320,238
18. Less debt retirement included above	111	542	5,130	4,708	9,641	27,445	11,781	7,030	2,943	43,767	113,098
19. Total net general expenditure exclusive of debt retirement	28,881	7,064	46,464	44,927	313,117	372,019	42,023	80,187	103,583	168,875	1,207,140
20. Population (000's) ⁵	374	103	653	526	4,174	4,766	798	843	970	1,198	14,405
21. Net general expenditure per capita (exclusive of debt retirement) (\$)	77.22	68.58	71.15	85.41	75.02	78.06	52.66	95.12	106.79	140.96	83.80

1. Includes expenditure on public buildings serving a number of functions.

2. See Table 2, footnote 2.

3. See Table 10, item 7.

4. Increase in reserve for doubtful accounts.

5. Population at June 1, 1952 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1953
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
General government:												
1. Executive and administrative ¹	Ordinary	1,515	297	1,263	985	10,360	7,790	1,755	2,762	2,331	7,009	36,067
2.	Capital	1	- 13 ²	- 5 ²	39	112	824	58	669	2,132	630	4,447
3. Legislative	Ordinary	192	85	176	350	2,566	631	273	637	684	1,093	6,687
4. Research, planning and statistics	Ordinary	-	-	-	-	-	121	-	73	39	173	406
5. Other	Ordinary	-	-	-	-	-	-	21	-	-	-	21
6. Total general government	Ordinary	1,707	382	1,439	1,335	12,926	8,542	2,049	3,472	3,054	8,275	43,181
7.	Capital	1	- 13	- 5	39	112	824	58	669	2,132	630	4,447
Protection of persons and property:												
8. Law enforcement	Ordinary	278	76	321	155	5,183	4,607	656	686	886	909	13,757
9.	Capital	-	-	-	-	1,207	76	-	44	309	-	1,636
10. Corrections	Ordinary	243	50	163	95	3,326	5,215	621	507	664	1,907	12,791
11.	Capital	118	-	1	-	1,087	637	68	-	1,367	148	3,426
12. Police protection	Ordinary	769	52	231	170	4,723	7,001	261	300	475	769	14,771
13.	Capital	-	-	-	-	-	426	-	-	-	2	428
14. Other	Ordinary	449	66	794	346	4,581	7,180	1,143	1,324	1,738	2,393	20,014
15.	Capital	-	-	55	-	62	1	-	-	62	61	241
16. Total protection of persons and property	Ordinary	1,739	244	1,509	766	17,813	24,003	2,681	2,817	3,763	5,998	61,333
17.	Capital	118	-	56	-	2,356	1,140	68	44	1,738	211	5,731
Transportation and communications:												
18. Highways, roads and bridges	Ordinary	2,490	1,100	9,261	12,290	46,694	66,121	8,957	7,961	8,791	15,712	179,377
19.	Capital	2,652	1,659	4,740	1,997	61,406	54,427	3,730	9,248	28,569	15,602	184,030
20. Railways	Ordinary	319	-	-	-	-	-	-	-	18	56	393
21. Telephone, telegraph and wireless	Ordinary	-	-	23	-	-	-	-	-	-	-	23
22. Waterways	Ordinary	-	69	620	479	494	-	-	220	275	1,108	3,265
23.	Capital	62	-	27	-	-	-	-	-	12	-	101
24. Other	Ordinary	-	5	-	-	-	-	-	-	-	-	5
25. Total transportation and communications	Ordinary	2,809	1,174	9,904	12,769	47,188	66,121	8,957	8,181	9,084	16,876	183,063
26.	Capital	2,714	1,659	4,767	1,997	61,406	54,427	3,730	9,248	28,581	15,602	184,131
Health and social welfare:												
Health:												
27. General	Ordinary	135	52	104	82	1,108	1,139	207	333	175	462	3,817
28. Public health	Ordinary	219	90	370	422	2,835	3,622	734	1,564	1,117	1,678	12,651
29.	Capital	-	-	-	-	-	-	-	49	223	82	354
30. Medical, dental and allied services	Ordinary	691	72	114	18	850	1,604	73	1,167	2,295	1,757	8,641
31.	Capital	36	-	-	-	9	-	-	-	-	-	45
32. Hospital care	Ordinary	4,852	687	3,853	4,147	27,369	44,925	4,255	20,931	9,075	34,384	154,476
33.	Capital	275	31	410	671	-	4,070	664	2,699	1,558	1,952	12,330
34. Total health	Ordinary	5,897	901	4,441	4,669	32,162	51,290	5,269	23,995	12,662	38,301	179,587
35.	Capital	311	31	410	671	9	4,070	664	2,748	1,781	2,034	12,729

1. Includes expenditure on public buildings serving a number of functions.

2. Capital revenue exceeds capital expenditure.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1953 - Continued

(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Health and social welfare:												
Social welfare:												
36. Aid to aged persons	Ordinary	1,014	168	1,017	1,279	8,954	7,031	1,131	1,848	3,647	6,564	32,653
37.	Capital	—	—	—	—	—	—	—	400	63	22	485
38. Aid to blind persons	Ordinary	54	9	91	98	511	292	77	68	33	160	1,393
39. Aid to unemployed employables and unemployables	Ordinary	1,959	49	1	1	1	3,826	617	972	755	4,579	12,757
40. Mothers' allowances	Ordinary	1,242	69	1,418	1,225	7,741	6,528	866	1,329	873	412	21,703
41. Child welfare	Ordinary	306	41	443	108	5,714	1,988	381	680	382	1,220	11,263
42. Labour	Ordinary	40	—	94	76	766	915	159	119	216	420	2,805
43. Other social welfare	Ordinary	656	12	40	4	7,147	962	297	1,019	292	1,200	11,629
44. Total social welfare	Ordinary	5,271	348	3,103	2,790	30,833	21,542	3,528	6,035	6,198	14,555	94,203
45.	Capital	—	—	—	—	—	—	—	400	63	22	485
48. Total health and social welfare..	Ordinary	11,168	1,249	7,544	7,459	62,995	72,832	8,797	30,030	18,860	52,856	273,790
47.	Capital	311	31	410	671	9	4,070	664	3,148	1,844	2,056	13,214
Recreational and cultural services:												
48. Archives, art galleries, museums and libraries	Ordinary	153	37	161	30	325	698	31	139	1	402	1,977
49.	Capital	4	—	2	—	—	—	—	—	—	—	6
50. Parks, beaches and other recrea- tional areas	Ordinary	10	10	—	—	701	1,794	—	147	137	895	3,694
51.	Capital	—	—	1	—	150	321	—	—	—	—	472
52. Physical culture	Ordinary	7	19	14	18	66	255	15	46	29	329	798
53. Other	Ordinary	2	4	50	7	534	44	—	4	36	49	730
54.	Capital	10	—	5	—	—	—	—	—	—	—	15
55. Total recreational and cultural services	Ordinary	172	70	225	55	1,626	2,791	46	336	203	1,675	7,100
56.	Capital	14	—	8	—	150	321	—	—	—	—	495
Education:												
57. Schools operated by local authorities..	Ordinary	5,278 ²	862	6,875	7,074	32,777 ³	54,886	6,655	9,306	12,001	22,230	157,944
58.	Capital	—	—	1,464 ⁴	—	—	—	—	—	—	35	1,499
59. Universities, college and other schools	Ordinary	505	164	941	874	12,914	14,256	1,311	1,489	2,438	3,051	37,943
60.	Capital	34	10	272	—	2,140	846	498	308	1,205	—	5,313
61. Education of the handicapped	Ordinary	—	22	—	57	183	600	57	162	95	258	1,434
62.	Capital	—	—	—	—	16	496	—	—	—	21	533
63. Superannuation and pensions	Ordinary	53	5	1,023	45	640	4,556	171	173	703	1,537	8,906
64. Other	Ordinary	172	53	471	148	3,851	1,226	270	442	432	434	7,499
65.	Capital	—	—	—	—	—	—	—	—	2	—	2
66. Total education	Ordinary	6,008	1,106	9,310	8,198	50,365	75,524	8,464	11,572	15,669	27,510	213,726
67.	Capital	34	10	1,736	—	2,156	1,342	498	308	1,207	56	7,347
Natural resources and primary industries:												
68. Fish and game	Ordinary	378	35	87	473	3,980	2,038	548	304	338	897	9,078
69.	Capital	—	—	37	—	738	125	—	—	—	—	900
70. Forests	Ordinary	290	41	602	1,624	5,981	9,143	1,046	368	1,331	8,886	29,312
71.	Capital	26	—	50	—	—	594	—	—	173	—	843
72. Lands: Settlement and agriculture..	Ordinary	392	202	908	1,277	19,046	5,467	1,383	2,762	2,624	3,118	37,179
73.	Capital	—	—	65	—	—	128	379	1,255	4,324	4	6,155
74. Minerals and mines	Ordinary	192	—	498	42	1,085	927	143	288	1,180	818	5,173
75.	Capital	—	—	70	—	—	15	—	—	100	—	185
76. Water resources	Ordinary	9	—	7	—	31	1,042	388	23	286	359	2,205
77. Other	Ordinary	75	19	84	98	17	—	327	1,488	71	341	2,520
78.	Capital	—	—	2	—	—	—	176	—	121	—	299
79. Total natural resources and prim- ary industries	Ordinary	1,336	297	2,186	3,514	30,200	18,617	3,835	5,233	5,830	14,419	85,407
80.	Capital	26	—	224	—	738	862	555	1,255	4,718	4	8,382

1. Cost borne by municipalities.

2. Primary and secondary schools are operated on a denominational basis.

3. See Table 2, footnote 3, page 15.

4. See Table 3, footnote 4, page 15.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1953 - Concluded
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
81. Trade and industrial development ..	Ordinary	199	94	590	280	2, 931	1, 180	236	294	522	544	6, 870
82.	Capital	-	3	64	-	-	8	-	-	10	-	85
83. Local government planning and development	Ordinary	80	3	50	34	178	819	114	496	431	104	2, 309
84.	Capital	-	-	-	-	-	39	-	-	-	-	39
Debt charges:												
85. Commission on bond or debenture sales and other management charges	Ordinary	227	-	33	43	54	106	8	-	4	5	492
86. Discount or amount amortized on provincial bond sales	Ordinary	-	32	234	136	872	642	-	154	-	205	2, 275
87. Bonded debt retirement	Ordinary	111	542	5, 130	4, 708	9, 641	27, 445	11, 781	7, 030	2, 943	43, 767	113, 098
88. Interest	Ordinary	280 ¹	626	4, 880	5, 411	10, 533	24, 459	116	2, 533	-	860 ¹	54, 877
89. Loss on foreign exchange ²	Ordinary	-	-	-	20	-	55	-	137	-	61	-
90. Premium or amount amortized or loss on sale of securities purchased as investments	Ordinary	-	-	-	-	-	-	-	-	-	-	-
91. Total debt charges	Ordinary	58	1, 200	10, 257	10, 243	20, 963	52, 591	11, 903	9, 712	2, 087	51, 258	170, 272
92. Contributions to other governments ³	Ordinary	214	77	894	2, 211	-	3, 226	-	-	6, 222	13, 888	26, 732
93. Contributions to government enterprises ⁴	Ordinary	-	-	391	-	4, 152	8, 866	889	15	21	-	14, 334
Other expenditure:												
94. Civil defence	Ordinary	13	1	2	3	2	35	16	22	103	121	318
95.	Capital	-	-	-	-	-	-	-	-	107	-	107
96. Housing	Ordinary	196	-	14	-	2, 416	753	5	24	-	359	3, 767
97.	Capital	-	-	-	28	-	-	-	84	-	-	112
98. Other	Ordinary	30	9	17	14	449 ⁵	335	157	205	61	153	1, 430
99.	Capital	-	-	-	-	-	1	1	-	-	-	2
100. Total other expenditure	Ordinary	239	10	33	17	2, 867	1, 123	178	251	164	633	5, 515
101.	Capital	-	-	-	28	-	1	1	84	107	-	221
102. Sub-total	Ordinary	25, 729	5, 906	44, 332	46, 881	254, 204	336, 235	48, 149	72, 409	63, 910	194, 036	1, 093, 791
103.	Capital	3, 218	1, 690	7, 260	2, 735	66, 927	63, 034	5, 574	14, 756	40, 337	18, 559	224, 090
Non-expense and surplus payments:												
104. Advances charged to revenue	Ordinary	45	9	2	-	-	1	25	15	195	47	339
105. Refunds of previous years revenue	Ordinary	-	1	-	-	-	-	56	35	84	-	176
106. Other	Ordinary	-	-	-	19	1, 627 ⁶	194	-	2	-	-	1, 842
107. Total non-expense and surplus payments	Ordinary	45	10	2	19	1, 627	195	81	52	279	47	2, 357
108. Total net ordinary expenditure ..		25, 774	5, 916	44, 334	46, 900	255, 831	336, 430	48, 230	72, 461	66, 189	194, 083	1, 096, 148
109. Total net capital expenditure		3, 218	1, 690	7, 260	2, 735	66, 927	63, 034	5, 574	14, 756	40, 337	18, 559	224, 090
110. Total net general expenditure ..		28, 992	7, 606	51, 594	49, 635	322, 758	399, 464	53, 804	87, 217	106, 526	212, 642	1, 320, 238
111. Less debt retirement included above		111	542	5, 130	4, 708	9, 641	27, 445	11, 781	7, 030	2, 943	43, 767	113, 098
112. Total net general expenditure exclusive of debt retirement..		28, 881	7, 064	46, 464	44, 927	313, 117	372, 019	42, 023	80, 187	103, 583	168, 875	1, 207, 140

1. Interest revenue exceeded interest expenditure.
2. Profit exceeded loss.
3. See Table 10, items 4 to 6 for breakdown.
4. See Table 3, footnote 3, page 16.
5. See Table 3, footnote 4, page 16.
6. See Table 3, footnote 5, page 16.

TABLE 7. Reconciliation of Gross Ordinary Revenue with Provincial Ordinary Revenue Per Public Accounts for Fiscal Year Ended March 31, 1953
(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
1. Provincial ordinary revenue per public accounts	35,306	8,070	48,012	50,296	283,618	349,500	53,383	70,515	154,744	161,765
Add:										
2. Revenue deducted from expenditure in public accounts	—	—	4,303	1,751	33,316	22,944	3,031	5,201	—	9,687
3. Expenditure deducted from revenue in public accounts	18	25	339	147	908	881	160	179	460	242
4. Capital account revenue of an ordinary nature	130	45	—	190	—	19,863	223	135	89	231
5. Unremitted liquor profits	—	—	—	—	64	2,068	—	—	764	—
6. Profits of working capital funds not taken into revenue in public accounts	2	1	236	—	—	—	31	27	105	160
7. Items treated as deferred revenue in public accounts, viz. Federal Tax Rental Agreements	—	—	—	—	—	—	5,750	5,883	—	6,104
8. Total additions	150	71	4,878	2,088	34,288	45,756	9,195	11,425	1,418	16,424
Deduct:										
9. Refunds of current year's expenditure included in revenue in public accounts	145	2	39	287 ¹	1,476 ²	126	—	138	1,893 ³	—
10. Refunds of current year's revenue included in expenditure in public accounts	—	302	—	—	—	—	—	—	—	2
11. Sinking fund earnings included in revenue in public accounts	—	—	—	—	2,953	3,414	—	—	—	—
Adjustment of working capital fund accounts to a "net" profit or loss basis:										
12. Gross revenues of funds offset against gross expenditures	170	—	81	64	—	—	—	—	—	—
13. Profits of working capital funds offset against expenditure	2	1	240	190	—	122	31	163	112	241
14. Over-remitted profits of working capital funds	—	—	—	—	—	—	—	21	—	59
15. Contributions from special funds and selected trust accounts offset against fund	—	—	—	—	—	9	277	1,839	15	84
16. Contributions from other funds offset against provincial expenditure	—	—	—	—	—	—	—	42	1,269	—
17. Over-remitted liquor profits deducted from revenue	176	—	—	—	—	—	—	—	—	—
18. Total deductions	493	305	360	541	4,429	3,671	308	2,203	3,289	386
19. Revenues of special funds and selected trust accounts	117	376	537	134	235	34,668	2,404	18,874	422	37,705
20. Less inter-fund eliminations	25	271	140	—	—	31,000	750	—	—	19,020
21. Total gross ordinary revenue see table 1, item 36	35,055	7,941	52,927	51,977	313,712	395,253	63,924	98,611	153,295	196,488

1. Includes teachers' contributions to pension fund \$259,000.

2. Employees' contributions to civil service pension fund.

3. Includes employees' contributions under the Public Service Pension Act \$941,000.

TABLE 8. Reconciliation of Gross Ordinary Expenditure with Provincial Ordinary Expenditure Per Public Accounts for Fiscal Year Ended March 31, 1953
(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
1. Provincial ordinary expenditure per public accounts	28,423	6,553	40,128	49,923	254,730	348,400	52,821	65,790	77,235	153,401
Add:										
2. Revenue deducted from expenditure in public accounts	—	—	4,303	1,751	33,316	22,944	3,031	5,201	—	9,687
3. Expenditure deducted from revenue in public accounts	18	25	339	147	908	881	160	179	460	242
4. Items charged to surplus account	—	—	5,130	—	—	—	—	—	—	19,636
5. Capital account expenditure of an ordinary nature	1,230	235	122	970	80	26,888	—	1,839	—	3,281
6. Losses of working capital funds not taken into expenditure	—	—	—	—	—	—	—	67	—	59
7. Total additions	1,248	260	9,894	2,868	34,304	50,713	3,191	7,286	460	32,905
Deduct:										
8. Liquor board expenses met by province	277	—	—	—	—	—	—	—	—	—
9. Refunds of current year's expenditure included in revenue in public accounts	145	2	39	287	1,476	126	—	138	1,893	—
10. Refunds of current year's revenue included in expenditure in public accounts	—	302	—	—	—	—	—	—	—	2
11. Sinking fund earnings applied to debenture retirement	—	—	—	—	2,953	3,414	—	—	—	—
Adjustments of working capital fund accounts to a "net" profit or loss basis:										
12. Gross revenues of funds offset against gross expenditures	170	—	81	64	—	—	—	—	—	—
13. Profits of working capital funds offset against expenditure	2	1	240	190	—	122	31	163	112	241
14. Contributions to special funds and selected trust accounts offset against fund	25	271	140	—	—	31,000	750	—	—	19,020
15. Contributions from other funds offset against provincial expenditure	—	—	—	—	—	—	—	42	1,269	—
16. Total deductions	619	576	500	541	4,429	34,662	781	343	3,274	19,263
17. Expenditures of special funds and selected trust accounts	43	332	1,092	72	235	2,734	1,744	9,084	574	38,344
18. Less inter-fund eliminations	—	—	—	—	—	9	277	1,839	15	34
19. Total gross ordinary expenditure see table 3, item 107	29,095	6,569	50,614	52,322	284,840	367,176	56,698	79,978	74,980	205,203

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital For Fiscal Year Ended March 31, 1953
(Thousand of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
From Government of Canada:											
1. Tax rental agreement, Table 1, item 2.....	12,789	3,289	18,263	14,967	—	123,327	26,036 ¹	26,121 ¹	32,322	46,199 ¹	303,313
2. Share of income tax on power utilities Table 1, item 16.....	98	23	173	187	910	474	383	31	991	1,099	4,369
3. Subsidies, Table 1, item 19.....	7,219 ²	657	2,057	1,678	3,301	3,641	1,755	2,041	2,127	1,281	25,757
Grants-in-aid and Shared-Cost Contributions:											
Highways, roads and bridges:											
4. Road between Patricia Bay airport and Victoria B.C.....	—	—	—	—	—	—	—	—	—	319	319
5. Trans-Canada highway.....	527	429	—	649	—	4,104	1,060	1,701	1,270	2,849	12,589
6. Other highways, roads and bridges.....	—	—	—	—	32	—	—	3	—	26	61
Health:											
7. Vital statistics fees.....	2	—	4 ³	3	20	24	4	4	4	6	71
8. Hospital construction.....	150	45	—	414	2,012	4,543	382	501	1,326	587	9,960
9. Other health grants ⁴	683	189	1,105	747	5,464	4,216	962	1,209	1,066	1,433	17,074
Aid to aged persons:											
10. Old age assistance.....	834	66	893	1,114	6,919	4,587	1,036	992	1,054	1,702	19,197
Aid to blind persons:											
11. Allowances to blind persons.....	118	27	254	274	1,105	632	154	124	157	163	3,008
Physical culture:											
12. National physical fitness programme.....	—	—	11	8	—	74	13	14	15	19	154
Education:											
13. Youth training.....	15	4	..	20	312	100	..	47	21	31	550
14. Apprenticeship training.....	—	—	..	32	—	206	..	..	176	32	446
15. Vocational school assistance.....	75	26	..	90	652	..	..	..	179	141	1,163
16. Training re-armed forces.....	—	—	—	13	..	..	..	..	..	..	13
17. Vocational correspondence courses.....	—	—	1	—	—	—	—	—	4	4	9
18. Training for gainful employment or for defence industries.....	—	—	..	55	10	23	..	..	19	23	130
19. Capital expenditure for vocational schools.....	—	—	..	—	—	1,674	..	..	—	—	1,674
20. Grants to universities ⁵	—	31	..	—	—	107	..	..	—	—	138
21. Other education grants ⁵	—	—	272	8	13	14	246	294	84	12	943
Fish and game:											
22. Fur conservation.....	—	—	—	—	—	75	..	38	—	—	113
Forests:											
23. Forestry agreement.....	—	7	..	5	—	356	66	37	166	624	1,261
24. To combat spruce budworm.....	—	—	—	300	—	—	—	—	—	—	300
Lands: Settlement and agriculture:											
25. Premium on pure bred stallions.....	..	—	—	3	..	..	—	—	—	—	3
26. Ram premium policy.....	—	1	2	—	2	..	2	1	—	—	8
27. Agricultural lime assistance.....	—	32	63	54	229	29	—	—	—	42	449
28. Replacement of Maple production equipment.....	—	—	—	—	279	—	—	—	—	—	279
29. Effective organization of agricultural man-power.....	—	—	5	3	15	33	5	28	50	18	157
30. Other agricultural grants.....	—	1	3	—	4	—	—	8	49	16	81
Natural resources and primary industries											
—Other:											
31. Okanagan flood control project.....	—	—	—	—	—	—	—	—	—	229	229
32. Dominion provincial board Fraser River Basin.....	—	—	—	—	—	—	—	—	—	32	32
Contributions to government enterprises:											
33. Extension to P.G.E. Railway.....	—	—	—	—	—	—	—	—	—	404	404
Other expenditure:											
34. Civil defence.....	..	—	—	—	—	—	16	29	..	115	160
35. Greater Winnipeg dyking board.....	—	—	—	—	—	—	48	—	—	—	48
36. Miscellaneous (various functions):.....	—	—	3	1	—	14	—	—	12	25	55
37. Total Grants-in-aid and Shared-Cost Contributions from Government of Canada, Table 1, items 20 and 21.....	2,404	858	2,616	3,793	17,068	20,811	3,994	5,030	5,652	8,852	71,078
38. Total Government of Canada	22,510	4,827	23,109	20,625	21,279	148,253	32,168	33,223	41,092	57,431	404,517
From other Provincial Governments:											
39. Shared-Cost Contribution from Alberta re highways	—	—	—	—	—	—	—	13	—	—	13
From Local Governments:											
Shared-Cost Contributions:											
40. Reformatories and industrial schools.....	—	—	3	—	1,098	—	—	—	—	—	1,101
41. Highways, roads and bridges.....	—	—	—	—	—	—	—	39	—	—	39
42. General and public health.....	—	1	—	—	307	—	117	122	—	—	547
43. Hospital care.....	—	—	—	—	5,486 ⁶	—	—	—	—	977 ⁷	6,463
44. Mothers' allowances.....	—	—	—	—	—	—	—	—	188	—	188
45. Vocational schools.....	—	—	214	—	95	—	—	—	—	—	309
46. Land drainage and improvement.....	—	—	—	—	57	—	—	—	—	—	57
47. Miscellaneous.....	14	1	—	49	7	—	—	13	1	—	85
48. Total Shared-Cost Contributions from Local Governments.....	14	2	217	49	7,050	—	117	174	189	977	8,789
Other Contributions, (Table 4, item 27):											
49. Highway tax.....	—	—	245	—	—	—	—	—	—	—	245
50. Municipal commissioner's levy.....	—	—	—	—	—	—	573	—	—	—	573
51. Education tax.....	—	—	—	—	—	—	—	—	12	—	12
52. Total Local Governments	14	2	462	49	7,050	—	690	174	201	977	9,619
53. Total All Governments	22,524	4,829	23,571	20,674	28,329	148,253	32,858	33,410	41,293	58,408	414,149

1. Includes amounts treated as deferred revenue by the provinces: Man. — \$5,750,000; Sask. — \$5,883,000; B.C. — \$6,104,000.

2. Includes transitional grant \$5,650,000.

3. Included in item 9.

4. See commentary on Table 9, page 11.

5. Includes amounts pertaining to items 13 to 20 which are described as "not available".

6. Contributions from municipalities under the Public charities act towards maintenance of indigents, etc.

7. Contributions from municipalities to the hospital insurance fund.



TABLE 10. Specified Amounts Paid to Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1953
(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1. Sundry shared-cost contributions	—	—	—	—	—	118	77	2	—	—	197
2. Police services — R.C.M.P.	213	52	231	170	—	—	249	275	454	565	2,209
3. Total Government of Canada	213	52	231	170	—	118	326	277	454	565	2,406
To local governments:											
4. Shared-revenue contributions ¹	—	—	—	—	—	1,099	—	—	6,101	13,836	21,036
5. Subsidies	214	77	894	2,211	—	1,751	—	—	121	—	5,368
6. Other ²	—	—	—	—	—	376	—	—	—	52	428
7. Sub-total items 4-6	214	77	894	2,211	—	3,226	—	—	6,222	13,888	26,732
Grants-in-aid and shared-cost contributions:											
8. Protection of persons and property	—	2	3	—	796	4,397 ³	—	—	—	—	5,198
9. Highways, roads and bridges	104	5	166	179	3,308	27,111	1,424	655	2,473	117	35,542
10. Public health and medical services	70	—	—	—	—	1,182	—	215	56	215	1,738
11. Hospital care ⁴	—	—	1	—	—	—	—	7	668	—	676
12. Homes for the aged	—	—	—	—	—	1,971	—	—	—	—	1,971
13. Aid to unemployed employables and unemployables	—	—	—	—	—	2,510	258	582	515	1,744	5,609
14. Child welfare	—	—	—	31	—	1,225	42	—	—	380	1,678
15. Recreational and cultural services	10	—	—	—	—	436	—	6	—	—	452
16. Schools operated by local authorities ⁵	6	794	5,879	6,653	27,769 ⁷	54,610	6,243	8,708	11,182	21,239	143,077
17. Lands; Settlement and agriculture	—	—	—	—	127	355	218	64	—	2	766
18. Miscellaneous	70	—	4	—	107	642	15	10	28	103	979
19. Sub-total items 8-18	254	801	6,053	6,863	32,107	94,439	8,200	10,247	14,922	23,800	197,686
20. Total local governments	468	878	6,947	9,074	32,107	97,665	8,200	10,247	21,144	37,688	224,418
21. Total all governments	681	930	7,178	9,244	32,107	97,783	8,526	10,524	21,598	38,253	226,824

1. Ont. — Railway tax distribution; Alta. — liquor fines \$110,000, share of fuel oil tax under Municipal Assistance Act \$5,991,000; B.C. — Municipal Aid Act — share of motor vehicle licence revenues \$2,555,000 and share of general sales tax \$11,281,000.

2. Ont. — Payments in lieu of taxes; B.C. — reimbursements of taxes to various municipalities.

3. Includes \$2,311,000 and \$2,076,000 subsidies paid under the Police Act and the Fire Department Act respectively.

4. Excludes amount paid to municipal hospital boards. This information was not available for all provinces.

5. Includes grants paid directly to teachers in P.E.I., N.B. and Que.

6. Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to \$4,839,000.

7. Excludes \$4,477,000 expenditure out of Education Fund to meet debt charges of various school corporations.

TABLE 11. Provincial Revenue from Liquor Operations for Fiscal Year Ended March 31, 1953
(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Operations											
1. Gross sales	6,789	2,736 ¹	25,915	17,857	66,200	109,657	32,478	37,254	51,664	70,830	421,380
2. Less cost of sales	4,272	1,763	15,591	10,409	39,030	68,146	24,889	24,581	35,562	47,719	271,962
3. Gross trading profit	2,517	973	10,324	7,448	27,170	41,511	7,589	12,673	16,102	23,111	149,418
4. Less administrative and general expenses	318	77	1,163	1,109	5,370	8,521	1,228	1,811	2,097	2,570	24,264
5. Net trading profit	2,199	896	9,161	6,339	21,800	32,990	6,361	10,862	14,005	20,541	125,154
6. Miscellaneous income	9	—	19	60	39	86	59	127	53	72	524
7. Miscellaneous charges	1	—	—	—	—	—	—	43	42	13	99
8. Net profit as per tables 1 and 4	2,207	896	9,180	6,399	21,839	33,076	6,420	10,948	14,016	20,600	125,579
Reconciliation with Provincial Liquor Board operations											
Add: Revenues excluded from above and shown on revenues tables as:											
9. Privileges, licences and permits	598	32	193	2	11,976	13,787	2,085	50	794	262	29,779
10. Fines and penalties	19	—	71	—	—	83	—	—	—	—	173
11. Confiscations	—	—	—	—	26	—	—	2	—	—	28
Deduct: Expenditure excluded from above and shown on expenditure tables:											
12. Enforcement expenses	—	—	273	—	787	—	12	5	—	119	1,196
13. Other ²	—	—	1	—	132	878	12	—	71	—	1,092
14. Provision for reserves	—	—	—	—	64	2,000	—	—	—	—	2,064
15. Net profit as per Liquor Board reports	2,824	928	9,170	6,401	32,858	44,068	8,481	10,993	14,739	20,743	151,265
Summary											
16. Net profit, table 4, item 29	2,207	896	9,180	6,399	21,839	33,076	6,420	10,946	14,016	20,600	125,579
17. Sales tax, table 4, item 5	—	274	—	—	1,491	—	—	—	—	—	1,765
18. Privileges, licences and permits, table 4, item 15	598	32	278	2	11,976	14,532	2,085	50	1,014	283	30,850
19. Fines and penalties, table 4, item 21	19	—	71	25	153	83	63	62	197	—	689
20. Confiscations, included in table 4, item 31	—	—	3	—	26	—	—	2	1	—	32
21. Justice fees, included in table 4, item 18	—	1	—	—	—	—	—	—	—	—	1
22. Total Provincial revenue from liquor operations ..	2,824	1,219	9,532	6,426	35,485	47,691	8,568	11,060	15,228	20,883	158,916

1. After deducting health tax of \$274,000 paid by purchaser.

2. Other: N.S. — plebiscite expense; Que. — confiscation expense \$8,000, permit expense \$124,000, Ont. — \$878,000 permits and fines paid to municipalities; Man. — permit expense; Alta. — plebiscite expense \$1,000, permit expense \$70,000.