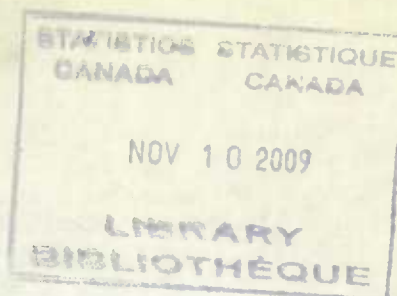


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FINANCIAL STATISTICS  
OF  
PROVINCIAL GOVERNMENTS  
1953

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Revenue and Expenditure

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*Published by Authority of*  
The Right Honourable C. D. Howe, Minister of Trade and Commerce

**DOMINION BUREAU OF STATISTICS**  
Public Finance and Transportation Division  
Federal and Provincial Finance Section

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# FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

1953

These statistics are based on the returns of the Provincial Governments for the year 1953.

The figures are given in thousands of dollars unless otherwise stated.

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# FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS 1953

This publication presents financial statistics dealing with revenues and expenditures of provincial governments and of the Yukon Territorial Government for the fiscal year ended March 31, 1954.

A report dealing with assets and liabilities of provincial governments as at March 31, 1954 has already been published.

Few changes occurred in the revenue and expenditure pattern of provincial governments during 1953-54. However, Newfoundland introduced an

amusement tax, called the "Cancer Control Tax", which produced \$85,000 revenue during the first year of operation.

In Saskatchewan collections from the Public Revenue Tax dropped from \$2,174,000 in 1952-53 to \$290,000 in 1953-54 as a result of the province's decision to vacate the property tax field in favour of the municipal governments.

The following summaries indicate the expansion of provincial government revenues and expenditures in the last five years.

## Net General Revenue

## Net General Expenditure (Exclusive of Debt Retirement)

Provincial Government	Fiscal Years ended nearest December 31 (Millions of dollars)					Provincial Government	Fiscal Years ended nearest December 31 (Millions of dollars)				
	1949	1950	1951	1952	1953		1949	1950	1951	1952	1953
Newfoundland .....	18	21	25	32	32	Newfoundland .....	26	27	30	29	33
Prince Edward Island .....	5	5	6	7	8	Prince Edward Island .....	6	7	8	7	7
Nova Scotia .....	34	36	39	47	49	Nova Scotia .....	51	52	49	46	51
New Brunswick .....	30	32	41	47	49	New Brunswick .....	37	41	40	45	48
Quebec .....	207	239	277	285	300	Quebec .....	193	224	261	313	311
Ontario .....	236	266	304	365	371	Ontario .....	261	279	336	372	384
Manitoba .....	38	41	46	55	56	Manitoba .....	35	35	43	42	47
Saskatchewan .....	61	67	75	91	98	Saskatchewan .....	58	62	72	80	86
Alberta .....	88	105	106	144	185	Alberta .....	58	73	82	104	118
British Columbia .....	124	139	157	185	185	British Columbia .....	151	141	152	169	172
Yukon Territory .....	..	1	1	..	1	Yukon Territory .....	..	1	1	..	1
<b>Total .....</b>	<b>841</b>	<b>952</b>	<b>1,077</b>	<b>1,258</b>	<b>1,336</b>	<b>Total .....</b>	<b>876</b>	<b>942</b>	<b>1,074</b>	<b>1,207</b>	<b>1,258</b>

The following percentage distributions, based on Tables 4 and 5, indicate the relative significance to each provincial government of the principal sources of revenue and functions of expenditure.

Compared with the previous fiscal year, tax revenue has gained in relative importance in Newfoundland (from 20.5% to 25.7% of net general revenue). In Alberta natural resource privileges,

licences and permits accounted for 55.4% of net general revenue compared with 44.1% in 1952-53. This is largely accounted for by increased activity in the oil industry.

Transportation and communications, education, health and social welfare together accounted for 72% of net general expenditure as in the previous year.

**Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1954**

[illegible]

**Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1954**

[illegible]



## 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 division of responsibilities between the provincial governments themselves and the local levels of government; 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 but which embrace general government activities 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 re-casting 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

### Tables 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 7 and 8. 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 6 as "capital" expenditures

represent 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.

**Tables 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 .....	186	Fire Prevention Tax .....	15
Public Utilities Act .....	61		
<b>Total .....</b>	<b>247</b>		
Nova Scotia:		Saskatchewan:	
Tax on Fire Insurance Premiums .....	47	Fire Prevention Assessment Levy .....	77
Public Utilities Act .....	46	Hospitalization Insurance Tax .....	5,885
<b>Total .....</b>	<b>93</b>	<b>Total .....</b>	<b>5,962</b>
New Brunswick:		Alberta:	
Fire Prevention Tax on Premiums .....	30	Increment Tax .....	1,034
Insurance Act .....	12	Fire Prevention Tax .....	44
Public Utilities Act .....	24	<b>Total .....</b>	<b>1,078</b>
<b>Total .....</b>	<b>66</b>		
Quebec:		British Columbia:	
Tax on Fire Insurance Premiums .....	125	Hospital Insurance Fund Premiums .....	14,001
Security Transfer Tax .....	846	Tax on Fire Insurance Premiums .....	55
Property Transfer Tax .....	45	<b>Total .....</b>	<b>14,056</b>
<b>Total .....</b>	<b>1,016</b>		
Ontario:		Yukon:	
Fire Marshal Tax .....	192	Poll tax .....	8
Security Transfer Tax .....	1,788		
Land Transfer Tax .....	2,487		
<b>Total .....</b>	<b>4,467</b>		

**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.

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 tables 7 and 8, item 2.

Tables 7 and 8, items 3 and 4, 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 5.

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 5 and table 8, item 6.

Not all provinces include in ordinary revenue the full amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. See table 7, items 6 and 7.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses 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 and to incorporate the net result of all working capital fund operations in the gross ordinary expenditure of the province.

To achieve this objective a number of adjustments are required 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 13 and 14; on table 8, see items 7, 13 and 14.

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. Adjustments, to incorporate only the net profit or loss of the fund in the fiscal year covered in these statistics, are made where required.

As in the previous year, some provincial governments did not bring all of the Tax Rental Agreement payments during the current year 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, 1954 and will be disallowed as revenue in the year in which the provinces bring them into revenue. See table 7, item 8.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts as revenue or expenditure, have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. An example of a refund of current year's revenue is the gasoline tax rebate in Prince Edward Island. Most provinces show the net gasoline tax in revenue, whereas Prince Edward Island shows the gross tax collections in revenue and the rebates in expenditure. Hence for interprovincial comparability the latter is offset against revenue. See tables 7 and 8, items 10 and 11.

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 12.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account which must be eliminated. See tables 7 and 8, items 18 to 20.

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  
Fisheries Assistance Fund  
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:

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:

Board of Commissioners of Public Utilities  
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

#### Manitoba — concluded:

Fire Prevention Fund  
Horned Cattle Purchase Act  
Land Titles Assurance Fund  
Manitoba Power Commission—Extension Account  
Milk Control Board  
Municipal Assets Suspense  
Reserve for War and Post-War Emergencies  
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 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 5 to 50) are amounts paid by the Government of Canada to assist provincial governments in meeting 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 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 in terms of the programmes outlined in the expenditure statements of the public accounts of the Government of Canada.

**Grants to Universities, (item 35)** 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.

Regarding 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 services thus rendered; the amounts so received are treated as refunds of current year's expenditure and offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure. See table 7, item 10.

**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 19).** These are classified in 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.

It should be noted that item 1, "gross sales", represents only sales by the liquor boards or commissions. In certain provinces beer and wine are sold also directly by breweries and wineries. See "Control and Sale of Alcoholic Beverages in Canada", published by this Division, for the total value of sales of alcoholic beverages by provinces.

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, 1954  
(thousands of dollars)

Source		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub.total	Yukon	Total
1. Taxes <sup>1</sup> .....	Ordinary	8,142	1,768	10,749	16,823	199,576	125,079	9,701	38,581	20,254	75,626	506,299	352	506,651
2. Federal tax rental agreement.....	Ordinary	11,825	3,631	19,497	16,178	—	134,448	25,039	25,254	29,803	43,516	309,191	250	309,441
Privileges, licenses and permits:														
3. Liquor control and regulation.....	Ordinary	891	28	287	15	12,160	14,916	2,153	63	1,016	302	31,831	7	31,838
4. Motor vehicles.....	Ordinary	969	474	3,938	3,300	22,555	27,451	5,108	5,394	8,646	10,337	88,172	75	88,247
5. Natural resources.....	Ordinary	502	12	1,320	3,445	25,096	22,110	2,919	10,259	103,000	26,274	194,937	25	194,962
6. Other.....	Ordinary	298	89	395	365	5,240	5,183	604	1,145	1,403	1,594	16,316	32	16,348
7. Total privileges, licenses and permits.....	Ordinary	2,660	603	5,940	7,125	65,051	69,660	10,784	16,861	114,063	38,507	331,256	139	331,395
8. Sales and services.....	Ordinary	1,687	280	2,696	1,203	4,658	13,009	1,975	3,283	3,817	5,987	38,595	78	38,673
9. Capital.....	Capital	17	259	—	—	196	2,374	36	156	228	—	3,266	—	3,266
Fines and Penalties:														
10. Liquor control.....	Ordinary	21	14	68	25	200	99	76	72	207	—	780	6	786
11. Other.....	Ordinary	74	18	125	62	464	1,201	155	187	528	387	3,221	1	3,222
12. Total fines and penalties.....	Ordinary	95	32	191	87	664	1,300	231	259	735	387	4,001	7	4,008
Interest, premium, discount and exchange <sup>2</sup> :														
13. Interest.....	Ordinary	563	13	1,764	1,928	2,441 <sup>3</sup>	9,363 <sup>3</sup>	6,906	3,863	4,201	2,028	33,110	—	33,110
14. Discount (or amount amortized) or profit on sale of securities purchased as investments.....	Ordinary	—	—	—	—	334	—	—	58	7	—	399	—	399
15. Profit on foreign exchange.....	Ordinary	—	—	18	52	2,087	—	2	11	1	—	2,343	—	2,343
16. Other.....	Ordinary	—	—	20	7	—	10	—	9	—	—	46	—	46
17. Total interest, premium, discount and exchange.....	Ordinary	563	13	1,822	1,987	4,862	9,373	6,908	3,941	4,209	2,200	35,898	—	35,898
Other Governments:														
18. Share of income tax on power utilities.....	Ordinary	161	30	279	283	2,120	1,097	569	43	1,396	853	6,831	—	6,831
19. Subsidies.....	Ordinary	6,369 <sup>4</sup>	657	2,057	1,679	3,300	3,641	1,755	2,041	2,127	1,281	24,907	37	24,944
20. Contributions <sup>5</sup> .....	Ordinary	1,844	432	3,116	4,811	18,910	14,530	3,369	3,072	3,971	9,735	63,790	387	64,177
21. Capital.....	Capital	1,173	112	22	236	274	3,253	1,705	2,620	4,078	—	13,473	—	13,473
22. Total Government of Canada.....	Ordinary	8,374	1,119	5,452	6,773	24,330	19,268	5,693	5,156	7,494	11,869	95,528	424	95,857
23. Capital.....	Capital	1,173	112	22	236	274	3,253	1,705	2,620	4,078	—	13,473	—	13,473
24. Provinces and municipalities <sup>5</sup> .....	Ordinary	14	2	401	22	8,816	—	134	353	41	1,858	11,641	—	11,641
25. Capital.....	Capital	—	—	—	142	—	—	—	—	—	—	142	—	142
26. Total other governments.....	Ordinary	8,388	1,121	5,853	6,795	33,146	19,268	5,827	5,509	7,535	13,727	107,169	424	107,593
27. Capital.....	Capital	1,173	112	22	378	274	3,253	1,705	2,620	4,078	—	13,615	—	13,615
Government enterprises and other funds:														
28. Liquor profits.....	Ordinary	2,202	870	9,459	6,450	21,921	30,019	6,493	11,270	14,497	21,081	124,262	660	124,922
29. Other <sup>6</sup> .....	Ordinary	—	—	—	—	2,800	—	—	600	195	—	3,595	—	3,595
30. Other revenue.....	Ordinary	12	8	8	7	160	91	20	63	45	304	718	—	718
31. Sub-total.....	Ordinary	35,594	8,326	56,215	56,655	332,858	402,247	66,978	105,621	195,155	201,335	1,460,984	1,910	1,462,894
32. Capital.....	Capital	1,190	371	22	378	470	5,627	1,741	2,776	4,306	—	16,881	—	16,881
Non-revenue and surplus receipts:														
33. Refunds of previous years' expenditure.....	Ordinary	36	5	6	2	101	117	162	80	70	340	919	6	925
34. Repayment of advances.....	Ordinary	2	5	—	—	—	1	25	756	199	751	1,739	—	1,739
35. Other.....	Ordinary	—	—	—	—	—	19	1	34	—	2	58	—	56
36. Total gross ordinary revenue.....		35,632	8,336	56,221	56,657	332,959	402,364	67,166	106,491	195,424	202,428	1,463,698	1,916	1,465,814
37. Total gross capital revenue.....		1,190	371	22	378	470	5,627	1,741	2,776	4,306	—	16,881	—	16,881
38. Total gross general revenue.....		36,822	8,707	56,243	57,035	333,429	408,011	68,907	109,267	199,730	202,428	1,480,579	1,916	1,482,495
39. Population (000's) <sup>7</sup> .....		383	106	663	536	4,289	4,897	809	861	1,002	1,230	14,756	9	14,765
40. Gross general revenue per capita (\$).....		96.14	82.14	84.83	106.41	78.10	83.32	85.18	126.91	199.33	164.58	100.34	212.89	100.41

1. See table 4 for breakdown of tax revenues.  
2. Excludes net sinking fund earnings as follows: Nfld. — \$43,000; P.E.I. — \$95,000; N.S. — \$652,000; N.B. — \$1,206,000; Que. — \$3,228,000; Ont. — \$3,482,000; Man. — \$1,016,000; Sask. — \$541,000; Alta. — Nil; B.C. — \$2,332,000.  
3. Includes interest on Common School Fund: Que. — \$63,000; Ont. — \$71,000.  
4. Includes transitional grant of \$4,800,000.  
5. See table 9 for breakdown of the functions of expenditure towards which the contributions were made.  
6. Que. — Contribution from Hydro-Electric Commission, Sask. — Profits of various crown corporations; Alta. — Treasury Branches net profit.  
7. Population at June 1, 1953 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1934  
(Thousand of dollars)

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub total	Yukon	Total
1. General government <sup>1</sup> .....	1,894	409	1,807	1,506	13,504	14,083	2,468	4,118	3,964	8,737	52,490	114	52,604
2. Protection of persons and property .....	2,043	291	1,701	994	24,025	31,479	3,045	3,472	5,706	8,325	81,081	1	81,082
3. Transportation and communications .....	8,099	2,931	17,569	16,157	89,908	116,819	15,108	19,739	47,616	35,188	369,134	754	369,888
Health and Welfare:													
4. Health .....	8,847	1,394	8,494	7,916	53,999	69,070	9,371	30,916	20,861	49,020	259,888	262	260,150
5. Social welfare .....	6,476	539	4,676	4,481	42,178	28,866	5,407	8,047	8,954	18,226	127,850	56	127,906
6. Recreational and cultural services .....	167	60	256	62	2,076	3,381	59	728	217	1,250	8,256	—	8,256
7. Education .....	6,446	1,257	11,750	8,882	57,279 <sup>2</sup>	85,823	11,565	13,731	20,497	23,429	240,659	332	240,991
8. Natural resources and primary industries .....	1,497	441	2,687	4,592	36,963	23,301	4,494	7,002	11,473	15,591	108,041	15	108,056
9. Trade and industrial development .....	186	65	556	318	2,944	1,384	273	340	520	538	7,144	—	7,144
10. Local government planning and development....	95	6	54	34	218	1,224	50	514	539	122	2,856	—	2,856
11. Debt charges, including debt retirement .....	1,093	1,234	11,595	13,052	26,382	61,655	13,415	14,700	5,545	21,693	170,364	—	170,364
12. Contributions to other governments <sup>3</sup> .....	226	95	972	2,638	—	3,544	83	—	7,652	14,259	29,469	76	29,545
13. Contributions to government enterprises .....	60	32	368	25	1,015	9,442	1,072	892	17	—	12,923	—	12,923
14. Other expenditure .....	117	9	60	408	3,077	999	93	377	429	1,186	6,755	—	6,755
15. Sub-total .....	37,246	8,763	62,545	61,065	353,568	451,070	66,503	104,576	133,990	197,584	1,476,910	1,610	1,478,520
16. Non-expense and surplus payments .....	1,154	12	25	5	1,493	204	74	205	1,059	2,754	6,985	—	6,985
17. Total gross general expenditure .....	38,400	8,775	62,570	61,070	355,061	451,274	66,577	104,781	135,049	200,338	1,483,895	1,610	1,485,505
18. Less debt retirement included above .....	417	12	4,421	5,442	10,050	29,945	6,790	8,146	3,020	12,467	91,270	—	81,270
Total gross general expenditure exclusive of debt retirement .....	37,983	8,203	58,149	55,628	345,011	421,329	59,787	96,635	132,029	187,871	1,402,625	1,610	1,404,235
20. Population (000's) <sup>4</sup> .....	383	106	663	536	4,269	4,897	809	861	1,002	1,230	14,756	9	14,765
21. Gross general expenditure per capita (\$) .....	99.17	77.39	87.71	103.78	80.82	86.04	73.90	112.24	131.77	152.74	95.05	178.89	95.11

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

2. Includes \$3,267,000 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 3, item 7.

4. Population as June 1, 1933 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.	Sub-total	Yukon	Total
General Government:														
1. Executive and administrative <sup>1</sup> .....	Ordinary	1,700	320	1,322	1,237	10,653	9,750	1,795	3,097	2,460	7,382	39,716	94	39,810
2. ....	Capital	—	—	6	—	1,303	3,411	82	579	1,052	1	6,434	—	6,434
3. Legislative .....	Ordinary	194	89	479	269	1,548	784	591	363	415	1,190	5,922	20	5,942
4. Research, planning and statistics .....	Ordinary	—	—	—	—	—	138	—	79	37	164	418	—	418
5. Total general government .....	Ordinary	1,894	409	1,801	1,506	12,201	10,672	2,386	3,539	2,912	8,736	46,056	114	46,170
6. ....	Capital	—	—	6	—	1,303	3,411	82	579	1,052	1	6,434	—	6,434
Protection of persons and property:														
7. Law enforcement .....	Ordinary	325	75	338	194	5,995	4,871	674	739	989	1,042	15,242	—	15,242
8. ....	Capital	—	—	—	—	871	956	—	—	484	—	2,311	—	2,311
Corrections:														
9. Juvenile delinquents .....	Ordinary	48	5	185	119	2,941	1,090	291	86	267	1,313	6,445	—	6,345
10. ....	Capital	3	—	1	—	970	52	49	1	339	—	1,415	—	1,415
11. Other offenders .....	Ordinary	236	41	8	1	2,095	7,076	437	511	695	2,408	13,508	—	13,508
12. ....	Capital	1	—	—	—	220	940	6	—	296	—	1,463	—	1,463
13. Other .....	Ordinary	2	—	—	—	—	55	—	—	—	—	57	—	57
14. Police protection .....	Ordinary	829	81	308	250	5,573	7,857	398	572	665	987	17,520	—	17,520
15. ....	Capital	—	—	—	—	—	542	—	—	2	—	544	—	544
16. Other .....	Ordinary	599	89	861	430	5,036	7,900	1,190	1,531	1,962	2,575	22,173	1	22,174
17. ....	Capital	—	—	—	—	324	140	—	32	7	—	503	—	503
18. Total protection of persons and property .....	Ordinary	2,039	291	1,700	994	21,640	28,649	2,990	3,439	4,578	8,325	74,845	1	74,846
19. ....	Capital	4	—	1	—	2,385	2,630	53	33	1,128	—	6,236	—	6,236
Transportation and communications:														
20. Highways, roads and bridges .....	Ordinary	2,922	1,049	10,474	13,760	39,783	92,846	9,704	9,006	11,909	33,621	225,074	754	225,828
21. ....	Capital	4,632	1,809	6,256	1,944	49,638	23,973	5,404	10,513	35,370	327	139,866	—	139,866
22. Railways .....	Ordinary	344	—	—	—	—	—	—	—	17	50	411	—	411
23. Telephone, telegraph and wireless .....	Ordinary	—	—	24	—	—	—	—	—	—	—	24	—	24
24. ....	Capital	—	—	2	—	—	—	—	—	—	—	2	—	2
25. Waterways .....	Ordinary	29	68	714	453	487	—	—	220	310	1,190	3,471	—	3,471
26. ....	Capital	172	—	99	—	—	—	—	—	10	—	281	—	281
27. Other .....	Ordinary	—	5	—	—	—	—	—	—	—	—	5	—	5
28. Total transportation and communications .....	Ordinary	3,295	1,122	11,212	14,213	40,270	92,846	9,704	9,226	12,236	34,861	228,985	754	229,739
29. ....	Capital	4,804	1,809	6,357	1,944	49,638	23,973	5,404	10,513	35,380	327	140,149	—	140,149
Health and social welfare:														
Health:														
30. General .....	Ordinary	248	47	137	123	1,660	1,825	399	414	345	574	5,572	3	5,575
31. ....	Capital	—	—	—	—	—	—	—	—	1	—	1	—	1
32. Public Health .....	Ordinary	934	355	1,396	1,473	9,562	8,392	1,950	3,327	2,201	3,557	33,147	25	33,172
33. ....	Capital	—	—	—	—	—	20	—	4	348	—	372	—	372
34. Medical dental and allied services .....	Ordinary	695	35	115	28	2,223	1,785	63	1,229	279	2,158	8,610	—	8,610
35. ....	Capital	—	—	—	—	13	—	—	—	—	—	13	—	13
36. Hospital care .....	Ordinary	6,913	866	6,072	5,095	40,541	49,913	6,328	21,403	15,809	42,731	195,671	234	195,905
37. ....	Capital	57	91	774	1,197	—	7,335	631	4,539	1,878	—	16,502	—	16,502
38. Total health .....	Ordinary	8,790	1,303	7,720	6,719	53,986	61,715	8,740	26,373	18,634	49,020	243,000	262	243,262
39. ....	Capital	57	91	774	1,197	13	7,355	631	4,543	2,227	—	16,888	—	16,888

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



TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1954 - Continued  
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
Health and social welfare—concluded:														
Social welfare:														
40. Aid to aged persons .....	Ordinary	1,993	316	2,173	2,654	16,128	11,872	2,326	3,126	5,239	9,307	55,134	2	55,136
41. Capital .....	Capital	—	4	—	—	—	—	—	349	380	—	733	—	733
42. Aid to blind persons .....	Ordinary	178	38	341	358	1,647	1,212	231	215	195	333	4,748	—	4,748
43. Aid to unemployed employables and unemployables .....	Ordinary	2,047	56	1	1	1	5,406	850	1,135	1,270	5,145	15,909	35	15,944
44. Capital .....	Capital	—	—	1	1	1	—	—	—	22	—	22	—	22
45. Mothers' allowances .....	Ordinary	1,255	74	1,501	1,274	7,890	6,317	1,006	1,217	937	388	21,859	—	21,859
46. Child welfare .....	Ordinary	374	39	504	116	6,294	2,164	487	734	244	1,393	12,349	19	12,368
47. Labour .....	Ordinary	53	—	97	75	977	987	172	153	233	372	3,119	—	3,119
48. Other social welfare .....	Ordinary	576	12	60	4	9,242	908	335	1,118	432	1,288	13,975	—	13,975
49. Capital .....	Capital	—	—	—	—	—	—	—	—	2	—	2	—	2
50. Total social welfare .....	Ordinary	6,476	535	4,676	4,481	42,178	28,866	5,407	7,698	8,550	18,226	127,093	56	127,149
51. Capital .....	Capital	—	4	—	—	—	—	—	349	404	—	757	—	757
Recreational and cultural services:														
52. Archives, art galleries, museums and libraries .....	Ordinary	145	41	202	33	363	833	31	170	32	412	2,262	—	2,262
53. Capital .....	Capital	2	—	4	—	4	—	—	343	—	—	353	—	353
54. Parks, beaches and other recrea- tional areas .....	Ordinary	10	—	1	—	1,201	1,827	—	143	91	725	3,998	—	3,998
55. Capital .....	Capital	—	—	—	—	62	308	—	—	—	—	370	—	370
56. Physical culture .....	Ordinary	8	17	31	24	59	369	28	72	48	87	743	—	743
57. Other .....	Ordinary	2	2	18	5	387	44	—	—	46	26	530	—	530
58. Total recreational and cultural services .....	Ordinary	165	60	252	62	2,010	3,073	59	385	217	1,250	7,533	—	7,533
59. Capital .....	Capital	2	—	4	—	66	308	—	343	—	—	723	—	723
Education:														
60. Schools operated by local authorities	Ordinary	5,520 <sup>2</sup>	928	7,589	7,539	34,042 <sup>3</sup>	60,117	8,758	9,917	14,948	17,713	167,071	332 <sup>4</sup>	167,403
61. Capital .....	Capital	—	—	552 <sup>5</sup>	—	—	—	—	—	—	—	552	—	552
62. Universities, colleges and other schools	Ordinary	605	248	1,572	1,101	15,252	17,300	2,001	1,894	2,919	3,289	46,181	—	46,181
63. Capital .....	Capital	47	5	412	—	2,663	941	299	809	1,254	—	6,430	—	6,430
64. Education of the handicapped .....	Ordinary	—	15	—	62	320	802	70	160	122	269	1,820	—	1,820
65. Capital .....	Capital	—	—	—	—	—	318	—	7	—	—	325	—	325
66. Superannuation and pensions .....	Ordinary	64	4	1,081	34	795	4,978	164	410	811	1,710	10,051	—	10,051
67. Other .....	Ordinary	210	57	544	146	4,207	1,367	273	534	439	448	8,225	—	8,225
68. Capital .....	Capital	—	—	—	—	—	—	—	—	4	—	4	—	4
69. Total education .....	Ordinary	6,399	1,252	10,786	8,882	54,616	84,564	11,266	12,915	19,239	23,429	233,348	332	233,680
70. Capital .....	Capital	47	5	964	—	2,663	1,259	299	816	1,258	—	7,311	—	7,311
Natural resources and primary industries:														
71. Fish and game .....	Ordinary	491	40	97	468	4,296	2,133	565	257	352	915	9,616	15	9,631
72. Capital .....	Capital	—	—	—	—	568	153	—	—	—	—	721	—	721
73. Forests .....	Ordinary	292	52	650	2,597	7,320	10,610	1,110	476	1,778	8,905	33,790	—	33,790
74. Capital .....	Capital	5	3	41	—	75	2,094	43	—	315	—	2,576	—	2,576
75. Lands; Settlement and agriculture .....	Ordinary	426	303	1,092	1,351	19,533	6,364	1,539	2,706	3,305	2,967	39,586	—	39,586
76. Capital .....	Capital	—	24	57	—	—	125	392	1,121	3,716	—	5,435	—	5,435
77. Minerals and mines .....	Ordinary	190	2	489	88	1,171	957	154	620	1,435	1,197	6,303	—	6,303
78. Capital .....	Capital	—	—	158	—	—	11	—	—	46	—	215	—	215
79. Water resources .....	Ordinary	4	—	6	—	2,162	88	390	—	219	408	3,277	—	3,277
80. Capital .....	Capital	—	—	—	—	1,813	—	—	—	—	—	1,813	—	1,813
81. Other .....	Ordinary	89	17	95	88	23	766	94	1,822	159	1,199	4,352	—	4,352
82. Capital .....	Capital	—	—	2	—	—	—	207	—	148	—	357	—	357
83. Total natural resources and primary industries .....	Ordinary	1,492	414	2,429	4,592	34,507	20,918	3,852	5,881	7,248	15,591	96,924	15	96,939
84. Capital .....	Capital	5	27	258	—	2,456	2,383	642	1,121	4,225	—	11,117	—	11,117

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. Consists of expenditure on public schools facilities provided by the Territorial Government amounting to \$306,000 and contributions towards separate schools amounting to \$26,000.

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

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1954 - Concluded  
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-Total	Yukon	Total
85. Trade and industrial development....	Ordinary	186	58	541	318	2,944	1,381	273	340	517	558	7,116	-	7,116
86.	Capital	-	7	15	-	-	3	-	-	3	-	28	-	28
87. Local government planning and development .....	Ordinary	95	5	54	34	218	1,176	50	514	339	122	2,807	-	2,807
88.	Capital	-	1	-	-	-	48	-	-	-	-	49	-	49
Debt charges:														
89. Commission on bond or debenture sales and other management charges .....	Ordinary	2	-	5	33	47	51	8	15	4	12	177	-	177
90. Discount (or amount amortized) on provincial bond sales .....	Ordinary	-	4	290	131	734	666	-	-	-	193	2,018	-	2,018
91. Bonded debt retirement <sup>1</sup> .....	Ordinary	417	572	4,421	5,442	10,050	29,945	6,790	8,146	3,020	12,467	81,270	-	81,270
92. Interest .....	Ordinary	674	658	6,879	7,446	15,551	30,974	6,617	6,469	2,521	9,019	86,808	-	86,808
93. Loss on foreign exchange .....	Ordinary	-	-	-	-	-	19	-	14	-	2	35	-	35
94. Premium (or amount amortized) or loss on sale of securities purchased as investments .....	Ordinary	-	-	-	-	-	-	-	56	-	-	56	-	56
95. Total debt charges .....	Ordinary	1,093	1,234	11,595	13,052	23,382	61,655	13,415	14,700	5,545	21,693	170,364	-	170,364
96. Contributions to other governments <sup>2</sup> .....	Ordinary	226	95	972	2,638	-	3,544	83	-	7,532	14,259	29,469	76	29,545
97. Contributions to government enterprises <sup>3</sup> .....	Ordinary	90	32	368	25	1,015	9,442	1,072	892	17	-	12,923	-	12,923
Other expenditure:														
98. Civil defence .....	Ordinary	7	1	9	6	4	37	50	62	218	325	719	-	719
99.	Capital	-	-	-	-	-	-	-	-	112	-	112	-	112
100. Housing .....	Ordinary	47	-	18	-	2,967	144	-	49	-	800	4,025	-	4,025
101.	Capital	-	-	-	401	-	-	-	105	-	-	506	-	506
102. Other .....	Ordinary	63	8	33	1	106	817	43	161	99	61	1,392	-	1,392
103.	Capital	-	-	-	-	-	1	-	-	-	-	1	-	1
104. Total other expenditure .....	Ordinary	117	9	60	7	3,077	998	93	272	317	1,186	6,136	-	6,136
105.	Capital	-	-	-	401	-	1	-	105	112	-	619	-	619
106. Sub-total .....	Ordinary	32,327	6,819	54,166	57,523	295,044	409,699	59,390	86,174	88,201	197,256	1,286,599	1,610	1,288,209
107.	Capital	4,919	1,944	8,379	3,542	58,524	41,371	7,113	18,402	45,789	328	190,311	-	190,311
Non-expense and surplus payments:														
108. Advances charged to revenue .....	Ordinary	957	7	15	5	-	-	25	150	198	2,751	4,108	-	4,108
109. Refunds of previous years revenue .....	Ordinary	197	5	-	-	-	4	49	55	861	3	1,174	-	1,174
110. Other .....	Ordinary	-	-	10	-	1,493 <sup>4</sup>	200	-	-	-	-	1,703	-	1,703
111. Total non-expense and surplus payments .....	Ordinary	1,154	12	25	5	1,493	204	74	205	1,059	2,754	6,985	-	6,985
112. Total gross ordinary expenditure .....		33,481	6,831	54,191	57,528	296,537	409,903	59,464	86,379	89,260	200,010	1,293,584	1,610	1,295,194
113. Total gross capital expenditure .....		4,919	1,944	8,379	3,542	58,524	41,371	7,113	18,402	45,789	328	190,311	-	190,311
114. Total gross general expenditure .....		38,400	8,775	62,570	61,070	355,061	451,274	66,577	104,781	135,049	200,338	1,483,895	1,610	1,485,505
115. Less retirement included above .....		417	572	4,421	5,442	10,050	29,945	6,790	8,146	3,020	12,467	81,270	-	81,270
116. Total Gross expenditure exclusive of debt retirement .....		37,983	8,203	58,149	55,628	345,011	421,329	59,787	96,635	132,029	187,871	1,402,625	1,610	1,404,235

1. Includes retirement of treasury bills.

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

3. Consists of Nfld. - Fisheries Development Authority; P.E.I. - P.E.I. Industrial Corporation; N.S. - Power Commission re rural electrification; N.B. - Power Commission re rural electrification; Que. - Farm Credit Bureau \$458,000, Rural Electrification Bureau \$557,000; Ont. - Hydro-Electric Power Commission bonus re rural lines \$9,412,000, Rural Telephone Systems Act \$30,000; Man. - Power Commission Extension; Sask. - Government Finance Office re Sask. Wool Products \$830,000, Government Seed Plant \$18,000, Fish Marketing Service \$44,000; Alta. - Government Plant.

4. Includes 14,933 for interest on bonds.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1954  
(Thousands of dollars)

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
<b>Taxes:</b>													
1. Corporations .....	—	—	—	—	16,301	718 <sup>1</sup>	—	—	—	—	17,019	—	17,019
<b>Income:</b>													
2. Corporations .....	—	—	—	—	48,889	221 <sup>1</sup>	—	—	—	—	49,110	—	49,110
3. Individuals <sup>1</sup> .....	—	—	—	—	—	3	—	—	—	—	3	—	3
4. Property .....	—	—	100	227	—	1,616	—	290	—	4,130	6,363	88	6,451
<b>Sales:</b>													
5. Alcoholic beverages .....	2	270	—	2	1,524	—	—	2	—	2	1,794	69	1,863
6. Amusements and admissions .....	85	133	747	430	4,912	10,739	1,249	58	1,399	3,337	23,089	12	23,101
7. Motor fuel and fuel oil <sup>3</sup> .....	2,160	1,217	9,619	7,457	57,109	87,151	8,432	14,307	17,760	18,636	223,848	175	224,023
8. Tobacco .....	2	148	—	1,143	12,734	—	—	2	—	2	14,025	—	14,025
9. General .....	5,650	—	—	7,494	41,711	—	—	17,941	—	35,467	108,263	—	108,263
10. Other commodities and services <sup>4</sup> .....	—	—	185	—	4,487	—	—	—	—	—	4,652	—	4,652
11. Succession duties .....	—	—	5 <sup>1</sup>	6 <sup>1</sup>	10,913	20,164	5 <sup>1</sup>	23 <sup>1</sup>	17 <sup>1</sup>	—	31,133	—	31,133
12. Other <sup>5</sup> .....	247	—	93	66	1,018	4,467	15	5,962	1,078	14,056	27,000	8	27,008
13. <b>Total taxes</b> .....	<b>8,442</b>	<b>1,768</b>	<b>10,749</b>	<b>16,823</b>	<b>199,576</b>	<b>125,079</b>	<b>9,701</b>	<b>38,581</b>	<b>20,254</b>	<b>75,625</b>	<b>506,299</b>	<b>332</b>	<b>506,631</b>
14. <b>Federal tax rental agreement</b> .....	<b>11,825</b>	<b>3,631</b>	<b>19,497</b>	<b>18,178</b>	—	<b>134,448</b>	<b>25,039</b>	<b>25,254</b>	<b>29,883</b>	<b>43,516</b>	<b>309,191</b>	<b>250</b>	<b>309,441</b>
<b>Privileges, licences and permits:</b>													
15. Liquor control and regulation .....	891	28	287	15	12,160	14,916	2,153	63	1,016	302	31,831	7	31,838
16. Motor vehicles .....	969	474	3,938	3,300	22,555	27,451	5,108	5,394	8,646	10,337	88,172	75	88,247
17. Natural resources .....	502	12	1,320	3,445	25,098	22,110	2,919	10,259	103,000	26,274	194,937	25	194,962
18. Other .....	298	87	395	357	5,240	5,182	604	1,145	1,363	1,499	16,170	32	16,202
19. <b>Total privileges, licences and permits</b> .....	<b>2,660</b>	<b>601</b>	<b>5,940</b>	<b>7,117</b>	<b>65,051</b>	<b>69,659</b>	<b>10,784</b>	<b>16,861</b>	<b>114,025</b>	<b>38,412</b>	<b>331,110</b>	<b>139</b>	<b>331,249</b>
20. <b>Sales and services</b> .....	<b>137</b>	<b>65</b>	<b>917</b>	<b>594</b>	<b>3,704</b>	<b>5,430</b>	<b>1,042</b>	<b>2,576</b>	<b>2,478</b>	<b>3,784</b>	<b>20,727</b>	<b>9</b>	<b>20,736</b>
<b>Fines and penalties:</b>													
21. Liquor control .....	21	14	66	25	200	99	76	72	207	—	780	6	786
22. Other .....	74	18	125	62	484	1,199	155	187	528	387	3,219	1	3,220
23. <b>Total fines and penalties</b> .....	<b>95</b>	<b>32</b>	<b>191</b>	<b>87</b>	<b>684</b>	<b>1,298</b>	<b>231</b>	<b>259</b>	<b>735</b>	<b>387</b>	<b>3,999</b>	<b>7</b>	<b>4,006</b>
<b>Other governments:</b>													
<b>Government of Canada:</b>													
24. Share of income tax on power utilities ..	161	30	279	283	2,120	1,097	569	43	1,396	853	6,831	—	6,831
25. Subsidies .....	6,369 <sup>6</sup>	657	2,057	1,679	3,300	3,641	1,755	2,041	2,127	1,281	24,907	37	24,944
26. <b>Total Government of Canada</b> .....	<b>6,530</b>	<b>687</b>	<b>2,336</b>	<b>1,962</b>	<b>5,420</b>	<b>4,738</b>	<b>2,324</b>	<b>2,084</b>	<b>3,523</b>	<b>2,134</b>	<b>31,738</b>	<b>37</b>	<b>31,775</b>
27. Municipalities .....	—	—	245	—	—	—	—	—	27	—	272	—	272
28. <b>Total other governments</b> .....	<b>6,530</b>	<b>687</b>	<b>2,581</b>	<b>1,962</b>	<b>5,420</b>	<b>4,738</b>	<b>2,324</b>	<b>2,084</b>	<b>3,550</b>	<b>2,134</b>	<b>32,010</b>	<b>37</b>	<b>32,047</b>
<b>Government enterprises and other funds:</b>													
29. Liquor profits .....	2,202	870	9,459	6,450	21,921	30,019	6,490	11,270	14,497	21,061	124,262	660	124,922
30. Other <sup>7</sup> .....	—	—	—	—	2,800	—	—	600	195	—	3,595	—	3,595
31. <b>Other revenue</b> .....	<b>12</b>	<b>7</b>	<b>8</b>	<b>7</b>	<b>160</b>	<b>91</b>	<b>20</b>	<b>63</b>	<b>45</b>	<b>304</b>	<b>717</b>	<b>—</b>	<b>717</b>
32. <b>Sub-total</b> .....	<b>31,603</b>	<b>7,661</b>	<b>49,342</b>	<b>49,218</b>	<b>299,316</b>	<b>370,762</b>	<b>55,634</b>	<b>97,548</b>	<b>185,582</b>	<b>185,244</b>	<b>1,331,910</b>	<b>1,454</b>	<b>1,333,364</b>
<b>Non-revenue and surplus receipts:</b>													
33. Refunds of previous years' expenditure ..	36	5	6	2	101	115	162	77	70	340	914	6	920
34. Repayment of advances credited to revenue .....	2	5	—	—	—	1	25	756	199	751	1,739	—	1,739
35. Other .....	—	—	—	—	—	19	1	34	—	2	56	—	56
36. <b>Total net general revenue</b> .....	<b>31,641</b>	<b>7,671</b>	<b>49,348</b>	<b>49,220</b>	<b>299,417</b>	<b>370,897</b>	<b>55,822</b>	<b>98,415</b>	<b>185,851</b>	<b>186,337</b>	<b>1,334,619</b>	<b>1,460</b>	<b>1,336,079</b>
37. Population (000's) <sup>8</sup> .....	383	106	663	536	4,269	4,897	809	861	1,002	1,230	14,756	9	14,765
38. <b>Net general revenue per capita (\$)</b> .....	<b>82.61</b>	<b>72.37</b>	<b>74.43</b>	<b>91.83</b>	<b>70.14</b>	<b>75.74</b>	<b>69.00</b>	<b>114.31</b>	<b>185.48</b>	<b>151.49</b>	<b>90.45</b>	<b>162.22</b>	<b>90.49</b>

1. Collection of arrears.
2. Taxed under the general sales tax, item 9.
3. 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.—\$22,000; P.E.I.—\$15,000; N.S.—\$64,000; N.B.—\$120,000; Que.—\$498,000; Ont.—\$912,000; Man.—\$145,000; Sask.—\$219,000; Alta.—\$445,000; B.C.—\$273,000; Yukon—Nil.
4. N.S.—Long Distance Telephone Tax; Que.—Hospital Tax on meals.
5. For break down see narrative to Table 4.
6. Includes transitional grant of \$4,900,000.
7. For break down see Table 1, footnote 6.
8. Population at June 1, 1953 as estimated by the Census Division, Dominion Bureau of Statistics.



**TABLE 5. Net 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.	Sub-total	Yukon	Total
1. General government <sup>1</sup> .....	1,893	397	1,807	1,506	13,504	13,480	2,432	3,962	3,788	8,737	51,506	114	51,620
2. Protection of persons and property .....	2,014	291	1,673	951	22,850	28,733	3,008	3,445	5,626	8,227	76,818	1	76,819
3. Transportation and communications ...	7,122	2,572	17,569	15,123	89,712	113,988	13,607	17,678	43,633	31,683	352,687	420	353,107
Health and social welfare:													
4. Health .....	6,426	1,052	5,398	5,863	37,110	57,875	6,683	28,063	17,801	42,985	209,256	209	209,465
5. Social welfare .....	5,416	374	3,396	2,969	33,935	23,530	4,147	6,666	7,536	15,518	103,487	56	103,543
6. Recreational and cultural services .....	167	60	245	53	2,076	3,298	46	714	206	1,231	8,096	—	8,096
7. Education .....	6,345	1,191	11,199	8,636	55,341 <sup>2</sup>	83,272	11,100	13,465	20,113	23,105	233,767	263	234,030
8. Natural resources and primary industries .....	1,494	362	2,595	3,808	36,254	21,070	4,342	6,877	11,000	14,506	102,308	15	102,323
9. Trade and industrial development .....	186	65	556	318	2,944	1,384	273	340	520	558	7,144	—	7,144
10. Local government planning and development .....	95	6	54	34	218	1,224	50	514	539	122	2,856	—	2,856
11. Debt charges .....	510	1,221	9,773	11,065	21,520	52,282	6,507	10,759	1,336	19,493	134,466	—	134,466
12. Contributions to other governments <sup>3</sup> .....	226	95	972	2,638	—	3,544	83	—	7,652	14,259	29,469	76	29,545
13. Contributions to government enterprises .....	60	32	368	25	1,015	9,442	1,072	892	17	—	12,923	—	12,923
14. Other expenditures .....	111	9	56	266	3,077	834	66	349	344	1,069	6,163	—	6,163
15. Sub-total .....	32,065	7,727	55,661	53,255	319,556	413,956	53,418	93,724	120,111	181,493	1,330,966	1,154	1,332,120
16. Non-expense and surplus payments ....	1,154	12	14	—	1,493	204	74	205	1,059	2,754	6,969	—	6,969
17. Total net general expenditure .....	33,219	7,739	55,675	53,255	321,049	414,160	53,492	93,929	121,170	184,247	1,337,935	1,154	1,339,089
18. Less debt retirement included above ..	417	572	4,421	5,442	10,050	29,945	6,790	8,146	3,020	12,467	81,270	—	81,270
19. Total net general expenditure exclusive of debt retirement .....	32,802	7,167	51,254	47,813	310,999	384,215	46,702	85,783	118,150	171,780	1,256,665	1,154	1,257,819
20. Population (000's) <sup>4</sup> .....	383	106	663	536	4,269	4,897	809	861	1,002	1,230	14,756	9	14,765
21. Net general expenditure per capita (exclusive of debt retirement) (\$) .....	85.64	67.61	77.30	89.20	72.85	78.46	57.73	99.63	117.91	139.66	85.16	128.22	85.19

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

2. See Table 2, footnote 2.

3. See Table 10, item 7.

4. Population at June 1, 1953 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 6. Analysis of Net 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.	Sub-total	Yukon	Total
<b>General Government;</b>														
1. Executive and administrative <sup>1</sup> .....	Ordinary	1,700	320	1,322	1,237	10,653	9,750	1,795	3,097	2,460	7,382	39,716	94	39,810
2. ....	Capital	- 1 <sup>2</sup>	- 12 <sup>2</sup>	6	-	1,303	2,808	46	423	876	1	5,450	-	5,450
3. Legislative .....	Ordinary	194	89	479	269	1,548	784	591	363	415	1,190	5,922	20	5,942
4. Research, planning and statistics .....	Ordinary	-	-	-	-	-	138	-	79	37	164	418	-	418
5. Total general government .....	Ordinary	1,894	409	1,801	1,506	12,201	10,672	2,386	3,539	2,912	8,736	46,056	114	46,170
6. ....	Capital	- 1	- 12	6	-	1,303	2,808	46	423	876	1	5,450	-	5,450
<b>Protection of persons and property:</b>														
7. Law enforcement .....	Ordinary	325	75	338	172	5,995	4,871	674	739	989	1,042	15,220	-	15,220
8. ....	Capital	-	-	-	-	871	956	-	-	484	-	2,311	-	2,311
9. Corrections .....	Ordinary	271	46	185	99	3,861	5,475	691	570	882	3,623	15,683	-	15,683
10. ....	Capital	4	-	1	-	1,190	992	55	1	635	-	2,878	-	2,878
11. Police protection .....	Ordinary	829	81	308	250	5,573	7,857	398	572	665	987	17,520	-	17,520
12. ....	Capital	-	-	-	-	-	542	-	-	2	-	544	-	544
13. Other .....	Ordinary	585	89	861	430	5,036	7,900	1,190	1,531	1,962	2,575	22,159	1	22,160
14. ....	Capital	-	-	-	-	324	140	-	32	7	-	503	-	503
15. Total protection of persons and property .....	Ordinary	2,010	291	1,672	961	20,465	26,103	2,953	3,412	4,498	8,227	70,582	1	70,583
16. ....	Capital	4	-	1	-	2,385	2,630	55	33	1,128	-	6,236	-	6,236
<b>Transportation and communications:</b>														
17. Highways, roads and bridges .....	Ordinary	2,922	1,049	10,474	12,726	39,783	92,846	9,704	8,921	11,909	30,116	220,450	420	220,870
18. ....	Capital	3,655	1,450	6,256	1,944	49,442	21,142	3,903	8,537	31,388	327	128,044	-	128,044
19. Railways .....	Ordinary	344	-	-	-	-	-	-	-	17	50	411	-	411
20. Telephone, telegraph and wireless .....	Ordinary	-	-	24	-	-	-	-	-	-	-	24	-	24
21. ....	Capital	-	-	2	-	-	-	-	-	-	-	2	-	2
22. Waterways .....	Ordinary	29	68	714	453	487	-	-	220	310	1,190	3,471	-	3,471
23. ....	Capital	172	-	99	-	-	-	-	-	9	-	280	-	280
24. Other .....	Ordinary	-	5	-	-	-	-	-	-	-	-	5	-	5
25. Total transportation and communications .....	Ordinary	3,295	1,122	11,212	13,179	40,270	92,846	9,704	9,141	12,236	31,356	224,361	420	224,781
26. ....	Capital	3,827	1,450	6,357	1,944	49,442	21,142	3,903	8,537	31,397	327	128,326	-	128,326
<b>Health and social welfare:</b>														
<b>Health:</b>														
27. General .....	Ordinary	234	41	60	93	1,179	1,271	339	360	228	496	4,301	3	4,304
28. ....	Capital	-	-	-	-	-	-	-	-	1	-	1	-	1
29. Public health .....	Ordinary	266	154	497	576	2,916	3,947	653	1,783	1,171	1,892	13,855	15	13,870
30. ....	Capital	-	-	-	-	-	20	-	4	348	-	372	-	372
31. Medical, dental and allied services .....	Ordinary	695	35	115	18	2,195	1,783	52	1,224	271	1,860	8,248	-	8,248
32. ....	Capital	-	-	-	-	13	-	-	-	-	-	13	-	13
33. Hospital care .....	Ordinary	5,370	731	3,974	4,215	30,807	44,081	5,212	20,797	13,904	38,737	167,828	191	168,019
34. ....	Capital	- 139 <sup>2</sup>	91	752	961	-	6,773	427	3,895	1,878	-	14,638	-	14,638
35. Total health .....	Ordinary	6,565	961	4,646	4,902	37,097	51,082	6,256	24,164	15,574	42,985	194,232	209	194,441
36. ....	Capital	- 139	91	752	961	13	6,793	427	3,899	2,227	-	15,024	-	15,024

<sup>1</sup> Includes expenditure on public buildings serving a number of functions.  
<sup>2</sup> Capital revenue exceeds capital expenditure.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1954 - Continued  
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
Health and social welfare - Concluded:														
Social welfare:														
37. Aid to aged persons.....	Ordinary	1,060	179	1,144	1,406	8,943	7,146	1,214	1,960	3,956	6,945	33,953	2	33,955
38. Capital .....	Capital	-	4	-	-	-	-	-	349	380	-	733	-	733
39. Aid to blind persons .....	Ordinary	56	10	90	94	589	610	83	89	60	158	1,839	-	1,839
40. Aid to unemployed employables and unemployables .....	Ordinary	2,047	56	1	1	1	5,401	850	1,105	1,270	5,079	15,808	35	15,843
41. Capital .....	Capital	-	-	1	1	1	-	-	-	22	-	22	-	22
42. Mothers' allowances .....	Ordinary	1,255	74	1,501	1,274	7,890	6,317	1,006	1,217	937	388	21,859	-	21,859
43. Child welfare .....	Ordinary	369	39	504	116	6,294	2,164	487	675	244	1,343	12,235	19	12,254
44. Labour .....	Ordinary	53	-	97	75	977	984	172	153	233	372	3,116	-	3,116
45. Other social welfare .....	Ordinary	576	12	60	4	9,242	908	335	1,118	432	1,233	13,920	-	13,920
46. Capital .....	Capital	-	-	-	-	-	-	-	-	2	-	2	-	2
47. Total social welfare .....	Ordinary	5,416	370	3,396	2,969	33,935	23,530	4,147	6,317	7,132	15,518	102,730	56	102,786
48. Capital .....	Capital	-	4	-	-	-	-	-	349	404	-	757	-	757
49. Total health and social welfare....	Ordinary	11,991	1,331	8,042	7,871	71,032	74,612	10,403	30,481	22,706	58,503	296,962	265	297,227
50. Capital .....	Capital	- 139	95	752	961	13	6,793	427	4,248	2,631	-	15,781	-	15,781
Recreational and cultural services:														
51. Archives, art galleries, museums and libraries .....	Ordinary	145	41	202	33	363	833	31	170	32	393	2,243	-	2,243
52. Capital .....	Capital	2	-	4	-	4	-	-	343	-	-	353	-	353
53. Parks, beaches and other recreational areas .....	Ordinary	10	-	1	-	1,201	1,825	-	143	91	725	3,996	-	3,996
54. Capital .....	Capital	-	-	-	-	62	303	-	-	-	-	365	-	365
55. Physical culture .....	Ordinary	8	17	20	15	59	293	15	58	37	87	609	-	609
56. Other .....	Ordinary	2	2	18	5	387	44	-	-	46	26	530	-	530
57. Capital .....	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
58. Total recreational and cultural services .....	Ordinary	165	60	241	53	2,010	2,995	46	371	206	1,231	7,378	-	7,378
59. Capital .....	Capital	2	-	4	-	66	303	-	343	-	-	718	-	718
Education:														
60. Schools operated by local authorities	Ordinary	5,504 <sup>2</sup>	928	7,589	7,449	34,029 <sup>3</sup>	59,250	8,671	9,820	14,948	17,562	165,750	263 <sup>4</sup>	166,013
61. Capital .....	Capital	-	-	552 <sup>5</sup>	-	-	-	-	-	-	-	552	-	552
62. Universities college and other schools	Ordinary	536	182	1,023	945	13,601	15,805	1,623	1,748	2,538	3,130	41,131	-	41,131
63. Capital .....	Capital	31	5	412	-	2,389	941	299	809	1,253	-	6,139	-	6,139
64. Education of the handicapped .....	Ordinary	-	15	-	62	320	713	70	158	122	262	1,722	-	1,722
65. Capital .....	Capital	-	-	-	-	318	-	-	7	-	-	325	-	325
66. Superannuation and pensions .....	Ordinary	64	4	1,081	34	795	4,978	164	410	811	1,710	10,051	-	10,051
67. Other .....	Ordinary	210	57	542	146	4,207	1,267	273	513	437	441	8,093	-	8,093
68. Capital .....	Capital	-	-	-	-	-	-	-	-	4	-	4	-	4
69. Total education .....	Ordinary	6,314	1,186	10,235	8,636	52,952	82,013	10,801	12,649	18,856	23,105	226,747	263	227,010
70. Capital .....	Capital	31	5	964	-	2,389	1,259	299	816	1,257	-	7,020	-	7,020
Natural resources and primary industries:														
71. Fish and game .....	Ordinary	491	40	97	468	4,298	2,058	565	193	352	913	9,475	15	9,490
72. Capital .....	Capital	-	-	-	-	568	153	-	-	-	-	721	-	721
73. Forests .....	Ordinary	292	42	625	1,872	7,320	10,163	1,030	442	1,709	8,427	31,922	-	31,922
74. Capital .....	Capital	5	3	41	-	75	468	43	-	219	-	854	-	854
75. Lands; Settlement and agriculture....	Ordinary	423	234	1,025	1,292	18,824	6,281	1,467	2,679	3,014	2,900	38,139	-	38,139
76. Capital .....	Capital	-	24	57	-	-	125	392	1,121	3,712	-	5,431	-	5,431
77. Minerals and mines .....	Ordinary	190	2	489	88	1,171	957	154	620	1,423	1,197	6,291	-	6,291
78. Capital .....	Capital	-	-	158	-	11	-	-	-	45	-	214	-	214
79. Water resources .....	Ordinary	4	-	6	-	2,162	88	390	-	219	379	3,248	-	3,248
80. Capital .....	Capital	-	-	-	-	1,813	-	-	-	-	-	1,813	-	1,813
81. Other .....	Ordinary	89	17	95	88	23	766	94	1,822	159	690	3,843	-	3,843
82. Capital .....	Capital	-	-	2	-	-	-	207	-	148	-	357	-	357
83. Total natural resources and prim- ary industries .....	Ordinary	1,489	335	2,337	3,808	33,798	20,313	3,700	5,756	6,876	14,506	92,918	15	92,933
84. Capital .....	Capital	5	27	258	-	2,456	757	642	1,121	4,124	-	9,390	-	9,390

1. Cost borne by municipalities.

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

3. See Table 2, footnote 2.

4. Consists of expenditure on public school facilities provided by the territorial governments amounting to \$27,949 and contributions towards separate schools amounting to \$26,000.

5. See Table 2, footnote 5, page 15.



TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1954 - Concluded  
(Thousands of dollars)

Function		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
85. Trade and industrial development .....	Ordinary	186	58	541	318	2,944	1,381	273	340	517	558	7,116	-	7,116
86. ....	Capital	-	7	15	-	-	3	-	-	3	-	28	-	28
87. Local government planning and development .....	Ordinary	95	5	54	34	218	1,176	50	514	539	122	2,807	-	2,807
88. ....	Capital	-	1	-	-	-	48	-	-	-	-	49	-	49
Debt charges: <sup>1</sup>														
89. Commission on bond or debenture sales and other management charges .....	Ordinary	2	-	5	26	47	48	8	6	4	12	158	-	159
90. Discount (or amount amortized) on provincial bond sales .....	Ordinary	-	4	270	131	734	656	-	-	-	193	1,998	-	1,998
91. Bonded debt retirement .....	Ordinary	417	572	4,421	5,442	10,050	29,945	6,790	8,146	3,020	12,467	81,270	-	81,270
92. Interest .....	Ordinary	91	645	5,095	5,518	13,110	21,611	-239	2,606	-1,680	6,991	53,698	-	53,698
93. Loss of foreign exchange .....	Ordinary	-	-	-18	-52	-2,087	12	-2	3	-1	-170	-2,315	-	-2,315
94. Premium (or amount amortized) or loss on sale of securities purchased as investments .....	Ordinary	-	-	-	-	-334	-	-	-2	-7	-	-343	-	-313
95. Total debt charges .....	Ordinary	510	1,221	9,773	11,065	21,520	52,282	6,507	10,759	1,336	19,493	134,466	-	134,466
96. Contributions to other governments <sup>2</sup> .....	Ordinary	226	95	972	2,638	-	3,544	83	-	7,652	14,259	29,469	76	29,545
97. Contributions to government enterprises <sup>3</sup> .....	Ordinary	60	32	368	25	1,015	9,442	1,072	892	17	-	12,923	-	12,923
Other expenditure:														
98. Civil defence .....	Ordinary	1	1	5	6	4	37	25	34	178	208	499	-	499
99. ....	Capital	-	-	-	-	-	-	-	-	67	-	67	-	67
100. Housing .....	Ordinary	47	-	18	-	2,967	144	-	49	-	800	4,025	-	4,025
101. ....	Capital	-	-	-	259	-	-	-	105	-	-	364	-	364
102. Other .....	Ordinary	63	8	33	1	106	652 <sup>4</sup>	43	161	99	61	1,227	-	1,227
103. ....	Capital	-	-	-	-	-	1	-	-	-	-	1	-	1
104. Total other expenditure .....	Ordinary	111	9	56	7	3,077	833	68	244	277	1,069	5,751	-	5,751
105. ....	Capital	-	-	-	259	-	1	-	105	87	-	432	-	432
106. Sub-total .....	Ordinary	28,336	6,154	47,304	50,091	261,502	378,212	48,046	78,098	78,628	181,163	1,157,536	1,154	1,158,690
107. ....	Capital	3,729	1,573	8,357	3,164	58,054	35,744	5,372	15,626	41,483	328	173,430	-	173,430
Non-expense and surplus payments:														
108. Advances charged to revenue .....	Ordinary	957	7	4	-	-	-	25	150	198	2,751	4,092	-	4,092
109. Refunds of previous years' revenue ..	Ordinary	197	5	-	-	-	4	49	55	861	3	1,174	-	1,174
110. Other .....	Ordinary	-	-	10	-	1,493 <sup>5</sup>	200	-	-	-	-	1,703	-	1,703
111. Total non-expense and surplus payments .....	Ordinary	1,154	12	14	-	1,493	204	74	205	1,059	2,754	6,969	-	6,969
112. Total net ordinary expenditure .....		29,490	6,166	47,318	50,091	262,995	378,416	48,120	78,303	79,687	183,919	1,164,505	1,154	1,165,659
113. Total net capital expenditure .....		3,729	1,573	8,357	3,164	58,054	35,744	5,372	15,626	41,483	328	173,430	-	173,430
114. Total net general expenditure .....		33,219	7,739	55,675	53,255	321,049	414,160	53,492	93,929	121,170	184,247	1,337,935	1,154	1,339,089
115. Less debt retirement included above .....		417	572	4,421	5,442	10,050	29,945	6,790	8,146	3,020	12,467	81,270	-	81,270
116. Total net general expenditure exclusive of debt retirement .....		32,802	7,167	51,254	47,813	310,999	384,215	46,702	85,783	118,150	171,780	1,256,665	1,154	1,257,819

1. Negative amounts indicate excess of revenue over expenditure.

2. See Table 10, items 1 to 6 for breakdown.

3. See Table 3, footnote 3, page 16.

4. Includes standardization of hose couplings \$300,000; grants towards costs of tornado damage \$209,000.

5. Increase in reserve for doubtful accounts.

**TABLE 7. Reconciliation of Gross Ordinary Revenue with Provincial Ordinary Revenue Per Public Accounts for Fiscal Year Ended March 31, 1954**  
(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon
1. Provincial ordinary revenue per public accounts .....	36,066	8,340	50,769	53,532	297,817	372,973	56,728	82,743	197,043	169,034	2,016
<b>Add:</b>											
2. Revenue of administrative or special funds .....	129	404	434	1,017	264	44,979	2,106	19,542	571	37,246	—
3. Revenue deducted from expenditure in public accounts .....	—	—	4,867	2,043	36,019	22,607	8,198	5,539	—	14,861	—
4. Expenditure deducted from revenue in public accounts .....	22	25	64	151	1,050	912	145	219	445	273	—
5. Capital account revenue of an ordinary nature .....	64	17	27	122	—	6,515	6,047	580	221	—	—
6. Unremitted profits on liquor sales .....	115	—	90	—	1,037	—	25	—	233	123	—
7. Liquor Board revenues other than from liquor sales .....	—	—	272	—	—	—	—	—	788	—	—
8. Items treated as deferred revenue in public accounts, viz. Federal Tax Rental Agreements (net) .....	—	—	—	—	—	—	739	388	—	—	—
9. <b>Total additions</b> .....	330	446	5,754	3,333	38,370	75,013	17,260	26,268	2,258	52,503	—
<b>Deduct:</b>											
10. Refunds of current year's expenditure included in revenue in public accounts .....	111	4	72	21	—	623	34	166	1,300	—	100
11. Refunds of current year's revenue included in expenditure in public accounts .....	76	333	—	—	3,228	3,482	—	—	—	—	—
12. Sinking fund earnings included in revenue in public accounts .....	—	—	69	65	—	—	—	—	—	—	—
13. Revenue of working capital funds offset against expenditure .....	473	—	21	122	—	—	—	136	58	86	—
14. Profits of working capital funds taken into revenue in public account	—	—	—	—	—	—	—	—	—	—	—
15. Offsets to adjust contributions to and from government enterprises to a "net" basis .....	—	—	—	—	—	—	—	40	1,366	—	—
16. Employees' contributions to superannuation fund offset against expenditure .....	79	—	—	—	—	—	—	—	1,070	—	—
17. To deduct amount turned over by Liquor Board in excess of profits on sales .....	—	—	—	—	—	985	—	—	—	—	—
<b>Interfund eliminations:</b>											
18. Special fund expenditure included in provincial ordinary revenue .....	—	—	—	—	—	12	109	2,178	16	59	—
19. Provincial ordinary expenditure included in special fund revenue .....	25	313	140	—	—	40,500	775	—	—	18,964	—
20. Capital revenue included in ordinary expenditure .....	—	—	—	—	—	—	5,904	—	67	—	—
21. <b>Total deductions</b> .....	764	650	302	208	3,228	45,602	6,822	2,520	3,877	19,109	100
22. <b>Gross ordinary revenue</b> .....	35,632	8,340	56,221	56,557	332,959	402,384	67,166	106,491	195,424	202,428	1,916

**TABLE 8. Reconciliation of Gross Ordinary Expenditure with Provincial Ordinary Expenditure Per Public Accounts for Fiscal Year Ended March 31, 1954**  
(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon
1. Provincial ordinary expenditure per public accounts .....	33,390	6,874	44,188	53,446	261,360	372,040	56,510	72,958	92,029	165,624	1,710
<b>Add:</b>											
2. Expenditure of administrative or special funds .....	53	371	936	896	264	32,913	1,438	9,852	554	37,154	—
3. Revenue deducted from expenditure in public accounts .....	—	—	4,867	2,043	36,019	22,607	8,198	5,539	—	14,861	—
4. Expenditure deducted from revenue in public accounts .....	22	25	64	151	1,050	912	145	219	445	273	—
5. Items charged to surplus account by province .....	—	—	4,421	—	—	—	—	—	—	609	—
6. Capital account expenditure of an ordinary nature .....	1,075	214	20	1,200	35	25,176	—	—	—	547	—
7. Deficits of working capital funds not taken into expenditure .....	—	—	—	—	—	—	—	256	76	27	—
8. Liquor Board expenditure other than liquor selling costs .....	—	—	362	—	1,037	872	25	4	77	123	—
9. <b>Total additions</b> .....	1,150	610	10,670	4,290	38,405	82,480	9,806	15,870	1,152	53,594	—
<b>Deduct:</b>											
10. Refunds of current year's expenditure included in revenue in public accounts .....	111	4	72	21	—	623	34	166	1,300	—	100
11. Refunds of current year's revenue included in expenditure in public accounts .....	76	333	—	—	3,228	3,462	—	—	—	—	—
12. Sinking fund earnings applied to debenture retirement .....	—	—	—	—	—	—	—	—	—	—	—
13. Revenue of working capital funds offset against expenditure .....	473	—	69	65	—	—	—	—	—	—	—
14. Operating surplus of working capital funds offset against expenditure .....	5	3	386	122	—	—	30	65	102	185	—
15. Offsets to adjust contributions to and from government enterprises to a "net" basis .....	—	—	—	—	—	—	—	40	1,366	—	—
16. Employee contributions to superannuation fund offset against expenditure .....	79	—	—	—	—	—	—	—	1,070	—	—
17. Contributions to Liquor Boards offset against liquor profits .....	290	—	—	—	—	—	—	—	—	—	—
<b>Interfund eliminations:</b>											
18. Special fund expenditure included in provincial ordinary revenue .....	—	—	—	—	—	12	109	2,178	16	59	—
19. Provincial ordinary expenditure included in special fund revenue .....	25	313	140	—	—	40,500	775	—	—	18,964	—
20. Capital revenue included in ordinary expenditure .....	—	—	—	—	—	—	5,904	—	67	—	—
21. <b>Total deductions</b> .....	1,059	653	667	208	3,228	44,617	6,852	2,449	3,921	19,208	100
22. <b>Gross ordinary expenditure</b> .....	33,481	6,831	54,191	57,528	296,537	409,903	59,464	86,379	89,260	200,010	1,810

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital for Fiscal Year Ended March 31, 1954  
(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
From Government of Canada:													
1. Tax Rental Agreement, table 1, item 2.....	11,825	3,631	19,497	16,178	—	134,448	25,039 <sup>1</sup>	25,254 <sup>1</sup>	29,803	43,516	309,191	250	309,441
2. Share of income tax on power utilities, table 1, item 18.....	161	30	279	283	2,120	1,097	569	43	1,396	653	6,631	—	6,831
3. Subsidies, table 1, item 19 .....	6,369 <sup>2</sup>	657	2,057	1,679	3,300	3,641	1,755	2,041	2,127	1,281	24,907	37	24,944
4. Sub-total, items 1-3.....	18,355	4,318	21,833	18,140	5,420	139,186	27,363	27,338	33,326	45,650	340,929	287	341,216
Grants-in-aid and shared-cost contributions:													
Highways, roads and bridges:													
5. Trans-Canada highway .....	977	112	—	284	—	2,487	1,501	1,974	3,936	3,505	14,776	—	14,776
6. Other highways, roads and bridges .....	—	—	—	750	—	204	—	4	—	—	958	334	1,292
Health and social welfare:													
General health grants:													
7. Hospital construction .....	250	17	451	558	2,472	2,552	826	783	1,026	886	9,599	—	9,599
8. General public health .....	200	49	..	182	1,311	1,601	414	352	..	619	4,728	2	4,730
9. Tuberculosis control .....	154	47	..	183	2,194	648	182	237	..	276	3,921	5	3,926
10. Mental health .....	135	51	..	217	1,636	1,571	288	339	..	470	4,707	—	4,707
11. Venereal disease control .....	16	2	..	22	114	135	30	30	32	44	425	—	425
12. Crippled children .....	12	2	..	35	146	123	30	24	..	22	394	—	394
13. Professional training.....	11	6	53	24	241	201	46	23	..	50	655	—	655
14. Cancer control .....	77	9	..	125	928	346	147	210	237	187	2,266	—	2,266
15. Public health research .....	—	—	21	3	219	130	10	27	..	23	433	—	433
16. Laboratory and radiological services .....	62	31	..	113	—	—	72	154	—	33	465	—	465
17. Medical rehabilitation .....	—	—	—	9	22	—	11	4	..	4	50	—	50
18. Child and maternal health.....	12	9	..	20	—	21	—	31	—	4	97	—	97
19. Undistributed general health grants .....	—	—	699	—	—	—	—	—	802	—	1,701	—	1,701
20. Vital statistics fees .....	3	—	3	3	21	23	4	4	5	5	71	—	71
21. Other health .....	—	—	—	1	7	69	—	1	79	32	189	46	235
22. Old age assistance .....	696	86	1,029	1,248	7,185	4,726	1,112	1,018	1,103	1,863	20,266	—	20,266
23. Allowances to blind persons .....	122	28	251	264	1,058	602	148	126	135	175	2,909	—	2,909
24. Other welfare .....	—	—	—	—	—	8	—	2	—	4	14	—	14
Physical culture:													
25. National physical fitness programme .....	—	—	11	9	—	76	13	14	11	19	153	—	153
Education:													
Vocational Training Co-ordination Act:													
26. Youth training.....	18	7	22	22	201	100	..	44	17	50	479	—	479
27. Apprenticeship training.....	1	—	42	40	—	272	..	59	195	53	662	—	662
28. Vocational school assistance .....	84	25	103	90	654	597	..	114	148	141	1,936	—	1,936
29. Foremanship and supervisory training .....	—	—	—	—	8	—	—	—	—	—	8	—	8
30. Training for gainful employment or for defence industries .....	—	—	132	46	—	18	..	..	16	21	235	—	235
31. Training re armed forces.....	—	—	—	6	110	33	..	—	—	—	149	—	149
32. Vocational correspondence courses .....	—	—	—	—	—	—	..	—	2	7	9	—	9
33. Capital expenditure for vocational schools .....	—	—	—	—	—	270	..	—	—	—	270	—	270
34. Undistributed education grants .....	—	—	—	—	—	—	263	—	—	—	263	—	263
35. Grants to universities <sup>3</sup> .....	—	20	23	—	—	227	—	—	—	—	270	—	270
36. Other education grants .....	—	—	2	6	—	—	—	4	—	10	22	—	22

1. Includes amounts treated as deferred revenue by the provinces; Man. — \$739,000 (net); Sask. — \$388,000 (net).

2. Includes transitional grant of \$4,800,000.

3. See explanatory comment dealing with Table 9.



**TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital for Fiscal Year Ended March 31, 1954 - Concluded**  
(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
Grants-in-aid and shared-cost contributions from Government of Canada—Concluded:													
Natural resources and primary industries:													
Fish and game:													
37. Fur conservation .....	—	—	—	—	—	75	—	45	—	2	122	—	122
Forests:													
38. Forestry agreement .....	—	10	25	12	—	442	80	34	165	478	1,246	—	1,246
39. To combat spruce budworm .....	—	—	—	713	—	—	—	—	—	—	713	—	713
40. Other .....	—	—	—	—	—	5	—	—	—	—	5	—	5
Lands; Settlement and agriculture:													
41. Ram premium policy .....	—	—	1	—	2	—	—	2	—	—	5	—	5
42. Agricultural lime assistance .....	2	32	59	53	352	31	—	—	—	31	560	—	560
43. Replacement of maple production equipment .....	—	—	—	—	285	—	—	—	—	—	285	—	285
44. Effective organization of man-power .....	—	—	5	3	13	13	14	20	39	17	124	—	124
45. Other agricultural grants .....	1	1	2	3	5	10	58	5	2	19	106	—	106
Other:													
46. Okanagan flood control project .....	—	—	—	—	—	—	—	—	—	479	479	—	479
47. Fraser River Basin Board .....	—	—	—	—	—	—	—	—	—	30	30	—	30
48. Other natural resources grants .....	—	—	—	—	—	—	—	—	12	29	41	—	41
Other expenditure:													
49. Civil defence .....	6	—	4	—	—	—	25	28	85	117	265	—	265
50. Miscellaneous (various functions) .....	—	—	—	5	—	167	—	—	—	30	202	—	202
51. Total Grants-in-aid and Shared-Cost Contributions from Government of Canada, Table 1, items 20 and 21 .....	3,017	544	3,138	5,047	19,184	17,783	5,074	5,692	8,049	9,735	77,263	387	77,650
52. Total received from Government of Canada .....	21,372	4,862	24,971	23,187	24,604	156,969	32,437	33,030	41,375	55,385	418,192	674	418,866
From other Provincial Governments:													
53. Shared-Cost Contribution from Alberta re highways .....	—	—	—	—	—	—	—	19	—	—	19	—	19
From Local Governments:													
Shared-Cost Contributions:													
54. Law enforcement .....	—	—	—	22	—	—	—	—	—	—	22	—	22
55. Corrections—juvenile delinquents .....	—	—	2	—	1,163	—	—	—	14	—	1,179	—	1,179
56. Highways, roads and bridges .....	—	—	—	—	—	—	—	64	—	—	64	—	64
57. Hospital care .....	—	1	—	—	7,261 <sup>1</sup>	—	—	—	—	1,392 <sup>2</sup>	8,654	—	8,654
58. General and public health .....	—	1	—	—	317	—	134	167	—	299	918	—	918
59. Social welfare .....	—	—	—	—	—	—	—	84	—	167	251	—	251
60. Education .....	—	—	154	—	23	—	—	—	—	—	177	—	177
61. Land drainage and improvement .....	—	—	—	—	52	—	—	—	—	—	52	—	52
62. Miscellaneous .....	14	—	—	142	—	—	—	19	—	—	175	—	175
63. Total Shared-Cost Contributions from Local Governments .....	14	2	156	164	8,816	—	134	334	14	1,858	11,492	—	11,492
Other Contributions, (Table 4, item 27):													
64. Highway tax .....	—	—	245	—	—	—	—	—	—	—	245	—	245
65. Education tax .....	—	—	—	—	—	—	—	—	27	—	27	—	27
66. Total received from Local Governments .....	14	2	401	164	8,816	—	134	334	41	1,858	11,764	—	11,764
67. Total received from All Governments .....	21,386	4,864	25,372	23,351	33,420	156,969	32,571	33,363	41,416	57,243	429,975	674	430,649

1. Contributions from the municipalities under the Public Charities Act towards maintenance of indigents, etc.  
2. Includes contributions from municipalities to: the hospital insurance fund \$981,000; tuberculosis control \$411,000.

11 764  
1 9  
11 83

TABLE 10. Specified Amounts Paid to Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1934  
(Thousands of dollars)

	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.....	—	—	—	—	—	134	77	—	—	—	211	—	211
2. Police services — R.C.M.P.....	238	81	314	250	—	—	385	553	648	728	3,197	—	3,197
3. Total Government of Canada.....	238	81	314	250	—	134	462	553	648	728	3,408	—	3,408
To local governments:													
4. Shared-revenue contributions <sup>1</sup> .....	—	—	—	—	—	897	—	—	7,517	14,253	22,667	—	22,667
5. Subsidies.....	226	95	972	2,638	—	1,775	83	—	135	—	5,924	76	6,000
6. Other.....	—	—	—	—	—	872	—	—	—	6	878	—	878
7. Sub-total items 4-6.....	226	95	972	2,638	—	3,544	83	—	7,852	14,259	29,469	76	29,545
Grants-in-aid and shared-cost contributions:													
8. Protection of persons and property.....	64	2	—	—	650	5,035 <sup>3</sup>	—	—	—	—	5,751	—	5,751
9. Highways, roads and bridges.....	116	17	21	138	3,241	27,174	1,402	412	3,492	142	36,155	—	36,155
10. Public health and medical services.....	55	—	—	—	—	1,355	—	148	58	219	1,835	—	1,835
11. Hospital care.....	—	—	—	—	—	—	—	—	1,235	—	1,235	—	1,235
12. Mothers' allowances.....	—	—	—	84	—	—	—	—	—	—	84	—	84
13. Homes for the aged.....	—	—	—	—	—	1,884	—	—	—	—	1,884	—	1,884
14. Aid to unemployed employables and unemployables.....	—	—	—	—	—	2,489	428	660	787	1,960	6,324	—	6,324
15. Child welfare.....	—	—	—	—	—	1,376	78	—	—	411	1,865	—	1,865
16. Recreational and cultural services.....	10	—	—	—	—	445	—	2	—	—	457	—	457
17. Schools operated by local authorities <sup>2</sup> .....	6	853	6,962	6,965	30,240 <sup>7</sup>	58,054	8,336	9,012	14,111	16,647	151,180	—	151,180
18. Lands; Settlement and agriculture.....	—	—	—	—	132	791	173	84	—	2	1,182	—	1,182
19. Miscellaneous.....	64	—	3	—	50	250	15	4	—	253	639	—	639
20. Sub-total items 8-18.....	309	872	6,986	7,187	34,313	98,853	10,432	10,322	19,683	19,634	208,591	—	208,591
21. Total local governments.....	535	967	7,958	9,825	34,313	102,397	10,515	10,322	27,335	33,893	238,060	76	238,136
22. Total all governments.....	773	1,048	8,272	10,075	34,313	102,531	10,977	10,875	27,983	34,621	241,468	76	241,544

1. Ont. — Railway tax distribution \$25,000; liquor licences paid to municipalities \$872,000; Alta. — liquor fines \$132,000, share of fuel oil tax under Municipal Assistance Act \$7,385,000; B.C. — Municipal Aid Act — share of motor vehicle licence revenues \$2,556,000, share of general sales tax \$11,697,000.
2. Ont. — Payments in lieu of taxes \$378,000; compensation re repeal of Mortgage Tax Act \$240,000, and compensation re amendment to Assessment Act \$254,000.
3. B.C. — reimbursement of taxes to various municipalities \$5,000, payment under Municipal Act \$1,000.
4. Includes \$2,727,000 and \$2,273,000 subsidies paid under the Police Act and the Fire Department Act respectively.
5. Excludes amounts paid to municipal hospital boards.
6. Includes grants paid directly to teachers in P.E.I., N.B. and Que.
7. Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to \$4,912,000.
8. Excludes \$3,267,000 expenditure out of Education Fund to meet debt charges of various school corporations.
9. Local schools are operated by the Territorial Government and by religious denominations.

TABLE 11. Provincial Revenue from Liquor Operations for Fiscal Year Ended March 31, 1934  
(Thousands of dollars)

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
Operations													
1. Gross sales.....	6,236	2,701	26,756	17,727	68,266	115,317	33,546	39,118	53,985	71,946	435,598	1,860	437,458
2. Less cost of sales.....	3,702	1,747	15,991	10,313	40,613	71,767	25,780	25,964	37,118	48,153	281,148	1,117	282,265
3. Gross trading profit.....	2,534	954	10,765	7,414	27,653	43,550	7,766	13,154	16,867	23,793	154,450	743	155,193
4. Less administrative and general expenses.....	339	84	1,325	1,015	5,732	13,630	1,314	1,978	2,334	2,817	30,568	83	30,651
5. Net trading profit.....	2,195	870	9,440	6,399	21,921	29,920	6,452	11,176	14,533	20,976	123,882	660	124,542
6. Miscellaneous income.....	7	—	19	51	—	99	41	148	55	108	520	—	520
7. Miscellaneous charges.....	—	—	—	—	—	—	—	46	91	3	140	—	140
8. Net profit as per tables 1 and 4.....	2,202	870	9,459	6,450	21,921	30,019	6,493	11,270	14,497	21,081	124,262	660	124,922
Reconciliation with Provincial Liquor Board operations													
Add: Revenues excluded from above and shown on revenue tables as:													
9. Privileges, licences and permits.....	891	28	200	15	12,160	13,897	2,153	63	788	277	30,472	—	30,472
10. Fines and penalties.....	21	—	66	—	—	99	—	—	—	—	186	—	186
11. Confiscations.....	1	—	—	—	51	—	—	3	—	—	55	—	55
12. Add: Expenses charged to reserve for contingencies.....	—	—	—	—	—	2,000	—	—	—	—	2,000	—	2,000
Deduct: Expenditure excluded from above and shown on expenditure tables:													
13. Enforcement expenses.....	—	—	320	—	891	—	13	4	—	123	1,351	—	1,351
14. Other.....	—	—	36	—	146	872	12	—	77	—	1,143	—	1,143
15. Net profit as per Liquor Board reports.....	3,115	898	9,369	6,465	33,095	45,143	8,621	11,332	15,208	21,235	154,481	660	155,141
Summary													
16. Net profit, table 4, item 29.....	2,202	870	9,459	6,450	21,921	30,019	6,493	11,270	14,497	21,081	124,262	660	124,922
17. Sales tax, table 4, item 5.....	—	270	—	—	1,524	—	—	—	—	—	1,794	—	1,863
18. Privileges, licences and permits, table 4, item 15.....	891	28	287	15	12,160	14,916	2,153	63	1,016	302	31,831	7	31,838
19. Fines and penalties, table 4, item 21.....	21	14	66	25	200	99	76	72	207	—	786	6	786
20. Confiscations, included in table 4, item 31.....	1	—	3	—	51	—	—	3	1	—	59	—	59
21. Total Provincial revenue from liquor operations.....	3,115	1,182	9,815	6,490	35,856	45,034	8,722	11,408	15,721	21,383	158,726	742	159,468

1. After deducting health tax of \$270,000 paid by purchaser. See item 17.
2. Other: N.S. — plebiscite expense \$1,000; prisoners committed expense \$35,000; Que. — confiscation expenses \$12,000; permit expense \$134,000; Ont. — liquor licence revenue paid to municipalities; Man. — permit expense; Alta. — permit expense.





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