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FINANCIAL STATISTICS
OF
PROVINCIAL GOVERNMENTS
1954

(Fiscal Year Ended March 31, 1955)

Revenue and Expenditure

Actual

DOMINION BUREAU OF STATISTICS
Public Finance and Transportation Division
Public Finance Section

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FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

1954

Revenue and Expenditure

ACTUAL

This report presents statistics dealing with revenues and expenditures of provincial governments and of the Yukon and Northwest Territories. A report dealing with assets and liabilities of these governments as at March 31, 1955, has already been published.

The following changes in the revenue and expenditure patterns of provincial governments may be noted during the fiscal year under review.

In New Brunswick the general sales tax revenue dropped from \$7.5 million to \$6 million as a result of the rate being reduced from 4% to 3% of retail sales prices.

In Quebec the new personal income tax yielded \$25 million.

In Saskatchewan the adult and family rates of the hospital insurance tax were increased \$5 and \$10 respectively. Revenue from this source amounted to \$8.3 million in 1954-55 compared with \$5.9 million in the previous year. This revenue is included in "Other Taxes" in these statistics.

In British Columbia the hospital insurance tax, which yielded \$14 million revenue in 1953-54, was abolished. The general sales tax rate was increased from 3% to 5%. The revenue from this source was \$55 million in 1954-55 compared with \$35 million in the previous year. The amusement tax rate was reduced slightly during the year and the yield declined somewhat.

The increase in revenue from the motor fuel and fuel oil taxes is partly accounted for by increases of 1¢ per gallon in Newfoundland and 2¢ per gallon in New Brunswick in the gasoline tax rates.

In Manitoba motor vehicle drivers' licences are valid for a two-year period and most of them did not expire until June 30, 1955. Hence there was no mass renewal of drivers' licences in 1954-55, which accounts for the drop in revenue from motor vehicle licences from \$5.1 million in 1953-54 to \$4.8 million the next year.

The share of federal income tax on power utilities also decreased in Manitoba due to the fact that the Winnipeg Electric Company was absorbed by the Manitoba Hydro-Electric Board and as a Crown corporation no longer pays corporation income tax to the Federal Government.

On the expenditure side also there were some new developments during the year.

The disabled persons allowances were introduced on January 1, 1955 in most provinces, and all provinces had signed similar agreements with the federal government by April 1, 1955. Under the Act the federal government contributes 50 per cent of not more than \$40 per month towards the payment of allowances to totally and permanently disabled

persons of 18 years of age or over who fulfil specified residence and income requirements. The provincial government expenditures on these allowances are included in "Aid to Unemployed Employables and Unemployables" in these statistics. The contributions from the federal government appear in the analysis of grants-in-aid and shared-cost contributions (See Table 9, item 23).

The following changes in assistance to municipalities should be noted. In Prince Edward Island per capita subsidies to cities and towns were increased from \$2.50 to \$3.00 and to villages from \$1.00 to \$1.25. These increases cost the provincial treasury about \$20,000 more than the previous year.

In Ontario a new system of unconditional grants to municipalities was substituted for the former subsidies paid under the Police Act and Fire Department Act. The net result from this change is an increase of \$7 million in grants to municipalities. The "no strings attached" subsidies are calculated on a per capita basis, varying from \$1.50 per capita in the smallest villages up to \$4.00 per capita in the largest cities. The new grants may be used by the municipalities for any purpose, but they are related as closely as possible to their responsibility for health, welfare, the administration of justice and similar services.

In British Columbia the methods of providing assistance to municipalities were also revised. A new formula of school grants was introduced which increases this form of assistance by over \$15 million. Secondly, the annual distribution of one-fifth of the social services tax and of the one-third of the motor vehicle licence collections was discontinued as from January 1, 1955. Finally, a yearly unconditional grant in aid of local government, calculated on a graded per capita basis starting at \$14 per capita for the first 3,500 persons and ranging to \$4.25 for municipal population over 50,000 was introduced. No distribution of the latter was made to the municipalities during the fiscal year under review, i.e. payments did not commence until after March 31, 1955.

In British Columbia a Toll Highways and Bridges Authority which was set up as a "crown corporation" for the purposes of constructing, purchasing, maintaining and operating toll-highways and toll-bridges in the Province, commenced operations in 1954-55. The financial transactions of this Authority are excluded from the general statistics in this report (except for the subsidy of \$188,000 charged to provincial ordinary account and included in "Contributions to Government Enterprises"). The following tables have been prepared from statements published by the Authority, using the same classifications as appearing in the general fund statistics.

(Thousands of Dollars)

1. Includes operation of toll gates \$77,000; construction of bridges \$271,000.

On the expenditure side, education and social welfare expenditures increased at a faster rate than the other services provided by provincial governments. They showed gains of approximately 1% each in relative importance. Transportation, education, health and social welfare together continue to account for 72% of net general expenditure.

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1955

[illegible]

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1955

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
1	General government	7.0	4.2	3.5	3.2	4.1	4.0	4.9	4.0	2.3	4.5	9.4	17.9	4.0
2	Protection of persons and property	5.6	3.3	3.3	2.1	5.9	6.6	6.4	4.9	5.5	5.4	—	.6	5.7
3	Transportation and communications	26.6	38.6	32.8	35.5	27.1	26.2	29.6	19.4	37.9	17.6	23.6	3.0	26.8
4	Health	18.1	15.3	10.9	10.4	12.3	15.3	15.2	34.3	14.5	26.4	15.6	30.4	16.9
5	Social welfare	15.5	4.7	6.7	6.2	12.3	6.1	9.1	7.6	7.3	11.1	4.9	8.9	8.9
6	Education	20.9	14.8	22.2	18.2	20.3	22.3	24.3	15.9	18.1	14.7	42.0	33.9	19.8
7	Natural resources and primary industries	2.9	7.5	5.2	6.6	10.7	5.0	8.8	9.3	8.9	8.2	1.1	1.2	7.7
8	Debt charges (exclusive of debt retirement)	1.2	8.4	10.4	11.0	3.9	6.5	-1.5	2.2	-2.8	3.5	-.1	—	4.1
9	Contributions to other governments .....	.8	1.3	1.9	5.5	—	4.3	.2	—	6.4	3.1	3.4	3.3	2.7
10	All other expenditure	1.4	1.9	3.1	1.3	3.4	3.7	3.0	2.4	1.9	5.5	.1	.8	3.4
11	Net general expenditure (exclusive of debt retirement)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

The following summaries, first by provinces, and second by source and function for all provinces, show the development that has taken place

in provincial government finance in the last five years.

Net General Revenue

Provincial government	Fiscal years ended nearest December 31 (Millions of dollars)				
	1950	1951	1952	1953	1954
Newfoundland	21	25	32	32	33
Prince Edward Island	5	6	7	8	8
Nova Scotia	36	39	47	49	51
New Brunswick	32	41	47	49	51
Quebec	239	277	285	300	339
Ontario	266	304	365	371	399
Manitoba	41	46	55	56	57
Saskatchewan	67	75	91	98	100
Alberta	105	106	144	186	175
British Columbia	139	157	185	186	200
Yukon Territory	1	1	..	1	1
Northwest Territories .....	..	..	..	..	1
Total	952	1,077	1,258	1,336	1,415

Net General Expenditure (Exclusive of Debt Retirement)

Provincial government	Fiscal years ended nearest December 31 (Millions of dollars)				
	1950	1951	1952	1953	1954
Newfoundland	27	30	29	33	39
Prince Edward Island	7	8	7	7	9
Nova Scotia	52	49	46	51	53
New Brunswick	41	40	45	48	51
Quebec	224	261	313	311	350
Ontario	279	336	372	384	421
Manitoba	35	43	42	47	48
Saskatchewan	62	72	80	86	96
Alberta	73	82	104	118	138
British Columbia	141	152	169	172	179
Yukon Territory	1	1	..	1	1
Northwest Territories .....	..	..	..	..	1
Total	942	1,074	1,207	1,258	1,386

Net General Revenue by Source
(Fiscal Years Ended Nearest December 31)
(Millions of Dollars)

Source	1950	1951	1952	1953	1954
Taxes:					
Corporations	23	25	14	17	16
Income — Corporations	127	163	65	49	49
Individuals	—	—	—	—	25
Sales:					
Motor fuel and fuel oil	157	182	201	224	240
General	76	91	101	108	129
All other sales taxes	34	36	38	44	43
Succession duties	31	34	33	31	41
Hospital insurance tax	17	21	21	20	8
All other taxes	14	14	14	14	16
Total taxes	479	566	487	507	567
Federal tax rental agreements	93	96	303	309	328
Privileges, licences and permits:					
Liquor control and regulation	27	28	31	32	31
Motor vehicles	67	73	81	88	94
Natural resources	99	113	155	195	185
Other	13	14	14	16	17
Government of Canada subsidies	25	27	26	25	24
Liquor profits	112	116	126	125	128
All other revenue	37	44	35	39	41
Total net general revenue	952	1,077	1,258	1,336	1,415

Net General expenditure by Function
(Fiscal Years Ended Nearest December 31)
(Millions of Dollars)

Function	1950	1951	1952	1953	1954
General government	37	45	48	52	56
Protection of persons and property	51	61	67	77	78
Transportation and communications	250	299	367	353	371
Health	158	174	192	209	235
Social Welfare	87	92	95	104	124
Education	183	196	221	234	275
Natural resources and primary industries	72	85	94	102	107
Debt charges (Exclusive of debt retirement)	52	57	57	53	57
Contributions to local governments	17	23	27	30	37
All other expenditures	35	42	39	44	46
Net general expenditure (Exclusive of debt retirement)	942	1,074	1,207	1,258	1,386

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 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

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 "general" 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 on the various functions.

"Privileges, Licences and Permits—Natural Resources", table 1, item 5, includes fish and game royalties; fishing, hunting and trapping licences; timber royalties, grazing fees, hay and wood cutting privileges; mining (including natural gas, and petroleum) royalties, dues or bonuses; beach, sand and water lot leases 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

represents 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:		Ontario:	
Tax on Fire Insurance Premiums.....	195	Fire Marshal Tax.....	215
Public Utilities Act.....	58	Security Transfer Tax.....	2,248
Total	253	Land Transfer Tax	2,876
		Total	5,339
Nova Scotia:		Manitoba:	
Tax on Fire Insurance Premiums.....	36	Fire Prevention Tax	22
Public Utilities Act.....	44		
Total	80	Saskatchewan:	
		Fire Prevention Assessment Levy	93
New Brunswick:		Hospitalization Insurance Tax	8,290
Fire Prevention Tax on Premiums.....	29	Total	8,383
Insurance Act	15	Alberta:	
Public Utilities Act.....	33	Increment Tax	1,005
Total	77	Fire Prevention Tax	42
		Total	1,047
Quebec:		British Columbia:	
Tax on Fire Insurance Premiums.....	118	Tax on Fire Insurance Premiums	63
Security Transfer Tax	1,383		
Property Transfer Tax.....	53	Yukon:	
Total	1,554	Poll Tax	7

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 "ordi-

nary" 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. It also shows the steps taken to arrive at gross general and finally net general revenue and expenditure.

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 for statistical purposes to be of an "ordinary" nature are in effect credited or 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 tables 7 and 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 transferred to ordinary revenue or expenditure. See tables 7 and 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 7 and 8.

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 elim-

inate 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 14 and 15; on table 8, see items 7, 13, 14 and 15.

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, all of the Tax Rental Agreement payments during the current year were not brought into ordinary revenue, but rather a portion was deferred until a later fiscal period. In order to achieve interprovincial comparability, deferred amounts have been added to revenue for the fiscal year ended March 31, 1955 and will be disallowed as revenue in the year in which the provinces bring them into revenue. See table 7, item 9.

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 table 7, items 11 and 12, and table 8, items 10 and 11.

Sinking fund earnings are not considered to be 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 table 7 item 13 and table 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 19 to 22.

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
Fisheries Development Authority
Property Loss Reserve Fund
Unsatisfied Judgment Fund

Prince Edward Island:

Insurance Reserve
Potato Industry Promotion Fund
Provincial Sanatorium Commission
Unsatisfied Judgment Fund

Nova Scotia:

Industrial Loan 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' Account
Department of Health and Public Welfare Hospital
Construction Grants
Fire Insurance Reserve
Fire Prevention Fund
Grants re City of Winnipeg Midtown Bridge
Horned Cattle Purchase Act
Land Titles Assurance Fund
Milk Control Board
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
Registrars' Assurance Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
Conservation Fund
Dog Tax Fund
Forest Protection Fund
Forest Reserve Account
Game Conservation Fund
Grazing Range Improvement Fund
Highway Development Fund
Hospital Construction Fund
Hospital Insurance Fund
Land Registry Assurance Fund
Pound District Act Trust Account
Scaling Fund
School for the Deaf and Blind - Bequest
Silviculture Fund
Teacher Training Loan 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, 25 and 26 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 48) 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 33) 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. They are included in item 11 on table 7.

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, town, 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 ear-marked as grants in aid of specified municipal projects.

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

Grants-in-Aid and shared-Cost Contributions (items 9 to 19). These are classified in the main 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 II—Provincial Revenue From Liquor Operations

This table shows the calculation of liquor profits as shown in "ordinary" revenue (table 1, item 27). 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 a more detailed analysis of these operations.

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, 1955¹
(Thousands of dollars)

No.	Source		Nfld.	P.E.I.	N.S.	N.B.
1	Taxes²	Ordinary	9,369	1,862	11,427	16,824
2	Federal tax rental agreements	Ordinary	12,547	3,913	20,463	17,047
	Privileges, licences and permits:					
3	Liquor control and regulation	Ordinary	1,006	26	280	15
4	Motor vehicles	Ordinary	1,099	486	4,103	3,467
5	Natural resources	Ordinary	315	13	1,401	3,053
6	Other	Ordinary	299	94	411	394
7	Total privileges, licences and permits	Ordinary	2,719	619	6,195	6,929
8	Sales and services	Ordinary	1,830	335	2,868	2,283³
9		Capital	2	27	3	-
	Fines and Penalties:					
10	Liquor control	Ordinary	17	15	82	15
11	Other	Ordinary	103	21	126	61
12	Total fines and penalties	Ordinary	120	36	208	76
	Interest, premium, discount and exchange ⁴ :					
13	Interest	Ordinary	639	17	1,991	2,113
14	Discount (or amount amortized) or profit on sale of securities purchased as investments	Ordinary	-	-	-	-
15	Profit on foreign exchange	Ordinary	-	-	23	55
16	Other	Ordinary	-	-	23	12
17	Total interest, premium, discount and exchange	Ordinary	639	17	2,037	2,180
	Other Governments:					
	Government of Canada:					
18	Share of income tax on power utilities	Ordinary	190	43	300	216
19	Subsidies	Ordinary	5,519 ⁶	657	2,057	1,679
20	Contributions ⁷	Ordinary	2,732	472	3,602	3,572
21		Capital	2,300	490	342	630
22	Total Government of Canada	Ordinary	8,441	1,172	5,959	5,467
23		Capital	2,300	490	342	630
24	Provinces and municipalities⁷	Ordinary	14	2	409	24
25	Total other governments	Ordinary	8,455	1,174	6,368	5,491
26		Capital	2,300	490	342	630
	Government enterprises:					
27	Liquor profits	Ordinary	2,108	888	9,547	6,305
28	Other⁸	Ordinary	-	-	-	-
29	Other revenue	Ordinary	15	16	9	7
30		Capital	-	-	-	-
31	Sub-Total	Ordinary	37,802	8,860	59,122	57,142
32		Capital	2,302	517	345	630
	Non-revenue and surplus receipts:					
33	Refunds of previous years' expenditure	Ordinary	38	5	50	-
34	Repayment of advances	Ordinary	25	5	-	-
35	Other	Ordinary	-	-	-	-
36	Total gross ordinary revenue		37,865	8,870	59,172	57,142
37	Total gross capital revenue		2,302	517	345	630
38	Total gross general revenue		40,167	9,387	59,517	57,772
39	Population (000's) ⁹		398	105	673	547
40	Gross general revenue per capita (\$)		100.92	89.40	88.44	105.62

1. Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and table 7.

2. See table 4 for breakdown of tax revenue.

3. Includes \$1,257,000 received from sale of land in the Camp Gagetown area which was credited to the Crown Land Sinking Fund.

4. Excludes net sinking fund earnings as follows: Nfld.—\$62,000; P.E.I.—\$100,000; N.S.—\$824,000; N.B.—\$1,352,000; Que.—\$3,227,000; Ont.—\$1,858,000; Man.—\$1,195,000; Sask.—\$78,000; Alta.—Nil; B.C.—\$1,911,000.

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

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1955¹
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
234,077	136,915	10,185	40,292	21,608	83,711	566,270	401	22	566,693	1
—	142,747	26,201	26,646	31,816	46,052	327,432	258	264	327,954	2
11,549	14,509	2,113	53	859	214	30,624	7	4	30,635	3
24,701	30,002	4,842	5,729	9,262	10,567	94,258	97	16	94,371	4
27,717	23,018	3,315	9,891	88,023	27,996	184,742	26	65	184,833	5
5,525	5,758	644	1,252	1,397	1,688	17,462	67	11	17,540	6
69,492	73,287	10,914	16,925	99,541	40,465	327,086	197	96	327,379	7
5,202	13,721	2,130	2,624	4,289	6,051	41,333	107	33	41,473	8
165	361	55	383	1,574	—	2,570	—	—	2,570	9
194	112	81	78	190	—	784	7	1	792	10
603	1,486	144	263	587	404	3,798	1	1	3,800	11
797	1,598	225	341	777	404	4,582	8	2	4,592	12
2,790 ⁵	12,898 ⁵	7,646	4,469	6,307	2,050	40,920	6	—	40,926	13
50	—	—	—	88	—	138	—	—	138	14
59	5	—	13	1	192	348	—	—	348	15
—	14	—	339	—	—	388	—	—	388	16
2,899	12,917	7,646	4,821	6,396	2,242	41,794	6	—	41,800	17
1,661	1,342	28	44	1,658	1,812	7,294	—	—	7,294	18
3,300	3,641	1,852	2,088	2,228	1,281	24,302	43	13	24,358	19
19,331	16,463	3,544	4,305	4,823	9,808	68,652	242	39	68,933	20
279	6,684	2,162	2,080	1,850	—	16,817	—	—	16,817	21
24,292	21,446	5,424	6,437	8,709	12,901	100,248	285	52	100,585	22
279	6,684	2,162	2,080	1,850	—	16,817	—	—	16,817	23
11,362	—	118	448	19	2,060	14,456	—	—	14,456	24
35,654	21,446	5,542	6,885	8,728	14,961	114,704	285	52	115,041	25
279	6,684	2,162	2,080	1,850	—	16,817	—	—	16,817	26
22,527	33,444	6,117	10,282	14,317	21,049	126,584	702	263	127,549	27
2,800	—	—	600	50	—	3,450	—	—	3,450	28
129	92	14	96	64	249	691	—	—	691	29
—	—	—	—	5	—	5	—	—	5	30
373,577	436,167	68,974	109,512	187,586	215,184	1,553,926	1,964	732	1,556,622	31
444	7,045	2,217	2,463	3,429	—	19,392	—	—	19,392	32
61	164	113	97	95	57	680	4	2	686	33
—	—	24	278	197	767	1,296	—	12	1,308	34
—	—	—	115	—	3	118	—	—	118	35
373,638	436,331	69,111	110,002	187,878	216,011	1,556,020	1,968	746	1,558,734	36
444	7,045	2,217	2,463	3,429	—	19,392	—	—	19,392	37
374,082	443,376	71,328	112,465	191,307	216,011	1,575,412	1,968	746	1,578,126	38
4,388	5,046	828	878	1,039	1,266	15,168	10	17	15,195	39
85.25	87.87	86.14	128.09	184.13	170.62	103.86	196.80	43.88	103.86	40

6. Includes transitional grant of \$3,950,000.

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

8. Que. — Contributions from Hydro-Electric Commission; Sask. — Profits of various crown corporations; Alta — Treasury Branches net profit.

9. Population at June 1, 1954 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1955¹
(Thousands of dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government ²	2,753	396	1,854	1,618	14,389
2	Protection of persons and property	2,213	289	1,760	1,123	20,643
3	Transportation and communications	12,423	3,866	17,591	18,628	94,977
	Health and Welfare:					
4	Health	9,539	1,751	9,278	7,294	63,273
5	Social welfare	7,116	597	4,871	4,726	52,588 ³
6	Recreational and cultural services	195	58	330	132	1,500
7	Education	8,560	1,375	12,277	9,526	72,595 ⁴
8	Natural resources and primary industries	1,807	743	2,926	3,773	38,015
9	Trade and industrial development	185	68	598	456	3,040
10	Local government planning and development	91	5	54	39	452
11	Debt charges, including debt retirement	1,835	1,309	12,980	13,720	26,947
12	Contributions to other governments ⁵	291	112	999	2,739	—
13	Contributions to government enterprises	—	20	603	25	464
14	Other expenditure	99	11	89	31	4,486
15	Sub-total	47,107	10,600	66,210	63,880	393,375
16	Non-expense and surplus payments	6	9	14	—	2,009
17	Total gross general expenditure	47,113	10,609	66,224	63,880	395,384
18	Less debt retirement included above	711	554	5,487	5,906	10,427
19	Total gross general expenditure exclusive of debt retirement	46,402	10,055	60,737	57,974	384,957
20	Population (000's) ⁶	398	105	673	547	4,388
21	Gross general expenditure exclusive of debt retirement — per capita — (\$)	116.59	95.76	90.25	105.99	87.73

1. Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and table 3.

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

3. Items totalling \$3,579,000 re institutional care of juveniles, formerly classified as "corrections — juvenile delinquents" under "Protection of persons and property" are now classified as "child welfare."

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1955¹
(Thousands of dollars)

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
17,133	2,422	4,255	4,706	8,015	57,541	123	115	57,779	1
30,516	3,138	4,692	7,718	9,668	81,760	—	4	81,764	2
116,813	16,417	20,949	54,211	34,753	390,628	509	19	391,156	3
76,205	10,332	36,276	23,939	53,473	291,360	217	207	291,784	4
31,483	5,715	8,842	11,643	22,638	150,219	64	79	150,362	5
3,873	140	959	709	1,427	9,323	—	4	9,327	6
96,646	12,277	15,581	25,540	26,581	280,958	670	222	281,850	7
21,788	4,388	9,062	12,672	15,770	110,944	14	8	110,966	8
1,494	380	389	567	595	7,772	—	—	7,772	9
596	56	549	723	126	2,697	7	1	2,705	10
59,705	12,022	15,237	5,536	20,797	170,088	—	—	170,088	11
18,019	86	—	8,809	5,501	36,606	45	21	36,672	12
7,311	775	19	9	188	9,414	—	—	9,414	13
2,956	70	332	529	1,228	9,831	—	—	9,831	14
484,538	68,218	117,142	157,311	200,760	1,609,141	1,649	680	1,611,470	15
218	65	142	300	6,532	9,295	—	—	9,295	16
484,756	68,283	117,284	157,611	207,292	1,618,436	1,649	680	1,620,765	17
19,439	5,109	8,325	3,098	12,354	71,410	—	—	71,410	18
465,317	63,174	108,959	154,513	194,938	1,547,026	1,649	680	1,549,355	19
5,046	828	878	1,039	1,266	15,168	10	17	15,195	20
92.22	76.30	124.10	148.71	153.98	101.99	164.90	40.00	101.96	21

4. Includes \$4,837,000 expenditure out of Education Fund to meet debt charges of various school commissions. The bonds issued by the Quebec Municipal Commission to discharge school liabilities are included in the report "Direct and Indirect Debt" as indirect debt.

5. See table 10, item 8.

6. Population at June 1, 1954 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1955
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
General government:						
1	Executive and administrative ¹	Ordinary	2,330	306	1,471	1,351
2		Capital	203	—	130	—
3	Legislative	Ordinary	220	90	253	265
4		Capital	—	—	—	—
5	Research, planning and statistics	Ordinary	—	—	—	2
6	Total general government	Ordinary	2,550	396	1,724	1,618
7		Capital	203	—	130	—
Protection of persons and property:						
8	Law enforcement	Ordinary	326	65	337	230
9		Capital	40	—	—	—
Corrections:						
10	Juvenile delinquents	Ordinary	93	4	191	131
11		Capital	32	—	—	—
12	Other offenders	Ordinary	223	47	6	9
13		Capital	46	—	—	—
14	Other	Ordinary	—	—	—	—
15	Police protection	Ordinary	875	80	322	253
16		Capital	—	—	—	—
17	Other	Ordinary	578	93	904	500
18		Capital	—	—	—	—
19	Total protection of persons and property	Ordinary	2,095	289	1,760	1,123
20		Capital	118	—	—	—
Transportation and communications:						
21	Airways	Ordinary	—	—	—	—
22	Highways, roads and bridges	Ordinary	3,522	1,034	11,007	13,076
23		Capital	8,548	2,779	5,788	5,072
24	Railways	Ordinary	—	—	—	—
25	Telephone, telegraph and wireless	Ordinary	—	—	25	—
26	Waterways	Ordinary	13	48	697	480
27		Capital	340	—	74	—
28	Other	Ordinary	—	5	—	—
29	Total transportation and communications	Ordinary	3,535	1,087	11,729	13,556
30		Capital	8,888	2,779	5,862	5,072
Health and social welfare:						
Health:						
31	General	Ordinary	197	52	186	228
32		Capital	—	—	—	—
33	Public health	Ordinary	1,128	398	1,542	1,454
34		Capital	—	—	—	—
35	Medical, dental and allied services	Ordinary	655	49	115	21
36		Capital	—	—	—	—
37	Hospital care	Ordinary	7,489	902	7,127	5,111
38		Capital	70	350	308	480
39	Total health	Ordinary	9,469	1,401	8,970	6,814
40		Capital	70	350	308	480

1. Includes expenditure on public buildings serving a number of functions.
2. See table 2, footnote 3.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1955
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
12,698	11,011	1,943	3,157	3,017	7,390	44,674	102	108	44,884	1
229	5,045	137	677	1,317	—	7,738	—	—	7,738	2
1,462	924	342	318	322	404	4,600	21	7	4,628	3
—	—	—	—	—	3	3	—	—	3	4
—	153	—	103	50	218	526	—	—	526	5
14,160	12,088	2,285	3,578	3,389	8,012	49,800	123	115	50,038	6
229	5,045	137	677	1,317	3	7,741	—	—	7,741	7
6,388	4,630	727	857	1,284	1,153	15,997	—	—	15,997	8
551	1,867	—	89	642	—	3,189	—	—	3,189	9
212 ²	1,571	301	84	413	1,133	4,133	—	—	4,133	10
2	47	5	—	707	—	791	—	—	791	11
1,898	7,295	502	746	793	3,316	14,835	—	—	14,835	12
133	1,172	—	30	862	—	2,243	—	—	2,243	13
—	52	—	—	—	—	52	—	—	52	14
5,909	6,429	407	664	703	1,098	16,740	—	—	16,740	15
—	725	—	—	—	—	725	—	—	725	16
4,949	6,592	1,196	1,884	2,257	2,968	21,921	—	4	21,925	17
603	136	—	338	57	—	1,134	—	—	1,134	18
19,356	26,569	3,133	4,235	5,450	9,668	73,678	—	4	73,682	19
1,287	3,947	5	457	2,268	—	8,082	—	—	8,082	20
10	—	—	—	—	—	10	—	—	10	21
43,058	98,309	6,410	9,836	15,707	32,393	234,352	509	19	234,880	22
51,433	18,519	10,007	10,841	38,159	417	151,563	—	—	151,563	23
—	—	—	—	—	52	52	—	—	52	24
—	—	—	—	—	—	25	—	—	25	25
476	—	—	272	308	1,891	4,185	—	—	4,185	26
—	- 15 ³	—	—	37	—	436	—	—	436	27
—	—	—	—	—	—	5	—	—	5	28
43,544	98,309	6,410	10,108	16,015	34,336	238,629	509	19	239,157	29
51,433	18,504	10,007	10,841	38,196	417	151,999	—	—	151,999	30
1,681	1,841	515	466	373	619	6,158	3	3	6,164	31
—	—	—	—	1	—	1	—	—	1	32
10,361	9,784	2,231	3,643	2,275	4,780	37,596	30	33	37,659	33
—	36	—	113	8	—	157	—	—	157	34
1,057	1,791	95	1,490	1,103	2,385	8,761	—	4	8,765	35
20	—	—	—	13	—	33	—	—	33	36
50,154	54,121	7,149	25,274	16,686	45,689	219,702	184	167	220,053	37
—	8,632	342	5,290	3,480	—	18,952	—	—	18,952	38
63,253	67,537	9,990	30,873	20,437	53,473	272,217	217	207	272,641	39
20	8,668	342	5,403	3,502	—	19,143	—	—	19,143	40

3. Negative amount indicates excess of revenue over expenditure.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1955 - Continued
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
	Health and social welfare - concluded:					
	Social welfare:					
41	Aid to aged persons	Ordinary	2,016	347	2,257	2,747
42		Capital	-	-	-	-
43	Aid to blind persons	Ordinary	181	42	337	359
44	Aid to unemployed employables and unemployables ¹	Ordinary	2,622	73	24	76
45		Capital	-	-	-	-
46	Mothers' allowances	Ordinary	1,357	81	1,565	1,301
47	Child welfare	Ordinary	292	42	526	126
48		Capital	-	-	-	-
49	Labour	Ordinary	46	-	87	95
50	Other social welfare	Ordinary	602	12	75	22
51	Total social welfare	Ordinary	7,116	597	4,871	4,726
52		Capital	-	-	-	-
	Recreational and cultural services:					
53	Archives, art galleries, museums and libraries.....	Ordinary	160	40	239	49
54		Capital	5	-	3	-
55	Parks, beaches and other recreational areas	Ordinary	20	-	-	-
56		Capital	-	-	-	-
57	Physical culture	Ordinary	8	15	32	28
58	Other	Ordinary	2	3	56	55
59		Capital	-	-	-	-
60	Total recreational and cultural services	Ordinary	190	58	327	132
61		Capital	5	-	3	-
	Education:					
62	Schools operated by local authorities	Ordinary	7,180 ³	1,039	7,492	7,468
63		Capital	-	-	1,057 ⁷	-
64	Universities, colleges, and other schools.....	Ordinary	617	250	1,767	1,777
65		Capital	399	6	111	-
66	Education of the handicapped	Ordinary	93	13	79	98
67		Capital	-	-	-	-
68	Superannuation and pensions.....	Ordinary	50	3	1,085	33
69	Other	Ordinary	221	64	686	150
70	Total education	Ordinary	8,161	1,369	11,109	9,526
71		Capital	399	6	1,168	-
	Natural resources and primary industries:					
72	Fish and game	Ordinary	618	45	116	217
73		Capital	-	-	5	-
74	Forests	Ordinary	409	72	795	2,065
75		Capital	-	4	48	-
76	Lands: Settlement and agriculture	Ordinary	476	577 ⁸	1,153	1,317
77		Capital	-	23	63	-
78	Minerals and mines	Ordinary	181	2	608	82
79		Capital	-	-	31	-
80	Water resources	Ordinary	-	-	6	-
81		Capital	-	-	-	-
82	Other	Ordinary	123	20	97	92
83		Capital	-	-	4	-
84	Total natural resources and primary industries	Ordinary	1,807	716	2,775	3,773
85		Capital	-	27	151	-

1. Includes expenditures on permanent total disability pensions.

2. See table 2, footnote 3.

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

4. See table 2, footnote 4.

5. Consists of public schools operated by the Territorial Government, and \$28,000 grants to denominational schools.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1955 - Continued
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
17,091	12,870	2,345	3,540	6,917	11,411	61,541	3	38	61,582	41
-	-	-	342	191	-	533	-	-	533	42
1,615	957	227	207	264	420	4,609	1	7	4,617	43
157	6,412	1,043	1,313	1,636	6,681	20,037	43	16	20,096	44
-	-	-	-	80	-	80	-	-	80	45
8,243	6,667	1,132	1,252	1,005	401	23,004	-	-	23,004	46
10,298 ²	2,562	432	755	522	2,041	17,596	17	8	17,621	47
562	-	-	-	233	-	795	-	-	795	48
911	1,037	177	170	257	376	3,156	-	1	3,157	49
13,711	978	359	1,263	538	1,308	18,868	-	9	18,877	50
52,026	31,483	5,715	8,500	11,139	22,638	148,811	64	79	148,954	51
562	-	-	342	504	-	1,408	-	-	1,408	52
466	912	47	194	37	445	2,589	-	1	2,590	53
9	-	-	525	-	-	542	-	-	542	54
628	2,202	-	144	92	787	3,873	-	-	3,873	55
-	300	56	-	-	-	356	-	-	356	56
63	416	32	75	50	33	752	-	2	754	57
334	43	5	21	69	162	750	-	1	751	58
-	-	-	-	461	-	461	-	-	461	59
1,491	3,573	84	434	248	1,427	7,964	-	4	7,968	60
9	300	56	525	461	-	1,359	-	-	1,359	61
40,411 ⁴	69,344	9,347	11,103	20,030	20,254	193,668	670 ⁵	218 ⁶	194,556	62
-	-	-	-	-	-	1,057	-	-	1,057	63
26,029	20,685	2,318	2,195	3,131	3,520	62,289	-	-	62,289	64
1,252	1,627	78	935	874	-	5,282	-	-	5,282	65
150	940	85	174	131	281	2,044	-	-	2,044	66
-	138	-	20	83	-	241	-	-	241	67
643	2,743	175	556	880	1,904	8,072	-	-	8,072	68
4,110	1,169	274	598	411	622	8,305	-	4	8,309	69
71,343	94,881	12,199	14,626	24,583	26,581	274,378	670	222	275,270	70
1,252	1,765	78	955	957	-	6,580	-	-	6,580	71
5,355	2,390	616	264	353	903	10,877	14	8	10,899	72
556	232	-	-	-	-	793	-	-	793	73
6,206	10,178	1,123	473	2,020	9,557	32,898	-	-	32,898	74
55	924	2	-	58	-	1,091	-	-	1,091	75
19,701	5,911	1,605	2,992	3,556	2,934	40,222	-	-	40,222	76
209	345	284	2,262	3,863	-	7,049	-	-	7,049	77
1,528	974	218	811	1,719	1,179	7,302	-	-	7,302	78
-	1	-	35	783	-	850	-	-	850	79
1,749	97	386	325	131	274	2,968	-	-	2,968	80
2,656	-	-	-	-	-	2,656	-	-	2,656	81
-	736	125	1,900	165	923	4,181	-	-	4,181	82
-	-	29	-	24	-	57	-	-	57	83
34,539	20,286	4,073	6,765	7,944	15,770	98,448	14	8	98,470	84
3,476	1,502	315	2,297	4,728	-	12,496	-	-	12,496	85

6. Includes \$118,000 paid to Federal Government day schools for pupils other than Indians and Eskimos; \$55,000 grants to local school districts and \$33,000 paid to denominational and private schools.

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

8. Includes rural electrification \$196,000.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1955 — Concluded
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
86	Trade and industrial development	Ordinary	185	68	568	456
87		Capital	—	—	30	—
88	Local government planning and development	Ordinary	91	5	54	39
	Debt charges:					
89	Commission on bond or debenture sales and other management charges	Ordinary	190	3	26	47
90	Discount (or amount amortized) on provincial bond sales	Ordinary	—	25	262	138
91	Bonded debt retirement ¹	Ordinary	711	554	5,487	5,906 ²
92	Interest	Ordinary	934	702	7,205	7,623
93	Loss on foreign exchange	Ordinary	—	—	—	2
94	Premium (or amount amortized) or loss on sale of securities purchased as investments	Ordinary	—	—	—	—
95	Other	Ordinary	—	25	—	4
96	Total debt charges	Ordinary	1,835	1,309	12,980	13,720
97	Contributions to other governments ⁴	Ordinary	291	112	999	2,789
98	Contributions to government enterprises ⁵	Ordinary	—	20	603	25
	Other expenditure:					
99	Civil defence	Ordinary	45	—	33	25
100		Capital	—	—	—	—
101	Housing	Ordinary	34	—	21	—
102		Capital	—	—	—	—
103	Other	Ordinary	20	11	35	6
104	Total other expenditure	Ordinary	99	11	89	31
105		Capital	—	—	—	—
106	Sub-total	Ordinary	37,424	7,438	58,558	58,328
107		Capital	9,683	3,162	7,652	5,552
	Non-expense and surplus payments:					
108	Advances charged to revenue	Ordinary	6	8	14	—
109	Refunds of previous years' revenue	Ordinary	—	1	—	—
110	Other	Ordinary	—	—	—	—
111	Total non-expense and surplus payments	Ordinary	6	9	14	—
112	Total gross ordinary expenditure		37,430	7,447	58,572	58,328
113	Total gross capital expenditure		9,683	3,162	7,652	5,552
114	Total gross general expenditure		47,113	10,609	66,224	63,880
115	Less debt retirement included above		711	554	5,487	5,906
116	Total gross expenditure exclusive of debt retirement		46,402	10,055	60,737	57,974

1. Includes retirement of treasury bills.

2. Includes \$1,257,000 received from sale of land in the Camp Gagetown area which was credited to the Crown Land Sinking Fund.

3. Premium on bond redemption.

4. See table 10, items 4 to 7 for breakdown.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1955 — Concluded
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
3,040	1,423	365	389	563	595	7,652	—	—	7,652	86
—	71	15	—	4	—	120	—	—	120	87
458	596	56	549	723	126	2,697	7	1	2,705	88
49	98	10	—	4	13	440	—	—	440	89
684	698	—	—	—	187	1,994	—	—	1,994	90
10,427	19,439	5,109	8,325	3,098	12,354	71,410	—	—	71,410	91
15,787	39,456	6,903	6,326	2,434	8,243	95,613	—	—	95,613	92
—	14	—	—	—	—	16	—	—	16	93
—	—	—	93	—	—	93	—	—	93	94
—	—	—	493 ³	—	—	522	—	—	522	95
26,947	59,705	12,022	15,237	5,536	20,797	170,088	—	—	170,088	96
—	18,019	86	—	8,809	5,501	36,606	45	21	36,672	97
464	7,311	775	19	9	188	9,414	—	—	9,414	98
4	380	40	68	312	445	1,352	—	—	1,352	99
—	—	—	—	71	—	71	—	—	71	100
3,670	431	—	19	—	514	4,689	—	—	4,689	101
—	—	—	26	—	—	26	—	—	26	102
812 ⁶	2,145 ⁷	30	219	146	269	3,693	—	—	3,693	103
4,486	2,956	70	306	458	1,228	9,734	—	—	9,734	104
—	—	—	26	71	—	97	—	—	97	105
335,107	444,736	57,263	95,619	105,303	200,340	1,400,116	1,649	680	1,402,445	106
58,268	39,802	10,955	21,523	52,008	420	209,025	—	—	209,025	107
—	—	25	90	197	2,645	2,985	—	—	2,985	108
—	7	40	41	103	3,887	4,079	—	—	4,079	109
2,009 ⁸	211	—	11	—	—	2,231	—	—	2,231	110
2,009	218	65	142	300	6,532	9,295	—	—	9,295	111
337,116	444,954	57,328	95,761	105,603	206,872	1,409,411	1,649	680	1,411,740	112
58,268	39,802	10,955	21,523	52,008	420	209,025	—	—	209,025	113
395,384	484,756	68,283	117,284	157,611	207,292	1,618,436	1,649	680	1,620,765	114
10,427	19,439	5,109	8,325	3,098	12,354	71,410	—	—	71,410	115
384,957	465,317	63,174	108,959	154,513	194,938	1,547,026	1,649	680	1,549,355	116

5. Consists of: P.E.I.—P.E.I. Industrial Corporation; N.S.—Power Commission, re rural electrification \$598,000 and general investigation \$5,000; N.B.—Power Commission re rural electrification; Que.—Farm Credit Bureau; Ont.—Hydro Electric Power Commission; bonus re rural lines \$7,297,000, Rural Telephone Systems Act \$14,000; Man.—Power Commission Extension; Sask.—Government Seed Plant; Alta.—Bitumount Plant; B.C.—Toll Highways and Bridges Authority Act.

6. Includes \$497,000 Rural Electrification Bureau formerly classified as a government enterprise.

7. Includes \$2,109,000 expenses re flood damage from hurricane Hazel.

8. Increase in reserve for doubtful accounts.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1955¹

(Thousands of dollars)

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
	Taxes:				
1	Corporations	—	—	—	—
	Income:				
2	Corporations	—	—	—	—
3	Individuals	—	—	—	—
4	Property	—	—	103	229
	Sales:				
5	Alcoholic beverages	4	273	—	4
6	Amusements and admissions	153	123	678	452
7	Motor fuel and fuel oil ⁵	2,626	1,317	10,368	8,907
8	Tobacco	4	149	—	1,206
9	General	6,337	—	—	5,953
10	Other commodities and services ⁶	—	—	196	—
11	Succession duties	—	—	2 ²	—
12	Other ⁷	253	—	80	77
13	Total taxes	9,369	1,862	11,427	16,824
14	Federal tax rental agreements	12,547	3,913	20,463	17,047
	Privileges, licences, and permits:				
15	Liquor control and regulation	1,006	26	280	15
16	Motor vehicles	1,099	486	4,103	3,467
17	Natural resources	315	13	1,401	3,053
18	Other	299	92	411	393
19	Total privileges, licences, and permits	2,719	617	6,195	6,928
20	Sales and services	201	113	922	1,706⁸
	Fines and penalties:				
21	Liquor control	17	15	82	15
22	Other	103	21	126	61
23	Total fines and penalties	120	36	208	76
	Other governments:				
	Government of Canada:				
24	Share of income tax on power utilities	190	43	300	216
25	Subsidies	5,519 ⁹	657	2,057	1,679
26	Total Government of Canada	5,709	700	2,357	1,895
27	Municipalities	—	—	240	—
28	Total other governments	5,709	700	2,597	1,895
	Government enterprises:				
29	Liquor profits	2,108	888	9,547	6,305
30	Other ¹⁰	—	—	—	—
31	Other revenue	15	15	9	7
32	Sub-total	32,788	8,144	51,368	50,788
	Non-revenue and surplus receipts:				
33	Refunds of previous years' expenditure	38	5	50	—
34	Repayment of advances credited to revenue	25	5	—	—
35	Other	—	—	—	—
36	Total net general revenue	32,851	8,154	51,418	50,788
37	Population (000's) ¹¹	398	105	673	547
38	Net general revenue per capita (\$)	82.54	77.66	76.40	92.85

1. Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction for explanation of difference between this table and table 1.

2. Collection of arrears.

3. Included in corporations tax since the breakdown of arrears was not available.

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

5. 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. — \$27,000; P.E.I. — \$17,000; N.S. — \$69,000; N.B. — \$127,000; Que. — \$531,000; Ont. — \$972,000; Man. — \$147,000; Sask. — \$222,000; Alta. — \$478,000; B.C. — \$292,000.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1955¹
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No
16,038	268 ²	—	—	—	—	16,306	—	—	16,306	1
48,988	3	—	—	—	—	48,988	—	—	48,988	2
25,223	—	1 ²	—	—	—	25,224	—	—	25,224	3
—	1,591	—	71 ²	—	5,128	7,122	95	—	7,217	4
1,553	—	—	4	—	4	1,826	76	—	1,902	5
4,846	10,268	1,198	66	1,499	3,075	22,358	13	—	22,371	6
60,251	93,630	8,952	14,692	19,055	20,267	240,065	210	22	240,297	7
12,312	—	—	4	—	4	13,667	—	—	13,667	8
44,067	—	—	17,055	—	55,178	128,590	—	—	128,590	9
4,447	—	—	—	—	—	4,643	—	—	4,643	10
14,798	25,819	12 ²	25 ²	7 ²	—	40,663	—	—	40,663	11
1,554	5,339	22	8,383	1,047	63	16,818	7	—	16,825	12
234,077	136,915	10,185	40,292	21,608	83,711	566,270	401	22	566,693	13
—	142,747	26,201	26,646	31,816	46,052	327,432	258	264	327,954	14
11,549	14,509	2,113	53	859	214	30,624	7	4	30,635	15
24,701	30,002	4,842	5,729	9,262	10,567	94,258	97	16	94,371	16
27,717	23,018	3,315	9,891	88,023	27,996	184,742	26	65	184,833	17
5,525	5,756	644	1,251	1,352	1,620	17,343	67	11	17,421	18
69,492	73,285	10,914	16,924	99,496	40,397	326,967	197	96	327,260	19
4,264	5,836	1,033	1,856	2,788	3,883	22,602	19	33	22,654	20
194	112	81	78	190	—	784	7	1	792	21
603	1,485	144	263	587	404	3,797	1	1	3,799	22
797	1,597	225	341	777	404	4,581	8	2	4,591	23
1,661	1,342	28	44	1,658	1,812	7,294	—	—	7,294	24
3,300	3,641	1,852	2,088	2,228	1,281	24,302	43	13	24,358	25
4,961	4,983	1,880	2,132	3,886	3,093	31,596	43	13	31,652	26
—	—	—	—	3	—	243	—	—	243	27
4,961	4,983	1,880	2,132	3,889	3,093	31,839	43	13	31,895	28
22,527	33,444	6,117	10,282	14,317	21,049	126,584	702	263	127,549	29
2,800	—	—	600	50	—	3,450	—	—	3,450	30
129	92	14	96	64	242	683	—	—	683	31
339,047	398,899	56,569	99,169	174,805	198,831	1,410,408	1,628	693	1,412,729	32
61	159	113	89	95	57	667	4	2	673	33
—	—	24	278	197	767	1,296	—	12	1,308	34
—	—	—	115	—	3	118	—	—	118	35
339,108	399,058	56,706	99,651	175,097	199,658	1,412,489	1,632	707	1,414,828	36
4,388	5,046	828	878	1,039	1,266	15,168	10	17	15,195	37
77.28	79.08	68.49	113.50	168.52	157.71	93.12	163.20	41.59	93.11	38

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

7. For breakdown see narrative to table 4.

8. Includes \$1,257,000 received from sale of land in the Campe Gagetown area which was credited to the Crown Land Sinking Fund.

9. Includes transitional grant of \$3,950,000.

10. For breakdown see table 1, footnote 8.

11. Population at June 1, 1954 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 5. Net General Expenditure for Fiscal Year Ended March 31, 1955¹
(Thousands of dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
1	General government ²	2,751	369	1,852	1,618
2	Protection of persons and property.....	2,185	289	1,732	1,086
3	Transportation and communications	10,405	3,410	17,251	18,117
	Health and welfare:				
4	Health.....	7,097	1,350	5,711	5,290
5	Social welfare	6,049	413	3,547	3,139
6	Recreational and cultural services.....	195	58	319	123
7	Education	8,149	1,311	11,669	9,262
8	Natural resources and primary industries	1,121	659	2,763	3,393
9	Trade and industrial developement.....	185	68	598	456
10	Local government planning and developement	91	5	54	39
11	Debt charges	1,196	1,292	10,943	11,540
12	Contributions to other governments ⁶	291	112	999	2,789
13	Contributions to government enterprises	—	20	603	25
14	Other expenditures	76	11	80	19
15	Sub-total.....	39,791	9,367	58,121	56,896
16	Non-expense and surplus payments	6	9	4	—
17	Total net general expenditure.....	39,797	9,376	58,125	56,896
18	Less debt retirement included above	711	554	5,487	5,906
19	Total net general expenditure exclusive of debt retirement.....	39,086	8,822	52,638	50,990
20	Population (000's) ⁷	398	105	673	547
21	Net general expenditure per capita (exclusive of debt retirement) (\$)	98.21	84.02	78.21	93.22

1. Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction for explanation of difference between this table and table 2.

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

3. Items totalling \$2,460,000 re institutional care of juveniles, formerly classified as "corrections—juvenile delinquents" are now classified as "Child Welfare".

TABLE 5. Net General Expenditure for Fiscal Year Ended March 31, 1955¹
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
14,389	17,111	2,371	3,873	3,203	8,015	55,552	123	115	55,790	1
20,637	27,639	3,102	4,660	7,600	9,553	78,483	—	4	78,487	2
94,670	110,127	14,396	18,677	52,446	31,511	371,010	310	19	371,339	3
43,064	64,374	7,361	33,026	20,116	47,113	234,502	204	195	234,901	4
43,035 ³	25,616	4,441	7,308	10,084	19,873	123,505	64	57	123,626	5
1,500	3,716	127	942	688	1,401	9,069	—	4	9,073	6
71,075 ⁴	93,972	11,794	15,251	25,082	26,218	273,783	552	217	274,552	7
37,535	20,984	4,281	8,923	12,282	14,709	106,650	14	8	106,672	8
3,040	1,494	380	389	567	595	7,772	—	—	7,772	9
458	596	56	549	723	126	2,697	7	1	2,705	10
24,048	46,788	4,376	10,416	- 860 ⁵	18,555	128,294	- 6 ⁵	—	128,288	11
—	18,019	86	—	8,809	5,501	36,606	45	21	36,672	12
464	7,311	775	19	9	188	9,414	—	—	9,414	13
4,486	2,473	50	295	352	1,049	8,891	—	—	8,891	14
358,401	440,220	53,596	104,328	141,101	184,407	1,446,228	1,313	641	1,448,182	15
2,009	218	65	142	300	6,532	9,285	—	—	9,285	16
360,410	440,438	53,661	104,470	141,401	190,939	1,455,513	1,313	641	1,457,467	17
10,427	19,439	5,109	8,325	3,098	12,354	71,410	—	—	71,410	18
349,983	420,999	48,552	96,145	138,303	178,585	1,384,103	1,313	641	1,386,057	19
4,388	5,046	828	878	1,039	1,266	15,168	10	17	15,195	20
79.76	83.43	58.64	109.50	133.11	141.06	91.25	131.30	37.71	91.22	21

4. See table 2, footnote 4.

5. Negative amount indicates excess of revenue over expenditure.

6. See table 10, item 8.

7. Population at June 1, 1954 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1955
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
General government:						
1	Executive and administrative ¹	Ordinary	2,330	306	1,471	1,351
2		Capital	201	- 27 ²	128	-
3	Legislative	Ordinary	220	90	253	265
4		Capital	-	-	-	-
5	Research, planning and statistics.....	Ordinary	-	-	-	2
6	Total general government	Ordinary	2,550	396	1,724	1,618
7		Capital	201	- 27	128	-
Protection of persons and property:						
8	Law enforcement	Ordinary	326	65	337	206
9		Capital	40	-	-	-
10	Corrections	Ordinary	302	51	169	127
11		Capital	78	-	-	-
12	Police protection	Ordinary	875	80	322	253
13		Capital	-	-	-	-
14	Other	Ordinary	564	93	904	500
15		Capital	-	-	-	-
16	Total protection of persons and property	Ordinary	2,067	289	1,732	1,086
17		Capital	118	-	-	-
Transportation and communications:						
18	Airways	Ordinary	-	-	-	-
19	Highways, roads and bridges	Ordinary	3,522	1,034	11,007	13,076
20		Capital	6,530	2,323	5,448	4,561
21	Railways	Ordinary	-	-	-	-
22	Telephone, telegraph and wireless	Ordinary	-	-	25	-
23	Waterways	Ordinary	13	48	697	480
24		Capital	340	-	74	-
25	Other	Ordinary	-	5	-	-
26	Total transportation and communications	Ordinary	3,535	1,087	11,729	13,556
27		Capital	6,870	2,323	5,522	4,561
Health and social welfare:						
Health:						
28	General	Ordinary	178	46	123	205
29		Capital	-	-	-	-
30	Public health	Ordinary	291	184	502	371
31		Capital	-	-	-	-
32	Medical, dental and allied services	Ordinary	655	49	113	5
33		Capital	-	-	-	-
34	Hospital care	Ordinary	5,903	755	4,665	4,348
35		Capital	70	316	308	361
36	Total health	Ordinary	7,027	1,034	5,403	4,929
37		Capital	70	316	308	361

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, 1955
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
12,698	11,011	1,943	3,157	3,017	7,390	44,674	102	108	44,884	1
229	5,023	86	295	- 186 ²	-	5,749	-	-	5,749	2
1,462	924	342	318	322	404	4,600	21	7	4,628	3
-	-	-	-	-	3	3	-	-	3	4
-	153	-	103	50	218	526	-	-	526	5
14,160	12,088	2,285	3,578	3,389	8,012	49,800	123	115	50,038	6
229	5,023	86	295	- 186	3	5,752	-	-	5,752	7
6,388	4,630	727	857	1,284	1,153	15,973	-	-	15,973	8
551	1,867	-	89	642	-	3,189	-	-	3,189	9
2,107 ³	6,041	767	798	1,088	4,334	15,784	-	-	15,784	10
133	1,219	5	30	1,569	-	3,034	-	-	3,034	11
5,909	6,429	407	664	703	1,098	16,740	-	-	16,740	12
-	725	-	-	-	-	725	-	-	725	13
4,949	6,592	1,196	1,884	2,257	2,968	21,907	-	4	21,911	14
600	136	-	338	57	-	1,131	-	-	1,131	15
19,353	23,692	3,097	4,203	5,332	9,553	70,404	-	4	70,408	16
1,284	3,947	5	457	2,268	-	8,079	-	-	8,079	17
10	-	-	-	-	-	10	-	-	10	18
43,058	98,309	6,410	9,645	15,707	29,151	230,919	310	19	231,248	19
51,126	11,833	7,986	8,760	36,394	417	135,378	-	-	135,378	20
-	-	-	-	-	52	52	-	-	52	21
-	-	-	-	-	-	25	-	-	25	22
476	-	-	272	308	1,891	4,185	-	-	4,185	23
-	- 15 ²	-	-	37	-	436	-	-	436	24
-	-	-	-	-	-	5	-	-	5	25
43,544	98,309	6,410	9,917	16,015	31,094	235,196	310	19	235,525	26
51,126	11,818	7,986	8,760	36,431	417	135,814	-	-	135,814	27
1,272	1,416	467	411	261	544	4,923	3	1	4,927	28
-	-	-	-	1	-	1	-	-	1	29
3,438	4,695	786	1,897	260	2,787	15,211	17	23	15,251	30
-	- 15 ²	-	113	8	-	106	-	-	106	31
984	1,788	69	1,448	1,089	2,028	8,228	-	4	8,232	32
20	-	-	-	13	-	33	-	-	33	33
37,350	47,960	5,818	23,867	15,004	41,754	187,424	184	167	187,775	34
-	8,530	221	5,290	3,480	-	18,576	-	-	18,576	35
43,044	55,859	7,140	27,623	16,614	47,113	215,786	204	195	216,185	36
20	8,515	221	5,403	3,502	-	18,716	-	-	18,716	37

3. See table 5, footnote 3.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1955 - Continued
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
	Health and social welfare—Concluded:					
	Social welfare:					
38	Aid to aged persons.....	Ordinary	1,078	194	1,193	1,458
39		Capital	—	—	—	—
40	Aid to blind persons	Ordinary	61	11	89	102
41	Aid to unemployed employables and unemployables ¹	Ordinary	2,622	73	12	38
42		Capital	—	—	—	—
43	Mothers' allowances	Ordinary	1,357	81	1,565	1,301
44	Child welfare	Ordinary	284	42	526	126
45		Capital	—	—	—	—
46	Labour	Ordinary	46	—	87	95
47	Other social welfare	Ordinary	601	12	75	19
48	Total social welfare	Ordinary	6,049	413	3,547	3,139
49		Capital	—	—	—	—
	Recreational and cultural services:					
50	Archives, art galleries, museums and libraries.....	Ordinary	160	40	239	49
51		Capital	5	—	3	—
52	Parks, beaches and other recreational areas.....	Ordinary	20	—	—	—
53		Capital	—	—	—	—
54	Physical culture.....	Ordinary	8	15	21	19
55	Other	Ordinary	2	3	56	55
56		Capital	—	—	—	—
57	Total recreational and cultural services	Ordinary	190	58	316	123
58		Capital	5	—	3	—
	Education:					
59	Schools operated by local authorities.....	Ordinary	7,180 ³	1,039	7,492	7,377
60		Capital	—	—	1,057 ⁷	—
61	Universities, colleges and other schools.....	Ordinary	488	186	1,161	1,604
62		Capital	117	6	111	—
63	Education of the handicapped	Ordinary	93	13	79	98
64		Capital	—	—	—	—
65	Superannuation and pensions	Ordinary	50	3	1,085	33
66	Other	Ordinary	221	64	684	150
67	Total education	Ordinary	8,032	1,305	10,501	9,262
68		Capital	117	6	1,168	—
	Natural resources and primary industries:					
69	Fish and game	Ordinary	- 29 ⁸	45	116	217
70		Capital	—	—	5	—
71	Forests	Ordinary	409	58	710	1,744
72		Capital	—	4	48	—
73	Lands: Settlement and agriculture.....	Ordinary	437	507 ⁹	1,078	1,258
74		Capital	—	23	61	—
75	Minerals and mines	Ordinary	181	2	608	82
76		Capital	—	—	30	—
77	Water resources	Ordinary	—	—	6	—
78		Capital	—	—	—	—
79	Other	Ordinary	123	20	97	92
80		Capital	—	—	4	—
81	Total natural resources and primary industries	Ordinary	1,121	632	2,615	3,393
82		Capital	—	27	148	—

1. See table 3, footnote 1, page 20
2. See table 5, footnote 3.
3. See table 3, footnote 3, page 20
4. See table 2, footnote 4.
5. See table 3, footnote 5, page 20

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1955 - Continued
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
9,686	8,009	1,224	2,248	5,502	9,016	39,608	3	21	39,632	38
-	-	-	342	191	-	533	-	-	533	39
586	349	82	74	124	249	1,727	1	2	1,730	40
157	6,016	1,035	1,260	1,636	6,598	19,447	43	16	19,506	41
-	-	-	-	80	-	80	-	-	80	42
8,243	6,667	1,132	1,252	1,005	401	23,004	-	-	23,004	43
9,179 ²	2,561	432	699	522	1,977	16,348	17	8	16,373	44
562	-	-	-	233	-	795	-	-	795	45
911	1,036	177	170	257	376	3,155	-	1	3,156	46
13,711	978	359	1,263	534	1,256	18,808	-	9	18,817	47
42,473	25,616	4,441	6,966	9,580	19,873	122,097	64	57	122,218	48
562	-	-	342	504	-	1,408	-	-	1,408	49
466	912	47	194	37	445	2,589	-	1	2,590	50
9	-	-	525	-	-	542	-	-	542	51
628	2,202	-	144	92	780	3,866	-	-	3,866	52
-	295	56	-	-	-	351	-	-	351	53
63	264	19	58	29	14	510	-	2	512	54
334	43	5	21	69	162	750	-	1	751	55
-	-	-	-	461	-	461	-	-	461	56
1,491	3,421	71	417	227	1,401	7,715	-	4	7,719	57
9	295	56	525	461	-	1,354	-	-	1,354	58
40,399 ⁴	68,515	9,209	10,979	20,026	20,108	192,324	552 ⁵	213 ⁶	193,089	59
-	-	-	-	-	-	1,057	-	-	1,057	60
24,655	19,038	1,973	1,992	2,686	3,324	57,107	-	-	57,107	61
1,118	1,627	78	935	865	-	4,857	-	-	4,857	62
150	842	85	171	131	267	1,929	-	-	1,929	63
-	138	-	20	83	-	241	-	-	241	64
643	2,743	175	556	880	1,904	8,072	-	-	8,072	65
4,110	1,069	274	598	411	615	8,196	-	4	8,200	66
69,957	92,207	11,716	14,296	24,134	26,218	267,628	552	217	268,397	67
1,118	1,765	78	955	948	-	6,155	-	-	6,155	68
5,355	2,289	616	208	353	903	10,073	14	8	10,095	69
556	232	-	-	-	-	793	-	-	793	70
6,206	9,804	1,053	427	2,011	9,033	31,455	-	-	31,455	71
55	745	2	-	- 14 ⁸	-	840	-	-	840	72
19,221	5,823	1,592	2,955	3,264	2,877	39,012	-	-	39,012	73
209	345	280	2,262	3,862	-	7,042	-	-	7,042	74
1,528	974	218	811	1,704	1,179	7,287	-	-	7,287	75
-	1	-	35	782	-	848	-	-	848	76
1,749	97	386	325	131	274	2,968	-	-	2,968	77
2,656	-	-	-	-	-	2,656	-	-	2,656	78
-	674	125	1,900	165	443	3,639	-	-	3,639	79
-	-	9	-	24	-	37	-	-	37	80
34,059	19,661	3,990	6,626	7,628	14,709	94,434	14	8	94,456	81
3,476	1,323	291	2,297	4,654	-	12,216	-	-	12,216	82

6. See table 3, footnote 6, page 21.

7. See table 3, footnote 7, page 21.

8. Negative amount indicates excess of revenue over expenditure.

9. See table 3, footnote 8, page 21.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1955 - Concluded
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
83	Trade and industrial development.....	Ordinary	185	68	568	456
84		Capital	—	—	30	—
85	Local government planning and development.....	Ordinary	91	5	54	39
Debt charges ¹ :						
86	Commission on bond or debenture sales and other management charges	Ordinary	190	3	26	35
87	Discount (or amount amortized) on provincial bond sales	Ordinary	—	25	239	138
88	Bonded debt retirement ²	Ordinary	711	554	5,487	5,906 ³
89	Interest	Ordinary	295	685	5,214	5,510
90	Loss on foreign exchange	Ordinary	—	—	- 23	- 53
91	Premium (or amount amortized) or loss on sale of securities purchased as investments	Ordinary	—	—	—	—
92	Other	Ordinary	—	25	—	4
93	Total debt charges.....	Ordinary	1,196	1,292	10,943	11,540
94	Contributions to other governments ⁴	Ordinary	291	112	999	2,789
95	Contributions to government enterprises ⁵	Ordinary	—	20	603	25
Other expenditure:						
96	Civil defence	Ordinary	22	—	24	13
97		Capital	—	—	—	—
98	Housing.....	Ordinary	34	—	21	—
99		Capital	—	—	—	—
100	Other	Ordinary	20	11	35	6
101	Total other expenditure.....	Ordinary	76	11	80	19
102		Capital	—	—	—	—
103	Sub-total	Ordinary	32,410	6,722	50,814	51,974
104		Capital	7,381	2,645	7,307	4,922
Non-expense and surplus payments:						
105	Advances charged to revenue.....	Ordinary	6	8	4	—
106	Refunds of previous years' revenue	Ordinary	—	1	—	—
107	Other	Ordinary	—	—	—	—
108	Total non-expense and surplus payments.....	Ordinary	6	9	4	—
109	Total net ordinary expenditure.....		32,416	6,731	50,818	51,974
110	Total net capital expenditure.....		7,381	2,645	7,307	4,922
111	Total net general expenditure		39,797	9,376	58,125	56,896
112	Less debt retirement included above		711	554	5,487	5,906
113	Total net general expenditure, exclusive of debt retirement		39,086	8,822	52,638	50,990

1. Negative amounts indicate excess of revenue over expenditure.
2. See table 3, footnote 1, page 22.
3. See table 3, footnote 2, page 22.
4. See table 10, items 4 to 7 for breakdown.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1955 - Concluded
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
3,040	1,423	365	389	563	595	7,652	-	-	7,652	83
-	71	15	-	4	-	120	-	-	120	84
458	596	56	549	723	126	2,697	7	1	2,705	85
49	84	10	-	4	13	414	-	-	414	86
684	698	-	-	-	187	1,971	-	-	1,971	87
10,427	19,439	5,109	8,325	3,098	12,354	71,410	-	-	71,410	88
12,997	26,558	- 743	1,857	- 3,873	6,193	54,693	- 6	-	54,687	89
- 59	9	-	- 13	- 1	- 192	- 332	-	-	- 332	90
- 50	-	-	93	- 88	-	- 45	-	-	- 45	91
-	-	-	154	-	-	183	-	-	183	92
24,048	46,788	4,376	10,416	- 860	18,555	128,294	- 6	-	128,288	93
-	18,019	86	-	8,809	5,501	36,606	45	21	36,672	94
464	7,311	775	19	9	188	9,414	-	-	9,414	95
4	227	20	31	213	266	820	-	-	820	96
-	-	-	-	- 7 ¹	-	- 7	-	-	- 7	97
3,670	431	-	19	-	514	4,689	-	-	4,689	98
-	-	-	26	-	-	26	-	-	26	99
812 ⁶	1,815 ⁷	30	219	146	269	3,363	-	-	3,363	100
4,486	2,473	50	269	359	1,049	8,872	-	-	8,872	101
-	-	-	26	- 7	-	19	-	-	19	102
300,577	407,463	44,858	85,268	92,522	183,987	1,256,595	1,313	641	1,258,549	103
57,824	32,757	8,738	19,060	48,579	420	189,633	-	-	189,633	104
-	-	25	90	197	2,645	2,975	-	-	2,975	105
-	7	40	41	103	3,887	4,079	-	-	4,079	106
2,009 ⁸	211	-	11	-	-	2,231	-	-	2,231	107
2,009	218	65	142	300	6,532	9,285	-	-	9,285	108
302,586	407,681	44,923	85,410	92,822	190,519	1,265,880	1,313	641	1,267,834	109
57,824	32,757	8,738	19,060	48,579	420	189,633	-	-	189,633	110
360,410	440,438	53,661	104,470	141,401	190,939	1,455,513	1,313	641	1,457,467	111
10,427	19,439	5,109	8,325	3,098	12,354	71,410	-	-	71,410	112
349,983	420,999	48,552	96,145	138,303	178,585	1,384,103	1,313	641	1,386,057	113

5. See table 3, footnote 5, page 23.

6. See table 3, footnote 6, page 23.

7. Includes \$1,779,000 expenses re flood damage from hurricane Hazel.

8. Increase in reserve for doubtful accounts.

TABLE 7. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1955
(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
1	Provincial ordinary revenue per public accounts	38,528	9,069	52,916	53,387
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds.....	145	398	606	1,524
3	Revenue deducted from expenditure in public accounts.....	—	21	5,483	2,200
4	Expenditure deducted from revenue in public accounts	27	26	78	160
5	Items credited to surplus account by province	—	—	76	—
6	Capital account revenue of an ordinary nature	22	22	—	—
7	Unremitted profits on liquor sales.....	—	—	100	—
8	Liquor Board revenue other than from liquor sales.....	—	—	281	—
9	Items treated as deferred revenue in public accounts, viz. Federal Tax Rental Agreements (net).....	—	—	—	—
10	Total additions.....	194	467	6,624	3,884
	Deduct:				
11	Refunds of current year's expenditure included in revenue in public accounts	67	18	55	62
12	Refunds of current year's revenue included in expenditure in public accounts	—	345	—	—
13	Sinking fund earnings included in revenue in public ac- counts	—	—	—	—
14	Revenue of working capital funds offset against expendi- ture.....	471	—	96	67
15	Profits of working capital funds taken into revenue in public accounts	—	—	17	—
16	Offsets to adjust contributions to and from government en- terprises to a "net" basis	—	—	—	—
17	Employees' contributions to superannuation fund offset against expenditure	102	—	—	—
18	To deduct amount turned over by Liquor Board in excess of profits on sales	189	—	—	—
	Interfund eliminations:				
19	Special fund expenditure included in provincial ordinary revenue	—	—	—	—
20	Special fund expenditure included in revenue of other special funds	—	—	60	—
21	Provincial ordinary expenditure included in special fund revenue	28	303	140	—
22	Capital revenue included in ordinary expenditure	—	—	—	—
23	Total deductions	857	666	368	129
24	Gross ordinary revenue	37,865	8,870	59,172	57,142
25	Gross capital revenue	2,302	517	345	630
26	Gross general revenue.....	40,167	9,387	59,517	57,772
	To arrive at "net general revenue"				
	Deduct:				
27	Interest, discount, premium and exchange	639	17	2,037	2,180
28	Grants-in-aid and shared-cost contributions	2,746	474	3,771	3,596
29	Institutional revenue	1,629	225	1,946	578
30	Capital revenue	2,302	517	345	630
31	Net general revenue.....	32,851	8,154	51,418	50,788

TABLE 7. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year
Ended March 31, 1955
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
335,076	399,393	58,825	82,696	191,185	198,990	2,073	1,340	1
288	43,187	1,210	20,590	710	12,021	—	—	2
39,421	27,958	8,834	7,788	20	18,211	—	—	3
1,097	972	147	222	478	292	—	—	4
—	—	—	—	—	—	—	—	5
—	6,124	10,168	434	293	—	—	—	6
987	1,297	412	—	166	160	—	—	7
—	—	—	—	—	—	—	4	8
—	—	—	352	—	—	—	—	9
41,793	79,538	20,771	29,386	1,667	30,684	—	4	10
—	611	31	162	1,452	22	100	1	11
—	—	—	—	—	—	—	—	12
3,227	3,473	—	—	—	—	—	—	13
—	—	—	—	—	—	5	—	14
—	—	—	65	102	89	—	—	15
—	—	—	42	1,541	—	—	—	16
—	—	—	24	1,174	—	—	—	17
—	—	—	—	—	—	—	597	18
—	16	—	1,787	614	2,864	—	—	19
—	—	—	—	—	—	—	—	20
4	38,500	373	—	—	10,688	—	—	21
—	—	10,081	—	91	—	—	—	22
3,231	42,600	10,485	2,080	4,974	13,663	105	598	23
373,638	436,331	69,111	110,002	187,878	216,011	1,968	746	24
444	7,045	2,217	2,463	3,429	—	—	—	25
374,082	443,376	71,328	112,465	191,307	216,011	1,968	746	26
2,899	12,917	7,646	4,821	6,396	2,242	6	—	27
30,693	16,463	3,662	4,753	4,839	11,868	242	39	28
938	7,893	1,097	777	1,546	2,243	88	—	29
444	7,045	2,217	2,463	3,429	—	—	—	30
339,108	399,058	56,706	99,651	175,097	199,658	1,632	707	31

**TABLE 8. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1955**
(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
1	Provincial ordinary expenditure per public accounts	36,748	7,195	46,939	53,311
	To arrive at "gross general expenditure"				
	Add:				
2	Expenditure of administrative or special funds	190	388	515	1,435
3	Revenue deducted from expenditure in public accounts	—	21	5,483	2,200
4	Expenditure deducted from revenue in public accounts	27	26	78	160
5	Items charged to surplus account by province	—	—	5,487	224
6	Capital account expenditure of an ordinary nature	1,477	487	—	1,127
7	Deficits of working capital funds not taken into expenditure	—	—	57	—
8	Liquor Board expenditure other than liquor selling costs	—	—	381	—
9	Total additions	1,694	922	12,001	5,146
	Deduct:				
10	Refunds of current year's expenditure included in revenue in public accounts	67	18	55	62
11	Refunds of current year's revenue included in expenditure in public accounts	—	345	—	—
12	Sinking fund earnings applied to debenture retirement	—	—	—	—
13	Revenue of working capital funds offset against expenditure	471	—	96	67
14	Operating surplus of working capital funds offset against expenditure	1	4	17	—
15	Excess deficits of working capital funds taken into expenditure	24	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	—	—
17	Employees' contributions to superannuation fund offset against expenditure	102	—	—	—
18	Contributions to Liquor Boards offset against liquor profits	319	—	—	—
	Interfund eliminations:				
19	Special fund expenditure included in provincial ordinary revenue	—	—	—	—
20	Special fund expenditure included in revenue of other special funds	—	—	60	—
21	Provincial ordinary expenditure included in special fund revenue	28	303	140	—
22	Capital revenue included in ordinary expenditure	—	—	—	—
23	Total deductions	1,012	670	368	129
24	Gross ordinary expenditure	37,430	7,447	58,572	58,328
25	Gross capital expenditure	9,683	3,162	7,652	5,552
26	Gross general expenditure	47,113	10,609	66,224	63,880
	To arrive at "net general expenditure"				
	Deduct:				
27	Interest, discount, premium and exchange	639	17	2,037	2,180
28	Grants-in-aid and shared-cost contributions	2,746	474	3,771	3,596
29	Institutional revenue	1,629	225	1,946	578
30	Capital revenue	2,302	517	345	630
31	Net general expenditure	39,797	9,376	58,125	56,896

**TABLE 8. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1955**
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
298,441	399,250	58,319	78,154	109,224	183,437	1,754	1,335	1
288	30,816	178	11,480	1,175	18,616	—	—	2
39,421	27,958	8,834	7,788	20	18,211	—	—	3
1,097	972	147	222	478	292	—	—	4
—	—	—	—	—	20	—	—	5
113	27,720	358	121	—	125	—	—	6
—	—	—	55	—	—	—	—	7
987	838	13	—	—	160	—	—	8
41,906	88,304	9,530	19,666	1,673	37,424	—	—	9
—	611	31	162	1,452	22	100	1	10
—	—	—	—	—	—	—	—	11
3,227	3,473	—	—	—	—	—	—	12
—	—	—	—	—	—	5	—	13
—	—	36	44	422	415	—	—	14
—	—	—	—	—	—	—	—	15
—	—	—	42	1,541	—	—	—	16
—	—	—	24	1,174	—	—	—	17
—	—	—	—	—	—	—	654	18
—	16	—	1,787	614	2,864	—	—	19
—	—	—	—	—	—	—	—	20
4	38,500	373	—	—	10,688	—	—	21
—	—	10,081	—	91	—	—	—	22
3,231	42,600	10,521	2,059	5,294	13,989	105	655	23
337,116	444,954	57,328	95,761	105,603	206,872	1,649	680	24
58,268	39,802	10,955	21,523	52,008	420	—	—	25
395,384	484,756	68,283	117,284	157,611	207,292	1,649	680	26
2,899	12,917	7,646	4,821	6,396	2,242	6	—	27
30,693	16,463	3,662	4,753	4,839	11,868	242	39	28
938	7,893	1,097	777	1,546	2,243	88	—	29
444	7,045	2,217	2,463	3,429	—	—	—	30
360,410	440,438	53,661	104,470	141,401	190,939	1,313	641	31

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1955
(Thousands of dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
From Government of Canada:					
1	Tax Rental Agreement, table 1, item 2.....	12,547	3,913	20,463	17,047
2	Share of income tax on power utilities, table 1, item 18.....	190	43	300	216
3	Subsidies, table 1, item 19.....	5,519 ²	657	2,057	1,679
4	Sub-total, items 1-3.....	18,256	4,613	22,820	18,942
Grants-in-aid and shared-cost contributions:					
Highways, roads and bridges:					
5	Trans-Canada highway	2,018	456	340	510
6	Other highways, roads and bridges	—	—	—	1
Health and social welfare:					
General health grants:					
7	Hospital construction	22	56	645	347
8	General public health	182	77	261	210
9	Tuberculosis control	273	43	232	183
10	Mental health	158	59	224	279
11	Venereal disease control	16	5	25	21
12	Crippled children	11	3	16	40
13	Professional training	17	6	37	20
14	Cancer control	53	12	102	133
15	Public health research	—	—	23	—
16	Laboratory and radiological services	102	—	135	187
17	Medical rehabilitation	—	—	2	13
18	Child and maternal health.....	42	14	45	30
19	Vital statistics fees	2	—	3	3
20	Other health	—	—	—	3
21	Old age assistance	899	99	1,064	1,289
22	Allowances to blind persons	120	31	248	257
23	Disabled persons allowances.....	—	—	12	38
24	Other welfare	1	—	—	3
Physical Culture:					
25	National physical fitness programme	—	—	11	9
Education:					
Vocational Training Co-ordination Act:					
26	Youth training.....	37	6	22	26
27	Apprenticeship training.....	20	—	51	45
28	Vocational school assistance	67	26	106	91
29	Foremanship and supervisory training	—	—	—	—
30	Training for gainful employment or for defence industries	1	—	146	67
31	Training re armed forces.....	—	—	—	5
32	Capital expenditure for vocational schools	282	—	—	—
33	Grants to universities ³	—	21	21	—
34	Other educational grants	—	—	2	—

1. Includes \$352,000 (net) treated as deferred revenue by the province.
2. Includes transitional grant of \$3,950,000.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1955

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
—	142,747	26,201	26,646 ¹	31,816	46,052	327,432	258	264	327,954	1
1,661	1,342	28	44	1,658	1,812	7,294	—	—	7,294	2
3,300	3,641	1,852	2,088	2,228	1,281	24,302	43	13	24,358	3
4,961	147,730	28,081	28,778	35,702	49,145	359,028	301	277	359,606	4
—	6,274	2,001	2,080	1,691	3,242	18,612	—	—	18,612	5
142	308	20	—	—	—	471	199	—	670	6
2,983	2,384	584	914	738	994	9,667	—	—	9,667	7
1,172	1,598	311	373	715	657	5,556	7	8	5,571	8
1,991	661	181	228	429	249	4,470	5	—	4,475	9
1,657	2,041	300	397	464	552	6,131	—	—	6,131	10
107	128	30	31	41	44	448	—	—	448	11
141	119	30	26	24	32	442	—	1	443	12
179	279	25	29	44	35	671	—	—	671	13
1,030	499	227	210	321	194	2,781	—	1	2,782	14
209	123	19	22	11	34	441	—	2	443	15
187	—	236	280	11	99	1,237	—	—	1,237	16
64	—	23	42	14	24	182	—	—	182	17
284	43	12	33	10	23	536	1	—	537	18
21	23	4	4	5	6	71	—	—	71	19
10	100	—	—	—	19	132	—	—	132	20
7,405	4,861	1,121	1,090	1,160	1,874	20,862	—	17	20,879	21
1,029	608	145	133	140	171	2,882	—	5	2,887	22
—	389	8	2	4	—	453	—	—	453	23
—	8	3	25	—	4	44	—	—	44	24
—	152	13	17	21	19	242	—	—	242	25
1	100	10	16	19	51	288	—	—	288	26
—	354	68	95	238	55	926	—	—	926	27
453	598	121	131	149	141	1,883	—	4	1,887	28
—	3	—	—	1	—	4	—	—	4	29
—	30	47	41	75	29	436	—	—	436	30
119	45	27	—	20	—	216	—	—	216	31
—	—	—	—	—	—	282	—	—	282	32
—	123	—	—	—	—	165	—	—	165	33
—	231 ⁴	17	1	4	13	268	30	1	299	34

3. See explanatory comment dealing with table 9.

4. Contribution towards the cost of citizenship and language instruction for immigrants.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1955 - Concluded

(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
	Grants-in-aid and shared-cost contributions from Government of Canada - Concluded				
	Natural resources and primary industries:				
	Fish and game:				
35	Fur conservation	-	-	-	-
	Forests:				
36	Forestry agreement	-	-	87	19
37	To combat spruce budworm.....	-	-	-	302
38	Other	-	14	-	-
	Lands; Settlement and agriculture:				
39	Ran premium policy.....	-	-	1	-
40	Agricultural lime assistance	4	33	63	53
41	Replacement of maple syrup production equipment.....	-	-	-	-
42	Effective organization of agricultural manpower.....	-	-	6	3
43	Other agricultural grants	35	1	5	3
	Other:				
44	Okanagan flood control project	-	-	-	-
45	Fraser River Basin Board.....	-	-	-	-
46	Other natural resources grants.....	647 ¹	-	-	-
	Other expenditure:				
47	Civil defence	23	-	9	12
48	Miscellaneous (various functions).....	-	-	-	-
49	Total Grants-in-Aid and Shared-cost contributions from Government of Canada, Table 1, items 20 and 21.....	5,032	962	3,944	4,202
50	Total received from Government of Canada	23,288	5,575	26,764	23,144
	From other Provincial Governments:				
51	Shared-cost contribution from Alberta re highways	-	-	-	-
	From Local Governments:				
	Shared-Cost Contributions:				
52	Law enforcement	-	-	3	24
53	Corrections-juvenile delinquents.....	-	-	-	-
54	Highways, roads and bridges	-	-	-	-
55	Hospital care	-	1	-	-
56	General and public health.....	-	1	-	-
57	Social welfare.....	-	-	-	-
58	Education	-	-	166	-
59	Land drainage and improvement.....	-	-	-	-
60	Miscellaneous.....	14	-	-	-
61	Total Shared-Cost Contributions from Local Governments	14	2	169	24
	Other Contributions, (Table 4, item 27):				
62	Highway tax	-	-	240	-
63	Education tax	-	-	-	-
64	Total received from Local Governments.....	14	2	409	24
65	Total received from All Governments	23,302	5,577	27,173	23,168

1. Contribution towards provincial subsidy payments to fishermen re 1953 salted codfish production.
2. Contribution for assistance in meeting costs resulting from floods arising out of Hurricane Hazel, 1954.
3. Contributions from municipalities under the Public Charities Act towards maintenance of indigents, etc.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1955 - Concluded
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
-	75	-	45	-	-	120	-	-	120	35
-	367	70	46	81	524	1,194	-	-	1,194	36
-	-	-	-	-	-	302	-	-	302	37
-	7	-	-	-	-	21	-	-	21	38
-	-	-	1	-	-	2	-	-	2	39
206	24	-	-	-	29	412	-	-	412	40
200	-	-	-	-	-	200	-	-	200	41
17	7	12	19	49	15	128	-	-	128	42
-	14	1	17	2	13	91	-	-	91	43
-	-	-	-	-	436	436	-	-	436	44
-	-	-	-	-	44	44	-	-	44	45
-	88	20	-	15	-	770	-	-	770	46
-	153	20	37	177	179	610	-	-	610	47
3	330 ²	-	-	-	7	340	-	-	340	48
19,610	23,147	5,706	6,385	6,673	9,808	85,469	242	39	85,750	49
24,571	170,877	33,787	35,163	42,375	58,953	444,497	543	316	445,356	50
-	-	-	22	-	-	22	-	-	22	51
-	-	-	-	-	-	27	-	-	27	52
-	-	-	-	16	-	16	-	-	16	53
-	-	-	169	-	-	169	-	-	169	54
9,820 ³	-	-	-	-	1,391 ⁴	11,212	-	-	11,212	55
354	-	118	168	-	468	1,109	-	-	1,109	56
1,119 ⁵	-	-	78	-	201	1,398	-	-	1,398	57
12	-	-	-	-	-	178	-	-	178	58
57	-	-	-	-	-	57	-	-	57	59
-	-	-	11	-	-	25	-	-	25	60
11,362	-	118	426	16	2,060	14,191	-	-	14,191	61
-	-	-	-	-	-	240	-	-	240	62
-	-	-	-	3	-	3	-	-	3	63
11,362	-	118	426	19	2,060	14,434	-	-	14,434	64
35,933	170,877	33,905	35,611	42,394	61,013	458,953	543	316	459,812	65

4. Includes contributions from municipalities to the hospital insurance fund \$1,003,000: tuberculosis control \$388,000.
5. Contribution towards institutional care of juvenile formerly classified as "corrections - juvenile delinquents".

TABLE 10. Specified Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1955

(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
	To Government of Canada:				
1	Sundry shared-cost contributions.....	—	—	—	—
2	Police services — R.C.M.P.	280	80	330	253
3	Total Government of Canada	280	80	330	253
	To local governments:				
4	Shared revenue contributions ¹	—	—	9	—
5	Subsidies.....	264	92	985	2,789
6	Grants in lieu of taxes	27	20	5	—
7	Other	—	—	—	—
8	Sub-total items 4-7	291	112	999	2,789
	Grants-in-aid and shared-cost contributions:				
9	Protection of persons and property	12	2	14	—
10	Highways, roads and bridges	224	39	—	173
11	Public health and medical services	101	—	—	—
12	Hospital care ⁴	—	—	—	—
13	Homes for the aged	—	—	—	—
14	Aid to unemployed employables and unemployables.....	—	3	—	—
15	Child welfare	—	7	—	71
16	Recreational and cultural services	20	—	—	—
17	Schools operated by local authorities ⁵	6	960	6,845	6,846
18	Lands: Settlement and agriculture.....	—	—	—	—
19	Miscellaneous.....	26	—	6	22
20	Sub-total items 9-19	383	1,004	6,865	7,112
21	Total local governments	674	1,116	7,864	9,901
22	Total all governments	954	1,196	8,194	10,154

1. N.S.—Crown land leases paid to municipalities; Ont.—liquor licences paid to municipalities; Alta.—liquor fines \$119,000, share of gasoline tax \$8,535,000; B.C.—distribution of general sales tax (discontinued January 1, 1955).

2. Reimbursement of taxes to municipalities.

3. Includes \$131,000 and \$106,000 paid under the Police Act and the Fire Department Act respectively, being fixed portions of the amounts paid by municipalities towards compensation and pensions of policemen and fire fighters.

4. Excludes amounts paid to municipal hospital boards.

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

**TABLE 10. Specified Amounts Paid to Other Governments, for Fiscal Year Ended
March 31, 1955**

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
-	114	77	-	-	-	191	-	-	191	1
-	-	394	648	682	912	3,579	-	-	3,579	2
-	114	471	648	682	912	3,770	-	-	3,770	3
-	838	-	-	8,654	5,500	15,001	-	-	15,001	4
-	16,733	-	-	125	-	20,988	45	21	21,054	5
-	448	86	-	30	-	616	-	-	616	6
-	-	-	-	-	1 ²	1	-	-	1	7
-	18,019	86	-	8,809	5,501	36,606	45	21	36,672	8
750	260 ³	-	-	181	-	1,219	-	-	1,219	9
3,632	32,716	1,860	459	4,914	164	44,181	-	-	44,181	10
-	1,515	25	179	195	227	2,242	-	-	2,242	11
-	-	-	-	1,392	-	1,392	-	-	1,392	12
-	2,356	-	-	-	-	2,356	-	-	2,356	13
-	2,944	403	799	731	2,588	7,468	-	-	7,468	14
-	1,486	78	-	227	430	2,292	-	-	2,292	15
-	587	-	3	1	150	761	-	-	761	16
35,112 ⁷	67,017	8,884	10,107	19,109	19,149	174,029	8	55 ⁹	174,084	17
93	840	197	90	-	9	1,229	-	-	1,229	18
113	45	31	325	15	284	867	-	-	867	19
39,700	109,766	11,478	11,962	26,765	23,001	238,036	-	55	238,091	20
39,700	127,785	11,564	11,962	35,574	28,502	274,642	45	76	274,763	21
39,700	127,899	12,035	12,610	36,256	29,414	278,412	45	76	278,533	22

6. Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to \$6,603,000.

7. Excludes \$4,837,000 expenditure out of Education Fund to meet debt charges of various school corporations.

8. Local schools are operated by the Territorial Government and by religious denominations.

9. Local schools are operated by the Federal Government, religious denominations and school districts. The amount shown above was paid to the local school districts.

TABLE 11. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1955¹
(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
Operations					
1	Gross sales.....	5,779	2,730 ²	26,691	17,735
2	Deduct cost of goods sold	3,308	1,757	15,810	10,294
3	Gross profit on sales.....	2,471	973	10,881	7,441
4	Deduct administrative and general expenses less miscellaneous income.....	363	85	1,334	1,136
5	Net income (liquor profits per tables 1 and 4).....	2,108 ³	888	9,547	6,305 ³
Reconciliation with Liquor Board operations					
Add: Revenue excluded from above and shown on revenue tables as:					
6	Privileges, licences and permits.....	1,006	26	191	15
7	Fines and penalties.....	17	—	82	—
8	Confiscations	—	—	—	—
Deduct: Expenditure excluded from above and shown on expenditure tables:					
9	Enforcement expenses.....	—	—	340	—
10	Other ⁴	—	—	33	—
11	Provision for reserves.....	—	—	—	—
12	Net profit as per Liquor Board reports	3,131	914	9,447	6,320
Summary					
13	Net profit, table 4, item 29.....	2,108	888	9,547	6,305
14	Sales tax, table 4, item 5	—	273	—	—
15	Privileges, licences and permits, table 4, item 15.....	1,006	26	280	15
16	Fines and penalties, table 4, item 21	17	15	82	15
17	Confiscations, included in table 4, item 31.....	—	—	4	—
18	Total revenue from liquor operations	3,131	1,202	9,913	6,335

1. Figures in the published Liquor Board reports have been adjusted for purposes of interprovincial comparability. A reconciliation with these liquor reports is given in items 6 to 12.

2. After deducting health tax of \$273,000 paid by purchaser. See item 14.

TABLE 11. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1955¹

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
70,476	118,146	33,050	35,647	52,713	73,048	436,015	2,052	735	438,802	1
41,941	73,500	25,369	23,509	35,971	48,975	280,434	1,257	394	282,085	2
28,535	44,646	7,681	12,138	16,742	24,073	155,581	795	341	156,717	3
6,008	11,202	1,564	1,856	2,425	3,024	28,997	93	78	29,168	4
22,527 ³	33,444	6,117	10,282 ³	14,317	21,049 ³	126,584	702	263	127,549	5
11,549	13,741	2,113	53	712	186	29,592	—	4	29,596	6
—	112	—	—	—	—	211	—	1	212	7
45	—	—	3	—	—	48	—	—	48	8
987	—	13	7	—	160	1,507	—	—	1,507	9
—	838	—	—	—	—	871	—	—	871	10
—	—	400	—	—	—	400	—	—	400	11
33,134	46,459	7,817	10,331	15,029	21,075	153,657	702	268	154,627	12
22,527	33,444	6,117	10,282	14,317	21,049	126,584	702	263	127,549	13
1,553	—	—	—	—	—	1,826	76	—	1,902	14
11,549	14,509	2,113	53	859	214	30,624	7	4	30,635	15
194	112	81	78	190	..	784	7	1	792	16
45	—	—	3	1	—	53	—	—	53	17
35,868	48,065	8,311	10,416	15,367	21,263	159,871	792	268	160,931	18

3. Includes commission received for collection of general sales tax.

4. Other: N.S.—prisoners committed expenses; Ont.—liquor licence revenue paid to municipalities.

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