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FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS 1955

(Fiscal Year Ended March 31, 1956)

Revenue and Expenditure

Actual

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FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS
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This report presents statistics of revenue and expenditure of the ten provincial governments and of the Yukon and Northwest Territories. A report dealing with direct and indirect debt of these governments as at March 31, 1956 has been published separately. Both reports are prepared from the Public Accounts of each government, supplemented where necessary by additional information received from government officials.

The following changes in revenue and expenditure components occurred during the fiscal year ended March 31, 1956. Newfoundland and Nova Scotia both increased the sales tax on gasoline from 15 cents to 17 cents per gallon. This increase in the rate of tax, along with the increase in the volume of gasoline sales, resulted in increases in gasoline tax revenue of $770,000 in Newfoundland and $2,120,000 in Nova Scotia.

The rate of the sales tax on certain amusements was reduced slightly in Nova Scotia and Ontario and revenue from this source declined accordingly. It also declined in Prince Edward Island, New Brunswick, Manitoba, Alberta and British Columbia as attendance at theatres decreased.

The drop of approximately 2% in the Gross National Product (to approximately $24 billion in 1954) is reflected in lower tax rental agreement payments by the federal government in 1955-56. Revenue from this source amounted to $320 million compared with $328 million in 1954-55.

The settlement of some unusually large estates accounts for the substantial increase in revenue from succession duties in Quebec (from $14.8 million in 1954-55 to $46.6 million in 1955-56.

Great activity in the oil industry in Alberta largely accounts for the increase in this province's revenue from privileges, licences and permits-natural resources (from $88 million in 1954-55 to $134 million in 1955-56).

Unemployment assistance agreements came into force in Newfoundland and British Columbia. Under the terms of these agreements the provinces are to receive 50 per cent of the gross cost of assistance paid to unemployed employables and unemployables in the province based on that portion of the case load which is in excess of 0.45 per cent of the province's population. The revenue received from the federal government under these agreements appears on Table 9, item 24.

On the expenditure side, the following changes occurred.

In British Columbia a new system of aid to municipalities was in effect. On January 1, 1955 the annual distribution of one-fifth of the 5% general sales tax, and of one-third of the motor vehicle licence collections was discontinued. In the fiscal year ended March 31, 1956 unconditional subsidies amounting to $7.3 million were paid, calculated on a graded per capita basis. Grants to schools were revised to an equalized assessment basis and greatly increased in an effort to lessen the overall burden of local property taxation. Grants to local schools amounted to $40.6 million compared with $19.1 million in the previous fiscal year.

Grants to schools operated by local authorities also increased significantly in Nova Scotia (from $6.8 million to $8.4 million); in Quebec (from $35.1 million to $40.5 million) and in Alberta (from $19.1 million to $31.5 million) as a result of revised school grants formulae.

As part of the celebration of the province's golden jubilee, Alberta gave a monetary gift of $50 to persons qualifying for regular pensions including such classes as the aged, blind, disabled and widowed. The expenditure amounted to $1,761,000 and is included in "Other Expenditure" in these statistics. Alberta also embarked upon the construction of provincial auditoria in Edmonton and Calgary. Expenditure thereon amounted to $2.5 million in 1955-56 and is included in "Recreational and Cultural Services – Other" in these statistics.

This was the first full fiscal year of payments of the disabled persons allowances under federal-provincial agreements whereby 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 gross expenditure for all provinces amounted to over $11 million. The contributions from the federal government appear as item 23 on Table 9. Some provinces also pay supplementary allowances to the recipients of these allowances in the same manner as they pay supplementary allowances to old age and blind pensioners.

In Newfoundland, expenditure on Mothers' Allowances decreased from $1,357,000 to $718,000 due to the substitution of "Social Assistance" grants (included in Aid to Unemployed and Unemployables in these statistics) for the former Dependents' Allowances and Mothers' Allowances. A similar shift occurred in British Columbia, continuing a trend in recent years from Mothers' Allowances to Social Allowances, the latter form of assistance being easier to administer.

B.C. Toll Highways and Bridges Authority

Revenue and Expenditure for Fiscal Year Ended March 31, 1956

(Thousands of Dollars)

Revenue:	
Sales and services-Tolls, etc.	1,735
Contribution from Provincial Government	288
Total revenue	**2,023**
Ordinary expenditure:	
Highways, roads and bridges[1]	1,071
Debt Charges	951
Interest	*289*
Sinking fund contributions	*662*
Capital expenditure:	
Highways, roads and bridges	5,504
Total gross general expenditure	**7,526**
Less debt retirement included above	662
Total gross general expenditure exclusive of debt retirement	**6,864**

1. Includes operation of toll gates, etc., 272; capital expenditure out of income 799.

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

Comparison with the previous year's revenue summary shows that privileges, licences and permits derived from natural resources gained in relative significance in nearly all provinces. They amounted to 15.9% of total revenue compared with 13.1% in 1954-55. Taxes also accounted for a slightly higher share of total revenue in most provinces (41.2% of the total compared with 40.0% in the previous year). Tax rental agreement revenue was $8 million less than in the previous year and accounted for only 19.8% of total revenue compared with 23.2% in 1954-55.

On the expenditure side, dollar increases occured in all the major functions (except net debt charges exclusive of debt retirement). However transportation and communications (chiefly roads) and education increased at faster rates than the other functions. The former accounted for 28.4% of total expenditure and the latter 21.1% compared with 26.8% and 19.8% in the previous year. Transportation, education, health and social welfare together accounted for 73.7% of the total net general expenditure exclusive of debt retirement.

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1956

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
	Taxes:													
1	Corporations	–	–	–	–	4.4	.4	–	–	–	–	–	–	1.2
2	Income – Corporations	–	–	–	–	13.0	–	–	–	–	–	–	–	3.3
3	– Individuals	–	–	–	–	7.3	–	–	–	–	–	–	–	1.9
	Sales:													
4	Motor fuel and fuel oil	10.1	17.3	23.0	19.0	16.6	24.3	16.0	14.5	9.2	10.0	11.2	8.1	16.7
5	General	20.0	–	–	12.8	12.4	–	–	16.2	–	29.6	–	–	9.3
6	All other sales taxes	.6	6.8	1.4	3.3	6.1	2.0	1.9	.1	.6	1.3	5.2	–	2.6
7	Succession duties	–	–	–	–	11.3	5.9	–	–	–	–	–	–	4.5
8	Hospital insurance tax	–	–	–	–	–	–	–	8.1	–	–	–	–	.5
9	All other taxes	.8	–	.4	.6	.4	2.1	–	.1	.7	2.3	5.8	–	1.2
10	**Total taxes**	**31.5**	**24.1**	**24.8**	**35.7**	**71.5**	**34.7**	**17.9**	**39.0**	**10.5**	**43.2**	**22.2**	**8.1**	**41.2**
11	Federal tax rental agreements	37.2	45.7	36.8	31.5	–	32.0	43.2	25.3	14.0	19.7	15.2	29.6	19.8
	Privileges, licences and permits:													
12	Liquor control and regulation	3.7	.4	.5	–	3.0	3.5	3.7	–	.4	.2	.4	2.5	2.0
13	Motor vehicles	3.7	6.6	8.3	7.1	6.7	9.8	9.8	5.6	4.4	5.5	5.6	2.3	7.1
14	Natural resources	1.3	.2	2.9	6.5	8.1	6.2	7.2	13.4	59.5	16.8	1.8	7.8	15.9
15	Other	1.1	1.0	.8	.8	1.4	1.4	1.2	1.3	.6	.7	4.5	1.3	1.2
16	Government of Canada subsidies	13.9	8.2	3.8	3.2	.8	.9	3.1	2.0	1.0	.6	2.1	1.4	1.5
17	Liquor profits	5.9	10.9	18.9	13.3	6.1	8.9	11.1	9.9	6.7	9.7	43.4	39.7	8.6
18	All other revenue	1.7	2.9	3.2	1.9	2.4	2.6	2.8	3.5	2.9	3.6	4.8	7.3	2.7
19	**Total net general revenue**	**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**

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1956

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	6.4	4.1	3.2	2.5	4.3	4.1	4.4	4.8	3.0	4.5	10.7	6.6	4.1
2	Protection of persons and property	5.4	3.2	3.5	2.4	5.4	6.0	6.4	4.4	4.5	5.0	—	.4	5.2
3	Transportation and communications	27.4	42.1	34.0	39.3	28.4	31.8	29.5	17.8	30.6	18.9	32.5	3.0	28.4
4	Health	18.0	13.3	10.1	10.0	10.6	14.2	14.8	33.4	15.8	23.0	16.5	25.6	15.7
5	Social welfare	13.1	4.7	6.7	6.1	12.8	5.4	9.2	9.1	6.6	9.0	5.6	7.0	8.5
6	Education	20.6	13.2	22.4	16.0	20.0	21.0	23.1	16.4	25.2	23.7	26.6	39.7	21.1
7	Natural resources and primary industries	4.7	6.2	5.2	6.8	11.2	5.6	9.3	9.3	7.3	7.3	1.0	3.3	7.8
8	Debt charges (exclusive of debt retirement)	2.0	7.5	9.8	10.6	3.3	5.5	- .9	1.6	- 3.3	2.8	- .8	—	3.5
9	Contributions to other governments	.8	1.1	1.6	5.1	—	3.1	.3	—	5.8	3.5	6.5	3.3	2.3
10	All other expenditure	1.6	4.6	3.5	1.2	4.0	3.3	3.9	3.2	4.5	2.3	1.4	11.1	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, show the developments that have taken place in provincial government finance in the last five years.

Net General Revenue

	Fiscal years ended nearest December 31 (Millions of dollars)				
	1951	1952	1953	1954	1955
Newfoundland	25	32	32	33	33
Prince Edward Island	6	7	8	8	8
Nova Scotia	39	47	49	51	54
New Brunswick	41	47	49	51	53
Quebec	277	285	300	339	413
Ontario	304	365	371	399	432
Manitoba	46	55	56	57	59
Saskatchewan	75	91	98	100	103
Alberta	106	144	186	175	225
British Columbia	157	185	186	200	231
Yukon Territory	1	..	1	1	2
Northwest Territories	..	..	..	1	1
Total	**1,077**	**1,258**	**1,336**	**1,415**	**1,614**

Net General Expenditure (Exclusive of Debt Retirement)

	Fiscal years ended nearest December 31 (Millions of dollars)				
	1951	1952	1953	1954	1955
Newfoundland	30	29	33	39	42
Prince Edward Island	8	7	7	9	10
Nova Scotia	49	46	51	53	58
New Brunswick	40	45	48	51	54
Quebec	261	313	311	350	400
Ontario	336	372	384	421	489
Manitoba	43	42	47	48	52
Saskatchewan	72	80	86	96	101
Alberta	82	104	118	138	159
British Columbia	152	169	172	179	207
Yukon Territory	1	..	1	1	2
Northwest Territories	..	..	..	1	1
Total	**1,074**	**1,207**	**1,258**	**1,386**	**1,575**

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

(Millions of Dollars)

Source	1951	1952	1953	1954	1955
Taxes:					
Corporations	25	14	17	16	20
Income – Corporations	163	65	49	49	54
Individuals	–	–	–	25	30
Sales:					
Motor fuel and fuel oil	182	201	224	240	269
General	91	101	108	129	150
All other sales taxes	36	38	44	43	43
Succession duties	34	33	31	41	72
Hospital insurance tax	21	21	20	8	8
All other taxes	14	14	14	16	19
Total taxes	**566**	**487**	**507**	**567**	**665**
Federal tax rental agreements	96	303	309	328	320
Privileges, licences and permits:					
Liquor control and regulation	28	31	32	31	33
Motor vehicles	73	81	88	94	114
Natural resources	113	155	195	185	257
Other	14	14	16	17	18
Government of Canada subsidies	27	26	25	24	24
Liquor profits	116	126	125	128	139
All other revenue	44	35	39	41	44
Total net general revenue	**1,077**	**1,258**	**1,336**	**1,415**	**1,614**

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

(Millions of Dollars)

Function	1951	1952	1953	1954	1955
General government	45	48	52	56	65
Protection of persons and property	61	67	77	78	82
Transportation and communications	299	367	353	371	448
Health	174	192	209	235	247
Social Welfare	92	95	104	124	134
Education	196	221	234	275	333
Natural resources and primary industries	85	94	102	107	122
Debt charges (Exclusive of debt retirement)	57	57	53	57	55
Contributions to local governments	23	27	30	37	37
All other expenditures	42	39	44	46	52
Net general expenditure (Exclusive of debt retirement)	**1,074**	**1,207**	**1,258**	**1,386**	**1,575**

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	211	Fire Marshal Tax	208
Public Utilities Act	58	Security Transfer Tax	4,011
		Land Transfer Tax	3,436
Total	**269**	**Total**	**7,655**
Nova Scotia:		Manitoba:	
Tax on Fire Insurance Premiums	36	Fire Prevention Tax	23
Public Utilities Act	46		
		Saskatchewan:	
Total	**82**	Fire Prevention Assessment Levy	95
		Hospitalization Insurance Tax	8,380
New Brunswick:		**Total**	**8,475**
Fire Prevention Tax on Premiums	29		
Insurance Act	15	Alberta:	
Public Utilities Act	35	Increment Tax	1,406
		Fire Prevention Tax	40
Total	**79**	**Total**	**1,446**
Quebec:			
Tax on Fire Insurance Premiums	132	British Columbia:	
Security Transfer Tax	1,663	Tax on Fire Insurance Premiums	50
Property Transfer Tax	60		
		Yukon:	
Total	**1,855**	Poll Tax	5

Table 6 — Analysis of Net General Expenditure

This table presents a breakdown of each of the major functions of expenditure shown in totals in table 5, as well as the division between "ordinary" and "capital" expenditure. See commentary on table 3.

Tables 7 and 8 – Reconciliation of Gross Ordinary Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between (a) current revenue and expenditure as presented in provincial and territorial public accounts and (b) gross ordinary revenue and expenditure. 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 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. Expenditures made through capital account which do not result in the acquisition of, or addition to, provincial government fixed assets are treated in this manner. For example grants to hospitals for construction purposes would be treated as "ordinary" expenditure in these statistics. See tables 7 and 8, item 6.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. See table 7, items 7, 8 and 17.

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

To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on tables 7 and 8 under a number of headings. On table 7, see items 13 and 14; on table 8, see items 7, 13, 14 and 15.

As in the previous year, all of the Tax Rental Agreement payments during the current year were not brought into ordinary revenue; there continued to be a time lag in the presentation of the quarterly receipts. In order to achieve interprovincial comparability, the deferred amounts have been added to revenue for the fiscal year ended March 31, 1956 and will be disallowed as revenue in the year in which the province brings them into revenue. See table 7, item 18.

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

Sinking fund earnings are not considered to be part of general fund revenue and therefore, where these have been included in provincial revenue, they have been deducted from revenue in these statistics and offset against debt retirement expenditure. See tables 7 and 8, item 12.

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

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:

Hurricane Edna Fund
Industrial Loan Fund
Municipal Building Fund
Municipal Loan Fund
Public Utilities Commission
Research Endowment Fund
Special Reserve Fund
Unsatisfied Judgment Fund

New Brunswick:

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

Quebec:

District Court Houses

Ontario:

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

Manitoba:

Cooperative Promotion Board
Cream Grader's Account
Department of Health and Public Welfare
Hospitalization of Indigents – Aid to Municipalities
Hospitalization of Indigents – Care of Provincial Patients
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
Registrars' Assurance Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
Conservation Fund
Dog Tax Fund
Forest Protection Fund
Game Conservation Fund
Grazing Range Improvement Fund
Highway Development Fund
Hospital Construction Fund
Industrial Development Fund
Land Registry Assurance Fund
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 ex-

penditure; 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), these are share-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. They are not related to a specific provincial expenditure.

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 10 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 1). 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. In the year under review there were "no strings attached" to the payments.

Subsidies (item 2). These are unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-Aid and Shared-Cost Contributions (items 6 to 27). 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 11 – 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.

Note: Figures appearing in footnotes to the tables are in thousands of dollars.

The following symbols have been used:

.. to indicate figures are not available.

– to indicate nil and amounts under $500.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1956[1]

(Thousands of dollars)

No.	Source		Nfld.	P.E.I.	N.S.	N.B.
1	**Taxes**[2]	**Ordinary**	**10,563**	**1,935**	**13,447**	**18,868**
2	**Federal tax rental agreements**	**Ordinary**	**12,484**	**3,681**	**20,000**	**16,630**
	Privileges, licences and permits:					
3	Liquor control and regulation	Ordinary	1,245	30	282	15
4	Motor vehicles	Ordinary	1,244	528	4,518	3,731
5	Natural resources	Ordinary	417	14	1,589	3,413
6	Other	Ordinary	366	89	446	422
7	**Total privileges, licences and permits**	**Ordinary**	**3,272**	**661**	**6,835**	**7,581**
8	**Sales and services**	**Ordinary**	**1,667**	**362**	**3,189**	**1,271**
9		**Capital**	**1**	**—**	**17**	**—**
	Fines and Penalties:					
10	Liquor control	Ordinary	20	14	56	22
11	Other	Ordinary	126	22	148	104
12	**Total fines and penalties**	**Ordinary**	**146**	**36**	**204**	**126**
	Interest, premium, discount and exchange[3]:					
13	Interest	Ordinary	836	24	2,143	1,983
14	Discount (or amount amortized) or profit on sale of securities purchased as investments	Ordinary	—	—	—	—
15	Profit on foreign exchange	Ordinary	12	—	10	49
16	Other	Ordinary	—	—	26	14
17	**Total interest, premium, discount and exchange**	**Ordinary**	**848**	**24**	**2,179**	**2,046**
	Other Governments:					
	Government of Canada:					
18	Share of income tax on power utilities	Ordinary	208	52	356	207
19	Subsidies	Ordinary	4,669[5]	657	2,057	1,679
20	Contributions[6]	Ordinary	3,198	545	3,530	3,760
21		Capital	2,263	577	992	1,286
22	Total Government of Canada	Ordinary	8,075	1,254	5,943	5,646
23		Capital	2,263	577	992	1,286
24	Provinces and municipalities[6]	Ordinary	14	2	417	28
25	**Total other governments**	**Ordinary**	**8,089**	**1,256**	**6,360**	**5,674**
26		**Capital**	**2,263**	**577**	**992**	**1,286**
	Government enterprises:					
27	**Liquor profits**	**Ordinary**	**1,983**	**880**	**10,247**	**7,035**
28	**Other**[7]	**Ordinary**	**—**	**—**	**—**	**—**
29	**Other revenue**	**Ordinary**	**4**	**6**	**2**	**10**
30		**Capital**	**—**	**—**	**—**	**—**
31	**Sub-Total**	**Ordinary**	**39,056**	**8,841**	**62,463**	**59,241**
32		**Capital**	**2,264**	**577**	**1,009**	**1,286**
	Non-revenue and surplus receipts:					
33	Refunds of previous years' expenditure	Ordinary	34	4	—	4
34	Repayment of advances	Ordinary	16	—	—	—
35	Other	Ordinary	—	—	—	—
36	**Total gross ordinary revenue**		**39,106**	**8,845**	**62,463**	**59,245**
37	**Total gross capital revenue**		**2,264**	**577**	**1,009**	**1,286**
38	**Total gross general revenue**		**41,370**	**9,422**	**63,472**	**60,531**
39	Population (000's)[8]		406	100	683	547
40	Gross general revenue per capita ($)		101.90	94.22	92.93	110.66

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. Excludes net sinking fund earnings as follows: Nfld. 94; P.E.I. 123; N.S. 970; N.B. 1,486; Que. 3,259; Ont. 1,681; Man. 1,135; Sask. 516; Alta. nil; B.C. 1,843.
4. Includes **interest on Common School Fund: Que. 63; Ont.** 71.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1956[1]

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
295,394	149,924	10,653	40,079	23,653	99,769	664,285	397	74	664,756	1
–	138,345	25,656	25,986	31,593	45,393	319,768	271	271	320,310	2
12,511	15,027	2,186	53	973	358	32,680	7	23	32,710	3
27,476	42,350	5,801	5,745	10,021	12,730	114,144	99	21	114,264	4
33,601	26,903	4,311	13,750	134,025	38,779	256,802	32	71	256,905	5
5,749	6,065	683	1,292	1,439	1,836	18,387	81	12	18,480	6
79,337	90,345	12,981	20,840	146,458	53,703	422,013	219	127	422,359	7
5,718	14,948	2,203	2,890	4,735	6,727	43,710	126	47	43,883	8
104	1,108	99	147	326	–	1,802	–	–	1,802	9
172	108	83	74	201	..	750	5	1	756	10
691	1,913	167	220	654	490	4,535	2	–	4,537	11
863	2,021	250	294	855	490	5,285	7	1	5,293	12
3,036[4]	12,468[4]	7,299	5,554	7,639	2,108	43,090	11	–	43,101	13
101	–	–	–	–	6	107	–	–	107	14
22	2	–	3	–	168	266	–	–	266	15
–	12	–	10	–	–	62	–	–	62	16
3,159	12,482	7,299	5,567	7,639	2,282	43,525	11	–	43,536	17
1,009	1,574	114	47	1,958	2,422	7,947	–	–	7,947	18
3,300	3,641	1,820	2,072	2,195	1,281	23,371	37	13	23,421	19
22,087	19,677	4,144	4,775	3,994	11,212	76,922	616	51	77,589	20
499	3,651	1,371	1,957	2,239	–	14,835	–	–	14,835	21
26,396	24,892	6,078	6,894	8,147	14,915	108,240	653	64	108,957	22
499	3,651	1,371	1,957	2,239	–	14,835	–	–	14,835	23
13,077	–	144	421	23	2,229	16,355	–	–	16,355	24
39,473	24,892	6,222	7,315	8,170	17,144	124,595	653	64	125,312	25
499	3,651	1,371	1,957	2,239	–	14,835	–	–	14,835	26
25,082	38,560	6,566	10,129	15,085	22,461	138,028	775	364	139,167	27
2,800	–	–	600	58	–	3,458	–	–	3,458	28
159	386	16	66	90	198	937	–	–	937	29
–	–	–	–	–	–	–	–	–	–	30
451,985	471,903	71,846	113,766	238,336	248,167	1,765,604	2,459	948	1,769,011	31
603	4,759	1,470	2,104	2,565	–	16,637	–	–	16,637	32
99	164	134	248	137	46	870	26	4	900	33
–	–	35	227	213	702	1,193	–	15	1,208	34
–	–	–	75	–	8	83	37	–	120	35
452,084	472,067	72,015	114,316	238,666	248,923	1,767,750	2,522	967	1,771,239	36
603	4,759	1,470	2,104	2,565	–	16,637	–	–	16,637	37
452,687	476,826	73,485	116,420	241,251	248,923	1,784,387	2,522	967	1,787,876	38
4,517	5,266	839	878	1,091	1,342	15,669	11	18	15,698	39
100.22	90.55	87.59	132.60	221.13	185.49	113.88	229.27	53.72	113.89	40

5. Includes transitional grant 3,100.
6. See table 9 for breakdown of the functions of expenditure towards which the contributions were made.
7. Que. – Contributions from Hydro-Electric Commission; Sask. – Profits of various crown corporations; Alta. – Treasury Branches net profit.
9. Population at June 1, 1955 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1956[1]

(Thousands of dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government[2]	2,705	424	1,863	1,373	17,128
2	Protection of persons and property	2,292	330	2,068	1,338	21,444
3	Transportation and communications	13,916	4,865	20,562	22,687	113,618
	Health and Welfare:					
4	Health	10,078	1,832	9,284	7,353	64,724
5	Social welfare	7,514	729	5,417	5,083	63,049
6	Recreational and cultural services	206	50	339	122	1,479
7	Education	8,941	1,425	13,582	8,945	82,011[3]
8	Natural resources and primary industries	2,060	725	3,197	4,154	45,346
9	Trade and industrial development	232	80	652	437	3,000
10	Local government planning and development	141	6	64	65	529
11	Debt charges, including debt retirement	2,468	1,333	13,347	12,597	29,044
12	Contributions to other governments[4]	329	115	933	2,783	200
13	Contributions to government enterprises[5]	—	—	494	25	532
14	Other expenditure	144	325	493	25	5,420
15	**Sub-total**	**51,026**	**12,239**	**72,295**	**66,987**	**447,524**
16	Non-expense and surplus payments	—	17	12	—	4,868
17	**Total gross general expenditure**	**51,026**	**12,256**	**72,307**	**66,987**	**452,392**
18	Less debt retirement included above	771	535	5,476	4,788	12,737
19	**Total gross general expenditure exclusive of debt retirement**	**50,255**	**11,721**	**66,831**	**62,199**	**439,655**
20	Population (000's)[6]	406	100	683	547	4,517
21	Gross general expenditure exclusive of debt retirement—per capita—($)	123.78	117.21	97.85	113.71	97.33

1. Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and table 8.
2. Includes expenditures on public buildings serving a number of functions.
3. Includes 3,139 paid out of Education Fund to meet debt charges of various School Commissions. Bonds issued by the Quebec Municipal Commission to discharge School liabilities are included in the report "Direct and Indirect Debt" as indirect debt.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1956[1]

(Thousands of dollars)

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
20,007	2,343	4,974	4,940	9,354	65,111	150	48	65,309	1
32,315	3,346	4,463	7,738	10,572	35,906	–	3	85,909	2
160,090	16,573	20,016	51,004	42,719	466,050	682	22	466,754	3
83,221	11,030	37,227	28,043	53,731	306,523	247	202	306,972	4
33,832	6,206	10,913	12,338	23,138	168,219	82	81	168,382	5
4,385	239	819	2,813	1,354	11,806	–	5	11,811	6
105,299	12,581	16,901	40,618	49,606	339,909	857	294	341,060	7
28,037	4,973	9,540	11,825	16,109	125,966	14	24	126,004	8
1,603	410	448	609	589	8,060	–	–	8,060	9
651	136	576	968	137	3,273	19	–	3,292	10
70,340	13,369	13,897	5,525	20,139	182,059	–	–	182,059	11
15,288	139	–	9,305	7,363	36,455	91	24	36,570	12
7,976	775	18	–	288	10,108	–	–	10,108	13
1,631	402	1,265	2,486	1,850	14,041	–	4	14,045	14
564,675	72,522	121,057	178,212	236,949	1,823,486	2,142	707	1,826,335	15
230	83	113	267	762	6,352	–	72	6,424	16
564,905	**72,605**	**121,170**	**178,479**	**237,711**	**1,829,838**	**2,142**	**779**	**1,832,759**	17
30,949	6,529	6,671	3,179	12,071	83,706	–	–	83,706	18
533,956	**66,076**	**114,499**	**175,300**	**225,640**	**1,746,132**	**2,142**	**779**	**1,749,053**	19
5,266	839	878	1,091	1,342	15,669	11	18	15,698	20
101.40	78.76	130.41	160.68	168.14	111.44	194.73	43.28	111.42	21

4. See table 10, items 1 to 4 for details.
5. For details, see table 3, footnote 3, page 22.
6. Population at June 1, 1955 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1956

(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
	General government.					
1	Executive and administrative[1]	Ordinary	2,430	304	1,624	1,072
2		Capital	6	15	34	45
3	Legislative	Ordinary	263	101	205	256
4		Capital	6	4	—	—
5	Research, planning and statistics	Ordinary	—	—	—	—
6	**Total general government**	**Ordinary**	**2,693**	**405**	**1,829**	**1,328**
7		**Capital**	**12**	**19**	**34**	**45**
	Protection of persons and property:					
8	Law enforcement	Ordinary	358	74	352	278
9		Capital	1	—	—	—
	Corrections:					
10	Juvenile delinquents	Ordinary	109	2	217	115
11		Capital	4	—	94	—
12	Other offenders	Ordinary	262	49	8	63
13		Capital	4	—	—	51
14	Other	Ordinary	—	—	—	—
15	Police protection	Ordinary	922	94	367	297
16		Capital	—	—	—	—
17	Other	Ordinary	632	111	1,026	534
18		Capital	—	—	4	—
19	**Total protection of persons and property**	**Ordinary**	**2,283**	**330**	**1,970**	**1,287**
20		**Capital**	**9**	**—**	**98**	**51**
	Transportation and communications:					
21	Airways	Ordinary	—	—	—	—
22		Capital	142	—	—	—
23	Highways, roads and bridges	Ordinary	3,838	1,648	12,233	16,297
24		Capital	9,667	3,157	7,657	5,811
25	Railways	Ordinary	—	—	—	—
26	Telephone, telegraph and wireless	Ordinary	—	—	22	—
27		Capital	—	—	2	—
28	Waterways	Ordinary	39	55	583	579
29		Capital	230	—	53	—
30	Other	Ordinary	—	5	12	—
31	**Total transportation and communications**	**Ordinary**	**3,877**	**1,708**	**12,850**	**16,876**
32		**Capital**	**10,039**	**3,157**	**7,712**	**5,811**
	Health and social welfare:					
	Health:					
33	General	Ordinary	204	64	138	243
34	Public health	Ordinary	1,204	413	1,895	1,689
35		Capital	—	—	2	—
36	Medical, dental and allied services	Ordinary	753	63	142	46
37		Capital	—	—	—	—
38	Hospital care	Ordinary	7,854	920	6,576	4,870
39		Capital	63	372	531	505
40	**Total health**	**Ordinary**	**10,015**	**1,460**	**8,751**	**6,848**
41		**Capital**	**63**	**372**	**533**	**505**

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

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1956

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
14,377	11,744	1,944	3,378	3,280	8,628	48,781	125	32	48,938	1
1,034	4,935	102	1,140	810	—	8,121	—	—	8,121	2
1,717	3,104	297	345	808	507	7,603	25	16	7,644	3
—	—	—	—	—	—	10	—	—	10	4
—	224	—	111	42	219	596	—	—	596	5
16,094	**15,072**	**2,241**	**3,834**	**4,130**	**9,354**	**56,980**	**150**	**48**	**57,178**	**8**
1,034	**4,935**	**102**	**1,140**	**810**	**—**	**8,131**	**—**	**—**	**8,131**	**7**
6,491	5,028	750	889	1,256	1,189	16,665	—	—	16,665	8
589	562	—	—	277	—	1,429	—	—	1,429	9
215	1,174	341	73	451	830	3,527	—	—	3,527	10
—	66	1	4	202	—	371	—	—	371	11
1,598	7,635	596	748	949	4,104	16,012	—	—	16,012	12
118	2,479	—	22	1,088	—	3,762	—	—	3,762	13
—	55	—	—	—	—	55	—	—	55	14
6,430	7,176	418	770	567	1,208	18,249	—	—	18,249	15
—	948	—	—	—	—	948	—	—	948	16
5,646	6,961	1,240	1,913	2,937	3,241	24,241	—	3	24,244	17
357	231	—	44	11	—	647	—	—	647	18
20,380	**28,029**	**3,345**	**4,393**	**6,160**	**10,572**	**78,749**	**—**	**3**	**78,752**	**19**
1,064	**4,286**	**1**	**70**	**1,578**	**—**	**7,157**	**—**	**—**	**7,157**	**20**
6	—	—	—	—	—	6	—	—	6	21
—	—	—	—	—	—	142	—	—	142	22
47,007	128,163	6,854	8,965	15,500	40,484	280,989	682	22	281,693	23
66,115	31,927	9,698	10,801	35,165	509	180,507	—	—	180,507	24
—	—	—	—	—	51	51	—	—	51	25
—	—	—	—	—	—	22	—	—	22	26
—	—	—	—	—	—	2	—	—	2	27
490	—	14	250	320	1,675	4,005	—	—	4,005	28
—	—	—	—	19	—	302	—	—	302	29
—	—	7	—	—	—	24	—	—	24	30
47,503	**128,163**	**6,875**	**9,215**	**15,820**	**42,210**	**285,097**	**682**	**22**	**285,801**	**31**
66,115	**31,927**	**9,698**	**10,801**	**35,184**	**509**	**180,953**	**—**	**—**	**180,953**	**32**
1,769	1,780	488	507	393	689	6,275	3	5	6,283	33
10,824	11,011	2,466	4,030	2,486	4,388	40,406	31	49	40,486	34
55	93	23	22	50	—	245	—	—	245	35
1,108	1,872	130	1,691	1,170	2,725	9,700	—	4	9,704	36
37	—	—	—	—	—	37	—	—	37	37
50,931	56,763	7,420	28,294	20,431	45,929	229,988	213	144	230,345	38
—	11,702	503	2,683	3,513	—	19,872	—	—	19,872	39
64,632	**71,426**	**10,504**	**34,522**	**24,480**	**53,731**	**286,369**	**247**	**202**	**286,818**	**40**
92	**11,795**	**526**	**2,705**	**3,563**	**—**	**20,154**	**—**	**—**	**20,154**	**41**

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1956 — Continued

(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
	Health and social welfare — concluded:					
	Social welfare:					
42	Aid to aged persons	Ordinary	1,977	353	2,247	2,793
43		Capital	—	—	—	—
44	Aid to blind persons	Ordinary	188	43	347	351
45	Aid to unemployed employables and unemployables[1]	Ordinary	3,663	190	508	379
46		Capital	—	—	—	—
47	Mothers' allowances	Ordinary	718	86	1,586	1,250
48	Child welfare	Ordinary	313	43	529	155
49		Capital	—	—	—	—
50	Labour	Ordinary	50	—	97	118
51	Other social welfare	Ordinary	605	14	103	37
52		Capital	—	—	—	—
53	**Total social welfare**	**Ordinary**	**7,514**	**729**	**5,417**	**5,083**
54		**Capital**	**—**	**—**	**—**	**—**
	Recreational and cultural services:					
55	Archives, art galleries, museums and libraries	Ordinary	167	36	262	55
56		Capital	1	—	15	—
57	Parks, beaches and other recreational areas	Ordinary	26	—	—	—
58		Capital	—	—	8	—
59	Physical culture	Ordinary	10	11	33	30
60	Other	Ordinary	2	3	21	37
61		Capital	—	—	—	—
62	**Total recreational and cultural services**	**Ordinary**	**205**	**50**	**316**	**122**
63		**Capital**	**1**	**—**	**23**	**—**
	Education:					
64	Schools operated by local authorities	Ordinary	7,642[2]	1,084	9,103	7,430
65		Capital	—	—	665[6]	—
66	Universities, colleges, and other schools	Ordinary	822	251	1,821	1,268
67		Capital	64	4	122	—
68	Education of the handicapped	Ordinary	133	18	—	53
69		Capital	—	—	—	—
70	Superannuation and pensions	Ordinary	32	4	1,169	42
71	Other	Ordinary	248	64	702	152
72	**Total education**	**Ordinary**	**8,877**	**1,421**	**12,795**	**8,945**
73		**Capital**	**64**	**4**	**787**	**—**
	Natural resources and primary industries:					
74	Fish and game	Ordinary	818	101	115	238
75		Capital	—	—	6	—
76	Forests	Ordinary	354	86	934	2,414
77		Capital	—	—	255	—
78	Lands: Settlement and agriculture	Ordinary	611	501	1,204	1,276
79		Capital	—	—	61	—
80	Minerals and mines	Ordinary	158	3	448	121
81		Capital	—	—	37	—
82	Water resources	Ordinary	—	—	7	—
83		Capital	—	—	—	—
84	Other	Ordinary	119	34	130	105
85			—	—	—	—
86	**Total natural resources and primary industries**	**Ordinary**	**2,060**	**725**	**2,838**	**4,154**
87		**Capital**	**—**	**—**	**359**	**—**

1. Includes expenditures on permanent total disability pensions. See Introduction.
2. Includes expenditures re primary and secondary schools operated on a denominational basis.
3. See Table 2, footnote 3.
4. Consists of public schools operated by the Territorial Government, and grants to denominational schools.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1956 – Continued

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
17,693	14,004	2,457	4,099	6,852	11,021	63,496	7	42	63,545	42
–	–	–	751	535	–	1,286	–	–	1,286	43
1,632	1,013	195	215	284	354	4,622	2	9	4,633	44
5,665	7,215	1,387	1,809	2,088	7,318	30,222	47	15	30,284	45
–	–	–	–	13	–	13	–	–	13	46
8,104	6,892	1,149	1,508	1,091	335	22,719	–	–	22,719	47
10,674	2,577	464	823	624	2,361	18,563	26	6	18,595	48
733	–	–	–	–	–	733	–	–	733	49
960	1,147	183	206	287	356	3,404	–	–	3,404	50
17,588	984	371	1,502	562	1,393	23,159	–	9	23,168	51
–	–	–	–	2	–	2	–	–	2	52
62,316	**33,832**	**6,206**	**10,162**	**11,788**	**23,138**	**166,185**	**82**	**81**	**166,348**	53
733	**–**	**–**	**751**	**550**	**–**	**2,034**	**–**	**–**	**2,034**	54
424	981	15	254	43	416	2,653	–	1	2,654	55
15	–	–	327	–	–	358	–	–	358	56
663	2,456	–	134	106	756	4,141	–	–	4,141	57
–	38	224	–	–	–	270	–	–	270	58
17	443	–	71	49	119	783	–	2	785	59
360	467	–	33	81	63	1,067	–	2	1,069	60
–	–	–	–	2,534	–	2,534	–	–	2,534	61
1,464	**4,347**	**15**	**492**	**279**	**1,354**	**8,644**	**–**	**5**	**8,649**	62
15	**38**	**224**	**327**	**2,534**	**–**	**3,162**	**–**	**–**	**3,162**	63
44,060[3]	72,185	9,369	12,383	32,487	41,773	237,516	857[4]	284[5]	238,657	64
–	–	–	–	–	–	665	–	–	665	65
30,008	22,792	2,643	2,361	3,461	4,414	69,841	–	3	69,844	66
3,152	1,831	15	803	984	–	6,975	–	–	6,975	67
150	1,179	91	197	167	683	2,671	–	1	2,672	68
–	100	–	8	2,079	–	2,187	–	–	2,187	69
562	5,964	181	571	1,008	2,092	11,625	–	–	11,625	70
4,079	1,248	282	578	432	644	8,429	–	6	8,435	71
78,859	**103,368**	**12,566**	**16,090**	**37,555**	**49,606**	**330,082**	**857**	**294**	**331,233**	72
3,152	**1,931**	**15**	**811**	**3,063**	**–**	**9,827**	**–**	**–**	**9,827**	73
5,610	2,519	610	351	403	960	11,725	14	24	11,763	74
725	152	4	–	–	–	887	–	–	887	75
7,882	14,531	1,217	530	2,190	10,071	40,209	–	–	40,209	76
–	1,465	2	–	46	–	1,768	–	–	1,768	77
22,705	7,021	1,871	3,847	3,631	2,875	45,542	–	–	45,542	78
179	74	323	1,924	1,968	–	4,529	–	–	4,529	79
1,851	1,006	242	835	1,903	1,152	7,719	–	–	7,719	80
–	15	–	–	1,207	–	1,259	–	–	1,259	81
2,382	88	371	–	152	301	3,301	–	–	3,301	82
4,012	–	–	–	–	–	4,012	–	–	4,012	83
–	1,166	125	1,935	325	750	4,689	–	–	4,689	84
–	–	208	118	–	–	326	–	–	326	85
40,430	**26,331**	**4,436**	**7,498**	**8,604**	**16,109**	**113,185**	**14**	**24**	**113,223**	86
4,916	**1,706**	**537**	**2,042**	**3,221**	**–**	**12,781**	**–**	**–**	**12,781**	87

5. Includes 159 paid to Federal Government day schools for pupils other than Indians and Eskimos; 73 grants to local school districts and 33 paid to denominational and private schools.

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

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1956 – Concluded
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
88	**Trade and industrial development**	**Ordinary**	**232**	**80**	**609**	**437**
89		**Capital**	**–**	**–**	**43**	**–**
90	**Local government planning and development**	**Ordinary**	**141**	**6**	**64**	**65**
	Debt charges:					
91	Commission on bond or debenture sales and other management charges	Ordinary	251	2	48	34
92	Discount (or amount amortized) on provincial bond sales	Ordinary	–	14	267	180
93	Bonded debt retirement[1]	Ordinary	771	535	5,476	4,788
94	Interest	Ordinary	1,446	782	7,556	7,595
95	Loss on foreign exchange	Ordinary	–	–	–	–
96	Premium (or amount amortized) or loss on sale of securities purchased as investments	Ordinary	–	–	–	–
97	**Total debt charges**	**Ordinary**	**2,468**	**1,333**	**13,347**	**12,597**
98	**Contributions to other governments[2]**	**Ordinary**	**329**	**115**	**933**	**2,783**
99	**Contributions to government enterprises[3]**	**Ordinary**	**–**	**–**	**494**	**25**
	Other expenditure:					
100	Civil defence	Ordinary	65	–	49	21
101		Capital	–	–	–	–
102	Housing	Ordinary	38	–	22	–
103		Capital	–	–	–	–
104	Other	Ordinary	41	325[4]	422[5]	4
105	**Total other expenditure**	**Ordinary**	**144**	**325**	**493**	**25**
106		**Capital**	**–**	**–**	**–**	**–**
107	**Sub-total**	**Ordinary**	**40,838**	**8,687**	**62,706**	**60,575**
108		**Capital**	**10,188**	**3,552**	**9,589**	**6,412**
	Non-expense and surplus payments:					
109	Advances charged to revenue	Ordinary	–	12	12	–
110	Refunds of previous years' revenue	Ordinary	–	5	–	–
111	Other	Ordinary	–	–	–	–
112	**Total non-expense and surplus payments**	**Ordinary**	**–**	**17**	**12**	**–**
113	**Total gross ordinary expenditure**		**40,838**	**8,704**	**62,718**	**60,575**
114	**Total gross capital expenditure**		**10,188**	**3,552**	**9,589**	**6,412**
115	**Total gross general expenditure**		**51,026**	**12,256**	**72,307**	**66,987**
116	Less debt retirement included above		771	535	5,476	4,788
117	**Total gross expenditure exclusive of debt retirement**		**50,255**	**11,721**	**66,831**	**62,199**

1. Includes retirement of treasury bills.
2. See table 10, items 1 to 4 for breakdown.
3. Consists of: N.S. – Power Commission re rural electrification and investigation; N.B. – Power Commission re rural electrification; Que. – Farm Credit Bureau; Ont. – Hydro Electric Power Commission bonus re rural lines; Man. – Power Commission Extension Account; Sask. – Government Seed Plant; B.C. – Toll Highways and Bridges Authority.
4. Includes rural electrification 311, formerly included in "Lands: Settlement and Agriculture"
5. Includes expenditures re damages from Hurricane Edna 353.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1956 – Concluded
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
3,000	1,500	405	448	609	589	7,909	–	–	7,909	88
–	103	5	–	–	–	151	–	–	151	89
529	651	136	576	968	137	3,273	19	–	3,292	90
49	79	31	62	3	10	569	–	–	569	91
715	704	–	–	–	201	2,081	–	–	2,081	92
12,737	30,949	6,529	6,671	3,179	12,071	83,706	–	–	83,706	93
15,543	38,599	6,809	7,035	2,343	7,857	95,565	–	–	95,565	94
–	9	–	–	–	–	9	–	–	9	95
–	–	–	129	–	–	129	–	–	129	96
29,044	70,340	13,369	13,897	5,525	20,139	182,059	–	–	182,059	97
200	15,288	139	–	9,305	7,363	36,455	91	24	36,570	98
532	7,976	775	18	–	288	10,108	–	–	10,108	99
4	388	57	68	301	472	1,425	–	–	1,425	100
–	–	–	–	1	–	1	–	–	1	101
4,214	425	–	–	–	215	4,914	–	–	4,914	102
–	–	–	12	–	–	12	–	–	12	103
1,202[6]	818[7]	345[8]	1,185[9]	2,184[10]	1,163[11]	7,689	–	4	7,693	104
5,420	1,631	402	1,253	2,485	1,850	14,028	–	4	14,032	105
–	–	–	12	1	–	13	–	–	13	106
370,403	507,954	61,414	102,398	127,708	236,440	1,579,123	2,142	707	1,581,972	107
77,121	56,721	11,108	18,659	50,504	509	244,363	–	–	244,363	108
–	–	40	54	196	762	1,076	–	–	1,076	109
–	15	43	30	71	–	164	–	–	164	110
4,868[12]	215	–	29	–	–	5,112	–	72	5,184	111
4,868	230	83	113	267	762	6,352	–	72	6,424	112
375,271	508,184	61,497	102,511	127,975	237,202	1,585,475	2,142	779	1,588,396	113
77,121	56,721	11,108	18,659	50,504	509	244,363	–	–	244,363	114
452,392	564,905	72,605	121,170	178,479	237,711	1,829,838	2,142	779	1,832,759	115
12,737	30,949	6,529	6,671	3,179	12,071	83,706	–	–	83,706	116
439,655	533,956	66,076	114,499	175,300	225,640	1,746,132	2,142	779	1,749,053	117

6. Includes assistance to the victims of the fire at Nicolet 525.
7. Includes expenditures occasioned by flood damage from Hurricane Hazel 772.
8. Includes flood emergency expenditure 312.
9. Includes emergency flood relief 943; golden jubilee committee 220.
10. Includes golden jubilee pensions 1,761. See Introduction.
11. Includes expenditures under Flood Relief Act 1,143.
12. Increase in reserve for doubtful accounts.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1956[1]

(Thousands of dollars)

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
	Taxes:				
1	Corporations	–	–	–	–
	Income:				
2	Corporations	–	–	–	–
3	Individuals	–	–	–	–
4	Property	–	–	103	232
	Sales:				
5	Alcoholic beverages	[4]	276	–	[4]
6	Amusements and admissions	179	114	554	434
7	Motor fuel and fuel oil[5]	3,396	1,389	12,488	10,062
8	Tobacco	[4]	156	–	1,288
9	General	6,719	–	–	6,773
10	Other commodities and services[6]	–	–	215	–
11	Succession duties	–	–	5[2]	–
12	Other[7]	269	–	82	79
13	**Total taxes**	**10,563**	**1,935**	**13,447**	**18,868**
14	**Federal tax rental agreements**	**12,484**	**3,681**	**20,000**	**16,630**
	Privileges, licences, and permits:				
15	Liquor control and regulation	1,245	30	282	15
16	Motor vehicles	1,244	528	4,518	3,731
17	Natural resources	417	14	1,589	3,413
18	Other	366	86	446	420
19	**Total privileges, licences, and permits**	**3,272**	**658**	**6,835**	**7,579**
20	**Sales and services**	**155**	**136**	**941**	**645**
	Fines and penalties:				
21	Liquor control	20	14	56	22
22	Other	126	22	148	104
23	**Total fines and penalties**	**146**	**36**	**204**	**126**
	Other governments:				
	Government of Canada:				
24	Share of income tax on power utilities	208	52	356	207
25	Subsidies	4,669[8]	657	2,057	1,679
26	Total Government of Canada	4,877	709	2,413	1,886
27	Municipalities	–	–	240	–
28	**Total other governments**	**4,877**	**709**	**2,653**	**1,886**
	Government enterprises:				
29	**Liquor profits**	**1,983**	**880**	**10,247**	**7,035**
30	**Other**[9]	–	–	–	–
31	**Other revenue**	**4**	**5**	**2**	**10**
32	**Sub-total**	**33,484**	**8,040**	**54,329**	**52,779**
	Non-revenue and surplus receipts:				
33	Refunds of previous years' expenditure	34	4	–	4
34	Repayment of advances credited to revenue	16	–	–	–
35	Other	–	–	–	–
36	**Total net general revenue**	**33,534**	**8,044**	**54,329**	**52,783**
37	Population (000's)[10]	406	100	683	547
38	Net general revenue per capita ($)	82.60	80.44	79.54	96.50

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

2. Collection of arrears.

3. Included in corporations tax since the breakdown of collection 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 expenditure as follows: Nfld. 34; P.E.I. 17; N.S. 73; N.B. 141; Que. 595; Ont. 1,080; Man. 155; Sask. 222; Alta. 520; B.C. 333.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1956[1]

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
18,013	1,588[2]	–	–	–	–	19,601	–	–	19,601	1
53,950	[3]	–	–	–	–	53,950	–	–	53,950	2
30,206	2[2]	–	–	–	–	30,208	–	–	30,208	3
–	1,659	–	46[2]	–	5,236	7,276	99	–	7,375	4
1,723	–	–	[4]	–	[4]	1,999	74	–	2,073	5
5,115	8,662	1,124	71	1,426	2,977	20,656	19	–	20,675	6
68,564	104,895	9,501	14,885	20,776	23,199	269,155	200	74	269,429	7
13,578	–	–	[4]	–	[4]	15,022	–	–	15,022	8
51,053	–	–	16,592	–	68,307	149,444	–	–	149,444	9
4,779	–	–	–	–	–	4,994	–	–	4,994	10
46,558	25,463	5[2]	10[2]	5[2]	–	72,046	–	–	72,046	11
1,855	7,655	23	8,475	1,446	50	19,934	5	–	19,939	12
295,394	**149,924**	**10,653**	**40,079**	**23,653**	**99,769**	**664,285**	**397**	**74**	**664,756**	13
–	**138,345**	**25,656**	**25,986**	**31,593**	**45,393**	**319,768**	**271**	**271**	**320,310**	14
12,511	15,027	2,186	53	973	358	32,680	7	23	32,710	15
27,476	42,350	5,801	5,745	10,021	12,730	114,144	99	21	114,264	16
33,601	26,903	4,311	13,750	134,025	38,779	256,802	32	71	256,905	17
5,749	6,063	683	1,292	1,378	1,680	18,163	81	12	18,256	18
79,337	**90,343**	**12,981**	**20,840**	**146,397**	**53,547**	**421,789**	**219**	**127**	**422,135**	19
4,702	**6,844**	**1,124**	**2,041**	**3,088**	**4,457**	**24,133**	**16**	**47**	**24,196**	20
172	108	83	74	201	..	750	5	1	756	21
691	1,913	167	220	654	490	4,535	2	–	4,537	
863	**2,021**	**250**	**294**	**855**	**490**	**5,285**	**7**	**1**	**5,293**	23
1,009	1,574	114	47	1,958	2,422	7,947	–	–	7,947	24
3,300	3,641	1,820	2,072	2,195	1,281	23,371	37	13	23,421	25
4,309	5,215	1,934	2,119	4,153	3,703	31,318	37	13	31,368	26
–	–	–	–	4	–	244	–	–	244	27
4,309	**5,215**	**1,934**	**2,119**	**4,157**	**3,703**	**31,562**	**37**	**13**	**31,612**	28
25,082	**38,560**	**6,566**	**10,129**	**15,085**	**22,461**	**138,028**	**775**	**364**	**139,167**	29
2,800	**–**	**–**	**600**	**58**	**–**	**3,458**	**–**	**–**	**3,458**	30
159	**386**	**16**	**66**	**90**	**197**	**935**	**–**	**–**	**935**	31
412,646	**431,638**	**59,180**	**102,154**	**224,976**	**230,017**	**1,609,243**	**1,722**	**897**	**1,611,862**	32
99	164	134	246	137	46	868	26	4	898	33
–	–	35	227	213	702	1,193	–	15	1,208	34
–	–	–	75	–	8	83	37	–	120	35
412,745	**431,802**	**59,349**	**102,702**	**225,326**	**230,773**	**1,611,387**	**1,785**	**916**	**1,614,088**	36
4,517	5,266	839	878	1,091	1,342	15,669	11	18	15,698	37
91.38	82.00	70.74	116.97	206.53	171.96	102.94	162.27	50.89	102.82	38

6. N.S.—Long Distance Telephone Tax; Que.—Hospital Tax on meals.
7. For breakdown see narrative to table 4.
8. Includes transitional grant 3,100.
9. For breakdown see table 1, footnote 7.
10. Population at June 1, 1955 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 5. Net General Expenditure for Fiscal Year Ended March 31, 1956[1]

(Thousands of dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
1	General government[2]	2,704	424	1,847	1,373
2	Protection of persons and property	2,267	330	2,033	1,297
3	Transportation and communications	11,677	4,355	19,607	21,401
	Health and welfare:				
4	Health	7,631	1,382	5,804	5,476
5	Social welfare	5,539	484	3,854	3,324
6	Recreational and cultural services	206	50	339	122
7	Education	8,753	1,363	12,906	8,687
8	Natural resources and primary industries	1,978	638	2,999	3,686
9	Trade and industrial developement	232	80	652	437
10	Local government planning and developement	141	6	64	65
11	Debt charges	1,620	1,309	11,168	10,551
12	Contributions to other governments[5]	329	115	933	2,783
13	Contributions to government enterprises	–	–	494	25
14	Other expenditures	113	325	462	12
15	**Sub-total**	**43,190**	**10,861**	**63,162**	**59,239**
16	Non-expense and surplus payments	–	17	2	–
17	**Total net general expenditure**	**43,190**	**10,878**	**63,164**	**59,239**
18	Less debt retirement included above	771	535	5,476	4,788
19	**Total net general expenditure exclusive of debt retirement**	**42,419**	**10,343**	**57,688**	**54,451**
20	Population (000's)[6]	406	100	683	547
21	Net general expenditure per capita (exclusive of debt retirement) ($)	104.48	103.43	84.46	99.54

1. Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and table 8 for explanation of difference between this table and table 2.
2. Includes expenditure on public buildings serving a number of functions.
3. See table 2, footnote 3.

TABLE 5. Net General Expenditure for Fiscal Year Ended March 31, 1956[1]

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
17,128	19,987	2,270	4,827	4,816	9,347	64,723	150	48	64,921	1
21,437	29,370	3,322	4,423	7,532	10,373	82,384	–	3	82,387	2
113,514	155,647	15,330	17,935	48,775	39,268	447,509	457	22	447,988	3
42,486	69,482	7,711	33,684	25,155	47,673	246,484	232	186	246,902	4
50,994	26,572	4,763	9,133	10,569	18,569	133,801	79	51	133,931	5
1,479	4,385	239	819	2,813	1,354	11,806	–	5	11,811	6
80,006[3]	102,712	12,034	16,526	40,111	49,177	332,275	374	289	332,938	7
44,972	27,180	4,814	9,386	11,290	15,168	122,111	14	24	122,149	8
3,000	1,603	410	448	609	589	8,060	–	–	8,060	9
529	651	136	576	968	137	3,273	19	–	3,292	10
25,885	57,858	6,070	8,330	- 2,114[4]	17,857	138,534	— 11[4]	–	138,523	11
200	15,288	139	–	9,305	7,363	36,455	91	24	36,570	12
532	7,976	775	18	–	288	10,108	–	–	10,108	13
5,420	940	373	1,234	2,458	1,636	12,973	–	4	12,977	14
407,582	**519,651**	**58,386**	**107,339**	**162,287**	**218,799**	**1,650,496**	**1,405**	**656**	**1,652,557**	15
4,868	230	83	113	267	762	6,342	–	72	6,414	16
412,450	**519,881**	**58,469**	**107,452**	**162,554**	**219,561**	**1,656,838**	**1,405**	**728**	**1,658,971**	17
12,737	30,949	6,529	6,671	3,179	12,071	83,706	–	–	83,706	18
399,713	**488,932**	**51,940**	**100,781**	**159,375**	**207,490**	**1,573,132**	**1,405**	**728**	**1,575,265**	19
4,517	5,266	839	878	1,091	1,342	15,669	11	18	15,698	20
88.49	92.85	61.91	114.78	146.08	154.61	100.40	127.73	40.44	100.35	21

4. Negative amount indicates excess of revenue over expenditure.
5. See table 10, items 1 to 4 for details.
6. Population at June 1, 1955 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1956

(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
	General government:					
1	Executive and administrative[1]	Ordinary	2,430	304	1,624	1,072
2		Capital	5	15	18	45
3	Legislative	Ordinary	263	101	205	256
4		Capital	6	4	–	–
5	Research, planning and statistics	Ordinary	–	–	–	–
6	**Total general government**	**Ordinary**	**2,693**	**405**	**1,829**	**1,328**
7		**Capital**	**11**	**19**	**18**	**45**
	Protection of persons and property:					
8	Law enforcement	Ordinary	358	74	352	250
9		Capital	1	–	–	–
10	Corrections	Ordinary	360	51	190	165
11		Capital	8	–	94	51
12	Police protection	Ordinary	922	94	367	297
13		Capital	–	–	–	–
14	Other	Ordinary	618	111	1,026	534
15		Capital	–	–	4	–
16	**Total protection of persons and property**	**Ordinary**	**2,258**	**330**	**1,935**	**1,246**
17		**Capital**	**9**	**–**	**98**	**51**
	Transportation and communications:					
18	Airways	Ordinary	–	–	–	–
19		Capital	142	–	–	–
20	Highways, roads and bridges	Ordinary	3,838	1,648	12,233	16,297
21		Capital	7,428	2,647	6,702	4,525
22	Railways	Ordinary	–	–	–	–
23	Telephone, telegraph and wireless	Ordinary	–	–	22	–
24		Capital	–	–	2	–
25	Waterways	Ordinary	39	55	583	579
26		Capital	230	–	53	–
27	Other	Ordinary	–	5	12	–
28	**Total transportation and communications**	**Ordinary**	**3,877**	**1,708**	**12,850**	**16,876**
29		**Capital**	**7,800**	**2,647**	**6,757**	**4,525**
	Health and social welfare:					
	Health:					
30	General	Ordinary	186	55	68	214
31	Public health	Ordinary	289	186	680	564
32		Capital	–	–	2	–
33	Medical, dental and allied services	Ordinary	739	63	134	25
34		Capital	–	–	–	–
35	Hospital care	Ordinary	6,358	773	4,423	4,168
36		Capital	59	305	497	505
37	**Total health**	**Ordinary**	**7,572**	**1,077**	**5,305**	**4,971**
38		**Capital**	**59**	**305**	**499**	**505**

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

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1956

(Thousands of dollars)

Que.	Ont.	Man.	Sask	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
14,377	11,744	1,944	3,378	3,280	8,621	48,774	125	32	48,931	1
1,034	4,915	29	993	686	–	7,740	–	–	7,740	2
1,717	3,104	297	345	808	507	7,603	25	16	7,644	3
–	–	–	–	–	–	10	–	–	10	4
–	224	–	111	42	219	596	–	–	596	5
16,094	**15,072**	**2,241**	**3,834**	**4,130**	**9,347**	**56,973**	**150**	**48**	**57,171**	6
1,034	**4,915**	**29**	**993**	**686**	**–**	**7,750**	**–**	**–**	**7,750**	7
6,491	5,028	750	889	1,256	1,189	16,637	–	–	16,637	8
589	562	–	–	277	–	1,429	–	–	1,429	9
1,806	5,919	913	781	1,194	4,735	16,114	–	–	16,114	10
118	2,545	1	26	1,290	–	4,133	–	–	4,133	11
6,430	7,176	418	770	567	1,208	18,249	–	–	18,249	12
–	948	–	–	–	–	948	–	–	948	13
5,646	6,961	1,240	1,913	2,937	3,241	24,227	–	3	24,230	14
357	231	–	44	11	–	647	–	–	647	15
20,373	**25,084**	**3,321**	**4,353**	**5,954**	**10,373**	**75,227**	**–**	**3**	**75,230**	16
1,064	**4,286**	**1**	**70**	**1,578**	**–**	**7,157**	**–**	**–**	**7,157**	17
6	–	–	–	–	–	6	–	–	6	18
–	–	–	–	–	–	142	–	–	142	19
47,007	128,163	6,854	8,841	15,500	37,033	277,414	457	22	277,893	20
66,011	27,484	8,455	8,844	32,936	509	165,541	–	–	165,541	21
–	–	–	–	–	51	51	–	–	51	22
–	–	–	–	–	–	22	–	–	22	23
–	–	–	–	–	–	2	–	–	2	24
490	–	14	250	320	1,675	4,005	–	–	4,005	25
–	–	–	–	19	–	302	–	–	302	26
–	–	7	–	–	–	24	–	–	24	27
47,503	**128,163**	**6,875**	**9,091**	**15,820**	**38,759**	**281,522**	**457**	**22**	**282,001**	28
66,011	**27,484**	**8,455**	**8,844**	**32,955**	**509**	**165,987**	**–**	**–**	**165,987**	29
1,437	1,383	450	457	358	615	5,223	3	–	5,226	30
3,939	5,667	782	2,132	1,529	2,308	18,076	16	38	18,130	31
55	93	23	22	50	–	245	–	–	245	32
1,004	1,864	89	1,633	1,164	2,288	9,003	–	4	9,007	33
37	–	–	–	–	–	37	–	–	37	34
36,014	49,036	5,928	26,757	18,541	42,462	194,460	213	144	194,817	35
–	11,439	439	2,683	3,513	–	19,440	–	–	19,440	36
42,394	**57,950**	**7,249**	**30,979**	**21,592**	**47,673**	**226,762**	**232**	**186**	**227,180**	37
92	**11,532**	**462**	**2,705**	**3,563**	**–**	**19,722**	**–**	**–**	**19,722**	38

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1956 – Continued

(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
	Health and social welfare – Concluded:					
	Social welfare:					
39	Aid to aged persons	Ordinary	1,059	199	1,197	1,486
40		Capital	–	–	–	–
41	Aid to blind persons	Ordinary	62	11	92	92
42	Aid to unemployed employables and unemployables[1]	Ordinary	2,742	133	254	190
43		Capital	–	–	–	–
44	Mothers' allowances	Ordinary	718	86	1,586	1,250
45	Child welfare	Ordinary	307	43	529	155
46		Capital	–	–	–	–
47	Labour	Ordinary	50	–	97	118
48	Other social welfare	Ordinary	601	12	99	33
49		Capital	–	–	–	–
50	**Total social welfare**	**Ordinary**	**5,539**	**484**	**3,854**	**3,324**
51		**Capital**	–	–	–	–
	Recreational and cultural services:					
52	Archives, art galleries, museums and libraries	Ordinary	167	36	262	55
53		Capital	1	–	15	–
54	Parks, beaches and other recreational areas	Ordinary	26	–	–	–
55		Capital	–	–	8	–
56	Physical culture	Ordinary	10	11	33	30
57	Other	Ordinary	2	3	21	37
58		Capital	–	–	–	–
59	**Total recreational and cultural services**	**Ordinary**	**205**	**50**	**316**	**122**
60		**Capital**	**1**	–	**23**	–
	Education:					
61	Schools operated by local authorities	Ordinary	7,642[2]	1,084	9,103	7,340
62		Capital	–	–	665[6]	–
63	Universities, colleges and other schools	Ordinary	662	189	1,147	1,101
64		Capital	44	4	122	–
65	Education of the handicapped	Ordinary	125	18	–	53
66		Capital	–	–	–	–
67	Superannuation and pensions	Ordinary	32	4	1,169	42
68	Other	Ordinary	248	64	700	151
69	**Total education**	**Ordinary**	**8,709**	**1,359**	**12,119**	**8,687**
70		**Capital**	**44**	**4**	**787**	–
	Natural resources and primary industries:					
71	Fish and game	Ordinary	818	101	115	238
72		Capital	–	–	6	–
73	Forests	Ordinary	354	71	818	1,997
74		Capital	–	–	255	–
75	Lands: Settlement and agriculture	Ordinary	529	429	1,131	1,225
76		Capital	–	–	57	–
77	Minerals and mines	Ordinary	158	3	448	121
78		Capital	–	–	37	–
79	Water resources	Ordinary	–	–	7	–
80		Capital	–	–	–	–
81	Other	Ordinary	119	34	125	105
82		Capital	–	–	–	–
83	**Total natural resources and primary industries**	**Ordinary**	**1,978**	**638**	**2,644**	**3,686**
84		**Capital**	–	–	**355**	–

1. Includes expenditures on permanent total disability pensions. See Introduction.
2. Includes expenditures re primary and secondary schools operated on a denominational basis.
3. See table 2, footnote 3, page 16.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1956 – Continued

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
10,276	9,075	1,340	2,719	5,469	8,671	41,491	5	19	41,515	39
—	—	—	751	535	—	1,286	—	—	1,286	40
595	402	49	80	151	187	1,721	1	2	1,724	41
3,103	5,498	1,213	1,612	1,842	5,395	21,982	47	15	22,044	42
—	—	—	—	13	—	13	—	—	13	43
8,104	6,892	1,149	1,508	1,091	333	22,717	—	—	22,717	44
9,635	2,577	464	769	624	2,282	17,385	26	6	17,417	45
733	—	—	—	—	—	733	—	—	733	46
960	1,146	183	206	287	356	3,403	—	—	3,403	47
17,588	982	365	1,488	555	1,345	23,068	—	9	23,077	48
—	—	—	—	2	—	2	—	—	2	49
50,261	**26,572**	**4,763**	**8,382**	**10,019**	**18,569**	**131,767**	**79**	**51**	**131,897**	50
733	**—**	**—**	**751**	**550**	**—**	**2,034**	**—**	**—**	**2,034**	51
424	981	15	254	43	416	2,653	—	1	2,654	52
15	—	—	327	—	—	358	—	—	358	53
663	2,456	—	134	106	756	4,141	—	—	4,141	54
—	38	224	—	—	—	270	—	—	270	55
17	443	—	71	49	119	783	—	2	785	56
360	467	—	33	81	63	1,067	—	2	1,069	57
—	—	—	—	2,534	—	2,534	—	—	2,534	58
1,464	**4,347**	**15**	**492**	**279**	**1,354**	**8,644**	**—**	**5**	**8,649**	59
15	**38**	**224**	**327**	**2,534**	**—**	**3,162**	**—**	**—**	**3,162**	60
44,045[3]	71,435	9,224	12,242	32,478	41,632	236,225	374[4]	280[5]	236,879	61
—	—	—	—	—	—	665	—	—	665	62
28,517	21,169	2,241	2,130	2,966	4,146	64,268	—	3	64,271	63
2,653	1,831	15	803	982	—	6,454	—	—	6,454	64
150	1,078	91	194	166	676	2,551	—	1	2,552	65
—	100	—	8	2,079	—	2,187	—	—	2,187	66
562	5,964	181	571	1,008	2,092	11,625	—	—	11,625	67
4,079	1,135	282	578	432	631	8,300	—	5	8,305	68
77,353	**100,781**	**12,019**	**15,715**	**37,050**	**49,177**	**322,969**	**374**	**289**	**323,632**	69
2,653	**1,931**	**15**	**811**	**3,061**	**—**	**9,306**	**—**	**—**	**9,306**	70
5,607	2,427	610	276	403	960	11,555	14	24	11,593	71
725	152	4	—	—	—	887	—	—	887	72
7,511	14,167	1,165	484	2,159	9,554	38,280	—	—	38,280	73
—	1,432	2	—	23	—	1,712	—	—	1,712	74
22,705	6,935	1,854	3,814	3,358	2,824	44,804	—	—	44,804	75
179	74	297	1,924	1,967	—	4,498	—	—	4,498	76
1,851	1,006	242	835	1,875	1,152	7,691	—	—	7,691	77
—	15	—	—	1,028	—	1,080	—	—	1,080	78
2,382	88	371	—	152	301	3,301	—	—	3,301	79
4,012	—	—	—	—	—	4,012	—	—	4,012	80
—	884	125	1,935	325	377	4,029	—	—	4,029	81
—	—	144	118	—	—	262	—	—	262	82
40,056	**25,507**	**4,367**	**7,344**	**8,272**	**15,168**	**109,660**	**14**	**24**	**109,698**	83
4,916	**1,673**	**447**	**2,042**	**3,018**	**—**	**12,451**	**—**	**—**	**12,451**	84

4. Consists of public schools operated by the Territorial Government and grants to denomination schools.
5. See table 3, footnote 5, page 21.
6. See table 3, footnote 6, page 21.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1956 – Concluded

(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
85	**Trade and industrial development**	**Ordinary**	**232**	**80**	**609**	**437**
86		**Capital**	**–**	**–**	**43**	**–**
87	**Local government planning and development**	**Ordinary**	**141**	**6**	**64**	**65**
	Debt charges [1]:					
88	Commission on bond or debenture sales and other management charges	Ordinary	251	2	46	20
89	Discount (or amount amortized) on provincial bond sales	Ordinary	–	14	243	180
90	Bonded debt retirement [2]	Ordinary	771	535	5,476	4,788
91	Interest	Ordinary	610	758	5,413	5,612
92	Loss on foreign exchange	Ordinary	- 12	–	- 10	- 49
93	Premium (or amount amortized) or loss on sale of securities purchased as investments	Ordinary	–	–	–	–
94	**Total debt charges**	**Ordinary**	**1,620**	**1,309**	**11,168**	**10,551**
95	**Contributions to other governments [3]**	**Ordinary**	**329**	**115**	**933**	**2,783**
96	**Contributions to government enterprises [4]**	**Ordinary**	**–**	**–**	**494**	**25**
	Other expenditure:					
97	Civil defence	Ordinary	34	–	18	8
98		Capital	–	–	–	–
99	Housing	Ordinary	38	–	22	–
100		Capital	–	–	–	–
101	Other	Ordinary	41	325 [5]	422 [6]	4
102	**Total Other expenditure**	**Ordinary**	**113**	**325**	**462**	**12**
103		**Capital**	**–**	**–**	**–**	**–**
104	**Sub-total**	**Ordinary**	**35,266**	**7,886**	**54,582**	**54,113**
105		**Capital**	**7,924**	**2,975**	**8,580**	**5,126**
	Non-expense and surplus payments:					
106	Advances charged to revenue	Ordinary	–	12	2	–
107	Refunds of previous years' revenue	Ordinary	–	5	–	–
108	Other	Ordinary	–	–	–	–
109	**Total non-expense and surplus payments**	**Ordinary**	**–**	**17**	**2**	**–**
110	**Total net ordinary expenditure**		**35,266**	**7,903**	**54,584**	**54,113**
111	**Total net capital expenditure**		**7,924**	**2,975**	**8,580**	**5,126**
112	**Total net general expenditure**		**43,190**	**10,878**	**63,164**	**59,239**
113	Less debt retirement included above		771	535	5,476	4,788
114	**Total net general expenditure, exclusive of debt retirement**		**42,419**	**10,343**	**57,688**	**54,451**

1. Negative amounts indicate excess of revenue over expenditure.
2. Includes retirement of treasury bills.
3. See Table 10, items 1 to 4, for breakdown.
4. See Table 3, footnote 3, page 22.
5. Includes rural electrification 311, formerly included in "Lands: Settlement and Agriculture".
6. Includes expenditures re damages from Hurricane Edna 353.
7. Includes assistance to the victims of the fire at Nicolet 525.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1956 – Concluded

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
3,000	1,500	405	448	609	589	7,909	–	–	7,909	85
–	103	5	–	–	–	151	–	–	151	86
529	651	136	576	968	137	3,273	19	–	3,292	87
49	67	31	52	3	10	531	–	–	531	88
715	704	–	–	–	201	2,057	–	–	2,057	89
12,737	30,949	6,529	6,671	3,179	12,071	83,706	–	–	83,706	90
12,507	26,131	- 490	1,481	-5,296	5,749	52,475	11	–	52,464	91
- 22	7	–	- 3	–	168	257	–	–	257	92
- 101	–	–	129	–	6	22	–	–	22	93
25,885	57,858	6,070	8,330	-2,114	17,857	138,534	11	–	138,523	94
200	15,288	139	–	9,305	7,363	36,455	91	24	36,570	95
532	7,976	775	18	–	288	10,108	–	–	10,108	96
4	131	28	37	280	258	798	–	–	798	97
–	–	–	–	- 6[1]	–	6	–	–	6	98
4,214	425	–	–	–	215	4,914	–	–	4,914	99
–	–	–	12	–	–	12	–	–	12	100
1,202[7]	384[8]	345[9]	1,185[10]	2,184[11]	1,163[12]	7,255	–	4	7,259	101
5,420	940	373	1,222	2,464	1,636	12,967	–	4	12,971	102
–	–	–	12	- 6	–	6	–	–	6	103
331,064	467,689	48,748	90,784	114,348	218,290	1,422,770	1,405	656	1,424,831	104
76,518	51,962	9,638	16,555	47,939	509	227,726	–	–	227,726	105
–	–	40	54	196	762	1,066	–	–	1,066	106
–	15	43	30	71	–	164	–	–	164	107
4,868[13]	215	–	29	–	–	5,112	–	72	5,184	108
4,868	230	83	113	267	762	6,342	–	72	6,414	109
335,932	467,919	48,831	90,897	114,615	219,052	1,429,112	1,405	728	1,431,245	110
76,518	51,962	9,638	16,555	47,939	509	227,726	–	–	227,726	111
412,450	519,881	58,469	107,452	162,554	219,561	1,656,838	1,405	728	1,658,971	112
12,737	30,949	6,529	6,671	3,179	12,071	83,706	–	–	83,706	113
399,713	488,932	51,940	100,781	159,375	207,490	1,573,132	1,405	728	1,575,265	114

8. Includes expenditures occasioned by flood damage from Hurricane Hazel 338.
9. Includes flood emergency expenditure 312.
10. Includes emergency flood relief 943; golden jubilee committee 220.
11. Includes golden jubilee pensions 1,761.
12. Includes expenditures under Flood Relief Act 1,143.
13. Increase in reserve for doubtful accounts.

TABLE 7. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1956

(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
1	**Provincial ordinary revenue per public accounts**	**39,754**	**9,063**	**56,261**	**56,708**
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds	169	381	627	322
3	Revenue deducted from expenditure in public accounts	—	16	5,283	2,050
4	Expenditure deducted from revenue in public accounts	34	27	125	167
5	Items credited to surplus account by province	—	—	87	—
6	Capital account revenue of an ordinary nature	73	16	—	126
7	Unremitted profits on liquor sales	—	—	172	—
8	Liquor Board revenue other than from liquor sales	—	—	260	—
9	**Total additions**	**276**	**440**	**6,554**	**2,665**
	Deduct:				
10	Refunds of current year's expenditure included in revenue in public accounts	72	4	56	63
11	Refunds of current year's revenue included in expenditure in public accounts	—	354	—	—
12	Sinking fund earnings included in revenue in public accounts	—	—	—	—
13	Revenue of working capital funds offset against expenditure	506	—	90	65
14	Profits of working capital funds taken into revenue in public accounts	—	—	26	—
15	Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	—	—
16	Employees' contributions to superannuation fund offset against expenditure	117	—	—	—
17	To deduct amount turned over by Liquor Board in excess of profits on sales	209	—	—	—
18	Adjustment of Federal Tax Rental Agreement revenue	—	—	—	—
	Interfund eliminations:				
19	Special fund expenditure included in provincial ordinary revenue	20	—	—	—
20	Special fund expenditure included in revenue of other special funds	—	—	40	—
21	Provincial ordinary expenditure included in special fund revenue	—	300	140	—
22	Capital revenue included in ordinary expenditure	—	—	—	—
23	**Total deductions**	**924**	**658**	**352**	**128**
24	**Gross ordinary revenue**	**39,106**	**8,845**	**62,463**	**59,245**
25	**Gross capital revenue**	**2,264**	**577**	**1,009**	**1,286**
26	**Gross general revenue**	**41,370**	**9,422**	**63,472**	**60,531**
	To arrive at "net general revenue"				
	Deduct:				
27	Interest, discount, premium and exchange	848	24	2,179	2,046
28	Grants-in-aid and shared-cost contributions[1]	3,212	547	3,707	3,788
29	Institutional revenue	1,512	230	2,248	628
30	Capital revenue	2,264	577	1,009	1,286
31	**Net general revenue**	**33,534**	**8,044**	**54,329**	**52,783**

1. This represents the portion included in ordinary revenue. There are also grants-in-aid and shared-cost contributions included in item 30.

TABLE 7. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1956

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
407,813	**427,969**	**61,122**	**84,847**	**241,608**	**227,253**	**2,627**	**1,558**	1
288	33,645	1,070	19,418	1,015	9,560	—	—	2
44,553	28,436	9,579	9,262	16	19,905	—	—	3
1,229	1,080	155	222	520	333	—	—	4
—	—	—	—	—	—	—	—	5
—	9,600	9,857	2,762	574	—	—	—	6
1,149	2,369	13	—	456	192	—	—	7
—	—	—	—	—	—	—	—	8
47,219	**75,130**	**20,674**	**31,664**	**2,581**	**29,990**	**—**	**—**	9
—	146	30	154	1,718	—	100	3	10
—	—	—	—	—	—	—	—	11
2,944	2,370	—	—	—	—	—	—	12
—	—	—	—	—	—	5	—	13
—	—	—	44	286	34	—	—	14
—	—	—	66	1,551	—	—	—	15
—	—	—	90	1,271	—	—	—	16
—	—	—	—	—	—	—	588	17
—	—	—	162	—	—	—	—	18
—	16	56	1,679	275	805	—	—	19
—	—	—	—	—	—	—	—	20
4	28,500	307	—	—	7,481	—	—	21
—	—	9,388	—	402	—	—	—	22
2,948	**31,032**	**9,781**	**2,195**	**5,503**	**8,320**	**105**	**591**	23
452,084	**472,067**	**72,015**	**114,316**	**238,686**	**248,923**	**2,522**	**967**	24
603	**4,759**	**1,470**	**2,104**	**2,565**	**—**	**—**	**—**	25
452,687	**476,826**	**73,485**	**116,420**	**241,251**	**248,923**	**2,522**	**967**	26
3,159	12,482	7,299	5,567	7,639	2,282	11	—	27
35,164	19,677	4,288	5,196	4,013	13,441	616	51	28
1,016	8,106	1,079	851	1,708	2,427	110	—	29
603	4,759	1,470	2,104	2,565	—	—	—	30
412,745	**431,802**	**59,349**	**102,702**	**225,326**	**230,773**	**1,785**	**916**	31

TABLE 8. Reconciliation of General Expenditure with Provincial Public Accounts for Fiscal Year Ended March 31, 1956

(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
1	**Provincial ordinary expenditure per public accounts**	**39,812**	**8,439**	**50,607**	**56,541**
	To arrive at "gross general expenditure"				
	Add:				
2	Expenditure of administrative or special funds	402	335	1,028	283
3	Revenue deducted from expenditure in public accounts	—	16	5,283	2,050
4	Expenditure deducted from revenue in public accounts	34	27	125	167
5	Items charged to surplus account by province	—	—	5,476	—
6	Capital account expenditure of an ordinary nature	1,661	558	—	1,662
7	Deficits of working capital funds not taken into expenditure	—	—	119	—
8	Liquor Board expenditure other than liquor selling costs	—	—	432	—
9	**Total additions**	**2,097**	**936**	**12,463**	**4,162**
	Deduct:				
10	Refunds of current year's expenditure included in revenue in public accounts	72	4	56	63
11	Refunds of current year's revenue included in expenditure in public accounts	—	354	—	—
12	Sinking fund earnings applied to debenture retirement	—	—	—	—
13	Revenue of working capital funds offset against expenditure	506	—	90	65
14	Operating surplus of working capital funds offset against expenditure	3	13	26	—
15	Excess deficits of working capital funds taken into expenditure	—	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	—	—
17	Employees' contributions to superannuation fund offset against expenditure	117	—	—	—
18	Contributions to Liquor Boards offset against liquor profits	353	—	—	—
	Interfund eliminations:				
19	Special fund expenditure included in provincial ordinary revenue	20	—	—	—
20	Special fund expenditure included in revenue of other special funds	—	—	40	—
21	Provincial ordinary expenditure included in special fund revenue	—	300	140	—
22	Capital revenue included in ordinary expenditure	—	—	—	—
23	**Total deductions**	**1,071**	**671**	**352**	**128**
24	**Gross ordinary expenditure**	**40,838**	**8,704**	**62,718**	**60,575**
25	**Gross capital expenditure**	**10,188**	**3,552**	**9,589**	**6,412**
26	**Gross general expenditure**	**51,026**	**12,256**	**72,307**	**66,987**
	To arrive at "net general expenditure"				
	Deduct:				
27	Interest, discount, premium and exchange	848	24	2,179	2,046
28	Grants-in-aid and shared-cost contributions	3,212	547	3,707	3,788
29	Institutional revenue	1,512	230	2,248	628
30	Capital revenue	2,264	577	1,009	1,286
31	**Net general expenditure**	**43,190**	**10,878**	**63,164**	**59,239**

TABLE 8. Reconciliation of General Expenditure with Provincial Public Accounts for Fiscal Year Ended March 31, 1956

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
330,910	**425,464**	**60,641**	**84,810**	**132,028**	**213,630**	**2,247**	**1,368**	**1**
288	47,112	497	10,346	896	10,582	–	–	2
44,553	28,436	9,579	9,262	16	19,905	–	–	3
1,229	1,080	155	222	520	333	–	–	4
–	–	–	–	–	23	–	–	5
90	36,261	411	185	–	552	–	–	6
–	–	–	–	–	305	–	–	7
1,149	863	13	6	–	192	–	–	8
47,309	**113,752**	**10,655**	**20,021**	**1,432**	**31,892**	–	–	9
–	146	30	154	1,718	–	100	3	10
–	–	–	–	–	–	–	–	11
2,944	2,370	–	–	–	–	–	–	12
–	–	–	–	–	–	5	–	13
–	–	–	64	268	34	–	–	14
–	–	18	267	–	–	–	–	15
–	–	–	66	1,551	–	–	–	16
–	–	–	90	1,271	–	–	–	17
–	–	–	–	–	–	–	586	18
–	16	56	1,679	275	805	–	–	19
–	–	–	–	–	–	–	–	20
4	28,500	307	–	–	7,481	–	–	21
–	–	9,388	–	402	–	–	–	22
2,948	**31,032**	**9,799**	**2,320**	**5,485**	**8,320**	**105**	**589**	23
375,271	**508,184**	**61,497**	**102,511**	**127,975**	**237,202**	**2,142**	**779**	24
77,121	**56,721**	**11,108**	**18,659**	**50,504**	**509**	–	–	25
452,392	**564,905**	**72,605**	**121,170**	**178,479**	**237,711**	**2,142**	**779**	26
3,159	12,482	7,299	5,567	7,639	2,282	11	–	27
35,164	19,677	4,288	5,196	4,013	13,441	616	51	28
1,016	8,106	1,079	851	1,708	2,427	110	–	29
603	4,759	1,470	2,104	2,565	–	–	–	30
412,450	**519,881**	**58,469**	**107,452**	**162,554**	**219,561**	**1,405**	**728**	31

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1956

(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
	From Government of Canada:				
1	Tax Rental Agreement, table 1, item 2	12,484	3,681	20,000	16,630
2	Share of income tax on power utilities, table 1, item 18	208	52	356	207
3	Subsidies, table 1, item 19	4,669[1]	657	2,057	1,679
4	Sub-total items 1-3	17,361	4,390	22,413	18,516
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway	2,239	510	954	1,286
6	Other highways, roads and bridges	—	—	—	—
	Health and social welfare:				
	General health grants:				
7	Hospital construction	77	82	90	126
8	General public health	182	77	325	224
9	Tuberculosis control	241	41	236	170
10	Mental health	158	67	234	276
11	Venereal disease control	16	5	20	21
12	Crippled children	12	7	14	45
13	Professional training	15	9	40	20
14	Cancer control	53	14	159	130
15	Public health research	—	—	27	6
16	Laboratory and radiological services	240	—	183	219
17	Medical rehabilitation	14	—	8	17
18	Child and maternal health	13	14	44	40
19	Vital statistics fees	3	—	3	3
20	Other health	—	—	—	4
21	Old age assistance	878	100	1,050	1,307
22	Allowances to blind persons	126	32	255	259
23	Disabled persons allowances	119	57	254	189
24	Unemployment assistance	802	—	—	—
25	Other welfare	4	2	4	4
	Education:				
	Vocational Training Co-ordination Act:				
26	Youth training	30	6	30	28
27	Apprenticeship training	31	—	58	52
28	Vocational school assistance	67	26	107	90
29	Training of disabled persons	8	2	7	24
30	Training of unemployed workers	—	—	164	19
31	Training re armed forces	—	—	—	5
32	Capital expenditure for vocational schools	13	—	—	—
33	Grants to universities[3]	—	17	25	—
34	Citizenship and language instruction for immigrants	—	—	1	—
35	Other education	7	—	1	1

1. Includes transitional grant 3,100.
2. Medical aid and hospitalization of indigent immigrants.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1956

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
–	138,345	25,656	25,986	31,593	45,393	319,768	271	271	320,310	1
1,009	1,574	114	47	1,958	2,422	7,947	–	–	7,947	2
3,300	3,641	1,820	2,072	2,195	1,281	23,371	37	13	23,421	3
4,309	143,560	27,590	28,105	35,746	49,096	351,086	308	284	351,678	4
–	3,366	1,243	1,957	2,207	3,451	17,213	–	–	17,213	5
–	22	–	–	–	–	22	225	–	247	6
3,372	3,975	737	1,009	870	416	10,754	–	–	10,754	7
1,123	1,858	334	388	242	726	5,479	7	6	5,492	8
1,931	711	185	228	171	283	4,197	5	2	4,204	9
1,774	1,542	313	400	257	500	5,521	–	–	5,521	10
105	131	30	25	24	44	421	–	–	421	11
138	113	30	23	9	22	413	–	2	415	12
106	227	20	26	29	38	530	–	–	530	13
1,024	567	194	208	200	216	2,765	1	1	2,767	14
205	147	13	20	–	30	448	–	5	453	15
232	–	364	337	23	82	1,680	–	–	1,680	16
94	–	41	58	4	52	288	–	–	288	17
145	422	90	108	31	18	925	2	–	927	18
21	23	5	4	6	6	74	–	–	74	19
10	165[2]	9	1	2	13	204	–	–	204	20
7,417	4,929	1,117	1,154	1,139	1,795	20,886	2	23	20,911	21
1,037	611	146	135	133	167	2,901	1	7	2,909	22
2,562	1,712	174	163	246	117	5,593	–	–	5,593	23
–	–	–	–	–	1,730	2,532	–	–	2,532	24
–	8	6	14	7	6	55	–	–	55	25
–	100	14	13	19	50	290	–	–	290	26
–	263	72	75	205	86	842	–	1	843	27
324	598	117	172	149	141	1,791	2	3	1,796	28
–	–	10	9	8	4	72	–	–	72	29
–	33	46	39	67	32	400	–	–	400	30
156	37	27	–	16	–	241	–	–	241	31
499	–	–	–	–	–	512	3	–	515	32
–	120	–	–	–	–	162	–	–	162	33
–	152	14	4	9	9	189	–	1	190	34
2	16	2	7	1	23	60	368	–	428	35

3. See explanatory comment dealing with Table 9.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1956 — 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:				
36	Fur conservation	—	—	—	—
	Forests:				
37	Forest inventories	—	—	120	33
38	Reforestation	—	15	—	—
39	Program to combat spruce budworm	—	—	—	384
	Lands: Settlement and agriculture:				
40	Ram premium policy	—	—	—	—
41	Agricultural lime assistance	6	38	61	46
42	Effective organization of agricultural manpower	—	—	6	2
43	Other agricultural grants	76	1	6	3
	Other:				
44	Okanagan flood control project	—	—	—	—
45	Fraser River Basin Board	—	—	—	—
46	Other natural resources grants	—	—	5	—
		82	54	198	468
	Other expenditure:				
47	Civil defence (including standardization of hose couplings	31	—	31	13
48	Miscellaneous (various functions)	—	—	—	—
49	**Total Grants-in-Aid and Shared-cost contributions from Government of Canada, Table 1, items 20 and 21**	**5,461**	**1,122**	**4,522**	**5,046**
50	**Total received from Government of Canada**	**22,822**	**5,512**	**26,935**	**23,562**
	From Local Governments:				
	Shared-cost contributions:				
51	Law enforcement	—	—	—	28
52	Corrections-juvenile delinquents	—	—	3	—
53	Highways, roads and bridges	—	—	—	—
54	Hospital care	—	1	—	—
55	General and public health	—	1	—	—
56	Social welfare	—	—	—	—
57	Education	—	—	174	—
58	Land drainage and improvement	—	—	—	—
59	Miscellaneous	14	—	—	—
60	Total Shared-Cost Contributions from Local Governments	14	2	177	28
	Other contributions, (Table 4, item 27):				
61	Highway tax	—	—	240	—
62	Education tax	—	—	—	—
63	**Total received from Local Governments**	**14**	**2**	**417**	**28**
64	**Total received from All Governments**	**22,836**	**5,514**	**27,352**	**23,590**

1. Contribution for assistance in meeting costs resulting from floods arising out of Hurricane Hazel, 1954.
2. 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, 1956 – Concluded

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
–	75	–	45	–	–	120	–	–	120	36
–	255	49	43	54	517	1,071	–	–	1,071	37
–	109	3	3	–	–	130	–	–	130	38
–	–	–	–	–	–	384	–	–	384	39
–	–	–	–	–	–	–	–	–	–	40
288	25	–	–	–	26	490	–	–	490	41
18	9	13	20	47	12	127	–	–	127	42
–	17	4	13	2	13	135	–	–	135	43
–	–	–	–	–	317	317	–	–	317	44
–	–	–	–	–	56	56	–	–	56	45
3	299	64	–	28	–	399	–	–	399	46
309	789	133	124	131	941					
–	257	29	31	28	214	634	–	–	634	47
–	434[1]	–	–	–	–	434	–	–	434	48
22,586	**23,328**	**5,515**	**6,732**	**6,233**	**11,212**	**91,757**	**616**	**51**	**92,424**	49
26,895	**166,888**	**33,105**	**34,837**	**41,979**	**60,308**	**442,843**	**924**	**335**	**444,102**	50
–	–	–	–	–	–	28	–	–	28	51
–	–	–	–	19	–	22	–	–	22	52
–	–	–	124	–	–	124	–	–	124	53
11,545[2]	–	–	–	–	1,450[3]	12,996	–	–	12,996	54
413	–	144	181	–	568	1,307	–	–	1,307	55
1,039	–	–	86	–	204	1,329	–	–	1,329	56
15	–	–	–	–	–	189	–	–	189	57
65	–	–	–	–	–	65	–	–	65	58
–	–	–	30	–	7	51	–	–	51	59
13,077	–	144	421	19	2,229	16,111	–	–	16,111	60
–	–	–	–	–	–	240	–	–	240	61
–	–	–	–	4	–	4	–	–	4	62
13,077	–	**144**	**421**	**23**	**2,229**	**16,355**	–	–	**16,355**	63
39,972	**166,888**	**33,249**	**35,258**	**42,002**	**62,537**	**459,198**	**924**	**335**	**460,457**	64

3. Includes contributions from municipalities to the hospital insurance service 1,087; tuberculosis control 363.

TABLE 10. Specified Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1956

(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
	To local governments:				
1	Shared-revenue contributions[1]	—	—	11	—
2	Subsidies	322	112	922	2,783
3	Grants in lieu of local taxes on provincial government property[2]	7	3	—	—
4	Other	—	—	—	—
5	Sub-total items 1 to 4	329	115	933	2,783
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
6	Corrections	—	—	—	24
7	Police protection	—	—	—	—
8	Other — Fire protection	21	2	—	—
9	— Other	—	—	—	—
	Transportation and communications:				
10	Highways, roads and bridges	238	33	—	124
	Health and social welfare:				
11	Public health	25	—	—	—
12	Medical, dental and allied services	—	—	—	—
13	Hospital care[4]	—	—	—	—
14	Aid to aged persons (homes)	—	—	—	—
15	Aid to unemployed employables and unemployables	—	4	—	—
16	Child welfare	—	—	—	95
17	Other	—	—	3	—
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	20	—	—	—
19	Physical culture	—	—	—	—
20	Other	—	—	—	—
	Education:				
21	School operated by local authorities[5]	6	989	8,407	6,783
	Natural resources and primary industries:				
22	Lands: settlement and agriculture	—	—	—	—
23	Other	—	—	—	—
24	Local government planning and development	40	—	15	22
	Other expenditure:				
25	Civil defence	—	—	3	12
26	Housing	13	—	—	—
27	Other	15	—	—	—
28	Sub-total items 6 to 27	372	1,028	8,428	7,060
29	**Total paid to Local Governments**	**701**	**1,143**	**9,361**	**9,843**
	To Government of Canada:				
30	**Police services — R.C.M.P.**	**280**	**94**	**377**	**297**
31	**Total paid to All Governments**	**981**	**1,237**	**9,738**	**10,140**

1. N.S. — Crown land leases; Ont. — Municipal share of liquor licences; Alta. — share of gasoline tax 9,035, share of liquor fines 122.
2. Does not include grants in lieu of taxes paid by provincial government enterprises.
3. Reimbursement of taxes to newly-incorporated or extended municipalities.
4. Excludes amounts paid directly to municipal hospital boards.
5. Includes grants paid directly to teachers in P.E.I., N.B., and Que.
6. Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 7,078.

TABLE 10. Specified Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1956

(Thousands of dollars)

Que.	Ont.	Man	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
–	863	–	–	9,157	–	10,031	–	–	10,031	1
200	13,895	–	–	91	7,262	25,587	91	24	25,702	2
–	530	139	–	57	–	736	–	–	736	3
–	–	–	–	–	101[3]	101	–	–	101	4
200	15,288	139	–	9,305	7,363	36,455	91	24	36,570	5
–	–	–	–	–	–	24	–	–	24	6
–	157	–	–	–	–	157	–	–	157	7
850	117	–	–	–	–	990	–	–	990	8
–	8	–	–	–	–	8	–	–	8	9
3,888	39,604	1,488	633	3,427	164	49,599	–	–	49,599	10
–	1,590	–	165	201	210	2,191	–	–	2,191	11
–	36	24	–	–	–	60	–	–	60	12
–	–	–	–	1,971	–	1,971	–	–	1,971	13
–	2,979	–	–	–	–	2,979	–	–	2,979	14
–	3,252	401	984	845	2,627	8,113	–	–	8,113	15
–	1,569	86	–	263	469	2,482	–	–	2,482	16
–	–	14	–	–	–	17	–	–	17	17
–	243	–	3	5	–	271	–	–	271	18
–	315	–	–	–	–	315	–	–	315	19
–	–	–	–	–	50	50	–	–	50	20
40,501[7]	69,578	8,861	11,460	31,507	40,581	218,667	[8]	73[9]	218,740	21
166	710	184	98	–	2	1,160	–	–	1,160	22
–	–	2	–	–	–	2	–	–	2	23
–	81	–	–	–	–	158	–	–	158	24
–	153	–	–	98	315	581	–	–	581	25
–	–	–	–	–	–	13	–	–	13	26
154[10]	1	–	885[11]	183[12]	–	1,238	–	–	1,238	27
45,559	120,393	11,060	14,228	38,500	44,418	291,046	–	73	291,119	28
45,759	**135,681**	**11,199**	**14,228**	**47,805**	**51,781**	**327,501**	**91**	**97**	**327,689**	29
–	–	**405**	**753**	**551**	**956**	**3,713**	–	–	**3,713**	30
45,759	**135,681**	**11,604**	**14,981**	**48,356**	**52,737**	**331,214**	**91**	**97**	**331,402**	31

7. Does not include expenditures by the province to meet debt charges of various school corporations 3,139.
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 school districts.
10. Includes 125 paid to Nicolet following the disastrous fire.
11. Emergency flood relief.
12. Grants re jubilee celebrations.

TABLE 11. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1956[1]

(Thousands of dollars)

No.		Nlfd.	P.E.I.	N.S.	N.B.
	Operations				
1	Gross sales	5,714	2,755[2]	27,841	19,709
2	Deduct cost of goods sold	3,267	1,782	16,158	11,535
3	Gross profit on sales	2,447	974	11,683	8,174
4	Deduct administrative and general expenses less miscellaneous income	464	94	1,436	1,139
5	Net income (liquor profits per tables 1 and 4)	1,983[3]	880	10,247	7,035[3]
	Reconciliation with Liquor Board operations				
	Add: Revenue excluded from above and shown on revenue tables as:				
6	Privileges, licenses and permits	1,245	30	194	15
7	Fines and penalties	20	—	56	—
8	Confiscations	—	—	—	—
	Deduct: Expenditure excluded from above and shown on expenditure tables:				
9	Enforcement expenses	—	—	382	—
10	Other[5]	—	—	40	—
11	Provision for reserves	—	—	—	—
12	**Net profits as per Liquor Board reports**	**3,248**	**910**	**10,075**	**7,050**
	Summary[6]				
13	Net profit, table 4, item 29	1,983	880	10,247	7,035
14	Sales tax, table 4, item 5	—	276	—	—
15	Privileges, licences and permits, table 4, item 15	1,245	30	282	15
16	Fines and penalties, table 4, item 21	20	14	56	22
17	Confiscations, included in table 4, item 31	—	—	2	—
18	**Total revenue from liquor operations**	**3,248**	**1,200**	**10,587**	**7,072**

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 paid by purchaser. See item 14.
3. Includes commission received for collection of general sales tax.

TABLE 11. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1956[1]

(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
77,488	128,274	33,967	34,971	54,770	79,397	464,886	1,990	950	467,826	1
46,001	..	25,942	23,014	37,187	53,548	..	1,148	496	..	2
31,487	..	8,025	11,957	17,583	25,849	..	842	454	..	3
6,405	..	1,459	1,828	2,498	3,388	..	67	90	..	4
25,082[3]	38,560	6,566	10,129[3]	15,085	22,461[3]	138,028	775[4]	364	139,167	5
12,511	14,401	2,186	53	736	330	31,701	–	23	31,724	6
–	108	–	–	–	–	184	–	1	185	7
51	–	–	3	–	–	54	–	–	54	8
1,149	–	13	6	–	192	1,742	–	–	1,742	9
–	863	–	–	–	–	903	–	–	903	10
–	1,500	–	–	–	–	1,500	–	–	1,500	11
36,495	**50,706**	**8,739**	**10,179**	**15,821**	**22,599**	**165,822**	**775**	**388**	**166,985**	12
25,082	38,560	6,566	10,129	15,085	22,461	138,028	775	364	139,167	13
1,723	–	–	–	–	–	1,999	74	–	2,073	14
12,511	15,027	2,186	53	973	358	32,680	7	23	32,710	15
172	108	83	74	201	..	750	5	1	756	16
51	–	–	3	1	–	57	–	–	57	17
39,539	**53,695**	**8,835**	**10,259**	**16,260**	**22,819**	**173,514**	**861**	**388**	**174,763**	18

4. Includes adjustment re 1954-55 profits 31.
5. Other: N.S.—prisoners committed expenses; Ont.—liquor licence revenue paid to municipalities.
6. Includes some revenue collected directly by provincial departments in addition to revenue reported by the liquor boards.

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