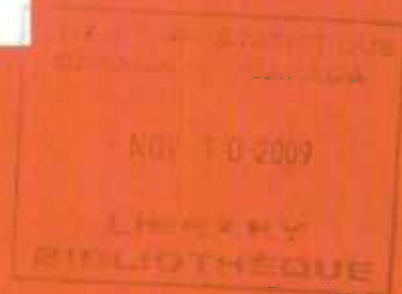


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FINANCIAL STATISTICS
OF
PROVINCIAL GOVERNMENTS
1956

(Fiscal Year Ended March 31, 1957)

Revenue and Expenditure

Actual

DOMINION BUREAU OF STATISTICS

Public Finance and Transportation Division

Public Finance Section

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TABLE OF CONTENTS

	Page
Introduction	5
Summary of Concepts and Definitions	9
Explanatory Comment	9
 Table 1. Gross General Revenue	 14
Table 2. Gross General Expenditure	16
Table 3. Analysis of Gross General Expenditure	18
Table 4. Net General Revenue	24
Table 5. Net General Expenditure	26
Table 6. Analysis of Net General Expenditure	28
Table 7. Reconciliation of General Revenue with Provincial Public Accounts	34
Table 8. Reconciliation of General Expenditure with Provincial Public Accounts	36
Table 9. Specified Amounts Received from Other Governments	38
Table 10. Specified Amounts Paid to Other Governments	42
Table 11. Revenue from Liquor Operations	44

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS 1956 Revenue and Expenditure Actual

This report presents statistics of revenue and expenditure of the ten provincial governments and of the Yukon and Northwest Territories for the fiscal year ended March 31, 1957. A report dealing with actual direct and indirect debt of these governments as at March 31, 1957 has already been published. Both these reports are prepared from the Public Accounts of each government, supplemented where necessary by additional information received by correspondence with treasury officials.

Certain changes in tax rates and licence fees, which were introduced in the budget speeches delivered in the spring of 1956, affected revenue collections in the fiscal year 1956-57. Following is a brief summary of these changes.

In Manitoba the gasoline tax rate was raised from 9 cents to 11 cents per gallon effective April 1, 1956. This rise in the rate together with increased sales produced \$2.6 million additional revenue to help finance the greatly-expanded road-building programme. The amusement tax was reduced by raising the exemptions and lowering the rates. Revenue collected from this source dropped \$235,000.

In Alberta the unearned increment tax (which was a 10% tax on the increase in value of land, paid at the time of transfer) was repealed. This tax yielded \$1.4 million in the previous year and was included in "other taxes" in this statistical series. An upward revision in the registration fees charged under the Land Titles Act partially offsets this loss of revenue. Land titles fees are included in "sales and services" in these statistics.

British Columbia also reduced the amusement tax rate (from 15 to 10 per cent of the admission price). Revenue from this source declined approximately \$450,000.

Turning to the expenditure side, it should be noted that a further revision was introduced in British Columbia's municipal grant system. The unconditional grants are now paid on a per capita basis starting with \$16 per capita for the first 3,500 persons and ranging to \$6.50 per capita for municipal population over 50,000. These grants totalled \$9.4 million compared with \$7.3 million in the previous year.

In Newfoundland, expenditures on Mothers' Allowances have disappeared 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 in programming is occurring in British Columbia.

Total net general revenue reached an all-time high of \$1,793 million, an increase of 11% over the previous year. Taxes, tax rental agreements, privileges, licences and permits and liquor profits all showed gains of over 10%. Total net general expenditure exclusive of debt retirement amounted to \$1,774 million, an increase of approximately 13% over the year before. An examination of the functional totals for all provinces reveals that the largest increase occurred in transportation and communications (chiefly roads). Expenditure thereon amounted to \$561 million (an increase of 25% over the previous year) and accounted for approximately 32% of the total expenditures in the year under review.

The revenues and expenditures of the B.C. Toll Highways and Bridges Authority are not included in the tables on general revenue and expenditure. Only the provincial subsidy thereto and the special grant therefrom appear in the main tables. The following table has been prepared from statements published by the Authority, using the same classifications and methods as in the general fund statistics.

[illegible]

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1957

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
1	General government	7.0	4.2	3.6	2.7	4.7	3.3	4.0	4.3	2.6	4.5	7.9	6.3	3.9
2	Protection of persons and property	5.4	3.2	3.2	2.6	5.2	6.1	5.9	4.2	5.0	4.6	0.1	0.7	5.2
3	Transportation and communications	22.7	37.2	37.0	37.9	29.2	35.7	35.2	22.8	30.7	29.2	35.2	4.5	31.6
4	Health	19.7	12.9	9.8	10.6	9.9	13.4	14.2	31.1	15.8	19.5	31.3	18.4	14.7
5	Social welfare	12.6	4.1	5.8	5.9	12.4	5.3	8.6	8.9	6.1	8.2	3.9	7.6	8.1
6	Education	22.3	15.3	23.4	16.6	20.6	20.1	21.0	17.3	25.6	18.6	17.0	56.6	20.5
7	Natural resources and primary industries	4.5	5.7	4.1	6.9	11.4	5.1	8.2	7.7	7.7	7.3	0.7	2.5	7.5
8	Debt charges (exclusive of debt retirement)	2.7	9.2	9.0	10.2	3.1	5.2	- 0.5 ¹	1.7	- 4.4 ¹	1.9	- 1.0 ¹	-	3.1
9	Contributions to other governments	1.2	1.2	1.5	5.1	-	2.9	0.2	-	6.1	3.7	2.4	2.8	2.3
10	All other expenditure	1.9	7.0	2.6	1.5	3.5	2.9	3.2	2.0	4.8	2.5	2.5	0.6	3.1
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

¹ Negative amount indicates excess of revenue over expenditure.

The following summaries show the developments that have taken place in provincial government finance in the last five years. Figures for the first year of this statistical series are also shown.

Net General Revenue

	Fiscal years ended nearest December 31 (Millions of dollars)					
	1946	1952	1953	1954	1955	1956
Newfoundland .....	...¹	32	32	33	33	37
Prince Edward Island	4	7	8	8	8	8
Nova Scotia	22	47	49	51	54	58
New Brunswick	20	47	49	51	53	57
Quebec	151	285	300	339	413	446
Ontario	151	365	371	399	432	482
Manitoba	23	55	56	57	59	66
Saskatchewan	37	91	98	100	103	122
Alberta	36	144	186	175	225	241
British Columbia	58	185	186	200	231	273
Yukon Territory .....	..	..	1	1	2	2
Northwest Territories .....	..	..	..	1	1	1
Total	502	1,258	1,336	1,415	1,614	1,793

Net General Expenditure (Exclusive of Debt Retirement)

	Fiscal years ended nearest December 31 (Millions of dollars)					
	1946	1952	1953	1954	1955	1956
Newfoundland .....	...¹	29	33	39	42	44
Prince Edward Island	4	7	7	9	10	10
Nova Scotia	24	46	51	53	58	71
New Brunswick	25	45	48	51	54	59
Quebec	140	313	311	350	400	434
Ontario	156	372	384	421	489	552
Manitoba	18	42	47	48	52	63
Saskatchewan	35	80	86	96	101	110
Alberta	31	104	118	138	159	170
British Columbia	54	169	172	179	207	258
Yukon Territory .....	..	..	1	1	2	2
Northwest Territories .....	..	..	..	1	1	1
Total	487	1,207	1,258	1,386	1,575	1,774

¹ Newfoundland became a Canadian province on April 1, 1949.

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

Source	1946	1952	1953	1954	1955	1956
Taxes:						
Corporations	2	14	17	16	20	20
Income - Corporations	1	65	49	49	54	62
Individuals	-	-	-	25	30	36
Sales:						
Motor fuel and fuel oil	74	201	224	240	269	301
General	23	101	108	129	150	178
All other sales taxes	27	38	44	43	43	45
Succession duties	34	33	31	41	72	65
Hospital insurance tax	-	21	20	8	8	8
All other taxes	11	14	14	16	19	18
Total taxes	172	487	507	567	665	733
Federal tax rental agreements	84	303	309	328	320	366
Privileges and permits:						
Liquor control and regulation	14	31	32	31	33	33
Motor vehicles	38	81	88	94	114	128
Natural resources	42	155	195	185	257	288
Other	10	14	16	17	18	20
Total privileges licences and permits	104	281	331	327	422	469
Government of Canada subsidies	15	26	25	24	24	23
Liquor profits	100	126	125	128	139	154
All other revenue	27	35	39	41	44	48
Total net general revenue	502	1,258	1,336	1,415	1,614	1,793

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

Function	1946	1952	1953	1954	1955	1956
General government	21	48	52	56	65	70
Protection of persons and property	24	67	77	78	82	92
Transportation and communications	135	367	353	371	448	561
Health	57	192	209	235	247	262
Social Welfare	44	95	104	124	134	143
Education	88	221	234	275	333	363
Natural resources and primary industries	46	94	102	107	122	133
Debt charges (exclusive of debt retirement)	51	57	53	57	55	55
Contributions to local governments	9	27	30	37	37	41
All other expenditure	12	39	44	46	52	54
Net general expenditure (exclusive of debt retirement)	487	1,207	1,258	1,386	1,575	1,774

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 financial 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 do embrace general government activities are consolidated with the latter in these statistics. Deductions from revenues or expenditures 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 do 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 account, (b) ordinary or current account 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 but which embrace normal government functions. 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	215	Fire Marshal Tax	215
Public Utilities Act	45	Security Transfer Tax	3,503
Total	260	Land Transfer Tax	3,691
		Total	7,409
Nova Scotia:		Manitoba:	
Tax on Fire Insurance Premiums	32	Fire Prevention Tax	28
Public Utilities Act	49		
Total	81	Saskatchewan:	
		Fire Prevention Assessment Levy	94
New Brunswick:		Hospitalization Insurance Tax	8,409
Fire Prevention Tax on Premiums	31	Total	8,503
Insurance Act	17		
Public Utilities Act	38	Alberta:	
Total	86	Fire Prevention Tax	38
Quebec:		British Columbia:	
Tax on Fire Insurance Premiums	130	Tax on Fire Insurance Premiums	61
Security Transfer Tax	1,706		
Property Transfer Tax	61	Yukon:	
Total	1,897	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 account 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 18.

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

In order to achieve interprovincial comparability, tax rental agreement revenue has been adjusted to agree with the payments shown in the federal public accounts. Hence certain amounts (e.g., the final adjustments under the 1952 agreements) have been added to revenue for the fiscal year ended March 31, 1957 and will be disallowed as revenue in the year in which the province brings them into revenue. See table 7, item 9.

The 1952 tax rental agreement payments were based on gross national product per capita. When the 1956 Census was taken it was discovered that population estimates for the years following the 1951 Census had been too high for Newfoundland, Prince Edward Island, New Brunswick, Manitoba and Saskatchewan. The amended schedule of payments reduced the revenues of these provinces by a total of approximately \$5 million from those anticipated, and to assist them the federal government advanced this sum to them; it is to be repaid in the years 1957-58 to 1961-62 as a deduction from payments to be made under the 1957 agreements. In these statistics the advances (and the repayments) will be excluded from revenue in the year received (and from expenditure in the years repaid). Prince Edward Island and New Brunswick included their advances in revenue for 1956-57, hence these amounts have been deducted in this statistical presentation. See table 7, item 19. Saskatchewan included the final payment for 1955-56 in this year's revenue; this amount was included in our 1955-56 revenue and has accordingly been deducted from the 1956-57 totals. See table 7, item 19.

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. 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.

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 Fund
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 Account
Unsatisfied Judgment Fund

New Brunswick:

Board of Commissioners of Public Utilities
Crown Land Sinking Fund
Fire Prevention Act, 1943
Government House Trust Fund
Unsatisfied Judgment Fund

Quebec:

District Court Houses

Ontario:

Highway Construction Account
Housing Corporation Limited
Land Titles Assurance Fund
Niagara Parks Commission
Ontario Junior Farmer Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario - St. Lawrence Development Commission
Unsatisfied Judgment Fund

Manitoba:

Cooperative Promotion Board
Cream Grader's Account
Department of Health and Public Welfare
Assistance for Municipal Aid Expenditures
Hospitalization of Indigents - Hospital Aid to Municipalities
Hospitalization of Indigents - Hospital Care of Provincial Patients
Hospital Construction Grants
Fire Insurance Reserve Fund
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
Saskatchewan Research Council
School Lands Fund

Alberta:

Horned Cattle Purchases Act Trust Account
Petroleum and Natural Gas Conservation Board
Registrars' Assurance Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
Conservation Fund
Dewar Bequest
Dog Tax Fund
Doukhobor Lands
Game Conservation Fund
Grazing Range Improvement Fund
Highway Development Fund
Hospital Construction Fund
Industrial Development Fund
Land Registry Assurance Fund
Scaling Fund
Silviculture Fund
Teacher Training Loan Fund
University Endowment Lands Administration Account
Woodward Foundation

Table 9 - Specified Amounts Received from Other Governments

The overall total shown for each province on this table is the sum of items 2.25 and 26 of table 1.

Items 1 to 3 are not related to any specific provincial government expenditure. In contrast to

grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-Aid and Shared-Cost Contributions (items 5 to 48) are amounts paid by the Government

of Canada to assist provincial governments in meeting costs of specific projects over which the latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure; the capital portion is offset against capital expenditure and the ordinary portion against ordinary expenditure.

The items are grouped according to the function of the provincial government expenditure to which they are related. To the extent that the information was available, the items also have been described in terms of the programmes outlined in the expenditure statements of the public accounts of the Government of Canada.

Grants to Universities (item 36) 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 shared-cost contributions which are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e. they are offset against gross general expenditure in arriving at net general expenditure. The "other contributions" which are received from local governments remain in net general revenue. See table 4, item 27. 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 11 on table 7.

Table 10—Specified Amounts Paid to Other Governments

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

Shared-Revenue Contributions (item 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 earmarked 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 figures are not applicable.

— to indicate nil and amounts under \$500.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

No.	Source		Nfld.	P.E.I.	N.S.	N.B.
1	Taxes ²	Ordinary	12, 096	1, 969	14, 082	20, 476
2	Federal tax rental agreements	Ordinary	13, 805	3, 073	22, 078	17, 807
	Privileges, licences and permits:					
3	Liquor control and regulation.....	Ordinary	1, 525	27	293	18
4	Motor vehicles	Ordinary	1, 425	579	4, 909	3, 912
5	Natural resources	Ordinary	819	17	1, 641	4, 289
6	Other	Ordinary	391	97	467	591
7	Total privileges, licences and permits	Ordinary	4, 160	720	7, 310	8, 810
8	Sales and services	Ordinary	2, 107	465	3, 436	1, 400
9		Capital	—	—	23	—
	Fines and Penalties:					
10	Liquor control	Ordinary	19	14	51	24
11	Other	Ordinary	136	25	168	126
12	Total fines and penalties	Ordinary	155	39	219	150
	Interest, discount, premium and exchange ³ :					
13	Interest	Ordinary	716	25	2, 205	2, 358
14	Profit on foreign exchange	Ordinary	—	—	20	50
15	Other	Ordinary	—	—	26	9
16	Total interest, discount, premium and exchange	Ordinary	716	25	2, 251	2, 417
	Other Governments:					
	Government of Canada:					
17	Share of income tax on power utilities	Ordinary	214	36	238	228
18	Subsidies	Ordinary	3, 819 ⁶	657	2, 057	1, 678
19	Contributions ⁷	Ordinary	4, 220	733	3, 677	4, 202
20		Capital	1, 469	1, 252	1, 916	4, 134
21	Total Government of Canada	Ordinary	8, 253	1, 426	5, 972	6, 108
22		Capital	1, 469	1, 252	1, 916	4, 134
23	Municipalities ⁷	Ordinary	14	2	438	31
24	Total other governments	Ordinary	8, 267	1, 428	6, 410	6, 139
25		Capital	1, 469	1, 252	1, 916	4, 134
	Government enterprises:					
26	Liquor profits	Ordinary	2, 284	887	10, 599	7, 328
27	Other ⁸	Ordinary	—	—	—	—
28	Other revenue	Ordinary	9	9	3	15
29		Capital	40	—	141	—
30	Sub-total	Ordinary	43, 599	8, 615	66, 388	64, 542
31		Capital	1, 509	1, 252	2, 080	4, 134
	Non-revenue and surplus receipts:					
32	Refunds of previous years' expenditure	Ordinary	36	7	3	10
33	Repayment of advances credited to revenue	Ordinary	19	9	—	—
34	Other	Ordinary	—	—	—	—
35	Total gross ordinary revenue		43, 634	8, 631	66, 391	64, 552
36	Total gross capital revenue		1, 509	1, 252	2, 080	4, 134
37	Total gross general revenue		45, 163	9, 883	68, 471	68, 686
38	Population (000's) ⁹		415	99	695	555
39	Gross general revenue per capita(\$) ⁹		108. 83	99. 83	98. 52	123. 76

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. 169; P.E.I. 132; N.S. 1,025; N.B. 1,675; Que. 3,742; Ont. 2,296; Man. 1,285 (reserve for debt retirement) Sask. 712; Alta. nil; B.C. 1,855.

⁴ Includes interest on Common School Fund: Que. 63; Ont. 71.

⁵ Includes guarantee fees 59 (receipts by the province of a portion of the interest paid to banks on industrial bonds guaranteed by the province and purchased and held by the banks).

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
318,706	161,896	13,202	45,807	24,244	119,750	732,228	401	145	732,774	1
—	160,558	27,888	27,432	37,311	55,730	365,682	293	353	366,328	2
12,873	15,008	2,105	56	1,023	402	33,330	7	6	33,343	3
30,561	49,718	5,916	5,517	10,645	14,194	127,376	102	25	127,503	4
36,106	29,332	5,012	23,803	140,626	46,180	287,825	28	52	287,905	5
6,102	6,777	725	1,406	1,659	1,944	20,159	78	17	20,254	6
85,642	100,835	13,758	30,782	153,953	62,720	468,690	215	100	469,005	7
6,166	15,722	2,233	3,696	5,377	7,379	47,981	87	46	48,114	8
281	1,351	37	18	248	—	1,958	—	—	1,958	9
149	153	84	101	259	—	854	6	—	860	10
698	2,543	258	315	809	669	5,747	3	—	5,750	11
847	2,696	342	416	1,068	669	6,601	9	—	6,610	12
3,187 ⁴	14,150 ⁴	7,722	6,106	9,775	2,718	48,962	22	—	48,984	13
30	18	—	5	—	184	307	—	—	307	14
—	13	—	104 ⁵	—	—	152	—	—	152	15
3,217	14,181	7,722	6,215	9,775	2,902	49,421	22	—	49,443	16
1,186	1,428	51	50	1,767	1,415	6,613	—	—	6,613	17
3,241	3,641	2,032	2,080	2,274	1,281	22,760	37	13	22,810	18
22,631	19,289	4,399	4,614	5,297	16,561	85,623	268	65	85,956	19
758	5,848	3,305	3,087	1,387	—	23,156	—	—	23,156	20
27,058	24,358	6,482	6,744	9,338	19,257	114,996	305	78	115,379	21
758	5,848	3,305	3,087	1,387	—	23,156	—	—	23,156	22
14,009	—	160	653	17	2,470	17,794	—	—	17,794	23
41,067	24,358	6,642	7,397	9,355	21,727	132,790	305	78	133,173	24
758	5,848	3,305	3,087	1,387	—	23,156	—	—	23,156	25
28,171	43,305	7,470	11,093	16,598	24,896	152,631	731	439	153,801	26
2,800	—	—	816	215	483	4,314	—	—	4,314	27
171	192	6	41	44	268	758	1	2	761	28
—	6	—	—	—	—	187	—	—	187	29
486,787	523,743	79,263	133,695	257,940	296,524	1,961,096	2,064	1,163	1,964,323	30
1,039	7,205	3,342	3,105	1,635	—	25,301	—	—	25,301	31
119	166	154	213	128	1	837	14	3	854	32
—	—	40	189	195	988	1,440	—	24	1,464	33
—	—	—	69	—	4	73	—	—	73	34
486,906	523,909	79,457	134,166	258,263	297,517	1,963,446	2,078	1,190	1,966,714	35
1,039	7,205	3,342	3,105	1,635	—	25,301	—	—	25,301	36
487,945	531,114	82,799	137,271	259,898	297,517	1,988,747	2,078	1,190	1,992,015	37
4,628	5,405	850	881	1,123	1,399	16,050	12	19	16,081	38
105.43	98.26	97.41	155.81	231.43	212.66	123.91	173.17	62.63	123.87	39

¹ Includes transitional grant 2,250

² See table 9 for breakdown of the functions of expenditure towards which the contributions were made.

³ Que. — Contributions from Hydro-Electric Commission; Sask. — Profits of various crown corporations; Alta. — Treasury Branches net profit; B.C. — Contribution from B.C. Toll Highways and Bridges Authority equivalent to the reduction in provincial tax rental agreement revenue resulting from the province's acquisition of a private toll bridge.

⁴ Population at June 1, 1956, per 1956 Census.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.
1	General government ²	3,092	424	2,552	1,619	20,442
2	Protection of persons and property	2,392	325	2,280	1,599	23,020
3	Transportation and communications.....	11,271	5,013	27,910	26,032	126,754
	Health and social welfare:					
4	Health.....	11,482	1,826	10,990	8,754	65,914
5	Social welfare	8,561	783	5,691	5,373	66,859
6	Recreational and cultural services	192	50	336	162	1,483
7	Education.....	10,332	1,587	17,329	10,134	91,170 ³
8	Natural resources and primary industries	2,135	667	3,017	4,830	49,657
9	Trade and industrial development	260	84	819	515	3,265
10	Local government planning and development	195	5	75	135	570
11	Debt charges, including debt retirement	3,177	1,505	13,593	13,479	30,270
12	Contributions to other governments ⁴	531	122	1,071	2,987	—
13	Contributions to government enterprises ⁵	—	29	283	25	—
14	Other expenditure	270	529	122	54	5,244
15	Sub-total items 1 to 14.....	53,890	12,949	86,068	75,698	484,648
16	Non-expense and surplus payments	—	9	234	—	4,530
17	Total gross general expenditure.....	53,890	12,958	86,302	75,698	489,178
18	Less debt retirement included in item 11 above	1,251	551	4,956	5,008	13,704
19	Total gross general expenditure exclusive of debt retirement	52,639	12,407	81,346	70,690	475,474
20	Population (000's) ⁶	415	99	695	555	4,628
21	Gross general expenditure exclusive of debt retirement per capita (\$)	126.84	125.32	117.04	127.37	102.74

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 3,735 in respect of 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, 1957¹
(Thousands of dollars)

Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
18,325	2,511	4,797	4,493	11,630	69,885	170	56	70,111	1
36,973	3,736	4,728	8,712	12,067	95,832	2	6	95,840	2
203,450	25,254	28,298	53,826	82,619	590,427	958	40	591,425	3
88,208	12,467	36,938	30,892	57,299	324,770	723	193	325,686	4
36,134	6,843	12,456	12,239	26,418	181,357	93	96	181,546	5
5,401	23	605	6,176	2,681	17,109	45	5	17,159	6
113,972	13,751	19,364	44,143	48,426	370,208	451	508	371,167	7
29,249	5,382	8,623	13,357	19,615	136,532	15	22	136,569	8
2,097	516	531	663	704	9,454	—	—	9,454	9
798	145	663	973	150	3,709	9	—	3,718	10
81,088	12,935	19,714	5,516	34,268	215,545	—	—	215,545	11
16,191	135	—	10,298	9,452	40,787	52	25	40,864	12
6,144	775	39	—	633	7,928	—	—	7,928	13
1,620	512	283	288	1,628	10,550	—	—	10,550	14
639,630	84,985	137,039	191,576	307,590	2,074,093	2,518	951	2,077,562	15
276	99	131	273	956	6,508	—	—	6,508	16
639,926	85,084	137,170	191,849	308,546	2,080,601	2,518	951	2,084,070	17
38,432	5,538	11,639	3,268	26,447	110,794	—	—	110,794	18
601,494	79,546	125,531	188,581	282,099	1,969,807	2,518	951	1,973,276	19
5,405	850	881	1,123	1,399	16,050	12	19	16,081	20
111.28	93.58	142.49	167.93	201.64	122.73	209.83	50.05	122.71	21

¹ See table 10, items 1 to 4, for details.

² For details, see table 3, footnote 3, page 22.

³ Population at June 1, 1956, per 1956 Census.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1957
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
General government:						
1	Executive and administrative ¹	Ordinary	2,703	344	1,781	1,200
2		Capital	95	—	222	22
3	Legislative	Ordinary	294	80	549	397
4	Research, planning and statistics	Ordinary	—	—	—	—
5	Total general government	Ordinary	2,997	424	2,330	1,597
6		Capital	95	—	222	22
Protection of persons and property:						
7	Law enforcement	Ordinary	334	68	373	294
8		Capital	4	—	—	—
Corrections:						
9	Juvenile delinquents	Ordinary	106	5	262	132
10		Capital	1	—	6	—
11	Other offenders	Ordinary	247	51	11	110
12		Capital	32	—	—	147
13	Other	Ordinary	—	—	—	—
14	Police protection	Ordinary	985	95	430	303
15		Capital	3	—	—	—
16	Other	Ordinary	680	106	1,195	613
17		Capital	—	—	3	—
18	Total protection of persons and property	Ordinary	2,352	325	2,271	1,452
19		Capital	40	—	9	147
Transportation and communications:						
20	Airways	Ordinary	—	—	—	—
21		Capital	49	—	—	—
22	Highways, roads and bridges	Ordinary	3,946	1,357	15,664	17,864
23		Capital	7,116	3,546	11,638	7,586
24	Railways	Ordinary	—	—	—	—
25	Telephone, telegraph and wireless	Ordinary	—	—	21	—
26	Waterways	Ordinary	112	72	572	582
27		Capital	48	33	—	—
28	Other	Ordinary	—	5	15	—
29	Total transportation and communications	Ordinary	4,058	1,434	16,272	18,446
30		Capital	7,213	3,579	11,638	7,586
Health and social welfare:						
Health:						
31	General	Ordinary	205	56	133	297
32		Capital	—	—	3	—
33	Public health	Ordinary	1,397	522	2,128	1,898
34		Capital	—	—	2	—
35	Medical, dental and allied services	Ordinary	764	39	152	42
36		Capital	20	—	—	—
37	Hospital care	Ordinary	8,603	985	7,155	5,253
38		Capital	493	224	1,417	1,264
39	Total health	Ordinary	10,969	1,602	9,568	7,490
40		Capital	513	224	1,422	1,264

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

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1957
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
16,165	13,162	2,042	3,366	3,579	10,157	54,499	150	35	54,684	1
653	3,800	142	659	494	—	6,087	—	—	6,087	2
3,624	1,165	327	713	370	1,228	8,747	20	21	8,788	3
—	198	—	59	50	245	552	—	—	552	4
19,789	14,525	2,369	4,138	3,999	11,630	63,798	170	56	64,024	5
653	3,800	142	659	494	—	6,087	—	—	6,087	6
6,853	5,496	785	948	1,440	1,360	17,951	2	—	17,953	7
156	107	—	—	523	—	790	—	—	790	8
218	1,339	309	79	583	1,192	4,225	—	—	4,225	9
—	357	14	—	81	—	459	—	—	459	10
1,584	8,504	701	782	1,101	5,560	18,651	—	—	18,651	11
2	1,923	86	31	484	—	2,705	—	—	2,705	12
—	69	—	—	—	—	69	—	—	69	13
7,473	8,286	562	791	890	1,216	21,031	—	—	21,031	14
—	2,681	—	—	41	—	2,725	—	—	2,725	15
6,325	7,951	1,276	2,096	3,560	2,739	26,541	—	6	26,547	16
409	260	3	1	9	—	685	—	—	685	17
22,453	31,645	3,633	4,696	7,574	12,067	88,468	2	6	88,476	18
567	5,328	103	32	1,138	—	7,364	—	—	7,364	19
3	—	—	3	—	—	6	—	—	6	20
—	—	—	—	—	—	49	—	—	49	21
49,441	147,386	7,485	12,834	15,196	80,330	351,503	958	40	352,501	22
76,821	56,064	17,746	15,180	38,330	35	234,062	—	—	234,062	23
—	—	—	—	—	56	56	—	—	56	24
—	—	—	—	—	—	21	—	—	21	25
489	—	16	281	300	2,198	4,622	—	—	4,622	26
—	—	—	—	—	—	81	—	—	81	27
—	—	7	—	—	—	27	—	—	27	28
49,933	147,386	7,508	13,118	15,496	82,584	356,235	958	40	357,233	29
76,821	56,064	17,746	15,180	38,330	35	234,192	—	—	234,192	30
1,873	1,862	509	514	445	816	6,710	3	15	6,728	31
—	—	—	—	—	—	3	—	—	3	32
10,583	10,621	2,694	4,125	2,692	4,592	41,252	39	38	41,329	33
190	24	114	—	96	—	426	—	—	426	34
1,362	2,071	267	1,847	1,267	2,801	10,612	5	4	10,621	35
8	—	—	—	—	—	28	—	—	28	36
51,898	59,995	8,450	29,076	22,751	49,090	243,256	676	136	244,068	37
—	13,635	433	1,376	3,641	—	22,483	—	—	22,483	38
65,716	74,549	11,920	35,562	27,155	57,299	301,830	723	193	302,746	39
198	13,659	547	1,376	3,737	—	22,940	—	—	22,940	40

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1957 - Continued
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
	Health and social welfare — concluded:					
	Social welfare:					
41	Aid to aged persons	Ordinary	2,241	385	2,217	2,742
42		Capital	105	—	—	—
43	Aid to blind persons	Ordinary	197	43	352	351
44	Aid to unemployed employables and unemployables ¹	Ordinary	4,887	192	673	595
45	Mothers' allowances	Ordinary	—	85	1,622	1,304
46	Child welfare	Ordinary	351	61	594	161
47		Capital	1	—	—	—
48	Labour	Ordinary	49	—	101	164
49	Other social welfare	Ordinary	718	17	132	56
50		Capital	12	—	—	—
51	Total social welfare	Ordinary	8,443	783	5,691	5,373
52		Capital	118	—	—	—
	Recreational and cultural services:					
53	Archives, art galleries, museums and libraries	Ordinary	151	38	268	77
54		Capital	—	—	2	—
55	Parks, beaches and other recreational areas	Ordinary	28	—	—	48
56		Capital	—	—	—	—
57	Physical culture	Ordinary	11	10	35	33
58	Other	Ordinary	2	2	31	4
59		Capital	—	—	—	—
60	Total recreational and cultural services	Ordinary	192	50	334	162
61		Capital	—	—	2	—
	Education:					
62	Schools operated by local authorities	Ordinary	8,404 ³	1,264	12,258	8,105
63		Capital	531 ⁷	—	621 ⁸	—
64	Universities, colleges, and other schools	Ordinary	786	246	2,175	1,728
65		Capital	164	5	452	—
66	Education of the handicapped	Ordinary	80	8	70	63
67		Capital	—	—	—	—
68	Superannuation and pensions	Ordinary	24	4	1,164	71
69	Other	Ordinary	343	60	589	167
70	Total education	Ordinary	9,637	1,582	16,256	10,134
71		Capital	695	5	1,073	—
	Natural resources and primary industries:					
72	Fish and game	Ordinary	740	50	137	269
73		Capital	—	—	4	—
74	Forests	Ordinary	438	79	822	2,972
75		Capital	—	—	153	—
76	Lands; settlement and agriculture	Ordinary	624	495	1,257	1,334
77		Capital	—	—	52	—
78	Minerals and mines	Ordinary	209	2	452	123
79		Capital	—	—	18	—
80	Water resources	Ordinary	14	—	5	—
81		Capital	—	—	—	—
82	Other	Ordinary	110	41	117	132
83		Capital	—	—	—	—
84	Total natural resources and primary industries	Ordinary	2,135	667	2,790	4,830
85		Capital	—	—	227	—

¹ Includes expenditures on permanent total disability pensions.

² Expenditure towards construction of provincial auditoriums at Edmonton and Calgary.

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

⁴ See table 2, footnote 3, page 16.

⁵ 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, 1957 - Continued
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
17,720	14,823	2,406	4,774	6,747	13,974	68,029	15	46	68,090	41
-	-	-	779	-	-	884	-	-	884	42
1,641	1,036	234	233	292	388	4,767	4	10	4,781	43
7,539	7,799	1,850	2,570	2,423	7,833	36,361	38	15	36,414	44
8,562	7,125	1,146	1,488	1,105	321	22,758	-	-	22,758	45
10,588	3,081	575	890	721	2,252	19,274	36	13	19,323	46
4	-	-	-	-	-	5	-	-	5	47
1,045	1,245	195	204	344	379	3,726	-	-	3,726	48
19,740	1,025	437	1,518	606	1,271	25,520	-	12	25,532	49
20	-	-	-	1	-	33	-	-	33	50
66,835	36,134	6,843	11,677	12,238	26,418	180,435	93	96	180,624	51
24	-	-	779	1	-	922	-	-	922	52
413	1,104	18	287	80	640	3,076	-	4	3,080	53
-	-	-	31	-	-	33	-	-	33	54
696	3,252	-	145	167	1,828	6,164	45	-	6,209	55
-	16	5	-	-	-	21	-	-	21	56
25	526	-	87	-	99	826	-	-	826	57
349	503	-	55	159	114	1,219	-	1	1,220	58
-	-	-	-	5,770 ²	-	5,770	-	-	5,770	59
1,483	5,383	18	574	406	2,681	11,285	45	5	11,335	60
-	16	5	31	5,770	-	5,824	-	-	5,824	61
58,875 ⁴	82,908	10,128	14,430	37,251	38,435	272,058	451 ⁵	504 ⁶	273,013	62
-	-	-	-	-	-	1,152	-	-	1,152	63
23,918	18,913	2,942	2,666	3,922	6,093	63,389	-	-	63,389	64
4,576	2,788	18	841	1,397	-	10,241	-	-	10,241	65
150	1,198	91	243	326	819	3,048	-	-	3,048	66
-	105	-	5	755	-	865	-	-	865	67
521	6,690	191	591	2	2,326	11,584	-	-	11,584	68
3,130	1,370	381	588	490	753	7,871	-	4	7,875	69
86,594	111,079	13,733	18,518	41,991	48,426	357,950	451	508	358,909	70
4,576	2,893	18	846	2,152	-	12,258	-	-	12,258	71
5,938	2,763	640	403	458	999	12,397	15	22	12,434	72
997	37	11	167	-	-	1,216	-	-	1,216	73
7,513	11,424	1,200	547	2,983	12,229	40,207	-	-	40,207	74
73	3,028	49	-	15	-	3,318	-	-	3,318	75
26,383	6,947	2,075	2,909	3,984	3,555	49,563	-	-	49,563	76
623	164	375	1,974	2,662	-	5,850	-	-	5,850	77
2,390	1,000	268	974	2,453	1,344	9,215	-	-	9,215	78
-	54	-	-	234	-	306	-	-	306	79
2,175	171	365	17	157	464	3,368	-	-	3,368	80
3,565	13	-	-	-	-	3,578	-	-	3,578	81
-	3,147	120	1,596	394	1,024	6,681	-	-	6,681	82
-	501	279	36	17	-	833	-	-	833	83
44,399	25,452	4,668	6,446	10,429	19,615	121,431	15	22	121,468	84
5,258	3,797	714	2,177	2,928	-	15,101	-	-	15,101	85

⁴ Includes 370 paid to Federal Government day schools for pupils other than Indians and Eskimos; 64 grants to local school districts and 53 paid to denominational and private schools.

⁵ Erection of a joint school at Gander Townsite.

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, 1957 - Concluded
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
86	Trade and industrial development	Ordinary	260	84	720	515
87		Capital	—	—	99	—
88	Local government planning and development	Ordinary	195	5	75	135
	Debt charges:					
89	Commission on bond or debenture sales and other management charges	Ordinary	5	—	43	28
90	Discount (or amount amortized) on provincial bond sales	Ordinary	—	48	295	197
91	Bonded debt retirement ¹	Ordinary	1,251	551	4,956	5,008
92	Interest	Ordinary	1,919	906	8,299	8,246
93	Loss on foreign exchange	Ordinary	2	—	—	—
94	Premium (or amount amortized) or loss on sale of securities purchased as investments	Ordinary	—	—	—	—
95	Total debt charges	Ordinary	3,177	1,505	13,593	13,479
96	Contributions to other governments ²	Ordinary	531	122	1,071	2,987
97	Contributions to government enterprises ³	Ordinary	—	29	283	25
	Other expenditure:					
98	Civil defence	Ordinary	70	—	50	39
99	Housing	Ordinary	51	—	23	—
100		Capital	36	—	—	—
101	Other	Ordinary	113 ⁴	514 ⁵	49	15
102		Capital	—	15	—	—
103	Total other expenditure	Ordinary	234	514	122	54
104		Capital	36	15	—	—
105	Sub-total	Ordinary	45,180	9,126	71,376	66,679
106		Capital	8,710	3,823	14,692	9,019
	Non-expense and surplus payments:					
107	Advances charged to revenue	Ordinary	—	9	—	—
108	Refunds of previous years' revenue	Ordinary	—	—	—	—
109		Capital	—	—	141	—
110	Other	Ordinary	—	—	93	—
111	Total non-expense and surplus payments	Ordinary	—	9	93	—
112		Capital	—	—	141	—
113	Total gross ordinary expenditure		45,180	9,135	71,469	66,679
114	Total gross capital expenditure		8,710	3,823	14,833	9,019
115	Total gross general expenditure		53,890	12,958	86,302	75,698
116	Less debt retirement included above (item 91)		1,251	551	4,956	5,008
117	Total gross general expenditure exclusive of debt retirement		52,639	12,407	81,346	70,690

¹ Includes retirement of treasury bills and payments into sinking funds.

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; Ont. — Hydro Electric Power Commission bonus re rural lines; Man. — Power Commission Extension Account; Sask. — Government Seed Plant 18 and Fish Marketing Services 21; B.C. — Toll Highways and Bridges Authority.

⁴ Includes observation of historic events 99.

⁵ Includes rural electrification 504.

TABLE 3. Analysis of Gross General Expenditure for Fiscal Year Ended March 31, 1957 - Concluded
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
3,265	2,067	515	531	663	704	9,324	-	-	9,324	86
-	30	1	-	-	-	130	-	-	130	87
570	798	145	663	973	150	3,709	9	-	3,718	88
41	88	49	39	2	10	305	-	-	305	89
635	746	-	-	-	175	2,096	-	-	2,096	90
13,704	38,432	5,538	11,639	3,268	26,447	110,794	-	-	110,794	91
15,890	41,808	7,348	7,989	2,246	7,636	102,287	-	-	102,287	92
-	14	-	-	-	-	16	-	-	16	93
-	-	-	47	-	-	47	-	-	47	94
30,270	81,088	12,935	19,714	5,516	34,268	215,545	-	-	215,545	95
-	16,191	135	-	10,298	9,452	40,787	52	25	40,864	96
-	6,144	775	39	-	633	7,928	-	-	7,928	97
5	598	47	79	276	449	1,613	-	-	1,613	98
4,336	203	-	20	-	227	4,860	-	-	4,860	99
-	-	-	20	-	-	56	-	-	56	100
903 ⁶	819 ⁷	458 ⁸	164	12	952 ⁹	3,999	-	-	3,999	101
-	-	7	-	-	-	22	-	-	22	102
5,244	1,620	505	263	288	1,628	10,472	-	-	10,472	103
-	-	7	20	-	-	78	-	-	78	104
396,551	554,063	65,702	115,939	137,026	307,555	1,769,197	2,518	951	1,772,666	105
88,097	85,587	19,283	21,100	54,550	35	304,896	-	-	304,896	106
-	-	50	34	195	956	1,244	-	-	1,244	107
-	46	49	59	78	-	232	-	-	232	108
-	-	-	-	-	-	141	-	-	141	109
4,530 ¹⁰	230	-	38	-	-	4,891	-	-	4,891	110
4,530	276	99	131	273	956	6,367	-	-	6,367	111
-	-	-	-	-	-	141	-	-	141	112
401,081	554,339	65,801	116,070	137,299	308,511	1,775,564	2,518	951	1,779,033	113
88,097	85,587	19,283	21,100	54,550	35	305,037	-	-	305,037	114
489,178	639,926	85,084	137,170	191,849	308,546	2,080,601	2,518	951	2,084,070	115
13,704	38,432	5,538	11,639	3,268	26,447	110,794	-	-	110,794	116
475,474	601,494	79,546	125,531	188,581	282,099	1,969,807	2,518	951	1,973,276	117

⁶ Includes assistance to the victims of the fire at Nicolet 199; rural electrification bureau 464.

⁷ Includes Hungarian refugee immigration programme 524; payments re properties condemned following Hurricane Hazel

162.

⁸ Includes flood emergency and control expenditure 440.

⁹ Includes expenditures under Flood Relief Act 782; centennial celebrations 145.

¹⁰ Transfer to reserve for doubtful accounts.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
	Taxes:				
1	Corporations	—	—	—	—
	Income:				
2	Corporations	—	—	—	—
3	Individuals	—	—	—	—
4	Property	—	—	105	233
	Sales:				
5	Alcoholic beverages	4	273	—	4
6	Amusements and admissions	141	93	451	413
7	Motor fuel and fuel oil ²	3,921	1,444	13,202	10,823
8	Tobacco	4	159	—	1,379
9	General	7,774	—	—	7,538
10	Other commodities and services ³	—	—	241	—
11	Succession duties	—	—	2 ²	4 ²
12	Other ⁷	260	—	81	86
13	Total taxes	12,096	1,969	14,082	20,476
14	Federal tax rental agreements	13,805	3,073	22,078	17,807
	Privileges, licences, and permits:				
15	Liquor control and regulation	1,525	27	293	18
16	Motor vehicles	1,425	579	4,909	3,912
17	Natural resources	819	17	1,641	4,289
18	Other	391	94	467	590
19	Total privileges, licences, and permits	4,160	717	7,310	8,809
20	Sales and services	273	168	1,052	834
	Fines and penalties:				
21	Liquor control	19	14	51	34
22	Other	136	25	168	126
23	Total fines and penalties	155	39	219	150
	Other governments:				
	Government of Canada:				
24	Share of income tax on power utilities	214	36	238	228
25	Subsidies	3,819 ⁴	657	2,057	1,678
26	Total Government of Canada	4,033	693	2,295	1,906
27	Municipalities	—	—	240	—
28	Total other governments	4,033	693	2,535	1,906
	Government enterprises:				
29	Liquor profits	2,284	887	10,599	7,328
30	Other⁵	—	—	—	—
31	Other revenue	9	8	3	15
32	Sub-total	36,815	7,554	57,878	57,325
	Non-revenue and surplus receipts:				
33	Refunds of previous years' expenditure	36	7	3	10
34	Repayment of advances credited to revenue	19	9	—	—
35	Other	—	—	—	—
36	Total net general revenue	36,870	7,570	57,881	57,335
37	Population (000's) ⁶	415	99	695	555
38	Net general revenue per capita (\$)	88.84	76.46	83.28	103.31

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 on tax collections allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditure as follows: Nfld. ... (shown gross in Public Accounts); P.E.I. 18; N.S. 77; N.B. 152; Que. 674; Ont. 1,165; Man. 190; Sask. 256; Alta. 571; B.C. 385.

TABLE 4. Net General Revenue for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
19,882	383 ²	—	—	—	—	20,265	—	—	20,265	1
62,161	—	—	—	—	—	62,161	—	—	62,161	2
36,359	—	—	—	—	—	36,359	—	—	36,359	3
—	1,869	—	51 ²	—	5,666	7,924	105	1	8,030	4
1,839	—	—	—	—	—	2,112	73	—	2,185	5
5,411	8,939	889	81	1,374	2,527	20,319	15	—	20,334	6
78,726	114,135	12,279	16,478	22,828	26,363	300,199	203	144	300,546	7
15,130	—	—	—	—	—	16,668	—	—	16,668	8
56,764	—	—	20,688	—	85,133	177,897	—	—	177,897	9
5,165	—	—	—	—	—	5,406	—	—	5,406	10
35,372	29,161	6 ²	6 ²	4 ²	—	64,555	—	—	64,555	11
1,897	7,409	28	8,503	38	61	18,363	5	—	18,368	12
318,706	161,896	13,202	45,807	24,244	119,750	732,228	401	145	732,774	13
—	160,558	27,888	27,432	37,311	55,730	365,682	293	353	366,328	14
12,873	15,008	2,105	56	1,023	402	33,330	7	6	33,343	15
30,561	49,718	5,916	5,517	10,645	14,194	127,376	102	25	127,503	16
36,106	29,332	5,012	23,803	140,626	46,180	287,825	28	52	287,905	17
6,102	6,774	725	1,406	1,581	1,861	19,991	78	17	20,086	18
85,642	100,832	13,758	30,782	153,875	62,637	468,522	215	100	468,837	19
5,047	7,061	1,177	2,888	3,598	4,937	27,035	2	46	27,083	20
149	153	84	101	259	—	854	6	—	860	21
698	2,543	258	315	809	669	5,747	3	—	5,750	22
847	2,696	342	416	1,068	669	6,601	9	—	6,610	23
1,186	1,428	51	50	1,767	1,415	6,613	—	—	6,613	24
3,241	3,641	2,032	2,080	2,274	1,281	22,760	37	13	22,810	25
4,427	5,069	2,083	2,130	4,041	2,696	29,373	37	13	29,423	26
—	—	—	—	—	—	240	—	—	240	27
4,427	5,069	2,083	2,130	4,041	2,696	29,613	37	13	29,663	28
28,171	43,305	7,470	11,093	16,598	24,896	152,631	731	439	153,801	29
2,800	—	—	816	215	483	4,314	—	—	4,314	30
171	192	6	41	44	268	757	1	2	760	31
445,811	481,609	65,926	121,405	240,994	272,066	1,787,383	1,689	1,098	1,790,170	32
119	166	154	209	128	1	833	14	3	850	33
—	—	40	189	195	988	1,440	—	24	1,464	34
—	—	—	69	—	4	73	—	—	73	35
445,930	481,775	66,120	121,872	241,317	273,059	1,789,729	1,703	1,125	1,792,557	36
4,628	5,405	850	881	1,123	1,399	16,050	12	19	16,081	37
96.35	89.14	77.79	138.33	214.89	195.18	111.51	141.92	59.21	111.47	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 2,250.

⁹ For breakdown see table 1, footnote 8, page 15.

¹⁰ Population at June 1, 1956, per 1956 Census.

TABLE 5. Net General Expenditure for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
1	General government ²	3,092	424	2,529	1,619
2	Protection of persons and property	2,364	325	2,240	1,556
3	Transportation and communications	10,064	3,761	26,177	22,459
	Health and social welfare:				
4	Health	8,729	1,301	6,973	6,299
5	Social welfare	5,603	411	4,107	3,515
6	Recreational and cultural services	192	50	336	162
7	Education	9,889	1,542	16,548	9,866
8	Natural resources and primary industries	2,005	573	2,881	4,114
9	Trade and industrial development	260	84	819	515
10	Local government planning and development	195	5	75	135
11	Debt charges, including debt retirement	2,461	1,480	11,342	11,062
12	Contributions to other governments ³	531	122	1,071	2,987
13	Contributions to government enterprises	—	29	283	25
14	Other expenditures	212	529	97	33
15	Sub-total, items 1 to 14	45,597	10,636	75,478	64,347
16	Non-expense and surplus payments	—	9	234	—
17	Total net general expenditure	45,597	10,645	75,712	64,347
18	Less debt retirement included in item 11 above	1,251	551	4,956	5,008
19	Total net general expenditure exclusive of debt retirement	44,346	10,094	70,756	59,339
20	Population (000's) ⁴	415	99	695	555
21	Net general expenditure exclusive of debt retirement per capita (\$)	106.86	101.96	101.81	106.92

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, page 16.

TABLE 5. Net General Expenditure for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
20,423	18,208	2,504	4,779	4,459	11,566	69,603	170	56	69,829	1
22,596	33,727	3,710	4,676	8,452	11,939	91,585	2	6	91,593	2
126,466	197,054	22,136	25,095	52,249	75,227	560,688	754	40	561,482	3
43,054	74,076	8,896	34,262	26,876	50,239	260,705	671	163	261,539	4
53,847	28,955	5,416	9,818	10,433	21,079	143,184	83	67	143,334	5
1,483	5,401	23	605	6,176	2,681	17,109	45	5	17,159	6
89,390 ³	111,139	13,201	18,996	43,573	47,950	362,094	364	502	362,960	7
49,242	28,343	5,160	8,484	13,007	18,731	132,540	15	22	132,577	8
3,265	2,097	516	521	663	704	9,444	—	—	9,444	9
570	798	145	663	973	150	3,709	9	—	3,718	10
27,053	66,907	5,213	13,499	4,259 ⁴	31,366	166,124	— 22 ⁴	—	166,102	11
—	16,191	135	—	10,298	9,452	40,787	52	25	40,864	12
—	6,144	775	39	—	633	7,928	—	—	7,928	13
5,244	1,271	476	203	95	1,415	9,575	—	—	9,575	14
442,633	590,311	68,306	121,640	172,995	283,132	1,875,075	2,143	886	1,878,104	15
4,530	276	99	131	273	956	6,508	—	—	6,508	16
447,163	590,587	68,405	121,771	173,268	284,088	1,881,583	2,143	886	1,884,612	17
13,704	38,432	5,538	11,639	3,268	26,447	110,794	—	—	110,794	18
433,459	552,155	62,867	110,132	170,000	257,641	1,770,789	2,143	886	1,773,818	19
4,628	5,405	850	881	1,123	1,399	16,050	12	19	16,081	20
93.66	102.16	73.96	125.01	151.38	184.16	110.33	178.58	46.63	110.31	21

⁴ Negative amount indicates excess of revenue over expenditure.

³ See table 10, items 1 to 4 for details.

⁶ Population at June 1, 1956, per 1956 Census.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1957
(Thousands of dollars)

No.	Function		Nfd.	P.E.I.	N.S.	N.B.
General government:						
1	Executive and administrative ¹	Ordinary	2,703	344	1,781	1,200
2		Capital	95	—	199	22
3	Legislative	Ordinary	294	80	549	397
4	Research, planning and statistics	Ordinary	—	—	—	—
5	Total general government	Ordinary	2,997	424	2,330	1,597
6		Capital	95	—	199	22
Protection of persons and property:						
7	Law enforcement	Ordinary	334	68	373	263
8		Capital	4	—	—	—
9	Corrections	Ordinary	339	56	233	230
10		Capital	33	—	6	147
11	Police protection	Ordinary	985	95	430	303
12		Capital	3	—	—	—
13	Other	Ordinary	666	106	1,195	613
14		Capital	—	—	3	—
15	Total protection of persons and property	Ordinary	2,324	325	2,231	1,409
16		Capital	40	—	9	147
Transportation and communications:						
17	Airways	Ordinary	—	—	—	—
18		Capital	24	—	—	—
19	Highways, roads and bridges	Ordinary	3,946	1,357	15,664	17,864
20		Capital	5,934	2,314	10,046	4,013
21	Railways	Ordinary	—	—	—	—
22	Telephone, telegraph and wireless	Ordinary	—	—	21	—
23	Waterways	Ordinary	112	72	572	582
24		Capital	48	13	141 ²	—
25	Other	Ordinary	—	5	15	—
26	Total transportation and communications	Ordinary	4,058	1,434	16,272	18,446
27		Capital	6,006	2,327	9,905	4,013
Health and social welfare:						
Health:						
28	General	Ordinary	186	53	75	267
29		Capital	—	—	3	—
30	Public health	Ordinary	486	246	735	713
31		Capital	—	—	2	—
32	Medical, dental and allied services	Ordinary	750	39	122	8
33		Capital	20	—	—	—
34	Hospital care	Ordinary	6,805	739	4,940	4,608
35		Capital	482	224	1,096	703
36	Total health	Ordinary	8,227	1,077	5,872	5,596
37		Capital	502	224	1,101	703

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

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1957
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
16,165	13,162	2,042	3,366	3,579	10,093	54,435	150	35	54,620	1
634	3,683	135	641	460	—	5,869	—	—	5,869	2
3,624	1,165	327	713	370	1,228	8,747	20	21	8,788	3
—	198	—	59	50	245	552	—	—	552	4
19,789	14,525	2,369	4,138	3,999	11,566	63,734	170	56	63,960	5
634	3,683	135	641	460	—	5,869	—	—	5,869	6
6,853	5,496	785	948	1,440	1,360	17,920	2	—	17,922	7
156	107	—	—	523	—	790	—	—	790	8
1,796	6,666	984	809	1,424	6,624	19,161	—	—	19,161	9
— 57 ²	2,280	100	31	565	—	3,105	—	—	3,105	10
7,473	8,286	562	791	890	1,216	21,031	—	—	21,031	11
—	2,681	—	—	41	—	2,725	—	—	2,725	12
6,325	7,951	1,276	2,096	3,560	2,739	26,527	—	6	26,533	13
50	260	3	1	9	—	326	—	—	326	14
22,447	28,399	3,607	4,644	7,314	11,939	84,639	2	6	84,647	15
149	5,328	103	32	1,138	—	6,946	—	—	6,946	16
3	—	—	— 22 ²	—	—	— 19	—	—	— 19	17
—	—	—	—	—	—	24	—	—	24	18
49,441	147,386	7,485	12,504	15,196	72,938	343,781	754	40	344,575	19
76,533	49,668	14,628	12,332	36,753	35	212,256	—	—	212,256	20
—	—	—	—	—	56	56	—	—	56	21
—	—	—	—	—	—	21	—	—	21	22
489	—	16	281	300	2,198	4,622	—	—	4,622	23
—	—	—	—	—	—	80	—	—	80	24
—	—	7	—	—	—	27	—	—	27	25
49,933	147,386	7,508	12,763	15,496	75,192	348,488	754	40	349,282	26
76,533	49,668	14,628	12,332	36,753	35	212,200	—	—	212,200	27
1,573	1,461	470	465	415	707	5,672	2	1	5,675	28
—	—	—	—	—	—	3	—	—	3	29
3,950	4,798	890	2,196	1,056	2,314	17,384	8	22	17,414	30
190	24	114	—	96	—	426	—	—	426	31
1,196	2,051	208	1,786	1,225	2,338	9,723	5	4	9,732	32
8	—	—	—	—	—	28	—	—	28	33
36,137	52,777	6,865	28,453	20,443	44,880	206,647	656	136	207,439	34
—	12,965	349	1,362	3,641	—	20,822	—	—	20,822	35
42,856	61,087	8,433	32,900	23,139	50,239	239,426	671	163	240,260	36
198	12,989	463	1,362	3,737	—	21,279	—	—	21,279	37

² Negative amount indicates excess of revenue over expenditure.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1957 - Continued
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
	Health and social welfare - concluded:					
	Social welfare:					
38	Aid to aged persons	Ordinary	1,188	220	1,185	1,461
39		Capital	105	-	-	-
40	Aid to blind persons	Ordinary	64	12	94	93
41	Aid to unemployed employables and unemployables ¹	Ordinary	3,127	17	383	283
42	Mothers' allowances	Ordinary	-	85	1,622	1,304
43	Child welfare	Ordinary	345	61	594	161
44		Capital	1	-	-	-
45	Labour	Ordinary	49	-	101	164
46	Other social welfare	Ordinary	712	16	128	49
47		Capital	12	-	-	-
48	Total social welfare	Ordinary	5,485	411	4,107	3,515
49		Capital	118	-	-	-
	Recreational and cultural services:					
50	Archives, art galleries, museums and libraries	Ordinary	151	38	268	77
51		Capital	-	-	2	-
52	Parks, beaches and other recreational areas	Ordinary	28	-	-	48
53		Capital	-	-	-	-
54	Physical culture	Ordinary	11	10	35	33
55	Other	Ordinary	2	2	31	-
56		Capital	-	-	-	-
57	Total recreational and cultural services	Ordinary	192	50	334	162
58		Capital	-	-	2	-
	Education:					
59	Schools operated by local authorities	Ordinary	8,404 ³	1,264	12,258	8,016
60		Capital	265 ⁷	-	621 ⁸	-
61	Universities, colleges and other schools	Ordinary	609	201	1,397	1,549
62		Capital	164	5	452	-
63	Education of the handicapped	Ordinary	80	8	70	63
64		Capital	-	-	-	-
65	Superannuation and pensions	Ordinary	24	4	1,164	71
66	Other	Ordinary	343	60	586	167
67	Total education	Ordinary	9,460	1,537	15,475	9,866
68		Capital	429	5	1,073	-
	Natural resources and primary industries:					
69	Fish and game	Ordinary	740	50	137	269
70		Capital	-	-	4	-
71	Forests	Ordinary	438	63	760	2,315
72		Capital	-	-	150	-
73	Lands: settlement and agriculture	Ordinary	494	417	1,191	1,275
74		Capital	-	-	52	-
75	Minerals and mines	Ordinary	209	2	452	123
76		Capital	-	-	18	-
77	Water resources	Ordinary	14	-	5	-
78		Capital	-	-	-	-
79	Other	Ordinary	110	41	112	132
80		Capital	-	-	-	-
81	Total natural resources and primary industries	Ordinary	2,005	573	2,657	4,114
82		Capital	-	-	224	-

¹ Includes expenditures on permanent total disability pensions.

² Expenditure towards construction of provincial auditoriums at Edmonton and Calgary.

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

⁴ See table 2, footnote 3, page 16.

⁵ Consists of public schools operated by the Territorial Government and grants to denomination schools.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1957 - Continued
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
10,462	10,126	1,329	3,383	5,412	11,723	46,489	8	24	46,521	38
-	-	-	554	-	-	659	-	-	659	39
594	422	86	91	129	219	1,804	1	3	1,808	40
3,924	5,940	1,656	1,750	2,126	5,187	24,393	38	15	24,446	41
8,562	7,125	1,146	1,488	1,105	321	22,758	-	-	22,758	42
9,496	3,081	575	839	721	2,029	17,902	36	13	17,951	43
4	-	-	-	-	-	5	-	-	5	44
1,045	1,245	195	204	344	379	3,726	-	-	3,726	45
19,740	1,016	429	1,509	595	1,221	25,415	-	12	25,427	46
20	-	-	-	1	-	33	-	-	33	47
53,823	28,955	5,416	9,264	10,432	21,079	142,487	83	67	142,637	48
24	-	-	554	1	-	697	-	-	697	49
413	1,104	18	287	80	640	3,076	-	4	3,080	50
-	-	-	31	-	-	33	-	-	33	51
696	3,252	-	145	167	1,828	6,164	45	-	6,209	52
-	16	5	-	-	-	21	-	-	21	53
25	526	-	87	-	99	826	-	-	826	54
349	503	-	55	159	114	1,219	-	1	1,220	55
-	-	-	-	5,770 ³	-	5,770	-	-	5,770	56
1,483	5,385	18	574	406	2,681	11,285	45	5	11,335	57
-	16	5	31	5,770	-	5,824	-	-	5,824	58
58,856 ⁴	82,149	10,011	14,292	37,248	38,294	270,792	364 ⁵	498 ⁶	271,654	59
-	-	-	-	-	-	886	-	-	886	60
22,471	17,045	2,509	2,437	3,365	5,781	57,364	-	-	57,364	61
4,262	2,788	18	841	1,395	-	9,925	-	-	9,925	62
150	1,096	91	242	318	815	2,933	-	-	2,933	63
-	105	-	5	755	-	865	-	-	865	64
521	6,690	191	591	2	2,326	11,584	-	-	11,584	65
3,130	1,266	381	588	490	734	7,745	-	4	7,749	66
85,128	108,246	13,183	18,150	41,423	47,950	350,418	364	502	351,284	67
4,262	2,893	18	846	2,150	-	11,676	-	-	11,676	68
5,933	2,684	613	333	458	999	12,216	15	22	12,253	69
997	37	11	167	-	-	1,216	-	-	1,216	70
7,513	11,057	1,170	518	2,961	11,855	38,650	-	-	38,650	71
73	3,006	49	-	5 ⁹	-	3,273	-	-	3,273	72
25,973	6,846	2,065	2,869	3,688	3,493	48,311	-	-	48,311	73
623	164	345	1,974	2,660	-	5,818	-	-	5,818	74
2,390	1,000	268	974	2,443	1,344	9,205	-	-	9,205	75
-	54	-	-	234	-	306	-	-	306	76
2,175	171	343	17	157	464	3,346	-	-	3,346	77
3,565	13	-	-	-	-	3,578	-	-	3,578	78
-	2,810	120	1,596	394	576	5,891	-	-	5,891	79
-	501	176	36	17	-	730	-	-	730	80
43,984	24,568	4,579	6,307	10,101	18,731	117,619	15	22	117,656	81
5,258	3,775	581	2,177	2,906	-	14,921	-	-	14,921	82

⁶ See table 3, footnote 5, page 21.

⁷ Net expenditure by the province on the erection of a joint school at Gander Townsite.

⁸ See table 3, footnote 6, page 21.

⁹ Negative amount means excess of revenue over expenditure.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1957 - Concluded
(Thousands of dollars)

No.	Function		Nfld.	P.E.I.	N.S.	N.B.
83	Trade and industrial development	Ordinary	260	84	720	515.
84		Capital	—	—	99	—
85	Local government planning and development	Ordinary	195	5	75	135
	Debt charges ¹ :					
86	Commission on bond or debenture sales and other management charges	Ordinary	5	—	43	19
87	Discount (or amount amortized) on provincial bond sales	Ordinary	—	48	269	197
88	Bonded debt retirement ²	Ordinary	1,251	551	4,956	5,008
89	Interest	Ordinary	1,203	881	6,094	5,888
90	Loss on foreign exchange	Ordinary	2	—	20	50
91	Premium (or amount amortized) or loss on sale of securities purchased as investments	Ordinary	—	—	—	—
92	Other	Ordinary	—	—	—	—
93	Total debt charges	Ordinary	2,461	1,480	11,342	11,062
94	Contributions to other governments ³	Ordinary	531	122	1,071	2,987
95	Contributions to government enterprises ⁴	Ordinary	—	29	283	25
	Other expenditure:					
96	Civil defence	Ordinary	37	—	25	18
97	Housing	Ordinary	51	—	23	—
98		Capital	11	—	—	—
99	Other	Ordinary	113 ⁵	514 ⁶	49	15
100		Capital	—	15	—	—
101	Total Other expenditure	Ordinary	201	514	97	33
102		Capital	11	15	—	—
103	Sub-total	Ordinary	38,396	8,065	62,866	59,462
104		Capital	7,201	2,571	12,612	4,885
	Non-expense and surplus payments:					
105	Advances charged to revenue	Ordinary	—	9	—	—
106	Refunds of previous years' revenue	Ordinary	—	—	—	—
107		Capital	—	—	141	—
108	Other	Ordinary	—	—	93	—
109	Total non-expense and surplus payments	Ordinary	—	9	93	—
110		Capital	—	—	141	—
111	Total net ordinary expenditure		38,396	8,074	62,959	59,462
112	Total net capital expenditure		7,201	2,571	12,753	4,885
113	Total net general expenditure		45,597	10,645	75,712	64,347
114	Less debt retirement included above (item 88)		1,251	551	4,956	5,008
115	Total net general expenditure, exclusive of debt retirement		44,346	10,094	70,756	59,339

¹ Negative amounts indicate excess of revenue over expenditure.

² Includes retirement of treasury bills and payments into sinking-funds

³ See table 10, items 1 to 4, for breakdown.

⁴ See table 3, footnote 3, page 22.

⁵ Includes observation of historic events 99

⁶ Includes rural electrification.

TABLE 6. Analysis of Net General Expenditure for Fiscal Year Ended March 31, 1957 - Concluded
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
3,265	2,067	515	521	663	704	9,314	—	—	9,314	83
—	30	1	—	—	—	130	—	—	130	84
570	798	145	663	973	150	3,709	9	—	3,718	85
41	75	49	6	2	10	238	—	—	238	86
635	746	—	—	—	175	2,070	—	—	2,070	87
13,704	38,432	5,538	11,639	3,268	26,447	110,794	—	—	110,794	88
12,703	27,658	— 374	1,883	— 7,529	4,918	53,325	— 22	—	53,303	89
— 30	— 4	—	— 5	—	— 184	— 291	—	—	— 291	90
—	—	—	47	—	—	47	—	—	47	91
—	—	—	59	—	—	59	—	—	59	92
27,053	66,907	5,213	13,499	— 4,259	31,366	166,124	— 22	—	166,102	93
—	16,191	135	—	10,298	9,452	40,787	52	25	40,864	94
—	6,144	775	39	—	633	7,928	—	—	7,928	95
5	249	23	22	83	236	698	—	—	698	96
4,336	203	—	20	—	227	4,860	—	—	4,860	97
—	—	—	20	—	—	31	—	—	31	98
903 ⁷	819 ⁸	446 ⁹	141	12	952 ¹⁰	3,964	—	—	3,964	99
—	—	7	—	—	—	22	—	—	22	100
5,244	1,271	469	183	95	1,415	9,522	—	—	9,522	101
—	—	7	20	—	—	53	—	—	53	102
355,575	511,929	52,365	103,645	120,080	283,097	1,595,480	2,143	886	1,598,509	103
87,058	78,382	15,941	17,995	52,915	35	279,595	—	—	279,595	104
—	—	50	34	195	956	1,244	—	—	1,244	105
—	46	49	59	78	—	232	—	—	232	106
—	—	—	—	—	—	141	—	—	141	107
4,530 ¹¹	230	—	38	—	—	4,891	—	—	4,891	108
4,530	276	99	131	273	956	6,367	—	—	6,367	109
—	—	—	—	—	—	141	—	—	141	110
360,105	512,205	52,464	103,776	120,353	284,053	1,601,847	2,143	886	1,604,876	111
87,058	78,382	15,941	17,995	52,915	35	279,736	—	—	279,736	112
447,163	590,587	68,405	121,771	173,268	284,088	1,881,583	2,143	886	1,884,612	113
13,704	38,432	5,538	11,639	3,268	26,447	110,794	—	—	110,794	114
433,459	552,155	62,867	110,132	170,000	257,641	1,770,789	2,143	886	1,773,818	115

⁷ Includes assistance of the victims of the fire at Nicolet 199; rural electrification bureau 464.

⁸ Includes Hungarian refugee immigration programme 524; payments re properties condemned following Hurricane Hazel 162.

⁹ Includes flood emergency and control expenditure 428.

¹⁰ Includes expenditures under Flood Relief Act 782; centennial celebrations 145.

¹¹ Transfer to reserve for doubtful accounts.

**TABLE 7. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year
Ended March 31, 1957**
(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
1	Provincial ordinary revenue per public accounts	44,059	10,028	59,817	62,552
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	191	65	751	364
3	Revenue deducted from expenditure in public accounts	—	—	5,503	2,477
4	Expenditure deducted from revenue in public accounts	—	28	132	178
5	Items credited to surplus account by province	—	—	108	—
6	Capital account revenue of an ordinary nature	57	63	—	120
7	Unremitted profits on liquor sales	206	—	227	—
8	Liquor board revenue other than from liquor sales	—	—	253	—
9	Adjustment of Federal Tax rental agreement revenue	—	—	—	—
10	Total additions	454	156	6,974	3,139
	Deduct:				
11	Refunds of current year's expenditure included in revenue in public accounts	106	3	50	153
12	Refunds of current year's revenue included in expenditure in public accounts	68	381	—	—
13	Sinking fund earnings included in revenue in public ac- counts	—	—	—	—
14	Revenue of working capital funds taken into revenue in public accounts	538	—	94	75
15	Profits of working capital funds taken into revenue in pub- lic accounts	—	—	15	—
16	Offsets to adjust contributions to and from government en- terprises to a "net" basis	—	—	—	—
17	Employees' contributions to superannuation fund taken into revenue in public accounts	127	—	—	—
18	To deduct amount turned over by liquor board in excess of profits on sales	—	—	—	—
19	Adjustment of Federal tax rental agreement revenue	—	1,141	—	911
	Interfund eliminations:				
20	Special fund expenditure included in provincial ordinary revenue	20	—	—	—
21	Special fund expenditure included in revenue of other special funds	—	—	41	—
22	Provincial ordinary expenditure included in special fund revenue	—	28	200	—
23	Capital revenue included in ordinary expenditure	—	—	—	—
24	Total deductions	859	1,553	400	1,139
25	Gross ordinary revenue (table 1, item 36)	43,654	8,631	66,391	64,552
26	Gross capital revenue (table 1, item 37)	1,509	1,252	2,080	4,134
27	Gross general revenue	45,163	9,883	68,471	68,686
	To arrive at "net general revenue"				
	Deduct:				
28	Interest, discount, premium and exchange	716	25	2,251	2,417
29	Grants-in-aid and shared-cost contributions ¹	4,234	735	3,875	4,233
30	Institutional revenue	1,834	301	2,384	567
31	Capital revenue	1,509	1,252	2,080	4,134
32	Net general revenue (table 4, item 36)	36,870	7,570	57,881	57,335

¹ See the introduction for a complete listing of the administrative or special funds included in these statistics.

**TABLE 7. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year
Ended March 31, 1957**
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
441,417	479,783	67,475	104,278	261,669	270,784	2,115	1,894	1
304	62,954	1,315	22,240	1,215	10,609	-	-	2
45,918	29,683	10,690	9,032	17	25,488	-	-	3
1,372	1,165	190	256	571	385	-	-	4
-	-	-	-	-	-	-	-	5
-	8,503	12,393	7,590	564	-	-	-	6
1,342	1,872	22	-	80	218	-	-	7
-	-	-	-	-	-	-	6	8
-	-	305	136	171	-	-	-	9
48,936	104,177	24,915	39,254	2,618	36,700	-	6	10
-	107	37	173	1,968	-	33	14	11
59	-	-	-	-	-	-	-	12
3,384	2,435	-	-	-	-	-	-	13
-	-	-	-	-	-	4	-	14
-	2	-	64	272	52	-	-	15
-	-	-	53	1,760	-	-	-	16
-	-	-	186	1,593	-	-	-	17
-	-	-	-	-	-	-	696	18
-	-	-	6,461	-	-	-	-	19
4	7	297	2,305	18	547	-	-	20
-	-	-	-	-	-	-	-	21
-	57,500	461	124	-	9,368	-	-	22
-	-	12,138	-	413	-	-	-	23
3,447	60,051	12,933	9,366	6,024	9,967	37	710	24
486,906	523,909	79,457	134,166	258,263	297,517	2,078	1,190	25
1,039	7,205	3,342	3,105	1,635	-	-	-	26
487,945	531,114	82,799	137,271	259,898	297,517	2,078	1,190	27
3,217	14,181	7,722	6,215	9,775	2,902	22	-	28
36,640	19,289	4,559	5,267	5,314	19,031	268	65	29
1,119	8,664	1,056	812	1,857	2,525	85	-	30
1,039	7,205	3,342	3,105	1,635	-	-	-	31
445,930	481,775	66,120	121,872	241,317	273,059	1,703	1,125	32

² This represents the portion included in ordinary revenue. There are also grants-in-aid and shared-cost contributions included in item 31.

**TABLE 8. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1957**
(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
1	Provincial ordinary expenditure per public accounts	43,892	8,601	58,525	62,332
	To arrive at "gross general expenditure"				
	Add:				
2	Expenditure of administrative or special funds ¹	241	28	1,039	410
3	Revenue deducted from expenditure in public accounts	—	—	5,503	2,477
4	Expenditure deducted from revenue in public accounts	—	28	132	178
5	Items charged to surplus account by province	—	—	4,956	—
6	Capital account expenditure of an ordinary nature	2,255	891	—	1,510
7	Deficits of working capital funds not taken into expenditure	—	—	1,234	—
8	Liquor board expenditure other than liquor selling costs	—	—	480	—
9	Total additions	2,496	947	13,344	4,575
	Deduct:				
10	Refunds of current year's expenditure included in revenue in public accounts	106	3	50	153
11	Refunds of current year's revenue included in expenditure in public accounts	68	381	—	—
12	Sinking fund earnings to be applied against debenture retirement	—	—	—	—
13	Revenue of working capital funds to be offset against expenditure	499	—	94	75
14	Operating surplus of working capital funds to be offset against expenditure	7	1	15	—
15	Excess deficits of working capital funds taken into expenditure in public accounts	—	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	—	—
17	Employees' contributions to superannuation fund to be offset against expenditure	127	—	—	—
18	Contributions to liquor boards offset against liquor profits	381	—	—	—
	Interfund eliminations:				
19	Special fund expenditure included in provincial ordinary revenue	20	—	—	—
20	Special fund expenditure included in revenue of other special funds	—	—	41	—
21	Provincial ordinary expenditure included in special fund revenue	—	28	200	—
22	Capital revenue included in ordinary expenditure	—	—	—	—
23	Total deductions	1,208	413	400	228
24	Gross ordinary expenditure (table 3, item 117)	45,180	9,135	71,469	66,679
25	Gross capital expenditure (table 3, item 118)	8,710	3,823	14,833	9,019
26	Gross general expenditure	53,890	12,958	86,302	75,698
	To arrive at "net general expenditure"				
	Deduct:				
27	Interest, discount, premium and exchange	716	25	2,251	2,417
28	Grants-in-aid and shared-cost contributions ¹	4,234	735	3,875	4,233
29	Institutional revenue	1,834	301	2,384	567
30	Capital revenue	1,509	1,252	2,080	4,134
31	Net general expenditure (table 5, item 17)	45,597	10,645	75,712	64,347

¹ See the introduction for a complete listing of the administrative or special funds included in these statistics.

**TABLE 8. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1957**
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
355,236	477,979	66,803	98,243	141,594	278,971	2,555	1,798	1
304	63,211	546	11,101	785	10,834	—	—	2
45,918	29,683	10,690	9,032	17	25,488	—	—	3
1,372	1,165	190	256	571	385	—	—	4
—	—	—	—	—	8	—	—	5
356	41,491	508	63	—	674	—	—	6
—	—	—	325	106	1,900	—	—	7
1,342	861	21	7	—	218	—	—	8
49,292	136,411	11,955	20,784	1,479	39,507	—	—	9
—	107	37	173	1,968	—	33	14	10
59	—	—	—	—	—	—	—	11
3,384	2,435	—	—	—	—	—	—	12
—	—	—	—	—	—	4	—	13
—	2	—	116	22	52	—	—	14
—	—	24	—	—	—	—	—	15
—	—	—	53	1,760	—	—	—	16
—	—	—	186	1,593	—	—	—	17
—	—	—	—	—	—	—	833	18
4	7	297	2,305	18	547	—	—	19
—	—	—	—	—	—	—	—	20
—	57,500	461	124	—	9,368	—	—	21
—	—	12,138	—	413	—	—	—	22
3,447	60,051	12,957	2,957	5,774	9,967	37	847	23
401,081	554,339	65,801	116,070	137,299	308,511	2,518	951	24
88,097	85,587	19,283	21,100	54,550	35	—	—	25
489,178	639,926	85,084	137,170	191,849	308,546	2,518	951	26
3,217	14,181	7,722	6,215	9,775	2,902	22	—	27
36,640	19,289	4,559	5,267	5,314	19,031	268	65	28
1,119	8,664	1,056	812	1,857	2,525	85	—	29
1,039	7,205	3,342	3,105	1,635	—	—	—	30
447,163	590,587	68,405	121,771	173,268	284,088	2,143	886	31

² This represents the portion included in ordinary revenue. There are also grants-in-aid and shared-cost contributions included in item 31.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1957
(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
	From Government of Canada:				
1	Tax Rental Agreement (table 1, item 2)	13,805	3,073	22,078	17,807
2	Share of income tax on power utilities (table 1, item 18)	214	36	238	228
3	Subsidies (table 1, item 19)	3,819 ¹	657	2,057	1,678
4	Sub-total items 1 to 3	17,838	3,766	24,373	19,713
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway	1,142	1,232	1,592	3,045
6	Railway grade crossing fund	—	—	—	—
7	Other highways, roads and bridges	—	—	—	528 ²
8	Total highways, roads and bridges	1,142	1,232	1,592	3,573
	Health and social welfare:				
	General health grants:				
9	Hospital construction	24	63	321	681
10	General public health	245	92	422	251
11	Tuberculosis control	271	41	236	170
12	Mental health	171	71	298	275
13	Venereal disease control	16	4	34	21
14	Crippled children	15	12	24	21
15	Professional training	17	3	25	19
16	Cancer control	53	11	180	129
17	Public health research	—	—	30	8
18	Laboratory and radiological services	114	30	137	251
19	Medical rehabilitation	14	—	30	34
20	Child and maternal health	26	14	62	67
21	Vital statistics fees	2	—	3	3
22	Other health	44	—	—	—
23	Old age assistance	1,018	98	1,032	1,281
24	Allowances to blind persons	133	31	258	258
25	Disabled persons allowances	163	66	290	283
26	Unemployment assistance	1,597	109	—	29
27	Other social welfare	6	1	4	7
28	Total health and social welfare	3,929	646	3,386	3,788
	Education:				
	Vocational Training Co-ordination Act:				
29	Youth training	26	6	23	24
30	Apprenticeship training	38	—	72	69
31	Vocational school assistance	67	26	106	89
32	Training of disabled persons	8	1	24	40
33	Training of unemployed workers	—	—	175	16
34	Training re armed forces	—	—	—	—
35	Capital expenditure for vocational schools	—	—	—	—
36	Grants to universities ³	—	—	51	—
37	Citizenship and language instruction for immigrants	—	—	3	—
38	Other education	266 ⁴	—	—	—
39	Total education	405	33	454	238

¹ Includes transitional grant 2,250.

² Contribution re Oromocto By-Pass.

³ Includes medical aid and hospitalization of indigent immigrants 102.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1957
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
—	160,558	27,888	27,432	37,311	55,730	365,682	293	353	366,328	1
1,186	1,428	51	50	1,767	1,415	6,613	—	—	6,613	2
3,241	3,641	2,032	2,080	2,274	1,281	22,760	37	13	22,810	3
4,427	165,627	29,971	29,562	41,352	58,426	395,055	330	366	395,751	4
—	4,855	3,118	2,607	1,365	7,385	26,341	—	—	26,341	5
85	329	—	241	—	—	655	—	—	655	6
—	—	—	—	—	7	535	204	—	739	7
85	5,184	3,118	2,848	1,365	7,392	27,351	204	—	27,735	8
3,332	3,770	858	161	996	974	11,180	20	—	11,200	9
1,020	1,781	337	416	417	742	5,723	12	12	5,747	10
1,692	781	214	222	220	286	4,133	16	2	4,151	11
1,840	1,743	364	398	433	599	6,192	—	—	6,192	12
114	135	30	33	39	44	470	—	—	470	13
137	141	30	30	36	23	469	—	2	471	14
98	234	19	25	25	79	544	1	7	552	15
990	971	220	205	318	242	3,319	—	—	3,319	16
181	143	16	21	—	24	423	—	7	430	17
232	—	360	335	47	108	1,614	—	—	1,614	18
154	13	59	58	41	63	466	—	—	466	19
199	271	89	106	126	37	997	3	—	1,000	20
21	24	4	3	5	6	71	—	—	71	21
12	109 ^b	8	3	1	21	198	—	—	198	22
7,258	4,697	1,077	1,165	1,335	1,675	20,636	7	22	20,665	23
1,047	614	148	142	163	169	2,963	3	7	2,973	24
3,593	1,853	194	222	297	228	7,189	—	—	7,189	25
—	—	—	557	—	2,309	4,601	—	—	4,601	26
22	15	8	234 ^c	11	4	312	—	—	312	27
21,942	17,295	4,635	4,336	4,510	7,633	71,500	62	59	71,621	28
—	100	13	22	11	74	299	—	—	299	29
—	301	75	97	262	111	1,025	—	—	1,025	30
324	601	116	138	148	141	1,756	2	6	1,764	31
—	55	26	12	12	14	192	—	—	192	32
—	1	42	39	59	54	386	—	—	386	33
8	6	40	—	18	25	97	—	—	97	34
314	—	—	—	—	—	314	—	—	314	35
—	228	—	—	—	—	279	—	—	279	36
—	162	11	4	3	19	202	—	—	202	37
2	9	—	—	1	1	279	—	—	279	38
648	1,463	323	312	514	439	4,829	2	6	4,837	39

^a Includes construction grant to the Provincial Nursing Home, Regina 225, paid by the Department of Veterans' Affairs.

^b See explanatory comment dealing with table 9.

^c Includes contribution towards erection of joint schools at Gander Townsite 249.

TABLE 9. Specified Amounts Received from Other Governments, Ordinary and Capital, for Fiscal Year Ended March 31, 1957 - 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:				
40	Fur conservation	-	-	-	-
	Forests:				
41	Forest inventories	-	-	63	14
42	Reforestation	-	16	2	-
43	Program to combat spruce budworm	-	-	-	643
	Lands: settlement and agriculture:				
44	Agricultural lime assistance	4	36	52	44
45	Effective organization of agricultural manpower	-	-	8	3
46	Other agricultural grants	126	2	6	12
	Other:				
47	Okanagan flood control project	-	-	-	-
48	Fraser River Basin Board	-	-	-	-
49	Other natural resources and primary industries grants	-	-	5	-
50	Total natural resources and primary industries	130	54	136	716
	Other expenditure:				
51	Civil defence	33	-	25	21
52	Miscellaneous (various functions)	50	20	-	-
53	Total Grants-in-Aid and Shared-cost Contributions from Government of Canada, table 1, items 20 and 21	5,689	1,985	5,593	8,336
54	Total received from Government of Canada	23,527	5,751	29,966	28,049
	From Local Governments:				
	Shared-cost contributions:				
55	Law enforcement	-	-	-	31
56	Corrections-juvenile delinquents	-	-	2	-
57	Highways, roads and bridges	-	-	-	-
58	Hospital care	-	1	-	-
59	General and public health and medical services	-	1	-	-
60	Aid to unemployed employables and unemployables	-	-	-	-
61	Child welfare	-	-	-	-
62	Other social welfare	-	-	-	-
63	Education	-	-	196	-
64	Land drainage and improvement	-	-	-	-
65	Miscellaneous	14	-	-	-
66	Total Shared-Cost Contributions from Local Governments	14	2	198	31
	Other contributions (table 4, item 27):				
67	Highway tax	-	-	240	-
68	Total received from Local Governments	14	2	438	31
69	Total received from All Governments	23,541	5,753	30,404	28,080

¹ Includes contribution towards the construction of a dam on the Conestogo River 337.

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, 1957 - Concluded
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
5	75	27	21	—	—	128	—	—	128	40
—	240	18	26	42	374	777	—	—	777	41
—	127	12	3	—	—	160	—	—	160	42
—	—	—	—	—	—	643	—	—	643	43
334	22	—	—	—	29	521	—	—	521	44
16	7	4	19	45	9	111	—	—	111	45
—	34	6	21	5	24	236	—	—	236	46
—	—	—	—	—	394	394	—	—	394	47
—	—	—	—	—	54	54	—	—	54	48
—	341 ¹	125	—	10	—	481	—	—	481	49
355	846	192	90	102	884	3,505	—	—	3,505	50
—	349	24	57	193	213	915	—	—	915	51
359	—	12	58	—	—	499	—	—	499	52
23,389	25,137	7,704	7,701	6,684	16,561	108,779	268	65	109,112	53
27,816	190,764	37,675	37,263	48,033	74,987	503,834	598	431	504,863	54
—	—	—	—	—	—	31	—	—	31	55
—	—	—	—	17	—	19	—	—	19	56
—	—	—	330	—	—	330	—	—	330	57
12,429 ²	—	—	—	—	1,430 ³	13,860	—	—	13,860	58
409	—	160	184	—	593	1,347	—	—	1,347	59
—	—	—	41	—	109	150	—	—	150	60
1,092	—	—	49	—	223	1,364	—	—	1,364	61
—	—	—	—	—	51	51	—	—	51	62
19	—	—	—	—	—	215	—	—	215	63
60	—	—	—	—	—	60	—	—	60	64
—	—	—	49	—	64	127	—	—	127	65
14,009	—	160	653	17	2,470	17,554	—	—	17,554	66
—	—	—	—	—	—	240	—	—	240	67
14,009	—	160	653	17	2,470	17,794	—	—	17,794	68
41,825	190,764	37,835	37,916	48,053	77,457	521,628	598	431	522,657	69

¹ Includes contributions from municipalities to the hospital insurance service 1,116; tuberculosis control 314.

**TABLE 10. Specified Amounts Paid to Other Governments, for Fiscal Year Ended
March 31, 1957**
(Thousands of dollars)

No.		Nfld.	P.E.I.	N.S.	N.B.
	To Local governments:				
1	Shared-revenue contributions ¹	—	—	14	—
2	Subsidies	524	118	1,057	2,987
3	Grants in lieu of local taxes on provincial government property ²	7	4	—	—
4	Other	—	—	—	—
5	Sub-total items 1 to 4	531	122	1,071	2,987
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
6	Corrections	—	—	—	23
7	Police protection	—	—	—	—
8	Other — Fire protection	17	2	—	—
9	— Other	—	—	—	—
	Transportation and communications:				
10	Highways, roads and bridges	96	1	—	184
	Health and social welfare:				
11	Public health	210	—	—	—
12	Medical, dental and allied services	—	—	—	—
13	Hospital care ⁴	—	—	—	—
14	Aid to aged persons (homes)	—	—	—	—
15	Aid to unemployed employables and unemployables	—	5	—	29
16	Child welfare	—	—	—	96
17	Other	—	—	2	—
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	20	—	—	—
19	Physical culture	—	—	—	—
20	Other	—	—	—	—
	Education:				
21	Schools operated by local authorities ⁵	6	1,134	11,412	7,406
	Natural resources and primary industries:				
22	Lands: settlement and agriculture	—	—	—	—
23	Local government planning and development	20	—	8	85
	Other expenditure:				
24	Civil defence	—	—	16	17
25	Housing	10	—	—	—
26	Other	35	—	—	—
27	Total grants-in-aid and shared-cost contributions	408	1,142	11,438	7,840
28	Total paid to Local Governments	939	1,264	12,509	10,827
	To Government of Canada:				
29	Police services — R.C.M.P.	299	95	432	303
30	Total paid to All Governments	1,238	1,359	12,941	11,130

¹ N.S. — Crown land leases; Ont. — Municipal share of liquor licences; Alta. — share of gasoline tax 9,990, share of liquor fines 150.

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 7,931.

**TABLE 10. Specified Amounts Paid to Other Governments, for Fiscal Year Ended
March 31, 1957**
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
-	861	-	-	10,140	-	11,015	-	-	11,015	1
-	14,702	-	-	92	9,428	28,908	52	25	28,985	2
-	628	135	-	66	-	840	-	-	840	3
-	-	-	-	-	24 ⁹	24	-	-	24	4
-	16,191	135	-	10,298	9,452	40,787	52	25	40,864	5
-	-	-	-	-	-	23	-	-	23	6
-	182	-	-	-	-	182	-	-	182	7
850	128	-	-	-	-	997	-	-	997	8
72	7	-	-	-	-	79	-	-	79	9
4,517	45,922	1,961	2,665	3,776	232	59,354	-	-	59,354	10
-	1,738	60	176	730	248	3,162	-	-	3,162	11
-	31	44	-	-	-	75	-	-	75	12
-	-	691	-	2,395	-	3,086	-	-	3,086	13
-	4,373	-	4	-	-	4,377	-	-	4,377	14
-	3,891	822	1,632	1,030	2,634	10,043	-	-	10,043	15
-	1,840	177	-	318	611	3,042	-	-	3,042	16
-	-	15	-	-	-	17	-	-	17	17
3	265	-	1	28	-	317	-	-	317	18
-	367	-	1	-	-	368	-	-	368	19
-	-	-	-	4	75	79	-	-	79	20
53,917 ⁷	79,959	9,580	13,428	36,085	37,073	249,994	-	64 ⁸	250,058	21
386	772	196	96	-	2	1,452	-	-	1,452	22
-	65	-	-	-	-	178	-	-	178	23
-	311	-	-	94	244	682	-	-	682	24
-	-	-	-	-	-	10	-	-	10	25
172 ¹⁰	25	47 ¹¹	-	-	1	280	-	-	280	26
59,917	139,876	13,593	18,003	44,460	41,120	337,797	-	64	337,861	27
59,917	156,067	13,728	18,003	54,758	50,572	378,584	52	89	378,725	28
-	-	541	772	874	975	4,291	-	-	4,291	29
59,917	156,067	14,269	18,775	55,632	51,547	382,875	52	89	383,016	30

⁷ Does not include expenditures by the province to meet debt charges of various school corporations 3,735.

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 119 paid to Nicolet following the disastrous fire.

¹¹ Emergency flood relief.

TABLE 11. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1957¹
(Thousands of dollars)

No.		Nlfd.	P.E.I.	N.S.	N.B.
Operations					
1	Gross sales	6,416	2,732 ²	29,167	20,902
2	Deduct cost of goods sold	3,655	1,747	16,877	12,215
3	Gross profit on sales	2,761	985	12,290	8,687
4	Deduct administrative and general expenses less miscellaneous income	477	98	1,691	1,359
5	Net income (liquor profits per tables 1 and 4)	2,284 ³	887	10,599	7,328 ³
Reconciliation with Liquor Board operations					
Add: Revenue excluded from above and shown on revenue tables as:					
6	Privileges, licenses and permits	1,525	27	200	18
7	Fines and penalties	19	—	51	—
8	Confiscations	—	—	—	—
Deduct: Expenditure excluded from item 4 and shown on expenditure tables:					
9	Enforcement expenses	—	—	14	—
10	Other ⁴	—	—	464	—
11	Provision for reserves (net)	—	—	—	—
12	Net profits as per Liquor Board reports	3,828	914	10,372	7,346
Summary⁵					
13	Net profit, table 4, item 29	2,284	887	10,599	7,328
14	Sales tax, table 4, item 5	—	273	—	—
15	Privileges, licences and permits, table 4, item 15	1,525	27	293	18
16	Fines and penalties, table 4, item 21	19	14	51	24
17	Confiscations, included in table 4, item 31	—	—	2	—
18	Total revenue from liquor operations	3,828	1,201	10,945	7,370

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 273 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, 1957¹
(Thousands of dollars)

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
85,427	139,951	36,863	37,765	58,984	88,201	506,408	1,995	1,115	509,518	1
50,084	85,072	27,890	24,729	39,662	59,302	321,233	1,158	577	322,968	2
35,343	54,879	8,973	13,036	19,322	28,899	185,175	837	538	186,550	3
7,172	11,574	1,503	1,943	2,724	4,003	32,544	106	99	32,749	4
28,171 ²	43,305	7,470	11,093 ²	16,598	24,896 ²	152,631	731	439	153,801	5
12,873	14,514	2,105	56	767	371	32,456	—	6	32,462	6
—	153	—	—	—	—	223	—	—	223	7
49	—	—	3	—	—	52	—	—	52	8
1,342	—	21	7	—	218	1,602	—	—	1,602	9
—	861	—	—	—	—	1,325	—	—	1,325	10
—	1,013	—	—	—	—	1,013	—	—	1,013	11
39,751	56,098	9,554	11,145	17,365	25,049	181,422	731	445	182,598	12
28,171	43,305	7,470	11,093	16,598	24,896	152,631	731	439	153,801	13
1,839	—	—	—	—	—	2,112	73	—	2,185	14
12,873	15,008	2,105	56	1,023	402	33,330	7	6	33,343	15
149	153	84	101	259	..	854	6	—	860	16
49	—	—	3	1	—	55	—	—	55	17
43,081	58,466	9,659	11,253	17,881	25,298	188,982	817	445	190,244	18

¹ Other: N.S. — maintenance of R.C.M.P. and prisoners committed expenses; Ont. — liquor licence revenue paid to municipalities.

² Includes revenue collected directly by provincial departments in addition to items 5 to 8 reported by the liquor boards.

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