

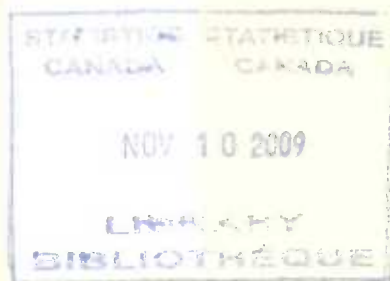
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# FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Actual

1957

(Fiscal Year Ended March 31, 1958)

DOMINION BUREAU OF STATISTICS



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

FINANCIAL STATISTICS OF  
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### SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

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

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

# FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

## Revenue and Expenditure

Actual

1957

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, 1958. A report dealing with actual direct and indirect debt of these governments as at March 31, 1958 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.

As in 1942, 1947 and 1952, new five-year fiscal arrangements between the Government of Canada and the provincial governments were worked out in 1957. However, the new Federal-Provincial Tax-Sharing Arrangements Act departs considerably from the former agreements. The new arrangements attempt to put every province in a "neutral" position in which a decision to impose its own taxes can be made with no material financial penalty for not signing a rental agreement. The basic provision of the new approach is that all provinces obtain revenue yields from "standard rates of taxation" (viz, 10% of the federal tax on personal income, 9% of taxable corporate income and 50% of federal succession duties) equal to the average of the two highest per capita provincial yields. A stabilization clause assures the provinces of as much revenue as they would have received had the former agreements continued.

All provinces except Ontario and Quebec agreed to rent the fields of personal and corporation income taxes, other corporation taxes and succession duties to the federal government. Ontario agreed to rent only the personal income tax field; Quebec did not sign an agreement.

Payments to the ten provinces under the Federal-Provincial Tax-Sharing Arrangements Act amounted to \$354.4 million. The total payments are broken down on table 3 into tax rental agreements, tax equalization and revenue stabilization.

The following tax changes affected revenue collections in the fiscal year ended March 31, 1958.

The federal government abolished its tax on premium income of insurance companies effective January 1, 1957 and permitted the provinces to levy a similar tax at 2% of premium income. This new tax is included in "Corporation taxes" in these statistics.

In Quebec the tax on corporation profits was increased from 7% to 9%. The revenue from this source was \$78 million, an increase of \$16 million over the previous year.

Effective January 1, 1957 corporations in Ontario are being taxed at the rate of 11% of the income earned in Ontario. The Province's special business taxes on capital and places of business, in effect from 1947 to 1951, were reimposed with the provision that they be payable only to the extent that they exceed the 11% income tax referred to above. The yield from corporation taxes amounted to \$136.0 million on profits, \$9.7 million on premium income of insurance corporations, and \$2.3 million other.

Taxes on the sale of motor fuels were increased in Prince Edward Island, Ontario and Saskatchewan. In Prince Edward Island the rate was raised from 13 cents to 16 cents per gallon. In Ontario the gasoline tax rate was increased from 11 cents to 13 cents per gallon and the diesel fuel tax from 11 cents to 20 cents per gallon. Saskatchewan increased the motor fuel tax from 11 to 12 cents per gallon. Part of the increase in revenue from this source in these three provinces and all of the increase in motor fuel sales tax revenue in the remaining provinces resulted from higher sales of taxable motor fuel. Total revenue from sales taxes on motor fuel and fuel oil amounted to \$346.6 million, an increase of \$46.0 million over the previous year.

In Manitoba and Alberta the amusement taxes were reduced. Admission prices up to 50 cents in Manitoba and 60 cents in Alberta were exempted from tax. The resulting loss of revenue was estimated as \$150,000 and \$420,000, respectively.

In Nova Scotia the "Highway Tax", which was an annual levy of \$245,000 against municipalities as a special contribution towards provincial highway expenditures, was abolished.

The following significant developments in provincial government expenditures took place in the fiscal year ended March 31, 1958.

Under the Alberta Oil and Gas Royalties Dividend Act, one-third of the royalties from oil and gas produced from provincial lands are to be set



aside in a Citizens' Dividend Fund to be distributed as "dividends" to all Canadian citizens or British subjects who have resided in the Province for the immediately preceding two years or for a total of not less than ten years and who have attained the age of twenty-one. Dividend payments totalling \$10.7 million were made from the Fund in 1957-58 and are included in "Other expenditure" in these statistics.

A "home-owner's subsidy" was introduced in British Columbia with the aims of providing property tax relief to residential home owners and stimulating home ownership. A grant not exceeding \$28 was paid to individual resident home owners with the provision that the balance of the property tax payable by the property owner be not less than \$1. Payments in 1957-58 amounted to \$6.8 million and are included in "Other expenditure" in these statistics.

The following changes in welfare expenditures were introduced. In Quebec mothers' allowances were nearly doubled. Expenditures thereon amounted to \$14.7 million compared with \$8.6 million in 1956-57. In Manitoba the provincial government assumed a larger share of the municipal hospital and welfare costs. In no case will the provincial grant be less than 40% of the total costs incurred by each municipality for these services. These expenditures increased by \$2 million. In Saskatchewan, the provincial share of municipal social aid costs was increased from 50% to 75%, retroactive to July 1, 1956.

Some changes in the general or unconditional grants to municipalities were also made. In Ontario the unconditional grants were increased by \$8.4 million and were to be applied by the municipalities to reduce the mill rate on residential and farm property only, i.e., commercial and business property was taxed at a higher mill rate in 1957. Manitoba introduced unconditional grants totalling \$2.0 million in 1957-58.

Grants to schools operated by local authorities (table 8, item 20) amounted to \$293.6 million, an increase of \$43.6 million over the previous year. Part of the increase is due to the increasing school population applied to the existing grants formulae and part is due to changes in the formulae in the year under review. Since local taxation for school purposes amounted to approximately \$445 million in 1957 the provincial grants accounted for about 40% of the total school budgets.

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Montreal-Laurentian Autoroute Board, a new toll authority set up by the Province of Quebec, nor of the B.C. Toll Highways and Bridges Authority, a provincial toll authority which commenced operations in 1954. The financial statements of the Montreal-Laurentian Autoroute Board for 1957-58 are not yet available. However, the provincial balance sheet as at March 31, 1958 shows a loan of \$9.7 million to the Board. The following

table shows the revenue and expenditure of the B.C. Toll Highways and Bridges Authority. It has been prepared from statements published by the Authority, using the same classifications and methods as in the general fund statements.

### B.C. Toll Highways and Bridges Authority

#### Revenue and Expenditure for Fiscal Year Ended March 31, 1958

(thousands of dollars)

##### Revenue:

Sales and services — tolls, etc. ....	2,632
Contributions from Provincial Government .....	1,468
<b>Total revenue .....</b>	<b>4,100</b>

##### Ordinary expenditure:

Highways, roads and bridges <sup>1</sup> .....	1,436
Debt charges exclusive of debt retirement <sup>2</sup> .....	488

##### Capital expenditure:

Highways, roads and bridges .....	30,763
-----------------------------------	--------

**Total gross general expenditure (exclusive of  
debt retirement amounting to 2,177) .....** **32,687**

<sup>1</sup> Includes operation of toll gates, etc., 344; capital expenditure out of income 1,092.

<sup>2</sup> Includes interest on debt incurred re bridges in operation.

The percentage distributions shown below are based on tables 3 and 4. They indicate the relative significance to each provincial and territorial government of the principal sources of revenue and functions of expenditure.

A comparison of the revenue table with the previous year's percentage distribution of revenue reveals considerable changes. The main factor is the commencement of the new tax-sharing arrangements outlined above. Taxes now account for 57.6% of Ontario's revenue compared with 33.6% in 1956-57. The tax-sharing arrangements represent 12.5% of Ontario's 1957-58 net general revenue while the tax rental agreement revenue accounted for a third of their revenue in the previous year. Quebec, which did not sign a 1952 tax rental agreement, received 8.4% of its revenue in 1957-58 under the tax equalization clause of the new tax-sharing arrangements.

On the expenditure side, transportation and communications continued to account for the largest share of total net general expenditure—28.8%; in 1956-57 the percentage was 31.6. Expenditures on education increased in relative significance to 22.2% of the total, up from 20.5% in the previous year.



Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1958

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
<b>Taxes:</b>													
Corporations .....	0.7	1.0	1.4	0.9	4.1	2.0	1.4	0.4	0.7	0.8	—	—	2.0
Income—Corporations .....	—	—	—	—	15.2	22.9	—	—	—	—	—	—	10.6
Individuals .....	—	—	—	—	8.0	—	—	—	—	—	—	—	2.0
<b>Sales:</b>													
Motor fuel and fuel oil....	10.4	20.2	21.5	18.2	16.6	24.3	18.4	14.2	10.0	9.9	10.2	3.0	17.1
General .....	19.6	—	—	11.8	11.8	—	—	14.8	—	31.0	—	—	9.1
All other sales taxes ....	0.3	6.7	1.0	2.9	6.2	1.5	0.4	0.1	0.5	1.0	4.5	—	2.4
Succession duties .....	—	—	—	—	4.0	5.4	—	—	—	—	—	—	2.6
Hospital insurance tax .....	—	—	—	—	—	—	—	7.6	—	—	—	—	0.5
All other taxes .....	0.6	—	0.3	0.5	0.3	1.5	—	0.1	—	2.1	5.6	0.1	0.9
<b>Total taxes .....</b>	<b>31.6</b>	<b>27.9</b>	<b>24.2</b>	<b>34.3</b>	<b>66.2</b>	<b>57.6</b>	<b>20.2</b>	<b>37.2</b>	<b>11.2</b>	<b>44.8</b>	<b>20.3</b>	<b>3.1</b>	<b>47.2</b>
Federal-provincial tax-sharing arrangements .....	40.6	43.8	41.0	34.5	8.4	12.5	43.9	24.3	17.7	20.9	25.8 <sup>1</sup>	40.9 <sup>1</sup>	17.5
<b>Privileges, licences and permits:</b>													
Liquor control and regulation .....	4.2	0.3	0.4	—	2.6	3.6	3.3	—	0.3	0.2	0.3	2.8	2.0
Motor vehicles .....	3.8	6.3	7.9	6.8	6.5	9.1	9.2	4.9	5.2	5.2	5.4	2.3	6.9
Natural resources .....	3.8	0.2	2.1	6.6	6.5	5.6	6.0	19.2	53.6	14.9	1.3	2.9	13.7
Other .....	1.0	1.2	0.8	0.7	1.2	1.1	1.1	0.9	0.7	0.6	2.2	1.9	1.0
<b>Total privileges, licences and permits ....</b>	<b>12.8</b>	<b>8.0</b>	<b>11.2</b>	<b>14.1</b>	<b>16.8</b>	<b>19.4</b>	<b>19.6</b>	<b>25.0</b>	<b>59.8</b>	<b>20.9</b>	<b>9.2</b>	<b>9.9</b>	<b>23.6</b>
Government of Canada subsidies .....	7.5	7.0	3.2	2.7	0.6	0.6	2.8	1.5	0.9	0.5	1.9	3.5	1.1
Liquor profits .....	5.4	10.1	17.8	11.9	5.9	7.9	11.0	8.5	7.3	9.5	35.8	37.7	8.1
All other revenue .....	2.1	3.2	2.6	2.5	2.1	2.0	2.5	3.5	3.1	3.4	7.0	4.9	2.5
<b>Total net general revenue .....</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

<sup>1</sup> Federal tax abstention grant.

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1958

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government .....	6.9	5.6	3.6	2.4	4.9	3.7	4.1	4.1	2.7	4.4	11.1	8.5	4.1
Protection of persons and property .....	5.7	3.1	3.5	2.7	5.0	6.4	6.2	4.6	4.8	4.9	—	0.9	5.3
Transportation and communications .....	17.3	40.1	34.1	36.3	25.9	32.6	34.2	21.9	28.0	26.2	30.0	5.7	28.8
Health .....	20.9	11.2	10.8	11.7	12.0	12.0	13.8	31.2	15.0	20.0	32.8	17.8	14.8
Social welfare .....	14.8	5.0	6.4	6.3	13.0	5.5	6.4	9.4	6.4	7.7	3.6	6.7	8.3
Education .....	23.0	15.0	22.9	16.0	22.9	23.1	22.4	18.9	27.2	18.2	17.0	50.0	22.2
Natural resources and primary industries .....	4.0	5.3	5.1	7.5	10.5	5.2	7.7	7.6	7.3	7.1	0.7	3.2	7.2
Debt charges (exclusive of debt retirement) .....	4.3	9.7	9.5	9.9	2.5	4.8	-1.1 <sup>1</sup>	0.3	-5.2 <sup>1</sup>	1.8	-1.5 <sup>1</sup>	—	2.7
Contributions to other governments .....	1.3	1.2	1.4	5.5	—	3.7	2.8	—	5.6	3.8	2.7	3.5	2.7
All other expenditure .....	1.8	3.8	2.7	1.7	3.3	3.0	3.5	2.0	8.2	5.9	3.6	3.7	3.9
<b>Net general expenditure (exclusive of debt retirement) .....</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

<sup>1</sup> 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 1947 are also shown.

**Net General Revenue**  
**Fiscal Years Ended Nearest to December 31**

	1947	1953	1954	1955	1956	1957
	millions of dollars					
Newfoundland .....	... <sup>1</sup>	32	33	33	37	39
Prince Edward Island .....	5	8	8	8	8	9
Nova Scotia .....	32	49	51	54	58	65
New Brunswick .....	29	49	51	53	57	62
Quebec .....	194	300	339	413	446	515
Ontario .....	223	371	399	432	482	595
Manitoba .....	34	56	57	59	66	74
Saskatchewan .....	53	98	100	103	122	136
Alberta .....	48	186	175	225	241	245
British Columbia .....	72	186	200	231	273	292
Yukon Territory .....	..	1	1	2	2	2
Northwest Territories .....	..	..	1	1	1	1
<b>Total .....</b>	<b>690</b>	<b>1,336</b>	<b>1,415</b>	<b>1,614</b>	<b>1,793</b>	<b>2,026</b>

<sup>1</sup> Newfoundland became a Canadian province on April 1, 1949.

**Net General Expenditure (Exclusive of Debt Retirement)**  
**Fiscal Years Ended Nearest to December 31**

	1947	1953	1954	1955	1956	1957
	millions of dollars					
Newfoundland .....	... <sup>1</sup>	33	39	42	44	43
Prince Edward Island .....	6	7	9	10	10	11
Nova Scotia .....	34	51	53	58	71	74
New Brunswick .....	33	48	51	54	59	64
Quebec .....	186	311	350	400	434	493
Ontario .....	198	384	421	489	552	657
Manitoba .....	25	47	48	52	63	76
Saskatchewan .....	52	86	96	101	110	124
Alberta .....	42	118	138	159	170	199
British Columbia .....	80	172	179	207	258	287
Yukon Territory .....	..	1	1	2	2	2
Northwest Territories .....	..	..	1	1	1	2
<b>Total .....</b>	<b>656</b>	<b>1,258</b>	<b>1,386</b>	<b>1,575</b>	<b>1,774</b>	<b>2,037</b>

<sup>1</sup> Newfoundland became a Canadian province on April 1, 1949.

**Net General Revenue by Source**  
**Fiscal Years Ended Nearest December 31**

Source	1947 <sup>1</sup>	1953 <sup>2</sup>	1954	1955	1956	1957
millions of dollars						
<b>Taxes:</b>						
Corporations .....	17	17	16	20	20	41
Income — Corporations .....	63	49	49	54	62	214
Individuals .....	—	—	25	30	36	41
<b>Sales:</b>						
Motor fuel and fuel oil .....	112	224	240	269	301	347
General .....	31	108	129	150	178	183
All other sales taxes .....	27	44	43	43	45	49
Succession duties .....	31	31	41	72	65	53
Hospital insurance premiums .....	4	20	8	8	8	10
All other taxes .....	10	14	16	19	18	17
<b>Total taxes .....</b>	<b>295</b>	<b>507</b>	<b>567</b>	<b>665</b>	<b>733</b>	<b>955</b>
Federal tax rental agreements .....	130	309	328	320	366	—
Federal-provincial tax-sharing arrangements .....	—	—	—	—	—	354
<b>Privileges and permits:</b>						
Liquor control and regulation .....	16	32	31	33	33	41
Motor vehicles .....	46	88	94	114	128	140
Natural resources .....	42	195	185	257	288	278
Other .....	11	16	17	18	20	20
<b>Total privileges, licences and permits .....</b>	<b>115</b>	<b>331</b>	<b>327</b>	<b>422</b>	<b>469</b>	<b>479</b>
Government of Canada subsidies .....	17	25	24	24	23	22
Liquor profits .....	99	125	128	139	154	165
All other revenue .....	34	39	41	44	48	51
<b>Total net general revenue .....</b>	<b>690</b>	<b>1,336</b>	<b>1,415</b>	<b>1,614</b>	<b>1,793</b>	<b>2,026</b>

<sup>1</sup> Excludes Newfoundland which became a Canadian province on April 1, 1949; figures for Yukon and N.W.T. are also excluded as they were not available.

<sup>2</sup> Excludes N.W.T.

**Net General Expenditure by Function**  
**Fiscal Years Ended Nearest December 31**

Function	1947 <sup>1</sup>	1953 <sup>2</sup>	1954	1955	1956	1957
millions of dollars						
General government .....	28	52	56	65	70	83
Protection of persons and property .....	29	77	78	82	92	108
Transportation and communications .....	207	353	371	448	561	588
Health .....	78	209	235	247	262	302
Social Welfare .....	54	104	124	134	143	168
Education .....	124	234	275	333	363	453
Natural resources and primary industries .....	60	102	107	122	133	147
Debt charges (exclusive of debt retirement) .....	49	53	57	55	55	55
Contributions to municipalities .....	8	30	37	37	41	54
All other expenditure .....	19	44	46	52	54	79
<b>Net general expenditure (exclusive of debt retirement) .....</b>	<b>656</b>	<b>1,258</b>	<b>1,386</b>	<b>1,575</b>	<b>1,774</b>	<b>2,037</b>

<sup>1</sup> Excludes Newfoundland which became a Canadian province on April 1, 1949; figures for Yukon and N.W.T. are also excluded as they were not available.

<sup>2</sup> Excludes N.W.T.



## SUMMARY OF CONCEPTS AND DEFINITIONS

Reports published by the Dominion Bureau of Statistics dealing with 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 different scales 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. These, therefore, 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.

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. The Province of Saskatchewan no longer maintains a "capital account"; as in the federal Public Accounts, all revenues and expenditures are treated simply as "budgetary" transactions. In Ontario's Public Accounts \$63 million was transferred from "capital account" expenditure to "current account" expenditure and no functional breakdown of this transfer item was possible. For these various reasons it was decided that the breakdown between "ordinary" and "capital" previously reported in the "actual" reports was no longer valid. However, the total amount of capital expenditures financed through provincial "capital accounts" still appears on the reconciliation statement. See table 6, item 29. The total amount of capital expenditures financed through provincial "ordinary accounts" is not available.

## 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 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 5 and 6. The adjustments are explained more fully in the commentary to those tables.

As explained above, capital expenditures financed through capital account are no longer shown separately. Large capital expenditures are also made through ordinary account. 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.

**Tables 3 and 4 - 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. The "gross" presentation emphasizes the administrative burden of services and the "net" presentation emphasizes 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 3, item 12, consists of the following:

	\$'000		\$'000
<b>Newfoundland:</b>		<b>Ontario:</b>	
Tax on Fire Insurance Premiums .....	191	Fire Marshal Tax .....	669
Public Utilities Act .....	47	Security Transfer Tax .....	2,632
<b>Total .....</b>	<b>238</b>	Land Transfer Tax .....	3,413
		<b>Total .....</b>	<b>6,714</b>
<b>Nova Scotia:</b>		<b>Manitoba:</b>	
Tax on Fire Insurance Premiums .....	33	Fire Prevention Tax .....	32
Public Utilities Act .....	50		
<b>Total .....</b>	<b>83</b>	<b>Saskatchewan:</b>	
		Fire Prevention Assessment Levy .....	84
<b>New Brunswick:</b>		Hospitalization Insurance Tax .....	10,272
Fire Prevention Tax on Premiums .....	31	<b>Total .....</b>	<b>10,356</b>
Insurance Act .....	19		
Public Utilities Act .....	28	<b>Alberta:</b>	
<b>Total .....</b>	<b>78</b>	Fire Prevention Tax .....	40
		<b>British Columbia:</b>	
<b>Quebec:</b>		Tax on Fire Insurance Premiums .....	58
Tax on Fire Insurance Premiums .....	153		
Security Transfer Tax .....	1,428	<b>Yukon:</b>	
Property Transfer Tax .....	80	Poll Tax .....	6
<b>Total .....</b>	<b>1,661</b>		

**Tables 5 and 6 - Reconciliation of General 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 current revenue and expenditure as presented in provincial and territorial public accounts and gross general revenue and expenditure. They also show the steps taken to arrive at 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 general revenue and expenditure. Certain government activities accounted for separately by all provinces are also added (e.g., Unsatisfied Judgment Funds). See tables 5 and 6, item 2.

Tables 5 and 6, items 3 and 4, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. These adjustments do not affect the surplus position as shown in the 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 credited or charged to provincial surplus account. Expenditures may be made directly from revenue surplus appropriation account. See tables 5 and 6, item 5.

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 5, 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 revenue and to incorporate the net result of all working capital fund operations in the gross general 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 5 and 6 under a number of headings. On table 5, see items 14 and 15; on table 6, see items 7, 13 and 14.

In order to achieve interprovincial comparability, tax rental agreement and tax-sharing arrangement revenue have been adjusted to agree with the payments made by the Government of Canada as appearing in the federal Public Accounts. The final adjustment payments under the 1952 agreements were included in 1956-57 expenditures in the federal accounts and were accordingly treated as provincial revenue in our 1956-57 statistics. Three provinces (Manitoba, Saskatchewan and Alberta) closed their books before these amounts were actually received. They appear in their 1957-58 accounts and have therefore been deducted from revenue in our 1957-58 statistics. See table 5, item 19.

Under an amendment to the 1952 tax rental agreements, the Government of Canada made advances to five provinces (Newfoundland, Prince Edward Island, New Brunswick, Manitoba and Saskatchewan) which received less revenue than anticipated as a result of revisions in population estimates. These advances are being repaid in the years 1957-58 to 1961-62 as deductions from the payments under the 1957 agreements. In these statistics these loan transactions are excluded entirely from revenue and expenditure. Adjustments were required for Prince Edward Island, New Brunswick and Saskatchewan. See table 5, items 9 and 19, and table 6, item 19.

Thirdly, provinces sometimes set aside portions of their tax rental agreement receipts into a deferred revenue reserve and bring them into revenue at a

later date. Transactions of this nature had to be eliminated in Quebec, Manitoba and British Columbia and are included in items 9 and 19 of table 5.

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 table 5, items 11 and 12, and table 6, items 10 and 11.

Sinking fund earnings are not considered to be part of general revenue and therefore, where these have been included in provincial ordinary revenue, they have been deducted. See table 5, item 13.

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 and from one vote to another which must be eliminated. See tables 5 and 6, items 21 to 24.

A list of those special funds and trust accounts which have been included in "general" 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
- Provincial Sanatorium Commission
- Unsatisfied Judgment Fund

#### Nova Scotia:

- Apple Industry Rehabilitation Fund
- Community Pastures Board
- Industrial Loan Fund
- Municipal Loan Fund
- Public Utilities Commission
- Research Endowment Fund
- Unsatisfied Judgment Fund

#### New Brunswick:

- Board of Commissioners of Public Utilities
- Crown Land Sinking Fund
- Fire Prevention Act, 1943
- Government House Trust Fund
- Grand Manan Herring Board
- Unsatisfied Judgment Fund
- Verna MacDonald Bequest

#### Quebec:

- District Court Houses
- Public Health Services in Protestant Schools



**Ontario:**

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

**Manitoba:**

Co-operative Promotion Board  
Cream Grader's Account  
Department of Health and Public Welfare  
Accommodation for the Aged  
Assistance for Municipal Aid Expenditures  
Hospital Construction Grants  
Fire Insurance Reserve Fund  
Fire Prevention Fund  
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  
Milk Control Board

**Saskatchewan — Concluded**

Saskatchewan Agricultural Research Foundation  
Saskatchewan Hospitalization Fund  
Saskatchewan Research Council  
School Lands Fund

**Alberta:**

Citizens' Dividend Fund  
Horned Cattle Purchases Act Trust Account  
Oil and Gas Conservation Board  
Registrars' Assurance Fund  
Wheat Board Monies Trust Account

**British Columbia:**

Beef Cattle Producers' Assistance Fund  
Conservation Fund  
Dog Tax Fund  
X Doukhobor Lands  
Forest Development Fund  
Game Conservation Fund  
Grazing Range Improvement Fund  
Highway Development Fund  
Hospital Construction Fund  
Land Registry Assurance Fund  
Pound District Act Trust Fund  
Scaling Fund  
University Endowment Lands Administration Account

Table 7—Specified Amounts Received from Other Governments

The overall total shown for each province on this table is the sum of items 2 and 19 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 52) 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 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) include 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.

The amounts received from local governments (items 55 to 65) are shared-cost contributions and 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.

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 3 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 5 and item 10 on table 6.

**Table 8—Specified Amounts Paid to Other Governments**

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

Shared-revenue contributions (item 1). These are specific portions of certain provincial revenues paid to local governments. They may be in the nature of unconditional subsidies or they may be ear-marked as grants-in-aid of specified municipal projects. In the year under review there were no "strings attached" to the shared-revenue 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 25). 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 9—Provincial Revenue from Liquor Operations**

This table shows the calculation of liquor profits as shown in general revenue (table 1, item 20). 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 also sold directly by breweries and wineries. See "Control and Sale of Alcoholic Beverages in Canada", published by this Division, for a more detailed analysis of liquor transactions.

September 3, 1959.

## STATISTICAL TABLES

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1958<sup>1</sup>

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
<i>= net</i> 1	<b>Taxes<sup>2</sup></b> .....	12,484	2,636	15,611	21,152
2	<b>Federal-provincial tax-sharing arrangements<sup>2</sup></b> .....	16,028	4,136	26,407	21,254
3	Privileges, licences and permits:				
	Liquor control and regulation .....	1,665	30	285	15
4	Motor vehicles .....	1,482	595	5,092	4,196
5	Natural resources .....	1,495	15	1,326	4,076
6	Other .....	421	123	516	418
<i>= net</i> 7	<b>Total privileges, licences and permits</b> .....	5,063	763	7,219	8,672
<i>x</i> 8	<b>Sales and services</b> .....	2,336	502	3,850	1,795
<i>= net</i> 9	<b>Fines and penalties</b> .....	195	41	251	199
	Interest, discount, premium and exchange: <sup>3</sup>				
10	Interest .....	460	36	2,345	2,923
11	Profit on foreign exchange .....	—	—	42	53
12	Other .....	—	1	23	25
13	<b>Total interest, discount, premium and exchange</b> .....	460	37	2,410	3,001
	Other Governments:				
	Government of Canada:				
14	Share of income tax on power utilities .....	247	52	301	220
15	Subsidies .....	2,969 <sup>6</sup>	657	2,057	1,679
16	Contributions <sup>7</sup> .....	6,130	1,357	7,057	12,322
17	<b>Total Government of Canada</b> .....	9,346	2,066	9,415	14,221
18	Municipalities — Contributions <sup>7</sup> .....	14	2 ✓	212	31
19	<b>Total other governments</b> .....	9,360	2,068	9,627	14,252
	Government enterprises:				
20	Liquor profits .....	2,130	954	11,473	7,319
21	Other <sup>8</sup> .....	—	—	—	—
<i>= net</i> 22	<b>Total government enterprises</b> .....	2,130	954	11,473	7,319
23	<b>Other revenue</b> .....	29	9	4	20
24	<b>Sub-total</b> .....	48,085	11,146	76,852	77,635
	Non-revenue and surplus receipts:				
25	Refunds of previous years' expenditure .....	70	9	7	7
26	Repayment of advances credited to revenue .....	4	10	—	—
27	Other .....	—	—	—	—
<i>Δ + if not</i> 28	<b>Total non-revenue and surplus receipts</b> .....	74	19	7	7
29	<b>Total gross general revenue</b> .....	48,159	11,165	76,859	77,642
30	Population (000's) <sup>11</sup> .....	426	99	702	585
31	Gross general revenue per capita (\$) .....	113.05	112.78	109.49	137.42

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

<sup>2</sup> See table 3 for breakdown.

<sup>3</sup> Excludes net sinking fund earnings as follows: Nfld. 232; P.E.I. 151; N.S. 1,294; N.B. 2,481; Que. 4,671; Ont. 2,353; Man. 1,237 (reserve for debt retirement); Sask. 876; Alta. nil; B.C. 2,664.

<sup>4</sup> Includes interest on Common School Fund: Que. 63; Ont. 71.

<sup>5</sup> Includes guarantee fees 104 (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, 1958<sup>1</sup>

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
341,446	342,328	14,842	50,500	27,417	126,121	954,537	418	39	954,994	1
43,060	74,379	32,350	33,071	43,636	58,983 <sup>✓</sup>	353,304	530 <sup>12</sup>	520 <sup>12</sup>	354,354	2
13,155	21,582	2,458	57	797	428	40,472	7	35	40,514	3
33,513	53,914	6,783	6,602	12,758	14,685	139,590	110	29	139,729	4
33,399	33,191	4,423	26,045	131,857	42,118	277,947	26	37	278,010	5
6,263	6,917	779	1,319	1,731	1,895	20,377	45	24	20,446	6
86,330	115,604	14,443	34,023	147,143	59,126	478,386	188	125	478,699	7
6,697	17,238	2,350	3,871	5,765	8,301	52,675	176	31	52,882	8
1,012	2,606	353	634	1,154	770	7,215	12	2	7,229	9
4,305 <sup>4</sup>	17,685 <sup>4</sup>	8,572	8,871	11,346	2,078	58,626	31	—	58,657	10
65	38	—	1	1	145	345	—	—	345	11
—	14	—	184 <sup>5</sup>	2	—	247	—	—	247	12
4,370	17,737	8,572	9,056	11,349	2,223	59,218	31	—	59,249	13
1,675	1,333	61	66	1,980	1,326	7,261	—	—	7,261	14
3,241	3,641	2,032	2,080	2,274	1,281	21,911	40 <sup>✓</sup>	45	21,996	15
24,910	36,795	9,309	9,006	10,597	27,732	145,215	995	79	146,289	16
29,826	41,769	11,402	11,152	14,851	30,339	174,387	1,035	124	175,546	17
15,722	—	180	596	28	2,469	19,254	—	—	19,254	18
45,548	41,769	11,582	11,748	14,879	32,808	193,641	1,035	124	194,800	19
30,358	46,762	8,085	11,584	17,995	26,671	163,329	737	478	164,544	20
2,800	—	—	821	290	—	3,911	—	—	3,911	21
33,158	46,762	8,085	12,405	18,285	26,671	167,240	737 <sup>✓</sup>	478	168,455	22
158	243	16	107	39	715 <sup>9</sup>	1,340	110 <sup>10</sup>	2	1,452	23
561,779	658,666	92,593	155,415	269,667	315,718	2,267,556	3,237	1,321	2,272,114	24
218	310	204	93	173	91	1,182	18	3	1,203	25
—	—	37	140	200	1,155	1,546	—	24	1,570	26
—	—	—	75	—	4	79	—	—	79	27
218	310	241	308	373	1,250	2,807	18	27	2,852	28
561,997	658,976	92,834	155,723	270,040	316,968	2,270,363	3,255	1,348	2,274,966	29
4,758	5,622	860	879	1,160	1,487	16,558	12	19	16,589	30
118.12	117.21	107.95	177.16	232.79	213.16	137.12	271.25	70.95	137.14	31

<sup>4</sup> Includes transitional grant 1,400.

<sup>5</sup> See table 7 for breakdown of the functions of expenditure towards which the contributions were made.

<sup>6</sup> Que.—Contributions from Hydro-Electric Commission; Sask.—Profits of various crown corporations; Alta.—Treasury Branches net profit.

<sup>7</sup> Includes receipts towards Provincial Park development 150 and in settlement of fire insurance claim 257.

<sup>8</sup> Includes receipt re settlement of fire insurance claim 108.

<sup>9</sup> Population at June 1, 1957, as estimated by the Census Division, Dominion Bureau of Statistics.

<sup>10</sup> Federal tax abstention grant.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1958

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative <sup>1</sup> .....	2,853	520	2,410	1,398
2	Legislative .....	454	94	295	158
3	Research, planning and statistics .....	—	—	—	—
4	<b>Total general government</b> .....	<b>3,307</b>	<b>614</b>	<b>2,705</b>	<b>1,556</b>
Protection of persons and property:					
5	Law enforcement .....	409	74	421	321
Corrections:					
6	Juvenile delinquents .....	135	11	298	143
7	Other offenders .....	317	52	15	207
8	Police protection .....	1,164	95	523	385
9	Other .....	744	100	1,358	706
10	<b>Total protection of persons and property</b> .....	<b>2,769</b>	<b>332</b>	<b>2,615</b>	<b>1,762</b>
Transportation and communications:					
11	Airways .....	—	—	—	—
12	Highways, roads and bridges .....	9,216	4,790	26,962	29,139
13	Railways .....	—	—	—	—
14	Telephone, telegraph and wireless .....	—	—	21	—
15	Waterways .....	91	63	952	543
16	Other .....	—	5	13	—
17	<b>Total transportation and communications</b> .....	<b>9,307</b>	<b>4,858</b>	<b>27,948</b>	<b>29,682</b>
Health and social welfare:					
Health:					
18	General .....	232	55	143	333
19	Public health .....	1,402	540	2,362	1,959
20	Medical, dental and allied services .....	964	36	170	95
21	Hospital care .....	10,433	1,089	9,588	7,480
22	<b>Total health</b> .....	<b>13,031</b>	<b>1,720</b>	<b>12,263</b>	<b>9,867</b>
Social welfare:					
23	Aid to aged persons .....	2,838	473	2,810	3,326
24	Aid to blind persons .....	224	51	427	420
25	Aid to unemployed employables and unemployables <sup>2</sup> .....	6,238	294	1,140	850
26	Mothers' allowances .....	—	93	1,651	1,331
27	Child welfare .....	386	56	592	191
28	Labour .....	65	—	133	191
29	Other social welfare .....	839	23	89	62
30	<b>Total social welfare</b> .....	<b>10,590</b>	<b>990</b>	<b>6,842</b>	<b>6,371</b>
31	<b>Total health and social welfare</b> .....	<b>23,621</b>	<b>2,710</b>	<b>19,105</b>	<b>16,238</b>
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries .....	164	38	296	98
33	Parks, beaches and other recreational areas .....	41	—	1	114
34	Physical culture .....	11	11	41	30
35	Other .....	4	2	35	5
36	<b>Total recreational and cultural services</b> .....	<b>220</b>	<b>51</b>	<b>373</b>	<b>247</b>
Education:					
37	Schools operated by local authorities .....	9,658 <sup>4</sup>	1,320	12,981	8,365
38	Universities, colleges, and other schools .....	1,236	289	2,842	1,821
39	Education of the handicapped .....	137	9	87	77
40	Superannuation and pensions .....	16	3	1,383	33
41	Other .....	377	68	615	189
42	<b>Total education</b> .....	<b>11,424</b>	<b>1,689</b>	<b>17,908</b>	<b>10,485</b>

See footnotes at end of table.



TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1958

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
22,432	23,076	2,746	4,600	4,537	11,511	76,083	219	120	76,422	1
1,801	1,141	334	429	908	999	6,613	11	16	6,640	2
—	233	—	66	45	129	473	—	—	473	3
<b>24,233</b>	<b>24,450</b>	<b>3,080</b>	<b>5,095</b>	<b>5,490</b>	<b>12,639</b>	<b>83,169</b>	<b>230</b>	<b>136</b>	<b>83,535</b>	<b>4</b>
7,644	6,756	900	1,598	1,845	1,546	21,514	1	—	21,515	5
242	2,391	549	181	1,323	2,060	7,333	—	—	7,333	6
1,827	13,581	798	826	1,686	6,156	25,465	—	—	25,465	7
8,110	13,423	698	903	1,050	1,513	27,864	—	—	27,864	8
7,157	9,371	1,799	2,310	3,854	2,875	30,274	—	15	30,289	9
<b>24,980</b>	<b>45,522</b>	<b>4,744</b>	<b>5,818</b>	<b>9,758</b>	<b>14,150</b>	<b>112,450</b>	<b>1</b>	<b>15</b>	<b>112,466</b>	<b>10</b>
10	—	—	17	—	10	37	—	—	37	11
127,606	227,444	28,189	30,580	60,891	89,082	633,899	962	92	634,953	12
—	—	—	—	—	66	66	—	—	66	13
—	—	—	—	—	—	21	—	—	21	14
485	—	28	294	360	2,111	4,927	—	—	4,927	15
—	—	7	—	—	—	25	—	—	25	16
<b>128,101</b>	<b>227,444</b>	<b>28,224</b>	<b>30,891</b>	<b>61,251</b>	<b>91,269</b>	<b>638,975</b>	<b>962</b>	<b>92</b>	<b>640,029</b>	<b>17</b>
2,101	2,077	539	528	319	1,006	7,333	—	16	7,349	18
11,684	11,000	2,930	4,804	4,124	5,286	46,091	686	122	46,899	19
1,516	2,004	335	1,905	1,384	3,004	11,413	3	3	11,419	20
60,311	78,064	9,929	34,892	27,414	55,892	295,092	628	181	295,901	21
<b>75,612</b>	<b>93,145</b>	<b>13,733</b>	<b>42,129</b>	<b>33,241</b>	<b>65,188</b>	<b>359,929</b>	<b>1,317</b>	<b>322</b>	<b>361,568</b>	<b>22</b>
20,700	17,825	2,897	7,056	7,538	15,046	80,509	21	59	80,589	23
1,911	1,160	265	279	344	453	5,534	4	15	5,553	24
12,520	11,993	3,117	2,958	3,066	8,736	50,962	31	22	51,015	25
14,705	9,068	1,092	1,573	1,280	282	31,075	—	—	31,075	26
10,266	4,317	695	944	1,054	2,157	20,658	29	19	20,706	27
1,187	1,402	239	233	375	441	4,266	—	—	4,266	28
26,341	1,274	503	1,671	883	1,427	33,112	—	26	33,138	29
<b>87,630</b>	<b>47,039</b>	<b>8,808</b>	<b>14,714</b>	<b>14,540</b>	<b>28,592</b>	<b>226,116</b>	<b>85</b>	<b>141</b>	<b>226,342</b>	<b>30</b>
<b>163,242</b>	<b>140,184</b>	<b>22,541</b>	<b>56,843</b>	<b>47,781</b>	<b>93,780</b>	<b>586,045</b>	<b>1,402</b>	<b>463</b>	<b>587,910</b>	<b>31</b>
586	1,241	58	342	88	452	3,363	1	1	3,365	32
711	5,918	572	174	381	2,359	10,271	46	—	10,317	33
18	562	6	89	—	100	868	—	3	871	34
415	298	6	76	2,799 <sup>3</sup>	50	3,690	—	3	3,693	35
<b>1,730</b>	<b>8,019</b>	<b>642</b>	<b>681</b>	<b>3,268</b>	<b>2,961</b>	<b>18,192</b>	<b>47</b>	<b>7</b>	<b>18,246</b>	<b>36</b>
67,279 <sup>5</sup>	101,914	12,647	18,451	45,931	41,612	320,158	529 <sup>6</sup>	801 <sup>7</sup>	321,488	37
43,729	37,948	3,667	3,650	8,376	7,380	110,938	—	—	110,938	38
208	2,718	186	326	599	400	4,747	—	—	4,747	39
106	10,513	548	720	2	2,748	16,072	—	—	16,072	40
3,109	1,410	480	701	575	862	8,386	—	11	8,397	41
<b>114,431</b>	<b>154,503</b>	<b>17,528</b>	<b>23,848</b>	<b>55,483</b>	<b>53,002</b>	<b>460,301</b>	<b>529</b>	<b>812</b>	<b>461,642</b>	<b>42</b>

**TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1958 - Concluded**

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Natural resources and primary industries:				
43	Fish and game .....	603	51	191	294
44	Forests .....	513	84	1,252	3,919
45	Lands: settlement and agriculture .....	638	487	1,916	1,441
46	Minerals and mines .....	214	2	487	141
47	Water resources .....	7	—	6	—
48	Other .....	125	33	117	139
49	<b>Total natural resources and primary industries .....</b>	<b>2,100</b>	<b>657</b>	<b>3,969</b>	<b>5,934</b>
50	<b>Trade and industrial development .....</b>	<b>370</b>	<b>77</b>	<b>732</b>	<b>622</b>
51	<b>Local government planning and development .....</b>	<b>131</b>	<b>4</b>	<b>86</b>	<b>144</b>
	Debt charges:				
52	Commission on bond or debenture sales and other management charges .....	619	3	33	40
53	Discount (or amount amortized) on provincial bond sales .....	—	45	327	219
54	Interest .....	1,920	1,038	9,151	9,008
55	Loss on foreign exchange .....	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments .....	—	—	—	—
57	<b>Total debt charges exclusive of debt retirement<sup>8</sup> ...</b>	<b>2,539</b>	<b>1,086</b>	<b>9,511</b>	<b>9,267</b>
58	<b>Contributions to other governments<sup>9</sup> .....</b>	<b>617</b>	<b>126</b>	<b>1,020</b>	<b>3,468</b>
59	<b>Contributions to government enterprises<sup>10</sup> .....</b>	<b>—</b>	<b>—</b>	<b>400</b>	<b>25</b>
	Other expenditure:				
60	Civil defence .....	29	—	67	60
61	Housing .....	100	—	27	—
62	Other .....	24	278 <sup>11</sup>	1	16
63	<b>Total other expenditure .....</b>	<b>153</b>	<b>278</b>	<b>95</b>	<b>76</b>
64	<b>Sub-total .....</b>	<b>56,558</b>	<b>12,482</b>	<b>86,467</b>	<b>79,506</b>
	Non-expense and surplus payments:				
65	Advances charged to revenue .....	—	6	—	—
66	Refunds of previous years' revenue .....	—	2	70	—
67	Other .....	—	—	316	6
68	<b>Total non-expense and surplus payments .....</b>	<b>—</b>	<b>8</b>	<b>386</b>	<b>6</b>
69	<b>Total gross general expenditure exclusive of debt retirement<sup>8</sup> .....</b>	<b>56,558</b>	<b>12,490</b>	<b>86,853</b>	<b>79,512</b>
70	Population (000's) <sup>19</sup> .....	426	99	702	565
71	Gross general expenditure exclusive of debt retirement per capita (\$) .....	132.77	126.16	123.72	140.73

<sup>1</sup> Includes expenditures on public buildings serving a number of functions.

<sup>2</sup> Includes expenditures on permanent total disability pensions.

<sup>3</sup> Includes expenditures re provincial auditoriums at Edmonton and Calgary 2,641.

<sup>4</sup> Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

<sup>5</sup> Includes 4,731 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.

<sup>6</sup> Consists of expenditures on public schools operated by the Territorial Government and grants to denominational schools.

<sup>7</sup> Includes 661 paid to federal government day schools for pupils other than Indians and Eskimos; 70 grants to local school districts and 52 paid to denominational and private schools.

<sup>8</sup> For data on debt retirement see table 6, item 19.

<sup>9</sup> See table 8, items 1 to 4, for breakdown.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1958 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
7,606	3,299	732	505	534	1,109	14,924	14	51	14,989	43
7,790	17,541	1,409	570	3,902	13,634	50,614	—	—	50,614	44
27,134	8,339	2,853	4,865	6,638	3,943	58,254	—	—	58,254	45
3,230	1,312	344	1,554	3,147	1,290	11,721	—	—	11,721	46
5,304	635	493	8	192	737	8,382	—	—	8,382	47
—	4,100	343	2,089	467	1,103	8,516	—	—	8,516	48
<b>52,064</b>	<b>35,226</b>	<b>6,174</b>	<b>9,591</b>	<b>14,880</b>	<b>21,816</b>	<b>152,411</b>	<b>14</b>	<b>51</b>	<b>152,476</b>	<b>49</b>
3,596	2,310	657	628	719	747	10,458	—	—	10,458	50
657	970	253	717	1,122	403	4,487	28	2	4,517	51
46	119	44	60	4	8	976	—	—	976	52
674	969	—	—	—	480	2,714	—	—	2,714	53
10,100	47,998	7,695	9,386	1,067	6,998	110,361	—	—	110,361	54
—	17	—	—	—	—	17	—	—	17	55
—	—	—	25	—	—	25	—	—	25	56
16,820	49,103	7,739	9,471	1,071	7,486	114,093	—	—	114,093	57
—	24,628	2,141	—	11,160	11,034	54,194	56	56	54,306	58
—	7,359	775	34	—	1,457	10,050	—	—	10,050	59
—	758	48	89	398	435	1,884	—	—	1,884	60
4,384	160	—	22	—	229	4,922	—	—	4,922	61
657 <sup>12</sup>	87	196 <sup>13</sup>	195 <sup>14</sup>	10,758 <sup>15</sup>	8,640 <sup>16</sup>	20,852	—	—	20,852	62
5,041	1,005	244	306	11,156	9,304	27,658	—	—	27,658	63
534,895	720,723	94,742	143,923	223,139	320,048	2,272,483	3,269	1,634	2,277,386	64
—	—	47	32	197	476	758	—	50	808	65
—	6	66	120	111	36	411	—	—	411	66
5,092 <sup>17</sup>	248	—	36	—	2,077 <sup>18</sup>	7,775	—	—	7,775	67
5,092	254	113	188	308	2,589	8,944	—	50	8,994	68
<b>539,987</b>	<b>720,977</b>	<b>94,855</b>	<b>144,111</b>	<b>223,447</b>	<b>322,637</b>	<b>2,281,427</b>	<b>3,269</b>	<b>1,684</b>	<b>2,286,380</b>	<b>69</b>
4,758	5,622	860	879	1,160	1,487	16,558	12	19	16,589	70
113.49	128.24	110.30	163.95	192.63	216.97	137.78	272.42	88.63	137.82	71

<sup>10</sup> 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 21 and Fish Marketing Services 13; B.C.—Toll Highways and Bridges Authority.

<sup>11</sup> Includes rural electrification 270.

<sup>12</sup> Includes rural electrification bureau 398.

<sup>13</sup> Includes flood emergency and control expenditure 181.

<sup>14</sup> Includes Hungarian refugee immigration programme 133.

<sup>15</sup> Includes dividends paid from the Citizens' Dividend Fund 10,742.

<sup>16</sup> Includes home-owners' subsidy 6,765; centennial celebrations 1,788.

<sup>17</sup> Transfer to reserve for doubtful accounts.

<sup>18</sup> Net loss on sale of investments.

<sup>19</sup> Population at June 1, 1957 as estimated by the Census Division, Dominion Bureau of Statistics.



TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1958<sup>1</sup>

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	<b>Taxes:</b>				
	Corporations <sup>2</sup> .....	281	96	864	554
	<b>Income:</b>				
2	Corporations .....	—	—	—	—
3	Individuals .....	—	—	—	—
4	Property .....	—	—	105	233
	<b>Sales:</b>				
5	Alcoholic beverages .....	4	291✓	—	4
6	Amusements and admissions .....	118✓	88✓	413✓	401✓
7	Motor fuel and fuel oil <sup>3</sup> .....	4,096✓	1,906✓	13,883✓	11,198✓
8	Tobacco .....	—	255✓	—	1,426✓
9	General .....	7,751✓	—	—	7,262✓
10	Other commodities and services <sup>4</sup> .....	—	—	251	—
11	Succession duties .....	—	—	12✓	—
12	Other <sup>5</sup> .....	238	—	83	78
13	<b>Total taxes</b> .....	<b>12,484</b>	<b>2,636</b>	<b>15,611</b>	<b>21,152</b>
	<b>Federal-provincial tax-sharing arrangements:</b>				
14	Tax rental agreements .....	4,449	769	9,032	12,609
15	Tax equalization .....	11,579	2,955	17,375	8,645
16	Revenue stabilization .....	—	412	—	—
17	<b>Total tax-sharing arrangements</b> .....	<b>16,028</b>	<b>4,136</b>	<b>26,407</b>	<b>21,254</b>
	<b>Privileges, licences, and permits:</b>				
18	Liquor control and regulation .....	1,665	30	285	15
19	Motor vehicles .....	1,482	595	5,092	4,166
20	Natural resources .....	1,495	15	1,326	4,078
21	Other .....	421	120	516	413
22	<b>Total privileges, licences, and permits</b> .....	<b>5,063</b>	<b>760</b>	<b>7,219</b>	<b>8,672</b>
23	<b>Sales and services</b> .....	<b>260</b>	<b>178</b>	<b>1,150</b>	<b>1,096</b>
24	<b>Fines and penalties<sup>6</sup></b> .....	<b>195</b>	<b>41</b>	<b>251</b>	<b>199</b>
	<b>Government of Canada:</b>				
25	Share of income tax on power utilities .....	247	52	301	220
26	Subsidies .....	2,969 <sup>7</sup>	657✓	2,057✓	1,679✓
27	<b>Total Government of Canada</b> .....	<b>3,216</b>	<b>709</b>	<b>2,358</b>	<b>1,899</b>
	<b>Government enterprises:</b>				
28	Liquor profits .....	2,130	954✓	11,473✓	7,317✓
29	Other <sup>10</sup> .....	—	—	—	—
30	<b>Total government enterprises</b> .....	<b>2,130</b>	<b>954</b>	<b>11,473</b>	<b>7,317</b>
31	<b>Other revenue</b> .....	<b>29</b>	<b>8</b>	<b>4</b>	<b>20</b>
32	<b>Sub-total</b> .....	<b>39,405</b>	<b>9,422</b>	<b>64,473</b>	<b>61,609</b>
	<b>Non-revenue and surplus receipts:</b>				
33	Refunds of previous years' expenditure .....	70	9	7	7
34	Repayment of advances credited to revenue .....	4	10	—	—
35	Other .....	—	—	—	—
36	<b>Total non-revenue and surplus receipts</b> .....	<b>74</b>	<b>19</b>	<b>7</b>	<b>7</b>
37	<b>Total net general revenue</b> .....	<b>39,479</b>	<b>9,441</b>	<b>64,480</b>	<b>61,616</b>
38	Population (000's) <sup>11</sup> .....	426	99	702	565
39	Net general revenue per capita (\$) .....	92.67	95.36	91.85	109.05

<sup>1</sup> Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and table 5 for explanation of difference between this table and table 1.

<sup>2</sup> Includes tax on premium income of insurance companies. See Introduction.

<sup>3</sup> Collection of arrears.

<sup>4</sup> Taxed under the general sales tax, item 9.

<sup>5</sup> 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. 23; N.S. 81; N.B. 155; Que. 742; Ont. 1,322; Man. 205; Sask. 300; Alta. 612; B.C. 404.

<sup>6</sup> N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1958<sup>1</sup>

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
21,369	12,011	1,009	599	1,699	2,239	40,721	—	—	40,721	1
78,428	136,010	—	—	—	—	214,438	—	—	214,438	2
41,294	—	—	—	—	—	41,295	—	—	41,295	3
—	1,853	—	33 <sup>3</sup>	—	5,977	8,201	109	1	8,311	4
1,919	—	—	—	—	—	2,210	75	—	2,285	5
6,145	9,176	267	101	1,158	2,723	20,590	18	—	20,608	6
85,486	144,583	13,532	19,244	24,515	27,879	346,322	210	38	346,570	7
17,930	—	—	—	—	—	19,611	—	—	19,611	8
60,743	—	—	20,158	—	87,245	183,159	—	—	183,159	9
5,834	—	—	—	—	—	6,085	—	—	6,085	10
20,637	31,980	2 <sup>3</sup>	9 <sup>3</sup>	5 <sup>3</sup>	—	52,645	—	—	52,645	11
1,661	6,714	32	10,356	40	58	19,260	6	—	19,266	12
341,446	342,328	14,842	50,500	27,417	126,121	954,537	418	39	954,984	13
—	74,379	18,418	13,874	28,892	51,446	213,868	...	...	—	14
43,060	—	13,932	19,197	14,744	4,491	135,978	...	...	—	15
—	—	—	—	—	3,046	3,458	...	...	—	16
43,060	74,379	32,350	33,071	43,636	58,983	353,304	530 <sup>14</sup>	520 <sup>14</sup>	354,354	17
18,155	21,582	2,458	57	797	428	40,472	7	35	40,514	18
33,513	53,914	6,783	6,602	12,758	14,685	139,590	110	29	139,729	19
33,399	33,191	4,423	26,045	131,857	42,118	277,947	26	37	278,010	20
6,263	6,914	779	1,319	1,671	1,822	20,238	45	24	20,307	21
86,330	115,601	14,443	34,023	147,083	59,053	478,247	188	125	478,560	22
5,086	7,277	1,171	2,775	3,772	5,636	28,401	3	31	28,435	23
1,012	2,606	353	634	1,154	770	7,215	12	2	7,229	24
1,678	1,333	61	66	1,980	1,326	7,261	—	—	7,261	25
3,341	3,641	2,032	2,080	2,274	1,281	21,911	40	45	21,996	26
4,916	4,974	2,093	2,146	4,254	2,607	29,172	40	45	29,257	27
30,358	46,762	8,085	11,584	17,995	26,671	163,329	737	478	164,544	28
2,800	—	—	821	290	—	3,911	—	—	3,911	29
33,158	46,762	8,085	12,405	18,285	26,671	167,240	737	478	168,455	30
158	243	16	107	39	705 <sup>14</sup>	1,329	110 <sup>12</sup>	2	1,441	31
515,166	594,170	73,353	135,661	245,640	280,546	2,019,445	2,038	1,242	2,022,725	32
218	310	204	89	173	91	1,178	18	3	1,199	33
—	—	37	140	200	1,155	1,546	—	24	1,570	34
—	—	—	75	—	4	79	—	—	79	35
218	310	241	304	373	1,250	2,803	18	27	2,848	36
515,384	594,480	73,594	135,965	246,013	281,796	2,022,248	2,056	1,269	2,025,573	37
5,758	5,622	860	879	1,160	1,487	16,558	12	19	16,589	38
103.32	105.74	85.57	154.68	212.08	189.51	122.13	171.33	66.79	122.10	39

<sup>1</sup> For breakdown see Explanatory Comment to table 3.

<sup>2</sup> Includes liquor fines. See table 9, item 16.

<sup>3</sup> Includes transitional grant 1,400.

<sup>4</sup> For breakdown see table 1, footnote 8.

<sup>5</sup> Includes receipts towards Provincial Park development 150 and in settlement of fire insurance claim 257.

<sup>6</sup> Includes receipt re settlement of fire insurance claim 108.

<sup>7</sup> Population at June 1, 1957, as estimated by the Census Division, Dominion Bureau of Statistics.

<sup>14</sup> Federal tax abstention grant.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1958

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative <sup>1</sup> .....	2,853	505	2,393	1,398
2	Legislative .....	454	94	295	158
3	Research, planning and statistics .....	—	—	—	—
4	<b>Total general government</b> .....	<b>3,307</b>	<b>599</b>	<b>2,688</b>	<b>1,556</b>
Protection of persons and property:					
5	Law enforcement .....	409	74	421	290
Corrections:					
6	Juvenile delinquents .....	130	11	262	127
7	Other .....	310	52	15	201
8	Police protection .....	1,164	95	523	385
9	Other .....	730	100	1,358	706
10	<b>Total protection of persons and property</b> .....	<b>2,743</b>	<b>332</b>	<b>2,579</b>	<b>1,709</b>
Transportation and communications:					
11	Airways .....	—	—	—	—
12	Highways, roads and bridges .....	8,168	4,255	24,431	22,486
13	Railways .....	—	—	—	—
14	Telephone, telegraph and wireless .....	—	—	21	—
15	Waterways .....	91	63	952	543
16	Other .....	—	5	13	—
17	<b>Total transportation and communications</b> .....	<b>8,259</b>	<b>4,323</b>	<b>25,417</b>	<b>23,029</b>
Health and social welfare:					
Health:					
18	General .....	206	48	79	311
19	Public health .....	460	252	914	725
20	Medical, dental and allied services .....	944	36	130	49
21	Hospital care .....	8,393	871	6,928	6,353
22	<b>Total health</b> .....	<b>10,003</b>	<b>1,207</b>	<b>8,051</b>	<b>7,438</b>
Social welfare:					
23	Aid to aged persons .....	1,496	249	1,485	1,761
24	Aid to blind persons .....	71	13	114	109
25	Aid to unemployed employables and unemployables <sup>2</sup> .....	4,244	106	683	408
26	Mothers' allowances .....	—	93	1,651	1,331
27	Child welfare .....	379	56	592	191
28	Labour .....	65	—	133	191
29	Other social welfare .....	830	23	82	52
30	<b>Total social welfare</b> .....	<b>7,085</b>	<b>540</b>	<b>4,740</b>	<b>4,043</b>
31	<b>Total health and social welfare</b> .....	<b>17,088</b>	<b>1,747</b>	<b>12,791</b>	<b>11,481</b>
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries .....	164	38	296	98
33	Parks, beaches and other recreational areas .....	41	—	—	111
34	Physical culture .....	11	11	41	30
35	Other .....	4	2	35	5
36	<b>Total recreational and cultural services</b> .....	<b>220</b>	<b>51</b>	<b>372</b>	<b>244</b>
Education:					
37	Schools operated by local authorities .....	9,431 <sup>4</sup>	1,320	12,981	8,229
38	Universities, colleges and other schools .....	1,033	214	1,966	1,645
39	Education of the handicapped .....	137	9	87	77
40	Superannuation and pensions .....	16	3	1,383	33
41	Other .....	377	68	612	172
42	<b>Total education</b> .....	<b>10,994</b>	<b>1,614</b>	<b>17,029</b>	<b>10,156</b>

See footnotes at end of table.



TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1958

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
22,432	23,004	2,737	4,600	4,517	11,466	75,905	219	120	76,244	1
1,801	1,141	334	429	908	999	6,613	11	16	6,640	2
—	233	—	66	45	129	473	—	—	473	3
24,233	24,378	3,071	5,095	5,470	12,594	82,991	230	136	83,357	4
7,644	6,756	900	1,598	1,835	1,546	21,473	1	—	21,474	5
242	2,170	539	173	1,236	2,048	6,938	—	—	6,938	6
1,610	10,522	782	784	1,498	6,027	21,801	—	—	21,801	7
8,110	13,423	698	903	1,050	1,513	27,864	—	—	27,864	8
6,963	9,371	1,799	2,310	3,854	2,875	30,066	—	15	30,081	9
24,569	42,242	4,718	5,768	9,473	14,009	108,142	1	15	108,158	10
10	—	—	17	—	10	37	—	—	37	11
127,318	213,843	25,831	26,881	55,536	73,056	581,805	622	92	582,519	12
—	—	—	—	—	66	66	—	—	66	13
—	—	—	—	—	—	21	—	—	21	14
485	—	28	294	360	2,111	4,927	—	—	4,927	15
—	—	7	—	—	—	25	—	—	25	16
127,813	213,843	25,866	27,192	55,896	75,243	586,881	622	92	587,595	17
1,801	1,635	494	463	274	931	6,242	—	—	6,242	18
4,378	4,858	1,013	2,738	2,494	2,850	20,680	47	102	20,829	19
1,286	1,906	277	1,848	1,379	2,521	10,376	3	3	10,382	20
61,577	70,466	8,608	33,724	25,795	51,056	263,771	628	181	264,580	21
59,040	78,865	10,392	38,773	29,942	57,358	301,069	678	286	302,033	22
11,892	12,152	1,586	5,196	6,193	12,404	54,414	12	35	54,461	23
646	424	95	103	180	239	1,994	2	6	2,002	24
8,471	7,319	611	2,033	2,725	5,480	30,080	31	21	30,132	25
14,705	9,068	1,092	1,573	1,280	282	31,075	—	—	31,075	26
9,732	4,317	695	887	1,054	1,932	19,835	29	19	19,883	27
1,187	1,402	239	233	375	441	4,266	—	—	4,266	28
19,592	1,261	494	1,650	873	1,379	26,236	—	26	26,262	29
64,225	35,943	4,812	11,675	12,680	22,157	167,900	74	107	168,081	30
123,285	114,808	15,204	50,448	42,622	79,515	468,969	752	393	470,114	31
586	1,241	58	342	88	452	3,363	1	1	3,365	32
711	5,918	572	174	341	2,191	10,059	46	—	10,105	33
18	562	6	89	—	100	868	—	3	871	34
415	298	6	76	2,799 <sup>3</sup>	50	3,690	—	3	3,693	35
1,730	8,019	642	681	3,228	2,793	17,980	47	7	18,034	36
67,265 <sup>5</sup>	101,747	12,485	18,348	45,921	41,410	319,137	351 <sup>6</sup>	792 <sup>7</sup>	320,280	37
42,616	35,740	3,273	3,420	7,086	6,875	103,868	—	—	103,868	38
208	2,612	186	264	578	387	4,545	—	—	4,545	39
106	10,513	548	720	2	2,748	16,072	—	—	16,072	40
3,109	1,308	480	692	575	834	8,227	—	11	8,238	41
113,304	151,920	16,972	23,444	54,162	52,254	451,849	351	803	453,003	42

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1958 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Natural resources and primary industries:				
43	Fish and game .....	603	51	191	294
44	Forests .....	482	66	1,202	2,793
45	Lands; settlement and agriculture .....	500	416	1,819	1,374
46	Minerals and mines .....	214	2	487	141
47	Water resources .....	7	—	6	—
48	Other .....	125	33	112	139
49	<b>Total natural resources and primary industries ...</b>	<b>1,931</b>	<b>568</b>	<b>3,817</b>	<b>4,741</b>
50	<b>Trade and industrial development .....</b>	<b>370</b>	<b>77</b>	<b>732</b>	<b>622</b>
51	<b>Local government planning and development .....</b>	<b>131</b>	<b>4</b>	<b>86</b>	<b>144</b>
	Debt charges: <sup>8</sup>				
52	Commission on bond or debenture sales and other management charges .....	619	3	33	17
53	Discount (or amount amortized) on provincial bond sales .....	—	45	304	219
54	Interest .....	1,460	1,002	6,806	6,080
55	Loss on foreign exchange .....	—	—	-42	-53
56	Premium (or amount amortized) or loss on sale of securities purchased as investments .....	—	-1	—	—
57	Other .....	—	—	—	—
58	<b>Total debt charges exclusive of debt retirement<sup>9</sup> .....</b>	<b>2,079</b>	<b>1,049</b>	<b>7,101</b>	<b>6,263</b>
59	<b>Contributions to other governments<sup>10</sup> .....</b>	<b>617</b>	<b>128</b>	<b>1,020</b>	<b>3,468</b>
60	<b>Contributions to government enterprises<sup>11</sup> .....</b>	<b>—</b>	<b>—</b>	<b>400</b>	<b>25</b>
	Other expenditure:				
61	Civil defence .....	15	—	28	26
62	Housing .....	100	—	27	—
63	Other .....	24	268 <sup>12</sup>	1	16
64	<b>Total other expenditure .....</b>	<b>139</b>	<b>268</b>	<b>56</b>	<b>42</b>
65	<b>Sub-total .....</b>	<b>47,878</b>	<b>10,758</b>	<b>74,088</b>	<b>63,480</b>
	Non-expense and surplus payments:				
66	Advances charged to revenue .....	—	6	—	—
67	Refunds of previous years' revenue .....	—	2	70	—
68	Other .....	—	—	316	6
69	<b>Total non-expense and surplus payments .....</b>	<b>—</b>	<b>8</b>	<b>386</b>	<b>6</b>
70	<b>Total net general expenditure exclusive of debt retirement<sup>9</sup> .....</b>	<b>47,878</b>	<b>10,766</b>	<b>74,474</b>	<b>63,486</b>
71	<b>Population (000's)<sup>20</sup> .....</b>	<b>426</b>	<b>99</b>	<b>702</b>	<b>565</b>
72	<b>Net general expenditure exclusive of debt retirement per capita (\$) .....</b>	<b>112.39</b>	<b>108.75</b>	<b>106.09</b>	<b>112.36</b>

<sup>1</sup> Includes expenditure on public buildings serving a number of functions.

<sup>2</sup> Includes expenditures on permanent total disability pensions.

<sup>3</sup> Includes expenditures re provincial auditoriums at Edmonton and Calgary 2,641.

<sup>4</sup> Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

<sup>5</sup> See table 2, footnote 4.

<sup>6</sup> Consists of public schools operated by the Territorial Government and grants to denominational schools.

<sup>7</sup> See table 2, footnote 6.

<sup>8</sup> Negative amounts indicate excess of revenue over expenditure.

<sup>9</sup> For data on debt retirement see table 6, item 19.

<sup>10</sup> See table 8, items 1 to 4, for breakdown.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1958 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
7,583	3,208	692	480	534	1,109	14,745	14	51	14,810	43
7,790	16,899	1,338	545	3,808	12,910	47,833	—	—	47,833	44
26,717	8,222	2,813	4,820	6,369	3,853	56,903	—	—	56,903	45
3,230	1,312	344	1,554	3,127	1,290	11,701	—	—	11,701	46
6,304	635	430	8	192	737	8,319	—	—	8,319	47
—	3,554	219	2,089	467	586	7,324	—	—	7,324	48
51,624	33,830	5,836	9,496	14,497	20,485	146,825	14	51	146,890	49
3,596	2,310	657	618	719	747	10,448	—	—	10,448	50
657	970	233	717	1,122	403	4,467	28	2	4,497	51
46	105	44	-20	4	8	859	—	—	859	52
674	969	—	—	—	480	2,691	—	—	2,691	53
11,795	30,313	-877	515	-10,279	4,920	51,735	-31	—	51,704	54
-65	-21	—	-1	-1	-145	-328	—	—	-328	55
—	—	—	25	-2	—	22	—	—	22	56
—	—	—	-104	—	—	-104	—	—	-104	57
12,450	31,366	-833	415	-10,278	3,263	54,875	-31	—	54,844	58
—	24,628	2,141	—	11,160	11,034	54,194	56	56	54,306	59
—	7,359	775	34	—	1,457	10,050	—	—	10,050	60
—	307	24	46	283	210	939	—	—	939	61
4,384	160	—	22	—	229	4,922	—	—	4,922	62
657 <sup>13</sup>	87	196 <sup>14</sup>	189 <sup>15</sup>	10,758 <sup>16</sup>	8,640 <sup>17</sup>	20,836	—	—	20,836	63
5,041	554	220	257	11,041	9,079	26,697	—	—	26,697	64
488,282	656,227	75,502	124,165	199,112	284,676	2,024,368	2,070	1,555	2,027,993	65
—	—	47	32	197	476	758	—	50	808	66
—	6	66	120	111	36	411	—	—	411	67
5,092 <sup>18</sup>	248	—	36	—	2,077 <sup>19</sup>	7,775	—	—	7,775	68
5,092	254	113	188	308	2,589	8,944	—	50	8,994	69
493,374	656,481	75,615	124,353	199,420	287,465	2,933,312	2,070	1,605	2,036,987	70
4,758	5,622	860	879	1,160	1,487	16,558	12	19	16,589	71
103.69	116.77	87.92	141.47	171.91	193.32	122.80	172.50	84.47	122.79	72

<sup>11</sup> See table 2, footnote 3.

<sup>12</sup> Largely rural electrification.

<sup>13</sup> Includes rural electrification bureau 398.

<sup>14</sup> Includes flood emergency and control expenditure 181.

<sup>15</sup> Includes Hungarian refugee immigration programme 133.

<sup>16</sup> Includes dividends paid from the Citizens' Dividend Fund 10,742.

<sup>17</sup> Includes home-owners' subsidy 6,765; centennial celebrations 1,788.

<sup>18</sup> Transfer to reserve for doubtful accounts.

<sup>19</sup> Net loss on sale of investments.

<sup>20</sup> Population at June 1, 1957, as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1958**

No.		Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Provincial ordinary revenue per public accounts .....	49,207	10,910	66,759	67,268
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds <sup>1</sup> .....	206	63	725	747
3	Revenue deducted from expenditure in public accounts .....	—	—	6,254	3,035
4	Expenditure deducted from revenue in public accounts .....	—	33	136	182
5	Items credited to surplus account by province .....	—	—	148	—
6	Capital account revenue of an ordinary nature .....	123	8	—	—
7	Unremitted profits on liquor sales .....	—	—	334	—
8	Liquor board revenue other than from liquor sales .....	—	—	242	—
9	Adjustment of tax rental agreement revenue .....	—	—	—	182
10	Total additions .....	329	104	7,839	4,146
	Deduct:				
11	Refunds of current year's expenditure included in revenue in public accounts .....	124	3	52	254
12	Refunds of current year's revenue included in expenditure in public accounts .....	—	418	—	—
13	Sinking fund earnings included in revenue in public accounts .....	—	—	—	—
14	Revenue of working capital funds taken into revenue in public accounts .....	601	—	211	85
15	Profits of working capital funds taken into revenue in public accounts .....	—	—	23	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis .....	—	—	—	—
17	Employees' contributions to superannuation fund taken into revenue in public accounts .....	149	—	—	—
18	To deduct amount turned over by liquor board in excess of profits on sales .....	1,736	—	—	—
19	Adjustment of tax rental agreement revenue .....	—	—	—	—
20	Collection of pre-Union assets .....	25	—	—	—
	Interfund eliminations:				
21	Special fund expenditure included in provincial ordinary revenue .....	20	—	—	—
22	Provincial ordinary expenditure included in special fund revenue .....	—	21	165	—
23	Capital revenue included in ordinary expenditure .....	—	—	—	—
24	Intervote transfer .....	—	—	—	86
25	Total deductions .....	2,655	442	451	425
26	Gross ordinary revenue .....	46,881	10,572	74,147	70,989
27	Gross capital revenue .....	1,278	593	2,712	6,653
28	Gross general revenue (table 1, item 29) .....	48,159	11,165	76,859	77,642
	To arrive at "net general revenue"				
	Deduct:				
29	Interest, discount, premium and exchange .....	460	37	2,410	3,004
30	Grants-in-aid and shared-cost contributions <sup>2</sup> .....	4,920	791	4,574	5,700
31	Institutional revenue .....	2,022	303	2,683	669
32	Capital revenue .....	1,278	593	2,712	6,653
33	Net general revenue (table 3, item 37) .....	39,479	9,441	64,480	61,616

<sup>1</sup> See Introduction for a complete listing of the administrative or special funds included in these statistics.



**TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1958**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
503,612	591,849	80,124	132,830	267,433	283,429	3,073	2,131	1
372	64,205	954	12,843	12,868	11,516	—	—	2
50,101	34,686	10,982	12,499	26	37,661	600	—	3
4,635	1,322	205	300	612	404	—	—	4
—	—	—	—	—	—	—	—	5
—	10,235	15,330	—	486	—	—	—	6
1,439	1,837	24	—	—	226	—	—	7
—	—	—	—	886	—	—	35	8
5,500	—	—	—	—	—	—	—	9
62,047	112,285	27,495	25,642	14,878	49,807	600	35	10
—	115	44	211	2,323	—	243	20	11
59	—	—	—	—	—	—	—	12
4,292	2,400	—	—	—	—	—	—	13
—	—	—	—	—	—	3	—	14
—	—	—	116	22	26	172	—	15
—	—	—	52	2,097	—	—	—	16
—	—	—	160	1,993	—	—	—	17
—	—	—	155	—	—	—	798	18
—	—	1,915	1,353	171	6,104	—	—	19
—	—	—	—	—	—	—	—	20
—	170	—	2,292	17	—	—	—	21
4	57,500	166	158	11,496	10,138	—	—	22
—	—	15,231	—	318	—	—	—	23
—	—	—	—	—	—	—	—	24
4,355	60,185	17,356	4,497	18,437	16,268	418	818	25
561,304	643,949	90,263	153,975	263,874	316,968	3,255	1,348	26
693	15,027	2,571	1,748	6,166	—	—	—	27
561,997	658,976	92,834	155,723	270,040	316,968	3,255	1,348	28
4,370	17,737	8,572	9,056	11,349	2,223	31	—	29
40,438	22,594	6,946	7,854	4,636	30,201	995	79	30
1,112	9,138	1,151	1,100	1,876	2,748	173	—	31
693	15,027	2,571	1,748	6,166	—	—	—	32
515,384	594,480	73,594	135,965	246,013	281,796	2,056	1,269	33

<sup>2</sup> This represents the portion included in ordinary revenue. There are also grants-in-aid and shared-cost contributions included in item 32.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for  
Fiscal Year Ended March 31, 1958**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	<b>Provincial ordinary expenditure per public accounts.....</b>	<b>51, 510</b>	<b>9, 837</b>	<b>60, 074</b>	<b>67, 220</b>
	<b>To arrive at "gross general expenditure"</b>				
	<b>Add:</b>				
2	Expenditure of administrative or special funds <sup>1</sup> .....	256	7	911	768
3	Revenue deducted from expenditure in public accounts .....	—	—	6, 254	3, 035
4	Expenditure deducted from revenue in public accounts.....	—	33	136	182
5	Items charged to surplus account by province .....	—	—	5, 526	—
6	Capital account expenditure of an ordinary nature.....	1, 581	507	—	9
7	Deficits of working capital funds not taken into expenditure .....	—	2	474	—
8	Liquor board expenditure other than liquor selling costs ....	—	—	576	—
9	<b>Total additions .....</b>	<b>1, 837</b>	<b>549</b>	<b>13, 877</b>	<b>3, 994</b>
	<b>Deduct:</b>				
10	Refunds of current year's expenditure included in revenue in public accounts.....	124	3	52	254
11	Refunds of current year's revenue included in expenditure in public accounts.....	—	418	—	—
12	Sinking fund earnings to be applied against debenture retirement.....	—	—	—	—
13	Revenue of working capital funds to be offset against expenditure.....	601	—	211	85
14	Operating surplus of working capital funds to be offset against expenditure.....	4	—	23	—
15	Offsets to adjust contributions to and from government enterprises to a "net" basis.....	—	—	—	—
16	Employees' contributions to superannuation fund to be offset against expenditure .....	149	—	—	—
17	Contributions to liquor boards offset against liquor profits .....	463	—	—	—
18	Debt retirement included in ordinary expenditure.....	1, 221	609	5, 526	5, 399
19	Repayment re 1952 tax rental agreement .....	—	228	—	—
20	Items credited to surplus account by province .....	—	—	—	—
	<b>Interfund eliminations:</b>				
21	Special fund expenditure included in provincial ordinary revenue .....	20	—	—	—
22	Provincial ordinary expenditure included in special fund revenue .....	—	21	165	—
23	Capital revenue included in ordinary expenditure .....	—	—	—	—
24	Intervote transfer.....	—	—	—	86
25	<b>Total deductions .....</b>	<b>2, 582</b>	<b>1, 279</b>	<b>5, 977</b>	<b>5, 824</b>
26	<b>Gross ordinary expenditure exclusive of debt retirement.....</b>	<b>50, 765</b>	<b>9, 107</b>	<b>67, 974</b>	<b>65, 390</b>
27	<b>Gross capital expenditure .....</b>	<b>5, 793</b>	<b>3, 383</b>	<b>18, 879</b>	<b>14, 122</b>
28	<b>Gross general expenditure exclusive of debt retirement (table 2, item 69).....</b>	<b>56, 558</b>	<b>12, 490</b>	<b>86, 853</b>	<b>79, 512</b>
	<b>To arrive at "net general expenditure"</b>				
	<b>Deduct:</b>				
29	Interest, discount, premium and exchange.....	460	37	2, 410	3, 004
30	Grants-in-aid and shared-cost contributions <sup>1</sup> .....	4, 920	791	4, 574	5, 700
31	Institutional revenue.....	2, 022	303	2, 683	669
32	Capital revenue .....	1, 278	593	2, 712	6, 653
33	<b>Net general expenditure exclusive of debt retirement (table 4, item 70).....</b>	<b>47, 878</b>	<b>10, 766</b>	<b>74, 474</b>	<b>63, 486</b>

<sup>1</sup> See Introduction for a complete listing of the administrative or special funds included in these statistics.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for  
Fiscal Year Ended March 31, 1958**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
416,983	527,983	80,119	98,564	173,325	311,366	3,072	2,655	1
357	64,639	637	12,881	11,842	11,965	—	—	2
50,101	34,686	10,982	12,499	26	37,661	600	—	3
4,635	1,322	205	300	612	404	—	—	4
—	—	—	—	—	4	—	—	5
428	48,315	993	—	—	208	—	—	6
—	—	—	—	267	219	15	—	7
1,439	894	24	8	—	226	—	—	8
56,960	149,856	12,841	25,688	12,747	50,687	615	—	9
—	115	44	211	2,323	—	243	20	10
59	—	—	—	—	—	—	—	11
4,292	2,400	—	—	—	—	—	—	12
—	—	—	—	—	—	3	—	13
—	—	31	116	187	26	172	—	14
—	—	—	52	2,097	—	—	—	15
—	—	—	160	1,993	—	—	—	16
—	—	—	—	—	—	—	951	17
15,754	15,480	4,639	—	3,361	29,303	—	—	18
244	—	—	—	—	—	—	—	19
—	—	—	—	—	—	—	—	20
—	170	—	2,292	17	—	—	—	21
—	—	—	—	—	—	—	—	22
4	57,500	166	158	11,496	10,138	—	—	23
—	—	15,231	—	318	—	—	—	24
20,333	75,665	20,111	2,989	21,792	39,467	418	971	25
453,590	602,174	72,849	121,263	164,280	322,586	3,269	1,684	26
86,397	118,803	22,006	22,848	59,167	51	—	—	27
539,987	720,977	94,855	144,111	223,447	322,637	3,269	1,684	28
4,370	17,737	8,572	9,056	11,349	2,223	31	—	29
40,438	22,594	6,946	7,854	4,636	30,201	995	79	30
1,112	9,138	1,151	1,100	1,876	2,748	173	—	31
693	15,027	2,571	1,748	6,166	—	—	—	32
493,374	656,481	75,615	124,353	199,420	287,465	2,070	1,605	33

<sup>2</sup> This represents the portion included in ordinary revenue. There are also grants-in-aid and shared-cost contributions included in item 32.

**TABLE 7. Specified Amounts Received from Other Governments for Fiscal  
Year Ended March 31, 1958**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada:				
1	Tax-sharing arrangements (table 1, item 2) .....	16,028	4,136	26,407	21,254
2	Share of income tax on power utilities (table 1, item 14)....	247	52	301	220
3	Subsidies (table 1, item 15).....	2,969 <sup>1</sup>	657	2,057	1,679
4	<b>Sub-total items 1 to 3 .....</b>	<b>19,244</b>	<b>4,845</b>	<b>28,765</b>	<b>23,153</b>
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway .....	994	535	2,531	5,993
6	Railway grade crossing fund .....	—	—	—	69
7	Other highways, roads and bridges .....	—	—	—	591 <sup>2</sup>
8	<b>Total highways, roads and bridges .....</b>	<b>994</b>	<b>535</b>	<b>2,531</b>	<b>6,653</b>
	Health and social welfare:				
	General health grants:				
9	Hospital construction.....	124	41	176	515
10	General public health.....	236	97	372	255
11	Tuberculosis control .....	201	48	190	170
12	Mental health.....	186	74	301	274
13	Venereal disease control .....	16	3	25	21
14	Crippled children .....	16	13	16	21
15	Professional training .....	24	7	31	19
16	Cancer control.....	54	13	155	128
17	Public health research.....	—	—	29	—
18	Laboratory and radiological services .....	154	24	293	285
19	Medical rehabilitation .....	20	—	40	42
20	Child and maternal health .....	79	15	96	80
21	Vital statistics fees.....	2	—	4	3
22	Other health.....	—	—	—	4
23	Old age assistance .....	1,301	143	1,325	1,565
24	Allowances to blind persons .....	153	38	313	311
25	Disabled persons allowances .....	206	113	457	405
26	Unemployment assistance .....	1,788	73	—	36
27	Other social welfare.....	9	2	7	11
28	<b>Total health and social welfare .....</b>	<b>4,569</b>	<b>704</b>	<b>3,830</b>	<b>4,145</b>
	Recreational and cultural services:				
29	Camp ground and picnic area development .....	—	—	1	3
	Education:				
	Vocational Training Co-ordination Act:				
30	Youth training .....	28	6	32	24
31	Apprenticeship training .....	45	—	78	61
32	Vocational school assistance.....	73	53	131	136
33	Training of disabled persons .....	11	3	32	44
34	Training of unemployed workers.....	—	—	175	29
35	Training re armed forces .....	—	—	—	—
36	Grants to universities <sup>6</sup> .....	—	—	51	—
37	Citizenship and language instruction for immigrants ..	—	—	3	—
38	Other education.....	227 <sup>7</sup>	—	2	—
39	<b>Total education .....</b>	<b>384</b>	<b>62</b>	<b>504</b>	<b>294</b>

See footnotes at end of table.



**TABLE 7. Specified Amounts Received from Other Governments for Fiscal  
Year Ended March 31, 1958**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
43,060	74,379	32,350	33,071	43,636	58,983	353,304	530 <sup>14</sup>	520 <sup>14</sup>	354,354	1
1,675	1,333	61	66	1,980	1,326	7,261	—	—	7,261	2
8,241	3,641	2,032	2,080	2,274	1,281	21,911	40	45	21,996	3
47,976	79,353	34,443	35,217	47,890	81,590	382,476	570	565	383,611	4
—	12,586	2,358	3,436	5,101	16,026	49,560	—	—	49,560	5
—	261	—	—	108	—	438	—	—	438	6
—	—	—	—	—	—	591	340	—	931	7
—	12,847	2,358	3,436	5,209	16,026	50,589	340	—	50,929	8
800	3,267	383	576	270	1,418	7,666	—	—	7,666	9
1,379	1,778	397	502	502	778	6,296	—	12	6,308	10
1,435	800	221	220	222	287	3,794	39	3	3,836	11
1,985	1,956	345	402	427	580	6,530	—	—	6,530	12
109	140	30	31	23	44	442	—	—	442	13
139	149	30	30	38	20	472	—	—	472	14
87	267	26	21	36	43	561	—	9	570	15
1,044	1,101	195	202	195	268	3,355	—	5	3,360	16
198	150	15	40	1	26	459	—	7	466	17
492	—	426	366	69	185	2,294	—	—	2,294	18
219	90	58	54	—	75	598	—	—	598	19
248	218	113	104	154	83	1,190	—	—	1,190	20
15	25	4	4	6	6	69	—	—	69	21
11	100 <sup>3</sup>	16	3	7	19	160	600 <sup>4</sup>	—	760	22
8,808	5,673	1,311	1,441	1,345	1,997	24,909	9	24	24,942	23
1,365	736	170	176	164	214	3,540	2	9	3,551	24
6,049	2,524	274	317	341	349	11,035	—	1	11,036	25
—	2,150	2,232	558	—	2,828	9,665	—	—	9,665	26
—	13	9	97 <sup>5</sup>	10	27	185	—	—	185	27
24,379	21,137	6,255	5,144	3,810	9,247	83,220	650	70	83,940	28
—	—	—	—	40	188	212	—	—	212	29
—	100	13	12	14	47	276	—	—	276	30
—	363	79	121	324	359	1,430	—	—	1,430	31
—	2	147	104	783	198	1,627	4	9	1,640	32
—	100	22	17	9	13	251	—	—	251	33
—	20	40	35	43	50	392	—	—	392	34
3	—	37	—	27	—	67	—	—	67	35
—	240	—	—	—	—	291	—	—	291	36
—	167	15	8	10	28	231	—	—	231	37
2	6	—	—	1	40	278	1	—	279	38
5	998	353	297	1,211	735	4,843	5	9	4,857	39

**TABLE 7. Specified Amounts Received from Other Governments for Fiscal Year Ended March 31, 1958 - Concluded**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	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 access roads and trails.....	—	—	14	30
42	Forest inventories .....	—	—	11	18
43	Forest fire protection.....	31	2	21	37
44	Reforestation.....	—	16	4	—
45	Programs to combat budworm.....	—	—	—	1,041
	Lands; settlement and agriculture:				
46	Agricultural lime assistance.....	4	36	70	48
47	Effective organization of agricultural manpower .....	—	—	8	3
48	Other agricultural grants .....	134 <sup>1</sup>	2	19	16
49	Other natural resources and primary industries grants ....	—	—	5	—
50	<b>Total natural resources and primary industries .....</b>	<b>169</b>	<b>56</b>	<b>152</b>	<b>1,193</b>
	Other expenditure:				
51	Civil defence.....	14	—	39	34
52	Miscellaneous (various functions) .....	—	—	—	—
53	<b>Total grants-in-aid and shared-cost contributions from Government of Canada, table 1, item 16.....</b>	<b>6,130</b>	<b>1,357</b>	<b>7,057</b>	<b>12,322</b>
54	<b>Total received from Government of Canada .....</b>	<b>25,374</b>	<b>6,202</b>	<b>35,822</b>	<b>35,475</b>
	From local governments:				
	Shared-cost contributions:				
55	Law enforcement.....	—	—	—	31
56	Corrections—juvenile delinquents.....	—	—	3	—
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.....	—	—	209	—
64	Land drainage and improvement .....	—	—	—	—
65	Miscellaneous .....	14	—	—	—
66	<b>Total received from Local Governments (table 1, item 18).....</b>	<b>14</b>	<b>2</b>	<b>212</b>	<b>31</b>
67	<b>Total received from All Governments .....</b>	<b>25,388</b>	<b>6,204</b>	<b>36,034</b>	<b>35,506</b>

<sup>1</sup> Includes transitional grant 1,400.

<sup>2</sup> Contribution re Oromocto By-Pass.

<sup>3</sup> Includes medical aid and hospitalization of indigent immigrants 92.

<sup>4</sup> Contribution re water and sewer system for the City of Whitehorse.

<sup>5</sup> Includes construction grant to the Provincial Nursing Home, Regina 75, paid by the Department of Veterans' Affairs.

<sup>6</sup> See Explanatory Comment dealing with table 7.

<sup>7</sup> Includes contribution towards erection of joint schools at Gander Townsite 214.

<sup>8</sup> Includes land protection, reclamation and settlement 125.

**TABLE 7. Specified Amounts Received from Other Governments for Fiscal  
Year ended March 31, 1958 - Concluded**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
6	75	40	—	—	—	121	—	—	121	40
—	249	—	—	24	77	394	—	—	394	41
—	220	20	23	8	462	762	—	—	762	42
—	153	40	—	62	101	447	—	—	447	43
—	20	11	2	—	—	53	—	—	53	44
—	—	—	—	—	84	1,125	—	—	1,125	45
294	42	—	—	—	52	546	—	—	546	46
16	8	14	20	35	9	113	—	—	113	47
—	33	7	25	63	29	328	—	—	328	48
16	562 <sup>9</sup>	187 <sup>10</sup>	—	20	517 <sup>11</sup>	1,307	—	—	1,307	49
332	1,362	319	70	212	1,331	5,196	—	—	5,196	50
—	451	24	43	115	225	945	—	—	945	51
194	—	—	16	—	—	210	—	—	210	52
24,910	36,795	9,309	9,006	10,597	27,732	145,215	995	79	146,289	53
72,886	116,148	43,752	44,223	58,487	89,322	527,691	1,565	644	529,900	54
—	—	—	—	—	—	31	—	—	31	55
—	—	—	—	28	—	31	—	—	31	56
3	—	—	263	—	—	266	—	—	266	57
7,838 <sup>12</sup>	—	—	—	—	1,444 <sup>13</sup>	9,283	—	—	9,283	58
477	—	160	209	—	597	1,444	—	—	1,444	59
—	—	—	49	—	109	158	—	—	158	60
534	—	—	50	—	225	809	—	—	809	61
6,749	—	—	—	—	49	6,798	—	—	6,798	62
14	—	—	—	—	—	223	—	—	223	63
107	—	—	—	—	—	107	—	—	107	64
—	—	20	25	—	45	104	—	—	104	65
15,722	—	180	596	28	2,469	19,254	—	—	19,254	66
88,608	116,148	43,932	44,819	58,515	91,791	546,945	1,565	644	549,154	67

<sup>9</sup> Includes contribution towards the construction of a dam on the Conestogo River 546.

<sup>10</sup> Consists of Lake Winnipeg and Manitoba Board 63; soil erosion and water control in the Riding and Duck Mountain watershed 124.

<sup>11</sup> Consists of Okanagan flood control project 437; Fraser River Basin Board 80.

<sup>12</sup> Contributions from municipalities under the Public Charities Act towards maintenance of indigents, etc.

<sup>13</sup> Consists of contributions from municipalities to the hospital insurance service 1,146; tuberculosis control 298.

<sup>14</sup> Federal tax abstention grant.

**TABLE 8. Specified Amounts Paid to Other Governments, for Fiscal Year Ended  
March 31, 1958**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
1	Shared-revenue contributions <sup>1</sup> .....	—	—	9	—
2	Subsidies.....	610	121	1,011	3,468
3	Grants in lieu of local taxes on provincial government property <sup>2</sup> .....	7	5	—	—
4	Other .....	—	—	—	—
5	<b>Sub-total items 1 to 4 .....</b>	<b>617</b>	<b>126</b>	<b>1,020</b>	<b>3,468</b>
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
6	Corrections .....	—	—	—	20
7	Police protection .....	—	—	—	—
8	Other — Fire protection.....	30	2	—	—
9	— Other .....	—	—	—	—
	Transportation and communications:				
10	Highways, roads and bridges .....	157	14	—	217
	Health and social welfare:				
11	Public health .....	106	—	—	—
12	Medical, dental and allied services .....	—	—	—	—
13	Hospital care <sup>4</sup> .....	—	—	—	—
14	Aid to aged persons (homes) .....	—	—	—	—
15	Aid to unemployed employables and unemployables.....	—	14	—	36
16	Child welfare .....	—	—	—	119
17	Other .....	—	—	—	—
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas.....	20	—	—	—
19	Physical culture.....	—	—	—	—
	Education:				
20	Schools operated by local authorities <sup>5</sup> .....	6	1,210	11,221	7,596
	Natural resources and primary industries:				
21	Lands: settlement and agriculture.....	—	—	—	—
22	Local government planning and development.....	—	—	—	85
	Other expenditure:				
23	Civil defence .....	—	—	27	32
24	Housing .....	3	—	—	—
25	Other .....	4	—	—	—
26	<b>Total grants-in-aid and shared-cost contributions ....</b>	<b>320</b>	<b>1,240</b>	<b>11,248</b>	<b>8,100</b>
27	<b>Total paid to Local Governments .....</b>	<b>937</b>	<b>1,366</b>	<b>12,268</b>	<b>11,568</b>
	To Government of Canada:				
28	<b>Police services — R.C.M.P.....</b>	<b>360</b>	<b>95</b>	<b>523</b>	<b>385</b>
29	<b>Total paid to All Governments.....</b>	<b>1,297</b>	<b>1,461</b>	<b>12,791</b>	<b>11,953</b>

<sup>1</sup> N.S. — share of Crown land leases; Ont. — share of liquor licences; Alta. — share of gasoline tax 10,870, share of liquor fines 150.

<sup>2</sup> Does not include grants in lieu of taxes paid by provincial government enterprises.

<sup>3</sup> Reimbursement of taxes to newly-incorporated or extended municipalities.

<sup>4</sup> Excludes amounts paid directly to municipal hospital boards.

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



**TABLE 8. Specified Amounts Paid to Other Governments, for Fiscal Year Ended  
March 31, 1958**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	894	—	—	11,020	—	11,923	—	—	11,923	1
—	22,946	1,997	—	62	11,020	41,235	56	56	41,347	2
—	788	144	—	78	—	1,022	—	—	1,022	3
—	—	—	—	—	14 <sup>3</sup>	14	—	—	14	4
—	24,628	2,141	—	11,160	11,034	54,194	56	56	54,306	5
—	940	—	—	—	—	960	—	—	960	6
—	187	—	—	—	—	187	—	—	187	7
936	131	—	—	—	—	1,099	—	—	1,099	8
407	10	—	—	—	—	417	—	—	417	9
4,019	51,367	2,811	4,801	4,002	320	67,708	—	59	67,767	10
30	2,011	60	195	870	246	3,518	—	—	3,518	11
—	32	86	—	—	—	118	—	—	118	12
—	—	1,332	—	2,861	—	4,193	—	—	4,193	13
—	5,346	—	5	—	4	5,355	—	—	5,355	14
—	6,688	1,220	1,695	1,142	4,119	14,914	—	19	14,933	15
—	3,001	243	—	463	602	4,423	—	—	4,423	16
—	—	13	—	—	—	13	—	—	13	17
50	350	—	—	14	—	434	—	—	434	18
—	408	—	1	—	—	409	—	—	409	19
61,140 <sup>7</sup>	98,534	11,959	17,371	44,423	40,084	293,538	*	70 <sup>9</sup>	293,608	20
155	630	237	111	150	17	1,300	—	—	1,300	21
—	54	—	—	—	—	139	—	—	139	22
—	446	—	—	66	283	854	—	—	854	23
—	—	—	—	—	—	3	—	—	3	24
86	2	55 <sup>10</sup>	—	—	—	147	—	—	147	25
66,823	170,137	18,016	24,179	53,991	45,675	399,729	—	148	399,877	26
66,823	194,765	20,157	24,179	65,151	56,709	453,923	56	204	454,183	27
—	—	674	884	1,039	1,311	5,271	—	—	5,271	28
66,823	194,765	20,831	25,063	66,190	58,020	459,194	56	204	459,454	29

<sup>6</sup> Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 8,665.

<sup>7</sup> Does not include expenditures by the Province to meet debt charges of various school corporations 4,731.

<sup>8</sup> Local schools are operated by the Territorial Government and by religious denominations.

<sup>9</sup> Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

<sup>10</sup> Emergency flood relief.

**TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1958<sup>1</sup>**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	<b>Operations</b>				
1	Gross sales .....	6,337	2,915 <sup>2</sup>	31,367	21,145
2	Deduct cost of goods sold .....	3,640	1,864	18,259	12,360
3	Gross profit on sales .....	2,697	1,051	13,108	8,785
4	Deduct administrative and general expenses les miscellaneous income .....	567	97	1,635	1,468
5	Net income (liquor profits per tables 1 and 3) .....	2,130 <sup>3</sup>	954	11,473	7,317 <sup>3</sup>
	<b>Reconciliation with Liquor Board operations</b>				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licenses and permits .....	1,665	30	192	15
7	Fines and penalties .....	28	—	50	—
8	Confiscations .....	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
9	Enforcement expenses .....	—	—	12	—
10	Other <sup>4</sup> .....	—	—	564	—
11	Deduct: Provision for reserves (net) .....	—	—	—	—
12	<b>Net profits as per Liquor Board reports .....</b>	<b>3,823</b>	<b>984</b>	<b>11,139</b>	<b>7,332</b>
	<b>Summary<sup>4</sup></b>				
13	Net profit, table 3, item 28 .....	2,130	954	11,473	7,317
14	Sales tax, table 3, item 5 .....	—	291	—	—
15	Privileges, licences and permits, table 3, item 18 .....	1,665	30	285	15
16	Fines and penalties, included in table 3, item 24 .....	28	14	50	29
17	Confiscations, included in table 3, item 31 .....	—	—	4	—
18	<b>Total revenue from liquor operations .....</b>	<b>3,823</b>	<b>1,289</b>	<b>11,812</b>	<b>7,361</b>

<sup>1</sup> 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.

<sup>2</sup> After deducting health tax 291 paid by purchaser. See item 14.

<sup>3</sup> Includes commission received for collection of general sales tax.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1958<sup>1</sup>

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
91,697	150,042	40,388	39,498	63,018	93,090	539,497	2,045	1,239	542,781	1
53,734	89,279	30,254	25,875	42,123	62,107	339,495	1,186	635	341,316	2
37,963	60,763	10,134	13,623	20,895	30,983	200,002	859	604	201,465	3
7,605	14,001	2,049	2,039	2,900	4,312	36,673	122	126	36,921	4
30,358 <sup>2</sup>	46,762	8,085	11,584 <sup>3</sup>	17,995	26,671 <sup>3</sup>	163,329	737	478	164,544	5
13,155	20,909	2,458	57	778	394	39,653	—	35	39,688	6
—	166	—	—	—	—	244	—	—	244	7
48	—	—	4	—	—	52	—	—	52	8
1,439	—	24	8	—	226	1,709	—	—	1,709	9
—	894	—	—	—	—	1,458	—	—	1,458	10
—	823	—	—	—	—	823	—	—	823	11
42,122	66,120	10,519	11,637	18,773	26,839	199,288	737	513	200,538	12
30,358	46,762	8,085	11,584	17,995	26,671	163,329	737	478	164,544	13
1,919	—	—	—	—	—	2,210	75	—	2,285	14
13,155	21,582	2,458	57	797	428	40,472	7	35	40,514	15
198	166	95	119	255	—	954	8	—	962	16
48	—	—	4	—	—	56	—	—	56	17
45,678	68,510	10,638	11,764	19,047	27,099	207,021	827	513	208,361	18

<sup>1</sup> N.S. — maintenance of R.C.M.P. and prisoners committed expenses; Ont. — liquor licence revenue paid to municipalities.

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







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