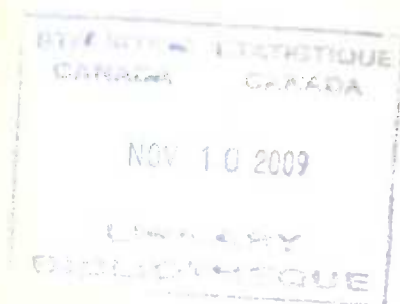


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ANNUAL



FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Actual

1958

(Fiscal Year Ended March 31, 1959)

DOMINION BUREAU OF STATISTICS

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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:

.. figures not available.

... figures not appropriate or not applicable.

— nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.

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

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Actual

1958

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, 1959. A report dealing with actual direct and indirect debt of these govern-

ments as at March 31, 1959 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.

DEVELOPMENTS IN 1958-59

To assist the provinces to meet higher expenditure requirements, an interim adjustment was made to the Federal-Provincial Tax-Sharing Arrangement Act whereby the provincial share of the federal tax on personal income was increased from 10 to 13 per cent, to be in effect for one year. This increase in the provincial share was later extended until the end of the present agreement in 1962. The provincial share of taxable corporate income and of federal succession duties collections remained unaltered at 9 and 50 per cent, respectively; the "equalization" clause continued to provide each province with a revenue yield equal to the average of the two provinces with the highest per capita yields and the "stabilization" clause assured the provinces of as much revenue as they would have received had the former tax rental agreements been still in effect. In addition, the federal government announced in January 1958 that unconditional subsidies, designated the Atlantic Provinces Assistance Grants, amounting to \$25 million, were to commence in 1958-59 with like amounts in each of the three years remaining in the arrangement; the annual payment to Newfoundland, Nova Scotia and New Brunswick was to be \$7,500,000 each and to Prince Edward Island \$2,500,000.

In June 1958, the federal royal commission appointed the previous year under the Terms of Union of Newfoundland with Canada to review the financial position of the Province made its report and recommended that Newfoundland be paid an additional annual subsidy of \$8 million, less the amount of the annual transitional grant in the fiscal years 1957-58 to 1960-61, to enable the Province "to continue public services at the levels and standards reached subsequent to the date of Union (April 1, 1949) without resorting to taxation more burdensome, having regard to capacity to pay, than that obtaining generally in the region comprising the Maritime Provinces of Nova Scotia, New Brunswick and Prince Edward Island". Under the Newfoundland Additional Grants Act, a first payment of \$13,550,000

was made in 1958-59 and consisted of \$6,600,000 for the fiscal year 1957-58 and \$6,950,000 for 1958-59. Further additional grants will be made in each of the fiscal years 1959-60 to 1961-62, inclusive.

Total revenue of all the provinces from payments under these various arrangements together with the regular subsidies and the provincial share of federal income tax on power utilities amounted to \$466,748,000 (excluding \$1,032,000 received by the Territories), showing an increase of \$84,272,000 over the previous year.

The federal Unemployment Assistance Act, 1956, as amended in 1957, provided that, effective January 1, 1958, the Government of Canada would be prepared to enter into an agreement whereby the federal contribution would be 50 per cent of all unemployment assistance given by a province or a municipality. The conditions under which payment is granted and the rates of assistance are determined by the province or municipality. Expenditures for both employable and unemployable persons may be included and the costs of maintaining persons in homes for special care, such as homes for the aged and nursing homes, are considered as shareable. Prior to this amendment, the federal contribution of 50 per cent of the costs of assistance became effective only when the number of unemployed persons exceeded 0.45 per cent of the province's population and was applicable only to this excess. All provinces except Quebec entered into agreements with the federal government and received payments in 1958-59 (Quebec has since signed an agreement).

Following enactment of the Government of Canada's Hospital Insurance and Diagnostic Services Act, 1957, federal contributions amounting to approximately half the provincial costs were authorized to be paid to the provinces in respect of programmes administered by them providing hospital insurance and laboratory and other services in aid of diagnosis. Federal participation dates from July 1, 1958, and is based on a formula including factors

related to the per capita costs of in-patient services in Canada, in the province concerned and proportionate costs of out-patient services, and the number of population of the province eligible for and entitled to insured services. The effective date of the agreements with Newfoundland, Manitoba, Saskatchewan, Alberta and British Columbia was July 1, 1958 and January 1, 1959, for Nova Scotia and Ontario.

Saskatchewan and British Columbia have had their hospital insurance plans in operation since January 1, 1947 and 1949, respectively; Alberta introduced its plan on April 1, 1958; Newfoundland and Manitoba July 1, 1958; and Nova Scotia and Ontario January 1, 1959. Newfoundland, Nova Scotia, Alberta and British Columbia include the relevant financial transactions in their ordinary accounts on a fiscal basis whereas Ontario, Manitoba and Saskatchewan treat their plans as special funds kept on a calendar year basis. Shared costs receipts from the federal government in respect of Newfoundland, Alberta and British Columbia cover a nine-month period in this report, Manitoba and Saskatchewan 6 months, and Nova Scotia 3 months. Receipts by the provinces from the Government of Canada towards the cost of these plans are included in item 16 of Table 1 and details are given in item 10 of Table 7; expenditures are included in item 21 of Tables 2 and 4.

Action was taken in 1958 to help improve the employment situation during the winter months by the announcement of the federal government's winter works assistance programme, to cover the period December 1, 1958, to April 30, 1959. Payments were made to the provinces in accordance with agreements entered into between the Government of Canada and each province taking part and provided for federal contributions of amounts not exceeding one half of the cost of labour incurred in the above-stated period on winter works projects in municipalities, as contemplated by the agreement. Claims by and payments to municipalities are channelled through the provincial governments. Winter works programmes were initiated by all provinces except Newfoundland, Prince Edward Island and Quebec in the period under review.

To encourage the provinces in the development of roads leading to resources, the federal government announced in mid-1958 that it would enter into agreements with any of the provinces for this purpose. Ontario, Manitoba, Saskatchewan, Alberta and British Columbia took advantage of this proposal in 1958-59.

Among changes in tax and licence rates by various provinces, Ontario amended its motor vehicle licence fees to apply more equitably on the basis of horsepower and number of cylinders, and the tax on diesel fuel was reduced by 1½ cents to 18½ cents per gallon. In Manitoba there was a general lowering of amusement tax rates. Quebec increased the exemptions from provincial individual income tax to \$250 for certain dependants who qualified for family allowances and to \$500 for certain dependants not so qualified; the previous exemptions were \$150 and \$400, respectively.

During 1958-59, Prince Edward Island tripled its per capita grants to municipalities. In Ontario, new assessment equalization factors were used for the first time in computing the grant to be paid to each school board; the grants formula includes a growth-need factor to give further aid to school boards contending with rapid population expansion, high debt charges and transportation costs. To give effect to recommendations of the Manitoba Royal Commission on Education, school districts were combined into larger groups for secondary school purposes only (this did not effect elementary schools, which remained under local control), these new groups being called Divisions, and greatly increased grants were provided by the Province for the Divisions themselves and for the constituent districts. Saskatchewan reduced its family hospital insurance tax under the Health Services Act to \$35 from \$45. In Alberta, after all citizen's dividends and expenses for the years 1957 and 1958 had been paid, the Citizens' Dividend Fund was closed out when all moneys lying to the Fund's credit at March 31, 1959, were transferred to the General Revenue Fund.

Revenue receipts from taxes and federal payments increased in all provinces for the year ended March 31, 1959, compared to the previous 12 month period; liquor profits (item 28, Table 3) also showed increases. However, receipts from privileges, licences and permits were down in all provinces except in Newfoundland and Prince Edward Island, where there was little change, and in Ontario and British Columbia, where revenue from this source increased (item 22, Table 3).

All provinces except Alberta and British Columbia showed substantial increases in net expenditure on highways, roads and bridges during the fiscal year ended March 31, 1959 (item 12, Table 4), totalling \$616,049,000 as against \$582,519,000 in the previous year. Alberta showed a slight decrease while British Columbia's expenditure for this purpose decreased considerably, due to reduced outlays on general highways, hard surfacing and bridges. Education expenditure was up in all provinces (item 42, Table 4), while disbursements on health and social welfare showed increases in all provinces except Saskatchewan and British Columbia (item 34, Table 4). Net debt charges increased in Prince Edward Island, Nova Scotia, New Brunswick and Ontario compared to the previous fiscal year, but declined in all the remaining provinces (item 58, Table 4).

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Montreal-Laurentian Autoroute Board, a toll authority set up by the Province of Quebec in 1957, 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 were not published; however, the provincial balance sheet as at March 31, 1959, shows a loan of \$2.0 million to the Board and \$45.0 million of bonds of the Authority guaranteed by the Province. 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, 1959

(thousands of dollars)

Revenue:

Sales and services—tolls, etc.	3,348
Contributions from Provincial Government.	1,802
Total revenue	5,150

General expenditure:

Highways, roads and bridges	16,643
Debt charges exclusive of debt retirement ¹	911

Total gross general expenditure(exclusive of debt retirement)..... 17,554

¹ 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 several changes. It must be borne in mind that these are the proportions that each item of the individual province's revenue bear to that province's total revenue, so that a decrease in the percentage compared to the previous year does not necessarily mean that less was received from that particular source than in the previous fiscal period but merely that proportions have altered. Thus it is seen that the substantial increase in federal subsidies received by the Atlantic Provinces have caused a sharp increase in those percentages and are a significant factor causing changes in the proportions of the other items of revenue.

On the expenditure side, transportation and communications continued to account for the largest share of total net general expenditure—27.9%; in 1957-58 the percentage was 28.8. Expenditures on education increased in relative significance to 23.4% of the total, up from 22.2% in the previous year.

Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1959

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
Taxes:													
Corporations	0.5	0.6	1.0	0.9	4.5	2.2	1.5	0.4	0.8	0.9	—	—	2.2
Income—Corporations	—	—	—	—	14.7	22.3	—	—	—	—	—	—	10.4
Individuals	—	—	—	—	8.6	—	—	—	—	—	—	—	2.2
Sales:													
Motor fuel and fuel oil ..	7.5	17.6	19.4	16.3	16.1	23.6	18.7	14.3	10.6	9.7	11.7	7.2	16.7
General	12.8	—	2.2	11.2	11.3	—	—	15.3	—	28.6	—	—	8.6
All other sales taxes	0.2	5.5	0.9	2.9	6.2	1.5	0.9	0.1	0.5	1.0	4.9	—	2.4
Succession duties	—	—	—	—	4.0	5.2	—	—	—	—	—	—	2.6
Hospital insurance tax	—	—	—	—	—	—	—	7.4	—	—	—	—	0.5
All other taxes	0.4	—	0.3	0.4	0.3	1.5	—	0.1	—	2.1	6.4	0.1	0.8
Total taxes	21.4	23.7	23.8	31.7	65.7	56.3	21.1	37.6	11.9	42.3	23.0	7.3	46.4
Federal-provincial tax-sharing arrangements	27.1	34.0	36.2	31.4	9.9	14.4	43.8	24.2	19.6	21.9	22.4 ¹	37.2 ¹	18.3
Privileges, licences and permits:													
Liquor control and regulation	2.6	0.2	0.4	—	2.3	3.0	3.3	—	0.4	0.2	0.4	1.5	1.8
Motor vehicles	2.5	5.1	6.7	6.3	6.4	9.1	8.6	5.0	4.8	5.1	6.4	2.2	6.7
Natural resources	2.6	0.2	1.7	5.0	5.4	4.9	4.9	16.9	50.1	15.1	1.2	3.4	11.9
Other	0.7	1.0	0.6	0.6	1.2	1.3	1.1	1.0	0.7	0.7	2.6	0.9	1.0
Total privileges, licences and permits	8.4	6.5	9.4	11.9	15.3	18.3	17.9	22.9	56.0	21.1	10.6	8.0	21.4
Government of Canada subsidies	37.9	25.1	12.6	12.9	0.6	0.6	2.7	1.5	1.0	0.4	2.1	3.2	2.8
Liquor profits	3.7	8.1	15.5	10.5	5.7	8.3	11.5	8.8	7.9	9.0	38.8	36.2	8.0
All other revenue	1.5	2.6	2.5	1.6	2.8	2.1	3.0	5.0	3.6	5.3	3.1	8.1	3.1
Total net general revenue	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Federal tax abstention grant.

Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1959

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government	6.8	4.5	3.5	4.4	4.7	3.4	4.8	6.0	2.6	5.6	10.3	5.6	4.3
Protection of persons and prop- erty	5.0	2.3	3.2	2.7	5.0	6.1	5.0	5.0	5.6	4.7	0.1	0.6	5.2
Transportation and communi- cations	22.6	46.5	37.3	36.9	26.2	31.2	32.3	23.2	26.0	19.4	28.1	3.4	27.9
Health	17.8	10.1	12.5	10.5	12.3	12.5	16.9	28.6	15.7	19.2	12.9	13.7	14.8
Social welfare	15.2	5.3	6.5	6.5	14.0	5.7	6.8	7.5	6.8	8.6	3.6	6.9	8.6
Education	23.0	12.1	20.7	15.2	22.7	25.1	23.1	20.0	28.5	21.6	38.7	57.5	23.4
Natural resources and primary industries	4.1	4.9	3.8	6.0	10.3	4.7	6.5	7.5	8.0	9.0	0.7	2.1	7.1
Debt charges (exclusive of debt retirement) ¹	3.3	8.1	8.8	9.2	2.3	4.8	-1.2	-0.2	-6.1	1.9	0.6	-	2.5
Contributions to other gov- ernments	0.5	2.4	1.2	6.8	0.1	3.4	2.8	-	7.1	4.2	3.0	3.1	2.8
All other expenditure	1.7	3.8	2.5	1.8	2.4	3.1	3.0	2.4	5.8	5.8	2.0	7.1	3.4
Net general expenditure (ex- clusive of debt retire- ment)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Negative amount indicates excess of revenue over expenditure.

The following summaries show the developments that have taken place in provincial government finance in the last five years. Figures for 1948 are also shown.

Net General Revenue
Fiscal Years Ended Nearest to December 31

Province	1948	1954	1955	1956	1957	1958
millions of dollars						
Newfoundland	¹	33	33	37	39	51
Prince Edward Island	5	8	8	8	9	13
Nova Scotia	33	51	54	58	65	76
New Brunswick	28	51	53	57	62	71
Quebec	203	339	413	446	515	557
Ontario	220	399	432	482	595	647
Manitoba	36	57	59	66	74	77
Saskatchewan	56	100	103	122	136	141
Alberta	63	175	225	241	246	236
British Columbia	101	200	231	273	282	296
Yukon Territory .....	..	1	2	2	2	2
Northwest Territories .....	..	1	1	1	1	1
Totals	745	1,415	1,614	1,793	2,026	2,179

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

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

Province	1948	1954	1955	1956	1957	1958
millions of dollars						
Newfoundland	¹	39	42	44	48	62
Prince Edward Island	6	9	10	10	11	14
Nova Scotia	43	53	58	71	74	86
New Brunswick	40	51	54	59	64	71
Quebec	230	350	400	434	493	533
Ontario	235	421	489	552	657	742
Manitoba	33	48	52	63	76	98
Saskatchewan	55	96	101	110	124	137
Alberta	55	138	159	170	199	215
British Columbia	101	179	207	258	287	267
Yukon Territory .....	..	1	2	2	2	2
Northwest Territories .....	..	1	1	1	2	2
Totals	798	1,386	1,575	1,774	2,037	2,229

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

Net General Revenue by Source
Fiscal Years Ended Nearest December 31

Source	1948 ¹	1954	1955	1956	1957	1958
millions of dollars						
Taxes:						
Corporations	23	16	20	20	41	48
Income — Corporations	88	49	54	62	214	226
Individuals	—	25	30	36	41	48
Sales:						
Motor fuel and fuel oil	125	240	269	301	347	364
General	48	129	150	178	183	187
All other sales taxes	30	43	43	45	49	53
Succession duties	29	41	72	65	53	56
Hospital insurance premiums	—	8	8	8	10	10
All other taxes	20	16	19	18	17	18
Total taxes	363	567	665	733	955	1,010
Federal tax rental agreements	84	328	320	366	—	—
Federal-provincial tax-sharing arrangements	—	—	—	—	354	399
Privileges and permits:						
Liquor control and regulation	25	31	33	33	41	39
Motor vehicles	50	94	114	128	140	146
Natural resources	59	185	257	288	278	259
Other	11	17	18	20	20	23
Total privileges, licences and permits	145	327	422	469	479	467
Government of Canada subsidies	17	24	24	23	22	60
Liquor profits	103	128	139	154	165	175
All other revenue	33	41	44	48	51	68
Total net general revenue	745	1,415	1,614	1,793	2,026	2,179

¹ 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.

Net General Expenditure by Function
Fiscal Years Ended Nearest December 31

Function	1948 ¹	1954	1955	1956	1957	1958
millions of dollars						
General government	34	56	65	70	83	95
Protection of persons and property	35	78	82	92	108	116
Transportation and communications	255	371	448	561	588	622
Health	102	235	247	262	302	330
Social Welfare	62	124	134	143	168	192
Education	142	275	333	363	453	523
Natural resources and primary industries	75	107	122	133	147	158
Debt charges (exclusive of debt retirement)	52	57	55	55	55	55
Contributions to municipalities	13	37	37	41	54	62
All other expenditure	28	46	52	54	79	76
Net general expenditure (exclusive of debt retirement)	798	1,386	1,575	1,774	2,037	2,229

¹ 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.

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 an amount may be transferred from "capital account" expenditure to "current account" expenditure (\$54 million in 1958-59) and no functional breakdown of this transfer item is possible. For these various reasons the breakdown between "ordinary" and "capital" previously reported in the "actual" reports is no longer made. However, the total amount of expenditures financed through provincial "capital accounts" still appears on the reconciliation statement. See Table 6, item 3. 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-costs 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
Newfoundland:		Ontario:	
Tax on Fire Insurance Premiums	185	Fire Marshal Tax	559
Public Utilities Act	46	Security Transfer Tax	2,605 ¹
Total	231	Land Transfer Tax	4,174
		Total	7,338
Nova Scotia:		Manitoba:	
Tax on Fire Insurance Premiums	32	Fire Prevention Tax	36
Public Utilities Act	61		
Total	93	Saskatchewan:	
		Fire Prevention Assessment Levy	64
New Brunswick:		Hospitalization Insurance Tax	10,474
Fire Prevention Tax on Premiums	31	Total	10,538
Insurance Act	19		
Public Utilities Act	30	Alberta:	
Total	80	Fire Prevention Tax	43
Quebec:		British Columbia:	
Tax on Fire Insurance Premiums	150	Tax on Fire Insurance Premiums	52
Security Transfer Tax	1,410		
Property Transfer Tax	84	Yukon:	
Total	1,644	Poll Tax	5

¹ Includes commissions of 51.

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 4 to 6, 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 Table 6, item 7.

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 13, 14 and 19.

In order to achieve interprovincial comparability, tax-sharing arrangement revenue has been adjusted to agree with the payments made by the Government of Canada as appearing in the federal Public Accounts. See Table 5, item 9.

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, item 9, and Table 6, item 18.

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 and Manitoba and are included in item 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 under "interfund eliminations".

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
- Co-operative Development Loan Board
- Farm Development Loan Board
- Fisheries Assistance Fund
- Fisheries Development Authority
- Fisheries Loan Board
- Industrial Development Loan Board
- Property Loss Reserve Fund
- Public Libraries Board
- Unsatisfied Judgment Fund

Prince Edward Island:

- Fishermen's Loan Board
- Insurance Reserve Fund
- Provincial Sanatorium Commission
- Unsatisfied Judgment Fund

Nova Scotia:

- Canso Bridge Fund
- Community Pastures Board
- Public Utilities Commission
- Research Endowment Fund
- Research Foundation
- Special Reserve Account
- Unsatisfied Judgment Fund
- Yarmouth-New England Ferry Fund

New Brunswick:

- Board of Commissioners of Public Utilities
- Crown Land Sinking Fund
- Fire Prevention Act, 1943
- Government House Trust Fund
- Provision for Matching Grants and Guarantees
- Unsatisfied Judgment Fund
- Verna MacDonald Bequest

Quebec:

- District Court Houses
- Minimum Wage Commission

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
Hospital Construction Grants
Fire Insurance Reserve Fund
Fire Prevention Fund
Horned Cattle Purchase Act
Hospital Services Fund
Land Titles Assurance Fund
Milk Control Board
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund

Saskatchewan:

Government Finance Office
Horned Cattle Purchases Trust Account

Saskatchewan - Concluded:

Industrial Development Fund
Land Titles Assurance Fund
Milk Control Board
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
Grazing Range Improvement Fund
Industrial Development Fund
Land Registry Assurance 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 54) 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 38) include only those payments to provincial institutions of which the 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 57 to 67) 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 23). 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 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.

December 8, 1960.

STATISTICAL TABLES

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1959¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Taxes ²	13,363	2,974	18,018	22,515
2	Federal-provincial tax-sharing arrangements ²	16,892	4,277	27,399	22,264
Privileges, licences and permits:					
3	Liquor control and regulation	1,652	30	276	16
4	Motor vehicles	1,575	647	5,082	4,433
5	Natural resources	1,593	23	1,286	3,567
6	Other	449	126	503	433
7	Total privileges, licences and permits	5,269	826	7,147	8,449
8	Sales and services	2,012	544	3,731	1,378
9	Fines and penalties	268	44	256	195
Interest, discount, premium and exchange: ⁴					
10	Interest	575	53	2,561	2,846
11	Profit on foreign exchange	—	—	39	52
12	Other	300 ⁵	2	89	—
13	Total interest, discount, premium and exchange	875	55	2,689	2,898
Other Governments:					
Government of Canada:					
14	Share of income tax on power utilities	286	49	260	202
15	Subsidies	23,669 ⁷	3,157 ⁸	9,557 ⁸	9,179 ⁸
16	Contributions ⁹	14,691	1,959	12,768	16,427
17	Total Government of Canada	38,646	5,165	22,585	25,808
18	Municipalities — Contributions ⁹	14	2	229	31
19	Total other governments	38,660	5,167	22,814	25,839
Government enterprises:					
20	Liquor profits	2,281	1,018	11,743	7,465
21	Other ¹⁰	—	—	—	—
22	Total government enterprises	2,281	1,018	11,743	7,465
23	Other revenue	24	19	12	62
24	Sub-totals	79,644	14,924	93,809	91,065
Non-revenue and surplus receipts:					
25	Refunds of previous years' expenditure	88	5	10	10
26	Repayment of advances credited to revenue	13	11	—	—
27	Other	—	—	—	—
28	Total non-revenue and surplus receipts	101	16	10	10
29	Total gross general revenue	79,745	14,940	93,819	91,075
30	Population (000's) ¹¹	438	100	710	577
31	Gross general revenue per capita (\$)	182	149	132	158

¹ Provincial figures have been adjusted for purposes of interprovincial comparability. See Introduction and Table 5.

² See Table 3 for breakdown.

³ Federal tax abstention grant.

⁴ Excludes net sinking fund earnings as follows: Nfld. 289; P.E.I. 187; N.S. 1,652; N.B. 2,299; Que. 5,197; Ont. 3,304; Man. 1,165 (reserve for debt retirement); Sask. 897; Alta. nil; B.C. 3,194.

⁵ Gain on sale of shares.

⁶ Includes guarantee fees 94 (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, 1959¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
365,793	364,524	16,168	53,220	28,096	124,952	1,009,623	433	103	1,010,159	1
55,004	93,322	33,577	34,261	46,341	64,816	398,153	422 ³	525 ³	399,100	2
12,989	19,538	2,554	23	863	442	38,383	8	21	38,412	3
35,505	58,981	6,577	6,998	11,474	14,984	146,256	121	31	146,408	4
29,848	31,619	3,730	23,945	118,320	44,768	258,699	23	48	258,770	5
7,062	8,297	815	1,414	1,758	2,118	22,975	48	13	23,036	6
85,404	118,435	13,676	32,380	132,415	62,312	466,313	200	113	466,626	7
7,771	18,324	2,613	3,987	6,182	9,044	55,586	220	34	55,840	8
1,091	2,598	328	691	1,206	696	7,373	12	10	7,395	9
4,272	19,850	9,868	12,223	13,813	1,621	67,682	13	—	67,695	10
50	82	—	—	—	36	259	—	—	259	11
—	14	—	308 ⁶	140	1	854	—	—	854	12
4,322	19,946	9,868	12,531	13,953	1,658	68,795	13	—	68,808	13
2,281	1,590	47	96	2,216	1,456	8,483	—	—	8,483	14
3,242	3,641	2,032	2,080	2,274	1,281	60,112	40	45	60,197	15
35,637	56,027	14,767	16,528	20,654	41,842	231,300	183	168	231,651	16
41,160	61,258	16,846	18,704	25,144	44,579	299,895	223	213	300,331	17
13,069	6	216	453	3,007	2,045	19,072	—	—	19,072	18
54,229	61,264	17,062	19,157	28,151	46,624	318,967	223	213	319,403	19
31,490	53,444	8,817	12,429	18,711	26,697	174,095	731	512	175,338	20
2,800	—	—	2,702	246	—	5,748	—	—	5,748	21
34,290	53,444	8,817	15,131	18,957	26,697	179,843	731	512	181,086	22
2,342	226	92	165	248	346	3,536	2	38	3,576	23
610,246	732,083	102,201	171,523	275,549	337,145	2,508,189	2,256	1,548	2,511,993	24
696	223	275	93	191	3,571	5,162	33	7	5,202	25
—	—	45	162	201	3,347	3,779	—	25	3,804	26
—	—	—	85	—	—	85	—	—	85	27
696	223	320	340	392	6,918	9,026	33	32	9,091	28
610,942	732,306	102,521	171,863	275,941	344,063	2,517,215	2,289	1,580	2,521,084	29
4,884	5,803	870	888	1,201	1,544	17,015	13	20	17,048	30
125	126	118	194	230	223	148	176	79	148	31

¹ Consists of transitional grant 1,050, Atlantic Provinces Adjustment Grant 7,500, additional subsidy for 1957-58 and 1958-59, 13,550, and annual statutory subsidies, 1,569.

² Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

³ See Table 7 for breakdown of the functions of expenditure towards which the contributions were made.

⁴ Que.—Contributions from Hydro-Electric Commission; Sask.—Profits of various crown corporations; Alta.—Treasury Branches net profit.

⁵ Population at June 1, 1958, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1959

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ¹	3,847	552	2,703	2,699
2	Legislative	323	90	322	412
3	Research, planning and statistics	—	—	—	—
4	Total general government	4,170	642	3,025	3,111
Protection of persons and property:					
5	Law enforcement	453	78	442	346
Corrections:					
6	Juvenile delinquents	115	8	349	138
7	Other offenders	415	60	11	210
8	Police protection	1,348	71	601	468
9	Other	782	110	1,394	811
10	Total protection of persons and property	3,113	327	2,797	1,973
Transportation and communications:					
11	Airways	31	—	—	—
12	Highways, roads and bridges	18,717	7,484	34,929 ²	36,426
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	26	—
15	Waterways	102	56	2,286 ³	595
16	Other	—	5	18	—
17	Total transportation and communications	18,850	7,545	37,259	37,021
Health and social welfare:					
Health:					
18	General health	248	67	144	386
19	Public health	1,516	553	2,443	2,145
20	Medical, dental and allied services	1,200	39	181	87
21	Hospital care	13,526	1,439	14,119	7,257
22	Total health	16,490	2,098	16,887	9,855
Social welfare:					
23	Aid to aged persons	3,674	612	3,400	3,886
24	Aid to blind persons	287	60	516	487
25	Aid to unemployed employables and unemployables ⁴	9,356	418	1,894	1,281
26	Mothers' allowances	—	129	1,967	1,364
27	Child welfare	449	65	606	210
28	Labour	81	1	144	208
29	Other social welfare	795	61	84	85
30	Total social welfare	14,642	1,346	8,611	7,521
31	Total health and social welfare	31,132	3,444	25,498	17,376
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	179	39	313	130
33	Parks, beaches and other recreational areas	157	24	90	120
34	Physical culture	10	9	41	33
35	Other	4	2	35	7
36	Total recreational and cultural services	350	74	479	290
Education:					
37	Schools operated by local authorities	12,842 ⁶	1,339	13,675	8,834
38	Universities, colleges, and other schools	1,090	440	2,870	1,925
39	Education of the handicapped	105	14	134	79
40	Superannuation and pensions	-19 ¹⁰	3	1,483	78
41	Other	523	61	621	213
42	Total education	14,541	1,857	18,783	11,134

See footnotes at end of table.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
23,213	23,991	3,870	7,777	5,131	13,086	86,869	197	96	87,162	1
1,887	1,223	845	450	392	1,786	7,730	24	13	7,767	2
—	280	—	84	62	130	556	—	—	556	3
25,100	25,494	4,715	8,311	5,585	15,002	95,155	221	109	95,485	4
8,382	5,280	1,019	1,959	2,078	1,714	21,751	2	—	21,753	5
72	2,721	540	209	1,393	1,213	6,758	—	—	6,758	6
2,353	14,846	998	984	2,937	5,015	27,829	—	—	27,829	7
9,351	12,762	778	937	1,279	1,778	29,373	—	—	29,373	8
6,793	13,040	1,611	2,778	4,680	3,013	35,012	—	12	35,024	9
26,951	48,649	4,946	6,867	12,367	12,733	120,723	2	12	120,737	10
5	—	—	5	—	—	41	—	—	41	11
139,078	248,572	33,705	32,673	58,499	61,760	671,843	604	65	672,512	12
—	—	—	—	—	59	59	—	—	59	13
—	—	—	—	—	—	26	—	—	26	14
468	—	40	296	366	1,647	5,856	—	—	5,856	15
—	—	7	—	—	—	30	—	—	30	16
139,551	248,572	33,752	32,974	58,865	63,466	677,855	604	65	678,524	17
2,270	2,369	558	573	358	917	7,870	13	8	7,891	18
14,135	13,344	3,027	5,098	4,513	5,820	52,594	90	104	52,788	19
1,585	2,192	392	2,370	1,464	3,355	12,865	3	5	12,873	20
67,703	90,783	20,826	42,580	43,083	60,955	362,271	206	206	362,683	21
85,693	108,688	24,803	50,621	49,418	71,047	435,600	312	323	436,235	22
22,874	20,112	3,476	5,804	8,347	14,609	86,794	28	80	86,902	23
2,158	1,301	311	322	391	554	6,387	4	17	6,408	24
16,781	20,494	4,015	3,663	4,763	14,208	76,873	39	27	76,939	25
18,991	11,033	1,325	2,030	1,818	122	38,779	—	—	38,779	26
13,209	5,498	872	1,020	1,641	2,413	25,983	24	20	26,027	27
3,340	1,571	375	241	413	451	6,825	—	—	6,825	28
24,508	2,413	587	1,804	1,072	1,423	32,832	—	46	32,878	29
101,861	62,422	10,961	14,884	18,445	33,780	274,473	95	190	274,758	30
187,554	171,110	35,764	65,505	67,863	104,827	710,073	407	513	710,993	31
595	1,359	86	411	125	442	3,679	1	2	3,682	32
882	10,188	751	360	719	2,198	15,489	2	—	15,491	33
19	618	9	101	—	96	936	—	4	940	34
373	401	6	130	852 ^s	178	1,988	—	2	1,990	35
1,869	12,566	852	1,002	1,696	2,914	22,092	3	8	22,103	36
74,702 ^r	133,222	15,739	26,550	50,807	46,301	379,011	1,172 ^r	1,150 ^r	381,333	37
42,986	41,283	5,933	4,555	11,046	7,716	119,844	—	—	119,844	38
285	3,745	123	348	669	411	5,913	—	—	5,913	39
273	11,774	439	743	2	3,349	18,125	—	—	18,125	40
3,792	1,567	966	757	619	872	9,996	—	14	10,010	41
122,038	191,591	23,200	27,953	63,143	58,649	532,889	1,172	1,164	535,225	42

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1959 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
				thousands of dollars	
	Natural resources and primary industries:				
43	Fish and game	851	53	192	316
44	Forests	760	89	1,186	2,476
45	Lands: settlement and agriculture	735	642	1,382	1,605
46	Minerals and mines	179	2	576	157
47	Water resources	111	—	6	25
48	Other	128	46	136	180
49	Total natural resources and primary industries	2,764	832	3,478	4,759
50	Trade and industrial development	347	134	805	668
51	Local government planning and development	214	5	95	156
	Debt charges:				
52	Commission on bond or debenture sales and other management charges	275	2	26	20
53	Discount (or amount amortized) on provincial bond sales	—	116	429	246
54	Interest	2,618	1,097	9,860	9,164
55	Loss on foreign exchange	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	13	—
57	Total debt charges exclusive of debt retirement ¹¹ ..	2,893	1,215	10,328	9,430
58	Contributions to other governments ¹²	295	350	1,033	4,839
59	Contributions to government enterprises ¹³	102	—	369	25
	Other expenditure:				
60	Civil defence	54	1	86	84
61	Housing	49	—	38	—
62	Other	20	318 ¹⁴	252 ¹⁵	73
63	Total other expenditure	123	319	377	139
64	Sub-totals	78,894	16,744	104,326	90,921
	Non-expense and surplus payments:				
65	Advances charged to revenue	—	12	—	—
66	Refunds of previous years' revenue	—	4	—	—
67	Other	—	—	77	75
68	Total non-expense and surplus payments	—	16	77	75
69	Total gross general expenditure exclusive of debt retirement ¹¹	78,894	16,760	104,403	90,996
70	Population (000's) ¹³	438	100	710	577
71	Gross general expenditure exclusive of debt retirement per capita (\$)	180	168	147	158

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

² Includes 4,857 payable to the Government of Canada, being the Province's share of the cost of constructing the Canso Causeway.

³ Includes 1,500 paid to the Government of Canada, being the Province's share of the cost of constructing the Yarmouth-Bar Harbour ferry.

⁴ Includes expenditures on permanent total disability pensions.

⁵ Includes expenditures re provincial auditoriums at Edmonton and Calgary 637.

⁶ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁷ Includes 4,403 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.

⁸ Consists of expenditures on public schools operated by the Territorial Government and grants to denominational schools.

⁹ Includes 969 paid to federal government day schools for pupils other than Indians and Eskimos; 104 grants to local school districts; and 53 paid to denominational and private schools.

¹⁰ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1959 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
8,056	2,952	800	494	587	1,091	15,392	14	40	15,446	43
8,096	18,780	1,503	919	5,897	18,050	57,756	-	-	57,756	44
29,506	8,842	3,368	5,725	7,116	4,113	63,034	-	-	63,034	45
4,060	1,164	294	1,460	3,498	2,114	13,504	-	-	13,504	46
6,097	1,091	446	14	218	713	8,721	-	-	8,721	47
-	3,558	501	2,009	507	326	7,391	-	-	7,391	48
55,815	36,387	6,912	10,621	17,823	26,407	165,798	14	40	165,852	49
3,926	2,791	700	1,007	691	764	11,833	-	-	11,833	50
619	1,066	328	765	1,314	358	4,920	13	121	5,054	51
47	126	68	17	9	5	595	-	-	595	52
652	1,330	696	-	-	115	3,584	-	-	3,584	53
15,879	53,680	7,954	12,234	776	5,647	119,909	26	-	119,935	54
-	31	-	-	-	-	31	-	-	31	55
-	-	-	1	-	-	14	-	-	14	56
16,578	55,167	8,718	12,252	785	6,767	124,133	26	-	124,159	57
500	25,336	2,711	-	15,219	11,062	61,345	64	61	61,470	58
-	1,454	775	-	-	1,802	4,527	-	-	4,527	59
-	739	107	91	452	426	2,020	-	-	2,020	60
4,609	295	-	27	-	234	5,253	-	-	5,253	61
1,285 ¹⁶	1,091 ¹⁷	140 ¹⁸	67	8,286 ¹⁹	8,340 ²⁰	19,874	26	1	19,901	62
5,894	2,125	247	185	8,738	9,000	27,147	26	1	27,174	63
586,395	822,308	123,620	167,442	254,089	313,751	2,558,490	2,552	2,094	2,563,136	64
-	-	50	65	196	1,084	1,407	-	8	1,415	65
-	4,610 ²¹	99	425	316	-	5,454	-	-	5,454	66
850 ²²	257	-	35	-	90	1,384	-	-	1,384	67
850	4,867	149	525	512	1,174	8,245	-	8	8,253	68
587,245	827,175	123,769	167,967	254,601	314,925	2,568,735	2,552	2,102	2,573,389	69
4,884	5,803	870	888	1,201	1,544	17,015	13	20	17,048	70
120	143	142	189	212	204	151	196	105	151	71

¹¹ For data on debt retirement see Table 6, item 12.

¹² See Table 8, items 1 to 4, for breakdown.

¹³ Consists of: Nfld. - Jubilee Guilds 30 and Northern Labrador Affairs (net) 72; 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; B.C. - Toll Highways and Bridges Authority.

¹⁴ Includes rural electrification 305.

¹⁵ Includes winter works payments to municipalities 100 and bi-centenary celebrations re responsible government 69.

¹⁶ Includes rural electrification bureau 427 and assistance to disaster victims 496.

¹⁷ Includes payments to municipalities for special work projects 889.

¹⁸ Includes Royal Commission on flood-cost benefit 82.

¹⁹ Includes dividends paid from the Citizens' Dividend Fund 8,207.

²⁰ Includes home-owners' subsidy 7,062 and centennial celebrations 1,128.

²¹ Includes repayment to the Government of Canada under the 1952 Tax Rental Agreement 4,567.

²² Transfer to reserve for doubtful accounts.

²³ Population at June 1, 1958, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1959¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Taxes:				
	Corporations ²	284	77	785	615
2	Income:				
	Corporations	—	—	—	—
3	Individuals	—	—	—	—
4	Property	—	—	105	189
	Sales: ⁴				
5	Alcoholic beverages	⁵	315	—	⁵
6	Amusements and admissions	120	78	405	361
7	Motor fuel and fuel oil	4,695	2,214	14,698	11,602
8	Tobacco	⁵	290	—	1,725
9	General	8,033	—	1,662	7,942
10	Other commodities and services ⁶	—	—	269	—
11	Succession duties	—	—	¹ ₃	¹ ₃
12	Other ⁷	231	—	93	80
13	Total taxes	13,363	2,974	18,018	22,515
	Federal-provincial tax-sharing arrangements:				
14	Tax rental agreements	4,737	785	11,824	13,613
15	Tax equalization	12,155	3,074	15,575	8,651
16	Revenue stabilization	—	418	—	—
17	Total tax-sharing arrangements	16,892	4,277	27,399	22,264
	Privileges, licences, and permits:				
18	Liquor control and regulation	1,652	30	276	16
19	Motor vehicles	1,575	647	5,082	4,433
20	Natural resources	1,593	23	1,286	3,567
21	Other	449	123	503	433
22	Total privileges, licences, and permits	5,269	823	7,147	8,449
23	Sales and services	228	192	1,350	666
24	Fines and penalties⁹	268	44	256	193
	Government of Canada:				
25	Share of income tax on power utilities	286	49	260	202
26	Subsidies	23,669 ¹⁰	3,157 ¹¹	9,557 ¹¹	9,179 ¹¹
27	Total Government of Canada	23,955	3,206	9,817	9,381
	Government enterprises:				
28	Liquor profits	2,281	1,018	11,743	7,465
29	Other ¹²	—	—	—	—
30	Total government enterprises	2,281	1,018	11,743	7,465
31	Other revenue	24	18	12	62
32	Sub-totals	62,280	12,552	75,742	70,997
	Non-revenue and surplus receipts:				
33	Refunds of previous years' expenditure	88	5	10	10
34	Repayment of advances credited to revenue	13	11	—	—
35	Other	—	—	—	—
36	Total non-revenue and surplus receipts	101	16	10	10
37	Total net general revenue	62,381	12,568	75,752	71,007
38	Population (000's) ¹³	438	100	710	577
39	Net general revenue per capita (\$)	142	126	107	123

¹ 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.

² Consists of tax on premium income of insurance companies except in Ontario and Quebec, where figures also include Other Corporation Taxes of 2,610 and 16,374, respectively.

³ Collection of arrears.

⁴ 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. 27; N.S. 86; N.B. 162; Que. 789; Ont. 1,340; Man. 212; Sask. 317; Alta. 629; B.C. 414. Commissions on general and other sales tax collections have also been added back as follows: Nfld. (shown gross in Public Accounts); P.E.I. 23; N.S. 46; N.B. 379; Que. 3,425; Ont. 275; Man. 9; Sask. 859; Alta. 53; B.C. 2,597.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1959¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
25,313	14,360	1,125	642	1,897	2,548	47,656	—	—	47,656	1
81,720	144,430	—	—	—	—	226,150	—	—	226,150	2
47,773	—	—	—	—	—	47,773	—	—	47,773	3
—	2,200	—	25 ³	—	6,100	8,619	116	2	8,737	4
1,979	—	—	5	—	5	2,294	74	—	2,368	5
6,419	9,907	567	103	1,066	2,899	22,025	18	—	22,043	6
89,577	152,771	14,339	20,241	25,098	28,845	364,080	220	101	364,401	7
20,233	—	—	5	—	5	22,248	—	—	22,248	8
62,941	—	—	21,667	—	84,488	186,733	—	—	186,733	9
5,924	—	—	—	—	—	6,193	—	—	6,193	10
22,270	33,518	1 ³	4 ³	2 ³	—	55,797	—	—	55,797	11
1,644	7,338	36	10,538	43	52	20,055	5	—	20,060	12
365,793	364,524	16,168	53,220	28,096	124,952	1,009,623	433	103	1,010,159	13
—	93,322	20,688	14,399	38,350	51,321	249,039	...	...	249,039	14
55,004	—	12,989	19,862	7,991	8,237	143,433	...	...	143,438	15
—	—	—	—	—	5,258	5,676	...	...	5,676	16
55,004	93,322	33,577	34,261	46,341	64,816	398,133	422 ⁵	525 ⁵	399,100	17
12,989	19,538	2,554	23	863	442	38,383	8	21	38,412	18
35,505	58,981	5,577	6,998	11,474	14,984	146,256	121	31	146,403	19
29,848	31,619	3,730	23,945	118,320	44,768	258,699	23	48	258,770	20
7,062	8,295	815	1,414	1,691	2,051	22,836	48	13	22,897	21
85,404	118,433	13,676	32,380	132,348	62,245	466,174	200	113	466,487	22
6,580	9,066	1,516	3,050	4,292	6,317	33,257	12	34	33,303	23
1,091	2,598	328	691	1,206	696	7,373	12	10	7,395	24
2,281	1,590	47	96	2,216	1,456	8,483	—	—	8,483	25
3,242	3,641	2,032	2,080	2,274	1,281	60,112	40	45	60,197	26
5,523	5,231	2,079	2,176	4,490	2,737	68,595	40	45	68,680	27
31,490	53,444	8,817	12,429	18,711	26,697	174,095	731	512	175,338	28
2,800	—	—	2,702	246	—	5,748	—	—	5,748	29
34,290	53,444	8,817	15,131	18,957	26,697	179,843	731	512	181,086	30
2,342	226	92	165	248	344	3,533	2	38	3,573	31
556,027	646,844	76,253	141,074	235,978	288,804	2,166,551	1,852	1,380	2,169,783	32
696	223	275	88	191	3,571	5,157	33	7	5,197	33
—	—	45	162	201	3,347	3,779	—	25	3,804	34
—	—	—	85	—	—	85	—	—	85	35
696	223	320	335	392	6,918	9,021	33	32	9,086	36
556,723	647,067	76,573	141,409	236,370	295,722	2,175,572	1,885	1,412	2,178,869	37
4,884	5,803	870	888	1,201	1,544	17,015	13	20	17,048	38
114	112	88	159	197	192	128	145	71	128	39

¹ Taxed under the general sales tax, item 9.

² N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

³ For breakdown see Explanatory Comment to Table 3.

⁴ Federal tax abstention grant.

⁵ Includes liquor fines. See Table 9, item 16.

¹⁰ See Table 1, footnote 7.

¹¹ See Table 1, footnote 8.

¹² For breakdown see Table 1, footnote 10.

¹³ Population at June 1, 1958, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1959

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ¹	3,847	552	2,703	2,699
2	Legislative	323	90	322	412
3	Research, planning and statistics.....	—	—	—	—
4	Total general government	4,170	642	3,025	3,111
Protection of persons and property:					
5	Law enforcement	453	78	442	315
Corrections:					
6	Juvenile delinquents	110	8	308	123
7	Other	406	60	11	207
8	Police protection	1,348	71	601	468
9	Other	768	110	1,394	811
10	Total protection of persons and property	3,085	327	2,756	1,924
Transportation and communications:					
11	Airways	31	—	—	—
12	Highways, roads and bridges	13,764	6,632	29,894 ²	25,568
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	26	—
15	Waterways	102	56	2,286 ³	595
16	Other	—	5	18	—
17	Total transportation and communications	13,897	6,693	32,224	26,163
Health and social welfare:					
Health:					
18	General health	229	64	77	345
19	Public health	730	273	931	921
20	Medical, dental and allied services	1,185	25	149	41
21	Hospital care	8,829	1,087	9,604	6,157
22	Total health	10,973	1,449	10,761	7,464
Social welfare:					
23	Aid to aged persons	1,910	327	1,780	2,052
24	Aid to blind persons	87	17	139	129
25	Aid to unemployed employables and unemployables ⁴	6,013	174	940	558
26	Mothers' allowances	—	129	1,967	1,364
27	Child welfare	441	65	606	210
28	Labour	81	1	144	208
29	Other social welfare	795	57	72	70
30	Total social welfare	9,327	770	5,648	4,591
31	Total health and social welfare	20,300	2,219	16,409	12,055
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	179	39	313	130
33	Parks, beaches and other recreational areas	103	22	66	73
34	Physical culture	10	9	41	33
35	Other	4	2	35	7
36	Total recreational and cultural services	296	72	455	243
Education:					
37	Schools operated by local authorities	12,655 ⁶	1,339	13,675	8,696
38	Universities, colleges and other schools	898	318	1,948	1,714
39	Education of the handicapped	105	14	134	79
40	Superannuation and pensions	— ¹⁰	3	1,483	72
41	Other	523	61	618	248
42	Total education	14,162	1,735	17,858	10,785

See footnotes at end of table.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
23,213	23,991	3,870	7,777	5,131	13,045	86,828	197	96	87,121	1
1,887	1,223	845	450	392	1,786	7,730	24	13	7,767	2
—	280	—	84	62	130	556	—	—	556	3
25,100	25,494	4,715	8,311	5,585	14,961	95,114	221	109	95,444	4
8,382	5,280	1,019	1,959	2,078	1,714	21,720	2	—	21,722	5
72	2,489	528	202	1,295	1,203	6,338	—	—	6,338	6
2,348	11,362	983	947	2,718	4,851	23,893	—	—	23,893	7
9,351	12,762	778	937	1,279	1,778	29,373	—	—	29,373	8
6,793	13,040	1,611	2,778	4,680	3,013	34,998	—	12	35,010	9
26,946	44,933	4,919	6,823	12,050	12,559	116,322	2	12	116,336	10
5	—	—	5	—	—	41	—	—	41	11
139,064	231,830	31,539	31,552	55,494	50,043	615,380	604	65	616,049	12
—	—	—	—	—	59	59	—	—	59	13
—	—	—	—	—	—	26	—	—	26	14
468	—	40	296	366	1,647	5,856	—	—	5,856	15
—	—	7	—	—	—	30	—	—	30	16
139,537	231,830	31,586	31,853	55,860	51,749	621,392	604	65	622,061	17
1,920	1,951	497	500	311	835	6,729	13	—	6,742	18
5,230	6,378	1,220	3,152	2,122	3,142	24,099	56	63	24,218	19
1,335	2,042	336	2,319	1,411	2,950	11,793	3	5	11,801	20
56,954	82,656	14,466	33,301	29,815	44,225	287,094	206	196	287,496	21
65,439	93,027	16,519	39,272	33,659	51,152	329,715	278	264	330,257	22
12,177	11,170	1,889	3,140	6,308	11,608	52,361	14	39	52,414	23
657	433	112	119	149	305	2,147	1	4	2,152	24
8,418	9,894	1,531	2,091	3,160	6,951	39,730	39	24	39,793	25
18,991	11,033	1,325	2,030	1,818	1,222	38,779	—	—	38,779	26
10,703	5,475	872	956	1,641	2,203	23,172	24	20	23,216	27
3,340	1,571	375	241	413	451	6,825	—	—	6,825	28
20,191	2,378	553	1,789	1,061	1,353	28,319	—	46	28,365	29
74,477	41,954	6,657	10,366	14,550	22,993	191,333	78	133	191,544	30
139,916	134,981	23,176	49,638	48,209	74,145	521,048	356	397	521,801	31
595	1,359	86	411	125	442	3,679	1	2	3,682	32
882	9,050	689	324	615	1,830	13,654	2	—	13,656	33
19	618	9	101	—	96	936	—	4	940	34
373	399	6	130	852*	178	1,986	—	2	1,988	35
1,869	11,426	790	966	1,592	2,546	20,255	3	8	20,266	36
74,687*	131,596	15,599	21,426	50,801	46,184	376,758	832*	1,098*	378,588	37
41,798	37,871	5,448	4,283	9,311	6,902	110,491	—	—	110,491	38
285	3,599	123	262	648	405	5,654	—	—	5,654	39
273	11,774	489	743	2	3,349	18,125	—	—	18,125	40
3,792	1,467	966	739	619	851	9,854	—	14	9,868	41
120,835	186,307	22,575	27,453	61,381	57,691	520,782	832	1,112	522,726	42

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1959 - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
Natural resources and primary industries:					
43	Fish and game	851	53	192	316
44	Forests	716	70	1,099	2,072
45	Lands: settlement and agriculture	562	545	1,259	1,501
46	Minerals and mines	179	2	576	157
47	Water resources	111	—	6	25
48	Other	128	46	131	180
49	Total natural resources and primary industries	2,547	716	3,263	4,251
50	Trade and industrial development	347	134	805	668
51	Local government planning and development	214	5	95	156
Debt charges: ¹¹					
52	Commission on bond or debenture sales and other management charges	275	2	26	20
53	Discount (or amount amortized) on provincial bond sales	—	116	399	246
54	Interest	2,043	1,044	7,299	6,318
55	Loss on foreign exchange	—	—	-39	-52
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	-300	-2	-46	—
57	Other	—	—	—	—
58	Total debt charges exclusive of debt retirement¹³ ..	2,018	1,160	7,639	6,532
59	Contributions to other governments¹⁴	295	350	1,033	4,839
60	Contributions to government enterprises¹⁵	102	—	369	25
Other expenditure:					
61	Civil defence	28	1	37	26
62	Housing	49	—	39	—
63	Other ¹⁶	20	318	252	75
64	Total other expenditure	97	319	328	101
65	Sub-totals	61,530	14,372	86,259	70,853
Non-expense and surplus payments:					
66	Advances charged to revenue	—	12	—	—
67	Refunds of previous years' revenue	—	4	—	—
68	Other	—	—	77	75
69	Total non-expense and surplus payments	—	16	77	75
70	Total net general expenditure exclusive of debt retirement¹³	61,530	14,388	86,336	70,928
71	Population (000's)¹⁹	438	100	710	577
72	Net general expenditure exclusive of debt retirement per capita (\$)	140	144	122	123

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

² See Table 2, footnote 2.

³ See Table 2, footnote 3.

⁴ Includes expenditures on permanent total disability pensions.

⁵ See Table 2, footnote 5.

⁶ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁷ See Table 2, footnote 7.

⁸ Consists of public schools operated by the Territorial Government and grants to denominational schools.

⁹ See Table 2, footnote 9.

¹⁰ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1959 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
7,941	2,877	756	473	587	1,091	15,137	14	40	15,191	43
8,096	17,207	1,192	727	5,682	16,983	53,844	—	—	53,844	44
28,584	8,663	3,298	5,678	6,835	3,955	60,880	—	—	60,880	45
4,060	1,164	294	1,460	3,478	1,094	12,464	—	—	12,464	46
6,097	1,091	431	14	218	713	8,706	—	—	8,706	47
—	3,558	422	2,009	507	160	7,141	—	—	7,141	48
54,778	34,560	6,393	10,361	17,307	23,996	158,172	14	40	158,226	49
3,926	2,791	700	997	691	764	11,823	—	—	11,823	50
619	1,066	296	763	1,314	338	4,888	13	121	5,022	51
47	112	68	-13	9	5	551	—	—	551	52
652	1,330	696	—	—	115	3,554	—	—	3,554	53
11,607	33,830	-1,914	11	-13,037	5,026	52,227	13	—	52,240	54
-50	-51	—	—	—	-36	-228	—	—	-228	55
—	—	—	-183	-140	-1	-672	—	—	-672	56
—	—	—	-94 ¹¹	—	—	-94	—	—	-94	57
12,256	35,221	-1,150	-279	-13,168	5,109	55,338	13	—	55,351	58
500	25,336	2,711	—	15,219	11,062	61,345	64	61	61,470	59
—	1,454	775	—	—	1,802	4,527	—	—	4,527	60
—	284	46	50	192	198	862	—	—	862	61
4,609	295	—	27	—	234	5,253	—	—	5,253	62
1,285	1,091	140	23	8,286	8,236	19,726	26	1	19,753	63
5,894	1,670	186	100	8,478	8,668	25,841	26	1	25,868	64
532,176	737,069	97,672	136,988	214,518	265,410	2,216,847	2,148	1,926	2,220,921	65
—	—	50	65	196	1,084	1,407	—	8	1,415	66
—	4,610 ¹²	99	425	316	—	5,454	—	—	5,454	67
850 ¹³	257	—	35	—	90	1,384	—	—	1,384	68
850	4,867	149	525	512	1,174	8,245	—	8	8,253	69
533,026	741,936	97,821	137,513	215,030	266,584	2,225,092	2,148	1,934	2,229,174	70
4,884	5,803	870	888	1,201	1,544	17,015	13	20	17,048	71
109	128	112	155	179	173	131	165	97	131	72

¹¹ Negative amounts indicate excess of revenue over expenditure.

¹² Guarantee fees (receipt 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).

¹³ For data on debt retirement see Table 6, item 12.

¹⁴ See Table 8, items 1 to 4, for breakdown.

¹⁵ See Table 2, footnote 13.

¹⁶ See footnotes against provincial amounts under this heading in Table 2, item 62.

¹⁷ Includes repayment to the Government of Canada under the 1952 Tax Rental Agreement 4,567.

¹⁸ Transfer to reserve for doubtful accounts.

¹⁹ Population at June 1, 1958, 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, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts	75,328	14,241	78,093	76,926
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	420	84	482	820
3	Capital account revenue	5,222	1,062	—	—
4	Revenue deducted from expenditure in public accounts	—	—	9,740	3,071
5	Revenue deducted from capital expenditure in public accounts	—	—	5,146	10,177
6	Expenditure deducted from revenue in public accounts	—	60	191	568
7	Unremitted profits on liquor sales	—	—	452	—
8	Liquor board revenue other than from liquor sales	—	—	200	—
9	Adjustment of tax rental agreement revenue	—	—	—	182
10	Total additions	5,642	1,206	16,211	14,818
	Deduct:				
11	Refunds of current year's expenditure included in revenue in public accounts	101	4	61	115
12	Refunds of current year's revenue included in expenditure in public accounts	—	482	—	—
13	Sinking fund earnings included in revenue in public accounts	—	—	—	—
14	Revenue of working capital funds to be offset against expenditure	313	—	187	92
15	Profits of working capital funds taken into revenue in public accounts	—	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	299	—	—	—
17	Employees' contributions to superannuation fund taken into revenue in public accounts	195	—	—	—
18	To deduct amount turned over by liquor board in excess of profits on sales	42	—	—	—
19	Adjustment of tax rental agreement revenue	—	—	—	—
20	Long term loan from federal government credited to revenue	—	—	—	—
21	Collection of pre-Union assets	80	—	—	—
	Interfund eliminations:				
22	Special fund expenditure included in provincial ordinary revenue	46	—	—	—
23	Special fund expenditure included in revenue of other special fund	—	—	59	—
24	Provincial ordinary expenditure included in special fund revenue	149	21	178	433
25	Provincial ordinary expenditure included in capital revenue	—	—	—	—
26	Intervote transfer	—	—	—	29
27	Total deductions	1,225	507	485	669
28	Gross general revenue (Table 1, item 29)	79,745	14,940	93,819	91,075
	To arrive at "net general revenue"				
	Deduct:				
29	Interest, discount, premium and exchange	875	55	2,689	2,899
30	Grants-in-aid and shared-cost contributions	14,705	1,961	12,997	16,438
31	Institutional revenue	1,784	356	2,381	712
32	Net general revenue (Table 3, item 37)	62,381	12,568	75,752	71,007

¹ 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, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
546,860	642,374	85,357	135,339	275,549	289,009	2,375	3,008	1
2,736	53,524	7,254	12,607	10,575	1,392	—	—	2
25	5,317	6,432	—	5,387	—	—	—	3
60,125	46,827	12,200	25,614	25	50,726	166	—	4
453	31,270	—	—	—	—	—	—	5
4,993	1,666	221	1,176	682	3,011	—	—	6
1,596	—	—	229	—	245	—	—	7
—	19,163	15	27	510	—	—	21	8
—	3,394	—	305	—	—	—	—	9
69,938	161,161	28,122	41,158	17,179	55,374	166	21	10
—	171	47	1,204	2,287	—	—	30	11
59	—	—	—	—	—	—	—	12
4,793	3,324	—	—	—	—	—	—	13
—	—	—	—	—	—	6	—	14
—	—	—	135	124	—	246	—	15
—	—	—	—	2,163	—	—	—	16
—	—	—	267	2,270	—	—	—	17
—	22,556	—	—	—	—	—	819	18
1,000	—	4,068	—	—	—	—	—	19
—	—	—	—	—	—	—	600	20
—	—	—	—	—	—	—	—	21
—	178	—	2,610	19	285	—	—	22
—	—	—	—	—	—	—	—	23
4	45,000	1,251	422	9,100	35	—	—	24
—	—	5,592	—	764	—	—	—	25
—	—	—	—	—	—	—	—	26
5,856	71,229	10,958	4,634	16,787	320	252	1,449	27
610,942	732,306	102,521	171,863	275,941	344,063	2,289	1,580	28
4,322	19,946	9,868	12,531	13,953	1,658	13	—	29
43,706	56,033	14,983	16,981	23,661	43,827	183	168	30
1,191	9,260	1,097	942	1,957	2,796	203	—	31
556,723	647,067	76,573	141,409	236,370	295,722	1,885	1,412	32

TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	63,888	11,101	68,900	76,747
	To arrive at "gross general expenditure"				
	Add:				
2	Expenditure of administrative or special funds ²	310	14	6,986	317
3	Capital account expenditure	17,857	6,950	13,505	5,786
4	Revenue deducted from expenditure in public accounts	—	—	9,740	3,071
5	Revenue deducted from capital expenditure in public accounts	—	—	5,146	10,177
6	Expenditure deducted from revenue in public accounts	—	60	191	568
7	Items charged to surplus account by province	—	—	—	—
8	Liquor board expenditure other than liquor selling costs	—	—	652	—
9	Total additions	18,167	7,024	36,220	19,919
	Deduct:				
10	Refunds of current year's expenditure included in revenue in public accounts	101	4	61	115
11	Refunds of current year's revenue included in expenditure in public accounts	—	482	—	—
12	Debt retirement included in ordinary expenditure	1,584	626	—	4,845
13	Revenue of working capital funds to be offset against expenditure	313	—	187	92
14	Operating surplus of working capital funds to be offset against expenditure	—	4	232	155
15	Offsets to adjust contributions to and from government enterprises to a "net" basis	299	—	—	—
16	Employees' contributions to superannuation fund to be offset against expenditure	195	—	—	—
17	Contributions to liquor boards offset against liquor profits	474	—	—	—
18	Repayment re 1952 tax rental agreement	—	228	—	—
19	Excess deficits of working capital funds	—	—	—	—
	Interfund eliminations:				
20	Special fund expenditure included in provincial ordinary revenue	46	—	—	—
21	Special fund expenditure included in revenue of other special fund	—	—	59	—
22	Provincial ordinary expenditure included in special fund revenue	149	21	178	433
23	Provincial ordinary expenditure included in capital revenue	—	—	—	—
24	Intervote transfer	—	—	—	29
25	Total deductions	3,161	1,365	717	5,670
26	Gross general expenditure exclusive of debt retirement (Table 2, item 69)	78,894	16,760	104,403	90,996
	To arrive at "net general expenditure"				
	Deduct:				
27	Interest, discount, premium and exchange	875	55	2,689	2,898
28	Grants-in-aid and shared-cost contributions	14,705	1,961	12,997	16,458
29	Institutional revenue	1,784	356	2,381	712
30	Net general expenditure exclusive of debt retirement (Table 4, item 70)	61,530	14,388	86,336	70,928

¹ Total "budgetary" expenditure including capital expenditure 24,805.

² 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, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
453,042	588,070	81,613	132,172 ¹	205,935	268,475	2,638	2,017	1
2,325	67,693	12,345	13,632	9,550	1,595	—	—	2
93,444	149,568	29,148	—	56,678	—	—	976	3
60,135	46,827	12,200	25,614	25	50,726	166	—	4
453	31,270	—	—	—	—	—	—	5
4,993	1,666	221	1,176	682	3,011	—	—	6
—	4,567	—	—	—	—	—	—	7
1,596	824	15	7	—	245	—	—	8
162,946	302,415	53,929	40,429	66,935	55,577	166	976	9
—	171	47	1,204	2,287	—	—	30	10
59	—	—	—	—	—	—	—	11
28,680	17,961	4,868	—	1,025	8,807	—	—	12
—	—	—	—	—	—	6	—	13
—	—	—	135	641	—	246	—	14
—	—	—	—	2,163	—	—	—	15
—	—	—	263	2,270	—	—	—	16
—	—	—	—	—	—	—	861	17
—	—	—	—	—	—	—	—	18
—	—	17	—	—	—	—	—	19
—	178	—	2,610	19	285	—	—	20
—	—	—	—	—	—	—	—	21
4	45,000	1,251	422	9,100	35	—	—	22
—	—	5,592	—	764	—	—	—	23
—	—	—	—	—	—	—	—	24
28,743	63,310	11,775	4,634	18,269	9,127	252	891	25
587,245	827,175	123,769	167,967	254,601	314,925	2,552	2,102	26
4,322	19,946	9,868	12,531	13,953	1,658	13	—	27
48,706	56,033	14,983	16,981	23,661	43,887	183	168	28
1,191	9,260	1,097	942	1,957	2,796	208	—	29
533,026	741,936	97,821	137,513	215,030	266,584	2,148	1,934	30

¹ Debt retirement of 8,844 was charged to surplus.

TABLE 7. Specified Amounts Received from Other Governments for Fiscal Year Ended March 31, 1959

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada:				
1	Tax-sharing arrangements (Table 1, item 2)	16,892	4,277	27,399	22,264
2	Share of income tax on power utilities (Table 1, item 14) ..	286	49	260	202
3	Subsidies (Table 1, item 15)	23,669 ²	3,157 ³	9,557 ³	9,179 ³
4	Sub-total items 1 to 3	40,847	7,483	37,216	31,645
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
5	Trans-Canada highway	4,860	852	2,789	10,288
6	Railway grade crossing fund	—	—	238	35
7	Roads to resources	—	—	1,607	191
8	Other highways, roads and bridges	—	—	401	344 ⁵
9	Total highways, roads and bridges	4,860	852	5,035	10,858
	Health and social welfare:				
10	Hospital insurance and diagnostic services	2,858	—	2,005	—
	General health grants:				
11	Hospital construction	134	142	322	448
12	General public health	259	78	368	272
13	Tuberculosis control	116	48	188	165
14	Mental health	204	67	306	262
15	Venereal disease control	16	3	24	20
16	Crippled children	4	6	20	20
17	Professional training	17	2	31	19
18	Cancer control	15	12	170	123
19	Public health research	—	—	33	—
20	Laboratory and radiological services	131	49	340	283
21	Medical rehabilitation	15	14	31	41
22	Child and maternal health	41	15	96	79
23	Vital statistics fees	2	1	3	2
24	Other health	—	1	1	5
25	Old age assistance	1,717	192	1,620	1,834
26	Allowances to blind persons	200	43	377	358
27	Disabled persons allowances	302	169	663	553
28	Unemployment assistance	3,041	75	291	170
29	Other social welfare	—	4	12	15
30	Total health and social welfare	9,072	921	6,901	4,669
	Recreational and cultural services:				
31	Camp ground and picnic area development	54	2	24	47
	Education:				
	Vocational Training Co-ordination Act:				
32	Youth training	31	7	43	25
33	Apprenticeship training	46	—	82	72
34	Vocational school assistance	92	98	136	138
35	Training of disabled persons	13	3	40	45
36	Training of unemployed workers	—	—	163	27
37	Other	—	—	—	—
38	Grants to universities ⁶	—	—	75	—
39	Citizenship and language instruction for immigrants ..	—	—	3	—
40	Other education	187 ⁹	—	2	—
41	Total education	369	108	544	307

See footnotes at end of table.

TABLE 7. Specified Amounts Received from Other Governments for Fiscal
Year Ended March 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
55,004	93,322	33,577	34,261	46,341	64,816	398,153	422 ¹	525 ¹	399,100	1
2,281	1,590	47	96	2,216	1,456	8,483	—	—	8,483	2
3,242	3,641	2,032	2,080	2,274	1,281	60,112	40	45	60,197	3
60,527	98,553	35,656	36,437	50,831	67,553	466,748	462	570	467,780	4
—	15,913	2,166	168	3,005	11,278	51,319	—	—	51,319	5
14	579	—	161	—	439	1,466	—	—	1,466	6
—	—	—	750	—	1,020 ⁴	3,568	—	—	3,568	7
—	250	—	—	—	—	995	—	—	995	8
14	16,742	2,166	1,079	3,005	12,737	57,348	—	—	57,348	9
—	—	5,037	7,440	7,730	12,784	37,854	—	—	37,854	10
5,233	4,229	520	1,312	1,181	1,637	15,158	—	10	15,168	11
1,659	2,140	489	437	555	872	7,129	—	25	7,154	12
1,473	818	196	210	232	273	3,719	34	8	3,761	13
2,097	2,003	336	403	553	603	6,834	—	—	6,834	14
93	144	29	38	41	47	455	—	—	455	15
92	152	29	25	37	24	409	—	3	412	16
134	267	32	23	34	53	612	—	2	614	17
1,026	1,182	175	191	253	246	3,403	—	5	3,408	18
190	126	25	46	7	23	450	—	6	456	19
1,379	62	246	281	564	250	3,585	—	—	3,585	20
234	142	56	49	53	81	716	—	—	716	21
584	461	120	107	146	134	1,783	—	—	1,783	22
26	25	4	4	6	6	79	—	—	79	23
16	149 ⁶	3	2	—	22	199	—	—	199	24
10,697	6,731	1,587	1,770	2,039	2,300	30,487	14	41	30,542	25
1,501	858	199	203	242	249	4,240	3	13	4,256	26
8,363	3,486	381	405	551	490	15,363	—	3	15,366	27
—	9,305	2,103	1,098	1,052	5,984	23,119	—	—	23,119	28
39	76	34	686 ⁷	11	14	891	—	—	891	29
34,836	32,366	11,601	14,730	15,297	26,092	156,485	51	116	156,652	30
—	1,140	62	46	104	368	1,847	—	—	1,847	31
—	100	13	37	20	40	316	—	—	316	32
—	463	77	125	432	362	1,659	—	—	1,659	33
—	2,314	143	192	1,058	354	4,525	6	52	4,583	34
—	98	19	—	15	12	245	—	—	245	35
—	29	54	—	81	92	446	—	—	446	36
—	4	37	—	26	43	110	—	—	110	37
—	380	—	—	—	—	455	—	—	455	38
—	197	15	5	6	19	245	—	—	245	39
2	—	—	—	—	—	191	126	—	317	40
2	3,585	358	359	1,638	942	8,192	132	52	8,376	41

TABLE 7. Specified Amounts Received from Other Governments for Fiscal Year Ended March 31, 1959 - 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:				
42	Fur conservation	-	-	-	-
	Forests:				
43	Forest access roads and trails	93	-	32	22
44	Forest inventories	-	2	16	9
45	Forest fire protection	44	-	36	52
46	Reforestation	-	17	3	-
47	Programs to combat budworm	-	-	-	321
	Lands: settlement and agriculture:				
48	Agricultural lime assistance	33	54	97	88
49	Effective organization of agricultural manpower	-	-	6	3
50	Other agricultural grants	140 ¹⁰	3	20	13
51	Other natural resources and primary industries grants ..	-	-	5	-
52	Total natural resources and primary industries	310	76	215	508
	Other expenditure:				
53	Civil defence	26	-	49	38
54	Miscellaneous (various functions)	-	-	-	-
55	Total grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 16)....	14,691	1,959	12,768	16,427
56	Total received from Government of Canada	55,538	9,442	49,984	48,072
	From local governments:				
	Shared-cost contributions:				
57	Law enforcement	-	-	-	31
58	Corrections - juvenile delinquents	-	-	2	-
59	Highways, roads and bridges	-	-	-	-
60	Hospital care	-	1	-	-
61	General and public health and medical services	-	1	-	-
62	Aid to unemployed employables and unemployables	-	-	-	-
63	Child welfare	-	-	-	-
64	Other social welfare	-	-	-	-
65	Education	-	-	227	-
66	Land drainage and improvement	-	-	-	-
67	Miscellaneous	14	-	-	-
68	Total received from Local Governments (Table 1, item 18)	14	2	229	31
69	Total received from All Governments	55,552	9,444	50,213	48,103

¹ Federal tax abatement grant.

² See Table 1, footnote 7.

³ See Table 1, footnote 8.

⁴ Applied against expenditure on mining roads and classified under Natural Resources and Primary Industries - Minerals and Mines.

⁵ Includes contribution re Oromocto By-Pass 260.

⁶ Includes medical aid and hospitalization of indigent immigrants 141.

⁷ Includes construction grant to the Provincial Geriatric Centres: Regina 446; Melfort 225.

⁸ See Explanatory Comment dealing with Table 7.

⁹ Consists of contribution towards erection of joint schools at Gander Townsite 114, and construction of school facilities for Indians 73.

TABLE 7. Specified Amounts Received from Other Governments for Fiscal
Year Ended March 31, 1959 - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
6	75	44	-	-	-	125	-	-	125	42
-	989	232	88	94	441	1,991	-	-	1,991	43
-	206	23	22	59	443	780	-	-	780	44
-	221	48	69	62	171	703	-	-	703	45
-	157	8	3	-	12	200	-	-	200	46
-	-	-	-	-	-	321	-	-	321	47
653	47	-	-	-	60	1,032	-	-	1,032	48
17	6	14	19	55	9	129	-	-	129	49
-	38	56	28	60	89	447	-	-	447	50
109 ¹¹	-	94 ¹²	-	20	166 ¹³	394	-	-	394	51
785	1,739	519	229	350	1,391	6,122	-	-	6,122	52
-	455	61	41	260	228	1,158	-	-	1,158	53
-	-	-	44	-	104	148	-	-	148	54
35,637	56,027	14,767	16,528	20,654	41,842	231,300	183	168	231,651	55
96,164	154,580	50,423	52,965	71,485	109,395	698,048	645	738	699,431	56
-	-	-	-	-	-	31	-	-	31	57
-	-	-	-	28	-	30	-	-	30	58
-	-	-	42	-	-	42	-	-	42	59
5,516 ¹⁴	-	-	-	2,979 ¹⁵	415 ¹⁶	8,911	-	-	8,911	60
502	4	184	254	-	540	1,485	-	-	1,485	61
-	-	-	-	-	773	773	-	-	773	62
2,506	-	-	57	-	210	2,773	-	-	2,773	63
4,278	2	-	69	-	66	4,415	-	-	4,415	64
15	-	-	-	-	-	242	-	-	242	65
252	-	-	-	-	-	252	-	-	252	66
-	-	32	31	-	41	118	-	-	118	67
13,069	6	216	453	3,007	2,045	19,072	-	-	19,072	68
109,233	154,586	50,639	53,418	74,492	111,440	717,120	645	738	718,503	69

¹⁰ Includes land protection, reclamation and settlement 125.

¹¹ Assistance to fishermen for construction of vessels.

¹² Consists of Lake Winnipeg and Manitoba Board 15 and soil erosion and water control 79.

¹³ Consists of Okanagan flood control project 77 and Fraser River Basin Board 89.

¹⁴ Contributions from municipalities under the Public Charities Act towards maintenance of indigents, etc.

¹⁵ Municipal contribution for hospital insurance from equalized assessment.

¹⁶ Includes arrears of contributions from municipalities to the hospital insurance service 214 and tuberculosis control

**TABLE 8. Specified Amounts Paid to Other Governments, for Fiscal Year Ended
March 31, 1959**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
1	Shared-revenue contributions ¹	—	—	7	—
2	Subsidies	288	345	1,026	4,839
3	Grants in lieu of local taxes on provincial government property ²	7	5	—	—
4	Other	—	—	—	—
5	Sub-total items 1 to 4	295	350	1,033	4,839
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
6	Corrections	—	—	—	28
7	Police protection	—	—	—	—
8	Other — Fire protection	33	2	—	—
9	Other	—	—	—	—
	Transportation and communications:				
10	Highways, roads and bridges	761	11	—	205
	Health and social welfare:				
11	Public health	136	—	—	—
12	Medical, dental and allied services	—	—	—	—
13	Hospital care ³	—	—	1,041	—
14	Aid to aged persons (homes)	—	—	—	—
15	Aid to unemployed employables and unemployables ..	—	14	266	170
16	Child welfare	—	—	—	126
17	Other	—	—	—	—
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	20	—	—	—
19	Physical culture	—	—	—	—
	Education:				
20	Schools operated by local authorities ⁵	6	1,224	12,655	8,035
	Natural resources and primary industries:				
21	Lands: settlement and agriculture	—	—	—	—
22	Other	—	—	—	—
23	Local government planning and development	7	—	—	85
	Other expenditure:				
24	Civil defence	—	—	33	38
25	Housing	—	—	—	—
26	Other	—	—	100	10
27	Total grants-in-aid and shared-cost contributions ..	957	1,251	14,095	8,697
28	Total paid to Local Governments	1,252	1,601	15,128	13,536
	To Government of Canada:				
29	Police services — R.C.M.P.	512	71	601	468
30	Total paid to All Governments	1,764	1,672	15,729	14,004

¹ N.S. — share of Crown land leases; Ont. — share of liquor licences; Alta. — share of liquor taxes.

² Does not include grants in lieu of taxes paid by provincial government enterprises.

³ Reimbursement of taxes to newly-incorporated or extended municipalities.

⁴ Excludes amounts paid directly to municipal hospital boards.

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

⁶ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 12,153.

TABLE 8. Specified Amounts Paid to Other Governments, for Fiscal Year Ended
March 31, 1959

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
-	824	-	-	157	-	988	-	-	988	1
500	23,590	2,506	-	15,062	11,057	59,213	64	61	59,338	2
-	922	205	-	-	-	1,139	-	-	1,139	3
-	-	-	-	-	5 ³	5	-	-	5	4
500	25,336	2,711	-	15,219	11,062	61,345	64	61	61,470	5
-	447	-	-	-	-	475	-	-	475	6
-	201	-	-	-	-	201	-	-	201	7
1,000	148	-	-	-	-	1,183	-	-	1,183	8
43	10	-	-	-	-	53	-	-	53	9
4,492	53,890	4,093	5,343	4,356	185	73,336	22	11	73,369	10
-	2,103	60	203	1,040	341	3,883	-	-	3,883	11
-	33	123	-	-	-	156	-	-	156	12
-	-	1,167	9	617	-	2,834	-	-	2,834	13
-	4,418	-	-	-	-	4,418	-	-	4,418	14
-	12,944	1,789	2,177	1,930	-	19,290	-	21	19,311	15
-	3,464	332	-	-	252	4,174	-	-	4,174	16
361	10	33	-	-	-	404	-	3	407	17
25	340	-	1	-	-	386	-	-	386	18
-	448	-	1	-	-	449	-	-	449	19
68,881 ⁷	129,529	15,102	20,173	49,225	44,817	349,641	*	104 ⁹	349,745	20
163	766	315	137	189	171	1,741	-	-	1,741	21
150 ¹⁰	-	-	-	-	-	150	-	-	150	22
-	54	-	-	-	-	146	-	-	146	23
-	477	-	-	87	293	928	-	-	928	24
400	-	-	-	-	-	400	-	-	400	25
125	945	18	53	74	119	1,444	-	-	1,444	26
75,640	210,227	23,032	28,097	57,518	46,178	465,692	22	139	465,853	27
76,140	235,563	25,743	28,097	72,737	57,240	527,037	86	200	527,323	28
-	-	763	926	1,256	1,576	6,173	-	-	6,173	29
76,140	235,563	26,506	29,023	73,993	58,816	533,210	86	200	533,496	30

⁷ Does not include expenditures by the Province to meet debt charges of various school corporations 4,403.

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

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

* Studies and works on water-courses.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1959¹

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Operations				
1	Gross sales	6,672	3,151 ²	32,260	21,291
2	Deduct cost of goods sold	3,807	2,024	18,632	12,323
3	Gross profit on sales	2,865	1,127	13,628	8,968
4	Deduct administrative and general expenses less miscellaneous income	584	109	1,885	1,503
5	Net income (liquor profits per Tables 1 and 3)	2,281 ³	1,018	11,743	7,465 ³
	Reconciliation with Liquor Board operations				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licenses and permits	1,652	30	152	16
7	Fines and penalties	25	—	48	—
8	Confiscations	—	—	—	—
9	Payment out of reserve for contingencies	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
10	Enforcement expenses	—	—	13	—
11	Other ⁴	—	—	639	—
12	Net profits as per Liquor Board reports	3,958	1,048	11,291	7,481
	Summary⁵				
13	Net profit, Table 3, item 28	2,281	1,018	11,743	7,465
14	Sales tax, Table 3, item 5	—	315	—	—
15	Privileges, licences and permits, Table 3, item 18	1,652	30	276	16
16	Fines and penalties, included in Table 3, item 24	25	16	48	32
17	Confiscations, included in Table 3, item 31	—	—	3	—
18	Total revenue from liquor operations	3,958	1,379	12,070	7,513

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

² After deducting health tax 315 paid by purchaser. See item 14.

³ Includes commission received for collection of general sales tax.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1939¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
96,053	172,853	42,589	42,094	66,684	94,651	578,298	2,026	1,287	581,611	1
56,407	102,772	31,615	27,426	44,633	63,422	363,061	1,176	685	364,922	2
39,646	70,081	10,974	14,668	22,051	31,229	215,237	850	602	216,689	3
8,156	16,637	2,157	2,239	3,340	4,532	41,142	119	90	41,351	4
31,490 ³	53,444	8,817	12,429 ³	18,711	26,697 ³	174,095	731	512	175,338	5
12,989	18,999	2,554	23	863	405	37,683	—	21	37,704	6
—	164	—	—	—	—	237	—	—	237	7
70	—	—	4	—	—	74	—	—	74	8
—	4,324	—	—	—	—	4,324	—	—	4,324	9
1,596	—	15	7	—	244	1,875	—	—	1,875	10
—	824	—	—	—	—	1,463	—	—	1,463	11
42,953	76,107	11,356	12,449	19,574	26,858	213,075	731	533	214,339	12
31,490	53,444	8,817	12,429	18,711	26,697	174,095	731	512	175,338	13
1,979	—	—	—	—	—	2,294	74	—	2,368	14
12,989	19,538	2,554	23	863	442	38,383	8	21	38,412	15
293	164	88	104	237	—	1,007	9	—	1,016	16
70	—	—	4	—	—	77	—	—	77	17
46,821	73,146	11,459	12,560	19,811	27,139	215,856	822	533	217,211	18

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

³ Includes revenue collected directly by provincial departments in addition to items 5 to 8 reported by the liquor boards.

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