

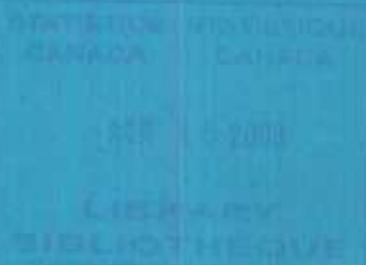
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CANADA  
DOMINION BUREAU OF STATISTICS  
FINANCE STATISTICS BRANCH

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FINANCIAL STATISTICS  
OF  
PROVINCIAL GOVERNMENTS  
IN CANADA

1932 AND 1933

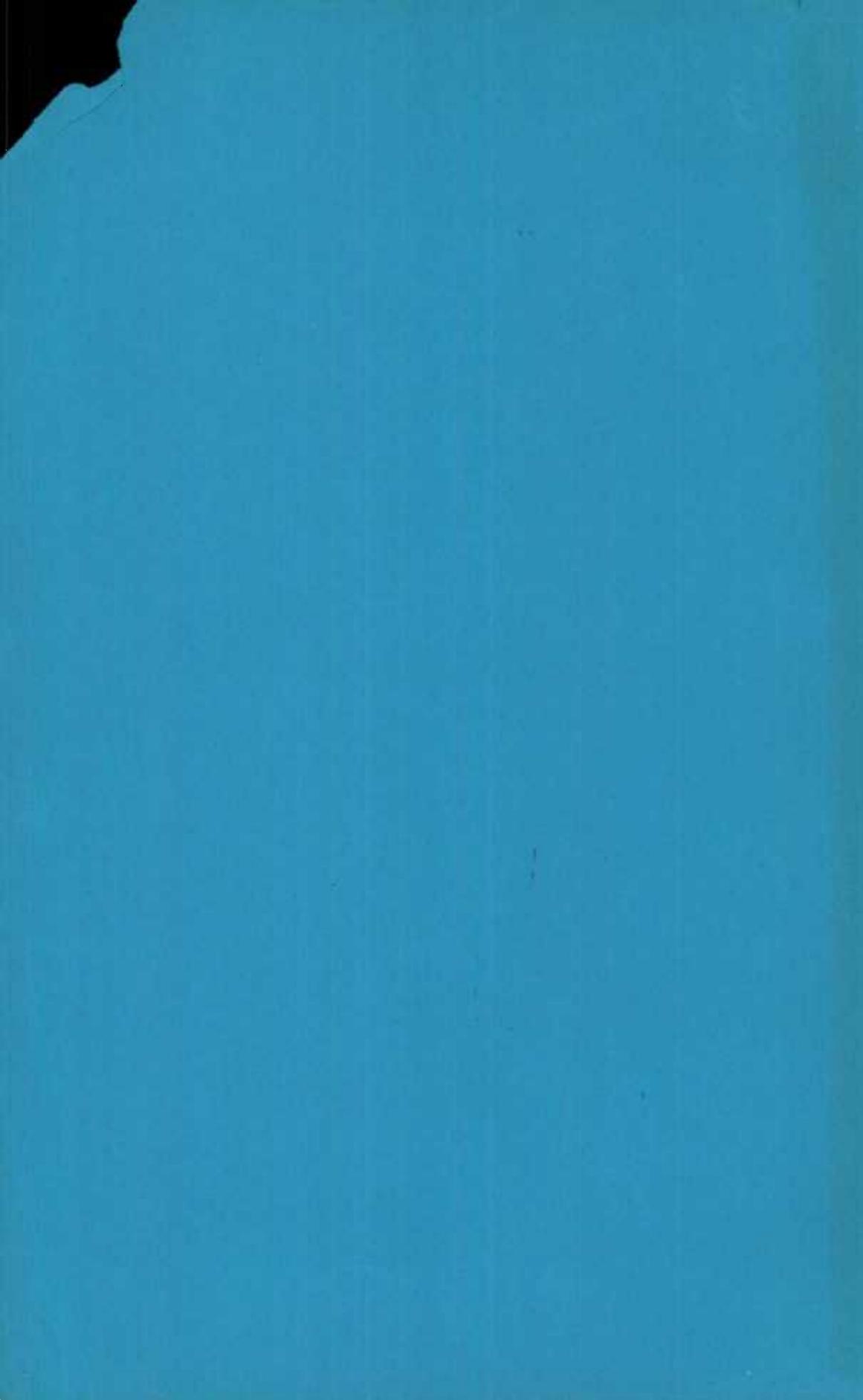


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Minister of Trade and Commerce



OTTAWA  
J. O. PATENAUME, I.S.O.  
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY  
1935

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CANADA  
BUREAU FÉDÉRAL DE LA STATISTIQUE  
SECTION DES FINANCES

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STATISTIQUE FINANCIÈRE  
DES  
GOUVERNEMENTS PROVINCIAUX  
DU CANADA

1932 ET 1933

Publié par ordre de l'honorable R. B. Hanson, K.C., M.P.,  
Ministre du Commerce



OTTAWA  
J.-O. PATENAUME, O.S.J.  
IMPRIMEUR DE SA TRÈS EXCELLENTE MAJESTÉ LE ROI  
1935

## FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS IN CANADA 1932 AND 1933

### PREFACE

The present is the first report to be issued under the arrangements for uniform statistics of provincial finance made at the Dominion-Provincial Conference, September, 1933. It will be recalled that upon the organization of the Dominion Bureau of Statistics in 1918 a branch on Public Finance was established, which *inter alia* undertook the analysis of provincial public accounts according to a standard classification drawn up in the Bureau. Whilst a useful purpose was served, uniformity of presentation as between provinces was found extremely difficult to achieve, in view of the prevailing differences in governmental organization and in methods of accounting. With the increased interlocking of Dominion and provincial finance, however, which accompanied the depression, the subject became of increased importance, and at the Conference of Provincial Premiers called by the Right Honourable the Prime Minister of Canada in January, 1933, the following resolution was passed:

"That in the opinion of this Conference the necessity for accurate and comparable statistics relating to public finance is apparent and the Conference recommends that the Dominion Statistician should communicate with the Treasurers and/or statisticians of the several provinces with a view of securing uniformly classified statistical information."

Correspondence was subsequently instituted by the Honourable the Minister of Trade and Commerce with the Provincial Treasury Departments, looking to a Dominion-Provincial Conference of officials having for object the standardization of accounting methods and terminology so as to permit of final comparability as between provinces.

The conference in question duly took place under the auspices of the Bureau in September, 1933, representatives being present from the Dominion Department of Finance and the Treasury Departments of Prince Edward Island, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan and Alberta, the Governments of Nova Scotia and British Columbia being unable to send delegates though expressing approval of the objects of the conference. The sessions, which covered a period of three days, resulted in the adoption of a uniform classification scheme and an agreement whereby each province undertook to make an annual return to the Dominion Bureau of Statistics in accordance therewith. Though difficulties have been encountered in carrying out this arrangement the present report is thought to mark a considerable step in advance in the way of permitting clearness and comparability on the more important aspects of provincial finance and to pave the way to final success.

The report consists of three summary statements and seventeen tables in detail, showing ordinary, capital and trust accounts, revenues or receipts and expenditures or payments, as well as a balance sheet for the years 1932 and 1933. A series of notes which will assist in the understanding of certain items precedes the tables.

The Bureau gratefully acknowledges the co-operation of Provincial Treasury officials, without whose assistance it would have been impossible to make this report. The preparation of the report has been made under the supervision of Col. J. R. Munro, Chief of the Finance Statistics Branch of the Bureau.

R. H. COATS,  
*Dominion Statistician.*

DOMINION BUREAU OF STATISTICS,

OTTAWA, July 12, 1935.

# STATISTIQUE FINANCIÈRE DES GOUVERNEMENTS PROVINCIAUX DU CANADA, 1932 ET 1933

## PRÉFACE

Le présent rapport est le premier paru en conformité avec les arrangements pour la publication de statistiques financières provinciales, tels que décidés par la conférence du Dominion avec les provinces en septembre 1933. Lors de l'organisation du Bureau Fédéral de la Statistique, en 1918, une branche fut créée pour s'occuper entre autres choses de l'analyse des comptes publics provinciaux selon une modalité standardisée par le Bureau. Vu les nombreuses différences d'organisation et de méthodes de comptabilité entre les provinces, ces statistiques, tout en servant des fins très utiles, manquaient cependant d'uniformité de présentation. Ce point est devenu de plus grande importance encore avec un plus grand enchevêtrement des finances fédérales avec les provinciales à la suite de la dépression, et, lors de la Conférence des premiers ministres provinciaux convoquée par le Premier Ministre du Canada en 1933, la résolution suivante a été adoptée :

"Cette Conférence reconnaît la nécessité de statistiques comparables et exactes en matière de finance publique et elle recommande que le Statisticien du Dominion se mette en communication avec les Trésoriers ou les Statisticiens des différentes provinces afin d'en venir à l'établissement d'une information statistique classifiée uniformément".

Il s'en est suivi de la correspondance entre l'honorable Ministre du Commerce et les trésoreries provinciales, visant à une conférence fédérale et provinciale dans le but de standardiser les méthodes de comptabilité et leur terminologie et de permettre ainsi une comparabilité finale entre les provinces.

Cette conférence fut tenue sous les auspices du Bureau en septembre 1933. Y prirent part les représentants du ministère fédéral des Finances et des départements du Trésor de l'Île du Prince-Édouard, du Nouveau-Brunswick, du Québec, de l'Ontario, du Manitoba, de la Saskatchewan et de l'Alberta. Les gouvernements de Nouvelle-Écosse et de Colombie-Britannique furent incapables d'envoyer des délégués, mais approuvèrent les objets de la conférence. Les délibérations, qui couvrirent une période de trois jours, résultèrent dans l'établissement d'un plan de classification uniforme et dans une entente en vertu de laquelle chaque province s'engageait à faire un rapport annuel au Bureau Fédéral de la Statistique conforme à ce plan. Bien que de nombreuses difficultés aient été rencontrées pour remplir cet engagement, le présent rapport semble être un pas considérable en avant par la clarté et la comparabilité qu'il offre sur les aspects les plus importants de la finance provinciale et il pave ainsi la voie au succès final.

Le rapport se compose de trois états sommaires et de dix-sept tableaux de détail montrant les comptes ordinaires, le compte capital et le compte de fiducie, les revenus ou recettes ordinaires et les dépenses ou paiements aussi bien que le bilan des années 1932 et 1933. Une série de notes explicatives a pour but de mieux faire comprendre certains item.

Le Bureau exprime toute sa gratitude aux officiers des trésoreries provinciales pour leur gracieuse coopération, sans laquelle un tel rapport aurait été impossible. La préparation de ce travail a été faite sous la surveillance du Col. J. R. Munro, chef de la Branche des Statistiques Financières du Bureau.

R. H. COATS,  
*Statisticien du Dominion.*

BUREAU FÉDÉRAL DE LA STATISTIQUE,  
OTTAWA, 12 JUILLET 1935.

## TABLE OF CONTENTS

	PAGE
PREFACE.....	4-5
EXPLANATORY NOTES.....	12-27
SUMMARY STATEMENTS:	
Table 1—Ordinary Revenues and Expenditures.....	28-29
Table 2—Capital Receipts and Payments.....	30-31
Table 3—Trust and Public Charities Funds Receipts and Payments.....	32-33
<b>ORDINARY REVENUE</b>	
Table 4—Dominion Government Subsidies, Grants and Allowances.....	34-35
Table 5—Taxation—from Real and Personal Property, Corporations, Succession Duties, Income, Gasolene, Amusements, Fire Marshall and Other taxation.....	36-37
Table 6—Royalties: Duties and Dues—from Timber, Mines, Fisheries, Streams and Other Licences and Permits—Motor Vehicles, Garages, Marriage, Amusement, Com- panies, Mining, Timber, Fishing, Game, Liquor, and Other.....	38-39
Table 7—Fees—Legislation, Court and Legal, Land Titles, Law Stamps, Letters Patent, Companies Acts, Brokers, Education, Motor Vehicles (transfer of licences), Steam Boiler, Factories, Hotels, Public Health, Hospital, Vital Statistics, Brands, Mining and Timber operators, and Other.....	38-39
Table 8—Fines and Penalties.....	40-41
Profits from Trading Activities (Liquor and Other).....	42-43
Interest—from Revenue producing Assets, and Other Interest.....	42-43
Refunds of Expenditure—Highways, Allowances for Mothers and Deserted Wives, Civil Service Pensions, Unemployment Relief, Agricultural Development, Housing Loans and Other Refunds.....	42-43
Table 9—Agriculture and Public Domain.....	42-43
Institutional Revenue.....	44-45
Miscellaneous.....	44-45
Grand Total Ordinary Revenue.....	44-45
<b>ORDINARY EXPENDITURE</b>	
Table 10—Debt Charges—Interest on Bonds, Treasury Bills, Savings Deposits, Bank Loans or Overdrafts and Other Interest: Commissions, Discounts, Exchanges, Charges of Management and Other Debt Charges.....	46-47
Table 11—Legislation—Lieutenant-Governor's Offices, Government Houses, Elections and Voters' Lists, Members' Indemnities and Mileage allowances, Officials' Salaries, Printing, Legislative Library, Other Legislation.....	48-49
Administration and General Government—Ministers' Salaries and Expenses, De- partmental Offices (Salaries, Contingencies and Building Maintenance) Super- annuation Funds (Civil Service and Education) Vital Statistics, Taxation and Other Revenue Costs, and Other Administration Expenditures.....	48-51
Education—Expenditure on Public Schools, Universities, Colleges, Normal, Train- ing and Technical Schools, Inspection, Examinations, Free Text Books and School Book Bureaux, Deaf and Blind Education, Libraries and Museums.....	50-51
Table 12—Administration of Justice—Courts and Court Officials, Policing, Gaols, Land Titles or Registry Offices, Other Administration of Justice.....	52-53
Transportation and Communications—Highways and Roads, Bridges, Ferries, Docks and Wharves, Other.....	52-53
Table 13—Agriculture and Public Domain: Agriculture—Experimental Stations and Extension Services, Grants to Agri- cultural Societies and Farmers Clubs, Livestock and Poultry, Dairying, Horticulture, Exhibitions, Drainage and Irrigation, Other Agriculture... Lands, including Agencies and Surveys.....	54-55
Forests, including Fires, Fire Ranging and Other Forest Services.....	54-55
Parks and Beaches.....	54-55
Water Power Rights and Water Storage.....	54-55
Mines, including Explorations, Surveys, Inspection and Other Mining Services.	54-55
Game and Fisheries including enforcement of laws.....	54-55
Scientific Research and Other Public Domain.....	54-55

## TABLE OF CONTENTS—*Continued*

### ORDINARY EXPENDITURE—*Concluded*

	PAGE
<b>Table 14—Public Welfare:</b>	
Public Health—Boards of Health, Salaries and Inspection, Clinics, Laboratories, Health Association Grants, Research Works, Communicable Diseases Control, and Other Health.....	56-57
Public Institutions—Mental and Feeble-Minded Hospitals, Tuberculosis Sanatoria, Orphanages and Children's Homes, Homes for Incurables, Houses of Providence and Rescue Homes, Reformatories and Reformatory Industries, Industrial Farms or Training Schools, Grants for Blind Institutions, and Other.....	56-57
Hospitals General.....	56-57
Child Welfare, Old Age Pensions, Unemployment Relief, Mothers and Despatched Wives Allowances, Employment Bureaux, Workmen's Compensation, Inspection of Factories, Boilers, Hotels, Buildings and Boarding Houses.....	58-59
Miscellaneous—Commissions paid Municipalities, Refunds and Remissions and Other.....	58-59
Grand Total Ordinary Expenditure.....	58-59

### CAPITAL RECEIPTS

<b>Table 15—Proceeds of Loans and Borrowings—Bonds and Debentures, Temporary Loans and Bank Overdrafts, Savings Certificates, Superannuation Fund.....</b>	<b>60-61</b>
Sinking Funds and Investments, Earnings and Sale of.....	60-61
Provincial Savings Office Deposits.....	60-61
Dominion Government Subventions and Grants—Old Age Pensions, Unemployment Relief, and Other Grants.....	60-61
Sale of Property or other Capital Assets.....	60-61
Refunds of Expenditure—On Highways, Civil Service Pensions, Old Age Pensions and Unemployment Relief (other than Dominion Contributions), Public Service Enterprises, Agricultural Development, Farm Loans and Rural Credits, Housing Loans, Mother's Allowances, Drainage, Colonization, Pool Elevators, Co-Operative Creameries and Marketing Loans, and Cattle Schemes, Advances to Normal Students etc., Other Refunds.....	62-63
Miscellaneous.....	62-63
Grand Total Capital Receipts.....	62-63

### CAPITAL PAYMENTS

<b>Table 16—Public Debt Retirement—Bonds and Debentures, Treasury Bills, Temporary Loans, Bank Overdrafts and Other Debt Retirement.....</b>	<b>64-65</b>
Loans and Advances to—Power Plants etc., Telephones and Railways, Farm Loans and Rural Credits, Wheat Pool Associations, Other Realizable Assets, Administration and General Government—Civil Service Superannuation Fund, Parliamentary, Administrative and Other Buildings.....	64-65
Education—University Grants, Grants in aid of Educational Buildings.....	66-67
Administration of Justice Buildings—Court Houses, Gaols and Other.....	66-67
Transportation and Communications—Highways and Roads, including Government Construction and grants to Municipalities for Bridges, Ferries, and Other.....	68-69
Agriculture and Public Domain—Agriculture, Drainage and Irrigation, Lands, Forests, Parks and Beaches and Other Public Domain.....	68-69
Public Welfare—Outlay for Mental Institutions, Sanatoria, Homes, Reformatories, Hospitals, Child Welfare and Maternal Assistance, Old Age Pensions, Unemployment Relief, Charities and Other Public Welfare.....	70-71
Miscellaneous.....	70-71
Grand Total Capital Payments.....	70-71

### TRUST AND PUBLIC CHARITIES FUNDS RECEIPTS

<b>Table 17—Marriage Licences.....</b>	<b>72-73</b>
Duties collected and Allocations to Public Charities Fund.....	72-73
Fund for the Promotion of Health.....	72-73
Judicial, Sinking Fund and Other Deposits.....	72-73
Miscellaneous.....	72-73
Grand Total Trust and Public Charities Funds Receipts.....	72-73

## TABLE OF CONTENTS—*Concluded*

### TRUST AND PUBLIC CHARITIES FUNDS PAYMENTS

PAGE

Table 18—Sinking Funds.....	74-75
Education from Marriage Licence Fund.....	74-75
Public Welfare.....	74-75
Judicial and Other Deposits.....	74-75
Miscellaneous.....	74-75
Grand Total Trust and Public Charities Funds Payments.....	74-75

### BALANCE SHEET

#### Table 19—CAPITAL ASSETS:

Available or Realizable—Cash on Hand, Investments, Loans, Advances and Accounts Receivable (fully secured), Government Utilities including Hydro Electric, Railways, Telephones and Other; School Land Funds, and Dominion Government Debt Allowance.....	76 and 78
General Non-Revenue Bearing—Roads, Bridges, Ferries, Docks and Wharves, Public Buildings and Other.....	80 and 82
Loans and Advances (partially secured).....	80 and 82
Deferred Charges and Capital Losses.....	80 and 82
Advances to Current Account.....	80 and 82
Total Capital Assets.....	80 and 82
<b>CAPITAL LIABILITIES:</b>	
Funded Debt—Bonds and Debentures, Sinking Funds Deducted, Treasury Bills, Total Net Funded Debt.....	77 and 79
Unfunded or Floating Debt—Temporary Loans, Savings Deposits and Other.....	77 and 79
Reserves or Surpluses.....	81 and 83
Capital Surplus.....	81 and 83
Total Capital Liabilities.....	81 and 83

#### INCOME OR CURRENT ASSETS:

Cash on Hand.....	84
Accrued Interest on Investments.....	84
Tax Arrears.....	84
Accounts Receivable.....	84
Inventories, Equipment, Stores and Material.....	84
Deferred Charges.....	84
Income Deficit.....	84
Other Income or Current.....	84
Total Income or Current Assets.....	84

#### INCOME OR CURRENT LIABILITIES:

Accounts Payable.....	85
Interest and Sinking Funds Accrued but not due.....	85
Bank Advances or Overdrafts.....	85
Deferred Revenues.....	85
Other Miscellaneous.....	85
Due to Capital.....	85
Income Surplus.....	85
Total Income or Current Liabilities.....	85

#### TRUST ACCOUNT ASSETS:

Cash on Hand.....	86
Investments.....	86
Arrears of Assessed Taxes.....	86
Accounts Receivable.....	86
School Land Funds.....	86
Other Miscellaneous Trust Account.....	86
Total Trust Account Assets.....	86
<b>TRUST ACCOUNT LIABILITIES.....</b>	
	87

#### INDIRECT OR CONTINGENT LIABILITIES

Table 20.....	86-87
---------------	-------

## TABLE DES MATIÈRES

	PAGE
<b>PRÉFACE.....</b>	<b>4-5</b>
<b>NOTES EXPLICATIVES.....</b>	<b>12-27</b>
<b>ETATS SOMMAIRES:</b>	
Tableau 1—Revenus et dépenses ordinaires.....	28-29
Tableau 2—Recettes et dépenses au compte capital.....	30-31
Tableau 3—Recettes et dépenses de fonds en fiducie et de bienfaisance publique.....	32-33
<b>REVENU ORDINAIRE</b>	
Tableau 4—Subsides du gouvernement fédéral, octrois et allocations.....	34-35
Tableau 5—Taxation—de propriété foncière et de biens mobiliers, corporations, droits de succession, revenu, gazoline, amusements, protection contre l'incendie, autre taxation.....	36-37
Tableau 6—Droits régionaux; droits et redevances—coupes de bois, mines, pêcheries, cours d'eau et autres.....	38-39
Licences et permis—automobiles, garages, mariages, amusements, compagnies, mines, coupes de bois, pêche, chasse, liqueurs et autres.....	38-39
Tableau 7—Honoraires—législation, cours et tribunaux, bureaux d'enregistrement, timbres judiciaires, instruction publique, automobiles (transfert des plaques), chaudières à vapeur, manufactures, hôtels, hygiène publique, hôpitaux, statistiques vitales, marques, ouvriers des mines et de la coupe de bois, autres.....	40-41
Tableau 8—Amendes et pénalités.....	42-43
Profit des activités commerciales (liqueurs et autres).....	42-43
Intérêt—sur revenu portant intérêt, autre intérêt.....	42-43
Remboursements—routes, allocations aux mères et aux femmes abandonnées, développement agricole, prêts pour la construction des habitations, et autres remboursements.....	42-43
Tableau 9—Agriculture et domaine public.....	44-45
Revenu des institutions.....	44-45
Divers.....	44-45
Grand total, revenu ordinaire.....	44-45
<b>DÉPENSES ORDINAIRES</b>	
Tableau 10—Service de la dette—intérêt sur obligations, bons du trésor, dépôts d'épargne, prêts des banques ou découverts et autres, intérêts, commissions, escomptes, échange, frais d'administration et autre service de la dette.....	46-47
Tableau 11—Législation—bureaux du lieutenant-gouverneur, hôtel du gouvernement, élections et listes électorales, indemnités aux députés et frais de voyage, traitements des fonctionnaires, imprimerie, bibliothèque législative, autres dépenses de législation.....	48-49
Administration et gouvernement général—traitements et dépenses des ministres, bureaux généraux (traitements, dépenses casuelles et entretien des édifices), fonds de retraite (service civil et instruction publique), statistiques vitales, taxation et frais de perception, autres dépenses d'administration.....	48-51
Instruction publique—dépenses pour écoles publiques, universités, collèges, écoles normales, d'entraînement et techniques, inspection, examens, livres scolaires, enseignement aux sourds et aveugles, bibliothèques et musées.....	50-51
Tableau 12—Cours et tribunaux—cours et greffiers de la cour, police, prisons, enregistrement, autres cours et tribunaux.....	52-53
Transports et communications—routes et chemins, ponts, traversiers, quais et môle, autres.....	52-53
Tableau 13—Agriculture et domaine public:	
Agriculture—stations expérimentales et autres services d'extension, octrois aux sociétés, et cercles de fermiers; bétail et volaille, industrie laitière, horticulture, expositions, drainage et irrigation, autre agriculture.....	54-55
Terres, y compris les arpentages et agences des terres.....	54-55
Forêts, y compris le feu, protection contre l'incendie et autres services forestiers.....	54-55
Parcs et plages.....	54-55
Force hydraulique, droit d'exploitation et d'emmagasinage.....	54-55
Mines, y compris les explorations, les levées, l'inspection et autres services miniers.....	54-55
Chasse et pêche, y compris l'application de la loi.....	54-55
Recherches scientifiques et autre domaine public.....	54-55

## TABLE DES MATIÈRES—suite

### DÉPENSES ORDINAIRES—fin

	PAGE
Tableau 14—Bien-être public:	
Hygiène publique—bureaux d'hygiène, traitements et inspections, cliniques, laboratoires, octrois aux associations d'hygiène, travaux de recherche, contrôle des maladies contagieuses, et autre hygiène.....	56-57
Institutions publiques—hôpitaux pour maladies mentales, sanatoria pour la tuberculose, orphelinats et usiles pour enfants, asiles pour les incurables, asiles de charité et de secours, maisons de correction et industries de réforme, fermes industrielles et écoles d'entraînement, octrois pour institutions d'aveugles et autres.....	56-57
Hôpitaux généraux.....	56-57
Bien-être de l'enfance, pension du vieil âge, secours au chômage, allocations aux mères et aux femmes abandonnées, bureaux de placement, compensation aux accidentés, inspection des manufactures, chaudières, hôtels, bâties et maisons de pension.....	58-59
Divers—commissions versées aux municipalités, remboursements et rémissions, autres.....	58-59
Grand total, dépenses ordinaires.....	58-59

### RECETTES AU COMPTE CAPITAL

Tableau 15—Produits de prêts et d'emprunts—bons et obligations, emprunts temporaires et découverts en banque, certificats d'épargne, fonds de retraite.....	60-61
Fonds d'amortissement et placements, gains, ventes.....	60-61
Dépôts des banques d'épargne provinciales.....	60-61
Subventions et octrois du gouvernement fédéral—pension du vieil âge, secours au chômage et autres octrois.....	60-61
Vente de propriété ou autre actif au compte capital.....	60-61
Remboursements des dépenses—sur les routes, pensions du service civil, pension du vieil âge et secours au chômage (autres que les contributions fédérales) entreprises de service public, développement agricole, crédit agricole et rural, prêts pour la construction des habitations, allocations aux mères, drainage, colonisation, élevateurs de poisson, crèmeries coopératives et avances aux étudiants d'école normale, etc., autres remboursements.....	62-63
Divers.....	62-63
Grand total, recettes au compte capital.....	62-63

### DÉPENSES AU COMPTE CAPITAL

Tableau 16—Dettes liquidées—Bons et obligations, bons du trésor, prêts temporaires, découverts en banque et autres dettes liquidées.....	64-65
Prêts et avances à—commission de force motrice, etc., téléphones et chemins de fer, crédit agricole et rural, associations de coopératives du blé, autre actif réalisable.....	64-65
Administration et gouvernement général—fonds de retraite du service civil, édifices parlementaires, et autres édifices administratifs.....	66-67
Instruction publique—octrois des universités, octrois pour aider les maisons d'enseignement.....	66-67
Palais de justice—cours et tribunaux, prisons et autres.....	68-69
Transports et communications—routes et chemins, y compris construction et octrois aux municipalités pour ponts, traverses, et autres communications.....	68-69
Agriculture et domaine public—agriculture, drainage et irrigation, terres, forêts, parcs et plages et autre domaine public.....	70-7
Bien-être public—dépenses pour institutions de maladies mentales, sanatoria, asiles, maisons de correction, hôpitaux, assistance maternelle et bien-être de l'enfance, pension du vieil âge, secours au chômage, autre bienfaisance publique et maisons de charité.....	70-71
Divers.....	70-71
Grand total, dépenses au compte capital.....	70-71

### RECETTES DES COMPTES EN FIDUCIE ET FONDS DE CHARITÉ PUBLIQUE

Tableau 17—Licences de mariage.....	72-73
Droits encaissés et allocations pour fonds de bienfaisance publique.....	72-73
Fonds pour la protection de la santé.....	72-73
Dépôts judiciaires et fonds d'amortissement, autres.....	72-73
Divers.....	72-73
Grand total, recettes des comptes en fiducie et fonds de charité.....	72-73

## TABLE DES MATIÈRES—*fin*

### PAIEMENT À MÊME LES COMPTES EN FIDUCIE ET LES COMPTES DE CHARITÉ PUBLIQUE

	<i>PAGE</i>
Tableau 18—Fonds d'amortissement.....	74-75
Produit des licences de mariage versé à l'éducation.....	74-75
Bien-être public.....	74-75
Dépôts judiciaires et autres.....	74-75
Divers.....	74-75
Grand total, paiement à même les comptes en fiducie et les comptes de charité publique.....	74-75

### BILAN

#### Tableau 19—ACTIF—CAPITAL:

Disponible ou réalisable—argent en caisse, portefeuille, avances et comptes recevables (pleinement garantis) services publics, y compris les compagnies hydroélectriques, de chemins de fer et de téléphone, et autres; fonds des terres des écoles, allocations du gouvernement fédéral pour la dette.....	88 et 90
Actif général ne portant pas revenu—chemins, ponts, traversiers, quais et mûles, édifices publics et autres.....	92 et 94
Prêts et avances (partiellement garantis).....	92 et 94
Charges défréées et pertes au compte capital.....	92 et 94
Avances au compte courant.....	92 et 94
Total, actif au compte capital.....	92 et 94

#### PASSIF—CAPITAL:

Dette capitalisée—bons et obligations, déduction des fonds d'amortissement, bons du trésor, total, net, dette capitalisée.....	89 et 91
Dette flottante non capitalisée—prêts temporaires, dépôts d'épargne, et autres.....	89 et 91
Réerves ou surplus.....	93 et 95
Surplus au capital.....	93 et 95
Total, dette capitalisée.....	93 et 95

#### REVENU OU ACTIF COURANT:

Argent en caisse.....	96
Couptes recevables.....	96
Autre revenu ou actif courant.....	96
Total, revenu ou actif courant.....	96

#### PASSIF:

Comptes payables.....	97
Intérêt couru non échu.....	97
Avances des banques ou découverts.....	97
Revenus ou crédits défréés.....	97
Dû sur le capital.....	97
Surplus en revenu.....	97
Total, passif.....	97

#### COMPTES EN FIDUCIE, ACTIF:

Argent en caisse.....	98
Portefeuille.....	98
Arrérages sur taxes cotisées.....	98
Comptes recevables.....	98
Fonds des terres des écoles.....	98
Autres comptes en fiducie.....	98
Total, comptes en fiducie, actif.....	99

#### COMPTES EN FIDUCIE, PASSIF:

#### PASSIF INDIRECT OU CONTINGENT

Tableau 20.....	98 et 99
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## EXPLANATORY NOTES

It is important in reading this report to note that all fiscal years of provincial governments do not coincide with the calendar year. Furthermore, when making comparisons of financial activities as between provinces, due regard should be had to population, particularly in cases where there are large urban centres which would demand greater expenditure on social, educational and other services.

The following table shows fiscal year endings of the provinces and also the estimated populations for the years 1932 and 1933.

Province	Fiscal Year Endings	Estimated Populations	
		1932	1933
Prince Edward Island.....	December 31	89,000	89,000
Nova Scotia.....	September 30	519,000	522,000
New Brunswick.....	October 31	413,000	420,000
Quebec.....	June 30	2,910,000	2,970,000
Ontario.....	October 31	3,475,000	3,524,000
Manitoba.....	April 30	709,000	722,000
Saskatchewan.....	April 30	933,000	951,000
Alberta.....	March 31	740,000	757,000
British Columbia.....	March 31	704,000	712,000

While it was agreed in the Conference referred to in the Preface, that the Provinces would make these returns on the revenue basis the province of New Brunswick has prepared its statistics from the actual cash statement.

The first three tables of the report give a survey in summary form of the main headings of ordinary revenues and expenditures, capital receipts and payments, and trust and public charities funds receipts and payments.

With regard to the detailed tables (Nos. 4 to 20), the following notes will give a clearer understanding of the statistical arrangements under which the provincial accounts have been classified.

## ORDINARY REVENUES, 1932 AND 1933

### DOMINION GOVERNMENT SUBSIDIES

Under the terms of the British North America Act, the provinces entering the federation of Canada in 1867 were granted stipulated subsidies and allowances. Since then, there have been, from time to time, amendments to the Act, providing somewhat similar terms to provinces entering federation at a later date; also there have been additional allowances granted for various reasons.

Allowances for government, allowances for interest on debt account, and other allowances or grants, are all shown in the table.

For the first year of Confederation ending June 30th, 1868, the Dominion Government paid as subsidies to the provinces comprising the Dominion—(Ontario, Quebec, New Brunswick and Nova Scotia) the sum of \$2,227,942. With the entry of Manitoba in 1870, British Columbia in 1871 and Prince Edward Island in 1873, the provinces received a total amount for the Dominion fiscal year 1873-74 of \$3,752,757. On the creation of the provinces of Alberta and Saskatchewan in 1905 the Dominion subsidies were increased, and for the fiscal year ended June 30th, 1906, the Dominion Government paid out \$6,726,373. The combined provinces received for their fiscal years ended in 1926, the sum of \$14,500,356, as Dominion Subsidy and interest on debt-allowances, Common School and School Land Funds, an increase of \$7,773,983 over 1906. In 1933 these Dominion Government subsidy and interest revenues alone for all provinces amounted to \$16,592,100, an increase over 1926 of \$2,091,744.

Under the new classification all other ordinary revenues from the Dominion Government are shown in this table. It will be noted, however, that the Dominion's share of Old Age Pensions for Ontario are shown under Capital Receipts (page 60) for that Province.

In the matter of Unemployment Relief contributions by the Dominion Government, the provinces classify the greater proportion under Capital Receipts (see pages 60-61).

The revenues for Education are for technical education, those for Labour to assist in expenses of labour bureaux, while those for Health are to assist in control of venereal disease.

### TAXATION

The building of modern highways, roads and communications, the great expansion of educational facilities, the developments of agricultural industries and extension services for marketing their products, the ownership of public utilities or assistance to public services, together with the demands of increased social services and public welfare problems, have all exacted heavy outlays by the provinces. Again the economic changes brought about as a result of the war, and latterly the unprecedented financial strain of business depression and unemployment, required the floatation of large loans which immediately increased the interest and carrying charges. It thus became necessary to raise ready money to meet such charges, and increased taxation or new forms of taxing resulted.

For years, great difficulty has been experienced in procuring accurate statements of taxation revenues in the provinces. This was largely due to the hit and miss statistical arrangement of accounts by the several provinces added to which are the varied interpretations placed upon the meaning of the word "taxation" by treasury officials and others. What in one province would be shown as a tax, would in another, be classified as a licence, permit, or fee, resulting in the compilation of incomparable figures.

The Bureau's earlier classification of taxation accounts served as useful a purpose, as existing circumstances would permit, but the new classification as agreed upon in the general conference mentioned in the Preface, has resulted in a uniform table of taxation which separates that subject from Royalties, Duties and Dues, Licences and Permits, and Fees.

Out of a total ordinary revenue of \$184,868,470.54 for all provinces in the year 1933, taxation represented \$74,314,523.70, included in which were the following principal items, motor fuel or gasoline \$25,931,479.85, corporation taxes \$17,692,127.86, succession duties \$13,104,687.18, income \$6,642,307.45, real or personal property \$5,613,621.57, and amusement tax, \$2,516,205.14.

#### ROYALTIES, DUTIES AND DUES

The revenues as shown in this table are very largely the government charges on timber operations, such as royalties and licences in British Columbia, stumpage dues and ground rent in Quebec, bonus and timber dues in Ontario, and mining royalties in Nova Scotia, Quebec and Alberta.

#### LICENCES AND PERMITS

The revenues shown under this heading represent the second largest source of ordinary income of provincial governments, the greater bulk of which is received from motor vehicle licences.

With regard to marriage licences it will be noted that the revenue from this source in Quebec is derived from licences for Protestant marriages only, and the money is transferred to trust fund account and is used under Provincial Act for the benefit of separate or Protestant schools in that province.

Company licences represent the permits to carry on operations of insurance, loan, trust, joint stock and mutual benefit companies as well as the permits for agents, brokers, etc. In addition to revenue of insurance companies from licensing, it will be noted that the principal revenue from these companies is shown under "taxation" in Table 5.

#### FEES

The revenue derived from fees may be said to represent largely the charges for registration of corporations and documents, hospital fees in Ontario and Alberta and court and legal fees which include notaries public, commissioners of oaths, magistrates, registrars, division courts, security and fraud prevention offices, sheriffs, official guardian, etc.

Companies Act fees represent certain charges for incorporation and registration, while under educational fees are included examination, tuition, certificates, etc. Fees under public health are charges for registration of nurses, laboratory and board of health fees.

#### FINES AND PENALTIES

Under this heading revenues are from courts, infractions of game and fish, liquor traffic, and highway traffic laws.

#### PROFITS FROM TRADING ACTIVITIES

The amounts shown under this heading are principally the annual contributions from the liquor commissions or control boards to the various treasury departments.

Under "Other Trading Activities," sterling exchange profits for Nova Scotia and New Brunswick are included, while profits on working funds such as King's Printer and Text Books, are shown for Saskatchewan, Albert and British Columbia.

### INTEREST

The revenues from interest constitute the fourth largest source of ordinary income of the provinces. The greater bulk is derived from interest payments on loans and advances made to power, telephone or other publicly owned utilities.

### REFUNDS OF EXPENDITURES

The sub-headings, with the exception of "Other Refunds," are self-explanatory. The larger amounts of "Other Refunds" are municipal reimbursements from lunatic asylums and reformatories in Quebec; salary deductions and contributions of civil servants, and costs recovered by police district officials in Ontario, and in the other provinces sundry refunds of advances or expenditures.

### AGRICULTURE AND PUBLIC DOMAIN

Revenues shown under this heading are exclusive of taxes, royalties, duties, licences, permits or fees, which have already been shown in special tables.

### INSTITUTIONAL REVENUE

The sub-headings explain the nature of this revenue.

## ORDINARY EXPENDITURES 1932 AND 1933

### DEBT CHARGES

The expenditures of all provinces under this heading, represent the heaviest outlay of ordinary expenditure, the bulk of which is due to interest payments on bonds, debentures, stocks and treasury bills. These carrying charges on public debt have been increasing steadily from year to year. The demand for improved roads and highways, the expansion of educational training, social and public welfare services, the extension of agricultural interests and the organization of public utility services have subjected the provincial governments to expenditures which could not readily be met out of income. This necessitated large loans and borrowings on capital account which increased ordinary expenditure on debt charges.

### LEGISLATION

No ordinary expenditure is shown for Government House maintenance in New Brunswick. The province disposed of the old government house property and placed the proceeds in trust, the interest on which is used to defray in part expenses of the Lieutenant-Governor.

In connection with elections and voters' lists there is no real comparability as between provinces, nor for total amounts from year to year. The expenditures will fluctuate according to the necessity of elections and consequent revision of voters' lists.

### ADMINISTRATION AND GENERAL GOVERNMENT

Under the sub-heading of general departmental offices are grouped the expenditures on salaries of all deputy ministers, departmental or branch heads, clerical and other assistance.

The expenditure for maintenance of departmental buildings is exclusive of capital outlay.

### EDUCATION

Under the British North America Act the educational welfare of the people became a matter of provincial responsibility. With increasing population, and the extension of the age of compulsory education, there followed the need of larger and better educational facilities for both primary and secondary schools. This in turn was followed by heavier expenses in connection with normal and training schools and inspection services. The advance in professional and scientific training incurred increasing expenditures for universities and colleges. As a result of these conditions we now find that education for all provinces represents the third heaviest ordinary expenditure of provincial governments.

The classification of sub-headings shows the cost of various services.

The heavy expenditure of British Columbia under "Miscellaneous" is accounted for by advances made by the province to rural school districts pending their taxation receipts.

### ADMINISTRATION OF JUSTICE

The expenditure under this heading as will be seen by the sub-headings, deals with the various courts, salaries of officials, etc., the policing of the provinces and other legal administration.

Under Courts and Court Officials are included Judges, Sheriffs, Crown Prosecutors and Police Magistrates.

With regard to policing in Nova Scotia, the duties are performed by the R.C.M. Police and the cost defrayed under Nova Scotia Liquor Commission account.

### TRANSPORTATION AND COMMUNICATIONS

Government construction, maintenance and repairs of highways and roads form the greatest proportion of the ordinary expenditure under this classification. There is of course a large expenditure under capital account on highway construction which will be found on pages 68-69.

### AGRICULTURE AND PUBLIC DOMAIN

Agriculture represents the chief single industry of the Canadian people. Furthermore many of its products enter into the manufacturing life of the country requiring considerable investment of capital as well as giving employment to many people. The combined export of raw products and manufactured goods materially increases the trade of the country. The Dominion Government expends a considerable sum of money annually to stimulate this industry and in addition each of the provinces renders financial aid for the benefit of agricultural interests.

From the sub-headings of this table will be seen the principal channels of expenditure by the provinces, to assist agriculture and also lands, forests, mining, game and fish and other public domain activities.

### PUBLIC WELFARE

In the earlier years following Confederation, provincial government assistance to hospitals, both mental and general, with certain small contributions for charities and poor relief about covered the financial activities under this heading. Later, with an increasing population and advanced scientific methods of protecting health and the forward movement of social welfare of the people a considerable financial strain was placed on all governing bodies, and the provinces have in consequence been subjected to increasing heavy annual outlays in this respect.

Under this general heading will be found the classified expenditure on matters pertaining to public health. This is followed by an analysis of expenditures on public institutions the larger part of which is incurred for hospitals for the mentally deficient or feeble-minded. Hospitals, other than those for mentally deficient, have demanded increasing government assistance in later years while the more recent social problems such as child welfare, old age pensions, mothers' allowances, workmen's compensation and other labour interests have involved still further outlays by the provincial public treasuries. The expenditures on these various subjects are all outlined under the general classification "Public Welfare."

The Province of Quebec unlike all other provinces transfers certain taxation revenues into the "Public Charities Fund" from which aid is rendered to hospitals, institutions for public welfare and charitable needs.

With regard to "Old Age Pensions" the Province of Ontario classifies the greater portion of this expenditure under Capital Account (see page 70).

In the matter of "Unemployment Relief" there are certain expenditures out of income account for some provinces, but the great bulk of expenditure under this heading will be found under Capital charge (see pages 70-71).

## CAPITAL RECEIPTS

### PROCEEDS OF LOANS AND BORROWINGS

In the discussion of the tables relating to taxation revenue and interest expenditure (see pages 13-14) reference was made to the increased public undertakings and requirements for the benefit of industrial or social welfare of the people. These activities of the provinces could not be met out of revenue or income account, with the result that large sums of money had to be obtained through the issuance of bonds, debentures, stocks and treasury bills. To a great extent these borrowings were made for the launching of public utilities such as power, telephone or railway undertakings and also in the construction and maintenance of improved highway and road communications. In so far as public utilities are concerned, they may be regarded as of a revenue producing class and meet the interest payments on loans out of their earnings. With reference to highways or road construction, such improved communications stimulate the industries of the country and open the way to potential resources in various parts of the country not otherwise accessible. All these activities are reflected in the sub-headings of this table.

### RECEIPTS FROM DOMINION GOVERNMENT

The provinces of Prince Edward Island (beginning in 1933), Ontario, Manitoba, Saskatchewan, Alberta and British Columbia, operate old age pension systems, to which the Dominion Government contributes a large sum of money. The revenues for all of these provinces with the exception of Ontario are classified under ordinary revenue (see pages 34-35). Ontario's share from the Dominion Government is shown under "Capital Receipts."

The great bulk of contributions of the Dominion Government to the provinces for "Unemployment Relief" is shown under "Capital Receipts" though some smaller sums will be found under ordinary revenue (see pages 34-35).

### REFUNDS OF EXPENDITURE

The capital receipts from highways represent chiefly the refunds made by municipalities on account of provincial advances for their operation and maintenance.

**CAPITAL PAYMENTS****PUBLIC DEBT RETIREMENT**

In addition to the ordinary expenditure on debt charges of the provinces as shown on pages 46-47, there are large annual capital payments of the principal sums borrowed by the various governments. The liquidation of the short term borrowings, known as Treasury Bills, as will be seen, is particularly heavy.

**LOANS AND ADVANCES, REALIZABLE ASSETS**

The sub-headings of the table fully describe the object of the payments under this heading.

**ADMINISTRATION AND GENERAL GOVERNMENT**

In addition to the capital payments as shown for superannuation fund for Ontario and Saskatchewan, ordinary expenditures on this account will be found on pages 48-49.

**TRANSPORTATION AND COMMUNICATIONS**

Attention may be drawn to the large expenditures made for highways under ordinary account see pages 52-53.

**PUBLIC WELFARE**

The greater part of capital payments under this heading are for unemployment relief but as there are also some expenditures on this account under ordinary charge, attention is drawn to pages 58-59.

In addition to the capital payments for old age pensions and child welfare and maternal assistance by Ontario, attention is drawn to pages 58-59 where ordinary expenditures on these subjects is shown for most provinces.

**TRUST FUND RECEIPTS**

There are no Trust Fund receipts shown for the Provinces of Nova Scotia, New Brunswick, Ontario, Alberta and British Columbia. The Provinces of Prince Edward Island, Manitoba and Saskatchewan show a few trust accounts, but the great bulk of the items is for Quebec, in which province a part of the taxation revenues (from Liquor Commission, Amusement and Race Track licences and Hospital Tax on Meals) is transferred to the Public Charities Fund. From this Fund hospitals, sanatoria, refuges and other charitable institutions receive financial assistance. These receipts are shown in this table.

**TRUST FUND PAYMENTS**

The payment on public charities in Quebec from the Public Charities Fund are detailed in this table.

**BALANCE SHEET**

In accordance with the resolutions adopted at the Dominion-Provincial Conference described in the preface of this report, the Balance Sheet of the Provinces was divided into Capital Assets and Liabilities, Income or Current Assets and Liabilities and Trust Account Assets and Liabilities.

In reading into the tables it will be noted that the Capital Assets of Prince Edward Island do not balance with the total Capital Liabilities. This is due largely to the fact that no valuations have been placed on government buildings, roads, bridges and other non-revenue bearing assets.

For the years 1932 and 1933, the Province of Quebec did not show a Balance Sheet in its Public Accounts Report, so that only a few details are given in this report. The advance to the Banque Canadienne Nationale is the only figure for assets available, and on the liability side, details for funded and unfunded debt are shown.

### INDIRECT OR CONTINGENT LIABILITIES

Indirect liabilities, generally speaking consist of provincial government guarantees of bonds or loans made in connection with railways, municipalities, and other organizations. The governments are of course responsible for these guarantees, but the liabilities do not enter into the Balance Sheet transactions.

The following notes briefly describe the nature of these liabilities for each province.

*Nova Scotia*.—Guarantees to banks, for loans and overdrafts of Nova Scotia Power Commission, Co-operative Fruit Growers' Finance Company, Mining Companies, Exhibition bonds, etc. No indirect liabilities are shown for 1932.

*New Brunswick*.—Guarantees of bonds, for railways, municipalities, co-operative creamery company, Potato Products Co. Ltd., and hospital.

*Quebec*.—Guarantees of debentures and loans of municipalities, hospitals, educational institutions, and sundry minor guarantees.

*Ontario*.—Guarantees of bonds of Railways, Parks Commission, Universities, Power Commission, School Boards, and General debentures for municipalities, including Housing Act Loans.

*Manitoba*.—Guarantees of Railway Bonds, Municipal Debentures, including Bank Advances and Overdrafts, and Farm Loan Association Bonds.

*Saskatchewan*.—Guarantees of Railway and Drainage District Debentures, Bank Loans to Creamery Company and Advances for Agricultural Interests.

*Alberta*.—Guarantees of Bonds and Debentures for Irrigation and Drainage Districts and University of Alberta. Guarantees of Bank Loans to Co-operative Credit Societies, Hail Insurance Board, and sundry other guarantees.

*British Columbia*.—Guarantees of Bonds of Railways, Drainage Board, Dyking District, and Agricultural Credit Commission.

## NOTES EXPLICATIVES

Dans la lecture de ce rapport il est important de noter que les années fiscales des gouvernements provinciaux ne coïncident généralement pas avec l'année civile. De plus, en faisant la comparaison des activités financières entre provinces il faut toujours tenir compte de la population, particulièrement là où de grands centres urbains exigent de plus grandes dépenses en services sociaux, éducationnels et autres.

Le tableau suivant montre l'année fiscale de chaque province et sa population estimative pour les années 1932 et 1933.

Province	Fin de l'année fiscale	Population estimative	
		1932	1933
Ile du Prince-Édouard.....	Décembre 31	89,000	89,000
Nouvelle-Écosse.....	Septembre 30	519,000	522,000
Nouveau-Brunswick.....	Octobre 31	413,000	420,000
Québec.....	Juin 31	2,910,000	2,970,000
Ontario.....	Octobre 31	3,475,000	3,524,000
Manitoba.....	Avril 30	709,000	722,000
Saskatchewan.....	Avril 30	933,000	951,000
Alberta.....	Mars 31	740,000	757,000
Colombie-Britannique.....	Mars 31	704,000	712,000

Bien qu'il eût été convenu à la Conférence dont il est question dans la préface que les provinces feraient leur rapport sur une base de revenu, la province de Nouveau-Brunswick a préparé ses statistiques sur l'état de sa caisse.

Les trois premiers tableaux de ce rapport donnent un aperçu sommaire des principaux item des revenus et des dépenses ordinaires, des recettes et paiements au compte-capital et des recettes et paiements en fiducie et pour les charities publiques.

Les notes suivantes permettront de comprendre plus clairement les subdivisions statistiques sous lesquelles ont été classifiés les comptes provinciaux dans les tableaux 4 à 20.

## REVENUS ORDINAIRES, 1932 ET 1933

### SUBSIDES DU GOUVERNEMENT FÉDÉRAL

En vertu de l'Acte de l'Amérique Britannique du Nord, les provinces entrant dans la fédération du Canada en 1867 ont reçu des subsides et allocations stipulés. Depuis lors, il y a eu de temps à autres des amendements à cette loi accordant à peu près les mêmes conditions aux provinces entrant plus tard dans la Confédération; de plus, il y a eu des allocations additionnelles pour différentes raisons.

Les allocations pour le gouvernement, le service d'intérêt de la dette et autres octrois paraissent toutes dans le tableau.

La première année de la Confédération se terminant le 30 juin 1868 le gouvernement fédéral a payé en subsides aux gouvernements des provinces composant alors le Dominion: Ontario, Québec, Nouveau-Brunswick et Nouvelle-Écosse, la somme de \$2,227,942. Après l'entrée du Manitoba en 1870, de la Colombie-Britannique en 1871 et de l'Île du Prince-Édouard en 1873, les provinces reçurent un montant total de \$3,752,757 pour l'année fiscale 1873-1874. Lors de l'érection des provinces d'Alberta et de Saskatchewan en 1905, les subsides du Dominion ont été augmentés et pour l'année fiscale terminée le 30 juin 1906 le gouvernement fédéral a versé \$6,726,373. Pour leur année fiscale terminée en 1926 les provinces ont reçu la somme de \$14,500,356 comme subside fédéral et service de la dette, fonds des écoles communes et fonds des terres des écoles, une augmentation de \$7,773,983 sur 1906. En 1933, ces subsides du gouvernement fédéral et le revenu en intérêts seulement s'élevaient pour toutes les provinces à \$16,592,100, une augmentation sur 1926 de \$2,091,744.

Dans la nouvelle classification tous les autres revenus ordinaires venant du gouvernement fédéral paraissent dans ce tableau. On notera toutefois que la participation du gouvernement fédéral aux pensions du vieil âge de l'Ontario paraît avec les recettes au capital (p. 60) de cette province.

En ce qui concerne les cotisations de secours au chômage par le gouvernement fédéral, les provinces classifient la plus grande partie avec les recettes au compte-capital (pp. 60-61).

Les allocations pour l'instruction ne touchent que l'enseignement technique; celles pour le Travail couvrent une partie des dépenses des bureaux de placement, et celles pour la Santé sont destinées à aider au contrôle des maladies vénériennes.

### TAXATION

La construction de voirie moderne, de routes et autres communications, la grande expansion des facilités éducatives, le développement des industries agricoles et l'extension des services pour l'écoulement de leurs produits, la nationalisation des services publics ou l'assistance qui leur est donnée par l'État ainsi que la demande pour de plus amples œuvres sociales et les problèmes de bien-être public ont été de grandes sources de dépenses pour les provinces. De plus, les changements économiques découlant de la guerre et tout récemment la détresse financière provoquée par la dépression des affaires et le chômage ont exigé le financement de forts emprunts qui ont immédiatement augmenté les charges de l'intérêt. Il est ainsi devenu nécessaire de prélever des fonds pour renoncer ces charges et il en est résulté une augmentation de taxes ou de nouvelles formes de taxation.

Depuis des années, il a été très difficile d'obtenir des états exacts des revenus provinciaux par taxation. Ceci provenait en grande partie d'un arrangement statistique plus ou moins vague des comptes de plusieurs provinces et des différentes interprétations attribuées au mot taxation par les officiers du Trésor et

autres. Ce qui dans une province paraissait comme une taxe était montré par une autre comme une licence, un permis ou un honoraire et, comme résultat, donnait une compilation de chiffres incomparables.

Les classifications antérieures du Bureau, en ce qui regarde la taxation, ont servi leur fin aussi utilement que possible selon que le permettaient les circonstances, mais la nouvelle classification, telle qu'acceptée par la conférence générale mentionnée dans la préface, a pour résultat un tableau uniforme de taxation séparant ce sujet des droits régaliens, des rentes et redevances, des licences et permis, et des honoraires.

Sur un revenu ordinaire de \$184,868,470.54 pour toutes les provinces en 1933, la taxation représente \$74,314,523.70, comprenant les principaux item suivants: essence à moteur ou gazoline, \$25,931,479.85; taxes des corporations, \$17,692,127.86; droits de succession, \$13,104,687.18; revenu, \$6,642,307.45; propriété réelle ou personnelle, \$5,613,621.57; et taxe d'amusement, \$2,516,205.14.

#### DROITS RÉGALIENS, RENTES ET REDEVANCES

Les revenus paraissant dans ce tableau viennent en plus grande partie des opérations forestières telles que les droits régaliens et les licences en Colombie-Britannique, le droit de souche, le loyer et la rente des terres dans le Québec, le bonus et les droits de coupe en Ontario et les droits régaliens sur les mines en Nouvelle-Écosse, Québec et Alberta.

#### LICENCES ET PERMIS

Le revenu paraissant sous cet en-tête est le deuxième plus important élément des revenus ordinaires des gouvernements provinciaux et provient en plus grande partie des licences d'automobile.

Pour ce qui est des licences de mariage il est à noter que le revenu de cette source dans le Québec provient des licences pour les mariages protestants seulement et le produit en est porté au compte en fiducie des écoles séparées ou protestantes de cette province, en vertu d'un statut provincial.

Les licences de compagnie représentent les permis de faire des opérations d'assurance, de prêt, de fiducie, par fonds social et comme compagnie à bénéfices mutuels ainsi que les permis d'agent, de courtier, etc. En outre du revenu qu'apportent les licences des compagnies d'assurance, il est à noter que le principal revenu provenant de ces compagnies paraît sous «taxation» dans le tableau 5.

#### HONORAIRES

Le revenu provenant d'honoraires représente en plus grande partie les charges pour enregistrement de corporations et de documents, d'honoraires d'hôpital dans l'Ontario et l'Alberta et de frais de cours et de justice qui comprennent les honoraires des notaires, des commissaires du serment, des magistrats, des registraires, des cours de division, des bureaux de garantie et de prévention des fraudes, des shérifs, des gardiens officiels, etc.

Les honoraires en vertu de la loi des compagnies représentent certaines charges pour l'incorporation et l'enregistrement tandis que sous «honoraires éducatifs» sont compris les recettes provenant d'exams, enseignement, diplômes, etc. Les honoraires sous l'en-tête «Santé publique» sont ceux exigés pour l'enregistrement des infirmières et les honoraires de laboratoire et du Bureau de Santé.

#### AMENDES ET PÉNALITÉS

Les revenus sous cet en-tête proviennent des tribunaux, des infractions aux lois de chasse et de pêche, du commerce des liqueurs et du trafic des grandes routes.

**PROFITS DÉRIVANT D'OPÉRATIONS COMMERCIALES**

Les montants paraissant sous cet en-tête proviennent principalement des contributions annuelles des commissions ou bureaux de contrôle des liqueurs aux différentes trésoreries.

Sous «autres activités commerciales» les profits sur le change sterling de la Nouvelle-Écosse et du Nouveau-Brunswick sont inclus tandis que les profits sur le capital de roulement, comme ceux de l'Imprimeur du Roi et des livres d'école, paraissent aussi dans les comptes de Saskatchewan, d'Alberta et de Colombie-Britannique.

**INTÉRÊT**

Les revenus provenant de l'intérêt constituent la quatrième plus grande source de revenu ordinaire des provinces. La plus grande partie provient des paiements d'intérêt sur prêts et avances aux services publics tels qu'énergie électrique, téléphone et autres.

**REMBOURSEMENTS**

Les sous-en-têtes, à l'exception de «autres remises» s'expliquent d'eux-mêmes. Les plus forts montants des autres remises sont: les remboursements des municipalités pour les asiles d'aliénés, et pour les écoles de réforme du Québec, les déductions des salaires et des contributions des employés civils et les dépenses recouvrées par les officiers de la police de district d'Ontario, et dans les autres provinces, diverses remises d'avances ou de dépenses.

**AGRICULTURE ET DOMAINE PUBLIC**

Les revenus paraissant sous cet en-tête ne comprennent pas les taxes, les droits régaliens, les redevances, les licences, permis ou honoraires qui paraissent déjà dans les tableaux spéciaux.

**REVENUS DES INSTITUTIONS**

Les sous-en-têtes expliquent la nature de ces revenus.

**DÉPENSES ORDINAIRES DE 1932 ET 1933****SERVICE DE LA DETTE**

Les déboursés de toutes les provinces sous cet en-tête représentent la plus forte tranche des dépenses ordinaires dont la plus grande partie consiste en paiements d'intérêt sur bons, obligations, actions et mandats du Trésor. Ces charges de la dette publique ont augmenté continuellement d'année en année. La demande pour meilleure voirie, les progrès de l'instruction publique, des services sociaux et du bien-être public, l'expansion des intérêts agricoles et l'organisation des utilités publiques ont soumis les gouvernements provinciaux à des dépenses qu'il était impossible de couvrir immédiatement à même le revenu. Ceci a nécessité de forts emprunts au compte-capital qui ont augmenté les dépenses ordinaires en service de la dette.

**LÉGISLATION**

Aucune dépense ordinaire ne paraît pour l'entretien de l'hôtel du gouvernement du Nouveau-Brunswick. La province a disposé de l'ancienne propriété servant à cette fin et en a placé le produit en fiducie, l'intérêt servant à défrayer partiellement les dépenses du lieutenant-gouverneur.

Il n'y a pas de comparabilité réelle entre les provinces en ce qui concerne les dépenses d'élection et de listes électorales ni dans les sommes totales d'une année à l'autre. Ces dépenses fluctuent suivant la nécessité des élections et la revision conséquente des listes électorales.

#### ADMINISTRATION ET GOUVERNEMENT GÉNÉRAL

Sous cet en-tête sont groupés: administration et gouvernement général, dépenses en salaires de tous les sous-ministres, chefs de départements ou de branches, commis et autres employés. Ils sont groupés sous le sous-en-tête «Bureaux généraux des départements».

Les dépenses pour l'entretien des édifices départementaux n'entrent pas dans le capital initial.

#### INSTRUCTION PUBLIQUE

En vertu de l'Acte de l'Amérique Britannique du Nord l'instruction publique relève de la juridiction provinciale. Avec une population croissante et l'extension de l'âge de scolarité obligatoire le besoin s'est fait rapidement sentir de plus grandes et meilleures facilités scolaires tant pour les écoles primaires que secondaires. Ceci par redondance a nécessité de plus lourdes dépenses pour écoles normales, écoles de formation et services d'inspection. L'avance de la formation professionnelle et scientifique a provoqué de plus fortes dépenses pour les universités et collèges. Comme résultat de ces conditions nous trouvons maintenant que l'instruction dans toutes les provinces représente le troisième plus fort item des dépenses des gouvernements provinciaux.

La classification des sous-en-têtes montre le coût des divers services.

La forte dépense de la Colombie Britannique sous le sous-en-tête «Divers» s'explique par les avances faites par la province aux districts scolaires ruraux en attendant la rentrée de leurs taxes.

#### ADMINISTRATION DE LA JUSTICE

Les dépenses sous cet en-tête, comme on le verra par les sous-en-têtes, traitent des différentes cours de justice, des salaires des fonctionnaires, etc., de la police des provinces et autre administration juridique.

Sous «Cours de justice et fonctionnaires» sont compris les juges, les shérifs, les procureurs de la Couronne et les magistrats de police.

Dans la Nouvelle-Écosse la police de la province est faite par la Royale Gendarmerie à Cheval et le coût en est débité au compte de la Commission des Liqueurs de la Nouvelle-Écosse.

#### TRANSPORTS ET COMMUNICATIONS

La plus forte proportion des dépenses ordinaires dans cette classification consiste en construction, entretien et réparation de routes. Il y a aussi une forte dépense au compte-capital en construction de routes qui paraît pp. 68-69.

#### AGRICULTURE ET DOMAINE PUBLIC

L'agriculture représente la principale industrie distincte du peuple canadien. De plus, un grand nombre de ses produits servent de matières premières aux industries manufacturières du pays, exigeant un engagement considérable de capitaux ainsi qu'un très grand nombre de bras. L'exportation combinée des matières premières et des produits ouvrés ajoute considérablement au commerce du pays. Le gouvernement fédéral dépense une somme considérable chaque année à stimuler cette industrie et de plus chaque province donne son aide financière aux intérêts agricoles.

Par les sous-en-têtes de ce tableau on voit quels sont les principaux éléments de dépenses par province pour aider à l'agriculture ainsi que les autres dépenses pour le domaine public, les terres, les forêts, les mines, le gibier et poisson, et autres activités du domaine public.

### BIEN-ÊTRE PUBLIC

Les premières années qui ont suivi la Confédération, l'assistance du gouvernement provincial aux hôpitaux pour maladies mentales et autres et certaines autres contributions aux œuvres de charité étaient les seules activités financières sous cet en-tête. Plus tard, devant une population grandissante, les progrès de la science pour la protection de la santé et le mouvement de bienfaisance sociale ont créé une brèche considérable dans les ressources financières des provinces et, en conséquence, les gouvernements provinciaux ont été soumis à de plus fortes dépenses à ce sujet.

Sous cet en-tête général se trouvent les dépenses classifiées sous tout ce qui concerne la santé publique. Elles sont suivies par une analyse des dépenses sur les institutions publiques dont la plus grande partie a été absorbée par les hôpitaux pour les maladies mentales. Les autres hôpitaux ont exigé une plus grande assistance du gouvernement en ces dernières années en face de problèmes sociaux plus récents, tels que le bien-être de l'enfance, les pensions de vieillesse, les allocations aux mères, les compensations aux accidentés et autres intérêts ouvriers qui ont été de nouvelles charges pour les trésoreries provinciales. Les dépenses sur ces différents sujets sont indiquées sous la classification générale de « Bien-être public ».

La province de Québec, contrairement aux autres, transfère le revenu de certaines taxes au fonds de « la charité publique » qui distribue l'aide aux hôpitaux, aux institutions de bienfaisance publique et aux autres œuvres de charité.

Pour ce qui est des pensions de vieillesse, la province d'Ontario débite la plus grande partie de cette dépense au compte-capital. (Voir p. 70).

Pour ce qui est du « Secours au chômage » il y a certaines dépenses attribuables au compte du revenu de quelques provinces mais la plus grande partie des dépenses sous cet en-tête se trouve au compte-capital. (Voir pp. 79-71).

### RECETTES-CAPITAL

#### PRODUITS DES EMPRUNTS

Dans la discussion des tableaux couvrant le revenu par taxation et les dépenses en intérêts, (voir pp. 13-14) référence a été faite au grand développement des entreprises publiques et aux nouveaux besoins créés pour répondre au bien-être industriel et social du public. Les provinces ne pouvaient faire face à ces dépenses à même leurs revenus et elles ont dû se procurer des fonds au moyen d'émissions d'obligations, bons, etc. On a eu aussi recours aux même moyens pour le financement de services publics, tels qu'entreprises hydroélectriques, téléphones, chemins de fer, construction et entretien de voirie améliorée et autres communications. En ce qui concerne les services publics ils peuvent être considérés comme produisant un revenu et rencontrant à même leurs propres gains les paiements d'intérêts sur les emprunts qui ont servi à les financer. Pour ce qui est des travaux de voirie, de meilleures communications stimulent les industries du pays et ouvrent la porte à des ressources potentielles dans différentes parties du pays qui autrement ne seraient pas accessibles. Toutes ces activités sont reflétées dans les sous-en-têtes de ce tableau.

### RECETTES DU GOUVERNEMENT FÉDÉRAL

Les provinces d'Ile du Prince-Édouard (commençant en 1933), d'Ontario, Manitoba, Saskatchewan, Alberta et Colombie-Britannique ont des systèmes de pensions de vieillesse auxquels le gouvernement fédéral contribue une forte somme. Les revenus de toutes ces provinces, excepté l'Ontario, sont classifiés sous «Revenus ordinaires» (voir pages 34-35), et la part de l'Ontario provenant du gouvernement fédéral paraît sous «Recettes-capital.»

La grande masse des contributions du fédéral à l'aide au chômage paraît à «Recettes-capital» bien que de plus petites sommes paraissent sous «Revenu ordinaire» (voir pages 34-35).

### REMBOURSEMENTS

Les recettes au compte-capital de la voirie représentent principalement les remises par les municipalités d'avances provinciales pour l'exploitation et l'entretien des routes.

### PAIEMENTS AU COMPTE-CAPITAL

#### RACHAT DE LA DETTE PUBLIQUE

En outre des dépenses ordinaires pour le service de la dette des provinces paraissant à la pages 46-47, il y a de forts paiements annuels au compte-capital pour amortir le principal des emprunts des différents gouvernements. La liquidation des emprunts à brève échéance sous forme de bons du Trésor, comme on le verra, est particulièrement lourde.

#### PRÊTS ET AVANCES, ACTIF RÉALISABLE

Les sous-en-têtes de ce tableau décrivent pleinement l'objet des paiements sous ce titre.

#### ADMINISTRATION ET GOUVERNEMENT GÉNÉRAL

En outre des paiements au capital paraissant pour le fonds de retraite de l'Ontario et de la Saskatchewan, on trouvera les dépenses ordinaires à ce compte à la pages 48-49.

#### TRANSPORTS ET COMMUNICATIONS

Il faut tenir compte ici des fortes dépenses pour travaux de voirie paraissant au compte ordinaire, pp. 52-53.

#### BIEINFAISANCE

La plus grande partie des paiements au capital sous cet en-tête sont pour le secours au chômage, mais il y a aussi quelques déboursés entrant dans les dépenses ordinaires. Voir pp. 58-59.

En outre des paiements au capital pour les pensions du vieil âge et l'assistance aux mères d'Ontario, l'attention est attirée sur les chiffres des pages 58-59, où les dépenses ordinaires à ce sujet paraissent pour la plupart des provinces.

### RECETTES EN FIDUCIE

Il n'y a pas de recettes en fiducie pour la Nouvelle-Écosse, le Nouveau-Brunswick, l'Ontario, l'Alberta et la Colombie-Britannique. Les provinces d'Ile du Prince-Édouard, Manitoba et Saskatchewan montrent peu de comptes en fiducie, et la plus grande partie des item sous cet en-tête sont pour le Québec, où une partie du produit des taxes (de la Commission des Liqueurs, d'amusement et de pistes de courses, des hôpitaux et des repas) est transférée au compte de la charité publique. De ce fonds sont pris les argents nécessaires aux hôpitaux, sanatoria, refuges et autres institutions charitables. Ces recettes paraissent dans ce tableau.

## PAIEMENTS AUX COMPTES DE FIDUCIE

Les paiements à la charité publique de Québec à même le fonds de charité publique sont donnés en détail dans ce tableau.

### BILAN

En conformité avec les résolutions adoptées par la conférence fédérale-provinciale décrite dans le présent rapport le bilan des provinces a été divisé en capital, actif et passif; actif courant ou revenu, et passif courant, et comptes en fiducie, actif et passif.

Au sujet de ce tableau il est à noter que l'actif-capital de l'Île du Prince-Édouard ne balance pas avec le total du passif-capital. Ceci est dû en plus grande partie à ce qu'aucune valeur n'est placée sur les édifices du gouvernement, les routes et autre actif ne produisant aucun revenu.

Pour les années 1932 et 1933 la province de Québec ne montre pas de bilan dans son rapport sur les comptes publiques, de sorte que seulement quelques détails sont donnés ici. L'avance à la Banque Canadienne Nationale est le seul chiffre de l'actif donné et au côté du passif sont montrés les détails de la dette capitalisée et non capitalisée.

### DÉPENSES CONTINGENTES OU PASSIF INDIRECT

Le passif indirect généralement parlant consiste des garanties données par le gouvernement provincial pour des obligations ou des prêts à des chemins de fer, municipalités et autres organisations. Les gouvernements sont responsables de ces garanties mais ces obligations n'entrent pas au passif du bilan. Les notes suivantes décrivent brièvement la nature de ces engagements pour chaque province.

*Nouvelle-Ecosse.*—Garantie aux banques pour prêts et découverts de la Commission Hydroélectrique de la Nouvelle-Écosse, la Société Coopérative des Fructiculiteurs, les compagnies minières, les obligations de la Compagnie d'Exposition, etc. Il n'y a pas de passif indirect en 1932.

*Nouveau-Brunswick.*—Garantie d'obligations pour chemins de fer, municipalités, compagnies coopératives de crèmerie, compagnie des produits de la pomme de terre, et l'hôpital.

*Québec.*—Garantie des obligations et emprunts des municipalités, hôpitaux, institutions éducationnelles et autres garanties diverses.

*Ontario.*—Garantie des obligations de chemin de fer, de la Commission des Pâtes, de la Commission Hydroélectrique, des commissions d'écoles et des obligations générales des municipalités, y compris les prêts en vertu de la loi des habitations.

*Manitoba.*—Garantie des obligations de chemin de fer, des municipalités, y compris avances aux banques et découverts et obligations des associations du prêt agricole.

*Saskatchewan.*—Garantie des obligations de chemin de fer et des districts de drainage, prêts des banques aux compagnies de crèmerie et avances aux intérêts agricoles.

*Alberta.*—Garantie d'obligations des districts d'irrigation et de drainage et de l'Université d'Alberta, garantie des avances des banques aux sociétés coopératives de crédit, à la commission d'assurance contre la grêle, et diverses autres garanties.

*Colombie-Britannique.*—Garantie d'obligations de chemin de fer, de la commission du drainage, des districts d'endiguement et de la commission du Crédit agricole.

TABLE 1—Summary Statement of Ordinary Revenue and Expenditure 1932 and 1933

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
ORDINARY REVENUES							
1	1. Dominion Government Subsidies, 1932	540,748 43	1,586,370 89	1,469,416 15	2,722,724 84	3,278,108 24	
2	Subventions and Grants .....	1933	571,973 32	1,569,840 28	1,354,736 57	2,680,086 57	3,081,307 72
3	2. Taxation .....	1932	467,802 14	3,039,488 81	1,717,562 02	13,223,809 17	28,264,571 71
4		1933	504,373 11	2,710,066 01	1,716,234 62	12,880,063 92	30,185,126 08
5	3. Royalties, Duties and Dues .....	1932	-	417,022 47	222,129 03	3,321,464 78	1,916,233 21
6		1933	-	376,837 68	293,231 36	1,861,416 27	1,073,882 43
7	4. Licences and Permits .....	1932	124,442 94	1,354,602 74	1,107,504 27	8,046,086 65	8,080,792 22
8		1933	96,712 65	1,135,779 13	1,006,455 42	7,060,706 43	8,600,047 76
9	5. Fees .....	1932	33,944 33	270,560 34	95,768 22	1,424,274 55	3,342,204 97
10		1933	34,164 52	241,954 00	97,544 61	1,497,032 82	3,397,208 69
11	6. Fines and Penalties .....	1932	823 32	12,441 33	13,519 91	70,004 24	110,750 08
12		1933	478 27	9,587 47	49,503 05	51,081 13	91,783 18
13	7. Profits from Trading Activities .....	1932	27,000 00	542,866 86	1,622,304 60	6,900,000 00	9,260,000 00
14		1933	30,000 00	342,625 04	911,540 12	3,700,000 00	5,515,000 00
15	8. Interest .....	1932	-	883,176 77	-	1,294,166 82	12,432,293 09
16		1933	-	920,675 88	-	927,756 74	12,330,612 30
17	9. Refunds of Expenditure .....	1932	2,361 24	-	14,021 53	1,057,831 74	552,673 93
18		1933	10,579 09	-	32,920 75	847,065 10	974,945 65
19	10. Agriculture and Public Domain .....	1932	1,752 39	27,772 34	5,257 51	1,040,094 19	1,296,421 00
20		1933	1,603 60	18,468 19	3,707 83	1,361,347 73	1,145,116 98
21	11. Institutional Revenue .....	1932	4,280 14	610,646 22	206,583 77	95,843 25	310,824 83
22		1933	7,530 92	556,350 14	198,890 16	95,484 61	262,908 68
23	12. Miscellaneous .....	1932	3,080 82	128,740 35	21,506 43	152,892 11	155,481 98
24		1933	5,647 90	129,739 06	26,367 51	362,721 35	642,603 48
Grand Total, Ordinary Revenue,		1932	1,296,025 75	8,871,095 22	6,495,573 41	39,319,192 51	68,999,855 26
		1933	1,263,063 38	8,013,163 48	5,691,138 00	33,324,759 67	67,800,542 95
ORDINARY EXPENDITURE							
25	1. Debt Charges .....	1932	263,729 70	3,604,807 30	3,581,417 00	5,347,516 86	28,128,123 36
26		1933	316,171 65	3,764,645 49	2,880,944 72	6,346,589 48	29,328,739 98
27	2. Legislation .....	1932	28,299 41	66,133 97	74,915 40	952,754 70	411,409 70
28		1933	28,277 30	187,370 31	72,687 21	992,798 44	371,112 18
29	3. Administration and General Gov- ernment .....	1932	108,227 64	392,132 24	429,153 83	4,213,541 26	4,658,325 20
30		1933	120,838 23	375,826 19	372,719 49	4,426,519 47	5,032,835 56
31	4. Education .....	1932	318,393 05	1,186,612 40	641,764 44	4,745,718 56	11,846,894 40
32		1933	327,288 20	1,224,938 62	614,860 58	4,653,078 03	10,760,190 27
33	5. Administration of Justice .....	1932	61,553 08	37,554 11	211,588 96	3,595,076 33	2,431,947 73
34		1933	62,400 98	37,370 80	177,673 46	3,528,893 33	2,427,114 88
35	6. Transportation and Communica- tions .....	1932	269,102 82	1,592,927 22	907,316 14	9,687,458 02	5,424,534 01
36		1933	238,284 44	1,943,823 07	735,440 70	7,412,580 00	3,680,659 23
37	7. Agriculture and Public Domain .....	1932	37,760 63	607,240 27	444,685 47	6,141,079 27	4,221,011 10
38		1933	32,544 34	559,565 39	355,413 51	6,885,919 51	3,723,105 63
39	8. Public Welfare .....	1932	161,877 54	1,498,536 58	601,475 24	3,187,997 14	13,571,071 38
40		1933	240,724 16	1,485,409 01	559,079 90	3,850,003 66	11,987,573 54
41	9. Miscellaneous .....	1932	28,456 98	51,254 73	5,946 98	2,062,759 01	367,336 69
42		1933	27,746 40	53,399 86	1,687 73	2,067,283 71	12,786 07
Grand Total, Ordinary Expenditure,		1932	1,277,400 85	9,037,198 82	6,898,263 46	39,933,904 15	71,069,653 57
		1933	1,392,275 70	9,632,347 34	5,770,207 30	40,165,667 63	67,324,117 34

TABLEAU 1—Etat sommaire des revenus et dépenses ordinaires 1932 et 1933

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
<b>REVENU ORDINAIRE</b>						
3,048,084 84	4,282,514 60	2,190,629 62	3,626,718 39	22,745,316 10	1.	
3,443,081 33	4,403,420 81	2,722,606 92	2,312,620 14	22,139,673 06	2.	
4,309,006 82	3,277,944 14	3,970,660 25	11,029,851 66	69,300,788 22	3.	
5,071,045 71	4,849,739 52	5,068,438 59	11,328,296 14	74,314,523 70	4.	
93,282 54	238,102 17	470,152 50	1,311,309 09	7,990,295 79	5.	
133,960 33	220,721 07	402,617 90	1,182,408 02	5,545,075 06	6.	
1,220,263 18	1,302,871 06	1,865,507 50	3,301,344 74	26,403,415 50	7.	
1,128,845 09	1,807,131 24	1,921,181 36	2,885,072 55	25,639,931 63	8.	
429,379 64	707,863 22	1,208,822 32	815,934 09	8,328,751 68	9.	
387,360 67	591,321 14	1,143,501 79	716,527 57	8,106,615 81	10.	
71,370 48	49,651 95	80,254 16	153,756 18	562,271 65	11.	
47,063 68	29,059 43	48,742 04	40,348 65	368,246 90	12.	
1,490,041 08	903,829 76	1,323,878 02	3,327,236 56	25,390,950 88	13.	
1,094,286 73	1,106,489 68	1,357,573 55	2,257,925 71	16,315,440 83	14.	
2,204,822 69	1,561,910 02	1,515,117 61	258,486 73	20,149,973 73	15.	
2,202,037 12	2,285,065 75	1,729,073 04	219,839 62	21,115,084 45	16.	
39,635 22	333,480 98	527,455 20	364,281 73	2,891,741 57	17.	
33,427 06	360,509 72	673,544 02	703,391 92	3,636,389 31	18.	
25,023 14	240,885 53	106,795 06	1,030,187 13	3,780,188 29	19.	
35,704 44	204,401 78	97,858 12	790,631 76	3,659,540 43	20.	
260,343 81	125,533 97	182,265 78	882,394 98	2,128,216 75	21.	
214,442 20	97,942 51	166,060 14	755,205 21	2,354,814 57	22.	
2,535,387 08	230,283 62	50,892 26	125,391 66	3,403,662 31	23.	
47,884 99	221,951 59	95,067 47	140,847 24	1,672,834 19	24.	
13,726,640 52	13,254,871 03	13,492,430 28	25,632,882 44	193,081,576 47	<b>Grand total, revenu ordinaire.</b>	
13,838,339 35	16,177,784 24	15,326,261 94	23,333,114 53	184,568,470 54		
<b>DÉPENSES ORDINAIRES</b>						
5,632,340 10	5,350,144 28	6,431,817 34	9,128,479 01	67,368,374 95	1.	
6,189,637 84	5,949,784 08	6,814,658 28	8,936,887 70	70,530,059 28	2.	
167,009 13	205,628 96	214,225 27	189,459 54	2,309,836 08	3.	
280,290 73	185,582 39	210,109 82	198,283 51	2,524,491 89	4.	
807,798 79	1,802,421 91	1,324,914 98	2,223,853 44	15,960,387 29	5.	
743,433 09	1,816,942 00	1,344,166 07	2,017,547 77	16,050,829 47	6.	
2,346,240 35	4,499,490 76	2,770,384 45	4,733,544 38	33,089,042 79	7.	
2,100,713 62	2,864,743 87	2,657,483 82	3,721,987 58	28,925,282 59	8.	
953,957 10	1,317,681 42	1,315,590 45	1,220,293 13	11,145,242 31	9.	
779,572 80	1,048,592 72	917,465 20	1,211,551 38	10,190,637 55	10.	
959,763 40	968,298 54	1,620,199 23	2,975,434 42	24,405,031 80	11.	
771,062 92	650,132 37	945,248 39	2,177,383 02	18,552,614 14	12.	
818,438 62	746,981 41	1,354,285 43	2,261,713 35	16,633,165 55	13.	
817,984 65	464,249 76	966,752 47	1,575,598 81	15,389,834 07	14.	
4,105,801 86	4,159,410 07	3,523,413 47	9,012,996 09	39,822,579 37	15.	
4,085,171 45	3,955,132 53	3,487,546 73	5,611,914 64	35,262,556 22	16.	
35,293 17	25,105 47	90,680 58	988,679 66	3,655,513 27	17.	
15,036 97	21,260 39	190,354 59	720,357 86	3,109,913 58	18.	
15,726,640 52	19,075,160 82	18,645,381 29	32,734,453 02	214,389,153 41	19.	
13,782,904 87	16,756,121 11	17,533,785 97	26,169,492 33	200,322,218 79	20.	
<b>Grand total, dépenses ordinaires.</b>						

TABLE 2—Summary Statement of Capital Receipts and Payments 1932 and 1933

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
CAPITAL RECEIPTS						
1	1. Proceeds of Loans and Borrowings	1,358,872 55	2,761,834 30	10,871,000 00	17,672,500 00	185,156,361 98
2	1932					
	1933	239,775 39	8,253,099 61	3,694,000 00	49,935,310 00	107,303,684 63
3	2. Sinking Funds and Investments	116,291 58	15,000 00	1,319,053 14	—	503,025 74
4	(Earnings, Sale of, etc.)	1932				
	1933	144,063 79	41,000 00	1,098,404 40	—	113,129 65
5	3. Provincial Savings Office	—	—	—	—	2,163,813 30
6	1932					
	1933	—	—	—	—	1,650,481 83
7	4. Dominion Government	137,458 60	954,134 99	570,010 04	5,439,636 72	18,250,143 01
8	1932					
	1933	—	236,182 64	389,163 11	5,508,436 12	17,223,432 34
9	5. Sale of Property or Other Capital Assets	—	—	—	—	26,336 26
10	1932					
	1933	—	—	—	—	2,019 90
11	6. Refunds of Expenditures or Repayment of Advances or Loans	—	—	63,000 00	157,379 64	12,081,418 84
12	1932					
	1933	—	—	64,500 00	239,809 67	9,615,196 39
13	7. Miscellaneous	265,051 19	—	254,500 00	221,328 58	568,658 26
14	1932					
	1933	—	—	—	183,597 03	705,400 22
Grand Total, Capital Receipts		1,877,673 92	3,730,969 29	13,677,563 18	23,490,844 84	218,747,757 39
	1932					
	1933	283,839 18	8,530,282 25	5,226,067 51	55,867,152 82	136,613,344 96
CAPITAL PAYMENTS						
15	1. Public Debt Retirement	1,471,375 10	711,273 18	8,387,333 34	—	135,675,950 34
16	1932					
	1933	379,212 32	1,318,773 80	564,201 94	29,000,000 00	91,375,043 28
17	2. Loans and Advances, Realizable Assets	—	114,751 21	1,557,778 00	—	14,245,004 10
18	1932					
	1933	—	1,668,699 96	223,071 00	—	8,864,958 76
19	3. Administration and General Government	1,986 52	920 00	—	584,167 60	1,378,012 82
20	1932					
	1933	—	710 00	—	402,054 49	761,873 70
21	4. Education	250,205 93	7,133 15	110,191 64	58,175 64	1,898,698 97
22	1932					
	1933	137,721 95	54,148 17	12,834 30	142,506 57	478,985 17
23	5. Administration of Justice Buildings	716 15	—	—	516,127 56	53,029 23
24	1932					
	1933	1,396 95	—	—	80,232 99	438 00
25	6. Transportation and Communications	74,304 04	2,768,206 88	2,300,980 28	10,262,028 99	27,967,956 53
26	1932					
	1933	50,636 84	3,016,336 19	761,055 41	7,621,460 48	11,777,049 51
27	7. Agriculture and Public Domain	3,174 54	17,534 21	—	187,737 53	833,803 12
28	1932					
	1933	—	40,462 05	49,996 42	126,684 13	485,925 83
29	8. Public Welfare	366,008 30	662,041 85	428,825 70	13,071,601 71	17,043,276 23
30	1932					
	1933	92,259 82	742,882 48	923,848 09	12,859,794 61	30,521,150 94
31	9. Miscellaneous	—	—	—	37,544 00	143,604 05
32	1932					
	1933	1,700 00	—	—	234,454 60	256,399 18
Grand Total, Capital Payments		2,167,770 58	4,281,860 48	12,785,114 96	21,717,383 63	199,239,335 39
	1932					
	1933	663,127 88	6,840,013 65	2,535,007 16	50,467,247 87	141,521,821 37

(a) Net amounts only. Investments were purchased amounting to \$2,773,535.15 in 1932 and \$881,109.72 in 1933.

TABLEAU 2—Etat sommaire des recettes et dépenses au compte capital 1932 et 1933

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
22,733,687 89	56,901,250 93	51,374,570 07	35,201,330 37	384,031,408 09	
17,375,270 71	47,794,352 17	20,597,518 85	26,784,794 47	281,077,805 83	
(a) 145,292 71	—	2,009,321 53	—	4,107,984 70	1
(a) 280,180 30	—	1,299,310 78	—	2,076,088 92	2
—	—	—	—	2,163,813 30	3
—	—	—	—	1,650,481 83	4
1,762,632 37	7,447,305 17	2,625,514 68	2,173,259 76	39,360,005 34	5
1,364,031 22	4,806,323 29	1,980,150 76	2,633,307 94	34,121,627 42	6
52,320 66	3,578 81	68,371 25	—	151,615 98	7
33,561 27	122 65	44,716 67	—	80,420 49	8
624,476 37	902,017 26	1,386,257 30	—	15,214,540 41	9
437,616 05	1,862,758 42	854,706 76	—	13,074,587 29	10
2,470,367 15	418,605 69	15,700 85	—	4,212,271 72	11
5,761,052 23	45,015 99	109,066 01	—	6,804,731 48	12
27,788,786 15	65,672,757 86	37,480,795 68	37,374,590 13	449,241,738 54	
25,252,311 78	54,509,172 52	21,885,469 83	29,418,102 41	340,655,743 26	
<b>Grand total, recettes au compte capital.</b>					
DÉPENSES AU COMPTE CAPITAL					
9,431,023 20	22,351,939 67	35,173,917 83	28,204,995 87	241,407,808 53	1
12,007,412 74	39,638,710 63	15,157,154 89	15,563,377 84	205,001,887 44	2
6,120,954 82	16,068,314 38	6,901,951 81	1,099,000 00	46,113,754 32	3
1,679,288 00	768,904 34	2,801,838 97	239,000 00	16,245,761 03	4
70,575 38	170,002 00	386,465 19	2,324 59	2,594,544 10	5
1,723 15	160,173 29	50,228 52	296 90	1,377,060 05	6
330,891 70	109,918 21	65,851 40	6,911 97	2,837,778 61	7
55,064 97	479 77	1,781 18	1,377 01	884,970 09	8
9,607 62	12,151 35	88,383 88	41,896 92	721,912 71	9
525 33	519 68	4,765 46	15,211 13	103,289 54	10
1,726,783 88	3,440,483 32	2,243,379 57	2,187,611 36	52,971,740 65	11
152,428 11	55,497 53	943,936 92	544,043 40	24,922,444 39	12
133,445 39	23,187 81	232,141 52	4,908 60	1,435,932 72	13
50,081 16	9,518 19	62,771 41	41 05	825,480 24	14
6,532,875 19	17,768,298 02	5,350,167 49	5,099,213 55	66,331,308 04	15
3,911,014 92	13,342,627 16	3,897,073 09	6,305,785 20	72,596,430 31	16
3,913,006 01	—	554,532 44	—	4,648,686 50	17
6,684,051 04	—	1,108,983 24	—	8,346,188 06	18
28,274,963 19	59,944,384 76	51,003,791 13	36,646,862 86	419,063,466 38	
24,542,189 42	53,976,430 59	21,088,543 08	22,669,132 53	330,393,517 15	
<b>Grand total, dépenses au compte capital.</b>					

(a) Montants nets seulement. Des titres ont été achetés pour la somme de \$2,773,535.15 en 1932 et \$881,109.72 en 1933.

TABLE 3—Summary Statement of Trust and Public Charities Funds Receipts and Payments 1932 and 1933

		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>TRUST AND PUBLIC CHARITIES FUNDS RECEIPTS</b>						
1.	Marriage Licences.....	1932	—	—	—	14,160 00
2		1933	—	—	—	14,560.00
3	2. Duties Collected by Municipalities	1932	—	—	—	2,876,932 04
4	and Allocations to Public Charities Fund.	1933	—	—	—	5,052,993 50
5	3. Health, Fund for the Promotion of	1932	—	—	—	518,744 47
6		1933	—	—	—	496,234 78
7	4. Deposits, Guarantees, etc.....	1932	—	—	—	7,484,782 74
8		1933	—	—	—	2,662,440 91
9	5. Miscellaneous.....	1932	—	—	—	2,256,827 61
10		1933	110,220 90	—	—	2,345,948 96
<b>Grand Total Trust and Public 1932 Charities Funds Recelts. 1933</b>		—	—	—	13,151,446 86	—
		<b>110,220 90</b>	—	—	—	<b>10,572,178 15</b>
<b>TRUST AND PUBLIC CHARITIES FUNDS PAYMENTS</b>						
11	1. Sinking Funds, Municipal, School,	1932	—	—	—	776,773 59
12	Corporations and Banks.	1933	—	—	—	482,372 89
13	2. Education.....	1932	—	—	—	25,403 90
14		1933	—	—	—	16,174 10
15	3. Public Welfare.....	1932	—	—	—	5,130,868 72
16		1933	—	—	—	5,816,105 75
17	4. Deposits, Judicial and Other.....	1932	—	—	—	6,482,210 21
18		1933	—	—	—	1,973,153 41
19	5. Miscellaneous.....	1932	—	—	—	2,155,472 18
20		1933	89,678 35	—	—	2,177,302 63
<b>Grand Total, Trust and Public 1932 Charities Funds Payments. 1933</b>		—	—	—	—	—
		<b>89,678 35</b>	—	—	—	<b>10,465,108 78</b>

TABLEAU 3—Etat sommaire des recettes et dépenses de fonds en fiducie et de bienfaisance publique 1932 et 1933

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$	cts.	\$	cts.	\$	cts.
<b>RECETTES DE FONDS EN FIDUCIE ET DE BIENFAISANCE PUBLIQUE</b>					
—	—	—	—	14,160 00	1
—	—	—	—	14,560 00	2
—	—	—	—	2,876,932 04	3
—	—	—	—	5,052,993 50	4
—	—	—	—	518,744 47	5
—	—	—	—	496,234 78	6
94,473 85	—	—	—	7,579,256 59	7
79,321 25	—	—	—	2,741,762 16	8
3,031,008 59	2,044,695 41	—	—	7,332,531 61	9
668,678 40	1,226,972 61	—	—	4,351,820 87	10
<b>3,125,482 41</b>	<b>2,044,695 41</b>	—	—	<b>18,321,624 71</b>	
<b>747,999 65</b>	<b>1,226,972 61</b>	—	—	<b>12,657,371 31</b>	
<b>Grand total des recettes de fonds en fiducie et bienfaisance publique.</b>					
<b>DÉPENSES DE FONDS EN FIDUCIE ET DE BIENFAISANCE PUBLIQUE</b>					
9,049 13	—	—	—	776,773 59	11
—	—	—	—	491,422 02	12
—	—	—	—	25,403 90	13
—	—	—	—	16,174 10	14
—	—	—	—	5,130,868 72	15
—	—	—	—	5,816,105 75	16
81,344 11	1,203 94	—	—	6,564,758 26	17
87,597 49	140 17	—	—	2,060,891 07	18
3,262,355 56	1,951,574 77	—	—	7,369,402 51	19
278,982 01	1,180,937 50	—	—	3,726,900 49	20
<b>3,343,699 67</b>	<b>1,952,778 71</b>	—	—	<b>19,867,296 98</b>	
<b>375,628 63</b>	<b>1,181,077 67</b>	—	—	<b>12,111,493 43</b>	
<b>Grand total des dépenses de fonds en fiducie et de bienfaisance publique.</b>					

## ORDINARY REVENUE

TABLE 4—Revenue from the Dominion Government

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
REVENUE FROM DOMINION GOVERNMENT						
1.	Subsidies—					
1	(a) Allowance for Government and Legislature.	1932 250,000 00	190,000 00	330,000 00	240,000 00	240,000 00
2		1933 250,000 00	190,000 00	340,000 00	240,000 00	240,000 00
3	(b) Allowance per Head of Population.	1932 87,262 40	412,476 00	349,712 40	2,224,553 00	2,850,830 58
4		1933 87,262 40	405,881 00	326,575 20	2,224,553 00	2,701,424 28
5	(c) Special Grants.....	1932 125,000 00	875,000 00	600,000 00	—	—
6		1933 125,000 00	875,000 00	600,000 00	—	—
7	(d) Interest on Debt Allowances	1932 34,919 48	52,770 63	26,464 96	127,460 68	—
8		1933 34,919 48	52,770 77	26,464 96	127,460 68	—
	Total Subsidies.....	1932 497,181 88	1,530,246 63	1,306,177 36	2,592,013 68	3,090,830 58
		1933 497,181 88	1,523,651 77	1,283,040 16	2,592,013 68	2,941,424 28
9	2. Common School Fund (Interest on).	1932 —	—	—	59,487 08	73,304 06
10		1933 —	—	—	60,894 35	72,729 94
11	3. School Lands Fund.....	1932 —	—	—	—	—
12		1933 —	—	—	—	—
13	4. Subventions and Grants (gross)—					
14	(a) Old Age Pensions.....	1932 —	—	—	—	—
		1933 44,800 02	—	—	—	—
15	(b) Unemployment Relief.....	1932 <sup>1</sup> 11,864 34	—	<sup>2</sup> 133,022 34	—	—
16		1933 <sup>1</sup> 12,235 35	—	<sup>2</sup> 57,095 34	—	—
17	(c) Education.....	1932 31,152 27	44,099 09	—	—	—
18		1933 17,756 07	41,547 75	—	—	3,300 00
19	(d) Labour.....	1932 —	3,552 80	3,584 83	21,224 08	66,618 34
20		1923 —	4,260 65	2,741 07	27,178 54	63,726 87
21	(e) Agriculture.....	1932 —	2,682 47	22,344 40	—	12,314 50
22		1933 —	380 11	1,860 00	—	128 63
23	(f) Health.....	1932 549 94	5,790 00	4,287 22	—	32,425 93
24		1933 —	—	—	—	—
25	(g) Other Miscellaneous Grants	1932 —	—	—	<sup>3</sup> 50,000 00	<sup>2</sup> 2,614 83
26		1933 —	—	—	—	—
	Total Subventions and Grants.....	1932 43,566 66	56,124 36	163,238 79	71,224 08	113,975 60
		1933 74,791 44	46,188 51	61,696 41	27,178 54	67,153 50
	Total Ordinary Revenue from Dominion Govt.	1932 540,748 43	1,586,370 99	1,469,416 15	2,722,724 84	3,278,108 24
		1933 571,973 32	1,569,840 28	1,354,736 57	2,680,046 57	3,081,387 72

<sup>1</sup> Direct Relief.<sup>2</sup> On highways.<sup>3</sup> Immigration or colonization.<sup>4</sup> In lieu of lands.

## REVENU ORDINAIRE

TABLEAU 4—Revenu provenant du gouvernement fédéral

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
REVENU PROVENANT DU GOUVERNEMENT FÉDÉRAL					
190,000 00	220,000 00	190,000 00	190,000 00	2,040,000 00	1.
190,000 00	220,000 00	190,000 00	190,000 00	2,050,000 00	2.
554,759 21	737,428 00	585,284 00	555,410 40	8,357,715 99	(b) Allocation per capita de la population.
560,111 20	737,428 00	585,284 00	555,410 40	8,183,929 48	4.
4,562,500 00	4,750,000 00	4,562,500 00	100,000 00	3,575,000 00	(c) Octrois spéciaux.....
4,562,500 00	4,750,000 00	4,562,500 00	100,000 00	3,575,000 00	6.
381,584 18	405,375 00	405,375 00	29,151 06	1,463,100 99	(d) Allocations pour intérêts sur la dette.
381,584 18	405,375 00	405,375 00	29,151 06	1,463,101 13	7.
1,688,843 39	2,112,803 00	1,743,159 00	874,661 48	16,435,816 98	Total des subside.
1,694,195 38	2,112,803 00	1,743,159 00	874,661 48	15,272,030 61	
-	-	-	-	132,791 14	2. Fonds des écoles (Intérêt sur).....
-	-	-	-	133,624 29	10.
294,495 92	767,883 50	-	-	1,062,379 42	3. Fonds de terres scolaires.....
295,993 14	890,451 95	-	-	1,186,445 09	12.
999,007 92	1,184,689 73	421,096 05	870,456 98	3,475,250 68	4. Subventions et octrois (brut)–
1,374,557 14	1,318,229 87	834,719 13	1,176,934 69	4,749,240 85	(a) Pensions du vieil âge.....
1,26,777 61	51,094 73	-	1,855,823 96	2,078,582 98	13.
1,31,144 19	-	-	243,993 50	344,468 38	14.
37,214 84	139,313 49	-	-	251,779 69	(b) Secours directs aux sans-travail....
38,184 42	67,200 97	-	-	167,989 21	15.
1,745 16	15,170 77	11,107 61	17,372 91	140,376 50	(c) Instruction publique.....
9,007 06	14,041 64	11,687 12	14,669 92	147,312 87	17.
-	3,186 58	5,617 75	2,704 85	48,850 55	(d) Travail.....
-	693 38	129,789 58	2,460 57	135,310 25	19.
-	8,372 80	6,504 21	5,798 23	63,728 33	(e) Agriculture.....
-	-	3,252 11	-	3,252 11	21.
-	-	3,145 00	-	55,759 83	(f) Santé.....
-	-	-	-	-	23.
1,064,745 53	1,401,828 10	447,470 62	2,752,166 93	6,114,328 66	(g) Autres octrois divers.....
1,458,893 81	1,400,165 86	979,447 92	1,438,058 68	5,547,573 67	25.
3,048,084 84	4,282,514 60	2,199,629 62	3,626,718 39	22,745,316 10	Total des revenus ordinaires du Gouvernement fédéral.
3,443,081 33	4,483,428 81	2,722,506 92	2,312,620 14	22,139,673 66	26.

<sup>1</sup> Secours direct.<sup>2</sup> Sur les routes.<sup>3</sup> Immigration et colonisation.<sup>4</sup> Au lieu de terres.

**ORDINARY REVENUE**  
**TABLE 5—Revenue from Taxation**

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
	TAXATION	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<b>1. Real and Personal Property</b>					
1	(a) Land.....	1932	1 -	86,001 66	-	-
2		1933	1 -	84,691 36	-	119,728 08
3	(b) Wild Lands.....	1932	-	-	57,089 79	-
4		1933	-	-	55,828 44	-
5	(c) Coal and Timber Lands.....	1932	-	4 24,729 03	33,447 00	-
6		1933	-	4 24,691 19	33,305 60	-
7	(d) Supplementary Revenue.....	1932	-	-	-	-
8		1933	-	-	-	-
9	(e) Public Revenue.....	1932	-	-	-	-
10		1933	-	-	-	-
11	(f) Other Real and Personal Prop- erty.....	1932	1 153,378 31	5 460,274 30	-	-
12		1933	1 155,025 97	5 429,263 81	-	-
	<i>Total Real and Personal Property</i>	1932	153,378 31	580,004 99	90,536 79	-
		1933	155,025 97	538,646 36	89,134 04	119,728 08
13	<b>2. Mining or Mineral Taxes.....</b>	1932	-	36,728 73	-	603,603 27
14		1933	-	28,419 87	-	2,297 49
15	<b>3. Corporation—</b>					
16	(a) Banks.....	1932	14,920 16	97,307 16	70,859 63	214,980 00
		1933	16,460 60	96,018 45	64,052 63	213,525 00
17	(b) Insurance Companies.....	1932	22,657 60	259,756 66	184,746 79	1,200,705 51
18		1933	23,687 41	249,850 23	175,440 53	1,176,160 65
19	(c) Railways.....	1932	40,000 00	112,628 19	183,140 00	91,088 74
20		1933	40,000 00	112,555 29	183,140 00	84,536 40
21	(d) Telephones.....	1932	2,500 00	94,846 08	43,412 56	76,489 75
22		1933	2,500 00	87,159 42	34,726 63	70,175 02
23	(e) All Other.....	1932	35,600 34	265,402 61	58,904 92	1,004,807 07
24		1933	42,391 73	255,364 81	51,961 49	2,406,848 64
	<i>Total Corporation Taxes.....</i>	1932	115,678 10	830,090 70	541,063 90	3,488,071 07
		1933	126,039 74	801,558 20	509,311 28	3,980,245 71
25	<b>4. Succession Duties.....</b>	1932	35,452 83	515,086 21	190,558 20	3,798,794 46
26		1933	30,713 22	262,924 56	208,586 49	3,070,138 45
27	<b>5. Income.....</b>	1932	1 -	-	-	-
28		1933	1 -	-	-	-
29	<b>6. Motor Fuel or Gasolene.....</b>	1932	1 156,480 24	925,982 75	767,788 67	5,107,379 95
30		1933	1 189,049 93	947,954 50	809,159 94	4,919,522 20
31	<b>7. Amusement Tax—</b>					
32	(a) Moving Pictures.....	1932	6,902 66	135,924 34	65,901 43	-
		1933	4,544 25	118,846 62	59,188 10	1,016,793 44
33	(b) Theatres.....	1932	-	4,310 88	-	827,248 58
34		1933	-	3,966 72	-	-
35	(c) Race Tracks.....	1932	-	-	-	1,029,320 88
36		1933	-	-	-	813,026 28
37	(d) Pari Mutual.....	1932	-	-	-	-
38		1933	-	-	-	-
39	(e) Other Amusement.....	1932	-	11,360 21	-	-
40		1933	-	8,289 18	-	-
	<i>Total Amusement Tax.....</i>	1932	6,902 66	151,595 45	65,901 43	2,046,114 32
		1933	4,544 25	131,102 62	59,188 10	1,640,274 86
41	<b>8. Fire Marshal or Fire Prevention.....</b>	1932	-	-	-	35,278 53
42		1933	-	-	-	31,733 92
43	<b>9. All Other Taxes.....</b>	1932	-	-	61,733 03	71,086 19
44		1933	-	-	60,844 77	66,316 16
	<b>Total Ordinary Revenue from Taxation.....</b>	1932	467,892 14	3,039,488 81	1,717,562 02	13,223,809 17
		1933	504,373 11	2,710,606 01	1,716,234 62	12,890,063 92
						28,264,571 71
						30,185,126 08

<sup>1</sup> Included in "Other Real and Personal Property". <sup>2</sup> Including Land, Roads, Income and Personal Taxes. <sup>3</sup> Gross revenues. <sup>4</sup> Fire Tax. <sup>5</sup> Highway Tax. <sup>6</sup> Municipal Road Tax, Trust Account. <sup>7</sup> See Trust Fund Receipts. <sup>8</sup> Taxes and Duties on Toll Bridges and Transfers of Securities and other Property. <sup>9</sup> Unearned increment. <sup>10</sup> Educational, also Electric Power Lines and Plants. <sup>11</sup> Rural District School Taxes. <sup>12</sup> Including: Poll and Traffic Control, also Fuel Oil in 1933.

REVENU ORDINAIRE  
TABLEAU 5—Revenu de la taxation

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
TAXATION					
282,680 00	—	920,100 70	718,614 47	1,205,124 91	1. Propriété foncière et biens mobiliers.—
308,257 24	—	915,571 90	833,040 47	1,360,696 03	(a) Terres..... 1 2
—	133,317 06	115,953 21	126,620 93	432,980 99	(b) Terres en friche..... 3 4
—	112,234 02	105,799 42	82,377 74	356,239 62	
—	2,002 49	4,883 46	417,659 38	482,721 36	(c) Terres houillères et boisées..... 5 6
—	1,441 11	2,135 66	367,438 30	429,011 86	
—	1,081 36	790,852 62	—	791,933 98	(d) Revenu supplémentaire..... 7 8
—	851 39	796,722 02	—	797,573 41	
—	1,020,763 57	—	—	1,020,763 57	(e) Revenu public..... 9
—	1,389,788 83	—	—	1,389,788 83	10
—	—	10 91,217 43	11 650,606 08	1,373,566 12	(f) Autres propriétés foncières et biens mobiliers..... 11 12
—	—	11 121,467 34	11 574,556 70	1,280,313 82	
282,680 00	1,157,164 48	1,083,007 42	1,820,690 86	5,307,090 93	Total, propriété foncière et biens mobiliers.
308,257 24	1,804,313 55	1,041,698 34	1,857,413 21	5,813,621 67	
—	—	—	274,474 51	916,655 14	2. Taxes des mines et minéraux..... 13
—	—	—	240,632 96	1,015,353 63	14
50,926 34	48,500 00	65,700 00	153,000 00	1,447,342 64	3. Corporations—
223,799 27	122,475 00	90,850 00	155,500 00	1,703,157 11	(a) Banques..... 15 16
402,450 34	346,771 89	352,864 34	532,802 12	5,289,173 97	(b) Compagnies d'assurance..... 17
561,758 73	413,153 76	330,660 49	525,147 49	5,314,579 16	18
607,713 66	190,000 00	283,663 04	714,701 60	2,806,877 18	(c) Chemins de fer..... 19
605,226 44	618,000 00	428,917 60	715,056 20	3,359,320 45	20
—	—	—	70,583 42	471,108 25	(d) Téléphones..... 21
—	—	—	68,724 21	456,241 26	22
314,267 86	125,877 09	280,206 45	314,171 59	6,547,261 35	(e) Toutes autres..... 23
301,454 68	216,020 56	350,350 41	318,994 21	6,838,823 88	24
1,375,367 20	711,148 98	982,433 83	1,785,258 75	16,551,763 39	Total, taxes des corporations.....
1,693,241 12	1,389,649 32	1,200,778 50	1,783,422 11	17,692,127 86	
346,951 91	199,093 48	258,098 40	410,720 44	11,891,379 95	4. Droits de succession..... 25
267,078 41	177,375 54	470,740 64	535,807 76	13,104,687 18	26
840,519 23	—	—	4,453,224 30	5,293,743 53	5. Revenu..... 27
1,144,802 13	403,857 06	649,553 75	4,444,094 51	8,842,307 45	28
1,227,946 60	1,210,537 20	1,501,196 90	1,748,742 41	24,987,272 50	6. Essence à moteur ou gazoline..... 29
1,483,368 31	1,394,544 25	1,517,094 31	2,041,729 53	25,931,479 85	30
88,317 23	—	109,183 31	140,393 47	1,563,415 88	7. Taxe d'amusement—
43,381 86	—	117,887 23	135,876 67	1,306,973 31	(a) Cinématographie..... 31 32
4,229 77	—	—	—	8,540 65	(b) Théâtres..... 33
1,525 31	—	—	—	5,492 03	34
7,407 01	—	—	9,774 39	1,046,502 28	(c) Pistes de course..... 35
9,804 13	—	—	8,594 15	831,424 56	36
141,465 14	—	65,876 22	169,097 10	376,438 46	(d) Pari mutuel..... 37
109,261 12	—	41,299 04	183,346 69	333,906 85	38
1,228 62	—	—	21,354 18	33,943 01	(e) Autres amusements..... 39
4,450 82	—	—	25,668 39	38,408 39	40
149,647 77	—	175,059 63	340,619 14	5,088,840 88	Total taxe d'amusement.....
168,423 24	—	169,186 27	353,485 90	5,516,205 14	
12,894 11	—	15,781 47	—	135,040 30	8. Protection contre l'incendie..... 41
7,475 26	—	14,800 73	—	120,326 07	42
—	—	15,082 70	12 96,220 77	1,179,000 20	9. Toutes autres taxes..... 43
—	—	14,588 05	12 71,710 16	1,678,414 95	44
4,309,006 82	3,277,944 14	3,970,660 25	11,029,851 16	69,300,786 22	Total, revenu ordinaire de la taxation.
5,071,645 71	4,819,739 52	5,068,438 59	11,328,296 14	74,314,523 70	

<sup>1</sup> Compris dans "Autres propriétés foncières et biens mobiliers". <sup>2</sup> Y compris terres, chemins, revenu et taxes personnelles. <sup>3</sup> Revenus bruts. <sup>4</sup> Taxe contre l'incendie. <sup>5</sup> Taxe des grandes routes. <sup>6</sup> Taxe de voirie municipale, compte en fiducie. <sup>7</sup> Voir Recettes de fonds en fiducie. <sup>8</sup> Taxes et droits de péage et transfert de titres. <sup>9</sup> Plus-value courue. <sup>10</sup> Instruction publique, lignes et usines électriques. <sup>11</sup> Taxe d'écoles des districts ruraux. <sup>12</sup> Comprend taxe de capitation et de contrôle du trafic et taxe de l'essence en 1933.

## ORDINARY REVENUE

TABLE 6—Revenue from Royalties, Duties and Dues and Licences and Permits

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario				
							\$	cts.	\$	cts.
<b>ROYALTIES, DUTIES AND DUES</b>										
1	1. Timber.....	1932	—	187,705 52	2,912,673 51	1,759,711 11				
2		1933	—	251,534 16	1,419,204 53	961,119 91				
3	2. Mining.....	1932	—	412,505 44	23,801 01	165,280 08	51,060 06			
4		1933	—	372,327 59	30,940 86	215,016 57	16,022 60			
5	3. Fur.....	1932	—	5,117 03	5,001 68	86,014 38	93,700 83			
6		1933	—	4,510 09	4,892 17	50,543 18	89,153 07			
7	4. Fisheries.....	1932	—	—	—	691 81	11,761 21			
8		1933	—	—	—	506 02	7,586 85			
9	5. Streams and Hydraulic Services.....	1932	—	—	3,569 17	156,825 00	—			
10		1933	—	—	4,597 21	176,145 97	—			
11	6. Other.....	1932	—	—	2,051 65	—	—			
12		1933	—	—	1,266 96	—	—			
<b>Total Ordinary Revenue from Royalties, Duties and Dues 1932</b>										
		—	417,622 47	222,129 63	3,321,164 78	1,916,233 21				
		—	376,837 68	293,231 36	1,861,416 27	1,973,882 43				
<b>LICENCES AND PERMITS</b>										
13	1. Motor Vehicles.....	1932	122,456 44	1,268,436 71	839,321 96	5,275,206 19	7,164,486 56			
14		1933	95,007 90	1,027,474 10	758,590 03	5,027,355 18	7,218,734 23			
15	2. Garages, Gas Pumps, etc.....	1932	—	—	—	—	50,504 97			
16		1933	—	—	—	—	63,425 11			
17	3. Marriage.....	1932	1,007 50	10,226 75	6,224 00	—	80,086 00			
18		1933	1,075 75	10,636 25	6,438 00	—	77,227 00			
19	4. Amusement.....	1932	—	1,088 08	5,644 10	—	79,995 91			
20		1933	—	952 94	5,568 45	—	77,342 23			
21	5. Company Licences.....	1932	297 00	—	6,609 00	178,550 00	174,541 05			
22		1933	269 00	—	6,610 00	162,722 49	162,318 63			
23	6. Mines and Mining.....	1932	—	6,091 50	3,148 50	115,542 56	41,530 91			
24		1933	—	2,866 40	3,454 24	137,388 73	49,327 87			
25	7. Forests, Timber and Woods.....	1932	—	—	85,127 20	—	9,289 17			
26		1933	—	—	84,712 80	—	9,975 59			
27	8. Fishing.....	1932	—	—	87,342 27	57,464 23	236,454 35			
28		1933	—	—	87,344 33	46,586 62	220,228 79			
29	9. Game.....	1932	—	44,889 70	60,111 34	61,906 85	239,038 85			
30		1933	—	30,977 44	48,429 98	51,773 54	232,296 40			
31	10. Liquor Permits.....	1932	—	23,870 00	—	2,000,000 00	—	—		
32		1933	—	56,872 00	—	1,300,000 00	485,000 00			
33	11. All Other Licences and Permits.....	1932	682 00	—	13,975 90	5 357,417 02	4,864 45			
34		1933	360 00	—	5,309 59	5 334,879 87	4,171 91			
<b>Total Ordinary Revenue from Licences and Permits 1932</b>										
		1932	124,442 94	1,354,682 74	1,107,584 27	8,046,086 85	8,080,792 22			
		1933	96,712 65	1,135,779 13	1,006,155 42	7,060,706 43	8,680,847 76			

<sup>1</sup> Bridge, Highway and Ferry Tolls, and Wharfage.    <sup>2</sup> See Trust Fund.    <sup>3</sup> Included in Trading Activities.    <sup>4</sup> Moving pictures.    Hotel and restaurant licences and engineer and lightning rod licences.

## REVENU ORDINAIRE

TABLEAU 6—Revenu des droits régaliens, droits et honoraires, licences et permis

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces		N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
<b>DROITS RÉGALIENS, DROITS ET REDEVANCES</b>						
55,079 16	145,433 18	174,400 21	1,146,493 73	6,381,496 42	1. Coupes de bois .....	1
76,354 46	111,266 63	123,707 36	1,020,835 21	3,964,023 26		2
—	44,943 15	249,225 60	—	940,795 34	2. Mines .....	3
—	33,333 60	216,982 97	—	884,824 19		4
37,523 57	30,254 96	46,526 69	—	304,139 14	3. Fourrures .....	5
57,481 06	53,595 77	61,927 57	—	322,102 91		6
—	—	—	—	12,453 02	4. Pêcheries .....	7
—	—	—	—	8,092 87		8
679 81	17,470 88	—	—	178,544 80	5. Cours d'eau et services hydrauliques .....	9
124 81	22,525 07	—	—	203,393 06		10
—	—	—	1 164,815 36	166,867 01	6. Autres .....	11
—	—	—	1 161,572 81	162,839 77		12
83,282 54	238,162 17	479,152 50	1,311,309 00	7,990,295 79	<b>Total, revenu ordinaire provenant des droits régaliens, des droits et redevances.</b>	
133,960 33	238,721 07	492,617 90	1,182,408 02	5,545,075 06		
<b>LICENCES ET PERMIS</b>						
976,040 23	1,066,743 84	1,466,661 73	1,984,937 77	20,164,291 43	1. Automobiles .....	13
893,503 92	1,597,370 85	1,544,182 87	1,888,448 03	20,050,667 11		14
—	—	—	—	50,504 97	2. Garages, dépôts d'essence, etc .....	15
—	3,522 00	—	—	68,947 11		16
14,878 16	17,652 00	25,941 50	17,560 00	173,575 91	3. Mariage .....	17
14,231 00	18,684 00	24,408 50	16,137 00	168,815 50		18
842 50	29,083 75	28,615 91	—	145,270 25	4. Amusements .....	19
3,410 00	25,398 45	27,605 00	—	140,277 07		20
81,408 77	93,340 05	121,942 89	59,895 07	716,583 83	5. Licences de compagnie .....	21
75,034 42	89,531 18	129,810 67	52,357 83	678,654 22		22
4,997 00	981 50	—	58,569 50	230,861 47	6. Mines et travaux miniers .....	23
6,464 50	997 60	—	52,633 00	253,132 34		24
39,565 57	4,203 63	—	735,528 42	873,713 99	7. Terres boisées et bois .....	25
42,789 98	1,647 95	—	457,604 83	596,731 15		26
15,639 00	6,207 00	20,072 50	93,623 50	516,802 85	8. Pêche .....	27
13,786 00	10,931 64	15,179 00	100,188 00	494,242 38		28
43,397 65	22,768 84	53,849 11	179,702 81	705,665 15	9. Chasse .....	29
39,136 22	34,966 02	52,944 53	184,117 15	680,641 28		30
—	29,220 50	117,483 00	128,622 25	2,299,195 75	10. Permis de liqueurs .....	31
—	1,799 50	93,038 50	96,800 00	2,033,570 00		32
43,494 30	32,669 95	30,940 86	42,905 42	526,949 90	11. Tous autres licences et permis .....	33
38,489 05	22,302 05	34,012 29	30,728 71	476,253 47		34
1,229,263 18	1,302,871 86	1,365,507 50	3,301,344 74	26,403,415 59	<b>Total, revenu ordinaire provenant des licences et permis.</b>	
1,126,845 09	1,807,131 24	1,921,151 36	2,885,072 55	25,639,931 63		

<sup>1</sup> Ponts, grandes routes. <sup>2</sup> Voir fonds en fiducie. <sup>3</sup> Compris dans activités commerciales. <sup>4</sup> Cinématographie<sup>5</sup> Compris dans activités commerciales. <sup>6</sup> Licences d'hôtel et licences de restaurant, licences d'ingénieur et licences de paratonnerre.

## ORDINARY REVENUE

TABLE 7—Revenue from Fees

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
FEES						
1	1. Legislation, Private Bills, etc.....	195 00	1,060 00	3,050 00	13,496 79	18,332 26
2		1933	210 00	425 00	2,060 00	12,879 66
3	2. Court and Legal.....	6,806 19	1,657 25	590 00	150,968 13	341,660 33
4		1933	5,311 77	1,646 25	270 00	216,588 94
5	3. Land Titles, Registry Offices, Re- cording and Land Transfer.....	5,757 75	15,241 72	-	288,241 75	281,133 63
6		1933	4,843 40	10,508 81	-	233,950 95
7	4. Law Stamps.....	1932	-	28,925 62	653,344 61	377,049 92
8		1933	-	32,027 22	773,572 56	374,075 75
9	5. Letters Patent.....	1932	290 00	-	5,385 00	62,405 00
10		1933	200 00	-	4,675 00	58,044 50
11	6. Companies Acts.....	1932	-	218,930 73	23,948 15	4,415 00
12		1933	-	205,777 42	29,480 49	3,200 00
13	7. Brokers and Salesmen.....	1932	1,325 00	-	533 36	-
14		1933	1,450 00	-	1,036 76	-
15	8. Education.....	1932	4,474 75	11,679 89	4,073 90	-
16		1933	7,102 55	11,189 37	4,158 00	-
17	9. Motor Vehicles (Transfer of Licens- es, Examinations, etc.).....	1932	-	13,756 13	1,035 20	3,153 54
18		1933	-	1,819 81	1,289 78	2,298 62
19	10. Censorship and Other Amuse- ment Fees.....	1932	-	2,500 01	11,625 00	27,585 00
20		1933	-	2,625 00	11,717 50	29,220 22
21	11. Inspection and Regulation— (a) Steam Boilers Act and En- gineers' Fees.....	1932	-	-	500 00	17,761 72
22		1933	-	-	-	14,375 73
23	(b) Factories, Hotels and Board- ing Houses.....	1932	-	-	-	8,717 00
24		1933	-	-	-	10,396 00
25	(c) Other Inspection and Regula- tion.....	1932	-	-	-	148,027 68
26		1933	-	-	-	102,396 35
	<i>Total Inspection and Regulation.....</i>		-	-	<i>500 00</i>	<i>174,506 40</i>
			-	-		<i>38,557 08</i>
			-	-		<i>127,188 08</i>
			-	-		<i>38,587 50</i>
27	12. Public Welfare— (a) Public Health.....	1932	14,000 00	-	10,264 75	-
28		1933	14,000 00	-	9,902 20	-
29	(b) Hospitals.....	1932	-	-	-	-
30		1933	-	-	-	-
	<i>Total Public Welfare.....</i>		<i>14,000 00</i>	-	<i>10,864 75</i>	-
			<i>14,000 00</i>	-	<i>8,902 20</i>	-
			-	-		<i>1,327,088 97</i>
			-	-		<i>1,189,258 25</i>
31	13. Vital Statistics.....	1932	384 12	4,965 36	837 24	-
32	(Certificates, Searches, etc.).	1933	384 84	4,308 09	927 66	-
33	14. Brands and Registration of Live Stock.....	1932	684 51	-	-	-
34		1933	586 92	-	-	-
35	15. Mines and Mining.....	1932	-	769 25	-	4,250 00
36	(Inc. Fees of Operators). .....	1933	-	3,654 25	-	9,080 00
37	16. Forests, Timber and Woods.....	1932	-	-	-	8,013 07
38	(Inc. Fees of Operators). .....	1933	-	-	-	5,651 00
39	17. Other Miscellaneous Fees.....	1932	47 01	-	-	33,895 26
40		1933	75 04	-	-	25,378 29
	<i>Total Ordinary Revenue from Fees.....</i>		<i>33,944 33</i>	<i>270,560 34</i>	<i>95,768 22</i>	<i>1,424,274 55</i>
			<i>34,164 52</i>	<i>241,954 00</i>	<i>97,544 61</i>	<i>1,497,032 82</i>
			-	-	-	<i>3,342,204 97</i>
			-	-	-	<i>3,397,208 69</i>

<sup>1</sup> Including Homestead fees.

## REVENU ORDINAIRE

TABLEAU 7—Revenu provenant d'honoraires

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
HONORAIRES					
807 20	323 35	1,041 00	2,125 00	40,430 60	1.
335 00	532 15	1,217 50	1,865 00	31,550 46	2
56,820 34	140,031 47	255,642 94	120,489 72	1,074,666 37	3
50,326 60	110,708 19	242,400 27	156,288 71	1,380,934 73	4
154,033 14	303,279 38	241,635 43	270,976 10	1,560,298 90	5
109,444 94	205,644 27	189,767 54	181,619 36	1,167,703 40	6
—	54,370 74	—	101,478 30	1,215,169 19	7
—	37,076 32	—	81,547 98	1,298,299 83	8
13,200 00	—	—	—	226,491 51	9
18,952 50	—	—	—	245,398 53	10
8,194 00	12,607 00	36,523 30	67,471 49	539,809 17	11
9,674 00	10,175 25	24,080 68	50,980 25	507,930 68	12
4,635 42	—	—	4,755 25	24,066 03	13
4,031 60	—	—	4,008 00	20,857 86	14
113,864 53	131,025 22	109,514 14	54,212 92	740,671 76	15
119,502 24	127,626 46	137,985 39	74,408 18	749,469 70	16
—	—	7,691 25	—	165,412 25	17
—	—	8,430 25	—	145,400 37	18
10,286 00	—	15,212 00	27,539 00	180,218 88	19
10,362 00	—	19,073 00	27,754 06	189,457 48	20
13,954 81	13,391 90	22,706 60	35,425 42	141,747 22	
16,284 95	12,075 72	20,351 22	30,596 35	129,081 02	
—	—	6 00	576 00	9,299 00	
—	—	206 00	522 00	11,124 00	
15,968 38	6,266 12	—	—	170,612 43	
11,393 47	35,853 87	—	—	149,848 94	
29,923 19	19,658 02	22,712 60	36,001 42	321,658 66	
27,678 42	47,934 69	20,557 22	31,118 35	290,065 96	
—	2,038 40	6,004 86	—	59,101 56	
—	9,927 79	2,799 22	—	61,016 83	
—	—	205,736 06	—	1,506,031 48	
—	—	209,183 23	—	1,374,053 84	
—	2,038 40	211,740 98	—	1,565,133 04	
—	9,927 79	211,982 45	—	1,435,070 67	
7,341 43	7,474 88	11,466 12	8,519 83	70,809 16	
6,557,65	7,064 07	5,833 36	7,307 58	63,532 42	
2,514 72	4,587 41	33,078 79	3,989 58	44,855 01	
1,800 27	5,317 21	27,794 20	3,269 18	38,767 76	
24,156 57	8,401 13	189,768 98	—	296,966 14	
24,865 73	5,596 04	167,783 19	—	299,838 23	
—	3,308 34	5,106 83	97,326 99	115,055 06	
—	8,392 90	2,805 51	76,969 88	94,478 49	
3,603 10	20,757 88	1,67,688 22	21,048 49	147,039 96	
3,829 72	15,325 90	1,83,771 23	19,391 06	147,771 24	
429,379 64	707,563 22	1,268,822 32	815,934 09	8,325,751 68	
387,366 67	591,321 14	1,143,581 79	716,527 57	8,106,615 81	
Total, revenu ordinaire provenant des honoraires.					

<sup>1</sup> Y compris honoraires de lots de colon.

## ORDINARY REVENUE

TABLE 8—Revenue from Fines and Penalties; Profits from Trading Activities; Interest and Refunds of Expenditures

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
	<b>Fines and Penalties</b>	1932	523 33	12,441 33	13,519 91	70,004 24	110,750 08
		1933	478 27	9,587 47	49,503 05	51,081 13	91,783 18
	<b>PROFITS FROM TRADING ACTIVITIES</b>						
1	1. Liquor Traffic Control	1932	27,000 00	492,700 80	1,220,065 01	6,900,000 00	9,260,000 00
2		1933	30,000 00	288,681 34	911,540 12	3,700,000 00	5,515,000 00
3	2. Other Activities	1932	—	49,966 06	402,239 59	—	—
4		1933	—	55,943 70	—	—	—
	<b>Total Ordinary Profits from Trading Activities.</b>	1932	27,000 00	512,666 86	1,622,304 60	6,900,000 00	9,260,000 00
		1933	30,000 00	312,625 04	911,540 12	3,700,000 00	5,515,000 00
	<b>INTEREST</b>						
5	1. From Revenue Producing Assets	1932	—	879,865 29	—	1,032,826 63	12,241,413 35
6		1933	—	886,714 60	—	794,295 52	12,654,407 82
7	2. All Other Interest	1932	—	3,311 48	—	261,310 19	190,879 74
8		1933	—	33,961 28	—	133,455 22	176,204 48
	<b>Total Ordinary Interest</b>	1932	—	883,176 77	—	1,294,166 82	12,432,293 09
		1933	—	920,675 88	—	927,750 74	12,830,612 39
	<b>REFUNDS OR EXPENDITURE</b>						
9	1. Highways (Operation, Maintenance, Special Municipal Assessments, Contributions, Taxes, etc.)	1932	—	—	—	23,386 67	—
10		1933	—	—	—	5,785 21	—
11	2. Mothers' and Deserted Wives' Allowances	1932	—	—	—	—	—
12		1933	—	—	—	—	—
13	3. Civil Service Pensions	1932	—	—	—	79,501 28	—
14		1933	—	—	—	81,308 35	—
15	4. Old Age Pensions (Other than Dominion Contributions)	1932	—	—	—	—	—
16		1933	—	—	—	—	—
17	5. Unemployment Relief (Other than Dominion Contributions)	1932	—	—	—	—	—
18		1932	—	—	—	—	—
19	6. Agricultural Development, Farm Loans and Rural Credits	1932	2,071 24	—	—	—	237,323 53
20		1933	429 09	—	—	—	298,908 18
21	7. Housing Loan	1932	—	—	—	—	—
22		1933	—	—	—	—	—
23	8. Other Refunds of Expenditure	1932	290 00	—	14,021 53	954,963 79	1,315,350 40
24		1933	10,150 00	—	32,926 75	759,971 54	1,076,037 47
	<b>Total Ordinary Refunds of Expenditure</b>	1932	2,361 24	—	14,021 53	1,057,831 74	552,673 03
		1933	10,579 09	—	32,926 75	817,065 10	974,945 65

<sup>1</sup> Salary Deductions and Contributions of Public Servants. <sup>2</sup> Exclusive of Liquor Control Act Fines. <sup>3</sup> Profits, Fines and Licences.

## REVENU ORDINAIRE

TABLEAU 8—Revenu provenant des amendes et pénalités; profits des activités commerciales; intérêt et remboursements.

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
71,370 48	49,651 95	80,254 16	153,756 18	562,271 65	Amendes et pénalités
47,663 68	28,059 43	48,742 04	40,318 65	368,246 90	
					PROFITS DES ACTIVITÉS COMMERCIALES
1,490,041 08	843,417 01	1,305,984 09	3,293,218 26	24,832,427 25	1. Contrôle du trafic des liqueurs.....
1,094,286 73	1,054,657 21	1,333,961 50	2,224,853 31	16,160,980 21	2
-	60,412 75	17,893 93	34,017 30	564,529 63	2. Autres activités.....
	41,832 47	23,612 05	33,072 40	154,460 62	3
1,490,041 08	903,829 76	1,323,878 02	3,327,236 58	25,396,956 88	Total, profits ordinaires des activités commerciales.
1,094,286 73	1,106,489 68	1,357,573 55	2,357,925 71	16,313,110 83	
					INTÉRÊT
1,767,144 20	1,509,417 38	1,452,821 60	19,083 82	18,902,572 27	1. Sur le revenu portant intérêt.....
1,798,062 31	2,088,187 76	1,729,073 04	19,083 82	19,968,824 87	2
437,678 49	52,492 64	62,296 01	239,402 91	1,247,401 46	2. Tous autres intérêts.....
403,974 81	196,907 99		200,755 80	1,145,259 58	3
2,204,822 69	1,561,910 82	1,515,117 61	258,486 73	20,149,973 73	Total, Intérêt ordinaire.
2,282,037 12	2,285,000 75	1,729,073 04	219,839 62	21,113,094 45	
					REMBOURSEMENTS
-	-	-	17,000 00	40,366 67	1. Routes (exploitation, entretien, réparations municipales, contributions, etc.)
-	-	-	-	5,785 21	9
-	-	211,134 25	1,518 76	212,653 01	2. Allocations aux femmes abandonnées et aux mères.
-	-	198,151 45	311,128 73	509,280 18	11
-	-	26,062 32	-	105,563 60	3. Pensions du service civil.....
-	-	37,158 37	-	118,466 72	13
30,553 65	35,754 78	74,232 50	73,636 18	214,177 11	4. Pensions du vieil âge (autres que les contributions fédérales).
18,528 39	24,666 42	101,573 78	49,743 12	194,511 71	15
-	1228,878 80	1 79,194 52	-	308,073 32	5. Secours aux sans-travail (autres que les contributions fédérales),
-	1244,970 61	1 141,252 22	-	386,222 83	17
-	24,814 69	-	101,137 08	365,346 54	6. Développement agricole.
-	12,693 24	-	123,607 96	435,638 47	19
-	-	-	51,957 14	51,957 14	7. Prêts pour la construction des habitations.
-	-	-	49,714 22	49,714 22	21
9,081 57	44,032 71	136,831 61	119,032 57	1,593,604 18	8. Autres remboursements.....
14,898 67	78,179 45	195,408 20	169,197 89	1,936,769 97	23
39,655 72	333,486 98	527,455 20	364,281 73	2,891,741 57	Total, remboursements ordinaires.
33,427 66	360,509 72	673,544 02	703,391 92	3,636,389 31	24

<sup>1</sup> Déductions des salaires et contributions des fonctionnaires publics. <sup>2</sup> Les amendes encourues sous la loi du contrôle des liqueurs non comprises. <sup>3</sup> Profits, amendes et licences.

## ORDINARY REVENUE

TABLE 9—Revenue from Agriculture and Public Domain; Institutional Revenue; Miscellaneous and Total Ordinary Revenue

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>AGRICULTURE AND PUBLIC DOMAIN</b>						
1	1. Agriculture (1) . . . . .	1,752 39	13,694 84	—	—	303,144 63
2	1932					307,299 22
1933		1,603 60	5,563 19			
3	2. Lands . . . . .	—	—	5,257 51	47,904 62	35,465 94
4	1932					23,386 94
1933		—	—	3,707 83	28,612 42	
5	3. Mines and Mining . . . . .	—	—	—	9,342 00	1,386 81
6	1932				4,967 35	2,089 05
1933		—	—			
7	4. Forests, Timber and Woods . . . . .	—	—	—	4,033 33	—
8	1932				329,514 38	
1933		—	—			
9	5. Water Powers and Storage (2) . . . . .	—	14,077 50	—	774,667 21	234,360 74
10	1932				786,744 18	107,711 15
1933		—	13,905 00			
11	6. Rentals . . . . .	—	—	—	204,147 03	576,324 84
12	1932				211,509 40	470,820 56
1933		—	—			
13	7. Other Agriculture and Public Do- main . . . . .	—	—	—	—	145,729 04
14	1932				—	143,810 08
	1933	—	—			
Total Ordinary Revenue from 1932		1,752 39	27,772 34	5,257 51	1,040,094 19	1,296,421 00
Agriculture and Public Do- main . . . . .		1,603 60	19,468 19	3,707 83	1,361,347 73	1,143,116 98
<b>INSTITUTIONAL REVENUE</b>						
15	1. Sustenance Charges . . . . .	4,280 14	610,646 22	205,109 88	95,843 25	95,451 92
16	1932					69,798 47
1933		7,530 92	556,350 14	197,432 20	95,484 61	
17	2. Sale of Produce . . . . .	—	—	1,473 89	—	214,872 91
18	1932				—	213,110 21
1933		—	—	1,457 96		
Total Ordinary Institutional Re- venue . . . . .		4,280 14	610,646 22	206,583 77	95,843 25	310,321 83
	1932					262,908 68
	1933	7,530 92	556,350 14	198,890 16	95,484 61	
<b>MISCELLANEOUS</b>						
Including Misc. Rentals and Refunds . . . . .		3,080 82	128,746 35	21,506 43	152,892 11	155,481 98
	1932					642,603 48
	1933	5,617 90	129,733 66	26,367 51		
<b>GRAND TOTAL ORDINARY REVENUE.</b>		1,206,025 75	8,824,095 22	6,495,573 44	39,349,192 54	68,899,855 26
	1932					67,800,542 95
	1933	1,263,063 39	8,013,463 48	5,691,138 00	33,324,759 67	

<sup>1</sup> Exclusive of "Refunds of Expenditure on Agricultural Development", see pages 42 and 43.    <sup>2</sup> Including Leases and Rentals.    <sup>3</sup> Fish and Game Clubs; also Parks in 1933.    <sup>4</sup> Including other miscellaneous.    <sup>5</sup> Including \$2,457,135.79 from Deferred Subsidy Account.    <sup>6</sup> Including part of School Lands Revenue.    <sup>7</sup> Including Surplus from Industrial Operations.

## REVENU ORDINAIRE

TABLEAU 9—Revenu provenant de l'agriculture et du domaine public; des institutions; divers et total du revenu ordinaire

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces		N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
<b>AGRICULTURE ET DOMAINE PUBLIC</b>						
—	10,083 03	40,494 86	—	369,169 75	1. Agriculture (1).....	1
—	—	35,458 99	—	349,925 00		2
—	181,805 64	55,615 63	289,811 04	615,860 38	2. Terres.....	3
—	165,327 69	51,970 56	199,323 08	472,328 52		4
—	1,561 33	10,684 57	90,641 67	113,616 38	3. Mines et terrains miniers.....	5
—	1,104 24	10,428 57	114,670 69	133,259 90		6
308 90	11,657 92	—	443,804 43	459,694 28	4. Terres boisées et bois.....	7
1,884 80	1,161 25	—	271,773 26	804,333 09		8
12,000 00	—	—	211,169 99	1,246,284 44	5. Force hydraulique et entreposage (2) .....	9
17,514 03	—	—	203,660 98	1,219,535 36		10
12,714 54	35,628 61	—	870 00	820,685 02	6. Loyers.....	11
16,305 59	36,503 16	—	1,203 75	736,342 46		12
—	149 00	—	—	145,878 04	7. Autre agriculture et domaine public...	13
—	305 44	—	—	144,115 50		14
25,023 14	210,885 53	106,795 06	1,036,187 13	3,780,188 29	Total, revenu ordinaire provenant de l'agriculture et du domaine public.	
33,701 44	201,401 78	97,858 12	790,631 76	3,659,840 43		
<b>REVENU DES INSTITUTIONS</b>						
204,832 70	111,078 79	119,135 44	313,650 08	1,760,028 42	1. Service d'entretien.....	15
168,141 34	89,611 44	114,952 48	741,203 51	2,040,595 11		16
55,511 11	14,455 18	*53,130 34	18,744 90	368,188 33	2. Vente de produits.....	17
46,300 80	8,331 07	451,107 66	13,911 70	314,219 46		18
260,313 81	125,533 97	182,265 78	332,394 98	2,128,216 75	Total, revenu ordinaire des institutions.	
214,442 20	97,942 51	166,060 14	753,205 21	2,354,814 57		
<b>DIVERS</b>						
* 2,535,337 08	* 230,283 62	50,892 26	125,391 66	3,483,662 31	Y compris divers loyers et remboursements.	
47,884 99	* 221,351 59	95,067 47	140,847 24	1,672,834 19		
15,726,640 52	13,254,871 02	13,492,430 28	25,682,892 44	193,081,576 47	<b>GRAND TOTAL, REVENU ORDINAIRE.</b>	
13,838,339 35	16,177,784 24	15,426,264 94	23,333,114 53	184,868,470 54		

<sup>1</sup> Les remboursements des dépenses sur le développement agricole non compris.—Voir pages 42 et 43. <sup>2</sup> Y compris les baux et loyers. <sup>3</sup> Clubs de pêche et de chasse; ainsi que les parcs en 1933. <sup>4</sup> Comprend autres divers. <sup>5</sup> Comprend \$247,135.79 du compte dus subsides déferrés. <sup>6</sup> Impliquant partiellement le revenu des terres scolaires. <sup>7</sup> Y compris le surplus des opérations industrielles.

## ORDINARY EXPENDITURE

TABLE 10—Expenditure on Debt Charges

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
DEBT CHARGES						
1.	Interest on—					
1	(a) Bonds, Debentures and Stock.	1932 133,975 92	2,803,447 00	2,249,531 05	2,927,290 17	22,878,063 14
2		1933 182,103 00	2,998,829 02	2,463,644 34	3,299,568 29	24,351,695 19
3	(b) Treasury Bills.....	1932 —	—	122,824 74		1,257,247 49
4		1933 —	9,328 59	116,652 34		2,018,533 02
5	(c) Savings Certificates or De-	1932 —	—	—	1,007,443 56	942,535 80
6	posits.	1933 —	—	—	1,334,423 33	825,190 74
7	(d) Bank Overdrafts or Loans.....	1932 41,711 78	99,324 85	90,592 36		165,546 81
8		1933 25,263 65	51,896 75	—		94,242 00
9	(e) Other Interest.....	1932 —	—	29,444 91	4,583 33	241,929 04
10		1933 —	—	33,537 73	4,583 33	231,004 30
11	Total Interest.....	1932 175,687 70	2,902,771 85	2,492,395 06	3,939,317 06	25,485,552 88
12		1933 207,366 65	3,060,054 36	2,613,834 41	4,638,574 95	27,520,665 85
13	2. Commissions.....	1932 —	5,113 32	—	—	23,665 13
14		1933 —	4,692 40	—	—	30,030 68
15	3. Discounts.....	1932 —	—	69,555 97	84,173 66	—
16		1933 —	—	38,791 60	158,286 82	—
17	4. Exchange.....	1932 —	249,877 36	244,029 97	—	2,330,463 13
18		1933 —	240,492 56	34,848 71	—	1,303,575 91
19	5. Amortization of Discounts and Ex-	1932 —	41,191 70	—	—	282,882 73
20	penses.....	1933 —	55,463 99	—	—	445,194 61
21	6. Charges of Management.....	1932 —	—	—	14,778 13	5,760 09
22		1933 —	—	—	26,573 05	3,426 42
23	7. Other Miscellaneous Debt Charges.	1932 —	—	—	—	—
24		1933 —	—	—	—	25,846 51
25	8. Sinking Funds or other Debt Re-	1932 88,042 00	405,853 07	775,438 00	1,309,248 01	—
26	tirement Plan.....	1933 108,805 00	403,942 18	193,470 00	1,525,154 66	—
Total Ordinary Expenditure 1932 on Debt Charges.		263,729 70	3,684,867 30	3,581,417 00	5,347,516 86	28,128,123 36
		1933 316,171 65	3,761,645 49	2,889,944 72	6,348,589 48	29,328,739 98

<sup>1</sup> Including Commissions. <sup>2</sup> Interest and Commission on both Treasury Bills and Exchequer Bonds.

<sup>3</sup> Included under Interest.

## DÉPENSES ORDINAIRE

TABLEAU 10—Dépenses au service de la dette

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
SERVICE DE LA DETTE						
1. Intérêt sur—						
1 4,003,487 52	4,446,405 02	4,804,953 82	4,856,799 65	49,103,983 29	1	
1 4,510,904 62	4,809,257 89	5,160,066 53	5,366,742 45	53,142,811 33	2	
2 706,159 14	548,654 04	185,757 33	702,307 12	3,522,949 86	3	
2 965,047 08	906,014 17	318,134 21	782,850 22	5,116,559 63	4	
—	—	474,163 00	—	2,424,142 36	5	
—	—	373,286 53	—	2,532,900 60	6	
1 31,759 42	70,379 46	57,963 58	—	557,178 26	7	
1 28,027 86	7,610 62	113,102 48	—	320,143 96	8	
1 152,500 55	35,491 17	73,558 62	901,237 71	1,438,745 33	9	
1 156,155 77	25,736 91	78,907 37	904,450 08	1,434,376 39	10	
4,833,906 63	5,100,929 69	5,596,296 55	6,400,344 48	57,046,999 10	11	
5,680,155 33	6,748,619 59	6,043,497 12	7,054,043 65	62,546,791 91	12	
2 14,559 17	—	6,047 64	49,385 26	2. Commissions.....	13	
2 14,198 84	—	17,184 39	66,106 31		14	
—	—	—	—	3. Escompte.....	15	
—	—	—	—	153,729 63	16	
—	—	—	—	197,078 42		
243,028 99	195,503 25	71,713 22	308,926 78	3,643,542 70	4. Change.....	17
337,239 83	—	—	537,839 04	2,453,996 05		18
83,241 03	—	—	—	407,315 46	5. Amortissements des escomptes et dépenses.....	19
—	—	—	—	500,658 60		20
—	7,085 15	49,087 00	—	76,710 37	6. Frais d'administration.....	21
84,507 03	7,072 98	23,142 26	—	144,811 74		22
101,756 10	3,915 54	—	254,477 36	360,149 00	7. Autres divers services de la dette.....	23
107,665 65	4,056 19	—	437,789 93	575,358 28		24
210,407 35	28,151 48	714,720 77	2,098,682 75	5,630,543 43	8. Fonds d'amortissement ou autre plan d'extinction de la dette.....	25
—	175,836 48	748,018 90	890,030 75	4,045,257 97		26
5,532,346 10	5,350,144 28	6,431,817 34	9,129,479 01	67,368,374 95	Total, Dépenses ordinaires ou service de la dette.	
6,189,637 84	5,949,784 08	6,814,658 28	8,936,887 76	70,530,059 28		

<sup>1</sup> Comprend les commissions.<sup>2</sup> Intérêt et commission sur les bons du trésor et les obligations de l'échiquier.<sup>3</sup> Compris sous intérêt.

## ORDINARY EXPENDITURE

TABLE 11—Expenditure on Legislation; Administration and General Government and Education

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario				
							\$	cts.	\$	cts.
LEGISLATION										
1	1. Lieutenant-Governor's Office.....	1932	-	-	2,478 03	17,223 54	3,630 00			
2		1933	-	-	1,624 52	18,518 61	7,199 72			
3	2. Government House Maintenance.....	1932	1,179 71	7,277 02	-	54,136 70	28,819 13			
4		1933	404 60	6,085 04	-	54,155 05	33,002 59			
5	3. Elections, Voters' Lists, etc.....	1932	322 60	-	5,240 66	160,739 21	16,425 01			
6		1933	-	122,747 34	4,939 46	43,773 96	1,082 92			
7	4. Legislative Assembly—									
8	(a) Members' Indemnities.....	1932	11,800 00	39,900 00	44,100 00	237,500 00	228,228 00			
9		1933	12,200 00	40,100 00	44,100 00	235,000 00	227,000 00			
10	(b) Members' Mileage Allowances.....	1932	-	610 55	1,156 40	24,900 00	-			
		1933	-	573 07	1,156 40	24,000 00	3,229 30			
11	(c) Officials, Salaries of.....	1932	2,995 00	11,503 97	5,230 71	124,587 26	32,247 64			
12		1933	2,970 00	11,448 39	5,460 25	121,817 78	29,838 77			
13	(d) Printing, Contingencies and Other Expenses.....	1932	1,868 53	4,164 14	15,386 71	153,947 74	77,539 24			
14		1933	3,008 22	3,688 55	13,809 55	297,967 85	47,822 63			
	Total Legislative Assembly.....	1932	18,663 53	56,178 66	65,873 82	540,935 00	338,014 88			
		1933	18,178 22	55,810 01	64,528 20	678,785 61	307,890 70			
15	5. Legislative Library.....	1932	3,033 58	2,678 29	778 99	41,824 00	22,833 68			
16		1933	3,094 48	2,727 92	1,205 67	41,824 00	19,436 25			
17	6. Other Miscellaneous Legislation.....	1932	7,099 90	-	543 90	137,896 25	1,687 00			
18		1933	6,600 00	-	391 36	155,741 21	2,500 00			
	Total Ordinary Expenditure on Legislation.....	1932	28,299 41	66,133 97	74,915 49	852,754 70	411,409 70			
		1933	28,277 30	137,370 35	72,687 21	992,798 44	371,112 18			
ADMINISTRATION AND GENERAL GOVERNMENT										
19	I. Ministers of the Crown—									
20	(a) Salaries.....	1932	8,011 00	35,684 58	23,839 14	78,752 68	114,000 00			
		1933	9,645 75	33,454 01	23,226 92	84,462 37	114,000 00			
21	(b) Other Expenses.....	1932	1,150 00	5,992 57	8,317 93	1	-	7,550 00		
22		1933	1,150 00	6,532 30	7,066 75	1	-	8,800 00		
	Total Ministers of the Crown.....	1932	9,161 00	41,677 15	32,257 07	78,752 68	121,550 00			
		1933	10,795 75	39,986 31	30,295 67	84,462 37	122,800 00			
23	2. General Departmental Offices—									
24	(a) Salaries.....	1932	57,076 97	136,475 88	133,703 47	2,498,533 59	2,099,714 43			
		1933	57,450 77	130,188 18	126,045 54	2,575,771 17	1,998,389 05			
25	(b) Contingencies and Other Office Expenses.....	1932	22,003 15	92,143 74	93,245 43	396,838 04	787,244 54			
26		1933	26,786 59	83,801 37	75,218 69	437,692 27	1,157,399 85			
27	(c) Buildings, Maintenance of.....	1932	10,880 22	91,070 12	40,660 69	503,043 50	453,487 97			
28		1933	8,558 57	91,655 68	36,637 73	585,744 95	510,729 55			
	Total General Departmental Offices.....	1932	89,960 34	319,689 74	267,609 59	3,398,415 13	3,340,446 94			
		1933	98,795 93	305,645 83	237,901 96	3,599,208 39	3,666,518 45			
29	3. Superannuation Funds—									
30	(a) Civil Service.....	1932	-	8,920 69	-	131,809 21	304,606 36			
		1933	-	8,917 72	-	140,696 51	318,456 46			
31	(b) Education.....	1932	369 29	-	40,043 76	139,600 00	719,241 66			
32		1933	7,987 68	-	38,277 77	144,700 00	777,014 47			
	Total Superannuation Funds.....	1932	369 29	8,920 69	40,043 76	271,409 81	1,023,848 02			
		1933	7,987 68	8,917 72	38,277 77	285,596 51	1,095,470 93			
33	4. Vital Statistics.....	1932	151 25	17,753 51	-	23,774 78	59,387 97			
34		1933	658 10	17,628 97	-	22,218 99	57,845 94			

Included in General Departmental Offices.  
Included in Members' Indemnities.

\* Including Legislative Council.

\* Including some expenses.

\* Included in General Departmental Offices.

## DÉPENSES ORDINAIRES

TABLEAU 11—Législation, administration et gouvernement général, et instruction publique

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
<b>LÉGISLATION</b>					
5,439 71	7,641 25	5,292 90	6,793 75	48,499 18	1. Bureau du lieutenant-gouverneur.....
4,586 32	6,070 78	4,210 21	5,277 18	47,517 34	2.
9,725 52	13,477 60	28,473 52	24,578 14	167,667 34	Résidence des gouverneurs.....
7,354 61	10,903 97	20,554 66	20,532 08	152,992 60	3.
1,999 96	-	2,971 56	13,024 50	200,723 50	Elections, listes électorales, etc.....
120,811 95	-	12,580 05	52,789 25	358,524 93	4.
97,200 00	126,000 00	118,185 00	100,300 00	1,003,213 00	Assemblée législative—
98,784 00	123,990 00	117,585 00	88,470 00	987,229 00	(a) Indemnités aux membres.....
1,059 40	1,005 97	433 00	5,805 00	35,060 32	(b) Frais de voyage des membres.....
1,103 10	1,087 30	1,029 90	5,715 00	37,894 07	(c) Traitements des fonctionnaires.....
15,232 39	13,561 85	11,199 61	8,433 87	224,992 30	(d) Impression, dépenses casuelles et autres dépenses.
15,917 56	12,464 45	10,838 04	7,433 39	218,186 61	13.
24,150 31	25,912 18	41,442 62	18,519 52	362,930 99	14.
21,414 16	15,048 56	38,471 90	4,247 10	445,478 52	
137,648 10	168,870 00	171,260 23	133,058 39	1,628,196 61	Total, Assemblée législative.....
137,218 82	158,590 31	167,922 84	106,865 49	1,688,788 20	
12,201 84	9,614 38	6,227 06	1	99,191 82	5. Bibliothèque législative.....
10,519 03	9,747 79	4,812 06	1	93,367 20	15.
-	8,325 73	-	12,004 76	167,557 63	16.
-	6,269 54	-	11,798 51	183,301 62	6. Autres législations diverses.....
167,009 13	205,628 96	214,225 27	189,459 54	2,369,836 08	Total, dépenses ordinaires de lé-
230,290 73	185,582 39	210,109 82	196,263 51	2,524,491 89	gislation.
<b>ADMINISTRATION ET GOUVERNEMENT GÉNÉRAL</b>					
44,699 92	60,468 00	55,903 64	93,780 58	515,439 54	1. Ministres du Cabinet—
40,354 75	66,209 00	51,479 00	86,590 39	509,422 19	(a) Traitements.....
3,656 80	29,660 51	28,074 72	19,501 91	103,904 44	(b) Autres dépenses.....
2,721 72	19,104 02	22,577 08	18,430 68	86,382 55	21.
48,656 78	90,158 51	83,878 36	113,288 49	619,343 98	Total, Ministres du Cabinet.....
43,078 47	85,513 02	74,068 08	105,021 07	695,804 74	
416,838 46	869,411 41	634,458 48	1,135,621 26	7,981,831 95	2. Bureaux généraux—
366,356 98	814,085 44	692,739 91	959,694 35	7,720,721 39	(a) Traitements.....
119,878 08	328,180 86	241,179 69	456,582 81	2,537,296 34	(b) Dépenses casuelles et autres dé-
122,065 99	185,190 62	208,808 78	389,585 05	2,680,549 21	penses de bureau.
161,011 19	128,288 54	201,164 93	159,670 53	1,749,277 69	(c) Edifices, entretien des.....
145,633 08	161,082 65	306,095 85	217,926 49	1,964,064 55	27.
697,727 73	1,325,880 81	1,076,801 10	1,751,874 80	12,268,405 98	Total, bureaux généraux.....
634,058 05	1,180,358 71	1,107,644 64	1,567,205 89	12,371,335 16	
42,336 21	-	137,492 84	215,835 75	840,801 06	3. Fonds de retraite—
47,651 32	-	140,444 22	219,510 54	875,676 77	(a) Service Civil.....
6,470 87	-	-	25,000 00	930,725 58	(b) Instruction publique.....
7,449 34	-	-	25,000 00	1,000,429 26	31.
48,807 08	-	157,498 84	240,635 75	1,771,526 64	Total, Fonds de retraite.....
55,100 66	-	140,444 22	244,510 64	1,876,106 03	
12,005 26	34,460 42	26,742 68	12,052 40	186,928 27	4. Statistiques vitales.....
11,199 91	19,432 03	22,021 63	11,668 41	162,674 18	33.
					34.

<sup>1</sup> Compris dans les bureaux généraux. <sup>2</sup> Y compris le Conseil législatif. <sup>3</sup> Comprend quelques dépenses. <sup>4</sup> Com-

pris sous Indemnités aux députés.

## ORDINARY EXPENDITURE—Concluded

TABLE 11—Expenditure on Legislation; Administration and General Government, and Education—Concluded

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>ADMINISTRATION AND GENERAL GOVERNMENT—Concluded</b>						
5.	Revenue Collection, Cost of—					
1	(a) Taxation.....1932	3,320 80	1,276 45	4,076 66	195,097 51	—
2	1933	2,857 48	1,117 78	4,160 64	195,374 41	—
3	(b) Other Revenue.....1932	5,264 96	2,814 70	* 65,336 62	27,083 65	—
4	1933	5,743 29	2,530 18	* 47,018 57	17,437 46	—
	Total Revenue Collection Costs.....1932	8,585 76	4,091 15	69,413 28	222,181 18	—
		8,600 77	3,647 96	61,179 21	212,811 87	—
5	6. Miscellaneous Administration and General Government.....1932	—	—	19,830 13	219,008 30	113,002 27
6	1933	—	—	15,066 88	222,421 34	90,200 24
	Total Administration and General Government.....1932	198,227 64	392,132 21	429,153 43	4,213,541 26	4,658,325 29
		120,838 23	375,826 19	372,719 49	4,326,519 47	5,032,835 56
<b>EDUCATION</b>						
1.	Grants to Schools—					
7	(a) Primary Schools.....1932	* 263,034 25	551,114 76	367,235 33	1,789,074 68	4,352,372 91
8	1933	* 264,210 05	586,257 45	366,317 19	1,677,234 24	3,782,152 15
9	(b) Secondary Schools.....1932				337,470 00	434,827 86
10	1933				337,470 00	389,430 42
11	(c) Technical Schools (Not operated by Government). 1932	—	—	59,639 76	605,692 50	1,479,637 42
12	1933	—	—	46,378 98	703,701 51	1,431,328 72
13	(d) Other Grants to Schools.....1932	—	91,222 88	—	167,500 00	—
14	1933	—	92,835 71	—	196,316 99	—
	Total Grants to Schools.....1932	* 263,034 25	642,837 64	486,875 09	* 899,737 18	6,260,838 19
		* 264,210 06	679,095 16	412,696 17	2,914,732 74	5,602,911 29
15	2. Universities—Grants and Other Payments.....1932	—	—	40,000 00	155,000 00	2,450,513 34
16	1933	—	—	40,000 00	155,000 00	2,186,760 86
17	3. Colleges, Agricultural, Veterinary and Institutes for Women.....1932	—	25,134 45	—	536,242 10	909,719 04
18	1933	—	28,486 08	—	375,521 43	892,200 94
4.	Normal, Training and Technical Schools (Operated by the Government)—					
19	(a) Operating Costs (Salaries). 1932	25,101 68	119,536 09	31,317 79	539,123 97	415,668 89
20	1933	27,015 39	114,127 10	31,653 85	550,902 36	410,937 38
21	(b) Maintenance.....1932	2,509 59	93,969 78	12,548 18	—	376,026 07
22	1933	9,705 47	99,643 06	9,069 63	—	318,115 44
23	(c) Buildings and Equipment 1932 (Exclusive of Capital Outlay). 1933	5,126 33	7,156 76	—	45,961 58	20,878 61
24		2,095 33	6,164 13	—	15,182 10	21,336 28
	Total Normal, Training and Technical Schools.....1932	32,737 60	* 220,662 63	43,865 97	685,085 55	812,573 57
		38,816 19	* 219,934 29	40,723 48	666,084 46	750,589 10
25	5. Inspection of Schools.....1932	13,432 60	60,086 25	30,409 05	265,700 00	634,281 36
26	1933	13,301 45	61,686 85	29,162 64	274,700 00	501,321 54
27	6. Examinations.....1932	1,178 13	15,986 31	8,517 95	—	320,893 67
28	1933	1,132 04	17,916 47	9,040 45	—	263,057 17
29	7. Free School Texts and School Book Bureaux.....1932	—	79,271 62	70,024 57	—	60,921 32
30	1933	—	97,621 30	61,780 17	—	56,727 27
31	8. Deaf and Blind Education.....1932	2,122 25	29,935 00	20,203 18	90,100 00	238,497 09
32	1933	2,147 78	29,437 50	20,946 84	90,100 00	237,611 19
33	9. Librairies and Museums, Grants to.....1932	—	14,316 90	93 09	46,560 79	103,195 30
34	1933	2,025 69	3,791 35	87 39	62,939 71	167,625 74
35	10. Miscellaneous Education.....1932	5,888 22	98,881 60	1,775 54	167,292 94	43,460 92
36	1933	5,655 00	86,969 62	423 44	213,999 69	41,495 17
	Total Education.....1932	318,393 65	1,186,612 40	641,761 44	4,745,718 56	11,846,894 49
		327,288 20	1,221,936 02	611,860 58	4,653,078 03	10,760,180 27

1 Included in General Departmental Offices. 2 Including Gasolene Taxation. 3 Schools maintained by the Government.

2 Including Gasolene Taxation. 3 Schools maintained by the Government.

## DÉPENSES ORDINAIRES—fin

TABLEAU 11—Législation, administration et gouvernement général et instruction publique—fin

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
<b>ADMINISTRATION ET GOUVERNEMENT GÉNÉRAL</b>					
—	102,698 09	1 —	13,305 26	319,774 77	5. Coût de la perception du revenu—
—	146,962 09	1 —	10,388 36	360,861 66	(a) Taxation.....
—	104,030 28	1 —	250 00	204,780 21	(b) Autre revenu.....
—	98,013 84	1 —	250 00	170,993 34	
—	206,728 37	1 —	13,555 26	524,554 98	Total, coût de la perception du revenu.....
—	244,978 83	1 —	19,638 36	531,855 90	
—	115,223 80	—	92,452 94	589,607 44	6. Divers, administration et gouvernement général.....
—	106,862 11	—	78,503 50	513,054 37	
501,736 73	1,802,421 91	1,321,911 98	2,223,853 44	15,950,367 29	Total, administration et gouvernement général.....
513,433 03	1,616,943 00	1,341,166 67	2,017,517 77	16,050,529 47	
<b>INSTRUCTION PUBLIQUE</b>					
226,453 22	2,641,859 98	962,774 69	2,243,793 95	14,030,829 18	1. Allocations scolaires—
226,274 63	1,614,827 81	1,097,652 47	1,755,587 67	12,033,523 66	(a) Ecoles primaires.....
435,820 61	226,126 41	349,647 44	722,445 72	2,506,347 01	(b) Ecoles secondaires.....
436,642 12	123,900 10	286,800 61	577,144 95	2,061,478 04	
72,029 69	80,536 00	57,104 86	48,869 13	2,404,109 36	(c) Ecoles techniques (non sous le contrôle du gouvernement).....
78,129 87	103,923 12	62,414 52	35,222 25	2,461,098 97	
41,554 57	—	—	91,034 93	391,312 38	(d) Autres allocations scolaires.....
38,842 84	—	—	35,277 64	363,073 18	
1,159,588 50	2,948,522 39	1,369,526 99	3,106,143 73	19,332,597 96	Total, octrois scolaires.....
1,152,689 48	1,842,741 03	1,446,867 60	2,403,232 51	16,918,174 01	
481,961 00	593,357 40	588,388 00	473,925 00	4,783,144 74	2. Universités—octrois et autres dépenses.....
400,000 00	513,137 60	508,388 00	250,000 00	4,053,286 46	
—	—	169,305 68	3,000 00	1,843,401 27	3. Collèges d'agriculture, vétérinaires et institutions pour femmes.....
—	—	112,891 58	3,000 00	1,412,160 03	
126,728 35	101,700 81	174,040 54	63,774 09	1,596,905 01	4. Ecoles normales, techniques et d'entraînement (sous le contrôle du gouvernement).....
100,360 35	66,916 80	167,017 48	56,367 90	1,527,018 70	(a) Coût de l'exploitation (travaux).....
—	—	—	—	—	(b) Entretien.....
14,874 28	106,279 85	9,311 82	615,519 57		(c) Edifices et outillage.....
6,672 70	87,107 15	5,655 73	536,269 18		
—	269,817 70	—	10,310 35	359,251 33	Total, écoles normales, d'entraînement et technique.....
—	24,069 89	—	4,671 31	73,519 04	
126,730 35	356,393 79	280,320 39	83,397 18	2,571,765 91	5. Inspection des écoles.....
100,360 35	97,659 39	254,424 65	66,695 00	2,138,806 92	
26,870 85	180,204 17	139,587 46	94,725 35	1,515,097 09	6. Examens.....
25,992 70	154,997 24	126,871 62	84,033 38	1,392,007 42	
74,312 98	87,249 40	84,853 18	48,646 57	641,638 10	7. Bureaux des livres scolaires et livres de classe gratuits.....
52,158 56	45,554 40	81,887 07	31,743 89	502,520 95	
30,307 48	73,091 71	27,937 57	57,942 39	405,496 66	8. Enseignement aux sourds et aveugles.....
647 79	24,709 09	24,387 61	56,795 31	322,668 54	
39,764 17	75,433 37	50,780 73	32,098 78	633,942 22	9. Allocations aux bibliothèques et musées.....
79,180 58	68,993 75	43,116 79	30,499 20	602,033 93	
4,403 58	2,478 39	—	—	171,135 05	10. Enseignement divers.....
5,111 41	2,987 18	—	—	242,568 47	
27,417 54	152,761 14	59,675 40	633,667 40	1,390,820 70	Total, instruction publique.....
24,852 44	113,904 10	58,648 02	795,988 29	1,341,995 86	
2,316,240 35	4,499,490 76	2,770,384 43	4,733,544 38	33,089,042 79	
2,100,713 62	2,861,743 87	2,657,483 82	3,721,987 58	28,925,282 59	

\* Compris avec bureaux généraux.    \* Y compris la taxe sur la gazoline.    \* Ecoles maintenues par le gouvernement.

## ORDINARY EXPENDITURE

TABLE 12—Expenditure on Administration of Justice and Transportation and Communications

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>ADMINISTRATION OF JUSTICE</b>						
1	1. Courts and Court Officials—					
2	(a) Salaries (including Crown Prosecutor.)	21,272 64 19,530 97	22,860 77 21,422 50	46,513 36 45,807 46	12,247,489 46 12,246,062 52	454,900 53 432,583 03
3	(b) Maintenance	1,588 42 1,369 42	14,693 34 15,948 30	2,171 33 2,442 58	40,772 06 29,863 85	642,201 06 609,176 00
4	(c) Buildings	3,830 21 3,153 98	— —	2,250 00 3,140 00	166,948 24 110,681 89	11,514 00 12,117 00
5	(d) Other Expenses Courts, etc.	1932 1933	— —	— —	— —	— —
6	Total Courts and Court Officials	26,691 87 24,060 37	57,554 11 37,370 80	50,834 89 51,460 04	2,455,210 86 2,386,608 32	1,138,613 44 1,204,227 00
7	2. Policing	1932 1933	13,585 36 15,000 00	— —	144,387 01 106,768 63	999,237 06 932,401 03
8	3. Gaols (salaries, maintenance and cost of prisoners).	1932 1933	12,006 49 13,934 34	— —	9,680 36 11,507 94	169,812 04 169,443 57
9	4. Land Titles or Registry Offices—					
10	(a) Salaries	1932 1933	7,500 00 7,500 00	— —	— —	241,943 51 231,761 01
11	(b) Maintenance or Other Expenses.	1932 1933	234 80 274 65	— —	— —	15,900 09 28,107 61
12	Total Land Titles or Registry Offices	1932 1933	7,734 80 7,774 65	— —	— —	257,843 60 259,868 62
13	5. Miscellaneous (Law Libraries, Coroners, Jurors, Juries and Witnesses, etc.)	1932 1933	1,535 16 1,631 62	— —	6,580 90 7,946 85	342,233 37 251,511 71
14	Total Administration of Justice	1932 1933	61,553 08 62,400 98	37,554 11 37,370 80	211,588 96 177,673 46	3,595,076 33 3,528,896 33
<b>TRANSPORTATION AND COMMUNICATIONS</b>						
15	1. Highways and Roads—					
16	(a) Government Construction, Maintenance and Repairs.	1932 1933	204,963 88 169,997 69	1,406,528 07 1,764,065 84	656,548 81 537,991 88	8,490,587 73 6,038,737 76
17	(b) Grants to Municipalities or Other Civil Divisions.	1932 1933	— —	— —	500 00 —	662,157 67 1,105,751 58
18	Total Highways and Roads	1932 1933	204,963 88 169,997 69	1,406,528 07 1,764,065 84	657,048 81 537,991 88	8,158,745 42 7,144,589 54
19	2. Bridges	1932 1933	27,978 22 25,636 18	— —	206,344 43 148,107 62	360,562 60 155,057 33
20	3. Ferries	1932 1933	33,891 51 37,637 40	45,779 20 40,615 85	43,705 24 49,341 20	112,150 00 113,033 33
21	4. Docks and Wharves	1932 1933	827 48 2,076 67	— —	217 06 —	— —
22	5. Other Transportation and Communications.	1932 1933	1,441 73 936 50	140,619 89 130,141 38	— —	50,000 00 —
23	Total Transportation and Communications.	1932 1933	269,102 82 236,284 41	1,592,927 22 1,943,823 07	987,316 11 735,449 70	9,687,458 02 7,412,580 00
24						5,424,534 04 3,680,659 23

<sup>1</sup> Including Gaols. <sup>2</sup> Included in Courts and Court Officials, Salaries. <sup>3</sup> Including some contingencies not separable. <sup>4</sup> Including Municipal Road Tax Trust Expenditure. <sup>5</sup> Share of Motor Vehicle Licences. <sup>6</sup> District Buildings.

## DÉPENSES ORDINAIRES

TABLEAU 12—Dépenses des cours et tribunaux, des transports et communications

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
<b>COURS ET TRIBUNAUX</b>					
148,364 46	319,891 83	245,189 57	85,560 00	3,622,042 42	1
134,501 87	239,112 67	249,665 52	77,928 41	3,617,031 01	2
51,866 31	11,501 09	112,472 62	8,174 30	885,441 35	3
47,888 47	17,284 17	69,183 28	6,811 36	799,967 43	4
—	53,144 49	—	22,125 77	259,813 64	5
—	42,845 07	—	23,931 79	105,870 36	6
86,397 55	—	69,902 84	—	156,300 39	7
84,269 14	—	24,698 44	—	108,967 58	8
286,628 38	584,557 41	487,565 03	115,800 07	4,925,597 80	
286,659 48	299,241 91	343,547 84	108,671 56	4,721,836 38	
211,901 68	182,849 72	483,677 22	687,208 41	3,262,635 46	2
125,703 26	177,310 35	225,000 00	711,673 91	2,924,763 86	9
224,807 80	308,024 35	174,353 00	139,957 01	1,038,647 25	10
192,555 22	251,847 95	153,312 54	166,413 02	959,016 88	11
150,682 66	234,634 14	125,607 61	131,985 76	982,152 05	12
124,842 47	204,096 54	61,500 82	118,465 19	870,707 48	
23,526 89	31,764 33	21,368 24	11,470 96	111,150 27	13
19,483 57	23,419 53	22,840 30	8,488 99	108,966 83	14
174,209 35	206,398 47	146,975 85	145,468 72	1,098,302 32	
144,396 04	257,516 07	144,344 18	126,982 18	979,674 31	
56,409 95	175,871 47	83,019 35	133,810 92	827,059 48	15
50,328 80	92,876 44	81,264 30	97,840 71	605,346 12	16
953,857 10	1,317,681 42	1,315,590 45	1,220,293 13	11,145,212 31	
779,572 80	1,048,592 72	917,185 20	1,211,551 38	10,190,637 55	
<b>TRANSPORTS ET COMMUNICATIONS</b>					
870,043 20	638,950 75	1,485,410 10	1,832,484 18	20,975,009 82	1
732,839 57	467,276 49	837,211 56	1,152,642 30	15,346,999 65	2
79,789 93	—	—	570,000 00	1,328,592 16	3
36,908 97	—	—	510,521 83	1,666,979 87	4
949,833 13	638,950 75	1,485,410 10	2,402,484 18	22,303,601 98	
769,748 54	467,276 49	837,211 56	1,863,164 13	17,013,979 52	
9,815 94	111,756 93	53,345 89	328,304 05	1,129,094 43	5
1,314 38	24,184 47	36,534 05	281,744 07	696,203 28	6
114 33	119,147 34	81,443 24	235,061 48	671,292 40	7
—	74,982 46	71,502 78	222,287 02	609,400 04	8
—	—	—	9,494 71	10,539 85	9
—	—	—	7,187 80	9,264 47	10
—	98,441 52	—	—	200,503 14	11
—	83,688 95	—	—	223,766 83	12
959,763 40	968,296 51	1,620,199 23	2,975,484 42	24,405,031 80	13
771,062 82	630,132 37	945,248 39	2,177,383 02	18,552,614 14	14
<b>Total, transports et communications.</b>					

<sup>1</sup> Comprend les prisons. <sup>2</sup> Compris sous Cour et greffiers de cour, traitements. <sup>3</sup> Comprend quelques dépenses casuelles qui ne peuvent être séparées. <sup>4</sup> Comprend les dépenses du Road Trust. <sup>5</sup> Partie des licences d'auto. <sup>6</sup> Edifices de district.

## ORDINARY EXPENDITURE

TABLE 13—Expenditure on Agriculture and Public Domain

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario				
							\$	cts.	\$	cts.
<b>AGRICULTURE AND PUBLIC DOMAIN</b>										
1	1. Agriculture, Drainage and Irrigation—									
2	(a) Experimental Stations and other Extension Services.	1932 1933	— 229,540 80	183,394 32 229,337 28	38,290 58 926,027 59	869,554 10 926,027 59	416,858 92 394,400 14			
3	(b) Grants to Societies, Farmers' Clubs, etc.	1932 1933	7,114 87 6,792 47	45,454 37 34,440 75	24,742 66 19,022 53	384,368 91 338,985 77	308,967 37 132,073 91			
4	(c) Livestock and Poultry.....	1932 1933	5,770 14 4,633 51	15,456 50 15,141 08	27,391 38 21,383 40	442,443 92 490,631 58	80,250 13 82,417 92			
5	(d) Dairying.....	1932 1933	838 54 875 77		14,636 97 8,411 79	237,935 46 264,884 43	209,602 28 188,295 96			
6	(e) Horticulture.....	1932 1933	1,225 00 1,145 38			6,132 00 5,315 46	289,126 73 285,207 84	25,666 94 35,864 62		
7	(f) Exhibitions.....	1932 1933	10,131 40 11,280 00	11,728 83 19,762 16	1,440 00 240 00	84,141 28 111,494 09	56,155 38 118,970 00			
8	(g) Drainage and Irrigation.....	1932 1933	— —	— —	13,467 45 14,488 96	407,346 05 345,426 13				
9	(h) All other Agriculture.....	1932 1933	12,680 68 7,817 21	1	2	72,253 90 19,413 60	330,492 98 700,889 10	533,076 78 576,244 18		
10	Total, Agriculture, Drainage and Irrigation.	1932 1933	37,760 63 52,544 34	258,054 02 298,884 79	198,354 94 117,613 02	3,045,409 43 3,463,526 53	1,630,577 80 1,508,280 73			
11	2. Lands (including surveys and land agencies).	1932 1933	— —	— —	2,894 80 2,349 85	434,996 00 390,000 00	150,891 98 136,000 40			
12	3. Forests—									
13	(a) Fires and Fire Ranging.....	1932 1933	— —	12,697 93 38,543 20	90,059 66 82,452 29	872,833 32 1,113,922 38	1,265,103 26 1,279,913 10			
14	(b) Forests Services, Ranging and Measurement.	1932 1933	— —	118,234 39 109,940 16	116,792 34 112,075 34	473,312 01 589,047 94	116,244 51 162,334 06			
15	(c) Other Forestry Expenses (inc. surveys and agencies).	1932 1933	— —	— —	28,546 52 32,421 14	292,035 81 208,021 56				
16	Total Forests.....	1932 1933	— —	150,939 32 146,483 36	255,398 52 226,948 77	1,638,181 14 1,910,991 88	1,381,347 77 1,442,347 16			
17	4. Parks and Beaches.....	1932 1933	— —	— —	— —	20,000 00 56,278 48	89,540 81 63,096 86			
18	5. Water Power Rights and Storage.....	1932 1933	— —	4 19,307 05 4 9,700 00	— —	148,492 38 120,188 79				
19	6. Mines—									
20	(a) Explorations, Surveys and Other Development.	1932 1933	— —	11,465 11 11,444 52	8,037 21 8,201 87	175,882 68 248,134 02	49,754 99 38,894 52			
21	(b) Mines Inspection.....	1932 1933	— —	21,969 32 22,592 66	— —	26,327 51 29,485 03	21,000 00 22,300 00			
22	(c) Other Mining Expenses.....	1932 1933	— —	166,743 82 69,661 04	— —	73,854 88 48,019 09	100,421 38 68,907 29			
23	Total, Mines.....	1932 1933	— —	200,178 25 103,698 22	8,037 21 8,201 87	276,065 07 325,638 14	171,178 37 130,101 81			
24	7. Game and Fish (including Enforcement of Acts).	1932 1933	— —	788 63 799 02	— —	551,649 80 597,148 00	490,356 37 443,392 67			
25	8. Scientific Research.....	1932 1933	— —	— —	— —	— —	301,120 00 —			
26	9. Other Public Domain.....	1932 1933	— —	— —	— —	26,285 95 22,147 69	— —			
27	Total Agriculture and Public Domain.	1932 1933	37,760 63 32,544 34	607,210 27 559,565 39	444,685 47 355,113 51	6,111,079 27 6,895,919 51	4,221,011 10 3,723,105 63			

<sup>1</sup> Included in Experimental Stations, etc.  
<sup>2</sup> Colonization and Wild Cat Bounty.

<sup>3</sup> Including Immigration and Bonus for Clearing Land.  
<sup>4</sup> Investigation.

<sup>5</sup> Including

## DÉPENSES ORDINAIRES

TABLEAU 13—Dépenses pour agriculture et domaine public

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
<b>AGRICULTURE ET DOMAINE PUBLIC</b>					
58,857 13	13,663 17	116,651 50	218,199 20	1,915,468 92	1
56,969 54	10,047 54	96,999 28	203,948 34	1,947,270 49	2
78,854 89	8,135 67	98,354 03	69,841 11	1,025,633 88	3
51,041 96	1,256 26	17,903 97	45,891 57	647,409 19	4
27,811 92	93,837 22	81,053 12	48,367 84	822,382 17	5
19,913 18	64,158 27	68,330 33	40,899 01	807,508 28	6
17,306 29	60,677 10	17,569 20	32,080 65	500,706 49	7
14,584 73	53,037 76	16,889 56	37,509 22	564,469 22	8
44,872 12	2,489 68	-	76,332 36	445,844 83	9
196,340 80	999 95	-	62,737 89	587,611 94	10
17,725 32	89,998 70	58,012 83	3,589 93	332,923 67	11
16,175 00	24,760 84	47,557 37	3,794 82	354,034 28	12
111,326 71	19,772 01	74,775 00	53,708 15	680,393 37	13
57,851 90	20,454 48	57,465 30	93,652 32	589,339 09	14
11,323 87	214,020 53	225,231 52	15,585 21	1,414,665 47	15
11,421 06	105,043 42	125,467 50	6,074 31	1,552,350 38	16
368,158 25	602,594 08	671,847 20	517,602 45	7,228,018 80	
424,898 17	279,758 52	430,593 29	494,507 48	7,049,992 87	
82,066 32	46,289 89	125,816 60	266,913 36	1,109,368 95	2
81,273 20	16,747 72	94,520 65	191,612 88	912,504 70	17
75,548 83	85,156 28	978 36	497,807 10	2,900,244 74	19
66,413 73	71,943 43	16,281 16	94,217 72	2,761,687 01	20
-	-	284,120 79	169,685 86	1,278,389 90	
-	-	144,816 54	151,451 16	1,269,665 20	
98,917 52	500 00	13,452 62	252,241 45	685,693 92	
87,048 80	300 00	18,574 55	229,599 58	575,965 63	
174,466 35	85,656 28	298,551 77	919,794 41	4,864,328 66	
153,462 53	72,243 43	179,672 25	475,808 48	4,607,517 84	
-	24,322 89	13,060 54	-	146,924 24	4
-	32,330 19	3,879 29	-	155,584 82	25
28,665 92	-	-	99,113 19	295,578 54	26
50,529 05	-	-	67,757 98	248,175 82	27
4,839 45	2,520 00	2,473 17	130,890 20	385,862 81	28
3,176 89	2,520 00	6,228 03	74,490 05	393,088 90	
-	-	36,662 18	38,047 18	144,006 19	
-	-	31,948 15	32,572 30	138,898 14	
34,821 39	-	63,652 74	27,343 44	466,037 65	
24,963 58	-	48,081 43	15,374 08	275,006 51	
39,460 84	8,580 00	102,788 09	196,280 87	996,506 65	
28,140 47	8,580 00	80,857 61	122,436 43	806,994 55	
104,269 39	66,003 33	65,401 48	229,329 22	1,513,797 72	7
68,915 12	40,580 86	61,978 96	195,181 31	1,407,995 94	35
8,426 61	4,942 86	41,189 40	32,779 90	388,458 77	36
4,366 11	1,500 00	70,096 99	28,834 27	104,797 37	37
12,944 94	14,652 08	35,800 35	-	89,693 32	38
7,000 00	18,589 04	39,753 43	-	87,470 16	
818,438 62	746,981 41	1,354,255 43	2,261,713 35	16,633,165 55	
817,984 65	461,219 76	966,752 47	1,377,598 81	15,380,831 07	
<b>Total, agriculture et domaine public.</b>					

1 Compris sous stations expérimentales, etc.

2 Comprend l'immigration et bonus pour les terres en friche.

3 Com-

prend la colonisation.

4 Enquêtes.

## ORDINARY EXPENDITURE

TABLE 14—Expenditure on Public Welfare, Miscellaneous and Total Ordinary Expenditure

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
PUBLIC WELFARE						
1.	Public Health—					
1	(a) Boards of Health, Salaries and Inspection.	1932 23,387 56	1933 25,375 94	54,236 64 56,767 86	1 22,827 75 1 22,684 95	504,239 01 568,148 31
3	(b) Clinics.....	1932 3,936 00	1933 1,809 47	—	—	—
5	(c) Health Laboratories.....	1932 —	1933 —	5,044 28 4,666 58	27,440 16 27,681 39	48,313 12 54,447 30
7	(d) Grants to Health Associations.....	1932 —	1933 —	—	11,198 36 7,983 64	15,000 00 18,252 73
9	(e) Research Work.....	1932 —	1933 —	2,487 24 2,599 01	7,925 07 9,723 21	— —
11	(f) Communicable Diseases Control.	1932 —	1933 —	13,323 89 13,726 17	12,901 28 9,932 07	51,888 80 54,500 00
13	(g) Other Health.....	1932 —	1933 —	8 172 46 9,763 95	— —	186,657 47 136,474 80
	Total Public Health.....	1932 27,323 66	1933 27,185 41	88,264 51 87,523 57	82,298 62 78,005 26	619,440 83 700,391 62
2.	Public Institutions—					
15	(a) Mental Institutions (Including Feeble-minded).	1932 80,774 81	1933 79,772 39	249,653 29 232,766 10	212,975 79 200,261 94	1,725,081 60 2,197,382 50
17	(b) Tuberculosis, Sanatoria and Aids for Control.	1932 12,000 00	1933 18,000 00	281,296 09 279,378 94	200,011 17 188,337 22	50,224 69 65,114 12
19	(c) Orphanages, Children's Homes and Creches.	1932 4,700 00	1933 4,700 00	500 00 500,00	7,978 82 7,513 38	75,068 42 78,341 50
21	(d) Homes for Incurables, Aged and Infirm.	1932 —	1933 —	—	—	—
23	(e) Houses of Providence and Rescue Homes.	1932 —	1933 —	—	—	68,018 35 67,630 85
25	(f) Reformatories and Reformatory Industries.	1932 —	1933 —	—	489,971 56 582,289 00	953,798 62 859,990 36
27	(g) Industrial Farms or Training Schools.	1932 —	1933 —	* 44,346 77 * 42,598 00	25,793 07 24,848 81	227,790 66 186,532 15
29	(h) Blind Institutions, Grants.....	1932 1,800 00	1933 1,840 00	5,000 00 3,000 00	500 00 500 00	— —
31	(i) Other Public Institutions.....	1932 * 5,073 51	1933 * 6,081 57	10,800 00 9,800 00	— —	24,765 00 23,885 00
	Total Public Institutions.....	1932 104,948 52	1933 110,393 96	691,596 16 607,843 04	447,258 85 419,461 35	2,365,111 87 2,946,998 12
33	3. Hospitals—					
33	(a) General, Controlled by Government.	1932 —	1933 —	272,443 26 252,351 16	—	—
35	(b) General, Other Grants and Assistance to.	1932 6,000 00	1933 6,000 00	70,865 50 82,525 80	20,287 50 20,287 50	— —
	Total Hospitals.....	1932 6,000 00	1933 6,000 00	343,308 78 334,878 96	20,287 50 20,287 50	— —
						1,100,834 83 1,054,832 27
						1,100,834 83 1,054,832 27

<sup>1</sup> Including Medical School Inspection. <sup>2</sup> Included in Other Health. <sup>3</sup> Including all grants, maintenance and cost of operation. <sup>4</sup> Assistance other than homes. <sup>5</sup> Training Schools for mentally defective. <sup>6</sup> Including Juvenile Delinquents.

## DÉPENSES ORDINAIRES

TABLEAU 14—Dépenses pour le bien-être public; divers et total des dépenses ordinaires

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
BIEN-ÊTRE PUBLIC					
1,029 95	81,575 86	—	68,893 72	756,190 49	1
2,179 48	78,318 46	—	62,603 44	816,078 44	2
—	18,787 48	24,477 59	35,267 98	82,469 05	3
	20,935 80	1,520 97	33,911 55	100,488 00	4
17,016 38	—	—	22,249 32	258,830 40	5
13,505 06	—	—	24,490 12	265,654 32	6
12,000 00	—	—	—	44,198 36	7
5,970 02	—	—	—	39,700 39	8
—	17,963 09	—	—	66,375 40	9
	17,482 80	—	—	168,035 42	10
* 59,487 32	41,492 32	68,091 89	—	572,099 22	11
—	34,651 27	59,507 94	—	477,108 26	12
108,693 86	—	61,279 51	33,047 94	397,851 24	13
145,209 17	—	48,534 88	29,118 30	374,744 47	14
198,227 51	159,818 75	153,848 99	159,458 96	£ 178,014 16	
168,863 73	151,388 33	109,563 79	150,125 50	£ 241,815 30	
755,165 73	812,025 05	850,615 03	893,776 13	9,861,175 87	15
635,899 55	773,862 86	825,963 50	814,240 64	10,023,988 81	16
—	283,381 00	232,184 76	317,277 79	2,006,614 12	17
—	283,904 00	205,311 01	280,544 85	1,795,165 78	18
22,838 25	3,981 40	3,500 00	—	177,260 09	19
19,397 67	—	3,500 00	—	172,100 05	20
164,694 10	31,448 79	* 54,583 97	118,083 02	545,015 98	21
170,356 22	29,306 28	* 40,163 61	105,997 37	481,010 87	22
10,313 52	2,400 00	—	—	80,731 87	23
8,749 20	2,400 00	—	—	78,780 05	24
—	—	—	—	1,443,768 18	25
—	—	—	—	1,442,279 36	26
—	33,170 16	—	114,542 10	445,642 85	27
—	29,512 10	—	115,343 82	398,834 88	28
10,000 00	5,000 00	—	—	82,300 00	29
8,000 00	5,000 00	—	—	79,340 00	30
14,500 00	2,800 00	20,742 86	8,105 95	161,500 50	31
10,300 00	—	10,684 70	6,750 04	141,607 97	32
977,511 60	1,184,806 40	1,161,626 62	1,451,785 08	14,807,009 46	
852,702 64	1,123,985 24	1,085,632 82	1,322,876 72	14,613,107 77	
—	—	41,272 09	—	313,715 35	33
—	—	62,902 06	—	315,253 22	34
533,145 44	325,609 00	424,625 99	886,079 35	3,367,447 01	35
511,615 59	310,632 00	407,424 02	805,903 91	3,199,221 09	36
533,145 44	325,609 00	405,898 08	886,079 35	3,681,162 96	
511,615 59	310,632 00	470,328 08	805,903 91	3,514,474 31	
Total, institutions publiques.....					
3. Hôpitaux—					
(a) Généraux, sous le contrôle du gouvernement.....					
(b) Autres, généraux-Assistance et subvention aux.....					
Total, hôpitaux.....					

<sup>1</sup> Comprend l'inspection médicale des écoles. <sup>2</sup> Comprend sous autre hygiène. <sup>3</sup> Comprend toute allocation, entretien et coût d'exploitation. <sup>4</sup> Autres que les refuges. <sup>5</sup> Ecoles d'apprentissage pour les faibles d'esprit. <sup>6</sup> Y compris les jeunes délinquants.

## ORDINARY EXPENDITURE—Concluded

TABLE 14—Expenditure on Public Welfare; Miscellaneous and Total Ordinary Expenditure—Concluded

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>PUBLIC WELFARE—Concluded</b>						
1	4. Child Welfare and Maternal Assistance.	1932	—	85,600 72	—	11,825 31
2		1933	—	86,265 31	—	16,633 15
3	5. Old Age Pensions (Gross).	1932	—	—	—	2,080,713 32
4		1933	59,817 29	—	—	1,551,091 61
5	6. Unemployment Relief.	1932	24,205 66	—	—	808,470 68
6		1933	37,327 50	—	—	174,640 39
7	7. Mothers' and Deserted Wives' Allowances.	1932	—	347,776 42	—	1,538,187 44
8		—	358,188 57	—	—	1,597,696 76
9	8. Charities (1).	1932	—	25,469 55	3,000 00	15,749 91
10		1933	—	24,858 46	—	20,592 65
11	9. Labour— (a) Employment Bureaux.	1932	—	12,291 83	8,945 36	81,936 55
12		1933	—	12,450 58	9,012 90	100,131 85
13	(b) Workmen's Compensation.	1932	—	—	38,340 45	16,389 21
14		1933	—	—	32,312 89	4,266 46
15	(c) Inspection of Factories, Boil- ers, etc.	1932	—	3,450 70	1,350 46	—
16		1933	—	2,987 10	—	126,827 40
17	(d) Inspection of Public Bldgs., Hotels, Boarding Houses.	1932	—	—	—	64,033 36
18		1933	—	—	—	41,882 22
19	(e) Other Regulation of Labour.	1932	—	5,777 94	—	13,530 60
20		1933	—	10,418 02	—	18,513 59
	Total Labour.	1932	—	21,520 47	48,638 27	175,869 72
		1933	—	25,865 70	41,325 79	164,794 12
	<b>Total Public Welfare.</b>	1932	161,877 54	1,498,536 58	601,475 24	3,187,997 14
		1933	240,724 16	1,485,409 61	559,073 90	3,850,003 66
<b>MISCELLANEOUS</b>						
21	1. Commissions and Fines paid to Municipalities.	1932	—	—	—	—
22		1933	—	—	—	—
23	2. Refunds and Remissions.	1932	25,659 59	—	—	361,918 99
24		1933	24,737 25	—	—	11,386 07
25	3. Unclassified.	1932	2,797 39	51,254 73	5,946 98	2,062,759 01
26		1933	3,009 15	53,399 86	1,687 73	2,067,283 71
	<b>Total Miscellaneous.</b>	1932	28,456 98	51,254 73	5,946 98	2,062,759 01
		1933	27,746 40	53,399 86	1,687 73	2,067,283 71
<b>GRAND TOTAL, ORDINARY EXPENDITURES.</b>						
	1932	1,277,400 85	9,037,198 82	6,898,263 46	39,933,901 15	71,068,653 57
	1933	1,392,275 79	9,632,347 34	5,770,207 30	40,165,667 63	67,324,117 34

<sup>1</sup> Including Poor Relief. <sup>2</sup> Included in Mother's Allowances. <sup>3</sup> Direct Relief. <sup>4</sup> Bureau of Labour Expenditure.  
<sup>5</sup> Rebates on 1931 and 1932 gas tax receipts. <sup>6</sup> Refunds of fines of Aemelius Jarvis and Solloway-Mills Companies. <sup>7</sup> Including Colonization \$1,657,685.62 in 1932 and \$1,654,932.14 in 1933. <sup>8</sup> Including share of Liquor Profits and Pari Mutual Tax paid to Municipalities.

DÉPENSES ORDINAIRES—*fin*TABLEAU 14—Dépenses pour le bien-être public; Divers et total des dépenses ordinaires—*fin*

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
BIEN-ÊTRE PUBLIC—( <i>fin</i> )					
2 -	121,340 13	109,737 32	82,112 24	590,259 74	4. Bien-être de l'enfance et assistance maternelle.
2 -	61,772 88	75,648 76	177,050 15	622,328 55	1 2
1,653,687 32	1,736,186 95	954,247 19	1,456,872 85	7,881,707 63	5. Pension du vieil âge (brut).....
1,878,797 83	1,798,199 74	1,141,370 46	1,583,195 77	8,010,472 70	3 4
- -	- -	- -	3,661,984 70	4,494,661 04	6. Secours aux sans-travail.....
- -	- -	- -	456,807 79	668,775 68	5 6
574,525 37	502,435 00	479,607 04	864,486 90	4,306,998 17	7. Allocations aux mères et femmes abandonnées.
516,307 98	403,036 00	439,195 73	779,639 72	4,094,064 76	8
65,823 59	17,664 68	73,276 44	202,039 22	595,414 39	8. Bienfaisance (?).....
72,975 80	13,311 38	30,021 71	185,411 47	347,171 47	9 10
38,830 19	57,607 87	39,574 61	58,930 54	518,777 47	9. Travail—
36,448 85	48,630 41	39,551 29	46,796 02	500,393 10	(a) Bureaux de placement.....
- -	- -	22,438 91	125,000 00	259,576 98	11 12
- -	- -	37,873 24	50,000 00	207,544 20	(b) Compensation aux travailleurs.....
- -	34,416 96	63,158 27	59,468 09	288,671 88	13 14
- -	30,414 53	58,362 85	49,756 29	262,194 61	(c) Inspection des manufactures, chaudières, etc.
- -	12,174 40	- -	- -	76,207 78	15 16
- -	11,213 26	- -	- -	53,095 48	(d) Inspection des édifices publics, hôtels, maisons de pension.
4 64,050 84	7,949 93	- -	4,798 16	144,117 73	17 18
4 49,459 03	4,648 78	- -	4,352 70	127,120 29	(e) Autres règlements de travail.....
102,881 03	112,149 16	125,171 79	248,196 79	1,287,351 82	Total, travail.....
85,907 88	94,806 96	135,787 88	150,905 61	1,150,547 68	Total, bien-être public.....
4,105,801 46	4,159,410 07	3,523,413 47	9,012,996 09	39,822,579 37	DIVERS
4,085,171 45	3,955,132 53	3,487,516 73	5,611,914 61	35,262,556 22	
- -	- -	12,810 25	- -	12,810 25	1. Commissions et amendes versées aux municipalités.
- -	- -	132,825 00	- -	132,825 00	21 22
28,615 23	9,669 08	50,463 18	2,616 90	478,942 97	2. Remboursements.....
9,243 43	12,479 27	33,824 91	9,178 57	100,849 50	23 24
6,677 94	15,436 39	27,407 15	986,062 78	3,163,760 05	3. Non classifié.....
5,793 54	8,781 12	23,704 68	711,179 29	2,876,239 08	25 26
35,293 17	25,105 47	90,680 58	988,679 66	3,635,513 27	Total, Divers.....
15,036 97	21,260 39	190,334 59	720,357 86	3,109,913 58	
15,726,640 52	19,073,160 82	18,645,481 20	32,734,451 02	211,389,153 41	GRAND TOTAL, DÉPENSES ORDINAIRES.
15,782,904 67	16,756,421 11	17,533,785 97	26,169,492 33	209,527,218 79	

<sup>1</sup> Comprends les secours aux pauvres. <sup>2</sup> Compris dans les allocations aux mères. <sup>3</sup> Secours direct. <sup>4</sup> Bureau des dépenses pour travail. <sup>5</sup> Déductions sur les recettes de la taxe de gazoline en 1931 et 1932. <sup>6</sup> Remboursements des amendes de Aemelius Jarvis et Solloway-Mills (firmes). <sup>7</sup> Y compris la colonisation, \$1,657,885.62 en 1932 et \$1,654,932.14 en 1933. <sup>8</sup> Y compris la part des profits sur les liqueurs et la taxe du Pari Mutual payées aux municipalités.

TABLE 15—Capital Receipts

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
PROCEEDS OF LOANS AND BORROWINGS						
1	1. Bonds and Debentures.....1932	1,358,872 55	1,486,060 50	10,871,000 00	7,672,500 00	46,456,980 10
2	1933	239,775 39	4,685,150 00	3,694,000 00	17,935,310 00	26,541,684 63
3	2. Treasury Bills.....1932	-	-	-	10,000,000 00	138,699,381 88
4	1933	-	1,478,137 11	-	32,000,000 00	80,762,000 00
5	3. Temporary Loans and Bank Over- drafts.....1932	-	1,275,773 80	-	-	-
6	1933	-	2,089,812 50	-	-	-
7	4. Savings Certificates.....1932	-	-	-	-	-
8	1933	-	-	-	-	-
9	5. Superannuation Fund.....1932	-	-	-	-	-
10	1933	-	-	-	-	-
Total Loans and Borrowings		1,358,872 55	2,761,834 30	10,871,000 00	17,672,500 00	185,156,361 88
		239,775 39	8,233,099 61	3,694,000 00	19,935,310 00	107,303,684 63
SINKING FUNDS AND INVESTMENTS						
11	Earnings, Sale of, etc.....1932	116,291 58	15,000 00	1,319,053 14	-	583,025 74
12	1933	144,063 79	41,000 00	1,098,404 40	-	113,129 65
13	Provincial Savings Office.....1932	-	-	-	-	2,163,813 30
14	1933	-	-	-	-	1,658,481 83
DOMINION GOVERNMENT.						
Subventions and Grants—						
15	1. Old Age Pensions.....1932	-	-	-	-	6,420,517 78
16	1933	-	-	-	-	6,993,289 03
17	2. Unemployment Relief.....1932	124,730 36	954,134 99	570,010 04	5,439,636 72	11,829,625 23
18	1933	-	219,940 32	369,163 11	5,494,700 88	10,227,209 38
19	3. Other Subventions and Grants 1932	12,728 24	-	-	-	-
20	1933	-	16,242 32	-	13,735 24	2,933 93
Total Capital Receipts from Dominion Government.		137,458 60	954,134 99	570,010 04	5,439,636 72	18,259,143 01
		-	236,182 64	369,163 11	5,568,436 12	17,223,432 34
21	Sale of Property or Other 1932	-	-	-	-	26,336 26
22	Capital Assets.....1933	-	-	-	-	2,019 90

<sup>1</sup> Including Exchequer Bonds \$2,324,942.78.    <sup>2</sup> Net amounts only. Investments were purchased amounting to \$2,773,535.15 in 1932 and \$881,109.72 in 1933.    <sup>3</sup> Education.    <sup>4</sup> Highways.    <sup>5</sup> Agriculture.

TABLEAU 15—Recettes au compte capital

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces		N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
PRODUIT DES PRÉTS ET EMPRUNTS						
10,032,743 78	19,507,965 18	30,480,706 32	16,091,512 10	143,958,340 53	1. Bons et obligations.....	1
8,585,892 37	8,622,716 26	3,173,435 68	12,375,709 65	85,853,673 98		2
12,700,944 11	36,249,808 74	8,249,701 83	19,109,818 27	225,009,714 83	2. Bons du trésor.....	3
7,515,134 69	38,510,568 12	6,970,962 16	14,409,084 82	181,651,884 90		4
-	1,143,417 01	5,960,040 00	-	8,379,230 81	3. Emprunts temporaires et découverte en banque.	5
1,274,243 65	655,069 79	5,000,000 00	-	9,019,125 94		6
-	-	6,366,890 02	-	6,366,890 02	4. Certificats d'épargne.....	7
-	-	5,128,073 62	-	5,128,073 62		8
-	-	317,431 90	-	317,431 90	5. Fonds de retraite.....	9
-	-	325,047 39	-	325,047 39		10
22,733,687 89	56,961,250 93	51,374,570 07	35,201,330 37	384,631,408 09	Total, prêts et emprunts.....	
17,375,270 71	47,791,352 17	20,597,518 85	26,784,704 47	281,977,865 83		
FONDS D'AMORTISSEMENT ET PORTEFEUILLE						
2 145,292 71	-	2,000,321 53	-	4,107,984 79	(Gains, vente de, etc.).....	11
2 280,180 30	-	1,299,310 78	-	2,976,088 92		12
-	-	-	-	2,163,813 30	Dépôts des banques d'épargne provinciales.	13
-	-	-	-	1,650,481 83		14
GOUVERNEMENT FÉDÉRAL						
Subventions et octrois—						
-	-	-	-	6,420,517 78	1. Pensions du vieil âge.....	15
-	-	-	-	6,093,289 03		16
1,749,286 82	7,357,305 17	2,625,514 68	2,173,259 76	32,823,503 77	2. Scours aux sans-travail.....	17
1,354,377 57	4,806,323 29	1,946,683 21	2,633,307 94	27,051,705 70		18
13,345 55	90,000 00	-	-	116,073 79	3. Autres subventions et octrois.....	19
10,253 65	-	33,407 55	-	76,632 69		20
1,762,632 37	7,447,305 17	2,625,514 68	2,173,259 76	39,360,095 34	Total, recettes du gouvernement fédéral au compte capital.	
1,361,631 22	4,806,323 29	1,946,683 21	2,633,307 94	31,121,627 42		
52,320 66	3,578 81	69,371 25	-	151,615 98	Vente de propriété ou autre actif du compte capital.	21
33,561 27	122 65	44,718 67	-	80,120 49		22

<sup>1</sup> Y compris les obligations du Trésor, \$2,324,942.78. <sup>2</sup> Montants nets seulement. Des titres pour la somme de \$2,773,535.15 ont été achetés en 1932 et \$881,109.72 en 1933. <sup>3</sup> Instruction publique. <sup>4</sup> Grandes routes. <sup>5</sup> Agriculture.

TABLE 15—Capital Receipts—Concluded

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>REFUNDS OF EXPENDITURE OR REPAY- MENTS OF ADVANCES OR LOANS.</b>						
1	1. Highways.....	1932	—	—	48,954 64	3,420,803 99
2		1933	—	—	233,033 46	2,993,061 24
3	2. Civil Service Pensions.....	1932	—	—	—	1,045,853 32
4		1933	—	—	—	1,067,377 09
5	3. Old Age Pensions (other than Dom. Contributions). ....	1932	—	—	—	987,537 94
6		1933	—	—	—	876,470 91
7	4. Unemployment Relief (other than Dom. Contributions). ....	1932	—	—	—	—
8		1933	—	—	—	9,568 28
9	5. Public Service Enterprises.....	1932	—	—	—	13,608,740 37
10		1933	—	—	—	12,961,821 23
11	6. Agricultural Development Farm Loans and Rural Credits. ....	1932	—	—	—	1,212,049 95
12		1933	—	—	—	12,315 25
13	7. Housing Loan.....	1932	—	63,000 00	108,425 00	329,981 51
14		1933	—	64,500 00	3,825 00	249,491 11
15	8. Mothers' Allowances.....	1932	—	—	—	1,220,805 37
16		1933	—	—	—	1,140,389 31
17	9. Drainage—Municipal Debentures, 1932 Ont., and Districts, Man. ....	1932	—	—	—	201,805 90
18		1933	—	—	—	209,184 74
19	10. Colonization.....	1932	—	—	—	49,513 48
20		1933	—	—	2,951 21	71,651 66
21	11. Pool Elevators, Co-operative Creameries and Marketing Loans, 1933 and Cattle Schemes. ....	1932	—	—	—	4,327 01
22		1933	—	—	—	23,267 57
23	12. Students' Union and Normal School Students. ....	1932	—	—	—	—
24		1933	—	—	—	—
25	13. Other Refunds of Expenditure.....	1932	—	—	—	—
26		1933	—	—	—	—
		<b>Total Refunds of Expenditure</b>	<b>1932</b>	<b>63,000 00</b>	<b>157,379 64</b>	<b>12,681,418 84</b>
			<b>1933</b>	<b>61,500 00</b>	<b>239,809 67</b>	<b>9,613,196 39</b>
27	<b>Miscellaneous.....</b>	1932	<sup>4</sup> 265,051 19	—	<sup>6</sup> 231,328 58	<sup>7</sup> 586,658 26
28		1933	—	—	<sup>6</sup> 183,597 03	<sup>7</sup> 705,100 22
<b>GRAND TOTAL, CAPITAL RECEIPTS.....</b>		<b>1932</b>	<b>1,877,673 92</b>	<b>3,730,969 29</b>	<b>13,077,563 18</b>	<b>23,490,844 94</b>
			<b>1933</b>	<b>383,839 18</b>	<b>8,530,282 25</b>	<b>5,226,967 51</b>
						<b>218,747,757 39</b>
						<b>55,867,152 82</b>
						<b>136,613,344 96</b>

<sup>1</sup> Power Commission. <sup>2</sup> Power Commission and Telephone. <sup>3</sup> Including Telephone. <sup>4</sup> Fire Insurance, College and Hospital. <sup>5</sup> Matured Debentures C.N.R., and Fire Insurance. <sup>6</sup> Court Houses, Toll Bridges and Accounts Receivable. <sup>7</sup> Discount on Bonds, Municipal Sinking Funds, Lands, Mines, Other Public Domain and Other Miscellaneous. <sup>8</sup> Sale of Capital Account Debentures; unamortized Debt Discount and Expense; and Open Ledger Accounts amounting to \$2,350,271.33 in 1932 and \$5,736,290.64 in 1933. These latter accounts consist of the following items—Loans and Advances, Stocks and Bonds, Stock and Equipment, Interest, Power Commission Accounts, Workmen's Compensation Board Accident Fund, Savings, Office Special Overdraft Interest Account, and Other Miscellaneous. <sup>9</sup> Deferred Charges and Relief Collections. <sup>10</sup> Including Profit on Sterling Exchange.

TABLEAU 15—Recettes au compte capital—fin

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
REMBOURSEMENTS DE DÉPENSES OU PAIEMENTS D'AVANCES OU PRÊTS					
191,108 00	26,417 54	—	—	3,687,284 17	1.
57,869 70	—	—	—	3,284,564 40	2.
—	131,460 20	—	—	1,177,313 52	3.
—	119,720 83	—	—	1,187,097 92	4.
—	—	—	—	987,537 94	5.
—	—	—	—	876,470 91	6.
155,247 24	110,756 20	108,985 84	—	374,989 28	7.
106,442 14	1,261,599 66	50,212 77	—	1,427,820 85	8.
1 30,199 40	2 84,104 16	3 944,000 69	—	4,667,140 62	9.
1 19,709 51	2 369,254 23	3 440,538 86	—	3,791,623 83	10.
9,904 82	227,065 98	209,885 06	—	1,658,905 81	11.
7,050 19	112,183 70	231,270 78	—	362,819 92	12.
162,756 49	—	—	—	604,163 00	13.
113,654 04	—	—	—	431,470 15	14.
—	—	—	—	1,220,805 37	15.
—	—	—	—	1,140,389 31	16.
6,965 95	—	—	—	208,771 85	17.
103,691 66	—	—	—	312,876 40	18.
—	—	1,852 24	—	51,365 72	19.
—	—	—	—	74,602 87	20.
13,551 82	322,213 18	—	—	340,092 01	21.
10,619 77	—	—	—	33,887 34	22.
—	—	105,513 45	—	105,513 45	12.
—	—	96,727 49	—	96,727 49	13.
54,742 05	—	15,924 02	—	70,666 07	14.
18,579 04	—	35,656 86	—	54,235 90	15.
624,476 37	902,017 26	1,386,257 36	—	15,214,549 41	16.
437,616 65	1,863,758 42	854,706 76	—	13,071,587 29	17.
12,470,367 15	2 418,605 69	15,760 85	—	4,212,271 72	18.
5,761,052 23	2 45,615 99	10 109,066 01	—	6,801,731 48	19.
27,758,786 15	65,672,757 96	57,480,795 68	37,374,590 13	449,211,738 54	20.
25,252,311 78	54,509,172 52	24,885,469 83	29,418,102 41	340,685,743 26	21.
Divers.....					
GRAND TOTAL RECETTES AU COMPTE CAPITAL.					

<sup>1</sup> Commission de force motrice. <sup>2</sup> Commission de force motrice et du téléphone. <sup>3</sup> Comprend le téléphone.  
<sup>4</sup> Assurance-feu, collèges et hôpitaux. <sup>5</sup> Obligations échues du Canadian National et assurance-feu. <sup>6</sup> Palaiss de justice, ponts de péage et comptes recevables. <sup>7</sup> Escomptes sur obligations, fonds d'amortissement municipaux, terres, mines, autre domaine public et autres divers. <sup>8</sup> Ventes d'obligations au compte capital; escomptes et dépenses pour dettes non amorties; comptes ouverts de grand livre portant sur \$2,350,271.33 en 1932 et \$5,738,290.64 en 1933. Ces derniers comptes se répartissent comme suit: Prêts et avances, stocks et obligations, stock et outillage, intérêts, comptes de la Commission de force motrice, Commission du fonds de compensation aux accidentés. Compte des intérêts sur découverts au Bureau d'Epargnes, autres divers. <sup>9</sup> Charges déferées et encaissement des secours. <sup>10</sup> Comprend les profits sur le change du sterling.

TABLE 16—Capital Payments

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>PUBLIC DEBT RETIREMENT</b>						
1	1. Bonds and Debentures (matured 1932 and paid). 1933	—	15,000 00	407,333 34	—	5,328,382 20
2		—	41,000 00	499,701 94	—	5,854,622 53
3	2. Treasury Bills (matured and paid). 1932	—	—	7,917,000 00	—	127,385,000 00
4	1933	—	—	—	29,000 000 00	81,785,000 00
5	3. Temporary Loans, Bank Over- drafts, etc. 1932	1,471,375 10	696,273 18	—	—	—
6	1933	379,212 32	1,275,773 80	—	—	—
7	4. Other Debt Retirement..... 1932	—	— <sup>1</sup>	63,000 00	—	\$ 2,962,568 14
8	1933	—	— <sup>1</sup>	64,500 00	—	\$ 3,735,420 75
		<b>Total, Public Debt Retirement</b> 1932	<b>1,471,375 10</b>	<b>711,273 18</b>	<b>8,387,333 34</b>	<b>— 135,875,950 34</b>
		1933	379,212 32	1,316,773 80	561,201 94	29,000,000 00 91,375,043 28
<b>LOANS AND ADVANCES, REALIZABLE ASSETS (to Public Utilities, Municipalities or Other)</b>						
9	1. Hydro Electric or other Power Commissions, Plants, etc. 1932	—	—	1,552,000 00	—	\$ 5,342,382 20
10	1933	—	500,000 00	200,000 00	—	\$ 1,692,833 51
11	2. Telephones and Railways..... 1932	—	—	—	—	—
12	1933	—	—	—	—	—
13	3. Agricultural Development, Farm Loans and Rural Credits. 1932	—	112,608 21	—	—	8,533,790 00
14	1933	—	510,151 66	20,000 00	—	6,841,470 00
15	4. Wheat Pool Associations, Guarantees and Loans. 1932	—	—	—	—	—
16	1933	—	—	—	—	—
17	5. Municipalities..... 1932	—	—	—	—	107,151 90
18	1933	—	658,159 30	—	—	148,529 71
19	6. Other Loans and Advances, Realizable Assets. 1932	—	2,143 00	5,778 00	—	<sup>10</sup> 261,680 00
20	1933	—	389 00	3,071 00	—	<sup>10</sup> 182,125 54
		<b>Total, Loans and Advances, 1932</b>	<b>— 114,751 21</b>	<b>1,557,778 00</b>	<b>—</b>	<b>14,245,904 10</b>
		1933	—	1,668,699 96	223,071 00	—
						8,861,958 76

<sup>1</sup> Housing Loan. <sup>2</sup> Including Exchequer Bonds, \$26,545.03 in 1932 and \$16,544.88 in 1933. <sup>3</sup> Including Exchange Charges Deposits, and General Sinking Fund Transfer of Capital Repayments. <sup>4</sup> Savings Certificates. <sup>5</sup> Telephones. <sup>6</sup> Railways. <sup>7</sup> Including School Districts. <sup>8</sup> Including withdrawals from Ontario Savings Office. <sup>9</sup> Including Bonuses. <sup>10</sup> Education, Back to Land Movement, and Fruit Growers' Cold Storage, etc.

TABLEAU 16—Dépenses au compte capital

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
DETTES LIQUIDÉES					
2,079,000 00	3,500,000 00	3,120,551 89	—	14,450,267 43	1
8,299,000 00	1,500,000 00	—	—	16,194,324 47	2
27,352,023 20	17,135,703 96	17,183,603 99	28,204,995 87	205,178,327 02	3
23,708,412 74	35,122,529 66	7,680,316 70	15,563,377 84	172,865,636 94	4
—	337,884 58	6,696,996 71	—	9,202,529 57	5
—	989,309 97	2,410,040 00	—	5,054,336 09	6
—	2,137,351 13	4,817,765 24	—	12,570,684 51	7
—	2,026,871 00	4,060,798 19	—	10,887,589 94	8
9,431,023 20	22,351,939 67	35,173,917 83	28,204,995 87	241,407,808 53	Total des dettes liquidées.....
12,007,412 74	39,638,716 63	15,157,154 89	15,563,377 84	205,001,897 44	
PRÊTS ET AVANCES, ACTIF RÉALISABLE (aux services publics et municipalités)					
1,037,387 68	661,000 00	—	—	8,592,769 88	1
209,370 85	250,000 00	—	—	2,852,204 36	2
—	—	—	6 625,000 00	625,000 00	3
—	—	7 710,000 00	8 180,000 00	870,000 00	4
2,258,222 63	2,018,659 07	1,142,994 82	—	14,066,274 73	5
600,000 00	346,697 34	1,059,697 30	—	9,378,016 30	6
2,100,000 00	13,305,460 00	5,538,207 49	—	20,943,667 49	7
—	171,500 00	—	—	171,500 00	8
468,293 70	—	7 107,896 05	—	683,341 65	9
737,028 49	—	7 924,779 36	—	2,468,496 86	10
263,050 81	83,195 31	112,853 45	474,000 00	1,202,700 57	11
132,888 66	707 00	107,362 31	79,000 00	505,543 51	12
6,126,954 82	16,068,314 34	6,901,851 81	1,099,000 00	46,113,754 32	Total, prêts et avances, actif réa-
1,679,288 00	768,904 34	2,801,838 97	239,000 00	16,245,761 03	lisable.

<sup>1</sup> Prêts pour la construction d'habitations. <sup>2</sup> Comprend des obligations du Trésor, \$26,345.03 en 1932 et \$16,544.88 en 1933. <sup>3</sup> Comprend change sur dépôts et le transfert de repaiements au fonds d'amortissement. <sup>4</sup> Certificats d'épargnes. <sup>5</sup> Téléphones. <sup>6</sup> Chemins de fer. <sup>7</sup> Y compris les districts scolaires. <sup>8</sup> Comprend les retraits du Bureau d'Epargnes d'Ontario. <sup>9</sup> Comprend les bonis. <sup>10</sup> Instruction publique, mouvement du retour à la terre et entreposage frigorifique des fruits, etc.

TABLE 16—Capital Payments—Continued

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>ADMINISTRATION AND GENERAL GOVERNMENT</b>						
1	1. Superannuation Fund, Civil Service.	1932	—	—	—	502,993 28
2		1933	—	—	—	572,679 61
2	2. Buildings (Construction, Improvements or Other Capital Outlays)—					
3	(a) Parliamentary and Legislative Assembly Buildings.	1932	1,986 52	—	—	875,019 54
4		1933	—	—	—	151,174 82
5	(b) Administrative Buildings (Departmental Offices).	1932	—	—	583,485 50	—
6		1933	—	—	401,330 85	—
7	(c) Other Buildings.....	1932	—	920 00	652 10	— <sup>1</sup>
8		1933	—	710 00	723 64	38,019 27
	Total Buildings Capital Outlays..	1932	1,986 52	920 00	584,167 60	875,019 54
		1933	—	710 00	401,330 85	151,174 82
	Total Administration and General Government.	1932	1,986 52	920 00	584,167 60	1,378,012 82
		1933	—	710 00	401,330 85	761,873 70
<b>EDUCATION</b>						
9	1. Grants to Universities.....	1932	—	—	—	206,300 09
10		1933	—	—	—	144,187 72
2	2. Educational Buildings (Construction of or Grants in Aid of)—					
11	(a) Universities.....	1932	—	—	3,132 65	517,000 00
12		1933	—	—	—	19,690 50
13	(b) Colleges, Agricultural, Veterinary or Institutes for Women.	1932	—	—	—	302,398 88
14		1933	—	—	124,512 79	16,128 87
15	(c) Normal, Training and Technical Schools (operated by Government).	1932	250,205 93	7,133 15	42,163 63	21,997 62
16		1933	137,721 95	54,149 17	2,201 94	19 92
17	(d) Other Miscellaneous.....	1932	—	—	64,895 26	873,000 00
18		1933	—	—	10,632 36	298,978 08
	Total Educational Buildings.....	1932	250,205 93	7,133 15	110,191 64	58,175 64
		1933	137,721 95	54,149 17	12,834 30	142,566 57
	Total Education.....	1932	250,205 93	7,133 15	110,191 64	58,175 64
		1933	137,721 95	54,149 17	12,834 30	142,566 57
<b>ADMINISTRATION OF JUSTICE BUILDINGS</b>						
19	1. Court Houses.....	1932	—	—	326,810 58	—
20		1933	—	—	78,721 05	—
21	2. Gaols.....	1932	186 15	—	189,316 98	53,029 23
22		1933	1,440 96	—	1,511 94	438 00
23	3. Other Buildings.....	1932	530 00	—	—	—
24		1933	155 99	—	—	—
	Total Administration of Justice Buildings.	1932	716 15	—	516,127 56	53,029 23
		1932	1,596 95	—	89,232 99	438 00

<sup>1</sup> Included in Parliamentary and Legislative Assembly Buildings.

TABLEAU 16—Dépenses au compte capital—suite

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
ADMINISTRATION ET GOUVERNEMENT GÉNÉRAL					
—	144,596 20	—	—	647,589 48	1
—	159,609 05	—	—	732,288 66	2
9,514 97	18,184 75	59,422 64	—	864,128 42	3
1,501 64	379 20	20,095 46	—	174,051 12	4
61,008 66	3,478 25	321,620 36	2,324 59	972,117 36	5
221 51	108 00	26,534 44	296 90	428,491 70	6
51 75	3,832 80	5,222 19	—	10,708 84	7
—	77 04	2,698 62	—	42,228 57	8
70,575 38	25,486 80	386,465 19	2,324 59	1,946,954 62	
1,723 15	584 24	386,268 12	296 90	1,947,771 39	
70,575 38	170,092 00	386,165 19	2,324 59	2,554,544 18	
1,723 15	160,173 29	58,228 52	296 90	1,377,060 65	
INSTRUCTION PUBLIQUE					
—	—	—	—	206,300 08	9
—	—	—	—	144,187 72	10
330,691 70	—	43,717 52	—	894,541 87	11
55,064 97	—	—	—	74,755 47	12
—	—	9,797 37	—	312,196 25	13
—	—	1,178 50	—	141,818 15	14
—	1,683 94	12,336 51	6,911 97	342,432 75	15
—	20 00	614 68	1,377 01	196,104 67	16
—	108,234 27	—	—	1,082,307 65	17
—	459 77	—	—	328,104 07	18
330,691 70	109,918 21	65,851 40	6,911 97	2,631,478 32	
55,064 97	479 77	1,791 18	1,377 01	740,782 37	
330,691 70	109,918 21	65,851 40	6,911 97	2,837,778 61	
55,064 97	479 77	1,791 18	1,377 01	884,970 09	
ÉDIFICES D'ADMINISTRATION DE LA JUSTICE					
52 00	9,991 35	40,213 74	8,704 87	385,772 54	21
—	499 68	1,211 81	—	80,432 54	22
9,555 62	2,100 00	32,703 39	33,192 05	320,143 42	23
525 33	20 00	3,106 51	15,211 13	22,253 87	24
—	—	15,466 75	—	15,996 75	25
—	—	447 14	—	603 13	26
9,607 62	12,151 35	88,383 88	41,896 92	731,912 71	
525 33	519 68	4,763 46	15,211 13	183,289 54	
Total, administration de palais de justice.					

<sup>1</sup> Compris sous Édifices parlementaires et Assemblée Législative.

TABLE 16—Capital Payments—Continued

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>TRANSPORTATION AND COMMUNICATIONS</b>						
1	1. Highways and Roads (Improved or other)—					
1	(a) Government Construction and Improvements.	18,856 40 1932 1933	620,272 30 1,727,735 60	1,830,320 88 603,880 38	6,853,347 86 3,950,980 80	8,327,197 61 8,226,564 83
3	(b) Grants to Municipalities or other Civil Divisions.	— 1932 1933	— 1,727,735 60	— 1,006,086 11	1,340,353 30 1,256,351 72	3,076,873 38
4	Total Highways and Roads.....	18,856 40 1932 1933	620,272 30 2,929 79	1,830,320 88 603,880 38	8,193,701 18 4,957,066 91	9,404,070 99 7,482,916 55
5	2. Bridges.....	55,447 64 1932 1933	14,472 69 47,707 05	470,665 40 157,175 03	2,068,327 83 2,664,393 57	2,141,179 62 68,938 15
7	3. Ferries.....	— 1932 1933	— —	— —	— —	— —
8	5. Other Transportation and Communications.	— 1932 1933	12,133,481 89 11,276,607 52	— —	— —	18,419,705 92 4,225,194 81
10	Total Transportation and Communications.	74,384 04 1932 1933	2,768,206 88 3,016,336 19	2,300,986 28 761,655 41	10,262,828 99 7,621,460 48	27,967,956 53 11,777,049 51
<b>AGRICULTURE AND PUBLIC DOMAIN</b>						
11	1. Agriculture (Including Experimental Stations and other Agricultural culture.)	3,174 54 1932 1933	12,534 21 30,670 36	— 49,996 42	— —	95,075 59 70,541 34
13	2. Drainage and Irrigation.....	— 1932 1933	— —	— —	— —	98,143 00 40,135 00
15	3. Lands.....	— 1932 1933	— —	— —	— —	99,984 05 53,366 43
17	4. Forests—					
18	(a) Fires and Fire Ranging.....	— 1932 1933	5,000 00 —	— —	— —	161,338 38 113,229 40
19	(b) Forest Services, Ranging and Measurement.	— 1932 1933	— —	— —	— —	50,934 62 27,520 08
21	(c) Reforestation.....	— 1932 1933	— —	— —	— —	258,775 92 144,534 89
23	Total Forests.....	— 1932 1933	5,000 00 —	— —	— —	471,048 92 285,288 37
24	3. Parks and Beaches.....	— 1932 1933	— —	— —	35,119 76 64,880 24	1,473 07 1,257 30
25	4. Other Public Domain.....	— 1932 1933	— 9,791 69	— —	6 152,617 77 6 61,803 89	6 68,078 49 6 35,337 39
26	Total Agriculture and Public Domain.	3,174 54 1932 1933	17,534 21 40,462 05	— 49,996 42	187,737 53 126,654 13	833,803 12 485,925 53

<sup>1</sup> Including Unemployment Relief on Highway Construction \$2,127,214.66 in 1932 and \$1,264,376.39 in 1933.   <sup>2</sup> Telephones.   <sup>3</sup> Including dams, etc.   <sup>4</sup> Unemployment Relief Works.   <sup>5</sup> Water Power.   <sup>6</sup> Mines and Game and Fish.

TABLEAU 16—Dépenses au compte capital—suite

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
TRANSPORTS ET COMMUNICATIONS					
1. Voirie					
1,726,783 88 152,428 11	2,935,366 14 55,497 53	1,740,863 86 546,305 97	1,554,502 29 206,127 30	23,607,511 22 13,471,450 31	(a) Construction gouvernementale et améliorations. 1 2
-	-	-	-	4,417,226 68 2,262,437 83	(b) Allocations aux municipalités ou autres divisions civiles. 3 4
1,726,783 88 152,428 11	2,935,366 14 55,497 53	1,740,863 86 546,305 97	1,554,502 29 206,127 30	28,084,737 90 16,733,888 14	Total, voirie..... 5 6
-	154,633 86	496,860 33	583,650 80	3,988,238 17	2. Ponts..... 7 8
-	-	396,325 01	318,836 80	3,665,368 68	3. Traversiers..... 9 10
-	-	5,655 38	49,458 27	65,113 65	5. Autres transports et communications..... 11 12
-	-	1,305 94	20,079 30	21,385 24	Total, transports et communica-tions..... 13 14
-	350,483 32	-	-	20,903,651 13	
-	-	-	-	5,501,802 33	
1,726,783 88 152,428 11	3,446,483 32 55,497 53	2,243,379 57 943,836 92	2,187,611 36 544,043 40	52,971,748 85 24,922,444 39	
AGRICULTURE ET DOMAINE PUBLIC					
-	-	81,912 93	4,173 59	190,870 86	1. Agriculture (y compris les stations ex-périmentales et autre agriculture.) 11 12
-	-	2,000 00	-	153,208 12	
80,468 81 44,047 01	-	118,657 57	52 51	297,321 89	2. Drainage et irrigation..... 13 14
-	-	57,142 14	41 05	141,365 20	
-	-	-	-	99,984 05	3. Terres..... 15 16
-	-	-	-	53,366 43	
-	-	-	-	166,338 38	4. Forêts— 17 18
-	-	-	-	113,229 40	(a) Prévention des incendies.....
-	-	-	-	50,934 62	(b) Service forestier; mesurage du bois. 19 20
-	-	-	-	27,520 08	(c) Reboisement..... 21 22
-	-	-	-	258,775 92	
-	-	-	-	144,538 89	Total, forêts.....
-	-	-	-	476,048 98	
-	-	-	-	285,288 37	
-	18,753 50	6,152 42	-	61,498 75	3. Parcs et plages..... 23 24
-	9,518 19	729 35	-	76,385 08	
52,976 58 6,034 15	4,434 31	25,418 60	682 50	304,208 25	4. Autre domaine public..... 25 26
-	-	2,899 92	-	115,867 04	
133,445 39 56,081 16	23,187 81 9,518 19	232,141 52 62,771 41	4,998 68 41 05	1,435,932 72 825,480 24	Total, agriculture et domaine pu-blic.

<sup>1</sup> Y compris les secours aux sans-travail employés à la construction des grandes routes, \$2,127,214.66 en 1932 et \$1,264,376.39 en 1933. <sup>2</sup> Téléphones. <sup>3</sup> Y compris les barrages, etc. <sup>4</sup> Travail de secours aux sans-travail. <sup>5</sup> Force hydraulique.

<sup>6</sup> Mines, chasse, pêche.

TABLE 16—Capital Payments—Concluded

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>PUBLIC WELFARE</b>						
1	1. Public Institutions (Buildings and Other Capital Outlays)—					
1	(a) Mental Institutions (including Feeble-minded). 1932	102,434 22	7,388 21	103,241 05	—	797,682 32
2	1933	88,259 82	543 46	116,301 43	—	115,362 28
3	(b) Sanatoria..... 1932	2,000 00	150,431 24	33,299 84	—	—
4	1933	4,000 00	4,332 11	26,572 86	—	—
5	(c) Homes for Incurables, aged and Infirm. 1932	—	—	—	—	—
6	1933	—	—	—	—	—
7	(d) Reformatories, Industrial Farms or Training Schools. 1932	—	13,554 00	—	—	2 172,277 58
8	1933	—	1,037 90	—	—	2 192,790 01
	Total Public Institutions..... 1932	104,434 82	161,373 46	136,540 89	—	969,859 90
		98,259 82	8,913 47	142,874 29	—	305,162 29
9	2. Hospitals General (Exclusive of Mental). 1932	—	2 33,754 70	—	—	—
10	1933	—	2 54,574 76	—	—	—
11	3. Child Welfare and Maternal Assistance. 1932	—	—	—	—	1,160,601 06
12	1933	—	—	—	—	1,290,077 28
13	4. Old Age Pensions..... 1932	—	—	—	—	7,079,679 39
14	1933	—	—	—	—	7,863,672 96
15	5. Unemployment Relief..... 1932	261,574 08	4 466,913 70	292,284 81	13,071,601 71 <sup>a</sup>	7,833,035 88
16	1933	—	4 680,443 33	780,973 80	11,669,048 34 <sup>b</sup>	21,059,116 02
17	6. Charities and Other Public Welfare including Poor Relief. 1932	—	—	—	—	—
18	1933	—	950 92	—	2 1,190,746 27 <sup>c</sup>	10 132 39
	Total Public Welfare..... 1932	366,006 30	662,041 85	428,825 70	13,071,601 71	17,043,276 23
		92,259 82	742,882 48	923,848 09	12,839,794 61	30,521,150 94
	Miscellaneous..... 1932	—	—	—	37,544 00	11 143,604 05
	1933	1,700 00	—	—	6 234,454 00	11 256,399 18
	<b>GRAND TOTAL CAPITAL PAYMENTS.</b> 1932	2,167,770 58	4,281,860 48	12,785,114 96	24,717,383 03	199,239,335 39
	1933	663,127 88	6,810,013 65	2,535,907 16	50,467,247 87	141,521,824 37

<sup>1</sup> Industrial Farms or Training Schools. <sup>2</sup> Including Reformatory Industries. <sup>3</sup> Including Grants and Assistance.  
<sup>4</sup> Direct Relief. <sup>5</sup> Advances to Public Charities Fund. <sup>6</sup> Included in this are payments to Canadian Co-operative Wheat Producers Ltd. for 1932 and Open Ledger Accounts consisting of payments to the Accident Fund Workmen's Compensation Board, Power Commission, Savings Office, Special Overdraft Interest Account and sundry other items. <sup>7</sup> Includes refunds and remissions and American Exchange Charges. <sup>8</sup> Including Colonization. <sup>9</sup> Direct Relief. See also "Other Transportation and Communications". <sup>10</sup> Public Health. <sup>11</sup> Including Refunds, Common School Fund and Municipal Guarantees.

TABLEAU 16—Dépenses au compte capital—fin

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
<b>BIEN-ÊTRE PUBLIC</b>					
1. Institutions publiques (Edifices et autres dépenses au compte capital)					
7,531 25	46,579 25	172,185 30	487,118 67	1,724,160 27	1
18,848 97	-	24,888 68	12,072 61	376,277 25	2
110,840 52	-	3,534 53	46,691 00	352,797 13	3
-	-	197 94	5,755 88	40,858 79	4
1,024 66	1,076 40	-	-	2,101 06	5
-	-	-	-	-	6
1 35,410 52	<sup>1</sup> 834 75	-	<sup>1</sup> 34,861 99	246,738 84	7
<sup>1</sup> 360 06	-	-	<sup>1</sup> 3,904 00	199,091 97	8
180,800 95	48,490 40	175,719 83	568,471 88	2,325,797 30	
18,209 03	-	25,088 62	21,732 49	616,228 01	
-	-	12,936 30	-	46,691 00	9
-	-	72,500 00	-	127,074 76	10
-	-	-	-	<b>1,160,601 06</b>	11
-	-	-	-	1,290,077 28	12
-	-	-	-	7,079,679 39	13
-	-	-	-	7,863,672 96	14
6,372,068 24	17,719,807 62	5,170,511 36	4,513,434 83	55,701,232 23	15
3,891,805 89	13,342,627 16	3,799,486 47	6,281,311 93	61,504,812 94	16
-	-	-	17,307 06	17,307 06	
-	-	-	2,740 78	1,194,570 36	
<sup>1</sup> 6,532,875 19	17,768,298 02	<sup>1</sup> 5,359,167 49	5,099,213 55	<b>66,331,398 04</b>	
<sup>1</sup> 3,911,014 92	13,342,627 16	<sup>1</sup> 3,897,073 09	<sup>1</sup> 3,885,785 20	72,596,436 31	
<sup>1</sup> 3,913,006 01	-	<sup>1</sup> 554,532 41	-	<b>4,648,696 50</b>	
<sup>1</sup> 6,891,651 04	-	<sup>1</sup> 1,163,983 21	-	<sup>1</sup> 8,316,188 06	
28,271,963 19	59,944,384 76	51,005,791 13	36,616,862 86	419,063,466 38	
24,542,189 42	53,976,430 59	24,088,513 68	22,669,132 53	330,303,517 15	
<b>Divers</b>					
<b>GRAND TOTAL DÉPENSES AU COMPTE CAPITAL.</b>					

<sup>1</sup> Fermes industrielles ou écoles d'apprentissage. <sup>2</sup> Y compris les maisons de détention. <sup>3</sup> Y compris les allocations et assistance. <sup>4</sup> Secours direct. <sup>5</sup> Avances pour fonds de bienfaisance publique. <sup>6</sup> Sont comprises ici les dépenses faites à la Coopérative canadienne des producteurs de blé, Limitée pour 1932 et les comptes ouverts du grand livre pour dépenses faites à la Commission de fonds de compensation en cas d'accident aux travailleurs, commission de force motrice, bureau de l'épargne, découverts spéciaux en banque, intérêts, comptes et divers autres item. <sup>7</sup> Comprend les remboursements et rémissions et les primes du change américain. <sup>8</sup> Comprend la colonisation. <sup>9</sup> Secours direct. Voir également "Autres transports et communications". <sup>10</sup> Hygiène publique. <sup>11</sup> Remboursements, fonds scolaires ordinaires et garanties municipales.

TABLE 17—Trust and Public Charities Funds Receipts

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<b>Marriage Licenses.....</b>	1932	—	—	—	14,160 00
		1933	—	—	—	14,560 00
	<b>DUTIES COLLECTED BY MUNICIPALITIES AND ALLOCATIONS TO PUBLIC CHARITIES FUND.</b>					
1	1. Duties from Amusements, Race Tracks, Meals in Hotels, etc.	1932	—	—	—	2,576,932 04
2		1933	—	—	—	2,862,247 23
3	2. Liquor Commission Profits, Distribution of.	1932	—	—	—	300,000 00
4		1933	—	—	—	1,000,000 00
5	3. Advance from Consolidated Revenue.	1932	—	—	—	—
6		1933	—	—	—	1,190,746 27
	<b>Total Duties and Allocations Public Charities Fund.</b>	1932	—	—	—	2,876,932 04
		1933	—	—	—	3,032,993 50
	<b>HEALTH FUND FOR THE PROMOTION OF</b>					
7	1. Protection of Public against Communicable Diseases.	1932	—	—	—	73,622 27
8		1933	—	—	—	55,117 13
9	2. Health, Promotion of, in Certain Counties.	1932	—	—	—	445,122 20
10		1933	—	—	—	441,117 65
	<b>Total Health Fund.....</b>	1932	—	—	—	518,744 47
		1933	—	—	—	496,234 78
	<b>DEPOSITS, GUARANTEES, ETC.</b>					
11	1. Judicial Deposits.....	1932	—	—	—	6,550,640 74
12		1933	—	—	—	1,718,376 91
13	2. Sinking Fund Deposits, Municipal or Other.	1932	—	—	—	805,607 08
14		1933	—	—	—	847,468 26
15	3. Other Deposits, Guarantees, etc....	1932	—	—	—	128,534 92
16		1933	—	—	—	96,595 74
	<b>Total Deposits, Guarantees, etc.</b>	1932	—	—	—	7,484,782 84
		1933	—	—	—	2,682,410 91
	<b>MISCELLANEOUS</b>					
17	1. Deferred Subsidy Account.....	1932	—	—	—	—
18		1933	—	—	—	—
19	2. Taxes on Corporations.....	1932	—	—	—	1,784,058 93
20		1933	—	—	—	1,982,965 90
21	3. Advances (Public Works Warehouse, King's Printer, Treasury)	1932	—	—	—	—
22		1933	—	—	—	—
23	4. Treasury Suspense Account.....	1932	—	—	—	—
24		1933	—	—	—	—
25	5. Teachers' Superannuation Fund....	1932	—	—	—	300,734 54
26		1933	18,519 31	—	—	312,518 02
27	6. Investments, Sale of and Payment on Account.	1932	—	—	—	—
28		1933	—	—	—	—
29	7. Other Miscellaneous.....	1932	—	—	—	163,034 14
30		1933	191,701 59	—	—	50,465 04
	<b>Total Miscellaneous Trust Fund Receipts.</b>	1932	—	—	—	2,256,827 61
		1933	110,220 90	—	—	2,345,918 96
	<b>GRAND TOTAL TRUST AND PUBLIC CHARITIES FUNDS RECEIPTS.</b>	1932	—	—	—	13,151,446 86
		1933	110,220 90	—	—	10,572,178 15

<sup>1</sup> Carnegie Endowment Fund.<sup>2</sup> Including dormant and unclaimed estates moneys.

TABLEAU 17—Recettes des comptes en fiducie et fonds de charité

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	N°
\$	cts.	\$	cts.	\$	cts.
-	-	-	-	14,160 00	<b>Licences de mariage.</b>
-	-	-	-	14,560 00	
					DROITS ENCAISSEES PAR LES MUNICIPALITES ET ALLOCATIONS POUR FONDS DE BIENFAISANCE PUBLIQUE.
-	-	-	-	2,576,932 04	1. Taxes d'amusement, pistes de courses, repas dans les hôtels, etc.
-	-	-	-	2,862,247 23	2
-	-	-	-	300,000 00	2. Profits de la commission des liqueurs, distribution des.
-	-	-	-	1,000,000 00	3
-	-	-	-	1,190,746 27	4
-	-	-	-	2,876,932 04	3. Avance du revenu consolidé.....
-	-	-	-	5,052,993 50	5
					6
					<b>Total, droits et allocations pour fonds de bienfaisance publique.</b>
					SANTÉ, FONDS POUR LA PROTECTION DE LA
-	-	-	-	73,622 27	1. Protection du public contre la contagion.
-	-	-	-	55,117 13	7
-	-	-	-	445,122 20	2. Protection dans certains comtés.....
-	-	-	-	441,117 65	8
-	-	-	-	518,744 47	9
-	-	-	-	496,234 78	10
					<b>Total, fonds de la santé.</b>
					DÉPÔTS, GARANTIES, ETC.
62,620 16	-	-	-	6,613,260 90	1. Dépôts judiciaires.....
42,283 27	-	-	-	1,780,660 18	11
9,144 74	-	-	-	814,751 82	2. Dépôts aux fonds d'amortissement, municipaux ou autres.
14,943 51	-	-	-	862,411 77	13
22,708 95	-	-	-	151,243 87	3. Autres dépôts, garanties, etc.....
22,034 47	-	-	-	118,690 24	15
91,473 55	-	-	-	7,579,256 59	16
79,321 25	-	-	-	2,741,762 16	<b>Total, dépôts, garanties, etc.</b>
					DIVERS
2,919,033 06	-	-	-	2,919,033 06	1. Compte déferé du subside.....
412,485 61	-	-	-	412,485 61	17
-	-	-	-	1,784,058 93	2. Taxes sur les corporations.....
-	-	-	-	1,982,965 90	18
-	874,564 36	-	-	874,564 36	3. Avances.....
-	523,880 90	-	-	523,880 90	21
-	1,153,224 91	-	-	1,153,224 91	4. Avances (travaux publics, entrepôts, imprimerie, trésor).
-	694,448 77	-	-	694,448 77	23
-	-	-	-	309,734 54	5. Fonds de retraite des instituteurs.....
-	-	-	-	331,037 33	24
111,975 53	-	-	-	111,975 53	6. Placements, vente de titres et paiements partiels.
256,192 79	-	-	-	256,192 79	27
-	16,906 14	-	-	170,940 28	7. Autres divers.....
-	8,642 94	-	-	150,809 57	29
3,031,008 59	2,044,635 41	-	-	7,332,531 61	30
668,678 40	1,226,972 61	-	-	4,351,830 87	<b>Total, diverses recettes de fonds en fiducie.</b>
3,125,482 41	2,044,695 41	-	-	18,321,624 71	<b>GRAND TOTAL, RECETTES.</b>
747,999 65	1,226,972 61	-	-	12,657,371 31	

<sup>1</sup> Fonds Carnegie. <sup>2</sup> Comprend argent des successions non réclamées.

TABLE 18—Trust and Public Charities Funds Payments

No.		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Sinking Funds, Municipal, School, 1932 Corporation and Banks 1933		-	-	-	776,773 59 482,372 89
	Education..... 1932 1933		-	-	1 25,403 90 1 16,171 10	-
	PUBLIC WELFARE					
1	1. Public Health— (a) Promotion of Health, Medic- 1932 al Officers, Nurses, etc. 1933		-	-	442,265 49 448,814 10	-
2			-	-		-
3	(b) Communicable Diseases Con- 1932 trol. 1933		-	-	68,523 85 60,215 62	-
4			-	-		-
	Total Public Health..... 1932 1933		-	-	510,789 34 509,059 72	-
5	2. Public Institutions— (a) Sanatoria..... 1932 1933		-	-	750,243 85 758,549 93	-
6			-	-		-
7	(b) Orphanages, etc..... 1932 1933		-	-	423,740 03 505,229 37	-
8			-	-		-
9	(c) Homes for Incurables, Aged 1932 and Infirm. 1933		-	-	245,709 34 306,337 95	-
10			-	-		-
	Total Public Institutions..... 1932 1933		-	-	1,419,603 22 1,670,117 85	-
11	3. Hospitals, Grants and Assistance 1932 to. 1933		-	-	1,847,806 66 2,294,045 28	-
12			-	-		-
13	4. Child Welfare and Maternal As- 1932 sistance. 1933		-	-	129,407 15 127,515 85	-
14			-	-		-
15	5. Charities Poor Relief and Other, 1932 1933		-	-	23,394 72 45,900 80	-
16			-	-		-
17	6. Other Public Welfare..... 1932 1933		-	-	1,199,827 63 1,269,397 85	-
18			-	-		-
	Total Public Welfare..... 1932 1933		-	-	5,130,888 72 5,816,165 75	-
	Deposits, Judicial and Other 1932 1933		-	-	6,482,210 21 1,973,153 41	-
	MISCELLANEOUS					
19	1. Deferred Subsidy Account..... 1932 1933		-	-	-	-
20			-	-		-
21	2. Taxes on Corporations..... 1932 1933		-	-	1,785,391 09 1,784,058 93	-
22			-	-		-
23	3. Advances (Warehouse and King's 1932 Printer) 1933		-	-	-	-
24			-	-		-
25	4. Dominion Special Subsidy Acct., 1932 Treasury Advances and Suspense 1933 Accounts.		-	-	-	-
26			-	-		-
27	5. Teachers' Superannuation Fund... 1932 1933	317 31	-	-	342,228 52 359,772 75	-
28			-	-		-
29	6. Other Miscellaneous..... 1932 1933	89,361 03	-	-	27,852 57 33,470 95	-
30			-	-		-
	Total Miscellaneous..... 1932 1933	89,678 35	-	-	2,155,472 18 2,177,302 63	-
	GRAND TOTAL TRUST AND PUBLIC CHARI- TIES FUNDS PAY- MENTS. 1932 1933	89,678 35	-	-	14,570,728 60 10,165,108 78	-

<sup>1</sup> Marriage License Fund Distribution, also Classical College Expenditure in 1932. <sup>2</sup> Interest and Sinking Funds on Loans to Institutions, also collection expenses Public Charities Fund. <sup>3</sup> Carnegie Endowment Fund. <sup>4</sup> Purchase of Securities.

TABLEAU 18—Paiements à même les comptes en fiducie et les comptes de charité publique

Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces		N°
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
9,019 13	—	—	—	—	776,773 59 491,422 02	Fonds d'amortissement, corporations scolaires, municipales et banques
—	—	—	—	—	25,403 90 16,171 10	Instruction publique BIEN-ÊTRE PUBLIC
—	—	—	—	—	442,265 49 448,844 10	1. Santé publique— (a) Officiers de santé, infirmières, etc. 1 2
—	—	—	—	—	68,523 85 60,215 62	(b) Contrôle des maladies contagieuses 3 4
—	—	—	—	—	510,789 34 509,059 72	Total, santé publique.....
—	—	—	—	—	750,243 85 758,549 93	2. Institutions publiques— (a) Sanatoria..... 5 6
—	—	—	—	—	423,740 03 505,229 37	(b) Orphelinats, etc..... 7 8
—	—	—	—	—	245,709 34 306,337 95	(c) Asiles pour les incurables, les veillards et les infirmes. 9 10
—	—	—	—	—	1,419,693 88 1,570,117 85	Total, institutions publiques.....
—	—	—	—	—	1,847,806 68 2,294,045 28	3. Hôpitaux, allocations et assistance aux 11 12
—	—	—	—	—	129,497 15 127,515 85	4. Bien-être de l'enfance et assistance maternelle. 13 14
—	—	—	—	—	23,394 72 45,969 80	5. Bienfaisance, secours aux pauvres et autre. 15 16
—	—	—	—	—	1,199,627 63 1,269,397 85	6. Autre bien-être public..... 17 18
—	—	—	—	—	5,130,868 72 5,816,105 75	Total, bien-être public.
81,344 11	1,203 94	—	—	—	6,564,758 26	Dépôts, judiciaires et autres
87,597 49	140 17	—	—	—	2,060,891 07	DIVERS
2,919,410 61	—	—	—	—	2,919,410 61	1. Compte déferlé du subside..... 19 20
278,792 01	—	—	—	—	278,792 01	2. Taxes des corporations..... 21 22
—	—	—	—	—	1,785,391 09 1,784,058 93	3. Avances (entrepôts et imprimerie publique.) 23 24
—	468,376 97	—	—	—	468,376 97	4. Compte du subside fédéral. Avance du Trésor et comptes en suspens. 25 26
—	288,997 67	—	—	—	288,997 67	5. Fonds de retraite des instituteurs.... 27 28
—	1,483,197 80	—	—	—	1,483,197 80	6. Autres divers..... 29 30
—	891,939 83	—	—	—	891,939 83	Total, divers.
4 342,944 95	—	—	—	—	370,797 52	GRAND TOTAL, COMPTES EN
4 190 00	—	—	—	—	123,021 98	FIDUCIE ET FONDS DE CHARITÉ.
3,262,355 56	1,951,574 77	—	—	—	7,369,402 31	
278,982 01	1,180,937 50	—	—	—	3,726,900 49	
3,343,699 67	1,952,778 71	—	—	—	19,867,206 98	
375,628 63	1,181,077 67	—	—	—	12,111,493 43	

<sup>1</sup> Distribution des fonds de permis de mariage ainsi que les octrois aux collèges classiques en 1932. <sup>2</sup> Intérêt et fonds d'amortissement sur prêts aux institutions, ainsi que les dépenses de perception pour fonds de charité publique. <sup>3</sup> Fonds Carnegie.

<sup>4</sup> Achat de valeurs.

TABLE 19—Balance Sheet

## CAPITAL ASSETS

	Prince Edward Island	Nova Scotia		New Brunswick		Quebec		Ontario	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.
<b>AVAILABLE OR REALIZABLE</b>									
1. Cash on Hand and in Bank.....	1932	—	—	123,707.86		—	—	—	—
	1933	—	—	440,037.11		—	—	—	—
2. Investments (negotiable securities exclusive of sinking funds)—									
(a) Bonds and Debentures.....	1932	—	4,447,050.00	50,000.00		—	—	—	—
	1933	—	4,447,050.00	50,000.00		—	—	—	—
(b) Stocks.....	1932	—	13,565.00	—		—	—	—	—
	1933	—	13,954.00	—		—	—	—	—
(c) Replacement Funds.....	1932	—	—	—		—	—	—	—
	1933	—	—	—		—	—	—	—
Total Investments (negotiable securi- 1932		—	4,480,615.00	50,000.00		—	—	—	—
ties). 1933		—	4,481,004.00	50,000.00		—	—	—	—
3. Loans, Advances and Accounts Receivable (fully secured)—									
(a) Due from Dominion Government.. 1932		—	—	—		—	—	—	—
	1933	—	—	159,909.06		—	—	—	—
(b) Due from Municipalities..... 1932		—	1,907,000.00	1,925,000.00		—	7,737,639.55		
	1933	—	1,847,000.00	1,860,500.00		—	7,569,001.48		
(c) Loans or Advances for Agricultural 1932		—	—	—		—	45,721,554.49		
Purposes. 1933		—	—	—		—	51,956,155.16		
(d) Other Loans, Advances or Accounts 1932		—	13,108,115.00	207,333.35	13,795,318.69		—		
Receivable. 1933		—	13,608,115.00	172,777.79	13,608,514.53		—		
Total Loans, Advances or Accounts 1932		—	14,016,115.00	1,132,333.35	13,795,318.69		53,450,194.04		
Receivable. 1933		—	14,455,115.00	1,193,186.85	13,608,514.53		59,525,156.64		
4. Government Utilities—									
(a) Hydro Electric.....	1932	—	—	6,258,240.80		—	189,635,191.09		
	1933	—	—	6,283,497.38		—	187,964,549.41		
(b) Railways.....	1932	—	—	1,246,431.77		—	30,207,934.92		
	1933	—	—	1,246,431.77		—	30,207,934.92		
(c) Telephones.....	1932	—	—	—		—	—		
	1933	—	—	—		—	—		
(d) Other Government Utilities..... 1932		—	38,697,403.43	—	—	—	—		
	1933	—	42,048,841.04	—	—	—	—		
Total Government Utilities.....	1932	—	38,697,403.43	7,504,672.57		—	219,843,126.01		
	1933	—	42,048,841.04	7,529,929.15		—	218,172,484.83		
5. School Land Funds.....	1932	117,597.67	—	—		—	—	—	—
	1933	117,597.67	—	—		—	—	—	—
6. Dominion Government Debt Allowance 1932		775,791.83	1,055,429.75	529,299.39		—	1,457,743.56		
	1933	775,791.83	1,055,416.12	529,299.39		—	1,458,971.36		
<b>Total Capital Available or Re- 1932</b>		<b>893,389.50</b>	<b>58,228,563.18</b>	<b>9,310,013.17</b>	<b>13,795,318.69</b>	<b>274,760,063.61</b>			
<b>alizable Assets..... 1933</b>		<b>893,389.50</b>	<b>62,020,376.16</b>	<b>9,743,352.50</b>	<b>13,608,514.53</b>	<b>279,156,612.33</b>			

<sup>1</sup> Housing Loan Account. <sup>2</sup> Power Commission. <sup>3</sup> Highways and Other Capitalizations. <sup>4</sup> Advance to Banque Canadienne Nationale. No other assets shown.

TABLE 19—Balance Sheet  
CAPITAL LIABILITIES

	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>FUNDED DEBT</b>					
1. Bonds, Debentures and Inscribed or Registered Stock.	1932	3,504,000 00	61,740,746 65	58,730,662 00	91,987,691 58
	1933	3,754,000 00	66,439,879 99	61,935,162 66	110,237,891 58
Less Sinking Funds.	1932	614,642 90	4,249,899 57	6,632,428 13	11,331,551 35
	1933	758,706 69	4,759,272 96	6,731,428 65	13,046,234 77
Net Bonded or Debenture Debt.	1932	2,889,357 10	57,490,847 08	52,107,234 53	80,656,140 23
	1933	2,995,293 31	61,680,607 03	55,203,734 01	97,191,656 81
2. Treasury Bills.	1932	—	—	—	—
	1933	—	1,500,000 00	—	—
Total Net Funded Debt.	1932	2,889,357 10	57,490,847 08	52,107,234 53	80,656,140 23
	1933	2,995,293 31	63,180,607 03	55,203,734 01	97,191,656 81
<b>UNFUNDED OR FLOATING DEBT</b>					
1. Temporary Loans.	1932	302,460 22	—	—	10,000,000 00
	1933	370,782 93	—	—	13,000,000 00
2. Savings Deposits.	1932	—	—	—	23,709,819 62
	1933	—	—	—	21,546,006 32
3. Superannuation Funds.	1932	—	—	—	341,607 10
	1933	—	—	—	294,352 37
4. Accounts Payable.	1932	—	—	128,635 90	—
	1933	—	—	208,756 39	—
5. Other Miscellaneous.	1932	1 440,521 05	2 907,000 00	1 981,000 16	4 345,659 00
	1933	1 545,550 83	2 847,000 00	1 910,500 00	294,352 37
Total Unfunded or Floating Debt	1932	742,981 27	907,000 00	1,109,636 06	10,341,607 10
	1933	916,333 76	847,000 00	1,119,256 39	13,294,332 37
					27,463,842 10

<sup>1</sup> Bank Overdraft. <sup>2</sup> Housing Loan Account. <sup>3</sup> Including Housing Loans as per contra. <sup>4</sup> See Temporary Loans.  
<sup>5</sup> No balance sheet shown. Figures entered only ones available. <sup>6</sup> Annuities and Certificates.

TABLE 19—Balance Sheet—Continued

## CAPITAL ASSETS

		Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>AVAILABLE OR REALIZABLE—Concluded</b>						
1. Cash on Hand and in Bank	1932	788,346 81	234,087 64	1,860,102 84	—	3,006,245 15
	1933	407,978 01	—	187,341 02	—	1,036,256 14
2. Investments (negotiable securities exclusive of sinking funds)—						
(a) Bonds and Debentures	1932	4,159,143 79	—	5,192,745 61	—	13,848,939 40
	1933	4,027,802 31	—	3,893,434 83	—	13,318,287 14
(b) Stocks	1932	—	—	—	—	13,565 00
	1933	—	—	—	—	13,564 00
(c) Replacement Funds	1932	7,168,092 45	—	—	—	7,168,092 45
	1933	7,359,889 47	—	—	—	7,359,889 47
Total Investments (negotiable securities)	1932	11,327,236 24	—	5,192,745 61	—	21,030,596 85
	1933	12,287,691 76	—	3,893,434 83	—	20,693,130 61
3. Loans, Advances and Accounts Receivable (fully secured)—						
(a) Due from Dominion Government	1932	—	—	9	—	—
	1933	—	—	9	—	159,909 06
(b) Due from Municipalities	1932	8,130,816 89	—	—	—	17,706,450 44
	1933	8,077,697 57	—	—	—	17,354,199 05
(c) Loans or Advances for Agricultural Purposes	1932	13,832,364 01	30,822,716 04	5,651,187 49	—	96,027,823 83
	1933	14,339,935 48	31,154,863 89	5,649,000 00	—	103,099,154 53
(d) Other Loans, Advances or Accounts Receivable	1932	2,050,000 00	10,159,154 60	711,956,143 86	—	60,276,065 50
	1933	2,405,000 00	19,113,744 16	712,495,127 64	—	61,403,279 12
Total Loans, Advances or Accounts Receivable	1932	24,019,161 80	49,951,871 54	17,607,331 86	11	174,010,345 77
	1933	24,822,633 06	50,268,608 05	18,144,127 64	11	182,017,341 76
4. Government Utilities—						
(a) Hydro Electric	1932	5,320,564 08	—	—	—	201,213,995 97
	1933	5,443,639 20	—	—	—	199,691,685 99
(b) Railways	1932	—	—	—	—	31,454,366 69
	1933	—	—	—	—	31,454,366 69
(c) Telephones	1932	22,970,473 32	—	24,769,462 33	—	47,718,935 65
	1933	22,979,473 32	—	24,016,980 63	—	46,996,453 95
(d) Other Government Utilities	1932	791,240 58	—	—	—	39,488,644 01
	1933	757,679 31	—	—	—	42,806,520 35
Total Government Utilities	1932	29,091,277 98	—	24,769,462 33	—	319,903,942 38
	1933	29,180,791 83	—	24,016,980 63	—	320,949,086 98
5. School Land Funds	1932	22,128,093 88	32,853,612 34	10	—	55,099,303 89
	1933	22,081,112 60	31,675,757 06	10	—	53,874,467 33
6. Dominion Government Debt Allowance	1932	7,631,683 85	8,107,500 00	—	—	19,557,448 38
	1933	7,631,683 85	8,107,500 00	—	—	19,558,662 55
<b>Total Capital Available or Realizable Assets</b>	1932	94,934,820 56	91,177,071 52	49,429,642 13	—	592,609,882 36
	1933	96,411,891 12	90,951,865 11	46,241,884 12	—	598,127,885 37

<sup>1</sup> Grain Elevators. <sup>2</sup> Including Provincial Lands. <sup>3</sup> Drainage and Judicial Districts. <sup>4</sup> Including loans and advances to Farm Loan Board, Co-operative Creameries, Pool Elevators, Sask. Wheat Pool. <sup>5</sup> Including Loans and advances to Telephone and Power Commission. <sup>6</sup> Wheat Pool. <sup>7</sup> Including Can. Pac. and Can. Natl. Railways Loans and Advances, amount due from Dominion Government for Unemployment Relief and Working Advances. <sup>8</sup> Book value. <sup>9</sup> Included in other Loans, Advances and Accounts Receivable. <sup>10</sup> See Trust Funds. <sup>11</sup> See other Loans and Advances, partially secured, under General Assets.

TABLE 19—Balance Sheet—Continued

## CAPITAL LIABILITIES

	Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces
					\$ cts.
<b>FUNDED DEBT—Concluded</b>					
1. Bonds, Debentures and Inscribed or Registered Stock.....	1932 89,630,906 24	101,831,236 29	128,970,563 43	111,932,236 00	1,148,323,084 04
1933 90,638,996 24	109,209,641 38	133,837,260 09	125,332,736 00	1,224,372,822 44	
Less Sinking Funds.....	1932 6,554,730 63	5,393,146 70	6,210,409 30	24,617,616 16	70,147,490 85
1933 7,131,637 73	6,205,016 83	7,399,532 89	26,581,240 90	78,100,487 12	
Net Bonded or Debenture Debt.....	1932 83,076,175 61	96,458,089 59	122,760,184 13	87,314,619 84	1,078,175,593 19
1933 83,807,268 51	103,004,624 53	126,437,727 20	98,751,496 10	1,146,263,355 32	
2. Treasury Bills.....	1932 16,920,232 91	26,888,470 16	7,750,317 68	11,481,490 53	102,545,511 28
1933 12,795,648 71	30,810,092 37	6,723,052 15	11,001,189 70	109,449,982 93	
Total Net Funded Debt.....	1932 101,996,408 52	123,326,559 75	130,510,501 81	98,796,110 37	1,180,721,104 47
1933 106,607,917 22	133,814,716 90	133,160,779 35	109,732,684 80	1,255,713,318 25	
<b>UNFUNDED OR FLOATING DEBT—Concluded</b>					
1. Temporary Loans.....	1932 —	—	—	—	10,302,460 22
1933 —	339,434 14	3,050,000 00	—	—	16,700,217 07
2. Savings Deposits.....	1932 —	—	9,169,995 02	—	32,879,814 04
1933 —	—	9,237,270 46	—	—	30,783,276 77
3. Superannuation Funds.....	1932 —	—	1,515,899 24	—	6,203,165 34
1933 —	—	1,714,890 83	—	—	6,849,590 68
4. Accounts Payable.....	1932 —	2,559,222 71	620,587 25	—	3,308,445 86
1933 1,233,079 56	1,715,257 79	366,361 94	—	—	3,523,455 68
5. Other Miscellaneous.....	1932 27,778 00	—	284,367 12	128,525 00	4,030,491 17
1933 —	—	277,555 83	118,825 00	—	3,778,910 96
Total, Unfunded or Floating Debt.....	1932 27,778 00	2,559,222 71	11,590,848 63	128,525 00	56,721,377 23
1933 1,233,079 56	2,031,691 93	14,616,079 05	118,825 00	61,693,460 16	

<sup>1</sup> Including Exchequer Bonds. <sup>2</sup> Due to Current Account. <sup>3</sup> Bank Overdraft. <sup>4</sup> Mortgage on B. C. House, London.

TABLE 19—Balance Sheet—Continued

## CAPITAL ASSETS

	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>GENERAL ASSETS NON-REVENUE BEARING</b>					
1. Roads.....	1932	—	1 365,562 17	28,223,807 03	— 181,663,253 50
	1933	—	1 520,984 03	28,751,020 92	— 188,111,502 21
2. Bridges.....	1932	—	—	10,848,697 83	—
	1933	—	—	10,956,198 02	—
3. Ferries.....	1932	—	—	—	—
	1933	—	—	—	—
4. Docks and Wharves.....	1932	—	—	—	—
	1933	—	—	—	—
5. Public Buildings.....	1932	—	—	8 2,708,342 76	— 648,735,763 01
	1933	—	—	8 2,713,242 76	— 649,884,353 10
6. Other Public Works.....	1932	—	36,789 87	—	— 5,975,488 18
	1933	—	—	—	— 6,325,879 27
7. Universities and Colleges, including Advances.....	1932	—	—	—	—
	1933	—	—	—	—
8. Other Miscellaneous General Assets.....	1932	—	—	8,223,026 28	— 10 8,822,429 82
	1933	—	—	10,430,711 46	— 10 8,623,572 86
<b>Total General Assets—Non-Revenue Bearing.</b>	1932	—	402,332 04	50,004,473 90	— 241,996,934 51
	1933	—	526,984 03	52,881,173 16	— 252,915,307 44
<b>LOANS AND ADVANCES (Partially Secured)</b>					
1. Unemployment Relief.....	1932	—	—	—	—
	1933	—	4 658,159 30	—	—
2. Other.....	1932	—	2 93,908 42	—	—
	1933	—	2 494,103 39	—	—
<b>Total Loans and Advances (partially secured.)</b>	1932	—	93,908 42	—	—
	1933	—	1,152,262 69	—	—
<b>DEFERRED CHARGES AND CAPITAL LOSSES</b>					
1. Unamortized Debt, Discount and Expense.....	1932	—	821,371 17	—	— 8,398,847 64
	1933	—	890,757 18	—	— 8,543,748 66
2. Exchange.....	1932	—	—	—	—
	1933	—	—	—	—
3. Unemployment and Direct Relief.....	1932	—	—	260,000 00	— 3,139,749 88
	1933	—	—	260,000 00	— 14,045,036 40
4. Capital Losses.....	1932	—	—	—	—
	1933	—	—	—	—
5. Other Deferred Charges or Capital Losses.....	1932	—	—	—	— 146,816 13
	1933	—	—	—	— 379,703 61
<b>Total Deferred Charges or Capital Losses.</b>	1932	—	821,371 17	260,000 00	— 11,683,413 65
	1933	—	890,757 18	260,000 00	— 22,968,486 67
<b>Advances to Current or Income Account.</b>	1932	—	677,099 74	244,811 65	—
	1933	—	1,630,551 47	169,893 39	—
<b>TOTAL CAPITAL ASSETS.....</b>	1932	893,389 50	69,223,274 55	59,849,298 72	13,795,318 69 531,446,411 77
	1933	893,389 50	66,220,931 53	63,054,419 05	13,608,514 53 553,070,406 44

<sup>1</sup> Machinery Replacement. <sup>2</sup> Land Settlement. <sup>3</sup> No record is kept. <sup>4</sup> Municipal Bonds held as security. <sup>5</sup> Exclusive of Parliament Buildings, not valued. <sup>6</sup> Including Railway Subsidies, Farm Settlement Boards and other Capital Expenditure. <sup>7</sup> Advance to Banque Canadienne Nationale. No other assets shown. <sup>8</sup> Including Land. <sup>9</sup> Including Municipal Works Unemployment Relief. <sup>10</sup> Including Bonus Rural Power Transmission Lines.

TABLE 19—Balance Sheet—*Continued*

## CAPITAL LIABILITIES

	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario						
						<th>\$</th> <th>cts.</th> <th>\$</th> <th>cts.</th> <th>\$</th> <th>cts.</th>	\$	cts.	\$	cts.	\$
<b>RESERVES OR SURPLUSES</b>											
1. Sinking Funds Reserves	1932	—	1,016,860 54	—	—	—					
	1933	—	1,225,359 06	—	—	—					
2. Replacement Funds Reserves	1932	—	806,543 58	—	—	—					
	1933	—	967,965 44	—	—	—					
3. Other Reserves or Surpluses	1932	—	2,023 35	—	—	748,952 06					
	1933	—	—	—	—	729,155 18					
<b>Total Reserves or Surpluses</b>	1932	—	1,825,427 47	—	—	748,952 06					
	1933	—	2,193,324 50	—	—	729,155 18					
<b>CAPITAL SURPLUS</b>											
1. Excess of Assets over Liabilities	1932	—	16,632,428 13	—	431,573,263 83						
	1933	—	16,731,428 05	—	426,933,519 06						
2. Other Capital Surplus	1932	—	—	—	—	—					
	1933	—	—	—	—	—					
<b>Total Capital Surplus</b>	1932	—	—	6,632,428 13	—	431,573,263 83					
	1933	—	—	6,731,428 05	—	426,933,519 06					
<b>TOTAL CAPITAL LIABILITIES</b>											
	1932	3,632,338 37	68,223,274 55	59,849,298 72	90,997,747 33	531,440,411 77					
	1933	3,911,627 67	66,220,931 53	63,054,419 05	110,486,009 18	555,070,406 44					

<sup>1</sup>Sinking funds. <sup>2</sup>No balance sheet shown. Figures entered only ones available. <sup>3</sup>Reserves—Agricultural Development Finance Act. <sup>4</sup>This is a deficit.

TABLE 19—Balance Sheet—Continued

## CAPITAL ASSETS

		Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>GENERAL ASSETS NON-REVENUE BEARING</b>						
1. Roads	1932	19,910,333 02	29,984,135 04	19,200,099 69	67,868,204 16	347,215,394 61
	1933	20,004,891 43	30,066,812 53	19,919,165 83	67,833,076 23	355,213,453 18
2. Bridges	1932	38,407 30		9,453,251 10	8,244,470 06	28,584,826 29
	1933	38,407 30		10,328,018 92	8,100,631 67	29,453,255 91
3. Ferries	1932	—	—	302,951 61	353,030 27	655,981 88
	1933	—	—	304,239 55	343,539 30	647,778 85
4. Docks and Wharves	1932	—	—	—	163,329 00	163,329 00
	1933	—	—	—	153,131 00	153,131 00
5. Public Buildings	1932	18,359,080 00	23,708,579 21	17,604,577 91	15,484,547 56	126,660,890 45
	1933	18,377,616 69	23,709,593 21	17,205,553 06	15,091,466 37	126,981,815 19
6. Other Public Works	1932	279,573 61		4,605,013 46	—	8,896,845 12
	1933	285,607 76		4,792,768 72	—	9,404,255 75
7. Universities and Colleges including Advances	1932	6,667,510 25	—	4,444,253 96	—	11,111,764 21
	1933	6,722,936 55	—	4,430,972 25	—	11,153,908 80
8. Other Miscellaneous General Assets	1932	—	145,769 54	4,838,440 03	41,427,519 81	23,257,785 48
	1933	—	154,820 70	5,593,964 91	41,412,678 61	26,215,748 54
<b>Total General Assets — Non-Revenue Bearing.</b>	1932	15,251,984 18	53,838,483 79	58,508,587 76	93,541,100 86	546,546,817 04
	1933	45,429,459 73	53,931,216 44	60,574,683 24	92,931,523 18	559,223,317 23
<b>LOANS AND ADVANCES (Partially Secured)</b>						
1. Unemployment Relief	1932	2,651,527 94	5,415,515 68	7,158,811 94	619,645 82	8,845,531 38
	1933	3,366,619 00	10,932,300 97	7,257,481 98	404,958 97	15,619,520 22
2. Other	1932	121,504 32	—	5,284,566 77	*41,871,883 66	47,371,863 17
	1933	104,959 44	—	5,565,684 99	*41,624,005 71	47,789,353 53
<b>Total Loans and Advances (partially secured.)</b>	1932	2,773,032 26	5,415,515 68	5,443,168 71	42,491,529 48	56,212,384 55
	1933	3,171,578 44	10,932,300 97	5,823,166 97	42,029,561 68	63,408,573 73
<b>DEFERRED CHARGES AND CAPITAL LOSSES</b>						
1. Unamortized Debt Discount and Expenses	1932	1,398,062 61	2,693,392 20	4,308,403 35	3,428,620 49	21,046,697 46
	1933	1,990,013 89	2,801,864 14	5,455,624 20	5,206,482 69	24,888,488 76
2. Exchange	1932	297,591 94	—	441,203 88	—	738,795 82
	1933	1,511,018 28	—	1,012,781 68	—	2,523,790 96
3. Unemployment and Direct Relief	1932	1,131,254 19	7,553,706 54	1,533,395 68	1,913,243 54	15,531,349 83
	1933	2,924,305 97	8,472,704 90	2,866,993 56	5,367,706 43	33,936,807 26
4. Capital Losses	1932	—	—	*11,440,953 85	17,143,491 10	28,584,444 95
	1933	—	—	*11,441,670 82	19,225,493 64	30,667,164 46
5. Other Deferred Charges or Capital Losses	1932	1,272,223 15	—	3,583,806 51	—	6,453,845 79
	1933	1,274,400 48	—	5,695,392 04	—	8,799,496 13
<b>Total Deferred Charges or Capital Losses.</b>	1932	5,559,131 89	10,217,098 74	21,307,763 27	22,485,355 13	72,355,133 85
	1933	9,119,798 62	11,274,569 04	26,472,462 30	29,799,682 76	100,815,756 57
<b>Advances to Current or Income Account</b>	1932	—	*9,553,454 55	13,642,417 43	41,438,023 86	65,553,807 23
	1933	96,649 27	12,764,981 45	16,011,642 48	48,992,202 68	79,665,920 73
<b>TOTAL CAPITAL ASSETS.</b>	1932	148,563,888 89	170,231,624 28	148,331,849 30	199,856,909 33	1,333,285,033 03
	1933	154,559,377 18	178,954,933 00	155,123,839 11	213,755,973 39	1,401,241,783 64

<sup>1</sup> Expenditure for Patriotic Purposes and amount owing from Judgment, etc. <sup>2</sup> Building Grants, Hospitals, Sanatorium, etc. <sup>3</sup> University included in Public Buildings. <sup>4</sup> Cash and Proceeds of Debentures and Treasury Bills. <sup>5</sup> Including Surveys and Compensation for Land. <sup>6</sup> Loss Sale of Railways. <sup>7</sup> Other than Dominion of Canada for which see Realizable Assets. <sup>8</sup> Including Capital Stock Can. Farm Loan Board, Soldiers' Land Act Properties and Former Indian Reservations. <sup>9</sup> Including P.G.E. Railway Co. Conservation, Equipment and Industrial Development, Funds; Land Settlement Board; University Endowment Lands Administration; Better Housing Act; Dyking Districts, etc.

TABLE 19—Balance Sheet—*Continued*

## CAPITAL LIABILITIES

	Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces		
					\$	cts.	
<b>RESERVES OR SURPLUSES</b>							
1. Sinking Funds Reserves.....	1932 6,554,730 63	2,525,219 26	5,872,728 48	31,558,580 20	47,528,119 20		
	1933 7,131,637 73	2,906,204 39	6,988,886 82	33,665,112 62	51,917,200 62		
2. Replacement Funds Reserves.....	1932 <sup>1</sup> 7,168,092 45	—	—	—	7,974,636 03		
	1933 <sup>1</sup> 7,359,889 47	—	—	—	8,327,854 91		
3. Other Reserves or Surpluses.....	1932 —	—	—	<sup>3</sup> 17,157,605 02	17,908,580 43		
	1933 —	—	—	<sup>3</sup> 18,199,012 23	18,928,167 41		
<b>Total Reserves or Surpluses.....</b>	<b>1932 13,722,823 08</b>	<b>2,525,219 26</b>	<b>5,872,728 48</b>	<b>48,716,185 31</b>	<b>73,411,335 66</b>		
	<b>1933 14,491,527 20</b>	<b>2,906,204 39</b>	<b>6,988,886 82</b>	<b>51,864,124 85</b>	<b>79,173,222 91</b>		
<b>CAPITAL SURPLUS</b>							
1. Excess of Assets over Liabilities.....	1932 5,334,057 04	41,820,622 56	357,740 38	18,472,364 09	41,043,948 37		
	1933 4,805,653 02	40,179,319 78	328,093 89	18,177,514 09	43,288,489 77		
2. Other Capital Surplus.....	1932 <sup>1</sup> 27,482,822 25	—	—	<sup>4</sup> 33,842,824 56	61,325,646 81		
	1933 <sup>1</sup> 27,426,200 18	—	—	<sup>4</sup> 33,842,824 56	61,269,024 74		
<b>Total Capital Surplus.....</b>	<b>1932 32,816,879 29</b>	<b>41,820,622 56</b>	<b>357,740 38</b>	<b>52,315,188 65</b>	<b>102,369,595 18</b>		
	<b>1933 32,231,853 20</b>	<b>40,179,319 78</b>	<b>328,093 89</b>	<b>52,020,338 65</b>	<b>104,557,514 51</b>		
<b>TOTAL CAPITAL LIABILITIES.</b>	<b>1932 148,563,888 89</b>	<b>170,231,624 28</b>	<b>148,331,819 36</b>	<b>199,956,009 33</b>	<b>1,413,226,412 51</b>		
	<b>1933 154,539,377 18</b>	<b>178,954,933 00</b>	<b>155,123,839 11</b>	<b>213,755,973 36</b>	<b>1,501,137,515 86</b>		

<sup>1</sup> Arising from Capitalization of School Lands Funds, and Settlement under Cap. 32—2 Geo. V.   <sup>2</sup> Telephones.   <sup>3</sup> Provision of Capital Expenditure, Interest on Guar. Bonds, etc.   <sup>4</sup> Appreciation of Highways, Appraisal Mar. 31, 1926.

TABLE 19—Balance Sheets—Continued

## INCOME OR CURRENT ASSETS

		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1. Cash on Hand in Bank.....	1932	-	58,237 45	-	-	15,709,648 01
	1933	-	57,408 20	-	-	8,973,885 14
2. Accrued Interest on Investments (less reserve).....	1932	-	-	-	-	-
	1933	-	12,696 93	-	-	-
3. Tax Arrears (less reserve).....	1932	-	-	-	-	-
	1933	-	-	-	-	-
4. Accounts Receivable (less reserve).....	1932	-	1,600,842 28	1,730,450 22	-	* 5,153,301 42
	1933	-	2,030,007 60	1,389,292 86	-	* 6,263,730 62
5. Inventories, Equipment, Stores and Materials (less depreciation).....	1932	-	227,760 57	-	-	* 2,439,661 05
	1933	-	215,474 02	-	-	* 2,248,020 55
6. Prepaid Expenses.....	1932	-	17,270 96	-	-	-
	1933	-	30,517 92	-	-	-
7. Other Miscellaneous.....	1932	-	* 16,814 05	-	-	10,000 00
	1933	-	* 17,415 59	* 78,740 34	-	10,000 00
8. Deferred Charges.....	1932	-	-	512,300 38	-	-
	1933	-	-	431,188 30	-	-
9. Income Deficit.....	1932	-	2,065,064 68	2,225,319 99	-	-
	1933	-	3,483,879 12	941,907 51	-	-
<b>TOTAL INCOME OR CURRENT ASSETS.</b>	1932	-	<b>3,985,990 59</b>	<b>4,168,070 59</b>	-	<b>23,312,610 48</b>
	1933	-	<b>5,847,399 38</b>	<b>2,841,129 01</b>	-	<b>17,195,645 31</b>
<hr/>						
		Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1. Cash on Hand or in Bank.....	1932	322,192 61	-	365,478 57	1,751,445 53	18,207,002 17
	1933	115,690 44	149,126 64	223,504 58	1,110,593 49	10,630,208 49
2. Accrued Interest on Investments (less reserve).....	1932	120,150 17	1,328,383 26	745,252 98	-	2,193,786 41
	1933	80,340 09	1,811,956 42	741,510 36	-	2,646,503 80
3. Tax Arrears (less reserve).....	1932	321,581 80	1,820,230 84	2,407,157 22	5,453,115 63	10,002,085 49
	1933	517,869 91	3,093,373 82	2,538,540 50	5,665,201 43	11,814,985 66
4. Accounts Receivable (less reserve).....	1932	1,703,339 04	2,064,359 53	2,294,863 17	3,732,655 34	18,879,611 00
	1933	2,016,528 55	3,078,344 24	2,173,935 25	1,297,706 61	18,249,545 73
5. Inventories, Equipment, Stores and Materials (less depreciation).....	1932	186,835 13	443,921 15	1,210,783 93	-	4,508,961 83
	1933	164,416 00	389,142 51	887,425 26	-	3,904,487 34
6. Prepaid Expenses.....	1932	36,629 09	-	91,288 30	-	115,188 35
	1933	20,657 09	-	99,787 32	-	150,962 33
7. Other Miscellaneous.....	1932	* 294,582 28	-	-	495,629 79	817,026 72
	1933	-	-	-	61,233 84	167,389 77
8. Deferred Charges.....	1932	33,036 99	1,846,933 14	508,553 04	486,133 86	3,386,958 01
	1933	34,306 26	2,184,282 28	504,642 53	419,855 52	3,574,274 89
9. Income Deficit.....	1932	449,235 63	6,164,718 89	9,283,077 64	50,661,770 32	70,849,187 15
	1933	1,895,850 51	5,322,746 02	11,574,932 42	33,498,148 12	76,717,463 70
<b>TOTAL INCOME OR CURRENT ASSETS.</b>	1932	<b>3,167,582 74</b>	<b>14,268,546 81</b>	<b>16,906,255 45</b>	<b>62,580,750 47</b>	<b>128,989,807 13</b>
	1933	<b>4,845,638 85</b>	<b>16,028,971 93</b>	<b>18,745,275 32</b>	<b>62,052,739 01</b>	<b>127,855,821 71</b>

<sup>1</sup> Advances. <sup>2</sup> Advances British Settlement Scheme. <sup>3</sup> Gross. <sup>4</sup> Including advances to Capital Account and Due from Deferred Subsidy Trust Account.

TABLE 19—Balance Sheets—Continued

## INCOME OR CURRENT LIABILITIES

	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
1. Accounts Payable.....	1932	—	319,913 09	148,257 38	—	385,944 71
	1933	—	365,788 63	122,182 49	—	535,201 92
2. Interest Accrued but not due.....	1932	—	742,603 31	844,589 82	—	8,732,579 00
	1933	—	830,455 46	862,812 67	—	9,100,388 83
3. Sinking Funds Accrued but not due.....	1932	—	—	78,859 81	—	1,641,093 33
	1933	—	—	82,149 27	—	1,703,947 42
4. Bank Advances or Overdrafts.....	1932	—	1,338,420 83	2,504,473 73	—	—
	1933	—	2,152,541 78	876,232 93	—	—
5. Deferred Revenues or Credits.....	1932	—	885,951 40	131,165 03	—	—
	1933	—	835,698 09	191,204 56	—	—
6. Other Miscellaneous.....	1932	—	22,002 22	425,913 17	1,784,058 93	646,100 37
	1933	—	32,365 95	536,653 70	1,982,965 90	658,837 55
7. Due to Capital.....	1932	—	677,099 74	244,811 65	—	—
	1933	—	1,630,551 47	169,893 39	—	—
8. Income Surplus.....	1932	—	—	—	—	11,906,893 07
	1933	—	—	—	—	5,371,269 59
<b>TOTAL INCOME OR CURRENT LIABILITIES.</b>	1932	—	3,985,990 59	4,468,070 59	1,784,058 93	23,312,610 48
	1933	—	5,847,399 38	2,841,129 01	1,982,965 90	17,495,645 31
	Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
1. Accounts Payable.....	1932	72,563 61	60,075 68	954,650 63	12,511,578 59	14,452,983 69
	1933	56,449 98	21,988 46	185,888 95	4,017,910 81	5,305,417 24
2. Interest Accrued but not due.....	1932	939,757 28	1,400,737 08	1,607,058 94	1,652,922 60	15,920,248 03
	1933	934,932 19	1,997,446 36	1,688,335 98	1,789,812 58	17,270,184 07
3. Sinking Funds Accrued but not due.....	1932	—	—	415,187 73	—	2,135,140 87
	1933	—	—	483,549 75	—	2,329,646 44
4. Bank Advances or Overdrafts.....	1932	—	1,414,578 11	—	—	6,347,472 67
	1933	1,274,243 65	—	—	—	4,303,018 36
5. Deferred Revenues or Credits.....	1932	—	—	—	5,453,115 63	6,470,232 06
	1933	—	—	—	5,665,201 43	6,692,102 08
6. Other Miscellaneous.....	1932	2,455,261 85	1,839,701 39	286,940 72	1,525,109 79	8,985,088 44
	1933	2,483,383 76	1,244,555 67	374,861 06	1,587,605 51	8,901,229 10
7. Due to Capital.....	1932	—	9,553,454 55	13,642,417 43	41,438,023 86	65,555,807 23
	1933	96,649 27	12,764,981 44	10,011,642 48	48,992,202 68	70,665,920 73
8. Income Surplus.....	1932	—	—	—	—	11,906,893 07
	1933	—	—	—	—	5,371,269 59
<b>TOTAL INCOME OR CURRENT LIABILITIES.</b>	1932	3,467,582 74	14,268,546 81	16,906,255 45	62,580,750 47	130,773,866 06
	1933	4,845,658 55	16,025,971 33	18,744,278 22	67,657,739 01	129,835,757 61

<sup>1</sup> Taxes on Corporations. <sup>2</sup> No balance sheet shown. Figures entered only ones available. <sup>3</sup> These are Municipal Sinking Funds on Deposit with Provincial Treasurer. <sup>4</sup> Including School Grants Accrued but not Due and Revenue received in advance.

TABLE 19—Balance Sheet—Concluded

## TRUST ACCOUNT ASSETS

	Prince Edward Island	Nova Scotia		New Brunswick	Quebec		Ontario		
		\$	cts.	\$	cts.	\$	cts.	\$	cts.
1. Cash.....	.1932	—		31,052 84		387,588 90		—	
	1933	2,516 84		36,940 52		382,363 07		—	
2. Investments.....	.1932	—		265,437 14		—		—	
	1933	118,013 60		306,345 69		—		—	
3. Arrears of Assessed Taxes.....	.1932	—		—		—		—	
	1933	—		—		—		—	
4. Accounts Receivable.....	.1932	—		—		—		—	
	1933	—		—		—		—	
5. School Land Funds.....	.1932	—		—		—		—	
	1933	—		—		—		—	
6. Miscellaneous.....	.1932	—		—		—		—	
	1933	—		—		—		—	
<b>TOTAL TRUST ACCOUNT ASSETS.</b>	<b>1932</b>	—		<b>296,489 98</b>		<b>387,588 90</b>	<sup>2</sup>	—	
	<b>1933</b>	<b>120,530 24</b>		<b>343,286 21</b>		<b>382,363 07</b>	<sup>2</sup>	—	
		Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces			
		\$	cts.	\$	cts.	\$	cts.	\$	cts.
1. Cash.....	.1932	305,359 45		192,309 34	2,773,584 04	525,205 77		4,215,100 34	
	1933	637,625 42		232,772 71	2,979,421 25	562,113 69		4,833,753 30	
2. Investments.....	.1932	485,114 16		1,027,674 84	3,088,842 45	161,652 59		5,028,721 18	
	1933	712,047 88		1,309,125 13	3,398,105 91	170,227 71		6,013,865 92	
3. Arrears of Assessed Taxes.....	.1932	—		—	1,364,880 51	—		1,364,880 51	
	1933	—		—	1,939,731 38	—		1,939,731 38	
4. Accounts Receivable.....	.1932	—		—	62,779 64	—		62,779 64	
	1933	—		—	71,750 01	—		71,750 01	
5. School Land Funds.....	.1932	—		4,445,400 54	18,130,733 85	—		22,582,134 39	
	1933	—		4,952,545 02	16,734,244 78	—		21,686,789 80	
6. Miscellaneous.....	.1932	—		31,145,376 35	2,730,637 24	—		3,876,013 59	
	1933	—		302,231 90	2,776,283 39	—		3,138,515 38	
<b>TOTAL TRUST ACCOUNT ASSETS.</b>	<b>1932</b>	<b>790,473 61</b>	<b>6,810,761 07</b>	<b>28,157,457 73</b>	<b>686,858 36</b>	<b>37,129,629 65</b>			
	<b>1933</b>	<b>1,349,673 30</b>	<b>6,856,674 85</b>	<b>27,899,536 72</b>	<b>732,341 40</b>	<b>37,684,405 79</b>			

<sup>1</sup> Including guarantees and other deposits. <sup>2</sup> No balance sheet shown. <sup>3</sup> Figures entered only ones available. <sup>4</sup> Due from Income or Current Account.

TABLE 20—Indirect or  
(Includes guarantees of bonds of and loans to)

	Prince Edward Island	Nova Scotia		New Brunswick	
		\$	cts.	\$	cts.
<b>TOTAL INDIRECT OR CONTINGENT LIABILITIES</b>	<b>1932</b>	—		—	<b>1,167,000 00</b>
	<b>1933</b>	—		698,404 88	<b>1,462,000 00</b>

NOTE.—Indirect or Contingent Liabilities do not enter into the Balance Sheet.

TABLE 19—Balance Sheet—*Concluded*  
TRUST ACCOUNT LIABILITIES

		Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1. Trust Totals.....	1932		296,489 98	1 387,588 90	4,075,351 89	—
	1933	120,530 24	343,286 21	1 382,363 07	4,261,980 01	—
2. Miscellaneous.....	1932	—	—	—	—	—
	1933	—	—	—	—	—
<b>TOTAL TRUST ACCOUNT LIABILITIES.</b>	1932		296,489 98	387,588 90	2 4,075,351 89	—
	1933	120,530 24	343,286 21	382,363 07	2 4,261,980 01	—
		Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1. Trust Totals.....	1932	349,075 78	2,365,360 53	27,122,227 97	686,858 36	35,282,953 41
	1933	1,115,015 18	1,904,129 83	26,796,622 70	732,341 40	35,056,288 64
2. Miscellaneous.....	1932	441,397 83	3 4,445,400 54	1,035,229 76	—	5,922,028 13
	1933	234,658 12	3 4,952,545 02	1,102,014 02	—	6,290,117 16
<b>TOTAL TRUST ACCOUNT LIABILITIES.</b>	1932	790,473 61	6,810,261 87	28,157,457 73	686,858 36	41,204,931 54
	1933	1,349,673 30	6,856,674 85	27,899,536 72	732,341 40	41,946,385 80

<sup>1</sup> Including guarantees and other deposits.  
<sup>2</sup> School Trust Income Reserve.

<sup>2</sup> No balance sheet shown. Figures entered only ones available.

#### Contingent Liabilities

railways, municipalities and other organizations)

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total All Provinces
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
4,379,300 00	80,618,355 84	1 9,866,743 77	34,333,033 94	2 10,208,959 78	68,137,857 23	208,761,280 56
1,864,300 00	162,103,130 59	1 8,501,819 75	33,933,480 34	2 9,992,912 49	68,137,857 23	229,633,985 28

<sup>1</sup> In addition the Province has guaranteed interest on municipal debentures, rentals of leased railways in Manitoba and treasury bills in connection with the closing of Provincial Savings Office on which no value can be placed. <sup>2</sup> Exclusive of guarantees on certain Branch Railway Lines which have since been assumed by the C.N.R. and C.P.R. now operating them, amounting to \$32,233,657.97, also unguaranteed debentures of University of Alberta Hospital to City of Edmonton, \$77,500.

TABLEAU 19—Bilan

## ACTIF—CAPITAL

	Île du Prince- Édouard	Nouvelle- Écosse		Nouveau- Brunswick		Québec		Ontario	
		\$	c.	\$	c.	\$	c.	\$	c.
<b>DISPONIBLE ET RÉALISABLE</b>									
1. Argent en caisse.....	1932	—	—	123,707	86	—	—	—	—
	1933	—	—	440,937	11	—	—	—	—
2. Portefeuille (titres négociables autres que le fonds d'amortissement—									
(a) Bons et obligations.....	1932	—	4,447,050 00	50,000 00	—	—	—	—	—
	1933	—	4,447,050 00	50,000 00	—	—	—	—	—
(b) Actions.....	1932	—	13,565 00	—	—	—	—	—	—
	1933	—	13,954 00	—	—	—	—	—	—
(c) Fonds de remplacement.....	1932	—	—	—	—	—	—	—	—
	1933	—	—	—	—	—	—	—	—
<i>Tout portefeuille (titres négociables)</i> .....	1932	—	4,460,615 00	50,000 00	—	—	—	—	—
	1933	—	4,481,004 00	50,000 00	—	—	—	—	—
3. Prêts, avances et comptes recevables (pleinement garantis—									
(a) Dû par le gouvernement fédéral.....	1932	—	—	—	—	—	—	—	—
	1933	—	—	158,909 05	—	—	—	—	—
(b) Dû par les municipalités.....	1932	—	1,907,000 00	1,925,000 00	—	7,737,639 55	—	—	—
	1933	—	1,847,000 00	1,860,500 00	—	7,569,001 48	—	—	—
(c) Prêts ou avances pour fins agricoles.....	1932	—	—	—	—	—	45,721,554 49	—	—
	1933	—	—	—	—	—	51,956,155 16	—	—
(d) Autres prêts et avances ou comptes recouvrables.....	1932	—	13,108,115 00	207,333 35	13,795,318 60	—	—	—	—
	1933	—	12,608,115 00	172,777 79	13,608,514 53	—	—	—	—
<i>Total, prêts et avances ou comptes recouvrables.</i> .....	1932	—	14,015,115 00	1,132,333 35	13,795,318 60	53,459,194 04	—	—	—
	1933	—	14,455,115 00	1,193,188 85	13,608,514 53	59,525,188 64	—	—	—
4. Services publics—									
(a) Hydroélectriques.....	1932	—	—	6,258,240 80	—	189,635,191 09	—	—	—
	1933	—	—	6,283,497 38	—	187,964,540 41	—	—	—
(b) Chemins de fer.....	1932	—	—	1,246,431 77	—	30,207,934 02	—	—	—
	1933	—	—	1,246,431 77	—	30,207,934 02	—	—	—
(c) Téléphones.....	1932	—	—	—	—	—	—	—	—
	1933	—	—	—	—	—	—	—	—
(d) Autres services publics.....	1932	—	38,697,403 43	—	—	—	—	—	—
	1933	—	42,048,841 04	—	—	—	—	—	—
<i>Total, services publics.</i> .....	1932	—	38,697,403 43	7,504,672 57	—	219,843,126 01	—	—	—
	1933	—	42,048,841 04	7,529,929 15	—	218,172,484 33	—	—	—
5. Fonds des terres des écoles.....	1932	117,597 67	—	—	—	—	—	—	—
	1933	117,597 67	—	—	—	—	—	—	—
6. Allocations du gouvernement fédéral pour la dette.....	1932	775,791 83	1,055,429 75	529,299 39	—	1,457,743 56	—	—	—
	1933	775,791 83	1,055,416 12	529,299 39	—	1,458,971 33	—	—	—
<b>Total, capital disponible ou actif réalisable.</b>	1932	893,389 50	58,228,563 18	9,340,013 17	13,793,318 69	274,760,063 61	—	—	—
	1933	893,389 50	62,020,376 16	9,743,352 50	13,608,514 53	279,156,612 33	—	—	—

<sup>1</sup> Comptes de prêts pour la construction des habitations. <sup>2</sup> Commission de force motrice. <sup>3</sup> Grandes routes et autres capitaux. <sup>4</sup> Avances à la Banque Canadienne Nationale.

<sup>1</sup> Comptes de prêts pour la construction des habitations. <sup>2</sup> Commission de force motrice. <sup>3</sup> Grandes routes et autres capitaux. <sup>4</sup> Avances à la Banque Canadienne Nationale.

TABLEAU 19—Bilan

## PASSIF—CAPITAL

		Ile du Prince- Édouard	Nouvelle- Écosse	Nouveau- Brunswick	Québec	Ontario
		\$    c.	\$    c.	\$    c.	\$    c.	\$    c.
<b>DETTE CAPITALISÉE</b>						
1. Obligations, d'obligations et actions inscrits ou enregistrées.	1932	3,504,000 00	61,740,746 65	58,739,662 66	91,987,691 58	499,986,011 19
	1933	3,754,000 00	60,439,879 99	61,935,162 66	110,237,891 58	522,687,344 52
Moins fonds d'amortissement.....	1932	614,642 90	4,249,899 57	6,632,428 13	11,331,551 35	4,543,066 11
	1933	758,706 69	4,759,272 96	6,731,428 65	13,046,234 77	5,496,415 70
<i>Dette capitalisée nette.....</i>	1932	2,889,357 10	57,490,847 08	52,107,234 53	80,656,140 23	495,442,945 08
	1933	2,995,293 31	61,680,607 03	55,293,734 01	97,191,656 81	517,190,928 82
2. Bons du trésor.....	1932	—	—	—	—	37,505,000 00
	1933	—	1,500,000 00	—	—	36,020,000 00
<b>Total net de la dette capitalisée.....</b>	1932	2,889,357 10	57,490,847 08	52,107,234 53	80,656,140 23	532,947,945 08
	1933	2,995,293 31	63,180,607 03	55,293,734 01	97,191,656 81	553,810,928 82
<b>DETTE FLOTTANTE OU NON CAPITALISÉE</b>						
1. Emprunts temporaires.....	1932	302,460 22	—	—	10,0000,00 00	—
	1933	370,782 93	—	—	13,0000,00 00	—
2. Dépôts d'épargne.....	1932	—	—	—	—	23,700,819 62
	1933	—	—	—	—	21,546,006 32
3. Fonds de pension ou de retraite.....	1932	—	—	—	341,607 10	4,345,650 00
	1933	—	—	—	294,352 37	4,840,356 48
4. Comptes payables.....	1932	—	—	128,635 90	—	—
	1933	—	—	208,756 39	—	—
5. Autres divers.....	1932	<sup>1</sup> 440,521 05	<sup>2</sup> 907,000 00	<sup>3</sup> 981,000 16	—	<sup>4</sup> 1,261,200 84
	1933	<sup>1</sup> 515,550 83	<sup>2</sup> 847,000 00	<sup>3</sup> 910,500 00	—	<sup>4</sup> 1,077,479 30
<b>Total de la dette flottante non capitalisé.....</b>	1932	742,981 27	907,000 00	1,109,636 06	10,311,607 10	29,316,778 46
	1933	916,333 76	847,000 00	1,119,256 39	13,294,352 37	27,463,842 10

<sup>1</sup> Découvert en banque. <sup>2</sup> Comptes de prêts pour la construction des habitations. <sup>3</sup> Y compris prêts pour la construction des habitations. <sup>4</sup> Voir "Prêts temporaires". <sup>5</sup> Aucun bilan n'est donné. Les chiffres inscrits sont les seuls disponibles. <sup>6</sup> Annuités et certificats.

TABLEAU 19—Bilan—Suite

## ACTIF—CAPITAL

	Manitoba	Saskatchewan	Alberta	Colombie-Britannique	Total
	\$ c.				
<b>DISPONIBLE OU RÉALISABLE—fin</b>					
1. Argent en caisse ou en banque.....	788,346 81	234,087 64	1,860,102 84	—	3,006,245 15
1933	407,978 01	—	187,341 02	—	1,036,256 14
2. Portefeuille (titres négociables autres que le fonds d'amortissement)—					
(a) Bons et obligations.....	4,159,143 79	—	8,519,745 61	—	13,888,939 40
1932	4,159,143 79	—	8,519,745 61	—	13,888,939 40
1933	4,927,802 31	—	8,389,434 83	—	13,318,287 14
(b) Actions.....	—	—	—	—	13,565 00
1932	—	—	—	—	13,565 00
1933	—	—	—	—	13,954 00
(c) Fonds de remplacement.....	7,168,092 45	—	—	—	7,168,092 45
1932	7,168,092 45	—	—	—	7,168,092 45
1933	7,359,889 47	—	—	—	7,359,889 47
Total portefeuille (titres négociables).....	11,327,236 24	—	5,198,745 61	—	21,030,596 85
1932	11,327,236 24	—	5,198,745 61	—	21,030,596 85
1933	12,287,691 78	—	3,893,434 83	—	20,692,139 61
3. Prêts, avances et comptes recevables (pleinement garantis)—					
(a) Dus par le gouvernement fédéral.....	—	—	—	—	—
1932	—	—	—	—	—
1933	—	—	—	—	159,909 06
(b) Dus par les municipalités.....	8,136,816 89	—	—	—	17,706,458 44
1932	8,136,816 89	—	—	—	17,706,458 44
1933	8,077,697 57	—	—	—	17,354,199 05
(c) Prêts et avances pour fins agricoles.....	13,832,364 91	430,822,716 04	6,561,187 49	—	96,027,823 83
1932	13,832,364 91	430,822,716 04	6,561,187 49	—	96,027,823 83
1933	14,339,935 48	431,154,863 89	6,564,900 00	—	103,099,954 53
(d) Autres prêts et avances ou comptes recouvrables.....	2,050,000 00	19,159,154 60	711,956,143 86	—	60,276,065 50
1932	2,050,000 00	19,159,154 60	711,956,143 86	—	60,276,065 50
1933	2,405,000 00	19,113,744 16	712,495,127 64	—	61,403,279 12
Total, prêts et avances ou comptes recouvrables.....	24,019,181 80	49,981,871 54	17,607,831 55	11	174,010,545 77
1932	24,019,181 80	49,981,871 54	17,607,831 55	11	174,010,545 77
1933	24,822,633 05	50,868,608 05	18,144,127 64	11	182,017,341 76
4. Services publics—					
(a) Hydroélectriques.....	5,320,564 08	—	—	—	201,213,995 97
1932	5,320,564 08	—	—	—	201,213,995 97
1933	5,443,639 20	—	—	—	199,691,685 99
(b) Chemins de fer.....	—	—	—	—	31,454,366 69
1932	—	—	—	—	31,454,366 69
1933	—	—	—	—	31,454,366 69
(c) Téléphones.....	22,979,473 32	—	24,769,462 33	—	47,748,935 65
1932	22,979,473 32	—	24,016,980 63	—	46,906,453 95
(d) Autres services publics.....	1 781,240 58	—	—	—	39,488,644 01
1932	1 781,240 58	—	—	—	39,488,644 01
1933	1 757,679 31	—	—	—	42,806,520 35
Total, services publics.....	29,091,277 98	—	24,769,462 33	—	319,905,942 33
1932	29,091,277 98	—	24,769,462 33	—	319,905,942 33
1933	29,180,791 88	—	24,016,980 63	—	320,949,028 98
5. Fonds des terres des écoles.....	22,128,093 88	32,853,612 34	10	—	55,099,303 89
1932	22,128,093 88	32,853,612 34	10	—	55,099,303 89
1933	22,081,112 60	31,675,757 06	10	—	53,874,467 33
6. Allocations du gouvernement fédéral pour la dette.....	7,631,683 85	8,107,500 00	—	—	19,557,448 38
1932	7,631,683 85	8,107,500 00	—	—	19,557,448 38
1933	7,631,683 85	8,107,500 00	—	—	19,558,662 55
<b>Total capital disponible ou actif réalisable.</b>	<b>94,965,820 56</b>	<b>91,177,071 52</b>	<b>48,429,643 13</b>	—	<b>592,609,882 36</b>
	<b>1933</b>	<b>96,411,891 12</b>	<b>90,051,865 11</b>	<b>46,231,881 12</b>	<b>595,127,885 37</b>

<sup>1</sup> Eléveurs à grain. <sup>2</sup> Y compris les terres provinciales. <sup>3</sup> Districts de drainage et judiciaires. <sup>4</sup> Y compris les prêts et les avances à la Commission des prêts aux fermes, crèmeries coopératives, éléveurs du pool, Sask., pool pour le grain. <sup>5</sup> Y compris les prêts et avances à la Commission de force motrice et du téléphone. <sup>6</sup> Pool pour le grain. <sup>7</sup> Y compris les prêts et avances aux réseaux du Canadien Pacifique et du Canadien National; montant dû par le gouvernement fédéral pour secours au chômage et avances pour travaux. <sup>8</sup> Valeur comptable. <sup>9</sup> Compris sous autres prêts, avances et comptes à percevoir. <sup>10</sup> Voir fonds en fiducie. <sup>11</sup> Voir autres prêts et avances, partiellement garantis sous actif général.

TABLEAU 19—Bilan—suite

## PASSIF—CAPITAL

		Manitoba	Saskatchewan	Alberta	Colombie-Britannique	Total
		\$ c.				
<b>DETTE CAPITALISÉE—fin</b>						
1. Obligations, débentures et actions inscrites ou enregistrées.	1932	89,630,906 24	101,831,236 29	128,970,593 43	111,932,236 00	1,148,323,084 04
	1933	90,938,906 24	109,209,641 36	133,837,260 09	125,332,736 00	1,224,572,822 44
Moins fonds d'amortissement.....	1932	6,554,730 63	5,393,146 70	6,210,409 30	24,617,616 16	70,147,490 85
	1933	7,131,637 73	6,205,016 83	7,399,532 89	26,581,240 90	78,109,487 13
<i>Dette capitalisée nette.....</i>	<i>1932</i>	<i>83,076,175 61</i>	<i>96,438,089 59</i>	<i>122,760,181 13</i>	<i>87,314,619 84</i>	<i>1,078,175,593 19</i>
	<i>1933</i>	<i>85,807,268 51</i>	<i>103,004,624 53</i>	<i>126,437,727 20</i>	<i>88,751,495 10</i>	<i>1,146,863,355 58</i>
2. Bons du trésor.....	1932	18,920,232 91	26,888,470 16	7,750,317 68	11,481,490 53	102,545,511 28
	1933	22,795,648 71	30,810,092 37	6,723,052 15	11,001,189 70	109,449,982 93
<b>Total de la dette capitalisée.....</b>	<b>1932</b>	<b>101,996,408 52</b>	<b>123,326,553 75</b>	<b>130,510,501 81</b>	<b>98,796,110 37</b>	<b>1,180,721,164 47</b>
	<b>1933</b>	<b>106,602,917 22</b>	<b>133,814,716 90</b>	<b>133,160,779 35</b>	<b>109,752,684 80</b>	<b>1,255,713,318 25</b>
<b>DETTE FLOTTANTE NON CAPITALISÉE</b>						
1. Emprunts temporaires.....	1932	—	—	—	—	10,302,460 22
	1933	—	339,434 14	3,050,000 00	—	16,760,217 07
2. Dépôts d'épargne.....	1932	—	—	9,169,995 02	—	32,879,814 64
	1933	—	—	9,237,270 45	—	30,783,276 77
3. Fonds de pension ou de retraite.....	1932	—	—	1,515,899 24	—	6,203,165 34
	1933	—	—	1,714,890 83	—	6,849,599 68
4. Comptes payables.....	1932	—	2,559,222 71	620,587 25	—	3,308,445 86
	1933	1,233,079 56	1,715,257 79	366,361 94	—	3,523,455 68
5. Autres divers.....	1932	8 27,778 00	—	284,367 12	4 128,525 00	4,030,491 17
	1933	1,233,079 56	2,651,691 93	14,646,079 05	4 118,825 00	3,776,910 96
<b>Total de la dette flottante non capitalisée.....</b>	<b>1932</b>	<b>27,778 00</b>	<b>2,559,222 71</b>	<b>11,590,848 63</b>	<b>4 128,525 00</b>	<b>56,724,377 23</b>
	<b>1933</b>	<b>1,233,079 56</b>	<b>2,651,691 93</b>	<b>14,646,079 05</b>	<b>4 118,825 00</b>	<b>61,693,460 16</b>

<sup>1</sup> Y compris les obligations du Trésor.    <sup>2</sup> Dû au compte courant.    <sup>3</sup> Découvert en banque.    <sup>4</sup> Hypothèque, édifice C.B., Londres.

TABLEAU 19—Bilan—suite

## ACTIF—CAPITAL

	Ile du Prince- Édouard	Nouvelle- Écosse		Nouveau- Brunswick		Québec		Ontario	
		\$	c.	\$	c.	\$	c.	\$	c.
<b>ACTIF GÉNÉRAL NE PORTANT PAS REVENU</b>									
1. Chemins.....	1932	-	1 365,562 17	28,223,807 03	-	-	181,863,253 50		
	1933	-	1 526,984 03	28,751,020 92	-	-	188,111,502 21		
2. Ponts.....	1932	-	-	10,848,697 83	-	-	-		
	1933	-	-	10,986,198 02	-	-	-		
3. Traversiers.....	1932	-	-	-	-	-	-	-	
	1933	-	-	-	-	-	-	-	
4. Quais et môle.....	1932	-	-	-	-	-	-	-	
	1933	-	-	-	-	-	-	-	
5. Edifices publics.....	1932	-	-	1 2,708,342 76	-	18,735,763 01			
	1933	-	-	1 2,713,242 76	-	149,884,353 10			
6. Autres travaux publics.....	1932	-	36,769 87	-	-	-	15,975,488 18		
	1933	-	-	-	-	-	16,325,879 27		
7. Universités et collèges (y compris avan- ces).....	1932	-	-	-	-	-	-	-	
	1933	-	-	-	-	-	-	-	
8. Autre actif général divers.....	1932	-	-	8,223,626 28	-	-	108,622,429 82		
	1933	-	-	10,430,711 46	-	-	108,623,572 86		
Total, actif général ne portant 1932	1	-	402,332 01	50,004,473 90	-	-	244,996,934 51		
pas revenu. 1933	1	-	526,984 03	52,581,173 16	-	-	252,945,307 44		
<b>PRÊTS ET AVANCES (PARTIELLEMENT GARANTIS)</b>									
1. Secours au chômage.....	1932	-	-	-	-	-	-	-	
	1933	-	658,150 30	-	-	-	-	-	
2. Autres.....	1932	-	1 93,908 42	-	-	-	-	-	
	1933	-	1 494,103 39	-	-	-	-	-	
Total, prêts et avances partie- 1932		-	93,908 42	-	-	-	-	-	
ment garantis. 1933		-	1,152,262 69	-	-	-	-	-	
<b>CHARGES DÉFÉRÉES ET PERTES AU COMPTE CAPITAL</b>									
1. Dette non amortie, escomptes et dé- 1932		-	821,371 17	-	-	-	8,396,847 64		
penses. 1933		-	890,757 18	-	-	-	8,543,746 66		
2. Change.....	1932	-	-	-	-	-	-	-	
	1933	-	-	-	-	-	-	-	
3. Chômage et secours direct.....	1932	-	-	200,000 00	-	-	3,139,749 88		
	1933	-	-	200,000 00	-	-	14,045,036 40		
4. Pertes au compte capital.....	1932	-	-	-	-	-	-	-	
	1933	-	-	-	-	-	-	-	
5. Autres charges déférées ou pertes au 1932		-	-	-	-	-	146,816 13		
compte capital. 1933		-	-	-	-	-	379,703 61		
Total, charges déférées et pertes 1932		-	821,371 17	200,000 00	-	-	11,683,413 65		
au compte capital. 1933		-	890,757 18	200,000 00	-	-	22,968,186 67		
Avances au compte courant ou 1932		-	677,000 74	244,811 65	-	-	-		
revenu anticipé 1933		-	1,630,551 47	169,893 39	-	-	-		
<b>TOTAL ACTIF AU COMPTE CAPITAL.</b>	1932	\$93,389 50	60,223,274 55	59,849,298 72	13,795,318 69	531,440,411 77			
	1933	\$93,389 50	66,220,931 53	63,051,419 65	13,608,514 53	555,070,406 44			

<sup>1</sup> Remplacement de machinerie. <sup>2</sup> Établissement sur la terre. <sup>3</sup> Pas de données. <sup>4</sup> Obligations municipales détenues comme sécurités. <sup>5</sup> Sans compter les édifices du parlement qui ne sont pas évalués. <sup>6</sup> Y compris subсидies aux chemins de fer, bureau d'établissement sur la terre et autres dépenses capitales. <sup>7</sup> Avances à la Banque Canadienne Nationale, nul autre actif n'est donné. <sup>8</sup> Y compris les terres. <sup>9</sup> Travaux municipaux, secours au chômage. <sup>10</sup> Y compris boni aux lignes de transmission électrique.

TABLEAU 19—Bilan—suite

## PASSIF—CAPITAL

—	Île du Prince- Édouard	Nouvelle- Écosse	Nouveau- Brunswick	Québec	Ontario					
		\$	c.	\$	c.					
<b>RÉSERVES OU SURPLUS</b>										
1. Réserves pour fonds d'amortissement... 1932	—	1,016,860	54	—	—					
1933	—	1,225,359	06	—	—					
2. Réserves pour fonds de remplacement... 1932	—	806,543	58	—	—					
1933	—	967,965	44	—	—					
3. Autres réserves ou surplus... 1932	—	2,023	35	—	748,952 06					
1933	—	—	—	—	729,155 18					
<b>Total, réserves ou surplus</b> ... 1932	—	1,825,427	47	—	748,952 06					
1933	—	2,193,324	50	—	729,155 18					
<b>SURPLUS DU CAPITAL</b>										
1. Excédent de l'actif sur le passif... 1932	—	—	1 6,032,428	13	— 31,573,263 83					
1933	—	—	— 6,731,428	65	— 26,933,519 66					
2. Autres surplus de capital... 1932	—	—	—	—	—					
1933	—	—	—	—	—					
<b>Total, surplus de capital</b> ... 1932	—	—	6,632,428	13	— 31,573,263 83					
1933	—	—	— 6,731,428	65	— 26,933,519 66					
<b>TOTAL, PASSIF AU COMPTE</b> 1932	3,632,338	37	60,223,274	55	59,849,298	72	98,997,717	33	331,440,411	77
<b>CAPITAL</b> 1933	3,911,627	07	66,220,931	53	63,054,419	05	116,486,009	18	335,070,406	44

<sup>1</sup> Fonds d'amortissement. <sup>2</sup> Pas de bilan. Les chiffres entrés sont les seuls disponibles. <sup>3</sup> Réserve.—Loi du financement du développement agricole. <sup>4</sup> Il y a déficit.

TABLEAU 19—Bilan—suite

## ACTIF—CAPITAL

		Manitoba	Saskatchewan	Alberta	Colombie-Britannique	Total
		\$ c.				
<b>ACTIF GÉNÉRAL NE PORTANT PAS REVENU</b>						
1. Chemins.....	1932	19,910,333 02	29,984,135 04	19,200,099 69	67,868,204 16	347,215,394 61
	1933	20,004,891 43	30,066,812 53	19,919,165 83	67,833,076 23	355,213,453 18
2. Ponts.....	1932	38,407 30		9,453,251 10	8,244,470 06	28,584,826 29
	1933	38,407 30		10,328,018 92	8,100,631 67	29,455,253 91
3. Traversiers.....	1932	—	—	302,951 61	353,030 27	655,981 88
	1933	—	—	304,239 55	343,539 30	647,778 85
4. Quais et môles.....	1932	—	—	—	163,329 00	163,329 00
	1933	—	—	—	153,131 00	153,131 00
5. Edifices publics.....	1932	18,359,080 00	23,708,579 21	17,664,577 91	15,484,547 56	126,860,890 45
	1933	18,377,616 69	23,709,583 21	17,205,553 06	15,091,466 37	126,981,815 19
6. Autres travaux publics.....	1932	279,573 61		* 2,605,013 46	—	8,896,845 12
	1933	285,607 76		* 2,792,768 72	—	9,404,255 75
7. Universités et collèges (y compris avances).....	1932	8,667,510 25	—	4,444,253 96	—	11,111,764 21
	1933	8,722,936 55	—	4,430,972 25	—	11,153,908 80
8. Autre actif général divers.....	1932	—	145,769 54	4,828,440 03	* 1,427,519 81	23,257,785 48
	1933	—	154,820 70	5,593,964 91	* 1,412,678 61	26,216,748 54
<b>Total, actif général ne portant pas revenu.</b>	1932	<b>45,254,904 18</b>	<b>53,838,183 79</b>	<b>58,508,587 76</b>	<b>32,541,100 86</b>	<b>546,546,817 04</b>
	1933	<b>45,429,459 73</b>	<b>53,931,216 44</b>	<b>60,574,683 24</b>	<b>32,934,523 18</b>	<b>559,223,317 23</b>
<b>PRÊTS ET AVANCES (PARTIELLEMENT GARANTIS)</b>						
1. Secours au chômage.....	1932	2,651,527 94	5,415,515 68	7 158,841 94	619,645 82	8,845,531 38
	1933	3,366,619 00	10,932,300 97	7 257,481 98	404,958 97	15,619,520 22
2. Autres.....	1932	* 121,504 32	—	* 5,284,566 77	* 41,871,883 66	47,371,863 17
	1933	* 104,959 44	—	* 5,565,684 99	* 41,624,605 71	47,789,353 53
<b>Total, prêts et avances partiellement garantis.</b>	1932	<b>2,773,032 26</b>	<b>5,415,515 08</b>	<b>3,443,408 71</b>	<b>42,491,523 48</b>	<b>56,217,334 55</b>
	1933	<b>3,471,578 44</b>	<b>10,932,300 97</b>	<b>5,523,166 97</b>	<b>42,029,564 68</b>	<b>43,498,873 75</b>
<b>CHARGES DÉFÉRÉES ET PERTES AU COMPTE CAPITAL</b>						
1. Dette non amortie, escomptes et dépenses.....	1932	1,398,062 61	2,693,392 20	4,308,403 35	3,428,620 49	21,046,687 46
	1933	1,990,013 89	2,801,864 14	5,455,624 20	5,206,482 69	24,888,488 76
2. Change.....	1932	297,591 94	—	441,203 88	—	738,795 82
	1933	1,511,018 28	—	1,012,781 68	—	2,523,799 96
3. Chômage et secours direct.....	1932	1,131,254 19	7,553,706 54	1,533,395 68	1,913,243 54	15,531,349 83
	1933	2,924,385 97	8,472,704 90	2,366,993 56	5,367,708 43	33,936,807 26
4. Pertes au compte capital.....	1932	—	—	* 11,440,983 85	17,143,491 10	28,584,444 95
	1933	—	—	* 11,441,670 82	19,225,493 64	30,667,164 46
5. Autres charges déférées ou pertes au compte capital.....	1932	1,723,223 15	—	3,583,806 51	—	6,453,845 79
	1933	1,724,400 48	—	5,685,392 04	—	8,799,496 13
<b>Total, charges déférées et pertes au compte capital.</b>	1932	<b>5,550,131 89</b>	<b>10,247,698 74</b>	<b>21,307,763 27</b>	<b>22,485,355 13</b>	<b>72,355,133 85</b>
	1933	<b>9,149,798 67</b>	<b>11,274,569 04</b>	<b>26,172,462 30</b>	<b>29,799,682 76</b>	<b>100,815,756 57</b>
<b>Avances au compte courant ou revenu anticipé</b>	1932	—	* 9,553,454 55	13,642,417 43	41,438,023 66	65,555,847 23
	1933	96,649 27	* 12,764,981 44	16,011,642 48	48,992,202 68	79,665,920 73
<b>TOTAL, ACTIF AU COMPTE CAPITAL.</b>	1932	<b>148,563,888 89</b>	<b>170,231,624 28</b>	<b>148,331,819 38</b>	<b>199,956,009 33</b>	<b>1,333,285,035 03</b>
	1933	<b>154,559,377 18</b>	<b>178,954,933 00</b>	<b>155,123,839 11</b>	<b>213,755,973 30</b>	<b>1,401,211,783 04</b>

<sup>1</sup> Dépenses pour fins patriotiques et montant en jugement dû. <sup>2</sup> Octrois de construction, hôpitaux, sanatoria, etc.  
<sup>3</sup> Universités comprises dans édifices publics. <sup>4</sup> Caisse et produits des obligations et bons du trésor. <sup>5</sup> Y compris arpentage et compensations pour terres. <sup>6</sup> Pertes sur vente de chemins de fer. <sup>7</sup> Autre que du Dominion pour lequel voi actif réalisable. <sup>8</sup> Y compris capital, actions du bureau du crédit agricole, les propriétés détenues en vertu de la loi de l'établissement des soldats sur la terre et les anciennes réserves indiennes. <sup>9</sup> Y compris matériel pour la construction et le développement industriel du chemin de fer P.G.E., les fonds du bureau d'établissement sur la terre, les terres en dotations de l'université, la loi de meilleure habitation, les districts d'endiguement.

TABLEAU 19—Bilan—suite

## PASSIF—CAPITAL

—	Manitoba	Saskatchewan	Alberta	Colombie-Britannique	Total	
					\$	c.
<b>RÉSERVE OU SURPLUS</b>						
1. Réserves pour fonds d'amortissement . . . . .	1932	6,554,730 63	2,525,219 26	5,872,728 48	31,558,580 29	47,528,119 20
	1933	7,131,637 73	2,906,204 39	6,988,886 82	33,665,112 62	51,917,200 62
2. Réserves pour fonds de remplacement . . . . .	1932	* 7,168,092 45	-	-	-	7,974,636 03
	1933	* 7,359,889 47	-	-	-	8,327,854 91
3. Autres réserves ou surplus . . . . .	1932	-	-	-	* 17,157,605 02	17,908,580 43
	1933	-	-	-	* 18,199,012 23	18,925,167 41
<b>Total, réserves ou surplus . . . . .</b>	1932	13,722,823 08	2,525,219 26	5,872,728 48	48,716,185 31	73,411,335 66
	1933	14,491,527 29	2,906,204 39	6,988,886 82	51,864,121 85	79,173,222 94
<b>SURPLUS DE CAPITAL</b>						
1. Excédent de l'actif sur le passif . . . . .	1932	5,334,057 04	41,820,622 56	357,740 38	18,472,364 09	41,043,948 37
	1933	4,805,653 02	40,179,319 78	328,093 89	18,177,514 09	43,288,489 77
2. Autres surplus de capital . . . . .	1932	27,482,822 25	-	-	* 33,842,824 56	61,325,646 81
	1933	27,426,200 18	-	-	* 33,842,824 56	61,209,024 74
<b>Total, surplus de capital . . . . .</b>	1932	32,816,679 29	41,820,622 56	357,740 38	52,315,189 65	102,369,595 18
	1933	32,231,853 28	40,179,319 78	328,093 89	52,020,338 65	104,557,514 51
<b>TOTAL, PASSIF AU COMPTE CAPITAL</b>	1932	148,563,888 89	170,231,624 28	118,331,819 30	199,956,009 33	1,413,236,412 54
	1933	154,359,377 18	178,954,933 00	153,123,839 11	213,755,973 30	1,501,137,515 86

<sup>1</sup> Provenant de la capitalisation du fonds des terres des écoles et du règlement en vertu du chapitre 32-2 Georges V.  
<sup>2</sup> Téléphones.      <sup>3</sup> Courant d'opérations capitales, intérêt sur obligations trimestrielles, etc.      <sup>4</sup> Évaluation des routes à date du 31 mars 1926.

TABLEAU 19—Bilan—suite  
REVENU OU ACTIF COURANT

	Ile du Prince-Édouard	Nouvelle-Ecosse		Nouveau-Brunswick		Québec		Ontario	
		\$	c.	\$	c.	\$	c.	\$	c.
1. Argent en caisse ou en banque.....	1932	—		58,237	45	—		—	
	1933	—		57,408	20	—		—	
2. Intérêt sur valeurs (moins réserve).....	1932	—		—		—		—	
	1933	—		12,696	93	—		—	
3. Arrérages de taxes (moins réserve).....	1932	—		—		—		—	
	1933	—		—		—		—	
4. Comptes recevables (moins réserve).....	1932	—		1,800,842	28	1,730,450	22	—	2,5,153,301 42
	1933	—		2,030,007	60	1,389,282	86	—	2,6,263,730 62
5. Inventaires, outillages, magasins et matériaux (moins dépréciation).....	1932	—		227,760	57	—		—	2,439,661 05
	1933	—		215,474	02	—		—	2,248,029 55
6. Dépenses payées d'avance.....	1932	—		17,270	96	—		—	—
	1933	—		30,517	92	—		—	—
7. Autres revenus divers.....	1932	—		18,814	65	—		—	10,000 00
	1933	—		17,415	59	2,78,740	34	—	10,000 00
8. Charges défréées.....	1932	—		—		512,300	38	—	—
	1933	—		—		431,188	30	—	—
9. Déficit en revenu.....	1932	—		2,065,064	68	2,225,319	99	—	—
	1933	—		3,483,879	12	941,907	51	—	—
<b>TOUT REVENU OU ACTIF COURANT.</b>	1932	—		<b>3,985,990</b>	<b>59</b>	<b>4,468,070</b>	<b>59</b>	—	23,312,610 48
	1933	—		<b>5,841,399</b>	<b>38</b>	<b>2,841,129</b>	<b>01</b>	—	17,195,613 31
		Manitoba	Saskatchewan	Alberta	Colombie-Britannique	Total			
		\$	c.	\$	c.	\$	c.	\$	c.
1. Argent en caisse ou en banque.....	1932	322,162	61	—		365,478	57	1,751,445	53
	1933	115,690	44	149,126	64	223,504	58	1,110,593	49
2. Intérêt couru sur valeurs (moins réserve).....	1932	120,150	17	1,328,383	26	745,252	98	—	2,193,786 41
	1933	80,340	09	1,811,956	42	741,510	36	—	2,646,503 80
3. Arrérages de taxes (moins réserve).....	1932	321,581	80	1,820,230	84	2,407,157	22	5,453,115	63
	1933	517,869	91	3,093,373	82	2,538,540	50	5,665,201	43
4. Comptes recevables (moins réserve).....	1932	1,703,339	04	2,664,359	53	2,294,663	17	3,732,655	34
	1933	2,016,528	55	3,078,344	24	2,173,935	25	1,297,706	61
5. Inventaires, outillages, magasins et matériaux (moins dépréciation).....	1932	186,835	13	443,921	15	1,210,783	03	—	4,508,981 83
	1933	164,416	00	389,142	51	887,425	26	—	3,904,487 34
6. Dépenses payées d'avance.....	1932	36,629	00	—		91,288	30	—	145,188 35
	1933	20,657	00	—		99,787	32	—	150,062 33
7. Autres revenus divers.....	1932	4,294,582	28	—		—		495,629	79
	1933	—		—		—		61,233	84
8. Charges défréées.....	1932	33,036	90	1,846,933	14	508,553	64	486,133	86
	1933	34,303	26	2,184,282	28	501,642	53	419,855	52
9. Déficit en revenu.....	1932	449,235	63	6,164,718	82	9,283,077	64	50,661,770	32
	1933	1,895,850	51	5,322,746	02	11,574,932	42	53,498,148	12
<b>TOUT REVENU OU ACTIF COURANT.</b>	1932	<b>3,467,582</b>	<b>74</b>	<b>14,268,546</b>	<b>81</b>	<b>16,906,255</b>	<b>45</b>	<b>62,589,750</b>	<b>47</b>
	1933	<b>4,845,658</b>	<b>85</b>	<b>16,028,971</b>	<b>93</b>	<b>18,741,278</b>	<b>22</b>	<b>62,052,739</b>	<b>01</b>
		<sup>1</sup> Avances. <sup>2</sup> Avances au plan de colonisation britannique. <sup>3</sup> Bruts. <sup>4</sup> Comprend avances au compte capital et dus en subside défréés.							

<sup>1</sup> Avances. <sup>2</sup> Avances au plan de colonisation britannique. <sup>3</sup> Bruts. <sup>4</sup> Comprend avances au compte capital et dus en subside défréés.

TABLEAU 19—Bilan—suite

## PASSIF COURANT

		Ile du Prince- Édouard	Nouvelle- Écosse	Nouveau- Brunswick	Québec	Ontario			
		\$	c.	\$	c.	\$	c.	\$	c.
1. Comptes payables.....	1932	—	319,913 09	148,257 38	—	—	385,944 71		
	1933	—	365,788 63	122,182 49	—	—	535,201 92		
2. Intérêt couru non échu.....	1932	—	742,603 31	844,589 82	—	—	8,732,579 00		
	1933	—	830,455 46	862,812 67	—	—	9,166,388 83		
3. Fonds d'amortissement couru mais non échu.....	1932	—	—	78,850 81	—	—	1,041,093 33		
	1933	—	—	82,149 27	—	—	1,763,947 42		
4. Avances des banques ou découverts.....	1932	—	1,338,420 83	2,594,473 73	—	—	—		
	1933	—	2,152,541 78	876,232 93	—	—	—		
5. Revenus ou crédits déferrés.....	1932	—	885,951 40	131,165 03	—	—	—		
	1933	—	835,696 09	191,204 56	—	—	—		
6. Autres divers.....	1932	—	22,002 22	425,913 17	1,784,058 93	646,100 37			
	1933	—	32,365 95	536,633 70	1,982,965 90	658,837 55			
7. Dû sur le capital.....	1932	—	677,099 73	244,811 65	—	—	—		
	1933	—	1,630,551 47	169,893 39	—	—	—		
8. Surplus en revenu.....	1932	—	—	—	—	—	11,906,893 07		
	1933	—	—	—	—	—	5,371,269 59		
<b>TOTAL, PASSIF.....</b>	1932	—	<b>3,985,990 59</b>	<b>4,468,070 59</b>	<b>1,784,058 93</b>	<b>23,312,610 48</b>			
	1933	—	<b>5,847,399 38</b>	<b>2,841,129 01</b>	<b>1,982,965 90</b>	<b>17,495,645 31</b>			

		Manitoba	Saskatchewan	Alberta	Colombie- Britannique	Total			
		\$	c.	\$	c.	\$	c.	\$	c.
1. Comptes payables.....	1932	72,563 61	60,075 68	954,650 63	12,511,578 59	14,452,983 69			
	1933	56,449 98	21,988 46	185,888 95	4,017,916 81	5,305,417 24			
2. Intérêt couru non échu.....	1932	939,757 28	1,400,737 08	1,607,058 94	1,652,922 60	15,020,248 03			
	1933	934,932 19	1,997,446 36	1,688,335 98	1,789,812 58	17,270,184 07			
3. Fonds d'amortissement couru mais non échu.....	1932	—	—	415,187 73	—	—	2,135,140 87		
	1933	—	—	483,549 75	—	—	2,329,646 44		
4. Avances des banques ou découverts.....	1932	—	1,414,578 11	—	—	—	5,347,472 67		
	1933	1,274,243 65	—	—	—	—	4,303,018 36		
5. Revenus ou crédits déferrés.....	1932	—	—	—	—	—	5,453,115 03	6,470,232 06	
	1933	—	—	—	—	—	5,665,201 43	6,692,102 08	
6. Autres divers.....	1932	4,245,261 85	1,839,701 39	286,940 72	1,525,109 70	8,085,088 44			
	1933	4,248,383 76	1,244,555 07	374,801 06	1,587,605 51	8,901,229 10			
7. Dû sur le capital.....	1932	—	9,553,454 55	13,642,417 43	41,438,023 86	65,555,807 23			
	1933	96,649 27	12,764,981 44	16,011,642 48	48,992,202 68	79,065,920 73			
8. Surplus en revenu.....	1932	—	—	—	—	—	11,906,893 07		
	1933	—	—	—	—	—	5,371,269 59		
<b>TOTAL, PASSIF.....</b>	1932	<b>3,162,582 74</b>	<b>11,268,516 81</b>	<b>16,906,255 45</b>	<b>62,580,750 47</b>	<b>130,723,866 06</b>			
	1933	<b>4,845,658 85</b>	<b>16,028,971 03</b>	<b>18,744,278 22</b>	<b>62,052,739 01</b>	<b>129,838,737 61</b>			

<sup>1</sup> Taxes sur les corporations. <sup>2</sup> Aucun bilan donné. Les chiffres entrés sont les seuls connus. <sup>3</sup> Fonds d'amortissement municipaux déposés au trésor provincial. <sup>4</sup> Comprend les octrois scolaires accusés mais non dus et revenu reçu en anticipation.

TABLEAU 19—Bilan—fin  
COMPTES EN FIDUCIE—ACTIF

		Île du Prince-Edouard	Nouvelle-Ecosse	Nouveau-Brunswick	Québec		Ontario	
					\$	c.	\$	c.
1. Caisse.....	1932	—	31,052 84	1,387,588 90	—	—	—	—
	1933	2,516 64	36,940 52	1,382,363 07	—	—	—	—
2. Portefeuille.....	1932	—	265,437 14	—	—	—	—	—
	1933	118,013 60	306,345 69	—	—	—	—	—
3. Arrérages sur taxes cotisées.....	1932	—	—	—	—	—	—	—
	1933	—	—	—	—	—	—	—
4. Comptes recevables.....	1932	—	—	—	—	—	—	—
	1933	—	—	—	—	—	—	—
5. Fonds des terres des écoles.....	1932	—	—	—	—	—	—	—
	1933	—	—	—	—	—	—	—
6. Divers.....	1932	—	—	—	—	—	—	—
	1933	—	—	—	—	—	—	—
<b>TOTAL DES COMPTES EN FIDUCIE.</b>		1932	—	296,489 98	387,588 90	?	—	—
		1933	120,530 24	343,286 21	382,363 07	?	—	—
		Manitoba	Saskatchewan	Alberta	Colombie Britannique	Total		
		\$	c.	\$	c.	\$	c.	\$
1. Caisse.....	1932	305,359 45	192,309 34	2,773,584 04	525,205 77	4,215,100 34		
	1933	637,825 42	232,772 71	2,979,421 25	582,113 69	4,833,753 30		
2. Portefeuille.....	1932	485,114 16	1,027,674 84	3,088,842 45	161,652 59	5,028,721 18		
	1933	712,047 88	1,309,125 13	3,398,105 91	170,227 71	6,013,865 92		
3. Arrérages sur taxes cotisées.....	1932	—	—	1,364,880 51	—	1,364,880 51		
	1933	—	—	1,939,731 38	—	1,939,731 28		
4. Comptes recevables.....	1932	—	—	62,779 64	—	62,779 64		
	1933	—	—	71,750 01	—	71,750 01		
5. Fonds des terres des écoles.....	1932	—	4,445,400 54	18,136,733 85	—	22,582,134 39		
	1933	—	4,952,545 02	16,734,244 78	—	21,686,789 80		
6. Divers.....	1932	—	1,145,376 35	2,730,637 24	—	3,876,013 59		
	1933	—	1,362,231 99	2,776,283 39	—	3,138,515 38		
<b>TOTAL DES COMPTES EN FIDUCIE.</b>		1932	796,473 61	6,810,761 97	28,157,457 73	686,858 36	37,129,629 65	
		1933	1,349,673 30	6,836,674 85	27,899,536 72	732,341 40	37,684,405 79	

<sup>1</sup> Comprend garanties et autres dépôts. <sup>2</sup> Aucun bilan n'a paru. Chiffres connus seulement. <sup>3</sup> Débité au revenu ou compte courant.

TABLEAU 20—Passif  
(Y compris les garanties des obligations et des prêts aux

		Île du Prince-Edouard	Nouvelle-Ecosse	Nouveau-Brunswick		
					\$	c.
<b>TOTAL, COMPTES EN FIDUCIE PASSIF.</b>	1932	—	—	—	1,167,000 00	
	1933	—	698,104 88	—	1,162,000 00	

NOTA.—Le passif indirect ou contingent n'entre pas dans le bilan.

TABLEAU 19—Bilan—fin

## COMPTES EN FIDUCIE—PASSIF

		Ile du Prince- Edouard	Nouvelle- Ecosse	Nouveau- Brunswick	Québec	Ontario
		\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
1. Total, comptes en fiducie.....	1932	—	296,489 98	<sup>1</sup> 387,588 90	4,075,351 89	—
	1933	120,530 24	343,286 21	<sup>1</sup> 382,363 07	4,261,980 01	—
2. Divers.....	1932	—	—	—	—	—
	1933	—	—	—	—	—
<b>TOTAL, COMPTES EN FIDUCIE, PASSIF.</b>	<b>1932</b>	<b>—</b>	<b>296,489 98</b>	<b>387,588 90</b>	<b><sup>1</sup> 4,075,351 89</b>	<b>—</b>
	<b>1933</b>	<b>120,530 24</b>	<b>343,286 21</b>	<b><sup>1</sup> 382,363 07</b>	<b><sup>1</sup> 4,261,980 01</b>	<b>—</b>
		Manitoba	Saskatchewan	Alberta	Colombie- Britannique	Total
		\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
1. Total, comptes en fiducie.....	1932	349,075 78	2,365,360 53	27,122,227 97	686,858 36	35,282,953 41
	1933	1,115,015 18	1,904,120 83	26,796,622 70	732,341 40	35,656,268 64
2. Divers.....	1932	441,307 83	<sup>2</sup> 4,445,400 54	1,035,229 76	—	5,922,028 13
	1933	234,658 12	<sup>2</sup> 4,952,545 02	1,102,914 02	—	6,290,117 16
<b>TOTAL, COMPTES EN FIDUCIE PASSIF.</b>	<b>1932</b>	<b>790,473 61</b>	<b>6,810,761 07</b>	<b>28,157,457 73</b>	<b>686,858 36</b>	<b>41,204,981 54</b>
	<b>1933</b>	<b>1,349,673 30</b>	<b>6,856,674 85</b>	<b>27,899,536 72</b>	<b>732,341 40</b>	<b>41,946,385 80</b>

<sup>1</sup> Comprend garanties et autres dépôts.    <sup>2</sup> Aucun bilan n'a paru. Chiffres connus seulement.    <sup>3</sup> Réserve du compte en fiducie des écoles.

## indirect ou contingent

chemins de fer, municipalités et autres organisations)

Québec	Ontario	Manitoba	Saskatchewan	Alberta	Colombie- Britannique	Total
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
4,379,300 00	80,618,385 84	<sup>1</sup> 9,866,743 77	31,383,033 94	<sup>2</sup> 10,208,959 78	68,137,857 23	208,761,280 56
4,864,300 00	102,103,130 59	<sup>1</sup> 8,501,819 75	33,933,480 34	<sup>2</sup> 9,992,912 49	68,137,857 23	228,693,905 28

<sup>1</sup> De plus, la province a garanti l'intérêt sur des obligations municipales, les loyers de chemins de fer loués au Manitoba et des bons du trésor relativement à la liquidation de la banque d'épargnes de la province sur lesquels nulle valeur n'est placée.    <sup>2</sup> Sans compter les garanties sur certaines branches de chemins de fer qui ont été depuis prises par le Canadien National et le Canadien Pacifique qui en font maintenant l'exploitation, et s'élevant à \$32,233,657, et des obligations non garanties de l'hôpital de l'université d'Alberta, de \$77,500.



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DES  
GOUVERNEMENTS PROVINCIAUX  
DU CANADA

1932 ET 1933

Publié par ordre de l'honorable R. B. Hanson, K.C., M.P.,  
Ministre du Commerce



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