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**DEPARTMENT OF TRADE AND COMMERCE**  
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**FINANCE STATISTICS BRANCH**

**FINANCIAL STATISTICS**  
**OF**  
**PROVINCIAL GOVERNMENTS**  
**IN**  
**CANADA**

+ addenda

**1941**

(Fiscal Year Ending nearest December 31, 1941)



OTTAWA  
1944

Price 25 cents

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CANADA

DEPARTMENT OF TRADE AND COMMERCE

BUREAU OF STATISTICS

FINANCIAL STATISTICS

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DOMINION BUREAU OF STATISTICS  
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OTTAWA, CANADA  
AUGUST, 1944

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MEMORANDUM RE:

REPORT ON FINANCIAL STATISTICS  
OF  
PROVINCIAL GOVERNMENTS IN CANADA  
1941

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ADDENDA TO FOLLOW

In further explanation of the revenue and expenditure tables on pages 10, 11, 16 and 17 of this report, a detailed analysis of adjustments shown in the "Reconciliation with Provincial Public Accounts" is now being prepared and will be published in the form of an "ADDENDA". A special analysis of capital account items which are included in the tables of Net Combined Ordinary and Capital Revenues and Expenditures on pages 16 and 17 will also be included.



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PREFACE

INTRODUCTION AND HISTORY

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Preface

This bulletin presents financial statistics of Provincial Governments in Canada for fiscal years ended nearest to December 31, 1941. The fiscal periods dealt with are, therefore, as nearly coincident as is possible in view of the variations in Provincial fiscal year-ends, actual dates of which for the period under review are shown on page 2. It should be noted, however, that Prince Edward Island has since changed its fiscal year-end to March 31.

This publication follows closely along the lines of the 1940 Report although certain changes have been introduced where they seem to contribute to clarity. One notable improvement is the inclusion of additional tables which present a combined picture of both ordinary and capital revenues and expenditures. It is planned further to implement desirable changes, and include additional material, following the decisions of the 1943 Dominion-Provincial Conference and work of a Continuing Committee appointed thereat. As a further result of these efforts and with the continued collaboration of Provincial authorities it is also hoped to publish these statistics on a more current and up-to-date basis than has been possible in the past.

The statistics included in this report are based for the most part on special returns submitted by the provinces which were checked and further analysed to ensure uniformity in the treatment of items of a similar character. In some instances additional information required was obtained direct from Provincial Public Accounts.

These statistics were compiled under the direction of J. H. Lowther, by A. S. Abell, with the assistance of Miss M. I. McLean.

*S. A. Cudmore.*

Dominion Statistician.

August, 1944.

## INTRODUCTION AND SUMMARY

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FISCAL YEARS OF PROVINCES

The statistics in this report cover the fiscal years of Provincial Governments which ended as follows:

Prince Edward Island - December 31, 1941  
 Nova Scotia - November 30, 1941  
 New Brunswick - October 31, 1941  
 Quebec - March 31, 1942  
 Ontario - March 31, 1942  
 Manitoba - April 30, 1942  
 Saskatchewan - April 30, 1942  
 Alberta - March 31, 1942  
 British Columbia - March 31, 1942

Exceptions to the above occur in a few instances in the case of a Provincial Board, Commission, or Special Fund, the fiscal year-end of which differs from that of the Province. Abbreviations of the names of provinces are used in the various tables as follows: P. E. I. (Prince Edward Island); N. S. (Nova Scotia); N. B. (New Brunswick); QUE. (Quebec); ONT. (Ontario); MAN. (Manitoba); SASK. (Saskatchewan); ALTA. (Alberta); B. C. (British Columbia).

REVENUES AND EXPENDITURES

Inter-provincial Comparisons - The revenues and expenditures presented in Tables 1 to 9 are based on the several Public Accounts. The basis upon which the Public Accounts are themselves prepared varies from Province to Province. Cash and accrual systems, or some combination of them, are each in common use. However, from the standpoint of inter-provincial comparability, these variations are not as serious in the year under review as they would be at a time when provincial revenues were less buoyant and receivables and payables were accumulating.

While an effort has been made to observe the strictest uniformity in the classification of both revenues and expenditures, differences in the administrative organization of the Provinces make it almost impossible to achieve a completely comparable functional analysis. For example, some items of administrative overhead specifically connected with a service may wrongly be included under "General Government" where a Department administers more than one service, so that the problem of allocation is extremely difficult. However, while this might explain minor differences in the levels of "General Government", major differences are more apt to be the result of peculiarities in the provincial problems which lead, in some Provinces, to the creation of general overhead services which are not required in others. This is particularly well illustrated in the case of British Columbia where the provincial burden of overhead services is greater because only a small part of the Province is municipally organized. This point is closely related to that discussed in the succeeding paragraph.

Inter-provincial variations in the division of responsibility between the Province and its creatures, the municipalities, also contribute to incomparability. Because of this factor comparisons at the purely provincial level, as exhibited in Tables 1 to 9, are of limited usefulness. A basis for completely valid and meaningful inter-provincial comparisons could only be achieved by statistical combination of the figures for the province and its municipalities.

A fourth factor reduces the comparability of provincial revenues in the year under review, viz., the unequal incidence of the Dominion-Provincial Taxation Agreement discussed below.

Dominion-Provincial Taxation Agreement Act, 1942 - The year under review marks the beginning of the operation of the provisions of the Dominion-Provincial Taxation Agreement Act, 6 Geo. VI, Chapter 13. Since the Act did not come into force at the same time in each province its effects on the provincial revenues are naturally unequal and should be taken into account in making any inter-provincial comparisons.

Under the provisions of the above Act the Provinces agreed to discontinue the use of income and corporation taxes for the duration of the War and a certain readjustment period thereafter, in return for a Dominion subsidy based on either (a) the cash collected on account of these levies in the fiscal year ended nearest December 31, 1940, or (b) the cost of the province's net debt service for the same period. All interim subsidies previously paid were discontinued but provision was made for payment of additional subsidies to certain provinces. In addition the revenue from gasoline taxation was guaranteed at the level of the yield in the fiscal year ended nearest December 31, 1940.

The Tax Agreement subsidy paid in any year is reduced by the amount of arrears of income and corporation taxes collected by the Province; but the balance will be paid by the Dominion after the termination of the Agreement. This arrangement and the fact that the Agreement may not have been in operation for a full year will explain the differences between the amounts actually received by the Provinces as shown in tables 1 to 9 and the amounts set out below.

PROVINCE	Subsidy for Vacation of Tax Fields	Additional Subsidy	Gasoline Tax Guarantee
Prince Edward Island .....	264,769.94*	437,174.02	307,901.72
Nova Scotia .....	2,585,308.72*	325,769.31	2,853,363.82
New Brunswick .....	3,278,574.15*	371,493.30	2,101,072.01
Quebec .....	20,586,074.56	-	11,803,248.13
Ontario .....	28,964,039.54	-	26,608,290.59
Manitoba .....	5,054,740.92	600,000.00	2,678,148.64
Saskatchewan .....	4,330,471.29*	1,500,000.00	3,397,279.42
Alberta .....	4,080,860.64	-	3,221,975.68
British Columbia .....	12,048,367.51	-	3,763,625.95
Total .....	81,193,207.27	3,234,436.63	56,734,905.96

\* Chose debt service option.

Gross Ordinary Revenues and Expenditures, Tables 1 and 2 - These tables show revenues and expenditures on a gross basis with further adjustments in relation to the manner in which they are presented in Provincial Public Accounts to achieve a greater degree of uniformity and inter-provincial comparability. Adjustments to a gross basis, which constitute the major portion of the total, are necessary by reason of Provincial variations in the practice of deducting certain contributions, refunds and other revenues from departmental expenditures, i.e., some items are shown net and others gross. Other adjustments which are more specific in application are explained in the following:

(a) Liquor Profits Unremitted - This adjustment includes amounts earned by the Liquor Control Board during its fiscal year but not remitted to the Provincial Treasury, including transfers to special contingency reserves.

(b) Special Funds Added - In some Provinces administrative funds have been created into which certain revenue is directed and from which certain expenditure is made, neither of which enters the totals of ordinary revenue and expenditure although similar to items included in other Provinces. Consequently the revenues and expenditures of such funds have been classified and added to ordinary account while the corresponding inter-fund receipts and payments have been eliminated. In point of magnitude the most significant of these funds are the Relief Accounts of Saskatchewan and British Columbia and the Forest Protection Fund of British Columbia.

(c) Other Adjustments -

Quebec - Sinking fund earnings of \$1,212,000 have been deducted from revenue since they do not appear in the revenues of the other Provinces.

Manitoba - The charge of \$750,000 for creating a post-war reserve does not represent expenditure paid or incurred in the year and was therefore deducted.

Saskatchewan - The amount of \$326,000 write-off of advances to the Agricultural Aid Account, was deducted from expenditure.

Alberta - Consumer's bonuses of \$157,000 paid by Treasury Branches, were added to expenditure.

British Columbia - Since the Province acts as a tax-collecting agent for the Rural School Districts, the amount of \$910,000 advanced to the School Districts in respect of these taxes was deducted from revenue and expenditure. Advances of \$199,000, recovered from Municipalities, were deducted from revenue.

Net Ordinary Revenues and Expenditures, Tables 3 and 5 - In contrast to tables 1 and 2 these tables show Provincial revenues and expenditures on a "net" basis, i.e., after offsetting certain specific revenues and refunds or contributions from other Governments against the expenditure for the related functions or services to which they apply. While the net result (surplus or deficit) is the same in both cases these two bases of showing revenues and expenditures place due emphasis on the "gross" burden for services rendered as well as on the "net" cost of such services. There are significant aspects to each of these phases of Provincial Government operations depending upon the interests of those using the statistics. Table 4, on page 13 shows an analysis, by source, of the revenues which have been applied against expenditures while table 5 sets out a further analysis of these amounts according to function or service to which they are applicable. This is accomplished by showing such revenues as deductions from the respective items of gross expenditure in the body of the table. Thus in effect table 5 shows both the "gross" as well as the "net" picture in so far as detail items are concerned. Explanations on page 4 in relation to the reconciliation of gross revenues and expenditures with Provincial Public Accounts also apply to these tables without modification.

Net Combined Ordinary and Capital Revenues and Expenditures, Tables 6, 7, 8 and 9 - These tables present an over-all picture of provincial operations, combining items of expenditures and revenues which have been charged or credited, as the case may be, to Capital Account with Ordinary revenues and expenditures. Tables 6 and 7 show these statistics in absolute amounts, while tables 8 and 9 show them on a "per capita" basis. The same principles were applied in compiling these statistics as in the case of Ordinary revenues and expenditures. In other words the capital expenditures were functionalized in so far as practicably possible to do so, including the cost of acquiring fixed or intangible assets such as land, buildings and equipment, etc., and contributions, refunds or other credits which could be specifically applied were deducted therefrom to arrive at the net amount. Here again, because of provincial variations in distinguishing between capital transactions and ordinary or current expenses, the over-all picture on a combined basis is in some respects more informative and useful and tends to present more accurate and valid comparisons. While the large variations in the "per capita" figures in tables 8 and 9 may be indicative these should not be considered without reference to the dangers of inter-provincial comparisons referred to on page 2. Since the original cost of capital works is included as an expenditure, amounts provided for debt retirement are excluded from these tables so as to avoid duplication.

#### ASSETS AND LIABILITIES

Certain changes in the presentation of assets and liabilities have been introduced in this report, for which reason it is desirable to make brief reference thereto in comparison with the manner in which such statistics were previously shown. In the 1940 report a partial consolidation of Provincial Assets and Liabilities was shown including Capital, Revenue, Sinking Fund, Trust, Reserve and Agency Funds, Working Capital Funds and Miscellaneous Public Service Enterprises but excluding Public Utilities and the Quebec Farm Credit Bureau. With the exception of the Utilities and the Quebec Farm Credit Bureau, the assets and liabilities of these semi-autonomous boards or agencies of governments were then shown in separate statements, so that it was possible, by the process of deduction, to arrive at what might be termed the "general" assets and liabilities comprising Capital, Revenue and Sinking Funds only, which on a combined basis are more or less comparable as between provinces. In view, however, of the interest usually attached to these "general" funds of Provincial Governments, the assets and liabilities of Capital, Revenue and Sinking Funds, on a combined basis, are shown in a separate table in this report.

Also the assets and liabilities of Liquor Control Boards are excluded from the table for "Working Capital Funds and Miscellaneous Public Service Enterprises" (Table 11) and shown separately in Table 12. Assets and liabilities of Trust, Reserve and Agency Funds are shown separately as before. Thus anyone interested in a partially consolidated picture of assets and liabilities, on a basis similar to that shown in the 1940 Report, may obtain this by combining the relative items in Tables 10, 11, 12 and 13 and eliminating therefrom the inter-fund balances excepting those of Utilities, the advances to which will have to remain since the actual assets and liabilities thereof are not reported. It is pointed out in connection with such inter-fund balances that these are not always in agreement, due to the fact that in some instances the fiscal year-end of a Provincial Board or Commission differs from that of the province.

Capital, Revenue and Sinking Funds, Combined, Table 10 - This is the new table which is shown this year for the first time. It includes the assets and liabilities of Capital, Revenue and Sinking Funds only, which have been analysed and combined according to type of asset and nature of liability. The relationship between these "general" funds and semi-autonomous provincial Boards or Commissions and working capital funds is expressed through the item "Advances, Etc., Due From Government Agencies". Likewise the relationship between Trust, Reserve and Agency Funds is reflected through the item "Due to Trust, Reserve and Agency Funds", in the liabilities.

Working Capital Funds and Miscellaneous Public Service Enterprises, Combined, Table 11 - This table includes the combined assets and liabilities, by provinces, of the following special funds or activities which are accounted for separately from "general" provincial funds.

Prince Edward Island ..	School Supply Branch.
Nova Scotia .....	Land Settlement Board; Public Utilities Commission.
Ontario .....	Commissioner of Agricultural Loans; Niagara Parks Commission.
Manitoba .....	Text Book Bureau; Farm Loans Association.
Saskatchewan .....	King's Printer Advance; Education Advance Account; Warehouse Advance Account; Farm Loan Board.
Alberta .....	School Books Branch; Public Works Stock Advance; Public Administrator; Estates Branch Advance; Insurance Office; Provincial Farms; Lethbridge Northern Colonization Manager; University of Alberta; University Hospital; Provincial Marketing Board; Cream Grading Service; Egg and Poultry Marketing Service; King's Printer.
British Columbia .....	King's Printer; Text Book Branch; Equipment Fund; Agricultural Credit Commission; Land Settlement Board; Industrial Development Fund.

Liquor Control Boards, Table 12 - In view of the distinction between this type of provincial enterprise and the other activities referred to in the preceding section, the assets and liabilities of Provincial Liquor Boards or Commissions are set out separately in this table. Although the revenues from Liquor Control as shown in this report have been adjusted to include unremitted profits as well as amounts transferred to special contingency reserves, the complementary adjustment has not been made in the relative balance sheet items.

Trust, Reserve and Agency Funds, Table 13 - This table includes assets and liabilities in respect of deposits held in trust by the provinces, including employee pension or superannuation funds and also miscellaneous other funds which are not otherwise classified in the preceding tables. Although these funds have been grouped in this table it should be remembered that there are variations in the character of the provincial liability. The assets of reserve funds, for example, are provincial assets and there is therefore no external liability. Again, in the case of the School Lands Funds of the Prairie Provinces the assets are held in trust for the Provinces themselves and the earnings of the funds are provincial revenue which must be used for the support of education.

Sinking and Special Debt Retirement Funds, Table 14 - This table shows an analysis of the assets of Sinking and Special Debt Retirement Funds. It will be noted that these assets are included in Table 10. The total of sinking fund assets shown in this table may not agree with that shown in the Public Accounts, due to the elimination of investment reserves, or surpluses, which are sometimes deducted from investments. The sinking fund of \$2,116,000 held by the Nova Scotia Power Commission in respect of bonds issued by the Province for the purpose of advancing money to the Commission, is not included in this Table. However, had these monies been deposited as part of the Province's sinking fund - a common practice in other Provinces - the amount now included in Table 10 as "Advances to Government Utilities" would be correspondingly less.

Contingent Liabilities, Table 15 - This table shows the contingent or indirect liabilities of Provincial Governments in respect of guaranteed bonds, debentures, bank loans, etc. It will be noted in the case of Ontario that the liabilities in this table duplicate those shown in Table 11 in respect of the bonds and bank loans of the Niagara Parks Commission which are guaranteed by the province.

#### ANALYTICAL STATEMENTS

Investments, Tables 16 and 17 - These two tables show an analysis of bonds, debentures, stock, etc., held by Provincial Governments as investments. Table 16 shows a summary of such investments for all funds on the basis of the authority which has issued or guaranteed the securities, while Table 17 gives an analysis of each fund's investments on the same basis except that guaranteed issues are combined with direct issues of the guarantor.

Funded Debt, Tables 18 and 19 - These two tables show supplementary information in respect of funded debt outstanding. Table 18 analyses the funded debt according to currency in which payable, with a further sub-analysis showing how much of each province's outstanding debt is held as investments in its own provincial funds and how much is outstanding in the hands of the general public.

While there is a relationship between the total amount of its funded debt held by each province, as shown in this table, and the amount of its own provincial bonds held as investments, as shown in Tables 16 and 17, these are not necessarily in agreement. The reason for this is that the analysis in Table 18 is on the basis of par value, while the investments shown in Tables 16 and 17 are, in some instances, carried at other than par value.

Future Funded Debt Payments, Principal and Interest, Table 20 - This table is designed to show future charges in respect of principal repayments and interest on funded debt outstanding at the close of the year under review, according to currencies in which payable. While the table is largely self-explanatory it should be noted that the projected payments of both principal and interest are based on the gross funded debt outstanding at the close of the Provincial fiscal years ended nearest to December 31, 1941. The amounts which each province will actually pay in future years will only be the same as those appearing in this table if there are no new issues, refundings or retirements in the years intervening before maturity.

#### COMPARISON 1941 - 1940

During 1941 the total funded debt of Provincial Governments was reduced by over \$26,000,000. Details by provinces of changes which took place in this respect, together with a comparison of "average coupon rates" and "average term in years", are shown in the following:

PROVINCE	FUNDED DEBT		AVERAGE COUPON RATE		AVERAGE TERM IN YEARS	
	1941	1940*	1941	1940	1941	1940
	(000's)	(000's)	%	%		
Prince Edward Island ...	10,668	8,518	4.01	3.99	11.8	11.5
Nova Scotia .....	108,187	105,122	3.94	3.96	20.0	20.3
New Brunswick .....	104,682	102,777	4.13	4.13	18.0	17.8
Quebec .....	388,816	397,446	3.47	3.37	15.8	15.0
Ontario .....	632,138	629,632	4.25	4.27	19.1	19.3
Manitoba .....	87,478	90,030	4.62	4.73	24.7	25.0
Saskatchewan .....	126,337	126,092	4.65	4.65	22.9	22.9
Alberta .....	128,176	128,176	4.88	4.88	26.4	26.4
British Columbia .....	121,791	146,704	4.55	4.51	27.2	27.9
Total .....	1,708,273	1,734,497	4.16	4.16	19.4	20.0

\* Revised figures.

As a result of the above reductions and refundings during the year, further significant changes took place between the amount of debt payable in Canadian funds and the amount payable in currencies of other countries, and also in the rates of interest payable on funded debt outstanding.

TOTAL PROVINCIAL FUNDED DEBT  
Analysis by Domicile

PAYABLE IN	1941	1940
	(000's)	(000's)
Canada Only .....	934,023	928,400
London (Eng.) Only .....	49,633	63,432
London (Eng.) and Canada .....	49,137	55,067
New York Only .....	1,225	395
New York and Canada .....	398,994	412,033
London (Eng.) New York and Canada.	270,161	270,022
Other* .....	5,100	5,148
Total .....	1,708,273	1,734,497

\* Includes \$4,736,000 for both years payable in London (Eng.) and Paris; the balance is unclassified.

TOTAL PROVINCIAL FUNDED DEBT  
Analysis by Interest Rates

Rates of Interest	1941		1940	
	(000's)	% of Total	(000's)	% of Total
Less than 3% .....	137,775	8.1	163,723	9.4
3% to 4% .....	447,872	26.2	430,457	24.8
4% to 5% .....	642,430	37.6	646,740	37.3
5% and over .....	480,196	28.1	493,577	28.5
Total ...	1,708,273	100.0	1,734,497	100.0

While fluctuations were also reflected in Provincial revenues and expenditures between the years 1941 and 1940, completely valid comparisons in total for all provinces are impossible since the 1940 figures for Quebec include only a nine month period. Gross Ordinary Revenues and Expenditures, by Provinces, as reported for the two years are as follows:

PROVINCE	GROSS ORDINARY REVENUES		GROSS ORDINARY EXPENDITURES	
	1941	1940	1941	1940
	(000's)	(000's)	(000's)	(000's)
Prince Edward Island .....	2,146	1,970	2,134	2,195
Nova Scotia .....	18,529	16,962	17,435	15,790
New Brunswick .....	13,754	12,859	12,853	12,427
Quebec* .....	110,347	72,228	91,459	68,598
Ontario .....	136,022	131,216	119,530	116,857
Manitoba .....	22,346	23,514	19,798	22,306
Saskatchewan .....	30,408	28,756	27,817	33,203
Alberta .....	28,104	25,956	20,845	21,597
British Columbia .....	43,135	41,850	37,947	37,957
Total .....	404,791	355,311	349,818	330,930

\* Nine month period.

TABLE 1. - GROSS ORDINARY REVENUES - SUMMARY BY SOURCES  
For Fiscal Years ended nearest to December 31, 1941.  
(Thousands of dollars)

5

ITEM	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
Taxes <sup>a</sup> .....	674	5,311	4,047	60,062	70,101	4,780	11,295	10,212	7,914	174,396
Licences, Permits and Fees ..	196	2,160	1,706	10,074	12,274	2,363	3,617	4,282	4,359	41,031
Public Domain .....	3	921	1,300	10,586	6,866	1,007	1,342	2,564	6,593	31,182
Fines and Penalties .....	7	71	20	544	311	96	74	130	54	1,307
Interest, Premium & Exchange .	-	953	481	1,003	9,260	1,617	2,265	1,200	600	17,379
Sale of Commodities & Services	24	782	434	1,750	2,680	318	494	547	1,119	8,148
Liquor Control .....	110	3,669	2,222	10,304	15,041	2,740	2,407	3,902	5,953	46,348
Other Governments:										
Dominion of Canada .....	1,124	4,220	3,523	11,606	19,013	8,460	7,725	3,899	16,088	75,658
Other Provinces .....	1	7	-	29	89	35	22	-	155	338
Own Municipalities .....	2	425	3	4,227	69	589	68	727	193	6,303
Sub-total. Other Gov'ts .	1,127	4,652	3,526	15,862	19,171	9,084	7,815	4,626	16,436	82,299
Other Revenue .....	5	10	18	162	318	341	1,099	641	107	2,701
TOTAL GROSS ORDINARY REVENUES.	2,146	18,529	13,754	110,347	136,022	22,346	30,408	28,104	43,135	404,791

RECONCILIATION WITH PROVINCIAL PUBLIC ACCOUNTS

Total Ordinary - Public										
Accounts ..	2,204	15,071	10,948	91,999	111,496	19,921	28,440	27,214	38,764	346,057
Adjustments to Gross Basis ..	- 63	3,235	2,509	19,291	23,193	2,242	- 147	623	4,258	55,141
Liquor Profits Unremitted ...	-	200	-	-	1,333	- 10	1,411	50	-	2,984
Special Funds Added .....	5	23	297	269	-	193	704	217	1,222	2,930
Other Adjustments .....	-	-	-	-1,212	-	-	-	-	-1,109	-2,321
TOTAL GROSS ORDINARY REVENUES. (as above)	2,146	18,529	13,754	110,347	136,022	22,346	30,408	28,104	43,135	404,791

<sup>a</sup> See Table 3, page 12. for details of taxes.

TABLE 2. - GROSS ORDINARY EXPENDITURES - SUMMARY BY FUNCTIONS  
For Fiscal Years ended nearest to December 31, 1941.  
(Thousands of Dollars)

ITEM	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA	B.C.	TOTAL
Legislation .....	25	229	78	1,049	279	149	168	182	458	2,617
General Government .....	124	767	431	6,105	3,052	1,129	1,766	1,986	2,628	17,988
Protection to Person & Property ..	75	251	212	5,376	5,406	732	996	950	2,071	16,069
Highways, Bridges & Ferries ..	297	3,459	1,743	7,446	17,041	1,160	1,831	1,675	3,643	38,295
Public Welfare:										
Health .....	35	217	126	1,479	1,399	308	277	345	421	4,607
Labour .....	4	41	43	841	447	99	102	148	293	2,018
Relief .....	27	118	17	742	3,352	1,230	2,341 <sup>b</sup>	587	2,164	10,578
Old Age and Blind Pensions ..	297	2,795	2,294	9,830	13,575	2,959	2,975	2,556	3,344	40,625
Other .....	198	1,783	775	13,772	14,484	2,381	3,257	2,817	5,071	44,538
Sub-total Public Welfare ..	561	4,954	3,255	26,664	33,257	6,977	8,952	6,453	11,293	102,366
Education .....	377	1,726	1,144	10,799	16,895	2,092	4,850	3,589	4,691	46,163
Agriculture .....	49	377	286	5,369	4,746	286	444	391	386	12,334
Public Domain .....		227	445	7,617	3,518	705	597	834	2,402	16,345
Debt Charges (Excluding Debt Retirement) ..	413	4,633	4,606	14,326	31,176	5,702	6,954	4,489	7,974	80,273
Other Expenditure .....	10	213	13	1,773 <sup>a</sup>	3,031	212	295	283	412	6,242
TOTAL GROSS ORDINARY EXPENDITURES (Excl. Debt Retirement) ..	1,931	16,836	12,213	86,524	118,401	19,144	26,853 <sup>b</sup>	20,832	35,958	338,692
Debt Retirement .....	203	599	640	4,935	1,129	654	964	13	1,989	11,126
TOTAL GROSS ORDINARY EXPENDITURES (Incl. Debt Retirement) ..	2,134	17,435	12,853	91,459	119,530	19,798	27,817	20,845	37,947	349,818
RECONCILIATION WITH PROVINCIAL PUBLIC ACCOUNTS										
Total Ordinary Expenditure as per Public Accounts .....	2,195	13,578	10,047	72,153	96,337	18,152	28,181	19,965	31,343	291,951
Adjustments to Gross Basis ..	- 63	3,235	2,509	19,291	23,193	2,242	- 147	623	4,258	55,141
Special Funds Added .....	2	23	297	15	-	154	109	100	3,256	3,956
Other Adjustment .....	-	599	-	-	-	- 750	- 326	157	- 910	- 1,230
TOTAL GROSS ORDINARY EXPENDITURES .... (as above)	2,134	17,435	12,853	91,459	119,530	19,798	27,817 <sup>b</sup>	20,845	37,947	349,818

<sup>a</sup> Includes 1,713 reserve for doubtful accounts.

<sup>b</sup> Excludes 7,136 implementing guarantees re Municipalities Seed Grain and Supply Act, 1937.

TABLE 3. - NET<sup>x</sup> ORDINARY REVENUES - SUMMARY BY SOURCES  
 For Fiscal Years ended nearest to December 31, 1941.  
 (Thousands of Dollars)

ITEM	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
<b>Taxes:</b>										
Amusement .....	19	245	108	1,040	649	152	19	219	398	2,849
Corporation .....	120	1,543	1,147	16,268	22,247	378	1,174	1,574	705	45,156
Gasoline .....	285	3,031	2,026	12,142	27,642	2,776	3,758	4,212	4,006	59,878
Income - Persons .....	84	-	-	1,897	4,664	682	344	2,241	-	9,912
Real and Personal Property ..	88	82	109	23	147	24	1,791	1,225	1,302	4,791
Retail Sales .....	-	-	-	12,000	-	-	3,806	-	-	15,806
Succession Duties .....	43	410	384	12,202	11,677	738	346	673	889	27,362
Other .....	35	-	273 <sup>a</sup>	4,490 <sup>b</sup>	3,075	30	57	68	614	8,642
Sub-total Taxes .....	674	5,311	4,047	60,062	70,101	4,780	11,295	10,212	7,914	174,396
<b>Licences, Permits and Fees:</b>										
Motor Vehicle .....	156	1,754	1,499	7,300	10,192	1,721	2,733	2,813	3,471	31,639
Other .....	40	406	207	2,774	2,082	642	884	1,469	888	9,392
Sub-total Licences, etc. ..	196	2,160	1,706	10,074	12,274	2,363	3,617	4,282	4,359	41,031
Public Domain .....	3	921	1,300	10,586	6,866	1,007	1,342	2,564	6,593	31,182
Fines and Penalties .....	7	71	20	544	311	96	74	130	54	1,307
Sale of Commodities & Services.	13	76	56	226	151	33	151	123	96	925
Liquor Control .....	110	3,669	2,222	10,304	15,041	2,740	2,407	3,902	5,953	46,348
<b>Other Governments:</b>										
Dominion of Canada -										
Subsidies & Interim Subsidies	373	1,953	1,593	2,860	3,136	2,313	2,132	1,788	967	17,115
Vacation of Tax Fields ....	492	-	-	-	2,896	3,960	2,887	-	12,048	22,283
Gasoline Tax Guarantee ....	25	-	-	-	-	-	-	-	-	25
Own Municipalities .....	-	417 <sup>c</sup>	-	-	-	582 <sup>d</sup>	-	-	-	999
Sub-total Other Governments	890	2,370	1,593	2,860	6,032	6,855	5,019	1,788	13,015	40,422
<b>Other Revenue:</b>										
School Lands Funds .....	-	-	-	61 <sup>e</sup>	73 <sup>e</sup>	240	985	507	-	1,866
Other .....	5	10	18	101	245	101	114	134	107	835
Sub-total Other Revenue ..	5	10	18	162	318	341	1,099	641	107	2,701
<b>TOTAL NET<sup>x</sup> ORDINARY REVENUE ..</b>	<b>1,898</b>	<b>14,588</b>	<b>10,962</b>	<b>94,818</b>	<b>111,094</b>	<b>18,215</b>	<b>25,004</b>	<b>23,642</b>	<b>38,091</b>	<b>338,312</b>

<sup>x</sup> See Table 4, page 13, for details of revenues excluded from this statement and offset against expenditures in Table 5, pages 14 and 15.

<sup>a</sup> Includes Tobacco Tax. <sup>b</sup> Includes 3,023 Tobacco Tax and 1,176 Meals Tax. <sup>c</sup> Highway Tax.

<sup>d</sup> Municipal Commissioner's levy. <sup>e</sup> Common School Fund received from Dominion.

TABLE 4. - REVENUES EXCLUDED FROM TABLE 3 AND OFFSET AGAINST EXPENDITURES IN TABLE 5  
For Fiscal Years ended nearest to December 31, 1941.  
(Thousands of Dollars)

ITEM	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
Interest, Premium & Exchange ..	-	953	481	1,003	9,260	1,617	2,265	1,200	600	17,379
Sale of Commodities & Services:										
Institutional Revenue .....	10	600	363	64	2,529	285	343	424	774	5,392
Bridge and Ferry Tolls ...	1	106	15	1,460	-	-	-	-	249	1,831
Sub-total .....	11	706	378	1,524	2,529	285	343	424	1,023	7,223
Received from Governments for Specific Purposes:										
Dominion of Canada .....	234	2,267	1,930	8,746	12,981	2,187	2,706	2,111	3,073	36,235
Other Provinces .....	1	7	-	29	89	35	22	-	155	338
Own Municipalities .....	2	8	3	4,227	69	7	68	727	193	5,304
Sub-total .....	237	2,282	1,933	13,002	13,139	2,229	2,796	2,838	3,421	41,877
TOTAL DEDUCTED .....	248	3,941	2,792	15,529	24,928	4,131	5,404	4,462	5,044	66,479

x  
TABLE 5. - NET ORDINARY EXPENDITURES - SUMMARY BY FUNCTIONS  
For Fiscal Years ended nearest to December 31, 1941.  
(Thousands of Dollars)

ITEM	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
LEGISLATION .....	25	229	78	1,049	279	149	168	182	458	2,617
General Government - gross ...	124	767	431	6,105	3,052	1,129	1,766	1,986	2,628	17,988
Less: Provincial Contributions	-	-	-	-	-	2	-	-	-	2
Municipal Contributions.	-	-	-	123	-	-	59	117	-	299
GENERAL GOVERNMENT - net ....	124	767	431	5,982	3,052	1,127	1,707	1,869	2,628	17,687
Protection to Person & Property gross	75	251	212	5,376	5,406	732	996	950	2,071	16,069
Less: Dominion Contributions .	-	-	-	-	-	4	-	-	-	4
Provincial Contributions	-	-	-	-	-	3	-	-	-	3
Municipal Contributions.	-	1	-	287	23	-	-	-	177	488
Institutional Revenue ..	-	28	16	35	911	16	22	24	78	1,130
PROTECTION TO PERSON & PROPERTY - net	75	222	196	5,054	4,472	709	974	926	1,816	14,444
Highways, Bridges, Ferries - gross	297	3,459	1,743	7,446	17,041	1,160	1,831	1,675	3,643	38,295
Less: Dominion Contributions .	10	-	-	-	46	-	34	-	25	115
Provincial Contributions	-	-	-	-	-	-	1	-	-	1
Municipal Contributions.	-	-	-	-	11	-	-	-	-	11
Bridge and Ferry Tolls .	1	106	15	1,460	-	-	-	-	249	1,831
HIGHWAYS, BRIDGES & FERRIES - net	286	3,353	1,728	5,986	16,984	1,160	1,796	1,675	3,369	36,337
Education - gross .....	377	1,726	1,144	10,799	16,895	2,092	4,850	3,589	4,691	46,163
Less: Dominion Contributions .	-	192	233	1,216	2,435	31	569	38	544	5,258
Provincial Contributions	-	-	-	-	-	-	-	-	2	2
Municipal Contributions.	-	4	-	-	21	-	-	-	-	25
Institutional Revenue ..	-	-	-	10	170	-	31	-	-	211
EDUCATION - net .....	377	1,530	911	9,573	14,269	2,061	4,250	3,551	4,145	40,667
Agriculture - gross .....	49	377	286	5,369	4,746	286	444	391	386	12,334
Less: Dominion Contributions .	-	-	2	-	-	2	3	-	1	8
Institutional Revenue ..	-	15	-	18	42	1	13	28	-	117
AGRICULTURE - net .....	49	362	284	5,351	4,704	283	428	363	385	12,209
Public Domain - gross .....	-	227	445	7,617	3,518	705	597	834	2,402	16,345
Less: Dominion Contributions .	-	-	-	213	-	-	-	-	-	213
Municipal Contributions.	-	-	-	11	-	7	-	-	-	18
PUBLIC DOMAIN - net .....	-	227	445	7,393	3,518	698	597	834	2,402	16,114

<b>PUBLIC WELFARE:</b>										
Health - gross .....	35	217	126	1,479	1,399	308	277	345	421	4,607
Less: Dominion Contributions ..	-	-	3	-	6	-	-	-	-	9
Municipal Contributions ..	2	-	1	128	4	-	-	-	16	151
HEALTH - net .....	33	217	122	1,351	1,389	308	277	345	405	4,447
Labour - gross .....	4	41	43	841	447	99	102	148	293	2,018
Less: Dominion Contributions ..	-	5	1	57	42	2	15	7	11	140
Municipal Contributions ..	-	-	2	-	-	-	-	-	-	2
LABOUR - net .....	4	36	40	784	405	97	87	141	282	1,876
Relief - gross .....	27	118	17	742	3,352	1,230	2,341	587	2,164	10,578
Less: Dominion Contributions ..	9	36	10	132	237	-	-	222	26	672
Municipal Contributions ..	-	3	-	5	10	-	-	62	-	80
RELIEF - net .....	18	79	7	605	3,105	1,230	2,341a	303	2,138	9,826
Old Age & Blind Pensions -gross	297	2,795	2,294	9,830	13,575	2,959	2,975	2,556	3,344	40,625
Less: Dominion Contributions ..	215	2,034	1,678	7,128	10,037	2,148	2,064	1,827	2,458	29,589
Provincial Contributions ..	1	7	-	29	89	30	21	-	153	330
Municipal Contributions ..	-	-	-	-	-	-	-	269	-	269
OLD AGE & BLIND PENSIONS - net	81	754	616	2,673	3,449	781	890	460	733	10,437
Other Public Welfare - gross ..	198	1,783	775	13,772	14,484	2,381	3,257	2,817	5,071	44,538
Less: Dominion Contributions ..	-	-	-	-	-	-	15	17	-	32
Municipal Contributions ..	-	-	-	3,673	-	-	9	279	-	3,961
Institutional Revenue ..	10	557	347	1	1,406	268	277	372	696	3,934
OTHER PUBLIC WELFARE - net ...	188	1,226	428	10,098	13,078	2,113	2,956	2,149	4,375	36,611
TOTAL PUBLIC WELFARE - net ...	324	2,312	1,213	15,511	21,426	4,529	6,551	3,398	7,933	63,197
<b>Debt Charges - gross (Excl. Debt Retirement)</b>										
Interest .....	413	4,303	4,395	13,302	28,240	5,451	6,756	4,374	7,456	74,690
Other .....	-	330	211	1,024	2,936	251	198	115	518	5,583
Less: Interest Revenue .....	-	953	481	1,003	9,260	1,617	2,265	1,200	600	17,379
DEBT CHARGES - net (Excl. Debt Retirement)	413	3,680	4,125	13,323	21,916	4,085	4,689	3,289	7,374	62,894
Other Expenditure - gross ....	10	213	13	1,773	3,031	212	295	283	412	6,242
Less: Dominion Contributions ..	-	-	3	-	178	-	6	-	8	195
OTHER EXPENDITURE - net .....	10	213	10	1,773b	2,853	212	289	283	404	6,047
TOTAL NET <sup>x</sup> ORDINARY EXPENDITURE (Excl. Debt Retirement) ....	1,683	12,895	9,421	70,995	93,473	15,013	21,449a	16,370	30,914	272,213
Debt Retirement .....	203	599	640	4,935	1,129	654	964	13	1,989	11,126
TOTAL NET <sup>x</sup> ORDINARY EXPENDITURE (Incl. Debt Retirement) ....	1,886	13,494	10,061	75,930	94,602	15,667	22,413	16,383	32,903	283,339

<sup>x</sup> See Table 4, page 4 for analysis of revenues by sources, which are deducted from expenditures in this table.

a Excludes 7,136 Implementing Guarantees re Municipalities Seed Grain and Supply Act, 1937.

b Includes 1,713 reserve for doubtful accounts.

TABLE 6. - NET COMBINED ORDINARY AND CAPITAL REVENUES - SUMMARY BY SOURCES  
For Fiscal Years ended nearest to December 31, 1941.  
(Thousands of Dollars)

ITEM	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
Taxes <sup>x</sup> .....	674	5,311	4,047	60,062	70,101	4,780	11,295	10,212	7,914	174,396
Licences, Permits and Fees:										
Motor Vehicle .....	156	1,754	1,499	7,300	10,192	1,721	2,733	2,813	3,471	31,639
Other .....	40	406	207	2,774	2,082	642	884	1,469	888	9,392
Sub-total Licences, etc. ..	196	2,160	1,706	10,074	12,274	2,363	3,617	4,282	4,359	41,031
Public Domain .....	3	921	1,300	10,586	6,974	1,109	1,342	2,564	6,593	31,392
Fines and Penalties .....	7	71	20	544	311	96	74	130	54	1,307
Sale of Commodities and Services	17	76	56	365	173	46	152	145	96	1,126
Liquor Control .....	110	3,669	2,222	10,304	15,041	2,740	2,407	3,902	5,953	46,348
Other Governments:										
Dominion of Canada -										
Subsidies & Interim Subsidies	373	1,953	1,593	2,860	3,136	2,313	2,132	1,788	967	17,115
Vacation of Tax Fields .....	492	-	-	-	2,896	3,960	2,887	-	12,048	22,283
Gasoline Tax Guarantee .....	25	-	-	-	-	-	-	-	-	25
Own Municipalities .....	-	417a	-	-	-	582b	-	-	-	999
Sub-total Other Governments.	890	2,370	1,593	2,860	6,032	6,855	5,019	1,788	13,015	40,422
Other Revenue:										
School Lands Funds .....	-	-	-	61c	73c	240	985	507	-	1,866
Other .....	5	10	18	118	245	101	114	134	107	852
Sub-total Other Revenue ...	5	10	18	179	318	341	1,099	641	107	2,718
TOTAL NET COMBINED REVENUE ...	1,902	14,588	10,962	94,974	111,224	18,330	25,005	23,664	38,091	338,740
RECONCILIATION WITH PROVINCIAL PUBLIC ACCOUNTS										
Ordinary - Public Accounts ...	2,204	15,071	10,948	91,999	111,496	19,921	28,440	27,214	38,764	346,057
Adjustments to Net Basis .....	- 311	- 706	- 283	3,762	- 1,735	- 1,889	- 5,551	- 3,839	- 786	- 11,338
Liquor Profits Unremitted .....	-	200	-	-	1,333	- 10	1,411	50	-	2,984
Special Funds Added .....	5	23	297	269	-	193	704	217	1,222	2,930
Other Adjustments .....	-	-	-	- 1,212	-	-	-	-	- 1,109	- 2,321
Net Capital Revenue .....	4	-	-	156	130	115	1	22	-	428
TOTAL NET COMBINED REVENUE (as above)	1,902	14,588	10,962	94,974	111,224	18,330	25,005	23,664	38,091	338,740

<sup>x</sup> See Table 3, page 12, for detail of taxes.

<sup>a</sup> Highway tax.

<sup>b</sup> Municipal Commissioners' Levy.

<sup>c</sup> Common School Fund received from Dominion.

TABLE 7. - NET COMBINED ORDINARY AND CAPITAL EXPENDITURES - SUMMARY BY FUNCTIONS  
For Fiscal Years ended nearest to December 31, 1941.  
(Thousands of Dollars)

ITEM	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
Legislation .....	25	229	78	1,049	279	149	168	182	458	2,617
General Government .....	132	767	456	6,203	3,119	1,127	1,707	1,939	2,648	18,098
Protection to Persons & Property	76	222	196	5,066	4,481	742	974	928	1,823	14,508
Highways, Bridges and Ferries.	480	3,361	2,665	18,652	35,106	1,246	1,796	2,755	5,148	71,209
Public Welfare:										
Health .....	33	217	122	1,351	1,389	308	277	347	405	4,449
Labour .....	5	36	40	784	405	97	87	141	282	1,877
Relief .....	18	79	4	1,121	3,105	1,020	2,341 <sup>a</sup>	216	2,138	10,042
Old Age and Blind Pensions ..	81	754	616	2,673	3,449	781	890	460	733	10,437
Other .....	236	1,229	428	10,098	13,083	2,121	2,956	2,379	4,382	36,912
Sub-total Public Welfare	373	2,315	1,210	16,027	21,431	4,327	6,551	3,543	7,940	63,717
Education .....	389	1,530	911	11,279	14,293	2,088	4,250	3,585	4,145	42,470
Agriculture .....	70	362	284	5,767	4,704	285	428	367	385	12,652
Public Domain .....	1	783	445	9,869	4,025	698	597	837	2,402	19,657
Debt Charges:(Excl. Debt Retirement)										
Interest - gross .....	413	4,303	4,395	13,302	28,240	5,451	6,756	4,374	7,456	74,690
Other - gross .....	-	330	443	1,024	2,936	603	198	115	518	6,167
Less: Interest Revenue ..	-	953	481	1,003	9,260	1,617	2,286	1,200	600	17,400
Sub-total Debt Charges ..	413	3,680	4,357	13,323	21,916	4,437	4,668	3,289	7,374	63,457
Other Expenditure .....	10	262	10	1,773 <sup>b</sup>	3,713	212	289	534	439	7,242
TOTAL NET COMBINED EXPENDITURE	1,969	13,511	10,612	89,008	113,067	15,311	21,428 <sup>a</sup>	17,959	32,762	315,627
RECONCILIATION WITH PROVINCIAL PUBLIC ACCOUNTS										
Ordinary - Public Accounts ..	2,195	13,578	10,047	72,153	96,337	18,152	28,181	19,965	31,343	291,951
Adjustments to Net Basis ...	-311	-706	-283	3,762	-1,735	-1,889	-5,551	-3,839	-786	-11,338
Special Funds Added .....	2	23	297	15	-	154	109	100	3,256	3,956
Debt Retirement Excluded ...	-203	-	-640	-4,935	-1,129	-654	-964	-13	-1,989	-10,527
Other Adjustments .....	-	-	-	-	-	-750	-326	157	-910	-1,829
Net Capital Expenditure ....	286	616	1,191	18,013	19,594	298	-21	1,589	1,848	43,414
TOTAL NET COMBINED EXPENDITURE (as above).	1,969	13,511	10,612	89,008	113,067	15,311	21,428 <sup>a</sup>	17,959	32,762	315,627

<sup>a</sup> Excludes 7,136 implementing guarantees re Municipalities Seed Grain and Supply Act, 1937.

<sup>b</sup> Includes 1,713 reserve for doubtful accounts.

TABLE 8. - NET COMBINED ORDINARY AND CAPITAL REVENUES - PER CAPITA  
For Fiscal Years ended nearest to December 31, 1941.  
(Dollars per capita)

ITEM	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
Population 1941 Census - 000's.	95	578	457	3,332	3,788	730	896	796	818	11,490
<b>Taxes:</b>										
Amusement .....	.20	.42	.24	.31	.17	.21	.02	.27	.49	.25
Corporation .....	1.26	2.67	2.51	4.88	5.87	.52	1.31	1.98	.86	3.93
Gasoline .....	3.00	5.25	4.44	3.65	7.30	3.80	4.18	5.29	4.90	5.21
Income - Persons .....	.89	-	-	.57	1.23	.94	.38	2.82	-	.86
Real and Personal Property ..	.93	.14	.24	.01	.04	.03	2.00	1.54	1.59	.42
Retail Sales .....	-	-	-	3.60	-	-	4.28	-	-	.82
Succession Duties .....	.45	.71	.84	3.66	3.08	1.01	.38	.85	1.09	2.38
Other .....	.37	-	.58	1.35	.81	.04	.06	.08	.75	1.31
Sub-total Taxes .....	7.10	9.19	8.85	18.03	18.50	6.55	12.61	12.83	9.68	15.18
<b>Licences, Permits, Fees:</b>										
Motor Vehicle .....	1.64	3.04	3.28	2.19	2.69	2.36	3.05	3.53	4.24	2.75
Other .....	.42	.70	.45	.83	.55	.88	.99	1.85	1.09	.82
Sub-total Licences, etc. ..	2.06	3.74	3.73	3.02	3.24	3.24	4.04	5.38	5.33	3.57
Public Domain .....	.03	1.59	2.85	3.18	1.84	1.52	1.50	3.22	8.06	2.73
Fines and Penalties .....	.07	.12	.04	.16	.08	.13	.08	.16	.06	.11
Sale of Commodities & Services.	.18	.13	.12	.11	.05	.06	.17	.18	.12	.10
Licquor Control .....	1.16	6.35	4.86	3.09	3.97	3.75	2.68	4.90	7.28	4.03
<b>Other Governments:</b>										
Dominion of Canada -										
Subsidies & Interim Subsidies	3.93	3.38	3.49	.86	.83	3.17	2.38	2.25	1.18	1.49
Vacation of Tax Fields ...	5.18	-	-	-	.76	5.43	3.22	-	14.73	1.94
Gasoline Tax Guarantee ...	.26	-	-	-	-	-	-	-	-	-
Own Municipalities .....	-	.72	-	-	-	.79	-	-	-	.09
Sub-total Other Gov'ts. ..	9.37	4.10	3.49	.86	1.59	9.39	5.60	2.25	15.91	3.52
<b>Other Revenue:</b>										
School Lands Fund .....	-	-	-	.02	.02	.33	1.10	.64	-	.16
Other .....	.05	.02	.04	.03	.07	.14	.13	.17	.13	.08
Sub-total Other Revenue ..	.05	.02	.04	.05	.09	.47	1.23	.81	.13	.24
<b>TOTAL NET COMBINED REVENUE ...</b>	<b>20.02</b>	<b>25.24</b>	<b>23.98</b>	<b>28.50</b>	<b>29.36</b>	<b>25.11</b>	<b>27.91</b>	<b>29.73</b>	<b>46.57</b>	<b>29.48</b>

TABLE 9. - NET COMBINED ORDINARY AND CAPITAL EXPENDITURES - PER CAPITA  
For Fiscal Years ended nearest to December 31, 1941.  
(Dollars per capita)

ITEM	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
Population 1941 Census - 000's.	95	578	457	3,332	3,788	730	896	796	818	11,490
Legislation .....	.26	.40	.17	.31	.08	.20	.19	.23	.56	.23
General Government .....	1.39	1.33	1.00	1.86	.82	1.54	1.91	2.44	3.24	1.58
Protection to Person & Property	.80	.38	.43	1.52	1.18	1.02	1.09	1.17	2.23	1.26
Highways, Bridges and Ferries ..	5.05	5.81	5.83	5.60	9.27	1.71	2.00	3.46	6.29	6.20
Public Welfare:										
Health .....	.35	.38	.27	.41	.37	.42	.31	.43	.50	.39
Labour .....	.05	.06	.09	.23	.11	.13	.10	.18	.34	.16
Relief .....	.19	.14	.01	.34	.82	1.40	2.61	.27	2.61	.87
Old Age and Blind Pensions ..	.85	1.30	1.35	.80	.91	1.07	.99	.58	.90	.91
Other .....	2.49	2.13	.93	3.03	3.45	2.91	3.30	2.99	5.36	3.21
Sub-total Public Welfare ..	3.93	4.01	2.65	4.81	5.66	5.93	7.31	4.45	9.71	5.54
Education .....	4.09	2.65	1.99	3.39	3.77	2.86	4.74	4.50	5.07	3.70
Agriculture .....	.74	.63	.62	1.73	1.24	.39	.48	.46	.47	1.10
Public Domain .....	.01	1.35	.97	2.96	1.06	.96	.67	1.05	2.93	1.71
Debt Charges(Excl. Debt Retirement) .....	4.35	6.37	9.54	4.00	5.79	6.07	5.21	4.13	9.01	5.52
Other Expenditure .....	.11	.45	.02	.53	.98	.29	.32	.67	.54	.63
TOTAL NET COMBINED EXPENDITURE.	20.73	23.38	23.22	26.71	29.85	20.97	23.92	22.56	40.05	27.47

TABLE 10. - ASSETS AND LIABILITIES OF CAPITAL, REVENUE AND SINKING FUNDS COMBINED

As at close of Fiscal Years ended nearest to December 31, 1941.

(Thousands of Dollars)

Item No.	ITEM	P. E. I.	N. S.	N. B.
<b>ASSETS</b>				
1.	Cash .....	155	852	110
2.	Investments - Unmatured .....	1,827	13,965	11,763
3.	Matured .....	-	-	26
4.	Taxes Receivable .....	-	590	322
5.	Interest Receivable .....	-	31	-
6.	Advances, etc., Due from Government Agencies: (as detailed below)	12	14,611	8,126
7.	Government Utilities .....	-	13,608	7,056
8.	Liquor Boards .....	-	433	1,070
9.	Working Capital Funds and Public Service Enterprises .....	12	570	-
10.	Other Advances and Accounts Receivable .....	243	3,789	4,018
11.	Inventories .....	-	625	124
12.	Deferred and Prepaid Charges .....	-	-	16,920
13.	Debenture Discount Unamortized .....	207	1,322	283
14.	Accrued Revenue .....	-	104	118
15.	General Fixed Assets .....	9,301	79,154	77,782
16.	Other Assets .....	-	136	-
17.	<b>TOTAL</b> .....	<b>11,745</b>	<b>115,179</b>	<b>119,592</b>
<b>LIABILITIES</b>				
18.	Funded Debt .....	10,668	108,187	104,682
19.	Treasury Bills: (as detailed below) .....	-	-	2,445
20.	Held by Dominion Government .....	-	-	-
21.	Held by Provincial Funds .....	-	-	-
22.	Held by Others .....	-	-	2,445
23.	Savings Deposits .....	-	-	-
24.	Temporary Loans .....	780	319	394
25.	Due to Trust, Reserve and Agency Funds .....	-	57	87
26.	Accrued Items .....	-	768	1,426
27.	Accounts Payable and Other Liabilities .....	24	1,383	104
28.	Reserve and Deferred Credits: (as detailed below)	1,982	6,161	10,058
29.	Taxes Receivable .....	-	51	-
30.	Interest Receivable .....	-	-	-
31.	Other Receivables .....	-	693	262
32.	Sinking Fund and Depreciation .....	1,982	4,982	9,620
33.	Other Reserves and Deferred Credits .....	-	435	176
34.	<b>SUB-TOTAL</b> .....	<b>13,454</b>	<b>116,875</b>	<b>119,196</b>
35.	Excess of Assets over Liabilities and Reserves	1,709 <sub>e</sub>	1,696 <sub>e</sub>	396
36.	<b>TOTAL</b> .....	<b>11,745</b>	<b>115,179</b>	<b>119,592</b>

X Includes Relief Account.

<sub>a</sub> Excludes 6,518 held in trust for bondholders who have not accepted reduced rates of interest in accordance with Alberta Statutes, Chapter 11, 1936.<sub>b</sub> Includes 29,758 interest on advances to P.G.E. Railway Co.

TABLE 10. - ASSETS AND LIABILITIES OF CAPITAL, REVENUE AND SINKING FUNDS COMBINED.

As at close of Fiscal Years ended nearest to December 31, 1941.  
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK. <sup>x</sup>	ALTA.	B.C.	TOTAL	Item No.
1,676	2,692	5,126	1,671	9,852 <sup>a</sup>	14,809	36,943	1.
41,490	12,778	24,721	20,129	12,725	25,133	164,531	2.
-	-	-	-	2,203	-	2,229	3.
11,950	467	-	6,351	4,032	3,832	27,544	4.
64	201	-	1,889	2,025	-	4,210	5.
43,601	212,108	30,780	40,638	39,042	99,897	488,815	6.
-	166,112	23,242	16,829	25,047	91,572 <sup>b</sup>	343,466	7.
4,676	3,972	223	190	15	662	11,241	8.
38,925	42,024	7,315	23,619	13,980	7,663	134,108	9.
11,537	3,387	5,303	61,964	27,687	9,377	127,305	10.
-	3,228	166	275	847	-	5,265	11.
159,254	33,090	23,454	-	33,645	551	266,914	12.
5,472	7,405	796	5,185	4,138	-	24,808	13.
320	-	-	123	138	-	803	14.
230,529	444,734	50,736	56,159	63,198	109,438	1,121,031	15.
-	-	486	2,300	-	-	2,922	16.
505,893	720,090	141,568	196,684	199,532	263,037	2,273,320	17.
388,816	632,138	87,478	126,337	128,176	121,791	1,708,273	18.
25,550	49,500	36,960	96,938	28,100	39,694	279,187	19.
-	-	25,217	81,123	26,441	34,744	167,525	20.
-	-	20	114	1,659	-	1,793	21.
25,550	49,500	11,723	15,701	-	4,950	109,869	22.
-	33,837	-	-	4,356	-	38,193	23.
-	5,840	-	992	-	-	8,325	24.
3,702	5,862	2,242	1,161	3,355	11,749	28,215	25.
2,993	8,568	1,574	3,984	706	1,527	21,546	26.
4,726	1,884	128	113	522	4,339	13,223	27.
55,611	928	10,433	34,342	28,807	51,718	200,040	28.
-	-	-	926	1,164	681	2,822	29.
-	-	-	519	1,772	-	2,291	30.
-	-	-	23,550 <sup>c</sup>	13,940	36,288 <sup>d</sup>	74,733	31.
50,751	-	8,344	7,722	9,521	14,154	107,076	32.
4,860	928	2,089	1,625	2,410	595	13,118	33.
481,398	738,557	138,815	263,867	194,022	230,818	2,297,002	34.
24,495	18,467 <sup>e</sup>	2,753	67,183 <sup>e</sup>	5,510	32,219	23,682 <sup>e</sup>	35.
505,893	720,090	141,568	196,684	199,532	263,037	2,273,320	36.

<sup>c</sup> Includes 2,101 reserve against assets of Farm Loan Board.

<sup>d</sup> Includes 29,758 reserve against interest on loans to P.G.E. Railway Co.

See footnote <sup>b</sup>

<sup>e</sup> Excess of Liabilities and Reserves over Assets.

TABLE 11. - ASSETS AND LIABILITIES OF WORKING CAPITAL FUNDS AND MISCELLANEOUS PUBLIC SERVICE ENTERPRISES <sup>x</sup>

As at close of Fiscal Years ended nearest to December 31, 1941.

(Thousands of Dollars)

ITEM	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
<u>ASSETS</u>										
Cash .....	7	8	-	-	18	365	46	64	115	623
Investments - Unmatured .....	-	-	-	-	-	-	4	50	-	54
Interest Receivable .....	-	-	-	-	-	-	2,646	51	320	3,017
Advances & Accounts Receivable.	4	462	-	-	37,536	3,314	13	1,917	9,335	52,581
Inventories .....	3	-	-	-	47	17	140	669	191	1,067
Properties Held for Sale ....	-	104	-	-	1,716	1,950	16,001	1	999	20,771
Deferred and Prepaid Charges ..	-	-	-	-	51	1	2	245	-	299
Accrued Revenue .....	-	-	-	-	199	-	-	2	-	201
General Fixed Assets .....	-	2	-	-	6,562	3	1,249	6,218	322	14,356
Other Assets .....	-	-	-	-	165 <sub>a</sub>	-	-	5	-	170
TOTAL .....	14	576	-	-	46,294	5,650	20,101	9,222	11,282	93,139

<u>LIABILITIES</u>										
Funded Debt .....	-	-	-	-	1,072 <sup>b</sup>	-	-	77	-	1,149
Temporary Loans & Overdrafts ..	-	-	-	-	3,000 <sup>b</sup>	-	-	375	-	3,375
Due to Capital or Revenue Funds	12	570	-	-	42,024	7,315	23,566	14,016	7,663	95,166
Accrued Items .....	-	-	-	-	34	-	-	25	-	59
Accounts Payable & Other Liabilities .....	2	1	-	-	73	-	7	322	2	407
Reserves:(as detailed below) ..	-	5	-	-	4,355	6	3,106	1,666	735	9,873
Advances & Accounts Receivable	-	-	-	-	2,347	-	2,280	1,554	533	6,714
Sinking Fund and Depreciation.	-	-	-	-	1,814	3	744	25	200	2,786
Other .....	-	5	-	-	194	3	82	87	2	373
SUB-TOTAL .....	14	576	-	-	50,558	7,321	26,679	16,481	8,400	110,029
Excess of Assets over Liabilities	-	-	-	-	4,264 <sup>c</sup>	1,671 <sup>c</sup>	6,578 <sup>c</sup>	7,259 <sup>c</sup>	2,882	16,890
TOTAL .....	14	576	-	-	46,294	5,650	20,101	9,222	11,282	93,139

x Excludes government owned and operated utilities and the Quebec Farm Credit Bureau. See text, page 6, for list of Boards, Commissions, etc., included.

a Sinking Fund Deposited with Provincial Treasurer.

b Included in contingent liabilities, Table 15, page 27.

c Excess of Liabilities and Reserves over Assets.

TABLE 12. - ASSETS AND LIABILITIES OF LIQUOR CONTROL BOARDS

As at close of Fiscal Years ended nearest to December 31, 1941.  
(Thousands of Dollars)

ITEM	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
<u>ASSETS</u>										
Cash .....	-	170	81	618	279	287	1,460	121	300	3,316
Accounts Receivable (Gross) ..	-	17	-	221	376	93	15	18	138	878
Inventories .....	-	1,022	989	4,855	5,329	646	909	1,258	1,731	16,739
Deferred and Prepaid Charges ..	-	23	-	68	26	10	8	28	48	211
General Fixed Assets .....	-	315	-	175	102	-	12	20	544	1,168
TOTAL .....	<u>a</u>	1,547	1,070	5,937	6,112	1,036	2,404	1,445	2,761	22,312 <sub>b</sub>
<u>LIABILITIES</u>										
Temporary Loans .....	-	-	-	-	-	-	-	200	-	200
Deferred Revenue .....	-	-	-	82	-	42	-	48	-	172
Due Capital or Revenue Fund ..	-	433	1,070	4,676	3,972	223	1,411	15	662	12,462
Accounts Payable and Other Liabilities .....	-	303	-	1,179	2,140	171	43	972	647	5,455
Reserves: (as detailed below) ..	-	811	-	-	-	600	950	210	1,452	4,023
Depreciation and Renewal ..	-	311	-	-	-	-	-	-	402	713
Other .....	-	500	-	-	-	600	950	210	1,050	3,310
TOTAL .....	<u>a</u>	1,547	1,070	5,937	6,112	1,036	2,404	1,445	2,761	22,312 <sub>b</sub>

a Information not available.b Exclusive of P.E.I.

TABLE 13. - ASSETS AND LIABILITIES OF TRUST, RESERVE AND AGENCY FUNDS

As at close of Fiscal Years ended nearest to December 31, 1941.

(Thousands of Dollars)

ITEM	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
<u>ASSETS</u>										
Cash .....	6	149	25	-	-	511	2,241	9,715	843	13,490
Investments:										
Unmatured .....	225	308	434	-	-	21,089	21,368	17,178	2,155	62,757
Matured .....	-	-	-	-	-	-	-	272	-	272
Advances and Accounts										
Receivable .....	-	441	-	-	-	690	5,930	3,932	-	10,993
Accrued Interest .....	-	3	-	-	-	21	30	18	-	72
Other .....	-	-	-	-	-	-	3	7,192	-	7,195
TOTAL ASSETS HELD .....	231	901	459	-	-	22,311	29,572	38,307	2,998	94,779
Add: Due from Capital, Revenue and Sinking Fund .....	-	57	87	3,702	5,862	2,242	1,161	3,355	11,749	28,215
TOTAL .....	231	958	546	3,702 <sup>a</sup>	5,862	24,553	30,733	41,662	14,747	122,994
<u>LIABILITIES</u>										
Trust, Reserve and Agency Fund Balances .....	231	958	546	3,702	5,862	24,553	30,729	30,706	14,747	112,034
Accounts Payable and Other Liabilities .....	-	-	-	-	-	-	3	10,870	-	10,873
Reserves:										
Accounts Receivable .....	-	-	-	-	-	-	-	86	-	86
Depreciation .....	-	-	-	-	-	-	1	-	-	1
TOTAL .....	231	958	546	3,702	5,862	24,553	30,733	41,662	14,747	122,994

<sup>a</sup> Excludes 13,268 miscellaneous securities deposited for safe keeping by various municipalities, school corporations, etc.

TABLE 14. - ANALYSIS OF ASSETS OF SINKING AND SPECIAL DEBT RETIREMENT FUNDS - BY TYPE OF ASSET.

26.

As at close of Fiscal Years ended nearest to December 31, 1941.

(Thousands of Dollars)

ITEM	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
Cash .....	155	29	106	841	2,692	387	1,494	677	391	6,772
Investments:										
Unmatured .....	1,827	9,488	11,713	41,490	9,950	15,778	19,420	11,720	19,513	140,899
Matured .....	-	-	26	-	-	-	-	2,178	-	2,204
Accrued Interest .....	-	104	-	320	-	-	123	138	-	685
Other .....	-	-	162 <sup>a</sup>	-	-	-	-	-	-	162
Total Assets .....	1,982	9,621	12,007	42,651	12,642	16,165	21,037	14,713	19,904	150,722
Less: Due to Other Funds ..	-	-	-	-	-	-	114	-	-	114
NET FUND ASSETS .....	1,982	9,621 <sup>b</sup>	12,007	42,651 <sup>c</sup>	12,642	16,165 <sup>d</sup>	20,923	14,713 <sup>e</sup>	19,904 <sup>f</sup>	150,608

<sup>a</sup> Advances to Municipalities.

<sup>b</sup> Excludes Sinking Fund of 2,116 held by Nova Scotia Power Commission against bonds issued by Province for purpose of making advances to the Commission.

<sup>c</sup> Includes 393 premium and discount.

<sup>d</sup> Includes 36 profit from sale of investments.

<sup>e</sup> Includes 114 sinking fund re: 223 drainage district debentures assumed by Province.

<sup>f</sup> Includes 744 unrealized surplus being difference between cost and par value of certain B.C. securities.

TABLE 15. - CONTINGENT LIABILITIES

As at close of Fiscal Years ended nearest to December 31, 1941.  
(Thousands of Dollars)

ITEM	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
Guaranteed Bonds or Debentures	50	1,206	1,460	14,768	118,941	3,482	472	6,566	7,075	154,020
Less: Sinking Funds .....	-	94	124	449	2,518	-	279	1,971	1,445	6,880
Net Guaranteed Bonds or Debentures .....	50	1,112	1,336	14,319	116,423 <sub>a</sub>	3,482	193	4,595	5,630	147,140
Loans under Municipal Improvements Assistance Act .....	6	621	448	1,053	-	175	796	760	1,985	5,844
Guaranteed Bank Loans .....	135	1,267	1,018	1,607	6,526 <sub>b</sub>	28	16,568	2,560 <sub>c</sub>	12	29,721
Other Indirect Liabilities ..	34	3	-	15,183	-	-	2,321	-	1,221	18,762
<b>TOTAL CONTINGENT LIABILITIES</b> (less Sinking Funds) .....	225	3,003	2,802	32,162	122,949	3,685	19,878	7,915	8,848	201,467

a Includes 907 net Provincial Guarantee of bonds issued by Niagara Parks Commission.  
See footnotes a and b of Table 11 on page 23.

b Includes 3,000 Bank Loan of Niagara Parks Commission.  
See footnote b of Table 11 on page 23.

c Includes 1,243 re: Cooperative Credit Societies - Net Capital and Reserves of 332, of the Alberta Rural Credit Corporation, are considered as security against this guarantee.

TABLE 16. - ANALYSIS OF INVESTMENTS (SUMMARY OF ALL FUNDS);  
BY ISSUING AUTHORITY - DIRECT OR GUARANTEED.

As at close of Fiscal Years ended nearest to December 31, 1941.  
 (Thousands of Dollars)

Item No.	ISSUING AUTHORITY	P. E. I.	N. S.	N. B.	QUE.
	<u>SECURITIES</u>				
	<u>DOMINION GOVERNMENT -</u>				
1.	Direct .....	578	3,988	394	1,000
2.	Guaranteed .....	19	389	75	-
3.	Sub-total Dominion ...	597	4,377	469	1,000
	<u>PROVINCIAL GOVERNMENTS -</u>				
	P. E. I.				
4.	Direct .....	9	146	-	-
5.	Guaranteed .....	-	-	-	-
	N. S.				
6.	Direct .....	179	1,223	-	-
7.	Guaranteed .....	-	8	-	-
	N. B.				
8.	Direct .....	312	280	10,811	-
9.	Guaranteed .....	-	-	6	-
	QUE.				
10.	Direct .....	173	320	-	31,189
11.	Guaranteed .....	-	-	-	2,411
	ONT.				
12.	Direct .....	-	185	-	-
13.	Guaranteed .....	-	5	-	-
	MAN.				
14.	Direct .....	190	40	276	-
15.	Guaranteed .....	-	-	-	-
	SASK.				
16.	Direct .....	254	-	265	-
17.	Guaranteed .....	-	-	-	-
	ALTA.				
18.	Direct .....	98	-	121 <sup>a</sup>	-
19.	Guaranteed .....	-	-	-	-
	B. C.				
20.	Direct .....	124	20	19	-
21.	Guaranteed .....	-	-	-	-
	All Provinces				
22.	Direct .....	1,339	2,214	11,492	31,189
23.	Guaranteed .....	-	13	6	2,411
24.	Sub-total Provincial ..	1,339	2,227	11,498	33,600
	<u>MUNICIPAL &amp; SCHOOL CORPORATIONS-</u>				
25.	Own Province .....	116	3,023	256	6,857
26.	Other Provinces .....	-	60	-	-
27.	Sub-total Municipal and School	116	3,083	256	6,857
28.	OTHER SECURITIES .....	-	4,586	-	-
29.	UNCLASSIFIED .....	-	-	-	32
30.	TOTAL SECURITIES .....	2,052	14,273	12,223	41,489
31.	OTHER INVESTMENTS .....	-	-	-	1
32.	TOTAL INVESTMENTS .....	2,052	14,273	12,223	41,490

<sup>a</sup> Includes 26 Matured and Unpaid. <sup>b</sup> Includes 2,475 Matured and Unpaid.

TABLE 16. - ANALYSIS OF INVESTMENTS (SUMMARY OF ALL FUNDS),  
BY ISSUING AUTHORITY - DIRECT OR GUARANTEED.

29.

As at close of Fiscal Years ended nearest to December 31, 1941.  
(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
-	7,165	18,237	13,287	5,050	49,699	1.
-	1,794	-	47	15	2,339	2.
-	8,959	18,237	13,334	5,065	52,038	3.
-	-	-	-	-	155	4.
-	-	-	-	-	-	5.
-	-	-	-	5	1,407	6.
-	-	-	-	-	8	7.
-	-	-	-	-	11,403	8.
-	-	-	-	-	6	9.
-	-	-	-	-	31,682	10.
-	-	-	-	-	2,411	11.
9,490	304	1	1	-	9,981	12.
-	-	-	-	-	5	13.
-	17,855	-	2	10	18,373	14.
-	35	-	13	-	48	15.
-	534	22,383	493	1,455	25,384	16.
-	-	92	-	-	92	17.
-	61	-	14,259 <sup>b</sup>	404	14,943	18.
-	-	-	2,937	263	3,200	19.
-	50	-	100	17,307	17,620	20.
-	15	-	-	1,046	1,061	21.
9,490	18,801	22,384	14,855	19,181	130,948	22.
-	50	92	2,950	1,309	6,831	23.
9,490	18,854	22,476	17,805	20,490	137,779	24.
2,825	10,933	781	1,079	1,694	27,564	25.
-	-	-	4	-	64	26.
2,825	10,933	781	1,083	1,694	27,628	27.
463	1,144	-	94	39	6,326	28.
-	-	-	-	-	32	29.
12,778	39,890	41,494	32,316	27,288	223,803	30.
-	5,920	7	112	-	6,040	31.
12,778	45,810	41,501	32,428	27,288	229,843	32.

TABLE 17. - ANALYSIS OF INVESTMENTS, BY FUND IN WHICH HELD AND BY ISSUING AUTHORITY.  
As at close of Fiscal Years ended nearest to December 31, 1941.  
(Thousands of Dollars)

FUND AND ISSUING AUTHORITY	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
<b>CAPITAL AND REVENUE FUNDS ...</b>	-	4,477	50	-	2,828	8,943	709	1,030	5,620	23,657
SECURITIES .....	-	4,477	50	-	2,828	8,943	709	1,030	5,620	23,657
Dominion .....	-	12	-	-	-	881	-	257	2,500	3,650
Provincial .....	-	6	50	-	-	-	-	541	2,109	2,706
N. S. ....	-	6	-	-	-	-	-	-	-	6
N. B. ....	-	-	50	-	-	-	-	-	-	50
Sask. ....	-	-	-	-	-	-	-	31	524	555
Alta. ....	-	-	-	-	-	-	-	509 <sup>a</sup>	229	738
B. C. ....	-	-	-	-	-	-	-	1	1,356	1,357
Municipal and School ...	-	-	-	-	2,825	8,062	709	232	1,011	12,839
Own Province .....	-	-	-	-	2,825	8,062	709	232	1,011	12,839
Other Securities .....	-	4,459	-	-	3	-	-	-	-	4,462
<b>SINKING AND SPECIAL DEBT</b>										
RETIREMENT FUND .....	1,827	9,488	11,739	41,490	9,950	15,778	19,420	13,898	19,513	143,103
SECURITIES .....	1,827	9,488	11,739	41,489	9,950	15,778	19,420	13,898	19,513	143,102
Dominion .....	540	4,339	297	1,000	-	1,637	41	375	2,435	10,664
Provincial .....	1,182	2,069	11,241	33,600	9,490	12,735	19,356	13,207	16,800	119,680
P. E. I. ....	-	146	-	-	-	-	-	-	-	146
N. S. ....	164	1,073	-	-	-	-	-	-	-	1,237
N. B. ....	194	280	10,619	-	-	-	-	-	-	11,093
Que. ....	173	320	-	33,600	-	-	-	-	-	34,093
Ont. ....	-	190	-	-	9,490	229	-	-	-	9,909
Man. ....	175	40	271	-	-	12,192	-	-	-	12,678
Sask. ....	254	-	230	-	-	314	19,356	430	848	21,432
Alta. ....	98	-	116 <sup>b</sup>	-	-	-	-	12,707 <sup>c</sup>	422	13,343
B. C. ....	124	20	5	-	-	-	-	70	15,530	15,749
Municipal and School ...	105	2,966	201	6,857	-	1,406	23	316	278	12,152
Own Province .....	105	2,906	201	6,857	-	1,406	23	316	278	12,092
Other Provinces .....	-	60	-	-	-	-	-	-	-	60
Other Securities .....	-	114	-	-	460	-	-	-	-	574
Unclassified .....	-	-	-	32	-	-	-	-	-	32
<b>OTHER INVESTMENTS .....</b>	-	-	-	1	-	-	-	-	-	1

MISCELLANEOUS PUBLIC SERVICE ENTERPRISES	-	-	-	-	-	-	4	50	-	54
SECURITIES .....	-	-	-	-	-	-	4	50	-	54
Dominion .....	-	-	-	-	-	-	4	50	-	54
TRUST, RESERVE AND AGENCY FUNDS .....	225	308	434	-	-	21,089	21,368	17,450	2,155	63,029
SECURITIES .....	225	308	434	-	-	15,169	21,361	17,338	2,155	56,990
Dominion .....	57	26	172	-	-	6,441	18,192	12,652	130	37,670
Provincial .....	157	152	207	-	-	6,119	3,120	4,057	1,581	15,393
P. E. I. ....	9	-	-	-	-	-	-	-	-	9
N. S. ....	15	152	-	-	-	-	-	-	5	172
N. B. ....	118	-	148	-	-	-	-	-	-	266
Ont. ....	-	-	-	-	-	75	1	1	-	77
Man. ....	15	-	5	-	-	5,698	-	15	10	5,743
Sask. ....	-	-	35	-	-	220	3,119	32	83	3,489
Alta. ....	-	-	5	-	-	61	-	3,980 <sup>d</sup>	16	4,062
B. C. ....	-	-	14	-	-	65	-	29	1,467	1,575
Municipal and School ...	11	117	55	-	-	1,465	49	535	405	2,637
Own Province .....	11	117	55	-	-	1,465	49	531	405	2,633
Other Provinces .....	-	-	-	-	-	-	-	4	-	4
Other Securities .....	-	13	-	-	-	1,144	-	94	39	1,290
OTHER INVESTMENTS .....	-	-	-	- <sup>e</sup>	-	5,920	7	112	-	6,039
TOTAL INVESTMENTS, ALL FUNDS.	2,052	14,273	12,223	41,490 <sup>e</sup>	12,778	45,810	41,501	32,428	27,288	229,843

<sup>a</sup> Includes 25 matured and unpaid.    <sup>b</sup> Includes 26 matured and unpaid.    <sup>c</sup> Includes 2,178 matured and unpaid.

<sup>d</sup> Includes 272 matured and unpaid.    <sup>e</sup> Excludes 13,268 miscellaneous securities deposited for safekeeping by various municipalities, school corporations, etc.

TABLE 18. - ANALYSIS OF FUNDED DEBT, BY DOMICILE

As at close of Fiscal Years ended nearest to December 31, 1941.  
(Thousands of Dollars)

PAYABLE IN	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
<b>CANADA ONLY:</b>										
Held by the Province <sup>x</sup> .....	9	487	8,643	15,647	3,983	8,186	12,778	4,405	4,833	58,971
Held by Others .....	10,659	61,451	48,575	278,906	354,186	20,220	49,793	25,381	25,881	875,052
Sub-total .....	10,668	61,938	57,218	294,553	358,169	28,406	62,571	29,786	30,714	934,023
<b>LONDON (ENG.) ONLY:</b>										
Held by the Province <sup>x</sup> .....	-	57	-	4,234	1,442	710	-	2,116	755	9,314
Held by Others .....	-	5,618	4,024	1,493	2,109	7,447	-	13,108	6,520	40,319
Sub-total .....	-	5,675	4,024	5,727	3,551	8,157	-	15,224	7,275	49,633
<b>LONDON (ENG.) AND CANADA:</b>										
Held by the Province <sup>x</sup> .....	-	-	44	-	-	2,264	317	574	4,609	7,808
Held by Others .....	-	-	2,930	-	-	8,878	10,544	3,426	15,551	41,329
Sub-total .....	-	-	2,974	-	-	11,142	10,861	4,000	20,160	49,137
<b>NEW YORK ONLY:</b>										
Held by the Province <sup>x</sup> .....	-	-	-	-	-	-	-	-	-	-
Held by Others .....	-	-	-	-	-	1,225	-	-	-	1,225
Sub-total .....	-	-	-	-	-	1,225	-	-	-	1,225
<b>NEW YORK AND CANADA:</b>										
Held by the Province <sup>x</sup> .....	-	652	1,944	16,011	735	5,142	9,124	4,416	5,712	43,736
Held by Others .....	-	39,922	38,522	50,989	48,311	29,911	39,060	54,613	53,930	355,258
Sub-total .....	-	40,574	40,466	67,000	49,046	35,053	48,184	59,029	59,642	398,994
<b>LONDON (ENG.) NEW YORK &amp; CANADA:</b>										
Held by the Province <sup>x</sup> .....	-	-	-	3,582	3,330	151	50	661	448	8,222
Held by Others .....	-	-	-	13,218	217,900	3,344	4,671	19,254	3,552	261,939
Sub-total .....	-	-	-	16,800	221,230	3,495	4,721	19,915	4,000	270,161
<b>LONDON (ENG.) AND PARIS:</b>										
Held by the Province <sup>x</sup> .....	-	-	-	-	-	-	-	-	-	-
Held by Others .....	-	-	-	4,736	-	-	-	-	-	4,736
Sub-total .....	-	-	-	4,736	-	-	-	-	-	4,736
<b>UNCLASSIFIED</b> .....	-	-	-	-	142 <sup>a</sup>	-	-	222	-	364
<b>SUMMARY</b>										
Held by the Province <sup>x</sup> .....	9	1,196	10,631	39,474	9,490	16,453	22,269	12,172	16,357	128,051
Held by Others .....	10,659	106,991	94,051	349,342	622,506	71,025	104,068	115,782	105,434	1,579,858
Unclassified .....	-	-	-	-	142	-	-	222	-	364
<b>TOTAL</b> .....	10,668	108,187	104,682	388,816	632,138	87,478	126,337	128,176	121,791	1,708,273

<sup>x</sup> i.e., held as investments in general or special funds of the Provinces, such as Capital Fund, Sinking Fund, Trust Funds, etc.

<sup>a</sup> Railway Aid Certificates.

TABLE 19. - ANALYSIS OF FUNDED DEBT BY INTEREST RATES, AVERAGE COUPON RATE AND AVERAGE TERM IN YEARS

As at close of Fiscal Years ended nearest to December 31, 1941.

(Thousands of Dollars)

INTEREST RATE	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA. <sup>x</sup>	B.C.	TOTAL
1½ % .....	-	-	-	-	3,600	-	-	-	-	3,600
2 % .....	-	-	-	10,000	23,635	-	-	-	-	33,635
2¼ % .....	100	-	-	-	-	-	-	-	-	100
2½ % .....	-	2,500	-	28,970	23,000	-	-	-	-	54,470
2¾ % .....	-	-	2,000	43,970	-	-	-	-	-	45,970
3 % .....	2,300	18,465	9,714	59,706	81,444	2,525	-	-	4,000	178,154
3¼ % .....	80	6,689	12,600	60,370	46,864	-	-	-	4,000	130,603
3½ % .....	1,220	30,097	12,853	35,153	11,020	3,048	-	-	9,174	102,565
3¾ % .....	-	-	4,000	32,550	-	-	-	-	-	36,550
4 % .....	4,200	-	16,729	40,961	49,581	22,740	36,793	7,904	10,451	189,359
4¼ % .....	-	-	-	17,850	-	-	-	-	-	17,850
4½ % .....	1,220	30,189	12,939	43,871	134,060	28,214	42,114	51,711	50,267	394,585
4¾ % .....	-	-	6,675	-	33,700	261	-	-	-	40,636
5 % .....	398	20,247	16,193	15,415	140,995	13,852	29,255	45,735	32,910	315,000
5¼ % .....	-	-	100	-	-	-	-	-	-	100
5½ % .....	150	-	10,879	-	57,388	7,500	10,195	7,846	3,989	97,947
6 % .....	1,000	-	-	-	26,709	9,338	7,980	14,980	7,000	67,007
Unclassified .....	-	-	-	-	142 <sup>a</sup>	-	-	-	-	142
<b>TOTAL</b> .....	<b>10,668</b>	<b>108,187</b>	<b>104,682</b>	<b>388,816</b>	<b>632,138</b>	<b>87,478</b>	<b>126,337</b>	<b>128,176</b>	<b>121,791</b>	<b>1,708,273</b>
<b>AVERAGE COUPON RATE</b> .....	<b>4.01%</b>	<b>3.94%</b>	<b>4.14%</b>	<b>3.47%</b>	<b>4.25%</b>	<b>4.62%</b>	<b>4.65%</b>	<b>4.88%</b>	<b>4.55%</b>	<b>4.16%</b>
<b>AVERAGE TERM IN YEARS</b> ....	<b>11.8</b>	<b>20.0</b>	<b>18.0</b>	<b>15.8</b>	<b>19.1</b>	<b>24.7</b>	<b>22.9</b>	<b>26.4</b>	<b>27.2</b>	<b>19.4</b>

x Shown at contractual rates although interest is actually paid at reduced rates in accordance with Alberta Statutes, 1936, Chapter 11.

a Railway Aid Certificates.

34. TABLE 20. - ANALYSIS OF FUTURE FUNDED DEBT PAYMENTS - PRINCIPAL AND INTEREST.  
BY DOMICILE

Based on Debt Outstanding at close of Fiscal Years ended nearest  
to December 31, 1941.  
(Thousands of Dollars)

Item No.	Fiscal Year	PAYABLE IN	P. E. I.		N. S.		N. B.		QUE.	
			Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.
1.	1942	Canada only .....	100	426	3,378	2,130	112	2,333	49,270	9,577
2.	x	London (Eng.) only..	-	-	735	195	-	184	-	258
3.		London (Eng.) & Canada	-	-	-	-	-	144	-	-
4.		New York only .....	-	-	-	-	-	-	-	-
5.		New York & Canada ..	-	-	-	1,902	3,270	1,674	1,000	2,561
6.		London (Eng.), New York & Canada ...	-	-	-	-	-	-	-	72a
7.		Other .....	-	-	-	-	-	-	-	142
8.		Total .....	100	426	4,113	4,227	3,382	4,335	50,270	12,610
9.	1943	Canada only .....	400	420	5,332	1,942	3,501	2,286	17,970	8,400
10.	x	London (Eng.) only ..	-	-	-	169	-	184	-	258
11.		London (Eng.) & Canada	-	-	-	-	-	144	-	-
12.		New York only .....	-	-	-	-	-	-	-	-
13.		New York & Canada ..	-	-	-	1,902	20	1,567	1,000	2,531
14.		London (Eng.), New York & Canada ...	-	-	-	-	-	-	-	72a
15.		Other .....	-	-	-	-	-	-	-	142
16.		Total .....	400	420	5,332	4,013	3,521	4,181	18,970	11,403
17.	1944	Canada only .....	1,120	401	5,046	1,737	430	2,163	19,970	7,933
18.	x	London (Eng.) only ..	-	-	-	169	-	184	-	258
19.		London (Eng.) & Canada	-	-	-	-	-	144	-	-
20.		New York & Canada ..	-	-	-	1,902	5,520	1,566	1,000	2,501
21.		London (Eng.), New York & Canada ....	-	-	-	-	-	-	-	72a
22.		Other .....	-	-	-	-	-	-	-	142
23.		Total .....	1,120	401	5,046	3,808	5,950	4,057	20,970	10,906
24.	1945	Canada only .....	2,125	361	4,000	1,614	3,013	2,128	2,970	7,399
25.	x	London (Eng.) only ..	-	-	675	157	-	184	-	258
26.		London (Eng.) & Canada	-	-	-	-	-	144	-	-
27.		New York & Canada ..	-	-	-	1,902	20	1,400	1,000	2,471
28.		London (Eng.), New York & Canada ....	-	-	-	-	-	-	-	72a
29.		Other .....	-	-	-	-	-	-	-	142
30.		Total .....	2,125	361	4,675	3,673	3,033	3,856	3,970	10,342
31.	1946	Canada only .....	1,190	280	2,549	1,464	10,236	1,987	1,000	7,297
32.	x	London (Eng.) only ..	-	-	304	140	-	184	-	258
33.		London (Eng.) & Canada	-	-	-	-	-	144	-	-
34.		New York & Canada ..	-	-	-	1,902	20	1,399	1,000	2,441
35.		London (Eng.), New York & Canada ....	-	-	-	-	-	-	-	72a
36.		Other .....	-	-	-	-	-	-	-	142
37.		Total .....	1,190	280	2,853	3,506	10,256	3,714	2,000	10,210

x Fiscal year ending nearest to December 31.

a Excludes 750 Interest on 15,000 issue held by La Banque Canadienne Nationale - Quebec Statutes, 14 Geo. V., Cap. 3.

TABLE 20. - ANALYSIS OF FUTURE FUNDED DEBT PAYMENTS - PRINCIPAL AND INTEREST,  
BY DOMICILE.

35.

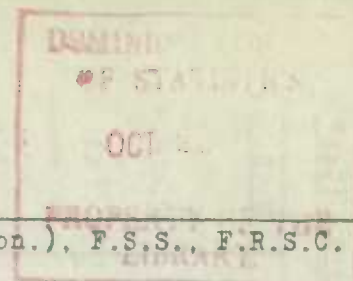
Based on Debt Outstanding at close of Fiscal Years ended nearest  
to December 31, 1941.  
(Thousands of Dollars)

ONT.		MAN.		SASK.		ALTA. +		B. C.		TOTAL		Item No.
Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.	
58,493	14,053	800	1,350	7,300	2,765	-	784	-	1,392	119,453	34,810	1.
-	140	-	-	-	-	54	558	-	364	789	1,699	2.
-	-	-	822	-	461	-	90	20,160	454	20,160	1,971	3.
-	-	200	34	-	-	-	-	-	-	200	34	4.
19,948	2,594	-	1,643	2,813	2,215	3,098	1,375	832	2,681	30,961	16,645	5.
4,217	10,022	-	175	-	212	-	463	-	180	4,217	11,124	6.
-	-	-	-	-	-	-	-	-	-	-	142	7.
82,658	26,809	1,000	4,024	10,113	5,653	3,152	3,270	20,992	5,071	175,780	66,425	8.
21,253	11,162	1,410	1,303	3,325	2,619	133	784	-	1,392	53,324	30,308	9.
-	140	-	-	-	-	2,903	557	-	364	2,903	1,672	10.
-	-	2,500	760	-	461	2,000	65	-	-	4,500	1,430	11.
-	-	1,025	21	-	-	-	-	-	-	1,025	21	12.
14,156	1,171	520	1,643	3,155	2,067	3,500	1,292	4,522	2,620	26,873	14,793	13.
4,292	9,837	-	175	-	212	-	463	-	180	4,292	10,939	14.
-	-	-	-	-	-	-	-	-	-	-	142	15.
39,701	22,310	5,455	3,902	6,480	5,359	8,536	3,161	4,522	4,556	92,917	59,305	16.
15,700	10,473	-	1,268	-	2,453	-	781	3,989	1,392	46,255	28,601	17.
-	140	-	-	-	-	-	492	-	364	-	1,607	18.
-	-	3,722	697	3,402	385	-	40	-	-	7,124	1,266	19.
-	747	2,575	1,555	-	1,988	-	1,248	4,522	2,467	13,617	13,974	20.
22,689	9,235	-	175	-	212	-	463	-	180	22,689	10,337	21.
-	-	-	-	-	-	-	-	-	-	-	142	22.
38,389	20,595	6,297	3,695	3,402	5,038	-	3,024	8,511	4,403	89,685	55,927	23.
9,535	10,181	1,678	1,268	7,627	2,385	750	773	-	1,173	31,698	27,282	24.
2,020	140	-	-	-	-	-	492	-	364	2,695	1,595	25.
-	-	-	530	-	308	-	40	-	-	-	1,022	26.
-	747	2,583	1,433	-	1,988	2,250	1,223	522	2,314	6,375	13,478	27.
4,470	8,630	-	175	2,250	162	3,750	463	-	180	10,470	9,682	28.
-	-	-	-	-	-	-	-	-	-	-	142	29.
16,025	19,698	4,261	3,406	9,877	4,843	6,750	2,991	522	4,031	51,238	53,201	30.
44,045	9,486	4,843	1,209	300	2,126	5,000	764	7,000	1,173	76,163	25,786	31.
-	69	-	-	-	-	-	492	-	364	304	1,507	32.
-	-	-	530	-	308	-	40	-	-	-	1,022	33.
-	747	3,844	1,259	5,000	1,988	3,846	1,198	522	2,292	14,232	13,226	34.
4,562	8,433	-	175	-	111	-	379	-	180	4,562	9,350	35.
-	-	-	-	-	-	-	-	-	-	-	142	36.
48,607	18,735	8,687	3,173	5,300	4,533	8,846	2,873	7,522	4,009	95,261	51,033	37.

+ Alberta Interest shown at reduced rates in accordance with  
Alberta Statutes, 1936, Chapter 11.



DOMINION BUREAU OF STATISTICS  
FINANCE STATISTICS BRANCH  
Ottawa - Canada



Dominion Statistician: S. A. Cudmore, M.A., (Oxon.), F.S.S., F.R.S.C.  
Chief, Finance Statistics Branch: J. H. Lowther  
Statistician: A. S. Abell, M.A.

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1. Public Domain revenue shown for Ontario is under-stated by \$2,453,000 and Other Taxes over-stated by a like amount. This affects Tables 1, 2, 6 and 8.
2. Interest revenue shown for British Columbia is over-stated by \$197,000 (net revenue of Fraser River Bridge Operating Account) and Sale of Commodities and Services (bridge and ferry tolls) under-stated by a like amount in Table 1. Since Interest revenue and Bridge and Ferry Tolls are deducted from Debt Charges and Highway expenditure respectively in the net tables, this error results in the under-statement of Debt Charges and the over-statement of Highway expenditure in Tables 5, 7 and 9.
3. The "Reconciliation with Provincial Public Accounts" for British Columbia (pages 10 and 11) does not agree with the detail as shown in the Addenda because the Fraser River Bridge Operating Account net revenue of \$197,000 and Debt Charges expenditure of \$165,000 are in the latter case classified as "Adjustments to Gross Basis" rather than "Special Funds Added".

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DETAIL OF ITEMS IN SUMMARY RECONCILIATION TABLE 1, "FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS IN CANADA, 1941"

(Thousands of Dollars)

REVENUE	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B. C.
Adjustments to Gross Basis <sup>a</sup>									
Dominion Government Contributions									
Old Age and Blind Pensions .....	-	2,035	1,678	7,128	10,037	2,178	-	-	2,458
Youth Training & War Emergency .	-	192	233	1,216	2,435	-	-	-	-
Employment Offices .....	-	-	-	57	42	-	-	-	11
Colonization .....	-	-	1	213	-	-	-	-	-
Relief and Relief Works .....	-	10	6	132	35	-	-	-	-
Other .....	20 <sub>b</sub>	26 <sub>e</sub>	33 <sub>h</sub>	-	385 <sub>n</sub>	38 <sub>q</sub>	-	-	36 <sub>v</sub>
Provincial Government Contributions									
Old Age and Blind Pensions .....	-	7	-	28	89	3	-	-	152
Other .....	-	-	-	-	-	2	-	-	2
Municipal Government Contributions									
Relief and Relief Works .....	-	3	-	5	-	-	-	-	-
Public Charities Fund .....	-	-	-	2,242	-	-	-	-	-
Other .....	-	4 <sub>f</sub>	-	1,932 <sub>i</sub>	21 <sub>o</sub>	7 <sub>r</sub>	-	-	193 <sub>w</sub>
Taxes .....	-73 <sub>c</sub>	-	50	3,130 <sub>l</sub>	-	-	-	-	-
Licences, Permits, Fees									
Court and Legal Fees .....	-	-	-	683	-	-	-	-	-
Registry Office Fees .....	-	-	-	212	-	-	-	-	-
Educational Fees .....	-	-	3	-	-	-	-	-	80
Other Licences, Permits, Fees ..	-	-	-	18	-	-	-	-	61 <sub>x</sub>
Interest									
Public Utilities .....	-	72 <sub>l</sub>	40 <sub>l</sub>	-	-	-	-	706	-
Other .....	-	-	67	945 <sub>k</sub>	-	-	-	-	120
Sales of Commodities and Services									
Institutional Sales .....	-	13	-	51	-	-	-	-	775
Bridge and Ferry Tolls .....	-	106	15	189	-	-	-	-	446
Rentals and Miscellaneous Sales	-	-	36	75	17	5	-	-	96 <sub>z</sub>
Other .....	-10 <sub>d</sub>	118 <sub>g</sub>	-14 <sub>i</sub>	1,035 <sub>m</sub>	10,132 <sub>p</sub>	9 <sub>s</sub>	-147 <sub>t</sub>	-83 <sub>u</sub>	25 <sub>y</sub>
Total Adjustments to Gross Basis .....	-63	3,235	2,509	19,291	23,193	2,242	-147	623	4,455

<sup>a</sup> Certain negative adjustments were necessary for comparability since the gross basis as defined portrays taxes net after deducting discounts and rebates, school book bureau and liquor control revenue net after deducting administrative expenditure, and excludes inter-departmental revenue and expenditure.

	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
Liquor Profits Unremitted									
General Reserves Created .....	-	200	-	-	-	-	-	50	-
Profits Unremitted .....	-	-	-	-	1,333	-10	1,411	-	-
Special Funds Added									
Relief Account .....	-	-	-	-	-	-	626	-	568
Forest Protection Fund .....	-	-	-	-	-	-	-	-	263
Scaling Fund .....	-	-	-	-	-	-	-	-	188
Fire Prevention Board .....	-	-	9	-	-	11	11	-	-
Power Commission Extension Account .....	-	-	-	-	-	163	-	-	-
Tobacco Tax Fund .....	-	-	267	-	-	-	-	-	-
Horned Cattle Purchase Act ..	-	-	-	-	-	19	36	57	-
Other .....	5 <sup>aa</sup>	23 <sup>bb</sup>	21 <sup>cc</sup>	269 <sup>dd</sup>	-	-	31 <sup>ee</sup>	160 <sup>ff</sup>	6 <sup>gg</sup>
Total Special Funds .....	5	23	297	269	-	193	704	217	1,025
Other Adjustments <sup>hh</sup> .....	-	-	-	-1,212	-	-	-	-	-1,109

<sup>b</sup> Includes Hillsboro River bridge, 10; payment for vacation of tax fields re Charlottetown, 10. <sup>c</sup>. Rebates re gasoline and real property taxes, 73. <sup>d</sup>. Expenditure re administration of prohibition act, -13; Carnegie endowment revenue, 5; Interdepartmental audit revenue, -2. <sup>e</sup>. Rehabilitation. <sup>f</sup>. Youth Training. <sup>g</sup>. Revenues of School Book Bureau, -28; R.C.M.P. expenses paid by Liquor Commission, 122; prisoners committed expense paid by Liquor Commission, 24. <sup>h</sup>. Dominion debt allowance paid into sinking fund, 26; miscellaneous items under 5, 7. <sup>i</sup>. School book bureau revenue, -44; miscellaneous items under 5, 30. <sup>j</sup> Lunatic asylums, 1,431; health units, 128; colonization, 11; tax collection, 123; reformatories, 99; industrial schools, 140. <sup>k</sup>. Quebec Farm Credit Bureau, 925; other, 20. <sup>l</sup>. Unemployment tax, 829; amusement tax, 1,125; meal tax, 1,176; <sup>m</sup>. Liquor Commission payment to Public Charities Fund, 1,000; water power rights and storage, 35. <sup>n</sup>. Western feed grain subsidy, 170; rehabilitation, 13; Interned enemy aliens, 27; British guest children, 21; leasing government buildings, 92; highways, 45; miscellaneous items under 5, 17. <sup>o</sup>. School equipment. <sup>p</sup>. Reimbursements of expenditure per public accounts p. 10, 10,438 exclusive of Savings Office refund of 306. <sup>q</sup>. School for the deaf, 6; Vocational education, 25; misc. items under 5, 7. <sup>r</sup>. Weed control. <sup>s</sup>. Misc. items under 5. <sup>t</sup>. Employees contributions to public service superannuation, -123; telephone share of sinking fund, -24. <sup>u</sup>. Recoveries re old age pensions, -21; refunds re Superannuation Act, -62. <sup>v</sup>. Highways, 25; misc. items under 5, 11; <sup>w</sup>. policing municipalities, 177; Vancouver re Provincial laboratory, 16. <sup>x</sup>. Motor vehicle drivers examination fees, 24; steam boiler inspection fees, 37. <sup>y</sup>. Paid by Liquor Control Board re policing. <sup>z</sup>. B. C. house rents, 62; wharfage and dockage services, 11; child welfare maintenance, 17; misc. items under 5, 6. <sup>aa</sup>. Prohibition Enforcement Branch fund fines and penalties. <sup>bb</sup>. Public Utilities Commission fees. <sup>cc</sup>. Crown land sales, 10; misc. special funds under 5, 11. <sup>dd</sup>. Court House funds, 113; Educational fund, 131; Marriage Licence fund, 18; Quebec Bridge Roadway fund, 7. <sup>ee</sup>. Milk control board, 12; cream grading service, 8; school lands fund, 11. <sup>ff</sup>. Cream grading service, 23; Special Areas Board, 137. <sup>gg</sup>. Forest Reserve account. <sup>hh</sup>. See explanatory notes, p. 4.

DETAIL OF ITEMS IN SUMMARY RECONCILIATION, TABLE 2. "FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS IN CANADA, 1941"

(Thousands of Dollars)

EXPENDITURE	P.E.I.	N. S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B. C.
Adjustments to Gross Basis <sup>a</sup> (as per detail page 2)	-63	3,235	2,509	19,291	23,193	2,242	-147	623	4,423 <sub>j</sub>
Special Funds Added .....									
Relief Account .....	-	-	-	-	-	-	25	-	2,792
Forest Protection Fund .....	-	-	-	-	-	-	-	-	187
Scaling Fund .....	-	-	-	-	-	-	-	-	179
Fire Prevention Board .....	-	-	8	-	-	10	7	-	-
Power Commission Extension Account	-	-	-	-	-	128	-	-	-
Tobacco Tax Fund .....	-	-	267	-	-	-	-	-	-
Horned Cattle Purchase Act .....	-	-	-	-	-	16	56	29	-
Other .....	2 <sub>c</sub>	23 <sub>d</sub>	22 <sub>e</sub>	15 <sub>f</sub>	-	-	21 <sub>g</sub>	71 <sub>h</sub>	-67 <sub>i</sub>
Total Special Funds .....	2	23	297	15	-	154	109	100	3,091
Other Adjustments <sup>b</sup> .....	-	599	-	-	-	-750	-326	157	-910

<sup>a</sup> See footnote <sup>a</sup> page 3 "Addenda".

<sup>b</sup> See explanatory notes page 4, "Financial Statistics of Provincial Governments in Canada, 1941".

<sup>c</sup> Prohibition Enforcement Branch.

<sup>d</sup> Public Utilities Commission.

<sup>e</sup> Crown Lands Sales, 12; Miscellaneous items under 5, 10.

<sup>f</sup> Marriage Licence Fund.

<sup>g</sup> Milk Control Board, 13; Cream Grading, 8.

<sup>h</sup> Cream Grading, 21; Special Areas Board, 50

<sup>i</sup> Forest Reserve Account, -64 Grazing Range Improvement, -3.

<sup>j</sup> This figures is 32 less than the Revenue Adjustments to Gross Basis shown on page 2 of this Addenda because the debt charges of the Fraser River Bridge Operating Account are 32 less than the net operating revenue. See Item 3, page 1.

SOURCE CLASSIFICATION OF NET CAPITAL REVENUE INCLUDED IN TABLE 6,  
FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS IN CANADA, 1941  
(Thousands of Dollars)

	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Public Domain .....	-	-	-	-	108	102	-	-	-	210
Sale of Commodities and Services .....	4	-	-	139	22	13	1	22	-	201
Other Revenue .....	-	-	-	17	-	-	-	-	-	17
Total .....	4	-	-	156	130	115	1	22	-	428

FUNCTIONAL CLASSIFICATION OF NET CAPITAL EXPENDITURE INCLUDED IN TABLE 7,  
FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS IN CANADA, 1941  
(Thousands of Dollars)

	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
General Government .....	8	-	25	221	67	-	-	70	20	411
Protection to Person & Property .....	1	-	-	12	9	33	-	2	7	64
Highways, Bridges and Ferries ...	194	8	937	12,666	18,122	86	-	1,080	1,779	34,872
Education .....	12	-	-	1,706	24	27	-	34	-	1,803
Agriculture .....	21	-	-	416	-	2	-	4	-	443
Public Domain .....	1	556	-	2,476	507	-	-	3	-	3,543
Public Welfare:										
Health .....	-	-	-	-	-	-	-	2	-	2
Labour .....	1	-	-	-	-	-	-	-	-	1
Relief .....	-	-	-3	516	-	-210	-	-87	-	216
Other Public Welfare .....	48	3	-	-	5	8	-	230	7	301
Total Public Welfare ...	49	3	-3	516	5	-202	-	145	7	520
Debt Charges: .....	-	-	232	-	-	352	-21	-	-	563
Other Expenditure .....	-	49	-	-	860	-	-	251	35	1,195
Total .....	286	616	1,191	18,013	19,594	298	-21	1,589	1,848	43,414



DOMINION BUREAU OF STATISTICS  
FINANCE STATISTICS BRANCH  
OTTAWA, CANADA  
AUGUST, 1944

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MEMORANDUM RE:

REPORT ON FINANCIAL STATISTICS  
OF  
PROVINCIAL GOVERNMENTS IN CANADA  
1941

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ADDENDA TO FOLLOW

In further explanation of the revenue and expenditure tables on pages 10, 11, 16 and 17 of this report, a detailed analysis of adjustments shown in the "Reconciliation with Provincial Public Accounts" is now being prepared and will be published in the form of an "ADDENDA". A special analysis of capital account items which are included in the tables of Net Combined Ordinary and Capital Revenues and Expenditures on pages 16 and 17 will also be included.

UNITED STATES OF AMERICA  
DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
WASHINGTON, D. C. 20535

MEMORANDUM  
TO THE DIRECTOR

FROM: SAC, NEW YORK (100-100000)

SUBJECT:

RE: [Illegible]

1. [Illegible]

2. [Illegible]

3. [Illegible]

4. [Illegible]

5. [Illegible]

Very truly yours,  
[Illegible Signature]

DOMINION BUREAU OF STATISTICS  
FINANCE STATISTICS BRANCH  
Ottawa - Canada

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Dominion Statistician: S. A. Cudmore, M.A., (Oxon.), F.S.S., F.R.S.C.  
Chief, Finance Statistics Branch: J. H. Lowther  
Statistician: A. S. Abell, M.A.

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(Thousands of Dollars)									
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Adjustments to Gross Basis <sup>a</sup>									
Dominion Government Contributions									
Old Age and Blind Pensions .....	-	2,035	1,678	7,128	10,037	2,178	-	-	2,458
Youth Training & War Emergency ..	-	192	233	1,216	2,435	-	-	-	-
Employment Offices .....	-	-	-	57	42	-	-	-	11
Colonization .....	-	-	1	213	-	-	-	-	-
Relief and Relief Works .....	-	10	6	132	35	-	-	-	-
Other .....	20 <sub>b</sub>	26 <sub>e</sub>	33 <sub>h</sub>	-	385 <sub>n</sub>	38 <sub>q</sub>	-	-	36 <sub>v</sub>
Provincial Government Contributions									
Old Age and Blind Pensions .....	-	7	-	28	89	3	-	-	152
Other .....	-	-	-	-	-	2	-	-	2
Municipal Government Contributions									
Relief and Relief Works .....	-	3	-	5	-	-	-	-	-
Public Charities Fund .....	-	-	-	2,242	-	-	-	-	-
Other .....	-	4 <sub>f</sub>	-	1,932 <sub>j</sub>	21 <sub>o</sub>	7 <sub>r</sub>	-	-	193 <sub>w</sub>
Taxes .....	-73 <sub>g</sub>	-	50	3,130 <sub>l</sub>	-	-	-	-	-
Licences, Permits, Fees									
Court and Legal Fees .....	-	-	-	683	-	-	-	-	-
Registry Office Fees .....	-	-	-	212	-	-	-	-	-
Educational Fees .....	-	-	3	-	-	-	-	-	80
Other Licences, Permits, Fees ..	-	-	-	18	-	-	-	-	61 <sub>x</sub>
Interest									
Public Utilities .....	-	721	401	-	-	-	-	706	-
Other .....	-	-	67	945 <sub>k</sub>	-	-	-	-	120
Sales of Commodities and Services									
Institutional Sales .....	-	13	-	51	-	-	-	-	775
Bridge and Ferry Tolls .....	-	106	15	189	-	-	-	-	446
Rentals and Miscellaneous Sales	-	-	36	75	17	5	-	-	96 <sub>z</sub>
Other .....	-10 <sub>d</sub>	118 <sub>g</sub>	-14 <sub>i</sub>	1,035 <sub>m</sub>	10,132 <sub>p</sub>	9 <sub>s</sub>	-147 <sub>t</sub>	-83 <sub>u</sub>	25 <sub>y</sub>
Total Adjustments to Gross Basis .....	-63	3,235	2,509	19,291	23,193	2,242	-147	623	4,455

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Liquor Profits Unremitted									
General Reserves Created .....	-	200	-	-	-	-	-	50	-
Profits Unremitted .....	-	-	-	-	1,333	-10	1,411	-	-
Special Funds Added									
Relief Account .....	-	-	-	-	-	-	626	-	568
Forest Protection Fund .....	-	-	-	-	-	-	-	-	263
Scaling Fund .....	-	-	-	-	-	-	-	-	188
Fire Prevention Board .....	-	-	9	-	-	11	11	-	-
Power Commission Extension Account .....	-	-	-	-	-	163	-	-	-
Tobacco Tax Fund .....	-	-	267	-	-	-	-	-	-
Horned Cattle Purchase Act ..	-	-	-	-	-	19	36	57	-
Other .....	5 <sup>aa</sup>	23 <sup>bb</sup>	21 <sup>cc</sup>	269 <sup>dd</sup>	-	-	31 <sup>ee</sup>	160 <sup>ff</sup>	6 <sup>gg</sup>
Total Special Funds .....	5	23	297	269	-	193	704	217	1,025
Other Adjustments <sup>hh</sup> .....	-	-	-	-1,212	-	-	-	-	-1,109

<sup>b</sup> Includes Hillsboro River bridge, 10; payment for vacation of tax fields re Charlottetown, 10. <sup>c</sup>. Rebates re gasoline and real property taxes, 73. <sup>d</sup>. Expenditure re administration of prohibition act, -13; Carnegie endowment revenue, 5; Interdepartmental audit revenue, -2. <sup>e</sup>. Rehabilitation. <sup>f</sup>. Youth Training. <sup>g</sup>. Revenues of School Book Bureau, -28; R.C.M.P. expenses paid by Liquor Commission, 122; prisoners committed expense paid by Liquor Commission, 24. <sup>h</sup>. Dominion debt allowance paid into sinking fund, 26; miscellaneous items under 5, 7. <sup>i</sup>. School book bureau revenue, -44; miscellaneous items under 5, 30. <sup>j</sup> Lunatic asylums, 1,431; health units, 128; colonization, 11; tax collection, 123; reformatories, 99; industrial schools, 140. <sup>k</sup>. Quebec Farm Credit Bureau, 925; other, 20. <sup>l</sup>. Unemployment tax, 829; amusement tax, 1,125; meal tax, 1,176; <sup>m</sup>. Liquor Commission payment to Public Charities Fund, 1,000; water power rights and storage, 35. <sup>n</sup>. Western feed grain subsidy, 170; rehabilitation, 13; Interned enemy aliens, 27; British guest children, 21; leasing government buildings, 92; highways, 45; miscellaneous items under 5, 17. <sup>o</sup>. School equipment. <sup>p</sup>. Reimbursements of expenditure per public accounts p. 10, 10,438 exclusive of Savings Office refund of 306. <sup>q</sup>. School for the deaf, 6; Vocational education, 25; misc. items under 5, 7. <sup>r</sup>. Weed control. <sup>s</sup>. Misc. items under 5. <sup>t</sup>. Employees contributions to public service superannuation, -123; telephone share of sinking fund, -24. <sup>u</sup>. Recoveries re old age pensions, -21; refunds re Superannuation Act, -62. <sup>v</sup>. Highways, 25; misc. items under 5, 11; <sup>w</sup>. policing municipalities, 177; Vancouver re Provincial laboratory, 16. <sup>x</sup>. Motor vehicle drivers examination fees, 24; steam boiler inspection fees, 37. <sup>y</sup>. Paid by Liquor Control Board re policing. <sup>z</sup>. P. C. house rents, 62; wharfage and dockage services, 11; child welfare maintenance, 17; misc. items under 5, 6. <sup>aa</sup>. Prohibition Enforcement Branch fund fines and penalties. <sup>bb</sup>. Public Utilities Commission fees. <sup>cc</sup>. Crown land sales, 10; misc. special funds under 5, 11. <sup>dd</sup>. Court House funds, 113; Educational fund, 131; Marriage Licence fund, 18; Quebec Bridge Roadway fund, 7. <sup>ee</sup>. Milk control board, 12; cream grading service, 8; school lands fund, 11. <sup>ff</sup>. Cream grading service, 23; Special Areas Board, 137. <sup>gg</sup>. Forest Reserve account. <sup>hh</sup>. See explanatory notes, p. 4.

DETAIL OF ITEMS IN SUMMARY RECONCILIATION, TABLE 2, "FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS IN CANADA, 1941"

EXPENDITURE	(Thousands of Dollars)								
	P.E.I.	N. S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B. C.
Adjustments to Gross Basis <sup>a</sup> (as per detail page 2)	-63	3,235	2,509	19,291	23,193	2,242	-147	623	4,423 <sub>1</sub>
Special Funds Added .....									
Relief Account .....	-	-	-	-	-	-	25	-	2,792
Forest Protection Fund .....	-	-	-	-	-	-	-	-	187
Scaling Fund .....	-	-	-	-	-	-	-	-	179
Fire Prevention Board .....	-	-	8	-	-	10	7	-	-
Power Commission Extension Account	-	-	-	-	-	128	-	-	-
Tobacco Tax Fund .....	-	-	267	-	-	-	-	-	-
Horned Cattle Purchase Act .....	-	-	-	-	-	16	56	29	-
Other .....	2 <sub>g</sub>	23 <sub>d</sub>	22 <sub>e</sub>	15 <sub>f</sub>	-	-	21 <sub>g</sub>	71 <sub>h</sub>	-67 <sub>i</sub>
Total Special Funds .....	2	23	297	15	-	154	109	100	3,091
Other Adjustments <sup>b</sup> .....	-	599	-	-	-	-750	-326	157	-910

<sup>a</sup> See footnote a page 3 "Addenda".

<sup>b</sup> See explanatory notes page 4, "Financial Statistics of Provincial Governments in Canada, 1941".

<sup>c</sup> Prohibition Enforcement Branch.

<sup>d</sup> Public Utilities Commission.

<sup>e</sup> Crown Lands Sales, 12; Miscellaneous items under 5, 10.

<sup>f</sup> Marriage Licence Fund.

<sup>g</sup> Milk Control Board, 13; Cream Grading, 8.

<sup>h</sup> Cream Grading, 21; Special Areas Board, 50

<sup>i</sup> Forest Reserve Account, -64 Grazing Range Improvement, -3.

<sup>1</sup> This figures is 32 less than the Revenue Adjustments to Gross Basis shown on page 2 of this Addenda because the debt charges of the Fraser River Bridge Operating Account are 32 less than the net operating revenue. See Item 3, page 1.

SOURCE CLASSIFICATION OF NET CAPITAL REVENUE INCLUDED IN TABLE 6,  
FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS IN CANADA, 1941  
(Thousands of Dollars)

	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
Public Domain .....	-	-	-	-	108	102	-	-	-	210
Sale of Commodities and Services .....	4	-	-	139	22	13	1	22	-	201
Other Revenue .....	-	-	-	17	-	-	-	-	-	17
<b>Total .....</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>156</b>	<b>130</b>	<b>115</b>	<b>1</b>	<b>22</b>	<b>-</b>	<b>428</b>

FUNCTIONAL CLASSIFICATION OF NET CAPITAL EXPENDITURE INCLUDED IN TABLE 7,  
FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS IN CANADA, 1941  
(Thousands of Dollars)

	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
General Government .....	8	-	25	221	67	-	-	70	20	411
Protection to Person & Property .....	1	-	-	12	9	33	-	2	7	64
Highways, Bridges and Ferries ...	194	8	937	12,666	18,122	86	-	1,080	1,779	34,872
Education .....	12	-	-	1,706	24	27	-	34	-	1,803
Agriculture .....	21	-	-	416	-	2	-	4	-	443
Public Domain .....	1	556	-	2,476	507	-	-	3	-	3,543
Public Welfare:										
Health .....	-	-	-	-	-	-	-	2	-	2
Labour .....	1	-	-	-	-	-	-	-	-	1
Relief .....	-	-	-3	516	-	-210	-	-87	-	216
Other Public Welfare .....	48	3	-	-	5	8	-	230	7	301
<b>Total Public Welfare ...</b>	<b>49</b>	<b>3</b>	<b>-3</b>	<b>516</b>	<b>5</b>	<b>-202</b>	<b>-</b>	<b>145</b>	<b>7</b>	<b>520</b>
Debt Charges: .....	-	-	232	-	-	352	-21	-	-	563
Other Expenditure .....	-	49	-	-	860	-	-	251	35	1,195
<b>Total .....</b>	<b>286</b>	<b>616</b>	<b>1,191</b>	<b>18,013</b>	<b>19,594</b>	<b>298</b>	<b>-21</b>	<b>1,589</b>	<b>1,848</b>	<b>43,414</b>

