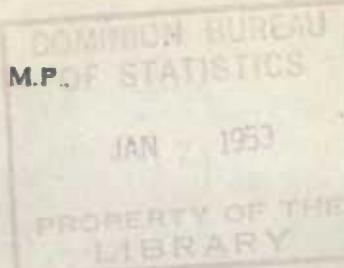


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FINANCIAL STATISTICS

OF

PROVINCIAL GOVERNMENTS

IN

CANADA

1942

(Fiscal Year Ending nearest December 31, 1942)



OTTAWA  
1945

Price 25 cents

13. СЕВЕРНАЯ АМЕРИКА  
США и Канада

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

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P R E F A C E

This bulletin presents financial statistics of Provincial Governments in Canada for fiscal years ended nearest to December 31, 1942 and follows closely along the lines of the 1941 report, although further changes have been introduced where they seem to contribute to clarity. The fiscal periods dealt with are 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 that Prince Edward Island has since changed its fiscal year end to March 31.

Publication of these statistics will continue more or less on this basis until the Continuing Committee appointed at the 1943 Dominion-Provincial Conference completes its work and its recommendations are acted upon at a further Conference with Provincial Finance Officers.

The statistics included in this report are based for the most part on special analyses made by the Provinces with the object of achieving as much uniformity as possible in the treatment of items of similar character.

This report was prepared under the direction of J. H. Lowther, by A. S. Abell, with the assistance of Miss. M. I. McLean.

S. A. Cudmore.

Dominion Statistician.

March, 1945.

## INTRODUCTION AND SUMMARY

ooOoo

### 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, 1942  
 Nova Scotia - November 30, 1942  
 New Brunswick - October 31, 1942  
 Quebec - March 31, 1943  
 Ontario - March 31, 1943  
 Manitoba - April 30, 1943  
 Saskatchewan - April 30, 1943  
 Alberta - March 31, 1943  
 British Columbia - March 31, 1943

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 11 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 interprovincial 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 11, 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.

Gross Ordinary Revenue and Expenditure, Tables 1 and 2. - For purposes of inter-provincial comparability, the ordinary revenues and expenditures presented in the several provincial Public Accounts have been adjusted to a common basis in Tables 1 and 2. A reconciliation of the revenues and expenditures shown in the Public Accounts and those shown in Tables 1 and 2 is presented in Tables 24 and 25, pp. 44 - 47, with full details of all adjustments.

Adjustments to the gross basis, which constitute the major portion of the total, do not affect the surplus as shown by the Provinces. They are necessary because of provincial variations in practice of deducting shared-cost contributions of other governments, interest, and sales of commodities and services, from the corresponding expenditures.

Other adjustments have been made, however, which do affect surplus. For instance, liquor profits are adjusted to the amount actually earned by the Board or Commission before the provision of any special contingency reserves even though a part of these profits may not have been remitted to the provincial treasury. Also, 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.

Further miscellaneous adjustments are detailed in the reconciliation referred to above.

Net Ordinary Revenue and Expenditure, Tables 3, 4 and 5. - Tables 3 and 4, in contrast to Tables 1 and 2, present provincial revenues and expenditures on a "net" basis, i.e., after deducting certain revenues from the corresponding expenditures as shown in Table 5. While the surplus position is the same in both the "gross" and the "net" presentation, the former tends to emphasize the "gross" administrative burden of services while the latter shows the "net" cost of these services.

Net Capital Revenue and Expenditure, Tables 6 and 7. - These tables merely present an analysis of selected capital account items, on the basis used for ordinary account revenues and expenditures, for the purpose of achieving an over-all picture. It should be noted, therefore, that these do not include the total of capital expenditures made in the period under review since substantial amounts of expenditures on highways, public buildings, etc., have been provided through ordinary account appropriations and are included in Tables 2 and 4.

Net Combined Revenue and Expenditure. - Ordinary and Capital, Tables 8, 9, 10 and 11. - These tables present an over-all picture of provincial operations by combining revenues and expenditures of both ordinary and capital accounts as presented in Tables 3 and 4, and 6 and 7, respectively.

Tables 8 and 9 show these statistics in absolute amounts, while Tables 10 and 11 show them on a "per capita" basis. Since the basis for separating capital and ordinary varies from Province to Province and from year to year, the over-all picture combining capital and ordinary as in Tables 8 - 11 is, in some respects, the most valid basis for comparison. While large variations in the "per capita" figures in Tables 10 and 11 may be indicative, they 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 in the combined tables, amounts provided for debt retirement are excluded to avoid duplication.

Changes in Provincial Revenues and Expenditures, 1941 - 1942. - In the year under review, net combined revenues (ordinary and capital) increased by \$8,348,000 (2.5 p.c.) and net combined expenditure (ordinary and capital) declined by \$14,847,000 (4.7 p.c.). For perhaps the first time since Confederation, certainly for the first time in the last thirty years, the revenues of every Province exceeded the total of ordinary and capital expenditures. Over-all surpluses aggregated \$46,308,000 as shown in the table below:

NET ORDINARY AND CAPITAL REVENUES AND EXPENDITURES  
By Provinces 1941 and 1942  
(Thousands of Dollars)

PROVINCE	REVENUES		EXPENDITURES (x)	
	1941	1942	1941	1942
Prince Edward Island ...	1,902	2,036	1,969	1,965
Nova Scotia .....	14,588	16,410	13,511	13,092
New Brunswick .....	10,962	13,136	10,612	12,173
Quebec .....	94,974	99,944	89,008	92,259
Ontario .....	111,224	107,825	113,067	97,173
Manitoba .....	18,330	19,033	15,311	14,852
Saskatchewan .....	25,005	25,169	21,428	20,179
Alberta .....	23,664	24,389	17,959	18,702
British Columbia .....	38,091	39,146	32,762	30,385
Total .....	338,740	347,088	315,627	300,780

(x) Excluding debt retirement.

The major change in the provincial revenue structure was the large decline of \$64,795,000 in the revenue from personal income, corporation and gasoline taxes and the compensating increase of \$64,835,000 in the amount received from the federal government. This shift was the direct result of the fuller operation of the Dominion-Provincial Taxation Agreement Act which is discussed below. It should be noted that the amounts received by the Provinces under the terms of the Taxation Agreements include compensation for the suspension of municipal as well as provincial income and corporation taxes. During 1942 the Provinces paid \$4,067,000 to their municipalities as compensation for loss of revenue from these sources. Total net ordinary and capital revenues, by major sources, for 1941 and 1942, are shown in the following table.

NET ORDINARY AND CAPITAL REVENUES  
By Major Sources 1941 and 1942  
 (Thousands of Dollars)

ITEM	1941			1942		
	Ordinary	Capital	Total	Ordinary	Capital	Total
<b>Taxes:</b>						
Corporation .....	45,156	-	45,156	1,026	-	1,026
Gasoline .....	59,878	-	59,878	47,669	-	47,669
Income of Persons ..	9,912	-	9,912	1,456	-	1,456
Real Property .....	4,791	-	4,791	5,140	-	5,140
Retail Sales .....	15,806	-	15,806	16,704	-	16,704
Succession Duties ..	27,362	-	27,362	21,944	-	21,944
Other Taxes .....	9,038	-	9,038	10,448	-	10,448
Motor Vehicle Licences .	31,639	-	31,639	26,467	-	26,467
Public Domain .....	33,635	210	33,845	35,268	211	35,479
Liquor Control .....	46,348	-	46,348	60,035	-	60,035
Dominion of Canada ...	39,423	-	39,423	104,258	-	104,258
Other Revenue .....	15,324	218	15,542	15,850	612	16,462
<b>Total - All Provinces.</b>	<b>338,312</b>	<b>428</b>	<b>338,740</b>	<b>346,265</b>	<b>823</b>	<b>347,088</b>

As can be seen from the table which follows, the reduction in combined expenditure was due to the large reduction of \$19,639,000 in capital expenditure. The greater part of this reduction (\$14,734,000) was due to the curtailment of highway expenditure. Of the rather substantial increase of \$5,277,000 (13.0 p.c.) in net ordinary expenditure on education, \$4,005,000 took place in Quebec. The increase of \$1,958,000 (18.8 p.c.) in the cost of old age and blind pensions was due very largely to Alberta's and British Columbia's increased grants to offset the rise in the cost of living.

NET ORDINARY AND CAPITAL EXPENDITURES (x)  
By Major Services 1941 and 1942  
 (Thousands of Dollars)

ITEM	1941			1942		
	Ordinary	Capital	Total	Ordinary	Capital	Total
<b>Legislation .....</b>						
Legislation .....	2,617	-	2,617	2,055	-	2,055
General Government ....	17,687	411	18,098	16,923	245	17,168
<b>Protection to Person and Property .....</b>						
Protection to Person and Property .....	14,444	64	14,508	14,689	34	14,723
Highways, Bridges & Ferries	36,140	34,872	71,012	34,495	20,138	54,633
<b>Public Welfare:</b>						
Relief .....	9,826	216	10,042	5,354	- 83	5,271
Old Age & Blind Pensions	10,437	-	10,437	12,395	-	12,395
Other Public Welfare ..	42,934	304	43,238	43,063	403	43,466
Education .....	40,667	1,803	42,470	45,944	448	46,392
Agriculture .....	12,209	443	12,652	12,746	627	13,373
Public Domain .....	16,114	3,543	19,657	17,091	1,088	18,179
Debt Charges (x) .....	63,091	563	63,654	64,140	-	64,140
Other .....	6,047	1,195	7,242	8,110	875	8,985
<b>Total - All Provinces</b>	<b>272,213</b>	<b>43,414</b>	<b>315,627</b>	<b>277,005</b>	<b>23,775</b>	<b>300,780</b>

(x) Excludes debt retirement.

The following table sets out gross ordinary revenues and expenditures for 1941 and 1942.

GROSS ORDINARY REVENUES AND EXPENDITURES 1941 AND 1942  
(Thousands of Dollars)

ITEM	REVENUES		ITEM	EXPENDITURES	
	1941	1942		1941	1942
Taxes:			Legislation .....	2,617	2,055
Corporation .....	45,156	1,026	General Government .....	17,988	17,411
Gasoline .....	59,878	47,669	Protection to Person and		
Income of Persons ..	9,912	1,456	Property .....	16,069	16,234
Real Property .....	4,791	5,140	Highways, Bridges and		
Retail Sales .....	15,806	16,704	Ferries .....	38,295	35,368
Succession Duties ..	27,362	21,944	Public Welfare:		
Other Taxes .....	9,038	10,448	Relief .....	10,578	5,902
Motor Vehicle Licences	31,639	26,467	Old Age & Blind Pensions.	40,625	43,011
Public Domain .....	33,635	35,268	Other Public Welfare ..	51,163	51,256
Interest .....	17,182	16,866	Education .....	46,163	51,952
Liquor Control .....	46,548	60,035	Agriculture .....	12,334	13,083
Other Governments:			Public Domain .....	16,345	17,566
Dominion -			Debt Charges (Excluding		
Subsidies .....	39,423	104,258	Debt Retirement) ..	80,273	81,006
Shared Cost Contributions .....	36,235	36,813	Other Expenditure .....	6,242	8,281
Provinces .....	338	403	Total (Excluding Debt		
Own Municipalities .	6,303	6,304	Retirement) ....	338,692	343,125
Other Revenue .....	21,745	21,584	Debt Retirement .....	11,126	11,070
<b>TOTAL - All Provinces.</b>	<b>404,791</b>	<b>412,585</b>	<b>TOTAL (Inc.) Debt Retirement.</b>	<b>349,818</b>	<b>354,195</b>

Dominion-Provincial Taxation Agreement Act, 1942. - The year under review marks the second year of the operation of the provisions of the Dominion-Provincial Taxation Agreement Act, 6 Geo. VI, Chapter 12.

Under the provisions of the above Act each Province 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. The Provinces also agreed to suspend the use of income and corporation taxes by their municipalities and further compensation was granted by the Dominion on this account as follows: Prince Edward Island, \$10,000; Nova Scotia, \$101,000; New Brunswick, \$1,384,000; Quebec, \$2,396,000.

All interim subsidies were discontinued but provision was made for the payment of additional subsidies on the basis of loss of revenue and fiscal need as set out in the table below. The subsidy for loss of revenue was computed by subtracting the basic subsidy under option (a) or (b) above, (as chosen by the Province) from the cash received in 1940 on account of provincial and municipal income and corporation taxes and Dominion special interim subsidies.

In addition to the provisions with respect to income and corporation taxes, the Act guaranteed the provincial revenue from gasoline taxation at the level of the cash yield in the fiscal year ended nearest December 31, 1940.

The Provinces continue to collect arrears of income and corporation taxes which were levied prior to the date of the Agreement. Under the terms of the Agreement, the quarterly claims of a Province on the Dominion are computed by deducting any collection of arrears in the preceding quarter, less 10 p.c., from the quarterly subsidy specified in the Agreement as compensation for the vacation of tax fields. However, no further deductions are made after the cumulative total of such deductions reaches a figure equal to the tax collections of the Province in the base period. The amounts so

deducted represent deferred income of the Province and will be paid by the Dominion after the termination of the Agreement.

PROVINCES	Subsidy equal to (a) Taxes suspended or (b) Net Debt Service	Additional Subsidy		Total Subsidy	Gasoline Tax Guarantee
		For loss of Revenue	Fiscal Need		
	000's	000's	000's	000's	000's
Prince Edward Island	265 (b)	262	175	702	308
Nova Scotia .....	2,585 (b)	326	-	2,911	2,854
New Brunswick .....	3,279 (b)	71	300	3,650	2,101
Quebec .....	20,586 (a)	-	-	20,586	11,803
Ontario .....	28,964 (a)	-	-	28,964	26,608
Manitoba .....	5,055 (a)	-	600	5,655	2,678
Saskatchewan .....	4,331 (b)	-	1,500	5,831	3,397
Alberta .....	4,081 (a)	-	-	4,081	3,222
British Columbia ..	12,048 (a)	-	-	12,048	3,764
TOTAL .....	81,194	659	2,575	84,428	56,735

The following table presents a reconciliation of the amounts shown as revenue of the Provinces in Table 3, pp. 14 - 15, with the subsidies specified in the Tax Agreements as shown above. It will be noted that the major adjustments are necessary where Provinces report these revenues on a strictly cash basis as in Ontario, Saskatchewan and Alberta.

	P.E.I.	N.S.	N.B.	QUE.	ONT.
<u>PROVINCIAL REVENUE</u>					
Corporation Tax Arrears (Table 3) ..	-	222	-	880	- 484
Income Tax Arrears (Table 3) .....	8	-	-	299	651
Tax Suspension Subsidy (Table 3) ..	690	2,911	3,650	21,119	27,597
Sub-total .....	698	3,133	3,650	22,298	27,764
ADD: 1942 Claims not included ..	4	-	-	-	-
1941 Taxes deducted .....	-	-	-	-	1,225
DEDUCT: 1941 Claims included .....	-	-	-	-1,405	- 540
1942 Taxes not deducted ..	-	222	-	-	+ 567
10 p.c. Commission included.	-	-	-	-	- 52
Other Adjustments .....	-	-	-	- 307(a)	-
TAX AGREEMENT TOTAL .....	702	2,911	3,650	20,586	28,964

	MAN.	SASK.	ALTA.	B.C.	TOTAL
<u>PROVINCIAL REVENUE</u>					
Corporation Tax Arrears (Table 3) ..	167	30	211	-	1,026
Income Tax Arrears (Table 3) .....	338	65	205	- 110	1,456
Tax Suspension Subsidy (Table 3) ..	5,150	5,699	3,561	12,172	82,549
Sub-total .....	5,655	5,794	3,977	12,062	85,031
ADD: 1942 Claims not included ..	-	1,444	1,975	-	3,423
1941 Taxes deducted .....	-	63	346	-	1,634
DEDUCT: 1941 Claims included .....	-	-1,457	-2,056	-	-5,458
1942 Taxes not deducted ..	-	- 7	- 130	-	208
10 p.c. Commission included.	-	-10	- 31	- 14	- 107
Other Adjustments .....	-	4	-	-	- 303
TAX AGREEMENT TOTAL .....	5,655	5,831	4,081	12,048	84,428

(a) Interest on Tax Arrears.

ASSETS AND LIABILITIES

Capital, Revenue and Sinking Funds Combined, Table 12. - This table does not include the assets and liabilities of trust funds or of semi-autonomous provincial boards and commissions which, except for government utilities, are dealt with in Tables 13, 14 and 16. The relationship between the combined or general fund and the semi-autonomous provincial boards and commission is expressed in Table 12 through the term "Advances, etc. Due from Government Agencies". Similarly amounts due to trust funds are shown in Table 12 under the heading "Due to Trust". It should be noted that amounts shown in Tables 13 and 14 as "Due to Capital and Revenue Fund" will not always agree with amounts shown in Table 12 as Advances to Government Agencies where the fiscal year end of the Province differs from that of one of its boards or commissions.

Working Capital Funds and Miscellaneous Public Service Enterprises, Combined, Table 13. - This table includes the assets and liabilities of the following special funds and activities which are accounted for separately from general provincial funds as presented in Table 12.

Prince Edward Island ...	School Supply Branch.
Nova Scotia .....	Land Settlement Board; Public Utilities Commission.
New Brunswick .....	Land Settlement Board.
Quebec .....	Farm Credit Bureau.
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.

Sinking and Special Debt Retirement Funds, Table 15. - 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 12. 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 \$2,266,000 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 12 as "Advances to Government Utilities" would be correspondingly less.

Trust Funds, Table 16. - 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. In the case of the School Lands Funds of the Prairie Province, for example, 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.

Contingent Liabilities, Table 17. - 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 13 in respect of the bonds of the Niagara Parks Commission which are guaranteed by the province.

Changes in Provincial Assets and Liabilities, 1941 - 1942. - In the year under review total gross provincial direct liabilities (exclusive of reserves and deferred credits) decreased by \$40,488,000 (1.9 p.c.). At the same time cash and investments held in capital, revenue and sinking funds increased by \$24,041,000 (11.8 p.c.). This general strengthening of the provincial balance sheet position was due to the maintenance of revenues at the high levels achieved fairly early in the war period as well as to some curtailment of capital expenditures. At the same time the collection of certain loans and receivables, formerly of doubtful value, was greatly facilitated by improved economic conditions. This has been particularly true of farm loans.

Gross indirect liabilities decreased by \$12,582,000 (6.0 p.c.). The following table indicates the changes in direct and indirect liabilities.

PROVINCE	GROSS DIRECT LIABILITIES		GROSS INDIRECT LIABILITIES	
	1941 000's	1942 000's	1941 000's	1942 000's
Prince Edward Island ..	11,472	11,647	225	241
Nova Scotia .....	110,714	102,978	3,097	3,051
New Brunswick .....	109,138	108,808	2,926	2,187
Quebec .....	425,787	436,523	32,611	24,722
Ontario .....	737,629	718,926	125,467	122,982
Manitoba .....	128,382	127,117	3,685	3,414
Saskatchewan .....	229,525	225,047	20,157	19,323
Alberta .....	165,215	164,987	9,886	9,291
British Columbia .....	179,100	160,441	10,293	10,554
TOTAL .....	2,096,962	2,056,474	208,347	195,765

#### ANALYTICAL STATEMENTS

Investments, Tables 18 and 19. - These two tables show an analysis of bonds, debentures, stock, etc., held by Provincial Governments as investments. Table 18 shows a summary of such investments for all funds on the basis of the authority which has issued or guaranteed the securities, while Table 19 gives an analysis of these investments on the basis of the funds in which they are held without separating direct and guaranteed issues.

Funded Debt, Tables 20, 21 and 22. - These tables show supplementary information in respect of funded debt outstanding. Table 20 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 18 and 19, these are not necessarily in agreement. The reason for this is that the analysis in Table 20 is on the basis of par value, while the investments shown in Tables 18 and 19, are, in some instances, carried at other than par value.

Tables 21 and 22 provide an analysis of the funded debt by interest rate and term of issue, respectively, and are self-explanatory.

Future Funded Debt Payments, Principal and Interest, Table 23. - 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 Provincial Fiscal Year Ends nearest December 31, 1942. 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.

Changes in Funded Debt, 1941 - 1942. - The total provincial funded debt was reduced by \$11,644,000 (0.7 p.c.) during 1942. Changes in funded debt are set out in the following table together with a comparison of average coupon rates and average terms of issue for 1941 and 1942.

PROVINCE	FUNDDED DEBT		AVERAGE COUPON RATE		AVERAGE TERM OF ISSUE	
	1941 000's	1942 000's	1941 %	1942 %	1941 Years	1942 Years
Prince Edward Island .	10,668	10,568	4.01	4.02	11.8	11.9
Nova Scotia .....	108,187	100,911	3.94	3.99	20.1	19.3
New Brunswick .....	104,682	106,505	4.14	4.16	18.0	18.1
Quebec .....	388,816	396,071	3.47	3.53	15.8	16.7
Ontario .....	632,138	624,244	4.25	4.14	18.7	20.1
Manitoba .....	87,478	86,545	4.62	4.61	24.7	24.7
Saskatchewan .....	126,337	126,303	4.65	4.62	22.8	22.4
Alberta .....	128,176	128,123	4.88	4.89	26.4	26.4
British Columbia ...	121,791	117,359	4.55	4.35	23.4	21.2
<b>TOTAL .....</b>	<b>1,708,273</b>	<b>1,696,629</b>	<b>4.16</b>	<b>4.12</b>	<b>19.6</b>	<b>20.1</b>

Retirements and refunding during the year brought about further changes in the amount of this funded debt payable in various currencies and in the composition of the debt by interest rates. These changes are set out below:

TOTAL PROVINCIAL FUNDED DEBT  
Analysis by Currency of Payment

PAYABLE IN	1941	1942
	000's	000's
Canada Only .....	934,165	964,860
London (Eng.) Only .....	49,633	45,681
London (Eng.) and Canada .....	49,137	27,477
New York Only .....	1,225	16,025
New York and Canada .....	398,994	371,907
London (Eng.) New York and Canada .....	270,161	265,943
Other (x) .....	4,958	4,736
<b>TOTAL</b> .....	<b>1,708,273</b>	<b>1,696,629</b>

(x) 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

	1941		1942	
	000's	% of Total	000's	% of Total
Less than 3 % .....	137,917	8.1	122,321	7.2
3% to 3.99 % .....	447,872	26.2	510,111	30.7
4% to 4.99 % .....	642,430	37.6	623,654	36.8
5% and over .....	480,054	28.1	440,543	25.3
<b>TOTAL</b> .....	<b>1,708,273</b>	<b>100.0</b>	<b>1,696,629</b>	<b>100.0</b>

TABLES 1 & 2. - GROSS ORDINARY REVENUE AND EXPENDITURE  
ADJUSTED FOR COMPARATIVE PURPOSES •  
For Fiscal Years ended nearest Dec. 31, 1942.  
(Thousands of Dollars)

Table 1. - Revenue

ITEM No.	ITEM	P.E.I.	N.S.	N.B.
1.	Taxes <u>b</u> .....	516	3,712	2,460
2.	Licences, Permits and Fees <u>b</u> .....	193	2,089	1,526
3.	Public Domain .....	2	925	1,355
4.	Fines and Penalties .....	6	51	20
5.	Interest, Premium & Exchange .....	-	955	538
6.	Sale of Commodities & Services .....	33	849	457
7.	Liquor Control .....	178	5,024	2,951
	Other Governments:			
	Dominion of Canada:			
8.	Subsidies and Interim Subsidies .....	382	727	732
9.	Vacation of Tax Fields .....	690	2,911	3,650
10.	Gasoline Tax Guarantee .....	59	470	392
11.	Shared Cost Contributions .....	216	2,318	2,112
12.	Other Provinces .....	1	7	-
13.	Own Municipalities .....	2	400	1
14.	Sub-total, Items 8 - 13 .....	1,350	6,833	6,887
15.	Other Revenue .....	-	24	22
16.	TOTAL GROSS ORDINARY REVENUE <u>c</u> .....	2,278	20,462	16,216

Table 2. - Expenditure

ITEM No.	ITEM	P.E.I.	N.S.	N.B.
17.	Legislation .....	22	79	76
18.	General Government .....	117	735	411
19.	Protection to Person and Property .....	57	338	261
20.	Highways, Bridges and Ferries .....	301	3,145	1,798
	Public Welfare:			
21.	Health .....	40	245	135
22.	Labour .....	4	22	8
23.	Relief .....	9	7	-
24.	Old Age and Blind Pensions .....	299	2,813	2,350
25.	Other .....	214	1,904	1,001
26.	Sub-total, Items 21 - 25 .....	566	4,991	3,494
27.	Education .....	386	2,121	1,311
28.	Agriculture .....	63	420	353
29.	Public Domain .....	2	317	528
30.	Debt Charges(Excluding Debt Retirement) ..	458	4,551	4,696
31.	Other Expenditure .....	23	405	1,384
32.	TOTAL GROSS ORDINARY EXPENDITURE (Excl. Debt Retirement) ..	1,995	17,102	14,312
33.	Debt Retirement .....	278	635	744
34.	TOTAL GROSS ORDINARY EXPENDITURE (Incl. Debt Retirement) ..	2,273	17,737	15,056

a For purposes of inter-provincial comparability the ordinary revenues and ordinary expenditures presented in the several Provincial Public Accounts have been adjusted to a common basis. For detail of these adjustments see Tables 24 and 25, pp. 44 - 47.

b See Table 3, pp. 14 - 15 for details.

**TABLES 1 & 2. - GROSS ORDINARY REVENUE AND EXPENDITURE -****ADJUSTED FOR COMPARATIVE PURPOSES ■**

For Fiscal Years ended nearest Dec. 31, 1942

(Thousands of Dollars)

Table 1. - Revenue

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
37,761	34,438	3,634	9,258	5,947	6,661	104,387	1.
9,442	9,530	2,068	2,319	4,319	4,156	35,642	2.
11,728	9,668	970	1,591	2,771	6,258	35,268	3.
736	338	88	58	110	75	1,482	4.
1,104	8,795	1,685	2,216	1,185	388	16,866	5.
1,022	2,841	400	565	594	1,158	7,919	6.
13,357	18,530	3,743	3,031	5,050	8,171	60,035	7.
2,815	3,174	1,722	2,052	1,801	1,040	14,445	8.
21,119	27,597	5,150	5,699	3,561	12,172e	82,549	9.
1,529	4,000	334	-	-	480	7,264	10.
9,209	12,920	2,213	2,683	1,975	3,167	36,813	11.
29	94	38	27	42	165	403	12.
3,906	30	877	122	764	202	6,304	13.
38,607	47,815	10,334	10,583	8,143	17,226	147,778	14.
826	190	264	994	633	55	3,008	15.
114,583	132,145	23,186	30,615	28,752	44,148e	412,385	16.

Table 2. - Expenditure

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
902	287	138	168	207	176	2,055	17.
5,911	2,693	1,080	1,835	2,023	2,606	17,411	18.
5,914	5,045	765	985	917	1,952	16,234	19.
8,860	12,477	1,298	2,138	1,686	3,665	35,368	20.
1,725	1,510	326	292	384	387	5,044	21.
834	300	80	84	118	173	1,623	22.
1,004	1,619	337	1,176	319	1,431	5,902	23.
10,258	13,776	3,029	3,009	3,274	4,203	43,011	24.
14,126	13,688	2,558	3,160	2,865	5,073	44,589	25.
27,947	30,893	6,330	7,721	6,960	11,267	100,169	26.
14,909	17,727	2,519	4,540	3,490	4,949	51,952	27.
5,857	4,810	285	516	455	324	13,083	28.
7,704	4,723	701	543	830	2,218	17,566	29.
14,799	31,713	5,603	7,123	4,594d	7,469	81,006	30.
2,746	3,331	170	57	137	28	8,281	31.
95,549	113,699	18,889	25,626	21,299	34,654	343,125	32.
5,744	1,207	497	333	13	1,619	11,070	33.
101,293	114,906	19,386	25,959	21,312	36,273	354,195	34.

c Excludes sinking fund earnings as follows: P.E.I., 90; N.S., 385; N.B., 405; Que., 1,386; Ont., 16; Man., 473; Sask., 473; Alta., 442; B.C., 676.

d Interest paid at reduced rates in accordance with Alberta Statutes 1936, Chap. 11.

e Excludes 1,687 compensation for vacation of tax fields paid by the Dominion in this year as an adjustment of amounts paid in 1941 - 1942 under the Dominion Provincial Taxation Agreement Act.

TABLE 3. - NET <sup>a</sup> ORDINARY REVENUE

For Fiscal Years ended nearest Dec. 31, 1942  
(Thousands of Dollars)

ITEM No.	ITEM	P.E.I.	N.S.	N.B.
	Taxes:			
1.	Amusement .....	26	283	138
2.	Corporation <u>b</u> .....	-	222	-
3.	Gasoline <u>b</u> .....	233	2,423	1,683
4.	Income - Persons <u>b</u> .....	8	-	-
5.	Real and Personal Property .....	155	80	105
6.	Retail Sales .....	-	-	-
7.	Succession Duties .....	57	688	222
8.	Tobacco .....	37	-	309
9.	Other .....	-	16	3
10.	Sub-total, Items 1 - 9 .....	516	3,712	2,460
	Licences, Permits and Fees:			
11.	Motor Vehicle .....	144	1,692	1,365
12.	Other .....	49	397	161
13.	Sub-total, Items 11 - 12 .....	193	2,089	1,526
14.	Public Domain .....	2	925	1,355
15.	Fines and Penalties .....	6	51	20
16.	Sale of Commodities and Services .....	10	85	23
17.	Liquor Control .....	178	5,024	2,951
	Other Governments:			
18.	Dominion of Canada			
	Subsidies and Interim Subsidies .....	382	727	732
19.	Vacation of Tax Fields <u>b</u> .....	690 <u>d</u>	2,911 <u>e</u>	3,650 <u>g</u>
20.	Gasoline Tax Guarantee <u>b</u> .....	59	470	392
21.	Own Municipalities .....	-	391 <u>f</u>	-
22.	Sub-total, Items 18 - 21 .....	1,131	4,499	4,774
	Other Revenue:			
23.	School Lands Funds .....	-	-	-
24.	Other .....	-	24	22
25.	Sub-total, Items 23 - 24 .....	-	24	22
26.	TOTAL NET ORDINARY REVENUE <u>c</u> .....	2,036	16,409	13,131

a This table is derived directly from Table 1, pp. 12 and 13 by excluding certain revenues which are offset against expenditures shown in Table 2 to obtain Table 4. See Table 5, pp. 18 and 19 for details of revenues excluded.

b For explanation of Dominion Provincial Tax Agreement and its effect on provincial revenue from personal income, corporation and gasoline taxes, see pp. 6 and 7.

c Excludes sinking fund earnings as follows: P.E.I., 90; N.S., 385; N.B., 405; Que., 1,386; Ont., 16; Man., 473; Sask., 473; Alta., 442; B.C., 676.

<sup>a</sup>  
TABLE 3. - NET ORDINARY REVENUE

For Fiscal Years ended nearest Dec. 31, 1942  
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
1,217	804	182	19	254	479	3,402	1.
880	- 484 <sup>k</sup>	167	30	211	-	1,026	2.
10,279	20,996	2,344	2,302	3,525	3,284	47,669	3.
299	651	338	65	205	- 110	1,456	4.
-	146	28	2,030	1,229	1,367	5,140	5.
12,957	-	-	3,747	-	-	16,704	6.
6,922	11,636	539	405	459	1,016	21,944	7.
3,590	-	-	-	-	-	3,945	8.
1,608 <sup>h</sup>	689	36	60	64	625	3,101	9.
37,761	34,438	3,634	9,258	5,947	6,661	104,387	10.
6,303	7,350	1,470	1,480	2,910	3,253	26,467	11.
2,639	2,180	598	839	1,409	903	9,175	12.
9,442	9,530	2,068	2,319	4,319	4,156	35,642	13.
11,728	9,668	970	1,591	2,771	6,258	35,268	14.
736	338	88	58	110	75	1,482	15.
155	217	55	166	132	78	919	16.
13,357	18,530	3,743	3,031	5,050	8,171	60,035	17.
2,815	3,174	1,722	2,052	1,801	1,040	14,445	18.
21,119 <sup>i</sup>	27,597	5,150	5,699	3,561	12,172 <sup>m</sup>	82,549	19.
1,529	4,000	354	-	-	480	7,264	20.
-	-	875 <sup>l</sup>	-	-	-	1,266	21.
25,463	34,771	8,081	7,751	5,362	13,692	105,524	22.
62 <sup>j</sup>	71 <sup>j</sup>	240	947	498	-	1,818	23.
764	119	24	47	135	55	1,190	24.
826	190	264	994	633	55	3,008	25.
99,468	107,682	18,901	25,168	24,324	39,146 <sup>m</sup>	346,265	26.

<sup>d</sup> Includes 10 compensation for municipal taxes suspended (Charlottetown) See footnote <sup>b</sup> p. 17.

<sup>e</sup> Includes 101 compensation for municipal taxes suspended. See footnote <sup>b</sup> p. 17.  
<sup>f</sup> Highway Tax

<sup>g</sup> Includes 1,384 compensation for municipal taxes suspended. See footnote <sup>b</sup> p. 17.

<sup>h</sup> Includes 1,331 Meals Tax.

<sup>i</sup> Includes 2,523 compensation for municipal taxes suspended. See footnote <sup>b</sup> p. 17.

<sup>j</sup> Interest on Common School Fund received from Dominion.

<sup>k</sup> Corporation taxes refunded to taxpayers under 6 Geo. VI. Cap. 1, section 10, Statutes of Ontario, less arrears collected and retained in lieu of subvention.

<sup>l</sup> Municipal Commissioner's Levy.

<sup>m</sup> See footnote <sup>e</sup> Table 1, page 13.

TABLE 4. - NET <sup>a</sup> ORDINARY EXPENDITURE

For Fiscal Years ended nearest Dec. 31, 1942

(Thousands of Dollars)

ITEM No.	ITEM	P.E.I.	N.S.	N.B.
1.	Legislation .....	22	79	76
2.	General Government .....	117	734	408
3.	Protection to Person and Property .....	57	322	212
4.	Highways, Bridges and Ferries .....	299	3,086	1,771
	Public Welfare:			
5.	Health .....	38	243	129
6.	Labour .....	4	22	5
7.	Relief .....	9	7	-
8.	Old Age and Blind Pensions .....	82	758	634
9.	Other .....	197	1,212	627
10.	Sub-total, Items 5 to 9 .....	330	2,242	1,395
11.	Education .....	386	1,864	962
12.	Agriculture .....	59	404	340
13.	Public Domain .....	2	317	521
	Debt Charges - gross (Excl. Debt Retirement)			
14.	Interest .....	458	4,211	4,471
15.	Other .....	-	340	225
16.	Less: Interest Revenue .....	-	-955	- 538
17.	Debt Charges - net (Excl. Debt Retirement)	458	3,596	4,158
18.	Other Expenditure .....	23b	405b	1,384b
19.	TOTAL NET ORDINARY EXPENDITURE (Excl. Debt Retirement)	1,753	13,049	11,227
20.	Debt Retirement .....	278	635	744
21.	TOTAL NET ORDINARY EXPENDITURE (Incl. Debt Retirement)	2,031	13,684	11,971

<sup>a</sup> This table is derived directly from Table 2, pp. 12 and 13, by deducting certain revenues from their corresponding expenditures as shown in Table 5, pp. 18 and 19.

TABLE 4. - NET <sup>b</sup> ORDINARY EXPENDITURE

For Fiscal Years ended nearest Dec. 31, 1942

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
902	287	138	168	207	176	2,055	1.
5,686	2,693	1,048	1,730	1,905	2,602	16,923	2.
5,611	4,198	747	950	874	1,718	14,689	3.
8,787	12,135	1,298	2,124	1,686	3,309	34,495	4.
1,588	1,499	326	292	384	371	4,870	5.
834	283	80	84	117	173	1,602	6.
546	1,603	337	1,166	263	1,423	5,354	7.
2,799	3,782	847	881	1,075	1,537	12,395	8.
10,701	12,255	2,245	2,807	2,143	4,404	36,591	9.
16,468	19,422	3,835	5,230	3,982	7,908	60,812	10.
13,578	14,956	2,482	4,005	3,422	4,289	45,944	11.
5,685	4,754	276	486	419	323	12,746	12.
7,276	4,683	701	543	830	2,218	17,091	13.
13,775	28,642	5,498	6,662	4,379 <sup>c</sup>	7,087	75,183	14.
1,024	3,071	105	461	215	382	5,823	15.
-1,104	-8,795	-1,685	-2,216	-1,185	-388	-16,866	16.
13,695	22,918	3,918	4,907	3,409 <sup>c</sup>	7,081	64,140	17.
2,746 <sup>b</sup>	3,190	161	36	137	28	8,110	18.
80,434	89,236	14,604	20,179	16,871	29,652	277,005	19.
5,744	1,207	497	333	13	1,619	11,070	20.
86,178	90,443	15,101	20,512	16,884	31,271	288,075	21.

<sup>b</sup> Includes amounts paid to municipalities re suspension of municipal taxes in accordance with the provisions of the Dominion-Provincial Taxation Agreement Act, as follows: Prince Edward Island (Charlottetown), 10; Nova Scotia, 150; New Brunswick, 1,384; Quebec, 2,523.

<sup>c</sup> Interest shown at reduced rates in accordance with Alberta Statutes 1936, Chapter 11.

TABLE 5. - REVENUES EXCLUDED FROM TABLE 3 AND OFFSET AGAINST EXPENDITURES IN TABLE 4  
 For Fiscal Years ended nearest Dec. 31, 1942  
 (Thousands of Dollars)

Item No.	ITEM	P.E.I.	N.S.	N.B.
1.	Interest, Premium and Exchange .....	-	955	538
	Sale of Commodities and Services:			
2.	General Government .....	-	-	-
3.	Protection to Person and Property .....	-	-	18
4.	Highways, Bridges and Ferries .....	2a	59a	27b
5.	Other Public Welfare .....	17	689	373
6.	Education .....	-	1	-
7.	Agriculture .....	4	15	9
8.	Public Domain .....	-	-	7
9.	Other Expenditure .....	-	-	-
10.	Sub-total, Items 2 to 9 .....	23	764	434
	Other Governments for Specific Purposes:			
	Dominion:			
11.	General Government .....	-	-	3
12.	Protection to Person and Property .....	-	16	31
13.	Highways, Bridges and Ferries .....	-	-	-
14.	Health .....	-	-	5
15.	Labour .....	-	-	3
16.	Relief .....	-	-	-
17.	Old Age and Blind Pensions .....	216	2,048	1,716
18.	Other Public Welfare .....	-	2	1
19.	Education .....	-	251	349
20.	Agriculture .....	-	1	4
21.	Public Domain .....	-	-	-
22.	Other Expenditure .....	-	-	-
23.	Sub-total, Items 11 to 22 .....	216	2,318	2,112
	Provincial:			
24.	General Government .....	-	-	-
25.	Protection to Person and Property .....	-	-	-
26.	Old Age and Blind Pensions .....	1	7	-
27.	Sub-total, Items 24 to 26 .....	1	7	-
	Municipal:			
28.	General Government .....	-	1	-
29.	Protection to Person and Property .....	-	-	-
30.	Highways, Bridges and Ferries .....	-	-	-
31.	Health .....	2	2	1
32.	Relief .....	-	-	-
33.	Old Age and Blind Pensions .....	-	-	-
34.	Other Public Welfare .....	-	1	-
35.	Education .....	-	5	-
36.	Agriculture .....	-	-	-
37.	Public Domain .....	-	-	-
38.	Sub-total, Items 28 to 37 .....	2	9	1
39.	Sub-total, Items, 23, 27 and 38 .....	219	2,334	2,113
40.	GRAND TOTAL EXCLUDED .....	242	4,053	3,085

a Bridge and Ferry Tolls.

b Includes 10 Bridge and Ferry Tolls.

TABLE 5. - REVENUES EXCLUDED FROM TABLE 3 AND OFFSET AGAINST EXPENDITURES IN TABLE 4  
 For Fiscal Years ended nearest Dec. 31, 1942  
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
1,104	8,795	1,685	2,216	1,185	388	16,866	1.
49	-	-	-	-	-	49	2.
2	753	15	35	43	59	925	3.
-	273	-	-	-	350 <sup>a</sup>	711	4.
179	1,394	313	336	369	666	4,336	5.
163	87	11	-	23	5	290	6.
154	56	8	28	27	-	301	7.
320	35	-	-	-	-	362	8.
-	26	-	-	-	-	26	9.
867	2,624	347	399	462	1,080	7,000	10.
29	-	28	3	3	4	70	11.
3	70	-	-	-	-	120	12.
-	69	-	12	-	6	87	13.
-	7	-	-	-	-	12	14.
-	17	-	-	1	-	21	15.
458	14	-	9	5	8	494	16.
7,430	9,900	2,149	2,101	1,863	2,501	29,924	17.
10	39	-	4	49	3	108	18.
1,168	2,684	26	531	45	644	5,698	19.
7	-	1	2	9	1	25	20.
104	5	-	-	-	-	109	21.
-	115	9	21	-	-	145	22.
9,209	12,920	2,213	2,683	1,975	3,167	36,813	23.
-	-	2	-	-	-	2	24.
-	-	3	-	-	-	3	25.
29	94	33	27	42	165	398	26.
29	94	38	27	42	165	403	27.
147	-	2	102	115	-	367	28.
298	24	-	-	-	175	497	29.
73	-	-	2	-	-	75	30.
137	4	-	-	-	16	162	31.
-	2	-	1	51	-	54	32.
-	-	-	-	294	-	294	33.
3,236	-	-	13	304	-	3,554	34.
-	-	-	4	-	11	20	35.
11	-	-	-	-	-	11	36.
4	-	-	-	-	-	4	37.
3,906	30	2	122	764	202	5,038	38.
13,144	13,044	2,253	2,832	2,781	3,534	42,254	39.
15,115	24,463	4,285	5,447	4,428	5,002	66,120	40.

TABLES 6 & 7. - NET CAPITAL REVENUE AND EXPENDITURE  
 For Fiscal Years ended nearest Dec. 31, 1942  
 (Thousands of Dollars)

Table 6. - Revenue

Item No.	ITEM	P.E.I.	N.S.	N.B.
1.	Public Domain .....	-	-	-
2.	Sale of Commodities and Services .....	-	-	5
3.	Other Revenue .....	-	1	-
4.	NET CAPITAL REVENUE .....	-	1	5

Table 7. - Expenditure

Item No.	ITEM	P.E.I.	N.S.	N.B.
5.	General Government .....	15	-	-
6.	Protection to Person and Property .....	3	-	-
7.	Highways, Bridges and Ferries .....	149	3	936
	Public Welfare:			
8.	Health .....	-	-	-
9.	Labour .....	1	-	-
10.	Relief .....	-	-	-
11.	Other Public Welfare .....	4	-	10
12.	Sub-total, Items 8 - 11 .....	5	-	10
13.	Education .....	16	-	-
14.	Agriculture .....	18	4	-
15.	Public Domain .....	6	8	-
16.	Other Expenditure .....	-	28	-
17.	NET CAPITAL EXPENDITURE .....	212	43	946

<sup>a</sup> These tables present an analysis of selected items from Capital Account on a net basis for the purpose of achieving the over-all statement of revenues and expenditures shown in Tables 8 and 9, pp. 22 and 23.

TABLES 6 & 7. - NET CAPITAL REVENUE AND EXPENDITURE <sup>a</sup>

For Fiscal Years ended nearest Dec. 31, 1942  
(Thousands of Dollars)

Table 6. - Revenue

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
-	109	102	-	-	-	211	1.
435	34	30	1	50	-	555	2.
41	-	-	-	15	-	57	3.
476	143	132	1	65	-	823	4.

Table 7. - Expenditure

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
-	66	15	-	146	3	245	5.
-	1	4	-	2	24	34	6.
9,981	7,336	- 7	-	1,147	593	20,138	7.
57	-	-	-	-	16	73	8.
-	-	-	-	-	-	1	9.
-	-	9	-	- 92	-	- 83	10.
-	19	48	-	248	-	329	11.
57	19	57	-	156	16	320	12.
209	-	179	-	44	-	448	13.
495	53	-	-	57	-	627	14.
813	247	-	-	14	-	1,088	15.
270	215	-	-	265	97	875.	16.
11,825	7,937	248	-	1,831	733	23,775	17.

22. TABLES 3 & 9. - NET COMBINED (ORDINARY AND CAPITAL) REVENUE AND EXPENDITURE <sup>a</sup>

For Fiscal Years ended nearest Dec. 31, 1942  
(Thousands of Dollars)

Table 8. - Revenue

Item No.	ITEM	P.E.I.	N.S.	N.B.
	Taxes:			
1.	Amusement .....	26	283	138
2.	Corporation .....	-	222	-
3.	Gasoline .....	233	2,423	1,683
4.	Income - Persons .....	8	-	-
5.	Real and Personal Property .....	135	80	105
6.	Retail Sales .....	-	-	-
7.	Succession Duties .....	57	688	222
8.	Tobacco .....	37	-	309
9.	Other .....	-	16	3
10.	Sub-total, Items 1 - 9 .....	516	3,712	2,460
	Licences, Permits and Fees:			
11.	Motor Vehicle .....	144	1,692	1,365
12.	Other .....	49	397	161
13.	Sub-total, Items 11 - 12 .....	193	2,089	1,526
14.	Public Domain .....	2	925	1,355
15.	Fines and Penalties .....	6	51	20
16.	Sale of Commodities and Services .....	10	85	28
17.	Liquor Control .....	178	5,024	2,951
	Other Governments:			
18.	Dominion of Canada .....	1,131	4,108	4,774
19.	Own Municipalities .....	-	391 <sup>b</sup>	-
20.	Sub-total, Items 18 - 19 .....	1,131	4,490	4,774
21.	Other Revenue .....	-	25	22
22.	TOTAL NET COMBINED REVENUE <sup>c</sup> .....	2,036	16,410	13,136

Table 9. - Expenditure

Item No.		P.E.I.	N.S.	N.B.
23.	Legislation .....	22	79	76
24.	General Government .....	132	734	408
25.	Protection to Person and Property .....	60	322	212
26.	Highways, Bridges and Ferries .....	448	3,089	2,707
	Public Welfare:			
27.	Health .....	38	243	129
28.	Labour .....	5	22	5
29.	Relief .....	9	7	-
30.	Old Age and Blind Pensions .....	82	758	634
31.	Other Public Welfare .....	201	1,212	637
32.	Sub-total, Items 27 - 31 .....	335	2,242	1,405
33.	Education .....	402	1,864	962
34.	Agriculture .....	77	408	340
35.	Public Domain .....	8	325	521
36.	Debt Charges (Excl. Debt Retirement) ...	458	3,596	4,158
37.	Other Expenditure .....	23	433	1,384
38.	TOTAL NET COMBINED EXPENDITURE .....	1,965	13,092	12,173

<sup>a</sup> These tables are obtained by combining Table 3 with Table 6, and Table 4(exclusive of debt retirement) with Table 7. <sup>b</sup> Highway tax.

<sup>c</sup> Excludes sinking fund earnings as follows: P.E.I., 90; N.S., 385; N.B., 405; Que., 1,386; Ont., 16; Man., 473; Sask., 473; Alta., 442; B.C., 676.

TABLES 8 & 9. - NET COMBINED (ORDINARY AND CAPITAL) REVENUE AND EXPENDITURE<sup>a</sup> 23.

For Fiscal Years ended nearest Dec. 31, 1942  
(Thousands of Dollars)

Table 8. - Revenue

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
1,217	804	182	19	254	479	3,402	1.
880	- 484	167	30	211	-	1,026	2.
10,279	20,996	2,344	2,902	3,525	3,284	47,669	3.
299	651	338	65	205	- 110	1,456	4.
-	146	28	2,030	1,229	1,367	5,140	5.
12,957	-	-	3,747	-	-	16,704	6.
6,922	11,636	539	405	459	1,016	21,944	7.
3,599	-	-	-	-	-	3,945	8.
1,308d	689	36	60	64	625	5,101	9.
37,761	34,438	3,634	9,258	5,947	6,661	104,387	10.
6,803	7,350	1,470	1,480	2,910	3,253	26,467	11.
2,639	2,180	598	839	1,409	903	9,175	12.
9,442	9,530	2,068	2,319	4,319	4,156	35,642	13.
11,728	9,777	1,072	1,591	2,771	6,258	35,479	14.
736	338	88	58	110	75	1,482	15.
590	251	83	167	182	78	1,474	16.
13,357	18,530	3,743	3,031	5,050	8,171	60,035	17.
25,463	34,771	7,206	7,751	5,362	13,692e	104,258	18.
-	-	875e	-	-	-	1,266	19.
25,463	34,771	8,081	7,751	5,362	13,692	105,524	20.
867	190	264	994	648	55	3,065	21.
99,944	107,325	19,033	25,169	24,389	39,146e	347,088	22.

Table 9. - Expenditure

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
902	287	138	168	207	176	2,055	23.
5,686	2,759	1,063	1,730	2,051	2,605	17,168	24.
5,611	4,199	751	950	876	1,742	14,723	25.
13,768	19,471	1,291	2,124	2,833	3,902	54,633	26.
1,645	1,499	326	292	384	387	4,943	27.
834	283	80	84	117	173	1,603	28.
546	1,603	346	1,166	171	1,423	5,271	29.
2,799	3,782	847	881	1,075	1,537	12,395	30.
10,701	12,274	2,293	2,807	2,391	4,404	36,920	31.
16,525	19,441	3,892	5,230	4,138	7,924	61,132	32.
13,787	14,956	2,661	4,005	3,466	4,289	46,392	33.
6,180	4,807	276	486	476	323	13,373	34.
8,089	4,930	701	543	844	2,218	18,179	35.
13,695	22,918	3,918	4,907	3,409f	7,081	64,140	36.
3,016	3,405	161	36	402	125	8,985	37.
92,259	97,173	14,852	20,179	18,702	30,385	300,780	38.

<sup>d</sup> Includes 1,331 Meals tax.<sup>e</sup> Municipal Commissioner's Levy.<sup>f</sup> Interest at reduced rates in accordance with Alberta Statutes, 1936, Chap. 11.<sup>g</sup> See footnote <sup>e</sup> Table 1, p. 13.

**TABLES 10 & 11. - NET COMBINED (ORDINARY AND CAPITAL) REVENUE AND EXPENDITURE -  
PER CAPITA**

For Fiscal Years ended nearest Dec. 31, 1942  
(Dollars per capita)

Table 10. - Revenue

Item No.	ITEM	P.E.I.	N.S.	N.B.
	Population 1942 Estimates - 000's	90	591	464
	Taxes:			
1.	Amusement .....	.29	.48	.30
2.	Corporation .....	-	.38	-
3.	Gasoline .....	2.59	4.10	3.63
4.	Income - Persons .....	.09	-	-
5.	Real and Personal Property .....	1.72	.13	.22
6.	Retail Sales .....	-	-	-
7.	Succession Duties .....	.63	1.16	.48
8.	Tobacco .....	.41	-	.67
9.	Other .....	-	.03	-
10.	Sub-total, Items 1 - 9 .....	5.73	6.28	5.50
	Licences, Permits and Fees:			
11.	Motor Vehicle .....	1.60	2.86	2.94
12.	Other .....	.54	.67	.35
13.	Sub-total, Items 11 - 12 .....	2.14	3.53	3.29
14.	Public Domain .....	.02	1.57	2.92
15.	Fines and Penalties .....	.07	.09	.04
16.	Sale of Commodities and Services .....	.11	.14	.06
17.	Liquor Control .....	1.98	8.50	6.36
	Other Governments:			
18.	Dominion of Canada .....	12.57	6.95	10.29
19.	Own Municipalities .....	-	.66	-
20.	Sub-total, Items 18 - 19 .....	12.57	7.61	10.29
21.	Other Revenue .....	-	.04	.05
22.	TOTAL NET COMBINED REVENUE .....	22.62	27.76	28.31

Table 11. - Expenditure

Item No.	ITEM	P.E.I.	N.S.	N.B.
	Population 1942 Estimates - 000's	90	591	464
23.	Legislation .....	.24	.13	.16
24.	General Government .....	1.47	1.24	.88
25.	Protection to Person and Property .....	.67	.55	.46
26.	Highways, Bridges and Ferries .....	4.98	5.23	5.84
	Public Welfare:			
27.	Health .....	.42	.41	.28
28.	Labour .....	.06	.04	.01
29.	Relief .....	.10	.01	-
30.	Old Age and Blind Pensions .....	.91	1.28	1.37
31.	Other Public Welfare .....	2.23	2.05	1.37
32.	Sub-total, Items 27 - 31 .....	3.72	3.79	3.03
33.	Education .....	4.47	3.15	2.07
34.	Agriculture .....	.85	.69	.73
35.	Public Domain .....	.09	.55	1.12
36.	Debt Charges (Excl. Debt Retirement) ...	5.09	6.09	8.96
37.	Other Expenditure .....	.25	.73	2.98
38.	TOTAL NET COMBINED EXPENDITURE .....	21.83	22.15	26.23

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

b See footnote e Table 1, p. 13.

TABLES 10 & 11. - NET COMBINED (ORDINARY AND CAPITAL) REVENUE AND EXPENDITURE -  
PER CAPITA

For Fiscal Years ended nearest Dec. 31, 1942  
(Dollars per capita)

Table 10. - Revenue

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	All Provinces	Item No.
3,390	3,884	724	848	776	870	11,637	
.36	.21	.25	.02	.33	.55	.29	1.
.26	-.12	.23	.04	.27	-	.09	2.
3.03	5.40	3.24	3.42	4.54	3.77	4.10	3.
.09	.17	.47	.08	.27	-.13	.12	4.
-	.04	.04	2.39	1.58	1.57	.44	5.
3.82	-	-	4.42	-	-	1.44	6.
2.04	2.99	.74	.48	.59	1.17	1.89	7.
1.08	-	-	-	-	-	.34	8.
.46	.18	.05	.07	.08	.72	.26	9.
11.14	8.87	5.02	10.92	7.66	7.65	8.97	10.
2.00	1.89	2.03	1.74	3.75	3.74	2.27	11.
.78	.56	.83	.99	1.82	1.04	.79	12.
2.78	2.45	2.86	2.78	5.57	4.78	3.06	13.
3.46	2.52	1.48	1.88	3.57	7.19	3.05	14.
.22	.09	.12	.07	.14	.09	.13	15.
.17	.06	.11	.20	.23	.09	.13	16.
3.94	4.77	5.17	3.57	6.51	9.39	5.16	17.
7.51	8.95	9.95	9.14	6.91	15.74b	8.96	18.
-	-	1.21	-	-	-	.11	19.
7.51	8.95	11.16	9.14	6.91	15.74	9.07	20.
.26	.05	.37	1.17	.84	.06	.26	21.
29.48	27.76	26.29	29.68	31.43	44.99b	29.83	22.

Table 11. - Expenditure

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	All Provinces	Item No.
3,390	3,884	724	848	776	870	11,637	
.27	.08	.19	.20	.27	.20	.18	23.
1.68	.71	1.47	2.04	2.64	2.99	1.48	24.
1.65	1.08	1.04	1.12	1.13	2.00	1.27	25.
5.54	5.01	1.78	2.51	3.65	4.49	4.69	26.
.48	.39	.45	.34	.49	.44	.42	27.
.25	.07	.11	.10	.15	.20	.14	28.
.16	.41	.48	1.38	.22	1.64	.45	29.
.82	.97	1.17	1.04	1.39	1.77	1.07	30.
3.16	3.16	3.17	3.31	3.08	5.06	3.17	31.
4.87	5.00	5.38	6.17	5.33	9.11	5.25	32.
4.07	3.85	3.67	4.72	4.47	4.93	3.99	33.
1.82	1.24	.38	.57	.61	.37	1.15	34.
2.39	1.27	.97	.64	1.09	2.55	1.56	35.
4.04	5.90	5.41	5.79	4.39a	8.14	5.51	36.
.89	.88	.22	.04	.52	.14	.77	37.
27.22	25.02	20.51	23.80	24.10	34.92	25.85	38.

TABLE 12. - ASSETS AND LIABILITIES OF CAPITAL, REVENUE, AND SINKING FUNDS & COMBINED  
 As at Fiscal Year Ends nearest Dec. 31, 1942  
 (Thousands of Dollars)

Item No.	ITEM	P.E.I.	N.S.	N.B.
<u>ASSETS</u>				
1.	Cash .....	92	1,390	183
2.	Investments .....	2,245	10,968	13,478
3.	Taxes Receivable .....	-	487	300
4.	Interest Receivable .....	-	114	-
Advances, etc ,Due from Government Agencies:				
5.	Government Utilities .....	-	13,608	7,413
6.	Liquor Boards .....	40	273	1,051
7.	Working Capital Funds and Public Service Enterprises .....	39	510	134
8.	Sub-total, Items 5 - 7 .....	79	14,391	8,598
9.	Other Advances and Accounts Receivable .....	156	2,984	2,115
10.	Inventories .....	-	669	157
11.	Deferred and Prepaid Charges .....	363	21	17,033
12.	Debenture Discount Unamortized .....	207	1,167	296
13.	Accrued Revenue .....	-	-	116
14.	General Fixed Assets .....	9,152	79,197	77,925
15.	<b>TOTAL</b> .....	<b>12,294</b>	<b>111,388</b>	<b>120,201</b>
<u>LIABILITIES</u>				
16.	Funded Debt .....	10,568	100,911	106,505
Treasury Bills:				
17.	Held by Dominion Government .....	-	-	-
18.	Held by Provincial Funds .....	-	-	-
19.	Held by Others .....	-	-	155
20.	Sub-total, Items 17 - 19 .....	-	-	155
21.	Savings Deposits .....	-	-	-
22.	Temporary Loans .....	1,043	-	76
23.	Due to Trust, Reserve and Agency Funds .....	18	153	103
24.	Accrued Items .....	-	704	1,211
25.	Accounts Payable and Other Liabilities .....	18	1,207	758
26.	Reserves and Deferred Credits .....	2,331	6,466	10,854
27.	<b>SUB-TOTAL</b> .....	<b>13,978</b>	<b>109,444</b>	<b>119,662</b>
28.	Excess of Assets over Liabilities & Reserves .....	-1,684	1,944	539
29.	<b>TOTAL</b> .....	<b>12,294</b>	<b>111,388</b>	<b>120,201</b>

a Includes Relief Account.

b Includes 2,872 reserve against assets of Farm Loan Board.

c Excludes 6,323 held in trust for bondholders who have not accepted reduced rates of interest in accordance with Alberta Statutes, Chapter 11, 1936.

TABLE 12. - ASSETS AND LIABILITIES OF CAPITAL, REVENUE, AND SINKING FUNDS - COMBINED  
 As at Fiscal Year Ends nearest Dec. 31, 1942  
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK. <sup>a</sup>	ALTA.	B.C.	TOTAL	Item No.
3,475	12,281	4,861	4,568	11,608 <sup>c</sup>	16,928	55,386	1.
47,252	12,182	29,363	22,222	18,478	16,165	172,358	2.
10,006	2,084	-	5,622	3,247	3,100	24,846	3.
-	-	-	1,836	1,962	-	3,912	4.
9,054	151,892	23,732	16,526	24,925	93,695 <sup>d</sup>	340,845	5.
6,766	5,266	-	221	25	- 132	13,510	6.
39,500	38,695	6,494	23,709	14,144	7,640	130,865	7.
55,320	195,853	30,226	40,456	39,094	101,203	485,220	8.
14,262	4,115	3,996	59,885	32,833	9,188	129,534	9.
-	3,061	205	319	912	-	5,323	10.
149,121	31,753	22,346	2,300	33,731	369	257,037	11.
5,620	6,955	691	5,165	4,142	-	24,243	12.
439	86	-	139	145	-	925	13.
240,870	452,301	50,431	56,207	64,741	110,171	1,140,995	14.
526,365	720,671	142,124	198,719	210,893	257,124	2,299,779	15.
396,071	624,244	86,545	126,303	128,123	117,359	1,396,629	16.
-	-	24,848	81,114	26,334	34,623	166,919	17.
-	-	-	224	1,659	1,250	3,133	18.
20,000	43,000	11,707	14,656	-	-	89,518	19.
20,000	43,000	36,555	95,094	27,993	35,873	259,570	20.
-	35,741	-	-	3,964	-	39,705	21.
3,230	-	-	31	-	-	4,380	22.
4,015	5,630	1,982	1,208	3,513	1,378	18,003	23.
3,012	8,015	1,706	1,377	744	1,682	13,451	24.
10,195	2,296	329	134	650	4,149	19,736	25.
63,499	928	12,697	38,637 <sup>b</sup>	32,554	54,294 <sup>e</sup>	222,960	26.
500,022	719,854	139,814	263,684	197,541	215,435	2,279,434	27.
26,343	817	2,310	-64,965	13,352	41,689	20,345	28.
526,365	720,671	142,124	198,719	210,893	257,124	2,299,779	29.

<sup>a</sup> Includes \$1,803 interest on advances to P.G.E. Railway Co.

<sup>b</sup> Includes \$1,803 reserve against interest on loans to P.G.E. Railway Co.,  
 See footnote <sup>d</sup>.

TABLE 13. - ASSETS AND LIABILITIES OF WORKING CAPITAL FUNDS AND  
MISCELLANEOUS PUBLIC SERVICE ENTERPRISES <sup>a</sup>  
As at Fiscal Year Ends nearest Dec. 31, 1942  
(Thousands of Dollars)

ITEM No.	ITEM	P.E.I.	N.S.	N.B.
<u>ASSETS</u>				
1.	Cash .....	4	15	-
2.	Investments .....	-	-	-
3.	Interest Receivable .....	-	-	32
4.	Advances and Accounts Receivable .....	5	426	394
5.	Inventories .....	14	-	-
6.	Properties Held for Sale .....	-	79	38
7.	Deferred and Prepaid Charges .....	-	-	-
8.	Accrued Revenue .....	-	-	-
9.	General Fixed Assets .....	204	2	-
10.	Other Assets .....	-	-	-
11.	TOTAL .....	227	522	464
<u>LIABILITIES</u>				
12.	Funded Debt .....	50	-	-
13.	Temporary Loans and Overdrafts .....	1	-	-
14.	Due to Capital or Revenue Funds .....	39	510	134
15.	Accrued Items .....	1	-	-
16.	Accounts Payable and Other Liabilities ..	35	12	-
17.	Reserves .....	-	-	-
18.	SUB-TOTAL .....	126	522	134
19.	Excess of Assets over Liabilities .....	101	-	330
20.	TOTAL .....	227	522	464

<sup>a</sup> Excludes government owned and operated utilities. See text page 8 for list of Boards, Commissions, etc., included.

<sup>b</sup> Sinking Fund Deposited with Provincial Treasurer.

TABLE 13. - ASSETS AND LIABILITIES OF WORKING CAPITAL FUNDS AND  
 MISCELLANEOUS PUBLIC SERVICE ENTERPRISES a  
 As at Fiscal Year Ends nearest Dec. 31, 1942  
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
19	479	274	26	178	233	1,228	1.
-	-	-	-	<b>55</b>	-	<b>55</b>	2.
-	1,932	200	2,217	49	316	4,746	3.
39,553	33,405	2,635	10,591	1,942	9,619	98,570	4.
-	32	26	169	756	174	1,171	5.
-	-	1,843	5,148	1	942	8,051	6.
-	60	-	1	210	-	271	7.
-	217	-	-	1	-	218	8.
-	6,624	3	1,236	6,181	292	14,542	9.
-	187 <sup>b</sup>	-	653	6	-	846	10.
39,572	42,936	4,981	20,041	9,379	11,576	129,698	11.
-	3,956 <sup>c</sup>	-	-	58	-	4,064	12.
72	60	-	20	263	-	416	13.
39,500	38,695	6,494	23,248 <sup>d</sup>	14,215 <sup>d</sup>	7,640	130,475	14.
-	32	-	-	26	-	59	15.
-	10	1	5	369	-	432	16.
-	3,984	6	3,503	1,745	724	9,962	17.
39,572	46,737	6,501	26,776	16,676	8,364	145,408	18.
-	-3,801	-1,520	-6,735	-7,297	3,212	-15,710	19.
39,572	42,936	4,981	20,041	9,379	11,576	129,698	20.

<sup>c</sup> Included in contingent liabilities, Table 17, page 33.

<sup>d</sup> Differences between these amounts and those shown in Table 12, pp. 26-27, due to differences between fiscal year end of the Province and certain of its Boards or Commissions.

**TABLE 14. - ASSETS AND LIABILITIES OF LIQUOR CONTROL BOARDS**  
**As at Fiscal Year Ends nearest Dec. 31, 1942**  
**(Thousands of Dollars)**

Item No.	ITEM	P.E.I. <sup>a</sup>	N.S.	N.B.
<b>ASSETS</b>				
1.	Cash .....	-	195	124
2.	Accounts Receivable (Gross) .....	-	19	1
3.	Inventories .....	-	1,021	926
4.	Deferred and Prepaid Charges .....	-	29	-
5.	General Fixed Assets .....	-	298	-
6.	<b>TOTAL</b> .....	<u>a</u>	<b>1,562</b>	<b>1,051</b>
<b>LIABILITIES</b>				
7.	Temporary Loans .....	-	-	-
8.	Deferred Revenue .....	-	-	-
9.	Due Capital or Revenue Fund .....	-	273	1,051
10.	Accounts Payable and Other Liabilities .....	-	494	-
11.	Reserves .....	-	795	-
12.	<b>TOTAL</b> .....	<u>a</u>	<b>1,562</b>	<b>1,051</b>

a Information not available.

b Amount does not agree with that shown in Table 12, p. 27, because Liquor Board's fiscal year end is March 31, and Province's, April 30.

**TABLE 15. - ASSETS OF SINKING AND SPECIAL DEBT RETIREMENT FUNDS**  
**As at Fiscal Year Ends nearest Dec. 31, 1942**  
**(Thousands of Dollars)**

Item No.	ITEM	P.E.I.	N.S.	N.B.
13.	Cash .....	86	88	175
14.	Investments .....	2,245	10,365	12,953e
15.	Accrued Interest .....	-	108	-
16.	Other .....	-	-	105f
17.	<b>TOTAL ASSETS HELD</b> .....	<b>2,331</b>	<b>10,561</b>	<b>13,233</b>
18.	Less: Due to Other Funds .....	-	-	-
19.	<b>NET FUND ASSETS</b> .....	<b>2,331</b>	<b>10,561d</b>	<b>13,233</b>

d Excludes Sinking Fund of 2,266 held by Nova Scotia Power Commission against bonds issued by Province for purpose of making advances to the Commission.

e Includes 26 matured and unpaid.

f Advances to Municipalities.

g Par value before deducting 183 net discount less premium.

**TABLE 14. - ASSETS AND LIABILITIES OF LIQUOR CONTROL BOARDS**  
As at Fiscal Year Ends nearest Dec. 31, 1942  
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL <sup>c</sup>	Item No.
644	252	354	2,006	61	173	3,809	1.
201	390	77	14	19	128	849	2.
7,200	5,826	426	809	1,110	866	18,184	3.
59	28	9	3	16	265	399	4.
144	102	-	9	13	163	729	5.
<b>8,248</b>	<b>6,598</b>	<b>366</b>	<b>2,841</b>	<b>1,219</b>	<b>1,585</b>	<b>23,970<sup>c</sup></b>	<b>6.</b>
-	-	-	-	-	-	-	7.
84	-	40	-	47	-	171	8.
6,766	5,266	-	1,734 <sup>b</sup>	25	- 132	14,983	9.
1,398	1,332	226	157	887	667	5,161	10.
-	-	600	950	260	1,050	3,655	11.
<b>8,248</b>	<b>6,598</b>	<b>366</b>	<b>2,841</b>	<b>1,219</b>	<b>1,585</b>	<b>23,970<sup>c</sup></b>	<b>12.</b>

<sup>c</sup> Exclusive of P.E.I.

**TABLE 15. - ASSETS OF SINKING AND SPECIAL DEBT RETIREMENT FUNDS**  
As at Fiscal Year Ends nearest Dec. 31, 1942  
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
2,831	3,960	149	1,150	84	1,467	9,090	13.
47,252 <sup>g</sup>	9,678	16,829	21,515	15,253 <sup>h</sup>	16,092	152,383	14.
350	-	-	139	145	-	742	15.
-	-	-	-	-	-	105	16.
<b>50,433</b>	<b>13,839</b>	<b>16,978</b>	<b>22,804</b>	<b>15,482</b>	<b>17,559</b>	<b>163,220</b>	<b>17.</b>
-	-	-	114	-	-	114	18.
<b>50,433</b>	<b>13,839</b>	<b>16,978</b>	<b>22,690</b>	<b>15,482<sup>i</sup></b>	<b>17,559<sup>j</sup></b>	<b>163,106</b>	<b>19.</b>

<sup>h</sup> Includes 2,401 matured and unpaid.

<sup>i</sup> Includes 124 sinking fund re: 223 drainage district debentures assumed by Province.

<sup>j</sup> Includes 583 unrealized surplus being difference between cost and par value of certain B.C. securities.

**TABLE 16. - ASSETS AND LIABILITIES OF TRUST, RESERVE AND AGENCY FUNDS**

As at Fiscal Year Ends nearest Dec. 31, 1942  
(Thousands of Dollars)

Item No.	ITEM	P.E.I.	N.S.	N.B.
<b>ASSETS</b>				
1.	Cash .....	2	152	17
2.	Investments .....	222	356	466
3.	Advances and Accounts Receivable .....	-	456	-
4.	Accrued Interest .....	-	3	-
5.	Other .....	-	-	-
6.	<b>TOTAL ASSETS HELD</b> .....	224	967	483
7.	Add: Due from Capital, Revenue and Sinking Fund .....	18	156	103
8.	<b>TOTAL</b> .....	242	1,123	586
<b>LIABILITIES</b>				
9.	Trust, Reserve and Agency Fund Balances.	242	1,123	586
10.	Accounts Payable and Other Liabilities .	-	-	-
11.	<b>TOTAL</b> .....	242	1,123	586

a Excludes 13,331 miscellaneous securities deposited for safe keeping by various municipalities, school corporations, etc.

**TABLE 17. - CONTINGENT LIABILITIES**  
As at Fiscal Year Ends nearest Dec. 31, 1942  
(Thousands of Dollars)

Item No.	ITEM	P.E.I.	N.S.	N.B.
12.	Guaranteed Bonds or Debentures .....	50	2,000	1,302
13.	Less: Sinking Funds .....	-	49	137
14.	Net Guaranteed Bonds or Debentures ...	50	1,951	1,165
15.	Loans under Municipal Improvements Assistance Act. ....	6	612	432
16.	Guaranteed Bank Loans .....	151	436	453
17.	Other Indirect Liabilities .....	34	3	-
18.	<b>TOTAL CONTINGENT LIABILITIES</b> (less Sinking Funds) .....	241	3,002	2,050

d Commitments re future annual payments to various institutions.

e Includes 3,769 net Provincial Guarantee of bonds issued by Niagara Parks Commission. See footnotes b and c, Table 13 on p. 29.

TABLE 16. - ASSETS AND LIABILITIES OF TRUST, RESERVE AND AGENCY FUNDS  
 As at Fiscal Year Ends nearest Dec. 31, 1942  
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
-	-	1,408	2,803	11,812	1,406	17,600	1.
-	-	24,383	21,662	18,574	13,687	79,350	2.
-	-	-	5,609	6,298 <sup>b</sup>	-	12,363	3.
-	-	-	35	-	-	38	4.
-	-	-	-	5,077 <sup>c</sup>	-	5,077	5.
-	-	25,791	30,109	41,761	15,093	114,428	6.
4,015	5,630	1,982	1,208	3,513	1,378	18,003	7.
4,015	5,630	27,773	31,317	45,274	16,471	132,431	8.
4,015	5,630	27,773	31,317	41,052	16,471	123,209	9.
-	-	-	-	4,222	-	4,222	10.
<u>4,015a</u>	5,630	27,773	31,317	45,274	16,471	132,431	11.

<sup>b</sup> Includes 3,251 arrears of assessed taxes.

<sup>c</sup> Includes 2 due by Alberta Liquor Control Board.

TABLE 17. - CONTINGENT LIABILITIES  
 As at Fiscal Year Ends nearest Dec. 31, 1942  
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
8,271	122,476	3,231	472	6,566	7,016	151,384	12.
135	1,378	-	302	2,186	1,598	5,785	13.
8,136	121,098 <sup>e</sup>	3,231	170	4,380	5,418	145,599	14.
1,234	-	135	753	604	1,903	5,744	15.
1,115	499	18	16,010	2,121 <sup>f</sup>	9	20,812	16.
14,072d	7	-	2,083	-	1,626	17,825	17.
24,587	121,604	3,414	19,021	7,105	8,956	189,980	18.

<sup>f</sup> Includes 1,172 re: Co-operative Credit Societies - Net Capital and reserves of 337 of the Alberta Rural Credit Corporation, are considered as security against this guarantee.

TABLE 18. - ANALYSIS OF INVESTMENTS (SUMMARY OF ALL FUNDS),  
BY ISSUING AUTHORITY - DIRECT OR GUARANTEED

As at Fiscal Year Ends nearest Dec. 31, 1942  
 (Thousands of Dollars)

Item No.	ISSUING AUTHORITY	P.E.I.	N.S.	N.B.
<u>SECURITIES</u>				
<u>DOMINION GOVERNMENT:</u>				
1.	Direct b	707	5,680	619
2.	Guaranteed	79	373	65
3.	Sub-total, Dominion	786	6,053	684
<u>PROVINCIAL GOVERNMENTS:</u>				
	P.E.I.			
4.	Direct	56	146	-
5.	Guaranteed	-	-	-
	N.S.			
6.	Direct	129	1,229	-
7.	Guaranteed	-	4	-
	N.B.			
8.	Direct	312	280	12,365
9.	Guaranteed	-	-	3
	QUE.			
10.	Direct	295	330	-
11.	Guaranteed	-	-	-
	ONT.			
12.	Direct	-	185	-
13.	Guaranteed	-	5	-
	MAN.			
14.	Direct	165	41	-
15.	Guaranteed	-	-	-
	SASK.			
16.	Direct	364	-	30
17.	Guaranteed	-	-	-
	ALTA.			
18.	Direct	98	-	121a
19.	Guaranteed	-	-	-
	B.C.			
20.	Direct	150	20	8
21.	Guaranteed	-	-	-
	All Provinces			
22.	Direct	1,539	2,231	12,524
23.	Guaranteed	-	9	3
24.	Sub-total Provincial	1,569	2,240	12,527
<u>MUNICIPAL AND SCHOOL CORPORATIONS:</u>				
25.	Own Province	112	2,858	733
26.	Other Provinces	-	59	-
27.	Sub-total, Municipal and School	112	2,917	733
28.	OTHER SECURITIES	-	114	-
29.	TOTAL SECURITIES	2,467	11,324	13,944
30.	OTHER INVESTMENTS	-	-	-
31.	TOTAL INVESTMENTS	2,467	11,324	13,944

<sup>a</sup> Includes 26 Matured and Unpaid. <sup>b</sup> Dominion of Canada 4% non-transferable debenture stock held in School Lands Funds as follows: Manitoba, 5,920; Saskatchewan, 17,809; Alberta, 9,565.

TABLE 18. - ANALYSIS OF INVESTMENTS (SUMMARY OF ALL FUNDS),  
BY ISSUING AUTHORITY - DIRECT OR GUARANTEED

As at Fiscal Year Ends nearest Dec. 31, 1942  
(Thousands of Dollars)

QUE	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
-	-	20,124b	18,394b	17,308b	10,060	72,892	1.
-	-	1,734	-	39	214	2,504	2.
-	-	21,858	18,394	17,347	10,274	75,396	3.
38,270							
2,417		1	-	-	-	38,896	10.
		-	-	-	-	2,417	11.
-	9,419	304	-	1	-	9,909	12.
-	-	-	-	-	-	5	13.
-	-	18,677	-	2	10	18,895	14.
-	-	93	-	12	-	105	15.
-	-	240	24,613	488	1,428	27,163	16.
-	-	-	93	-	-	93	17.
-	-	61	-	15,197c-	404	15,881	18.
-	-	-	-	2,858	294	3,152	19.
-	-	-	-	100	15,194	15,472	20.
-	-	-	-	-	853	853	21.
38,270	9,419	19,283	24,613	15,788	17,041	140,738	22.
2,417	-	93	93	2,870	1,147	6,632	23.
40,687	9,419	19,376	24,706	18,658	18,188	147,370	24.
6,564	2,303	10,771	778	1,011	1,349	26,479	25.
-	-	-	-	4	-	63	26.
6,564	2,303	10,771	778	1,015	1,349	26,542	27.
1	460	1,746	2	87	41	2,451	28.
47,252	12,182	53,751	43,880	37,107	29,852	251,759	29.
-	-	-	4	-	-	4	30.
47,252	12,182	53,751	43,884	37,107	29,852	251,763	31.

c Includes 2,793 matured and unpaid, 1,659 Treasury Bills, and 463 Savings Certificates.

TABLE 19. - ANALYSIS OF INVESTMENTS BY FUND IN WHICH HELD AND BY ISSUING AUTHORITY  
As at Fiscal Year Ends nearest Dec. 31, 1942  
(Thousands of Dollars)

Item No.	ITEM	P.E.I.	N.S.	N.B.
1.	<u>CAPITAL, REVENUE AND SINKING FUNDS</u> ...	2,245	10,963	13,478
2.	SECURITIES .....	2,245	10,968	13,478
3.	Dominion .....	729	5,999	531
4.	Provincial .....	1,421	2,064	12,288
5.	P.E.I. ....	55	146	-
6.	N.S. ....	114	1,067	-
7.	N.B. ....	194	280	12,168
8.	Que. ....	295	320	-
9.	Ont. ....	-	190	-
10.	Man. ....	151	41	-
11.	Sask. ....	364	-	-
12.	Alta. ....	98	-	116 <sup>a</sup>
13.	B.C. ....	150	20	4
14.	Municipal and School .....	95	2,800	659
15.	Own Province .....	95	2,741	659
16.	Other Provinces .....	-	59	-
17.	Other Securities .....	-	105	-
18.	<u>TRUST, RESERVE AND AGENCY FUNDS</u> .....	222	356	466
19.	SECURITIES .....	222	356	466
20.	Dominion <sup>c</sup> .....	57	54	153
21.	Provincial .....	148	176	239
22.	P.E.I. ....	1	-	-
23.	N.S. ....	15	166	-
24.	N.B. ....	118	-	200
25.	Que. ....	-	10	-
26.	Ont. ....	-	-	-
27.	Man. ....	14	-	-
28.	Sask. ....	-	-	30
29.	Alta. ....	-	-	5
30.	B.C. ....	-	-	4
31.	Municipal and School .....	17	117	74
32.	Own Province .....	17	117	74
33.	Other Provinces .....	-	-	-
34.	Other Securities .....	-	9	-
35.	<u>OTHER INVESTMENTS</u> .....	-	-	-
36.	<u>TOTAL INVESTMENTS, ALL FUNDS</u> .....	2,467	11,324	13,944

<sup>a</sup> Includes 26 matured and unpaid.

<sup>b</sup> Excludes 13,331 miscellaneous securities deposited for safekeeping by various municipalities, school corporations, etc.

<sup>c</sup> Includes Dominion of Canada 4% non-transferable debenture stock held in School Lands Funds as follows: Manitoba, 5,920; Saskatchewan, 17,809 and Alberta, 9,565.

TABLE 19. - ANALYSIS OF INVESTMENTS BY FUND IN WHICH HELD AND BY ISSUING AUTHORITY  
 As at Fiscal Year Ends nearest Dec. 31, 1942  
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
47,252	12,182	29,368	22,222	18,533d	16,165	172,413	1.
47,252	12,182	29,368	22,222	18,533	16,165	172,413	2.
-	-	7,136	91	3,644d	2,838	20,968	3.
40,687	9,419	12,893	21,401	14,403	13,009	127,585	4.
-	-	-	-	-	-	201	5.
-	-	-	-	-	-	1,181	6.
-	-	-	-	-	-	12,642	7.
40,687	-	-	-	-	-	41,302	8.
-	9,419	229	-	-	-	9,838	9.
-	-	12,496	-	-	-	12,688	10.
-	-	168	21,401	460	847	23,240	11.
-	-	-	-	13,872e	422	14,508	12.
-	-	-	-	71	11,740	11,985	13.
6,564	2,303	9,328	730	486	318	23,283	14.
6,564	2,303	9,328	730	486	318	23,224	15.
-	-	-	-	-	-	59	16.
1	460	11	-	-	-	577	17.
-	-	24,383	21,662	18,574	13,687	79,350	18.
-	-	24,383	21,653	18,574	13,687	79,346	19.
-	-	14,722c	18,303c	13,703c	7,436	54,428	20.
-	-	6,483	2,305	4,255	5,179	19,785	21.
-	-	-	-	-	-	1	22.
-	-	-	-	-	5	186	23.
-	-	-	-	-	-	313	24.
-	-	1	-	-	-	11	25.
-	-	75	-	1	-	76	26.
-	-	6,274	-	14	10	6,312	27.
-	-	72	3,305	28	581	4,016	28.
-	-	61	-	4,183f	276	4,525	29.
-	-	-	-	29	4,307	4,340	30.
-	-	1,443	48	529	1,031	3,259	31.
-	-	1,443	48	525	1,031	3,255	32.
-	-	-	-	4	-	4	33.
-	-	1,735	2	87	41	1,874	34.
b	-	-	4	-	-	4	35.
47,252b	12,182	53,751	43,884	37,107	29,852	251,763	36.

d Includes 55 held by Insurance Office. See Table 13, p. 29.

e Includes 2,501 matured and unpaid and 1,659 Treasury Bills.

f Includes 292 matured and unpaid and 463 Savings Certificates.

## TABLE 20. - ANALYSIS OF FUNDED DEBT, BY CURRENCY OF PAYMENT

As at Fiscal Year Ends nearest Dec. 31, 1942.  
(Thousands of Dollars)

Item No.	PAYABLE IN	P.E.I.	N.S.	N.B.
1.	CANADA ONLY:			
1.	Held by the Province <sup>a</sup> .....	55	504	10,246
2.	Held by Others .....	10,513	58,056	52,065
3.	Unclassified .....	-	-	-
4.	Sub-total .....	10,568	58,560	62,311
5.	LONDON (ENG.) ONLY:			
5.	Held by the Province <sup>a</sup> .....	-	1	-
6.	Held by Others .....	-	1,776	4,024
7.	Unclassified .....	-	-	-
8.	Sub-total .....	-	1,777	4,024
9.	LONDON (ENG.) AND CANADA:			
9.	Held by the Province <sup>a</sup> .....	-	-	45
10.	Held by Others .....	-	-	2,929
11.	Unclassified .....	-	-	-
12.	Sub-total .....	-	-	2,974
13.	NEW YORK ONLY:			
13.	Held by the Province <sup>a</sup> .....	-	-	-
14.	Held by Others .....	-	-	-
15.	Sub-total .....	-	-	-
16.	NEW YORK AND CANADA:			
16.	Held by the Province <sup>a</sup> .....	-	652	1,900
17.	Held by Others .....	-	39,922	35,296
18.	Unclassified .....	-	-	-
19.	Sub-total .....	-	40,574	37,196
20.	LONDON (ENG.), NEW YORK AND CANADA:			
20.	Held by the Province <sup>a</sup> .....	-	-	-
21.	Held by Others .....	-	-	-
22.	Unclassified .....	-	-	-
23.	Sub-total .....	-	-	-
24.	LONDON (ENG.) AND PARIS:			
24.	Held by the Province <sup>a</sup> .....	-	-	-
25.	Held by Others .....	-	-	-
26.	Sub-total .....	-	-	-
27.	SUMMARY			
27.	Held by the Province <sup>a</sup> .....	55	1,157	12,191
28.	Held by Others .....	10,513	99,754	94,314
29.	Unclassified .....	-	-	-
30.	TOTAL .....	10,568	100,911	106,505

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

TABLE 20. - ANALYSIS OF FUNDED DEBT, BY CURRENCY OF PAYMENT  
 As at Fiscal Year Ends nearest Dec. 31, 1942  
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
32,527	3,981	3,429	12,532	-	6,523	74,777	1.
270,281	355,322 <sup>b</sup>	20,745	52,264	-	40,751	860,297	2.
-	-	-	-	29,786	-	29,786	3.
302,808	359,583	29,174	64,796	29,786 <sup>c</sup>	47,274	964,860	4.
1,283	1,442	770	-	-	782	4,278	5.
4,444	2,109	7,387	-	-	6,493	26,233	6.
-	-	-	-	15,170	-	15,170	7.
5,727	3,551	8,157	-	15,170 <sup>c</sup>	7,275	45,681	8.
-	-	2,480	492	-	-	3,017	9.
-	-	7,162	10,369	-	-	20,460	10.
-	-	-	-	4,000	-	4,000	11.
-	-	9,642	10,861	4,000 <sup>c</sup>	-	27,477	12.
-	-	-	-	-	-	-	13.
-	15,000	1,025	-	-	-	16,025	14.
-	15,000	1,025	-	-	-	16,025	15.
2,627	689	5,240	11,315	-	5,770	28,193	16.
63,373	23,409	29,812	34,610	-	53,040	284,462	17.
-	-	-	-	59,252	-	59,252	13.
66,000	29,098	35,052	45,925	59,252 <sup>c</sup>	58,810	371,907	19.
155	3,327	151	50	-	878	4,561	20.
16,645	213,685	3,344	4,671	-	3,122	241,467	21.
-	-	-	-	19,915	-	19,915	22.
16,800	217,012	3,495	4,721	19,915 <sup>c</sup>	4,000	265,943	23.
1,627	-	-	-	-	-	1,627	24.
3,109	-	-	-	-	-	3,109	25.
4,736	-	-	-	-	-	4,736	26.
38,219	9,419	17,070	24,389	-	13,953	116,453	27.
357,852	614,825	69,475	101,914	-	103,406	1,452,053	28.
-	-	-	-	128,123	-	128,123	29.
396,071	624,244	86,545	126,303	128,123 <sup>c</sup>	117,359	1,696,629	30.

<sup>b</sup> Includes 116 Railway Aid Certificates.

<sup>c</sup> Distribution not available.

TABLE 21. - ANALYSIS OF FUNDED DEBT BY INTEREST RATES  
 As at Fiscal Year Ends nearest Dec. 31, 1942  
 (Thousands of Dollars)

Item No.	INTEREST RATE	P.E.I.	N.S.	N.B.
1.	1 $\frac{1}{2}$ %	-	-	-
2.	2 $\frac{1}{2}$ %	-	-	-
3.	2 $\frac{1}{3}$ %	-	-	-
4.	2 $\frac{3}{4}$ %	-	-	2,000
5.	3 %	2,300	18,465	9,712
6.	3 $\frac{1}{8}$ %	-	-	-
7.	3 $\frac{1}{4}$ %	80	6,689	9,350
8.	3 $\frac{1}{2}$ %	1,220	25,321	12,835
9.	3 $\frac{3}{4}$ %	-	-	7,250
10.	4 %	4,200	-	18,594
11.	4 $\frac{1}{2}$ %	-	-	-
12.	4 $\frac{1}{3}$ %	1,220	30,189	12,937
13.	4 $\frac{5}{8}$ %	-	-	6,675
14.	5 %	398	20,247	16,173
15.	5 $\frac{1}{4}$ %	-	-	100
16.	5 $\frac{1}{2}$ %	150	-	10,879
17.	6 %	1,000	-	-
18.	Unclassified	-	-	-
19.	TOTAL	10,568	100,911	106,505
20.	AVERAGE COUPON RATE, %	4.02	3.99	4.16

TABLE 22. - ANALYSIS OF FUNDED DEBT BY TERM OF ISSUE  
 As at Fiscal Year Ends nearest Dec. 31, 1942  
 (Thousands of Dollars)

Item No.	TERM OF ISSUE	P.E.I.	N.S.	N.B.
	Years			
21.	1 - 3	-	1,000	1,358
22.	4 - 6	1,170	1,516	5,510
23.	7 - 9	380	4,141	3,000
24.	10 - 12	6,500	31,141	33,385
25.	13 - 15	1,000	9,018	6,962
26.	16 - 18	-	-	5,000
27.	19 - 21	1,518	16,744	17,359
28.	22 - 24	-	-	800
29.	25 - 27	-	13,370	7,884
30.	28 - 30	-	22,204	22,927
31.	Over 30	-	1,777	2,320
32.	Unclassified	-	-	-
33.	TOTAL	10,568	100,911	106,505
34.	AVERAGE TERM OF ISSUE, YEARS	11.9	19.3	18.1

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

b Railway Aid Certificates, non interest bearing.

TABLE 21. - ANALYSIS OF FUNDED DEBT BY INTEREST RATES

As at Fiscal Year Ends nearest Dec. 31, 1942

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA <sup>a</sup>	B.C.	TOTAL	Item No.
-	2,400	-	-	-	-	2,400	1.
-	22,635	-	-	-	2,100	24,735	2.
47,000	37,000	-	-	-	2,100	86,100	3.
6,970	-	-	-	-	-	8,970	4.
58,706	91,444	1,525	-	-	6,100	188,252	5.
-	1,100	-	-	-	-	1,100	6.
60,070	46,864	-	-	-	4,000	127,053	7.
72,678	17,870	4,548	-	-	19,434	153,906	8.
32,550	-	-	-	-	-	39,800	9.
40,961	48,570	22,740	39,431	7,904	10,281	192,681	10.
17,850	-	-	-	-	-	17,850	11.
43,871	130,854	28,214	42,099	51,658	29,445	370,487	12.
-	35,700	261	-	-	-	42,636	13.
15,415	121,047	12,352	26,598	45,748	32,910	290,888	14.
-	-	-	-	-	-	100	15.
-	41,995	7,500	10,195	7,846	3,989	82,554	16.
-	26,649	9,405	7,980	14,967	7,000	67,001	17.
-	116 <sup>b</sup>	-	-	-	-	116	18.
396,071	624,244	86,545	126,303	128,127 <sup>c</sup>	117,359	1,696,629	19.
3.53	4.14	4.61	4.62	4.89	4.35	4.12	20.

TABLE 22. - ANALYSIS OF FUNDED DEBT BY TERM OF ISSUE

As at Fiscal Year Ends nearest Dec. 31, 1942

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
21,970	25,000	1,025	10,113	-	-	60,466	21.
21,040	18,735	1,678	4,627	2,400	7,000	63,676	22.
40,500	65,814	1,500	-	-	-	115,335	23.
70,525	35,100	2,215	300	-	25,037	204,203	24.
122,675	112,584	11,563	-	15,355	5,000	284,157	25.
18,000	24,654	3	-	5,000	-	52,657	26.
10,000	25,606	18,018	49,811	27,913	20,963	187,932	27.
-	58,807	4,010	1,500	2,850	2,640	70,607	28.
28,089	123,548	10,551	23,163	12,386	35,301	264,292	29.
35,865	56,572	22,904	29,329	42,286	7,726	239,813	30.
27,407	67,708	13,078	7,460	19,933	13,692	153,375	31.
-	116 <sup>b</sup>	-	-	-	-	116	32.
396,071	624,244	86,545	126,303	128,127 <sup>d</sup>	117,359	1,696,629	33.
16.7	20.1	24.7	22.4	26.4	21.2	20.1	34.

<sup>c</sup> Includes 25,810 past due debentures and stock: 9,759 at 6%,  
1,000 at 5 $\frac{1}{2}$ %, 9,198 at 5%, 3,800 at 4 $\frac{1}{2}$ % and 2,053 at 4%.

<sup>d</sup> Includes 25,810 past due debentures and stock which have been  
shown at the original term of issue.

TABLE 23. - ANALYSIS OF FUTURE FUNDED DEBT PAYMENTS - PRINCIPAL AND INTEREST  
CURRENCY OF PAYMENT

Based on Debt Outstanding at close of Fiscal Years ended nearest  
to December 31, 1942  
(Thousands of Dollars)

Item No.	Year <sup>a</sup>	PAYABLE IN	P. E. I.		N. S.		N. B.		QUE.	
			Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.
1.	1943	Canada only .....	400	421	5,332	1,942	3,501	2,486	17,970	10,214
2.		London(Eng.) only ..	-	-	-	58	-	184	-	258
3.		London(Eng.) & Canada	-	-	-	-	-	144	-	-
4.		New York only .....	-	-	-	-	-	-	-	-
5.		New York & Canada ..	-	-	-	1,902	20	1,567	1,000	2,531
6.		London(Eng.), New York & Canada ..	-	-	-	-	-	-	-	72b
7.		Other .....	-	-	-	-	-	-	-	142
8.		Total .....	400	421	5,332	3,902	3,521	4,381	18,970	13,217
9.	1944	Canada only .....	1,120	401	5,046	1,738	430	2,363	19,970	9,747
10.		London(Eng.) only ..	-	-	-	58	-	184	-	258
11.		London(Eng.) & Canada	-	-	-	-	-	144	-	-
12.		New York only .....	-	-	-	-	-	-	-	-
13.		New York & Canada ..	-	-	-	1,902	5,520	1,566	1,000	2,501
14.		London(Eng.), New York & Canada ..	-	-	-	-	-	-	-	72b
15.		Other .....	-	-	-	-	-	-	-	142
16.		Total .....	1,120	401	5,046	3,698	5,950	4,257	20,970	12,720
17.	1945	Canada only .....	2,125	361	4,000	1,614	3,013	2,328	22,970	9,212
18.		London(Eng.) only ..	-	-	675	46	-	184	-	258
19.		London(Eng.) & Canada	-	-	-	-	-	144	-	-
20.		New York only .....	-	-	-	-	-	-	-	-
21.		New York & Canada ..	-	-	-	1,902	20	1,400	1,000	2,471
22.		London(Eng.), New York & Canada ..	-	-	-	-	-	-	-	72b
23.		Other .....	-	-	-	-	-	-	-	142
24.		Total .....	2,125	361	4,675	3,562	3,033	4,056	23,970	12,155
25.	1946	Canada only .....	1,190	280	2,549	1,464	10,236	2,187	3,500	8,554
26.		London(Eng.) only ..	-	-	304	29	-	184	-	258
27.		London(Eng.) & Canada	-	-	-	-	-	144	-	-
28.		New York & Canada ..	-	-	-	1,902	20	1,399	1,000	2,441
29.		London(Eng.), New York & Canada ..	-	-	-	-	-	-	-	72b
30.		Other .....	-	-	-	-	-	-	-	142
31.		Total .....	1,190	280	2,853	3,395	10,256	3,914	4,500	11,467
32.	1947	Canada only .....	1,560	208	4,140	1,374	661	1,890	31,000	8,460
33.		London(Eng.) only ..	-	-	-	24	-	184	-	258
34.		London(Eng.) & Canada	-	-	-	-	-	144	-	-
35.		New York & Canada ..	-	-	-	1,902	660	1,383	1,000	2,411
36.		London(Eng.), New York & Canada ..	-	-	-	-	-	-	-	72b
37.		Other .....	-	-	-	-	-	-	-	142
38.		Total .....	1,560	208	4,140	3,300	1,321	3,601	32,000	11,343

<sup>a</sup> Fiscal year ending nearest to December 31.

<sup>b</sup> Excludes 750 Interest on 15,000 issue held by La Banque Canadienne Nationale - Quebec Statutes, 14 Geo. V., Chap. 3.

TABLE 23. - ANALYSIS OF FUTURE FUNDED DEBT PAYMENTS - PRINCIPAL AND INTEREST  
CURRENCY OF PAYMENT

Based on Debt Outstanding at close of Fiscal Years ended nearest  
to December 31, 1942  
(Thousands of Dollars)

ONT.		MAN.		SASK.		ALTA <sup>c</sup>		B. C.		T O T A L		Item No.
Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.	
21,193	13,451	1,521	1,360	3,325	3,000	133	784	1,050	1,898	54,425	35,556	1.
-	140	-	-	-	-	2,850	557	-	364	2,850	1,561	2.
-	-	1,000	722	-	461	2,000	65	-	-	3,000	1,392	3.
-	375	1,025	21	-	-	-	-	-	-	1,025	396	4.
14,156	1,172	520	1,643	3,155	2,089	3,513	1,376	4,522	2,620	26,886	14,900	5.
4,292	9,837	-	175	-	212	-	463	-	180	4,292	10,939	6.
-	-	-	-	-	-	-	-	-	-	-	142	7.
39,641	24,975	4,066	3,921	6,480	5,762	8,496	3,245	5,572	5,062	92,478	64,886	8.
15,700	12,764	111	1,321	9,559	2,642	-	781	5,039	1,877	56,975	33,654	9.
-	140	-	-	-	-	-	493	-	364	-	1,497	10.
-	-	3,722	697	3,402	385	-	40	-	-	7,124	1,266	11.
-	375	-	-	-	-	-	-	-	-	-	375	12.
-	747	2,575	1,555	554	1,999	-	1,332	4,522	2,467	14,171	14,069	13.
22,689	9,235	-	175	-	212	-	463	-	180	22,689	10,357	14.
-	-	-	-	-	-	-	-	-	-	-	142	15.
38,389	23,261	6,408	3,748	13,515	5,238	-	3,103	9,561	4,888	100,959	61,320	16.
19,535	12,472	1,789	1,316	7,627	2,384	750	773	1,050	1,635	62,859	32,095	17.
2,020	140	-	-	-	-	-	493	-	364	2,695	1,485	18.
-	-	530	-	308	-	-	40	-	-	-	1,022	19.
15,000	188	-	-	-	-	-	-	-	-	15,000	188	20.
-	747	2,583	1,433	-	1,988	2,250	1,306	522	2,314	6,375	13,561	21.
4,370	8,630	-	175	2,250	162	3,750	433	-	180	10,370	9,682	22.
-	-	-	-	-	-	-	-	-	-	-	142	23.
40,925	22,177	4,372	3,454	9,877	4,842	6,750	3,075	1,572	4,493	37,299	58,175	24.
44,045	11,577	4,953	1,253	300	2,124	5,000	784	8,050	1,608	79,823	29,811	25.
-	69	-	-	-	-	-	493	-	364	304	1,397	26.
-	-	530	-	308	-	-	40	-	-	-	1,022	27.
-	747	3,844	1,259	5,000	1,988	3,846	1,281	522	2,292	14,232	13,309	28.
4,537	8,438	-	175	-	111	-	379	-	180	4,537	9,355	29.
-	-	-	-	-	-	-	-	-	-	-	142	30.
48,582	20,831	8,757	3,217	5,300	4,531	8,846	2,957	8,572	4,444	98,896	55,036	31.
11,764	9,753	110	359	-	2,118	-	614	1,050	1,159	49,885	26,535	32.
-	39	-	-	-	-	-	493	-	364	-	1,392	33.
-	-	4,379	442	-	308	-	40	-	-	4,379	934	34.
-	747	-	1,144	-	1,713	4,300	1,175	2,492	2,270	8,952	12,745	35.
4,658	8,238	-	175	-	111	-	379	-	180	4,658	9,155	36.
-	-	-	-	-	-	-	-	-	-	-	142	37.
16,022	18,807	4,489	2,720	-	4,250	4,800	2,701	3,542	3,973	67,874	50,903	38.

<sup>c</sup> Alberta Interest shown at reduced rates in accordance with Alberta Statutes, 1936, Chapter 11 and includes interest on defaulted bonds outstanding at March 31, 1943.

TABLES 24 & 25. - RECONCILIATION OF GROSS ORDINARY REVENUE AND EXPENDITURE,  
TABLES 1 & 2, PAGES 12 & 13 WITH ORDINARY REVENUE AND EXPENDITURE  
PER PROVINCIAL PUBLIC ACCOUNTS

For Fiscal Years ended nearest Dec. 31, 1942  
 (Thousands of Dollars)

Table 24. - Revenue

ITEM No.	ITEM	P.E.I.	N.S.	N.B.
1.	ORDINARY REVENUE PER PUBLIC ACCOUNTS	2,539	17,103	11,800
	A. <u>Adjustments not affecting Surplus</u>			
2.	Dominion Government Contributions			
3.	Old Age and Blind Pensions .....	-	2,048	1,716
4.	Youth Training and War Emergency ..	-	251	330
5.	Other .....	20b	19f	1,468n
	B. <u>Adjustments affecting Surplus</u>			
6.	Provincial Government Contributions			
7.	Old Age and Blind Pensions .....	-	7	-
8.	Other .....	-	-	-
9.	Municipal Government Contributions ..	-	52	1
10.	Taxes .....	- 61c	-	46o
11.	Licences, Permits and Fees .....	-	87h	5
12.	Interest .....	-	739i	518p
13.	Sale of Commodities and Services ...	-	31j	- 6q
14.	Other Additions or Deductions .....	- 24d	139k	- 4
15.	Total not affecting Surplus .....	- 65	3,326	4,072
16.	Liquor Profits Unremitted .....	-	-	-
17.	Special Funds .....	4e	35l	344r
18.	Other Additions or Deductions .....	-	-	-
	Total Affecting Surplus .....	4	35	344
	GROSS ORDINARY REVENUE, TABLE 1. ...	2,278	20,462	16,216

Table 25. - Expenditure

ITEM No.	ITEM	P.E.I.	N.S.	N.B.
19.	ORDINARY EXPENDITURE PER PUBLIC ACCOUNTS	2,536	13,745	10,641
20.	A. <u>Adjustments not affecting Surplus a</u>	- 65	3,326	4,072
	B. <u>Adjustments affecting Surplus</u>			
21.	Special Funds .....	2e	31l	345s
22.	Other Additions or Deductions .....	-	635m	-
23.	Total Affecting Surplus .....	2	666	343
24.	GROSS ORDINARY EXPENDITURE, TABLE 2. .	2,273	17,737	15,056

For footnotes see pp. 46 - 47.

TABLES 24 & 25. - RECONCILIATION OF GROSS ORDINARY REVENUE AND EXPENDITURE,  
TABLES 1 & 2, PAGES 12 & 13 WITH ORDINARY REVENUE AND EXPENDITURE  
PER PROVINCIAL PUBLIC ACCOUNTS

For Fiscal Years ended nearest Dec. 31, 1942  
 (Thousands of Dollars)

Table 24. - Revenue

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
92,770	118,076	20,749	27,275	27,961	39,957	358,030	1.
7,430	9,900	2,149	-	-	2,501	25,744	2.
1,162	2,423	-	516	-	649	5,331	3.
2,632t	<u>325ee</u>	<u>36ii</u>	-	-	<u>17ac</u>	4,567	4.
29	94	35	-	-	165	328	5.
-	-	<u>5ji</u>	-	-	-	5	6.
3,053u	2	2	<u>11qq</u>	-	<u>202ad</u>	4,081	7.
3,572v	-	-4	-	-	<u>-937ae</u>	2,616	8.
1,019w	-	-2	-	-	<u>14laf</u>	1,248	9.
- 386x	-	-	-	<u>747ww</u>	<u>206ag</u>	1,824	10.
629y	<u>352ff</u>	<u>25kk</u>	-	-	<u>909ah</u>	1,940	11.
595z	- 316gg	- 46ll	- 237rr	- 259xx	<u>25ai</u>	- 127	12.
20,590	12,730	2,198	290	488	3,878	47,557	13.
-	1,298	- 256	2,984	60	-	4,106	14.
765aa	-	<u>521mm</u>	<u>135ss</u>	<u>245yy</u>	<u>681aj</u>	2,726	15.
458bb	- 9hh	- 46nn	- 69tt	-	<u>368ak</u>	- 54	16.
1,223	1,289	239	3,050	303	313	6,798	17.
114,583	132,145	23,186	30,615	28,752	44,148	412,385	18.

Table 25. - Expenditure

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	Item No.
80,033	102,126	18,567	26,727	21,588	31,818	307,616	19.
20,590	12,730	2,198	290	488	3,878	47,557	20.
- 305cc	-	401oo	- 718uu	92zz	<u>329al</u>	175	21.
940dd	-	-1,780pp	- 340vv	- 856ab	<u>248am</u>	-1,153	22.
635	-	-1,379	-1,058	- 764	577	- 978	23.
101,293	114,906	19,336	25,959	21,312	36,273	354,195	24.

For footnotes see pp. 46 - 47.

## TABLES 24 &amp; 25 CONTINUED - FOOTNOTES

- a For detail of these adjustments see Revenue Reconciliation, Table 3, pp. 44 - 45.
- b Dominion subsidy offset against P.E.I.'s payment re Hillsboro River bridge, + 10; Tax Agreement compensation re Charlottetown, + 10.
- c Rebates re gasoline and real property taxes.
- d Fire insurance, - 8; administration costs for Wholesale Vendor, - 14; tax sale costs recovered, - 2.
- e Prohibition Enforcement Branch.
- f A.R.P., + 16; agriculture, + 1; evacuee children, + 2.
- g Youth training.
- h Public Officials' fees.
- i Nova Scotia Power Commission
- j Ferry revenue, + 59; farm produce, + 15; School Book Bureau revenue offset, - 32; King's Printer revenue offset, - 11.
- k R.C.M.P. expenses paid by Liquor Commission, + 121; prisoners' committal expenses paid by Liquor Commission, + 18.
- l Public Utilities Commission.
- m Sinking fund contribution.
- n Dominion debt allowance, + 26; student aid, + 17; Tax Agreement compensation re municipalities, + 1,384; A.R.P., + 29; miscellaneous amounts under 5, + 12.
- o Road tax.
- p New Brunswick Electric Power Commission, + 435; C.N.R., + 60; miscellaneous, + 23.
- q Ferry revenue, + 10; road maintenance, + 14; running rights over Reversing Falls bridge, + 5; sale of seed, + 5; forest fire prevention, + 5; School Book revenue offset, - 51; King's Printer revenue offset, - 3; miscellaneous amounts under 5, + 9.
- r Tuberculosis Fund, + 306; Crown Land sales, + 23; Government House trust, + 2; N.B. Cheese Board, + 4; Fire Prevention Board, + 9.
- s Tuberculosis Fund, + 306; Fire Prevention Board, + 8; Crown Land sales, + 23; Government House Trust, + 2; N.B. Cheese Board, + 4.
- t Tax Agreement compensation re municipal taxes suspended, + 2,523; Colonization, + 104; rural engineering, + 7; Public Charities Fund, + 10; art and trade schools, + 3; collection of taxes, + 29; public service board, + 3.
- u Public Charities Fund, + 1,970; lunatic asylums, + 1,266; reformatories and industrial schools, + 250; collection of taxes, + 144; health units, + 137; maintenance of highways, + 73; rural engineering, + 11; miscellaneous amounts under 5, + 7.
- v Amusement tax, + 1,186; pari-mutuels, + 31; hospital tax, + 1,331; unemployment tax, + 1,024.
- w Court and legal fees, + 694; registry office fees, + 215; amusements, + 91; races, + 19.
- x Quebec Farm Credit Bureau, + 1,000; Sinking fund earnings deleted, - 1,386.
- y Quebec Streams Commission, + 143; rural engineering, + 25; Laurentide park, + 29; normal schools, + 18; lunatic asylums, + 179; King's Printer, + 37; school of forest rangers, + 3; youth aid, + 22; Forest protection and culling + 111; hydro-electric plant, + 10; highways, + 35; miscellaneous amounts under 5, + 12.
- z Liquor Commission payment to Public Charities fund, + 1,000; highways police fines, + 5; settler's establishment, + 8; forest protection, + 6; Quebec Streams Commission, + 22; escheated estates, + 3; employees contributions to superannuation, - 309; refunds of expenditure: attorney-general, - 31; highways, - 46; colonization, - 31; agriculture, - 20; miscellaneous refunds under 5, - 12.
- aa Educational Fund, + 611; Court House Funds, + 115; escheated estates, + 16; Marriage Licence Fund, + 20; Quebec Bridge Roadway Fund, + 3.
- bb Dominion contribution to relief capitalized.
- cc Escheated estates, + 7; Marriage Licence Fund, + 19; Councils of Education, - 331.
- dd Relief expenditure.

## TABLES 24 &amp; 25 CONTINUED - FOOTNOTES

- ee Relief, + 14; A.R.P., + 67; highways, + 69; compensation for use of public buildings, + 49; farm labour, + 115; miscellaneous amounts under 5, + 11.
- ff Special works, etc.: highways, + 271; surveys, + 31; war emergency training, + 16; Japanese labour camps, + 26; miscellaneous amounts under 5, + 8.
- gg Refunds: Savings Office, - 301; health, - 6; trust funds, - 7; public welfare, - 6; Rockefeller grant, + 4.
- hh Seed grain advances repaid, - 9.
- ii Vocational education, + 26; farm labour, + 9; agriculture, + 1.
- jj Detention home, + 3; Censor Board, + 2.
- kk Miscellaneous sales under 5, + 25.
- ll Liquor Board fines, + 4; refunds of revenue: public domain, - 5; miscellaneous, - 7; refunds of expenditure: relief, - 18; agriculture, - 9; public welfare, - 5; miscellaneous, - 6.
- mm Power Commission Extension Account, + 127; Horned Cattle Purchase Act, + 26; Fire Prevention Board, + 10; Municipal Commissioner's levy, + 308.
- nn Advances repaid.
- oo Power Commission Extension Account, + 127; Municipal Commissioner's expenditure, + 239; Horned Cattle Purchase Act, + 25; Fire Prevention Board, + 10.
- pp Post-war reserve, - 1,750; advances made, - 30.
- qq Administration of Local Improvement Districts.
- rr Employees contribution to superannuation, - 121; old age pension recoveries, - 43; relief recoveries, - 23; refund of public revenue tax, - 25; miscellaneous refunds of revenue and expenditure under 5, - 25.
- ss Relief account, + 52; Fire Prevention Board + 10; Horned Cattle Purchase Act, + 48; Cream Grading Account, + 10; Milk Control Board, + 15.
- tt Advances repaid, - 44; Telephone share of sinking funds, - 25.
- uu Relief Account, - 811; Horned Cattle Purchase Act, + 67; Fire Prevention Board, + 5; Cream Grading Account, + 8; Milk Control Board, + 13.
- vv Advances made, - 315; Telephone share of sinking fund, - 25.
- ww Alberta Government Telephones.
- xx Treasury Branch earnings, - 122; employees contributions to superannuation fund, - 84; old age pension recoveries, - 36; Refunds of taxes, - 17;
- yy Special Areas Trust, + 163; Horned Cattle Purchase Act, + 55; Cream Grading Service, + 25.
- zz Horned Cattle Purchase Act, + 30; Special Areas Trust, + 40; Cream Grading Service, + 22.
- ab Consumers' bonuses, + 144; Post-war reserve, - 1,000.
- ac Highways, + 3; miscellaneous amounts under 5, + 11.
- ad Policing municipalities, + 175; Vancouver re provincial laboratory, + 16; school inspection, + 11.
- ae Rural School District taxes deleted.
- af Educational fees, + 83; Motor vehicle drivers' examination fees, + 16; steam boiler inspection fees, + 33; probate and succession duty certificates, + 6.
- ag Civil Service Superannuation Fund.
- ah Institutional sales, + 725; bridge and ferry tolls, + 123; B.C. House rents, + 58; miscellaneous, + 3.
- ai Liquor Control Board for policing.
- aj Fraser River Bridge Operating Account, + 227; Forest Protection Fund, + 272; Scaling Fund, + 152; Forest Reserve Account, + 30.
- ak Advances repaid, - 368.
- al Scaling Fund, + 164; Fraser River Bridge Operating Account, + 138; Forest Protection Fund, + 90; Forest Reserve Account, - 63.
- am Teachers pensions, + 135; Fraser River bridge interest deducted from debt charges in Public Accounts, + 121; advances made, - 8.

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