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FINANCE STATISTICS BRANCH



FINANCIAL STATISTICS
OF
PROVINCIAL GOVERNMENTS
IN
CANADA

1944

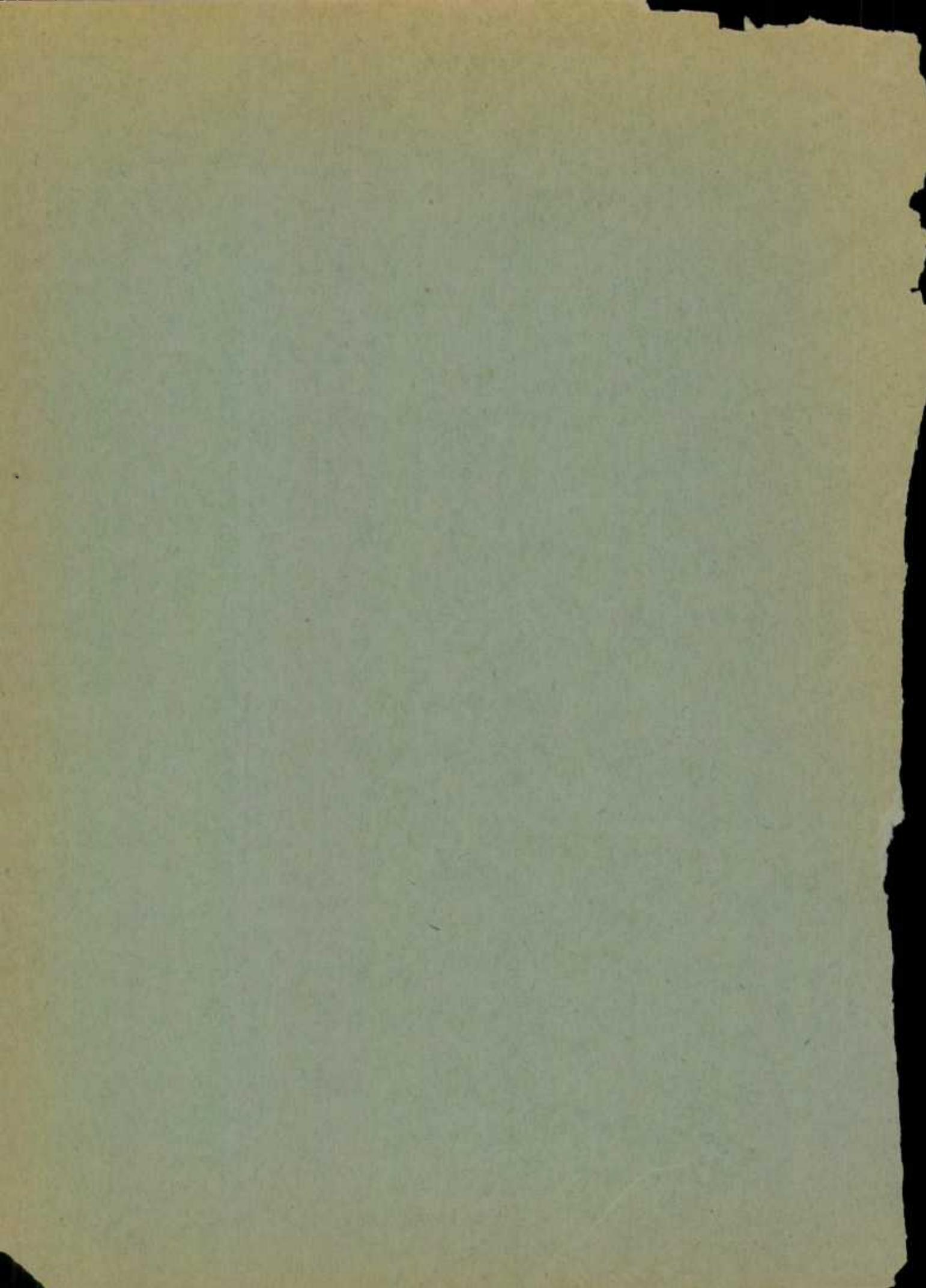
(Fiscal Year Ending nearest December 31, 1944)



OTTAWA
1946

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TABLE OF CONTENTSPREFACEPage
1

INTRODUCTION AND SUMMARY

2-11

REVENUES AND EXPENDITURES:

Table 1. - Gross Ordinary Revenue	12-13
Table 2. - Gross Ordinary Expenditure	12-13
Table 3. - Net Ordinary Revenue	14-15
Table 4. - Net Ordinary Expenditure	16-17
Table 5. - Revenues Excluded from Table 3 and offset against Expenditures in Table 4	18-19
Table 6. - Net Capital Revenue	20-21
Table 7. - Net Capital Expenditure	20-21
Table 8. - Net Combined (Ordinary and Capital) Revenue	22-23
Table 9. - Net Combined (Ordinary and Capital) Expenditure	22-23
Table 10. - Net Combined (Ordinary and Capital) Revenue, Per Capita	24-25
Table 11. - Net Combined (Ordinary and Capital) Expenditure, Per Capita	24-25

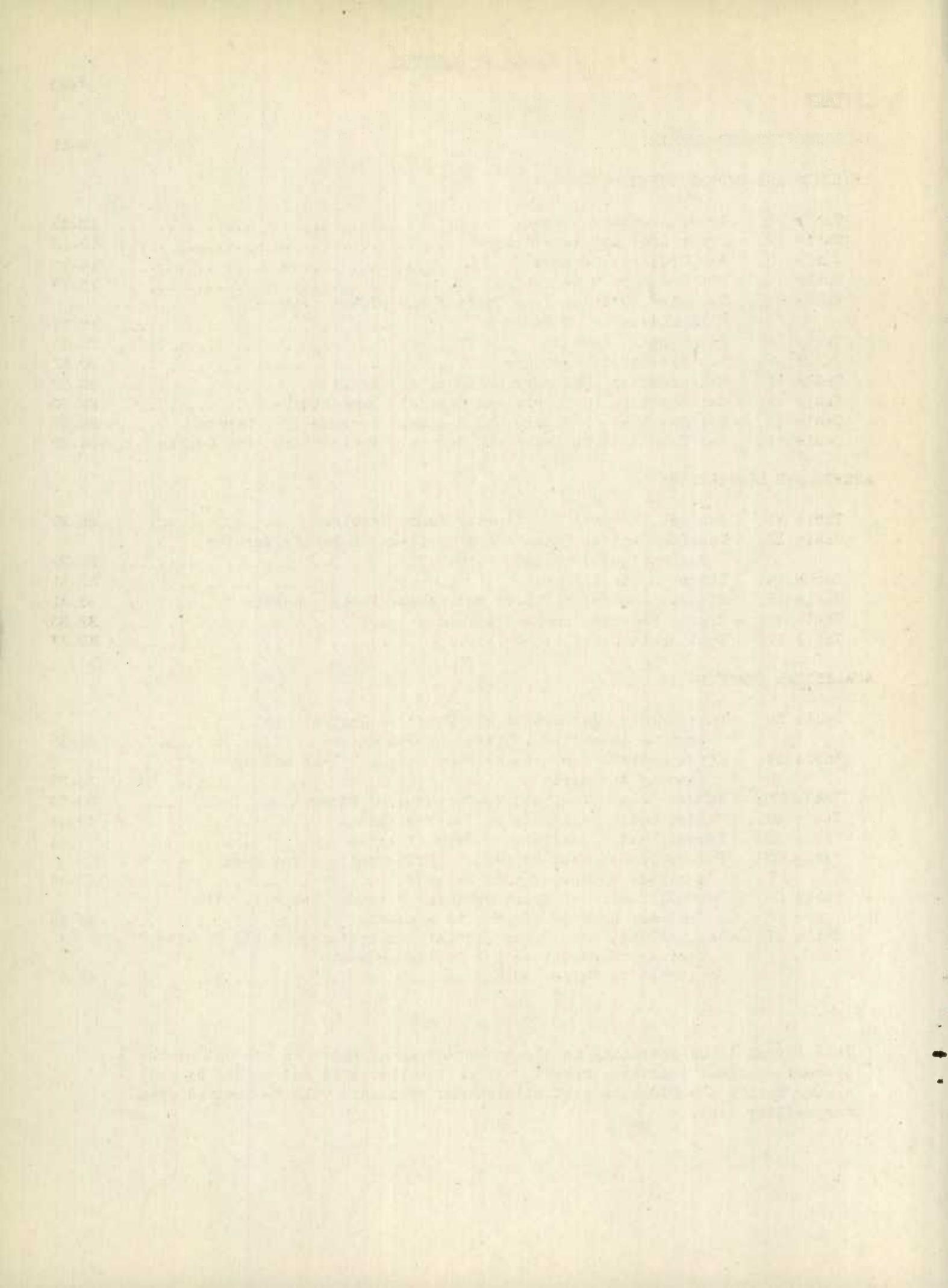
ASSETS AND LIABILITIES:

Table 12. - Capital, Revenue and Sinking Funds Combined	26-27
Table 13. - Working Capital Funds and Miscellaneous Public Service Enterprises Combined	28-29
Table 14. - Liquor Control Boards	30-31
Table 15. - Sinking and Special Debt Retirement Funds - Assets	30-31
Table 16. - Trust, Reserve and Agency Funds	32-33
Table 17. - Contingent Liabilities	32-33

ANALYTICAL STATEMENTS:

Table 18. - Investments (Summary of All Funds) - Analysis by Issuing Authority - Direct or Guaranteed	34-35
Table 19. - Investments - Analysis by Fund in which held and by Issuing Authority	36-37
Table 20. - Funded Debt - Analysis by Currency of Payment	38-39
Table 21. - Funded Debt - Analysis by Interest Rates	40-41
Table 22. - Funded Debt - Analysis by Term of Issue	40-41
Table 23. - Future Funded Debt Payments - Principal and Interest - Analysis by Currency of Payment	42-43
Table 24. - Reconciliation of Gross Ordinary Revenue, Table 1, with Ordinary Revenue per Public Accounts	44-45
Table 25. - Reconciliation of Gross Ordinary Expenditure, Table 2, with Ordinary Expenditure per Public Accounts Footnotes to Tables 24 and 25	46-47

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NET ORDINARY AND CAPITAL REVENUES, 1943 AND 1944
(Thousands of Dollars)

ITEM	1943			1944			Total Increase or Decrease %
	Ordinary	Capital	Total	Ordinary	Capital	Total	
Taxes:							
Amusement.....	4,295	-	4,295	5,729	-	5,729	33.4
Corporation (Arrears)	632	-	632	762	-	762	20.6
Gasoline.....	45,591	-	45,591	47,083	-	47,083	3.3
Income of Persons (Arrears).....	1,104	-	1,104	591	-	591	46.5
Real Property.....	6,576	-	6,576	6,521	-	6,521	.8
Retail Sales.....	17,520	-	17,520	17,856	-	17,856	1.9
Succession Duties....	24,402	-	24,402	23,482	-	23,482	3.8
Tobacco.....	4,491	-	4,491	4,999	-	4,999	11.3
Other Taxes.....	3,790	-	3,790	4,156	-	4,156	9.7
Motor Vehicle Licences	30,472	-	30,472	30,963	-	30,963	1.6
Other Licences, Permits and Fees.....	9,672	-	9,672	11,036	-	11,036	14.1
Public Domain.....	33,152	314	33,466	35,024	334	35,358	5.7
Liquor Control.....	64,986	-	64,986	70,436	-	70,436	8.4
Dominion of Canada....	111,578	-	111,578	107,368	-	107,368	-3.8
Other Revenue.....	7,412	636	8,048	6,572	1,025	7,597	-5.6
Total All Provinces	365,673	950	366,623	372,578	1,359	373,937	

NET ORDINARY AND CAPITAL EXPENDITURES (a) 1943 AND 1944
(Thousands of Dollars)

ITEM	1943			1944			Total Increase or Decrease %
	Ordinary	Capital	Total	Ordinary	Capital	Total	
Legislation.....	3,151	-	3,151	3,199	-	3,199	1.5
General Government...	17,979	499	18,478	18,172	425	18,597	.6
Protection to Person and Property.....	15,301	57	15,358	16,322	165	16,487	7.4
Highways, Bridges and Ferries.....	41,450	13,567	55,017	44,304	19,674	63,978	16.3
Public Welfare:							
Health.....	5,946	63	6,009	6,445	62	6,507	8.3
Labour.....	1,618	1	1,619	1,999	-	1,999	3.5
Relief.....	3,386	50	3,336	3,409	-34	3,375	1.2
Old Age and Blind Pensions.....	15,547	-	15,547	18,249	-	18,249	17.4
Other Public Welfare	40,764	331	41,095	43,925	1,405	45,330	10.3
Education.....	49,177	442	49,619	62,311	1,064	63,375	27.7
Agriculture.....	12,981	126	13,107	14,862	1,048	15,910	21.4
Public Domain.....	16,455	595	17,050	20,045	454	20,499	20.2
Debt Charges (a)....	62,018	-	62,018	58,746	-	58,746	-5.3
Other.....	8,464	316	8,780	11,881	1,783	13,664	55.6
Total All Provinces	294,237	15,947	310,184	323,869	26,046	349,915	

(a) Excludes debt retirement.

The following table sets out gross ordinary revenues and expenditures for 1943 and 1944.

GROSS ORDINARY REVENUES AND EXPENDITURES 1943 AND 1944
(Thousands of Dollars)

ITEM	REVENUES		ITEM	EXPENDITURES	
	1943	1944		1943	1944
Taxes:			Legislation.....	3,151	3,199
Amusement.....	4,295	5,729	General Government.....	18,450	18,657
Corporation.....	632	762	Protection to Person and Property.....	17,057	18,063
Gasoline.....	45,591	47,083	Highways, Bridges and Ferries.....	42,293	45,199
Income of Persons.....	1,104	591	Public Welfare:		
Real Property.....	6,576	6,521	Health.....	6,262	6,809
Retail Sales.....	17,520	17,856	Labour.....	1,619	2,033
Succession Duties.....	24,402	23,482	Relief.....	3,543	3,494
Tobacco.....	4,491	4,999	Old Age and Blind Pensions.....	49,800	59,392
Other Taxes.....	3,790	4,156	Other Public Welfare...	49,232	53,021
Motor Vehicle Licences.	30,472	30,963	Education.....	54,757	66,085
Other Licences, Permits and Fees.....	9,672	11,036	Agriculture.....	13,492	15,604
Public Domain.....	33,152	35,024	Public Domain.....	16,833	20,411
Interest.....	17,029	17,229	Debt Charges (Excluding Debt Retirement)...	79,047	75,975
Liquor Control.....	64,986	70,436	Other Expenditure	8,799	12,324
Other Governments:			Total (Excluding Debt Retirement)....	364,335	400,266
Dominion -			Debt Retirement.....	14,455	13,889
Subsidies.....	111,578	107,368	TOTAL - All Provinces...	378,790	414,155
Shared Cost Contributions.....	39,816	45,128			
Provinces.....	426	672			
Own Municipalities...	6,528	6,360			
Other Revenue.....	13,711	13,580			
TOTAL - All Provinces..	435,771	448,975			

Dominion-Provincial Taxation Agreement Act, 1942. - The year under review marks the fourth year of the operation of the provisions of the Dominion-Provincial Taxation Agreement Act, 6 Geo. VI, Chapter 13.

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 re-adjustment 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 less succession duties collected, 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 suspended 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.

The totals shown in Table 3, pp. 14-15, for revenue from income and corporation tax arrears and compensation for vacation of tax fields, are not in all cases equal to the tax agreement subsidies set out in the table below. This is due to the manner in which the quarterly claims are computed as explained in the preceding paragraph. The fact that each quarterly payment is based upon provincial collections of income and corporation tax arrears in the preceding quarter means that the tax collections of the last quarter of one fiscal period affect the subsidy received in the first quarter of the next fiscal period. This natural lag may be increased occasionally by late submission of claims. Further differences arise because of the 10 per cent allowance for provincial collection of arrears or because, as in Nova Scotia and New Brunswick, arrears have reached a cumulative total greater than base period collections and are no longer deducted from claims.

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

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 commissions 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; Provincial Sanatorium.
Nova Scotia	Land Settlement Board; Public Utilities Commission.
New Brunswick	Land Settlement Board and Junior Farmers' Settlement.
Quebec	Farm Credit Bureau; Sugar Refinery.
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; 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 \$2,322,000 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, 1943 - 1944. - In the year under review total gross provincial direct liabilities (exclusive of reserves and deferred credits) increased by \$379,111,000 (18.9%). At the same time cash and investments held in capital, revenue and sinking funds increased by \$57,206,000 (21.2%).

Gross indirect liabilities decreased by \$3,129,000 (1.6%). The following table indicates the changes in direct and indirect liabilities.

PROVINCE	GROSS DIRECT LIABILITIES		GROSS INDIRECT LIABILITIES	
	1943	1944	1943	1944
Prince Edward Island .	11,712	13,404	209	162
Nova Scotia	102,626	116,747	2,702 ^a	2,729
New Brunswick	107,441	122,088	2,033	2,256
Quebec	434,852	575,721	30,107	36,814
Ontario	686,182	700,701	122,888	127,734
Manitoba	123,369	142,062	2,758	2,531
Saskatchewan	220,826	218,043	16,217	1,824
Alberta	164,743	222,224	6,599	6,254
British Columbia	157,541	277,413	8,797	8,877
TOTAL	2,009,292	2,388,403	192,310	189,181

^a Revised since publication of 1943 report.

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 most instances, carried at book value.

Tables 21 and 22 provide an analysis of the funded debt by interest rate and term of issue, respectively, and are self-explanatory. Serials are included in Table 22 at the average term of issue.

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, 1944. 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, 1943 - 1944. - The total provincial funded debt was reduced by \$5,080,000 (0.4%) during 1944. 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 1943 and 1944.

PROVINCE	FUNDED DEBT		AVERAGE COUPON RATE		AVERAGE TERM OF ISSUE	
	1943 000's	1944 000's	1943 %	1944 %	1943 Years	1944 Years
Prince Edward Island ..	10,518	10,648	3.97	3.84	11.7	11.6
Nova Scotia	100,321	95,875	3.92	3.92	19.8	20.2
New Brunswick	105,033	104,828	4.12	4.07	18.3	18.1
Quebec	386,781	406,781	3.58	3.53	17.5	17.4
Ontario	629,129	611,620	3.96	3.93	19.4	19.3
Manitoba	83,775	79,630	4.50	4.43	24.3	24.0
Saskatchewan	125,245	127,456	4.54	4.50	21.9	21.6
Alberta	127,962	127,961	4.88	4.88	26.4	26.4
British Columbia	114,318	113,403	4.34	4.22	21.4	21.3
TOTAL	1,684,282	1,678,202	4.05	4.00	20.0	19.9

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	1943	1944
	000's	000's
Canada Only	978,401	979,545
London (Eng.) Only	45,530	45,413
London (Eng.) and Canada	25,609	20,214
New York Only	19,519	33,905
New York and Canada	348,835	355,426
London (Eng.), New York and Canada	261,652	238,963
London and Paris	4,736	4,736
TOTAL	1,684,282	1,678,202

TOTAL PROVINCIAL FUNDED DEBT

Analysis by Interest Rates

	1943		1944	
	000's	% of Total	000's	% of Total
Less than 3%	117,095	7.0	127,315	7.6
3% to 3.99 %	567,873	33.7	589,467	35.1
4% to 4.99 %	603,311	35.8	572,273	34.1
5% and over	396,003	23.5	389,147	23.2
TOTAL	1,684,282	100.0	1,678,202	100.0

TABLES 1 & 2. - GROSS ORDINARY REVENUE AND EXPENDITURE
ADJUSTED FOR COMPARATIVE PURPOSES a
For Fiscal Years ended nearest Dec. 31, 1944
(Thousands of Dollars)

Table 1. - REVENUE

No.	ITEM	P.E.I.	N. S.	N. B.	QUE.
1	Taxes b	592	3,233	2,934	37,580
2	Licences, Permits and Fees b	224	2,143	1,569	10,773
3	Public Domain	2	797	1,415	11,353
4	Fines and Penalties	9	52	38	276
5	Interest, Premium & Exchange	-	867	516	1,932
6	Sale of Commodities & Services	48	874	508	1,373
7	Liquor Control	240	6,869	3,497	18,334
	Other Governments:				
	Dominion of Canada:				
8	Subsidies and Interim Subsidies	382	705	732	2,607
9	Vacation of Tax Fields	702	2,911	3,650	20,320
10	Gasoline Tax Guarantee	19	598	359	779
11	Shared Cost Contributions	337	3,016	2,626	12,125
12	Other Provinces	2	9	-	51
13	Own Municipalities	2	436	2	3,955
14	Sub-total, Items 8 - 13	1,444	7,675	7,369	40,037
15	Other Revenue	5	16	29	650
16	TOTAL GROSS ORDINARY REVENUE c	2,564	23,526	17,375	122,308

Table 2. - EXPENDITURE

No.	ITEM	P.E.I.	N. S.	N. B.	QUE.
17	Legislation	24	86	176	1,445
18	General Government.....	129	806	371	5,453
19	Protection to Person and Property	77	301	280	6,970
20	Highways, Bridges and Ferries	615	3,802	2,751	11,894
	Public Welfare:				
21	Health	50	313	173	2,343
22	Labour	4	36	16	1,085
23	Relief	12	-	-	42
24	Old Age and Blind Pensions	456	3,804	3,170 e	14,953
25	Other	250	2,195	1,006	17,942
26	Sub-total, Items 21 - 25	772	6,348	4,365	36,365
27	Education	439	2,437	1,484	17,619
28	Agriculture	70	575	472	7,493
29	Public Domain	1	433	774	9,252
30	Debt Charges (Excl. Debt Retirement) ..	465	4,177	4,587	15,070
31	Other Expenditure.....	10	571	1,397	2,826
32	TOTAL GROSS ORDINARY EXPENDITURE (Excl. Debt Retirement)...	2,602	19,596	16,637	114,387
33	Debt Retirement	305	656	681	3,913
34	TOTAL GROSS ORDINARY EXPENDITURE (Incl. Debt Retirement)...	2,907	20,252	17,318	118,306

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 - 45.

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

TABLES 1 & 2. - GROSS ORDINARY REVENUE AND EXPENDITURE
 ADJUSTED FOR COMPARATIVE PURPOSES ^a
 For Fiscal Years ended nearest Dec. 31, 1944
 (Thousands of Dollars)

Table 1. - REVENUE

ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	% of TOTAL	No.
36,103	3,616	12,003	6,809	8,309	111,179	24.8	1
12,892	2,330	3,667	4,575	4,426	41,999	9.4	2
7,938	1,329	2,171	3,485	6,534	35,024	7.8	3
328	86	66	95	80	1,030	.2	4
7,515	1,761	2,573	1,240	825	17,229	3.8	5
3,242	631	724	711	1,360	9,471	2.1	6
19,020	4,382	4,162	6,026	7,906	70,436	15.7	7
3,155	1,717	2,029	1,855	1,003	14,385	3.2	8
28,328	5,450	5,235	3,735	12,048	82,379	18.3	9
7,940	276	126	-	507	10,604	2.4	10
14,481	2,857	3,288	2,679	3,719	45,128	10.1	11
164	47	41	62	296	672	.1	12
33	918	132	656	226	6,360	1.4	13
54,101	11,265	10,351	8,987	17,799	159,528	35.5	14
88	269	1,334	632	56	3,079	.7	15
140,627	25,669	37,551	32,560	47,295	448,975	100.0	16

Table 2. - EXPENDITURE

ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	% of TOTAL	No.
343	148	422	380	175	3,199	.8	17
3,064	1,142	2,333	2,176	3,183	18,657	4.5	18
5,381	865	988	944	2,257	18,063	4.4	19
15,670	1,595	3,334	1,813	3,725	45,199	10.9	20
2,006	406	529	444	546	6,809	1.6	21
386	82	98	144	182	2,033	.5	22
1,327	32	358 ^d	231	1,492	3,494	.8	23
19,543	3,720	4,229	4,136	5,381	52,392	14.3	24
14,923	2,807	4,067	3,705	6,126	53,021	12.8	25
38,185	7,047	9,280	8,660	13,727	124,749	30.1	26
26,818	2,645	4,854	4,296	5,453	66,085	15.9	27
5,017	299	632	636	410	15,604	3.8	28
4,717	786	629	1,191	2,628	20,411	4.9	29
28,313	5,103	6,586	4,583 ^f	7,091	75,975	18.3	30
6,684	187	216	311	122	12,324	3.0	31
134,192	19,817	29,274	24,990	38,771	400,266	96.6	32
5,311	824	333	12	1,848	13,889	3.4	33
139,503	20,641	29,607	25,002	40,619	414,155	100.0	34

^c Excludes sinking fund earnings as follows: P.E.I., 64; N.S., 401; N.B., 519; Que., 1,660; Ont., 16; Man., 574; Sask., 727; Alta., 383; B.C., 584.

^d Excludes 16,878 implementing guarantees re Seed grain and Supplies.

^e Includes Mothers' Allowance administration.

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

TABLE 3. - NET ORDINARY REVENUE ^a
 For Fiscal Years ended nearest Dec. 31, 1944
 (Thousands of Dollars)

No.	P.E.I.	N. S.	N. B.	QUE.
Taxes:				
1 Amusement	32	354	173	1,480
2 Corporation b	-	-	-	181
3 Gasoline b	292	2,242	1,760	11,023
4 Income - Persons b	9	-	-	91
5 Real and Personal Property	121	73	125	-
6 Retail Sales	-	-	-	12,961
7 Succession Duties	82	511	364	5,497
8 Tobacco	56	-	502	4,441
9 Other	-	53	10	1,906 ^c
10 Sub-total, Items 1 - 9	592	3,233	2,934	37,580
Licences, Permits and Fees:				
11 Motor Vehicle	169	1,721	1,392	7,846
12 Other	55	422	177	2,927
13 Sub-total, Items 11 - 12	224	2,143	1,569	10,773
14 Public Domain	2	797	1,415	11,353
15 Fines and Penalties	9	52	38	276
16 Sale of Commodities & Services ..	8	48	23	275
17 Liquor Control	240	6,869	3,497	18,334
Other Governments:				
Dominion of Canada:				
18 Subsidies (Interim and Other) ..	382	705	732	2,807
19 Vacation of Tax Fields b	702 ^d	2,911 ^e	3,650 ^f	20,320 ^g
20 Gasoline Tax Guarantee b	19	598	359	779
21 Own Municipalities	-	430 ^h	-	-
22 Sub-total, Items 18 - 21	1,103	4,644	4,741	23,906
Other Revenue:				
23 School Lands Funds	-	-	-	63 ⁱ
24 Other	5	16	29	587
25 Sub-total, Items 23 - 24	5	16	29	650
26 TOTAL NET ORDINARY REVENUE ^k	2,183	17,807	14,246	103,147

^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 Includes 1,485 Hospital tax on meals.

^d Includes 10 compensation for municipal taxes suspended (Charlottetown). See footnote ^d p. 17.

^e Includes 101 compensation for municipal taxes suspended. See footnote ^d p. 17.

TABLE 3. - NET ORDINARY REVENUE
For Fiscal Years ended nearest Dec. 31, 1944
(Thousands of Dollars)

ONT	MAN.	SASK.	ALTA.	B. C.	TOTAL	% of TOTAL	NO
2,234	275	30	368	783	5,729	1.5	1
362	73	-	140	-	762	.2	2
18,914	2,402	3,385	3,808	3,257	47,083	12.6	3
261	125	4	101	-	591	.2	4
175	37	3,098	1,397	1,495	6,521	1.8	5
-	-	4,895	-	-	17,856	4.8	6
12,783	666	501	903	2,175	23,482	6.3	7
-	-	-	-	-	4,999	1.3	8
1,374	32	90	92	599	4,156	1.1	9
36,103	3,616	12,003	6,809	8,309	111,179	29.8	10
9,513	1,609	2,381	3,120	3,212	30,963	8.3	11
2,779	721	1,286	1,455	1,214	11,036	3.0	12
12,292	2,330	3,667	4,575	4,426	41,999	11.3	13
7,938	1,329	2,171	3,485	6,534	35,024	9.4	14
328	86	66	95	80	1,030	.3	15
267	55	191	163	93	1,123	.3	16
19,020	4,382	4,162	6,026	7,906	70,436	18.9	17
3,155	1,717	2,029	1,855	1,003	14,385	3.9	18
28,328	5,450	5,235	3,735	12,048	82,379	22.1	19
7,940	276	126	-	507	10,604	2.9	20
-	910 ¹	-	-	-	1,340	.3	21
39,423	8,353	7,390	5,590	13,558	108,708	29.2	22
71 ¹	242	1,308	497	-	2,181	.6	23
17	27	26	135	56	898	.2	24
88	269	1,334	632	56	3,079	.8	25
115,459	20,420	30,984	27,375	40,962	372,578	100.0	26

f Includes 1,384 compensation for municipal taxes suspended. See footnote d p. 17.

g Includes 2,396 compensation for municipal taxes suspended. See footnote d p. 17.

h Highway tax.

i Municipal Commissioner's Levy.

j Interest on Common School fund received from Dominion.

k Excludes sinking fund earnings as follows: P.E.I., 64; N.S., 401; N.B., 519; Que., 1,660; Ont., 16; Man., 574; Sask., 727; Alta., 383; B.C., 584.

TABLE 4. - NET ORDINARY EXPENDITURE ^a

For Fiscal Years ended nearest Dec. 31, 1944

(Thousands of Dollars)

No.	ITEM	P.E.I.	N. S.	N. B.	QUE.
1	Legislation	24	86	176	1,445
2	General Government	129	805	365	5,264
3	Protection to Person and Property	77	300	231	6,642
4	Highways, Bridges and Ferries	613	3,750	2,722	11,661
	Public Welfare:				
5	Health	45	302	139	2,127
6	Labour	4	36	16	1,085
7	Relief	12	-	-	42
8	Old Age and Blind Pensions	121	1,046	862	3,981
9	Other	219	1,448	615	14,335
10	Sub-total, Items 5 to 9	401	2,832	1,632	21,570
11	Education	439	2,326	1,269	16,464
12	Agriculture	62	477	393	7,315
13	Public Domain	1	433	756	8,921
	Debt Charges - gross (Excl. Debt Retirement)				
14	Interest	465	3,858	4,337	13,949
15	Other	-	319	250	1,121
16	Less: Interest Revenue	-	867	516	1,932
17	Debt Charges - net (Excl. Debt Retirement)	465	3,310	4,071	13,138
18	Other Expenditure	10 d	553 d	1,393 d	2,806 d
19	TOTAL NET ORDINARY EXPENDITURE (Excl. Debt Retirement)	2,221	14,872	13,008	95,226
20	Debt Retirement	305	656	681	3,319
21	TOTAL NET ORDINARY EXPENDITURE (Incl. Debt Retirement)	2,526	15,528	13,689	99,145

^a 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.

^b Excludes 16,878 implementing guarantees re Seed Grain and Supplies.

TABLE 4. . . NET ORDINARY EXPENDITURE

For Fiscal Years ended nearest Dec. 31, 1944

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	% of TOTAL	No.
343	148	422	380	175	3,199	1.0	1
3,051	1,111	2,250	2,050	3,147	18,172	5.4	2
4,382	834	948	901	2,007	16,322	4.8	3
15,465	1,595	3,327	1,813	3,358	44,304	13.1	4
1,962	391	516	444	519	6,445	1.9	5
373	82	98	144	161	1,999	.6	6
1,321	32	307 ^b	203	1,492	3,409	1.0	7
6,757	992	1,320	1,394	1,776	18,249	5.4	8
13,133	2,278	3,630	2,986	5,281	43,925	13.0	9
23,546	3,775	5,871	5,171	9,229	74,027	21.9	10
25,348	2,503	4,571	4,229	5,162	62,311	18.5	11
4,897	287	548	477	406	14,862	4.4	12
4,705	786	629	1,191	2,623	20,045	5.9	13
25,283	4,868	6,378	4,377 ^c	6,746	70,261	20.8	14
3,030	235	208	206	345	5,714	1.7	15
7,515	1,761	2,573	1,240	825	17,229	-5.1	16
20,798	3,342	4,013	3,343	6,266	58,746	17.4	17
6,489	187	128	250	65	11,881	3.5	18
109,024	14,568	22,707	19,805	32,438	323,869	95.9	19
5,311	824	333	12	1,848	13,889	4.1	20
114,335	15,392	23,040	19,817	34,286	337,758	100.0	21

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

^d 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, 151; New Brunswick, 1,384; Quebec, 2,396.

TABLE 5. - REVENUES EXCLUDED FROM TABLE 3 AND OFFSET AGAINST EXPENDITURES IN TABLE 4
 For Fiscal Years ended nearest Dec. 31, 1944
 (Thousands of Dollars)

No.	ITEM	P.E.I.	N. S.	N. B.
1	Interest, Premium and Exchange	-	867	516
	Sale of Commodities and Services:			
2	General Government	-	-	-
3	Protection to Person and Property	-	-	20
4	Highways, Bridges and Ferries	2 a	52 a	27 b
5	Health	-	-	22
6	Other Public Welfare	31	742	391
7	Education	-	-	1
8	Agriculture	7	32	6
9	Public Domain	-	-	18
10	Other Expenditure	-	-	-
11	Sub-total, 2-10	40	826	485
	Other Governments for Specific Purposes:			
	Dominion:			
12	General Government	-	-	6
13	Protection to Person and Property	-	-	29
14	Highways, Bridges and Ferries	-	-	-
15	Health	3	9	12
16	Labour	-	-	-
17	Relief	-	-	-
18	Old Age and Blind Pensions	333	2,749	2,308
19	Other Public Welfare	-	5	-
20	Education	-	169	194
21	Agriculture	1	66	73
22	Public Domain	-	-	-
23	Other Expenditure	-	18	4
24	Sub-total, Items 12-23	337	3,016	2,626
	Provincial:			
25	General Government	-	-	-
26	Protection to Person and Property	-	-	-
27	Highways	-	-	-
28	Old Age and Blind Pensions	2	9	-
29	Sub-total, Items 25-27	2	9	-
	Municipal:			
30	General Government	-	1	-
31	Protection to Person and Property	-	1	-
32	Highways, Bridges and Ferries	-	-	2
33	Health	2	2	-
34	Relief	-	-	-
35	Old Age and Blind Pensions	-	-	-
36	Other Public Welfare	-	-	-
37	Education	-	2	-
38	Agriculture	-	-	-
39	Public Domain	-	-	-
40	Sub-total, Items 29-38	2	6	2
41	Sub-total, Items 24, 28 and 39	341	3,031	2,628
42	GRAND TOTAL EXCLUDED	381	4,724	3,629

a Bridge and Ferry Tolls.

b Includes 2 Ferry Tolls.

TABLE 5. - REVENUES EXCLUDED FROM TABLE 3 AND OFFSET AGAINST EXPENDITURES IN TABLE 4,
 For Fiscal Years ended nearest Dec. 31, 1944
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	No.
1,932	7,515	1,761	2,573	1,240	825	17,229	1
-	-	-	-	-	-	-	2
4	958	30	34	43	55	1,144	3
109	190	-	-	-	363	743	4
-	-	-	-	-	-	22	5
341	1,595	529	417	431	836	5,313	6
329	144	12	26	35	13	560	7
-	59	5	56	39	-	204	8
315	6	-	-	-	-	339	9
-	23	-	-	-	-	23	10
1,098	2,975	576	533	548	1,267	8,348	11
-	-	-	-	-	-	-	12
41	13	27	22	-	36	145	13
1	12	-	6	-	-	48	14
46	15	-	3	-	3	67	15
63	40	15	12	-	11	165	16
-	13	-	-	-	21	34	17
-	6	-	1	-	-	7	18
10,921	12,622	2,684	2,869	2,401	3,309	40,196	19
46	195	-	7	65	9	327	20
823	1,326	130	252	32	264	3,190	21
148	61	1	28	120	4	502	22
16	6	-	-	-	5	27	23
20	172	-	88	61	57	420	24
12,125	14,481	2,857	3,288	2,679	3,719	45,128	25
-	-	2	-	-	-	2	26
-	-	1	-	-	-	1	27
-	-	-	1	-	-	1	28
51	164	44	40	62	296	668	29
51	164	47	41	62	296	672	30
148	-	2	61	126	-	338	31
323	29	-	-	-	195	548	32
78	-	-	3	-	1	84	33
153	4	-	-	-	16	177	34
-	-	-	50	28	-	78	35
-	-	-	-	279	-	279	36
3,220	-	-	13	223	-	3,456	37
3	-	-	5	-	14	24	38
30	-	6	-	-	-	36	39
-	-	-	-	-	-	-	40
3,955	33	8	132	656	226	5,020	41
16,131	14,678	2,912	3,461	3,397	4,241	50,820	42
19,161	25,168	5,249	6,567	5,185	6,333	76,397	

TABLES 6 & 7 - NET CAPITAL REVENUE AND EXPENDITURE
 For Fiscal Years ended nearest Dec. 31, 1944
 (Thousands of Dollars)

Table 6. -- REVENUE

No.	ITEM	P.E.I.	N.S.	N.B.
1	Public Domain	-	-	-
2	Sale of Commodities and Services	-	8	-
3	Other Revenue	-	-	-
4	NET CAPITAL REVENUE	-	8	-

Table 7. -- EXPENDITURE

No.	ITEM	P.E.I.	N.S.	N.B.
5	General Government	8	-	-
6	Protection to Person and Property	1	-	-
7	Highways, Bridges and Ferries	360	4	2,831
	Public Welfare:			
8	Health	-	12	-
9	Labour	-	-	-
10	Relief	-	-	-
11	Other Public Welfare	140	266	7
12	Sub-total, Items 8 - 11	140	278	7
13	Education	19	-	53
14	Agriculture	16	-	2
15	Public Domain	-	1	-
16	Other Expenditure	4	1	-
17	NET CAPITAL EXPENDITURE	548	284	2,893

a 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
For Fiscal Years ended nearest Dec. 31, 1944
(Thousands of Dollars)

Table 6. - REVENUE

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	Total	No.
-	201	111	-	22	-	334	1
134	52	10	18	13	-	235	2
-	-	784	-	6	-	790	3
134	253	905	18	41	-	1,359	4

Table 7. - EXPENDITURE

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	No.
189	1	-	-	209	19	426	5
80	-	6	-	20	57	164	6
10,239	2,799	-16	-	1,597	1,860	19,674	7
50	-	-	-	-	-	62	8
-	-	-	-	-	-	-	9
23	-	-1	-	-56	-	-34	10
-	330	-	-	281	381	1,405	11
73	330	-1	-	225	381	1,433	12
690	-	10	-	274	18	1,064	13
1,007	7	-	-	16	-	1,048	14
424	15	5	-	9	-	454	15
-	1,310	-	-	468	-	1,783	16
12,702	4,462	4	-	2,818	2,335	26,046	17

TABLES 8 & 9. - NET COMBINED (ORDINARY AND CAPITAL) REVENUE AND EXPENDITURE
 For Fiscal Years ended nearest Dec. 31, 1944
 (Thousands of Dollars)

Table 8. - REVENUE

No.	ITEM	P.E.I.	N. S.	N. B.	QUE.
	Taxes:				
1	Amusement	32	354	173	1,480
2	Corporation.....	-	-	-	181
3	Gasoline	292	2,242	1,760	11,023
4	Income - Persons	9	-	-	91
5	Real and Personal Property.....	121	73	125	-
6	Retail Sales	-	-	-	12,961
7	Succession Duties	82	511	364	5,497
8	Tobacco	56	-	502	4,441
9	Other	-	53	10	1,906 b
10	Sub-total, Items 1 - 9	532	3,233	2,934	37,580
	Licences, Permits and Fees:				
11	Motor Vehicle	169	1,721	1,392	7,846
12	Other	55	422	177	2,927
13	Sub-total, Items 11 - 12	224	2,143	1,569	10,773
14	Public Domain	2	797	1,415	11,353
15	Fines and Penalties	9	52	38	276
16	Sale of Commodities and Services	8	56	23	409
17	Liquor Control	240	6,869	3,497	18,334
	Other Governments:				
18	Dominion of Canada	1,103	4,214	4,741	23,906
19	Own Municipalities	-	430 c	-	-
20	Sub-total, Items 18 - 19	1,103	4,644	4,741	23,906
21	Other Revenue	5	16	29	650
22	TOTAL NET COMBINED REVENUE e	2,183	17,810	14,246	103,281

Table 9. - EXPENDITURE

No.		P.E.I.	N. S.	N. B.	QUE.
23	Legislation	24	86	176	1,445
24	General Government	137	805	365	5,453
25	Protection to Person and Property.....	78	300	231	6,722
26	Highways, Bridges and Ferries	973	3,754	5,553	21,900
	Public Welfare:				
27	Health	45	314	139	2,177
28	Labour	4	36	16	1,085
29	Relief	12	-	-	65
30	Old Age and Blind Pensions	121	1,046	862	3,981
31	Other Public Welfare	359	1,714	622	14,335
32	Sub-total, Items 27 - 31	541	3,110	1,639	21,643
33	Education	458	2,326	1,322	17,154
34	Agriculture	78	477	395	8,322
35	Public Domain	1	434	756	9,345
36	Debt Charges (Excl. Debt Retirement),	465	3,310	4,071	13,138
37	Other Expenditure	14	554	1,393	2,806
38	TOTAL NET COMBINED EXPENDITURE	2,769	15,156	15,901	107,928

a These tables are obtained by combining Table 3 with Table 6, and Table 4 (exclusive of debt retirement) with Table 7. b Includes 1,485 Hospital tax on meals.

c Highway tax.

d Municipal Commissioner's Levy.

TABLES 8 & 9. - NET COMBINED (ORDINARY AND CAPITAL) REVENUE AND EXPENDITURE ^a
for Fiscal Years ended nearest Dec. 31, 1944
(Thousands of Dollars)

Table 8. - REVENUE

ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	% of TOTAL	No.
2,234	275	30	368	783	5,729	1.5	1
362	79	-	140	-	762	.2	2
18,914	2,402	3,385	3,808	3,257	47,083	12.6	3
261	125	4	101	-	591	.2	4
175	37	3,098	1,397	1,495	6,521	1.7	5
-	-	4,895	-	-	17,856	4.8	6
12,783	666	501	903	2,175	23,482	6.3	7
-	-	-	-	-	4,999	1.3	8
1,374	32	90	92	599	4,156	1.1	9
36,103	3,616	12,003	6,809	8,309	111,179	29.7	10
9,513	1,609	2,381	3,120	3,212	30,963	8.3	11
2,779	721	1,286	1,455	1,214	11,036	2.9	12
12,292	2,330	3,667	4,575	4,426	41,999	11.2	13
8,139	1,440	2,171	3,507	6,534	35,358	9.5	14
328	86	66	95	80	1,030	.3	15
319	65	209	176	93	1,358	.4	16
19,020	4,382	4,162	6,026	7,906	70,436	18.8	17
39,423	7,443	7,390	5,590	13,558	107,368	28.7	18
-	910 d	-	-	-	1,310	.4	19
39,423	8,353	7,390	5,590	13,558	108,708	29.1	20
88	1,053	1,334	638	56	3,869	1.0	21
115,712	21,325	31,002	27,416	40,362	373,937	100.0	22

Table 9. - EXPENDITURE

ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	% of TOTAL	No.
343	148	422	380	175	3,199	.9	23
3,052	1,111	2,250	2,259	3,166	18,598	5.3	24
4,382	840	948	921	2,064	16,486	4.7	25
18,264	1,579	3,327	3,410	5,218	63,978	18.3	26
1,962	391	516	444	519	6,507	1.8	27
373	82	98	144	161	1,999	.6	28
1,321	31	307 f	147	1,492	3,375	1.0	29
6,757	992	1,320	1,394	1,776	18,249	5.2	30
13,463	2,278	3,630	3,267	5,662	45,330	13.0	31
23,876	3,774	5,871	5,396	9,610	75,460	21.6	32
25,348	2,513	4,571	4,503	5,180	63,375	18.1	33
4,904	287	548	493	406	15,910	4.5	34
4,720	791	629	1,200	2,623	20,499	5.9	35
20,798	3,342	4,013	3,343 g	6,266	58,746	16.8	36
7,799	187	128	718	65	13,664	3.9	37
113,486	14,572	22,707	22,623	34,773	349,915	100.0	38

e Excludes sinking fund earnings as follows: P.E.I., 64; N.S., 401; N.B., 519;
Que., 1,660; Ont., 16; Man., 574; Sask., 727; Alta., 383; B.C., 584.

f Excludes 16,878 guarantees implemented re Seed Grain and Supplies.

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

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

For Fiscal Years ended nearest Dec. 31, 1944
(Dollars per capita)

Table 10. - REVENUE

No.	ITEM	P.E.I.	N. S.	N. B.
	Population 1943 Estimates - 000's	91	612	462
	Taxes:			
1	Amusement .....	.35	.58	.38
2	Corporation	-	-	-
3	Gasoline	3.21	3.66	3.81
4	Income - Persons .....	.10	-	-
5	Real and Personal Property	1.33	.12	.27
6	Retail Sales	-	-	-
7	Succession Duties .....	.90	.83	.79
8	Tobacco .....	.61	-	1.09
9	Other	-	.09	.02
10	Sub-total, Items 1 - 9	6.50	5.28	6.36
	Licences, Permits and Fees:			
11	Motor Vehicle	1.86	2.81	3.01
12	Other .....	.60	.69	.38
13	Sub-total, Items 11 - 12	2.46	3.50	3.39
14	Public Domain .....	.02	1.30	3.06
15	Fines and Penalties .....	.10	.09	.08
16	Sale of Commodities and Services .....	.09	.09	.05
17	Liquor Control	2.65	11.22	7.57
	Other Governments:			
18	Dominion of Canada	12.12	6.89	10.26
19	Own Municipalities	-	.70	-
20	Sub-total, Items 18 - 19	12.12	7.59	10.26
21	Other Revenue .....	.05	.03	.06
22	TOTAL NET COMBINED REVENUE	23.99	29.10	30.83

Table 11. - EXPENDITURE

No.	ITEM	P.E.I.	N. S.	N. B.
	Population 1943 Estimates - 000's	91	612	462
23	Legislation .....	.26	.14	.38
24	General Government	1.51	1.32	.79
25	Protection to Person and Property .....	.86	.49	.50
26	Highways, Bridges and Ferries	10.69	6.13	12.02
	Public Welfare:			
27	Health .....	.49	.51	.30
28	Labour .....	.04	.06	.03
29	Relief .....	.13	-	-
30	Old Age and Blind Pensions	1.33	1.71	1.87
31	Other Public Welfare	3.95	2.80	1.35
32	Sub-total, Items 27 - 31	5.94	5.08	3.55
33	Education	5.03	3.80	2.86
34	Agriculture .....	.86	.78	.85
35	Public Domain .....	.01	.71	1.64
36	Debt Charges (Excl. Debt Retirement)	5.11	5.41	8.81
37	Other Expenditure .....	.16	.90	3.02
38	TOTAL NET COMBINED EXPENDITURE	30.43	24.76	34.42

a See footnote f p. 23.

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

For Fiscal Years ended nearest Dec. 31, 1944
(Dollars per capita)

Table 10. - REVENUE

QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	All Provinces	No.
3,500	3,965	732	846	818	932	11,958	
.42	.56	.38	.04	.45	.84	.47	1
.05	.09	.11	-	.17	-	.06	2
3.15	4.77	3.28	4.00	4.66	3.49	3.94	3
.03	.07	.17	.00	.12	-	.05	4
-	.05	.05	3.66	1.71	1.61	.55	5
3.70	-	-	5.79	-	-	1.49	6
1.57	3.22	.91	.59	1.10	2.33	1.96	7
1.27	-	-	-	-	-	.42	8
.54	35	.04	.11	.11	.64	.35	9
10.73	9.11	4.94	14.19	8.32	8.91	9.20	10
2.24	2.40	2.20	2.81	3.81	3.45	2.59	11
.84	.70	.98	1.52	1.78	1.30	.92	12
3.08	3.10	3.18	4.33	5.59	4.75	3.51	13
3.24	2.05	1.97	2.56	4.29	7.01	2.96	14
.08	.08	.12	.08	.12	.09	.09	15
.12	.08	.09	.25	.21	.10	.11	16
5.24	4.80	5.99	4.92	7.37	8.48	5.89	17
6.83	9.94	10.17	8.74	6.83	14.55	8.98	18
-	-	1.24	-	-	-	.11	19
6.83	9.94	11.41	8.74	6.83	14.55	9.09	20
.19	.02	1.44	1.58	.78	.06	.32	21
29.51	29.18	29.14	36.65	33.51	43.95	31.26	22

Table 11. - EXPENDITURE

QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	All Provinces	No.
3,500	3,965	732	846	818	932	11,958	
.41	.09	.20	.50	.46	.19	.27	23
1.56	.77	1.52	2.66	2.76	3.40	1.56	24
1.92	1.10	1.15	1.12	1.13	2.21	1.38	25
6.26	4.61	2.16	3.93	4.17	5.60	5.35	26
.62	.49	.53	.61	.54	.56	.54	27
.31	.09	.11	.12	.18	.17	.17	28
.02	.33	.04	.36 a	.18	1.60	.28	29
1.14	1.71	1.36	1.56	1.71	1.90	1.53	30
4.09	3.40	3.11	4.29	3.99	6.08	3.79	31
6.18	6.02	5.15	6.94	6.60	10.31	6.31	32
4.90	6.39	3.43	5.40	5.50	5.56	5.30	33
2.38	1.24	.39	.65	.60	.44	1.33	34
2.67	1.19	1.08	.74	1.47	2.81	1.71	35
3.75	5.24	4.57	4.75	4.09 b	6.72	4.91	36
.80	1.97	.26	.15	.88	.07	1.14	37
30.83	28.62	19.91	26.84	27.66	37.31	29.26	38

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

TABLE 12. - ASSETS AND LIABILITIES OF CAPITAL, REVENUE, AND SINKING FUNDS - COMBINED
As at Fiscal Year Ends nearest Dec. 31, 1944
(Thousands of Dollars)

No.	ITEM	P.E.I.	N. S.	N.B.
ASSETS				
1	Cash	174	135	101
2	Investments	2,395	18,346	15,420
3	Taxes Receivable	-	384	307
4	Interest Receivable	-	-	-
5	Advances, etc., Due from Government Agencies			
6	Government Utilities	-	13,208	6,818
7	Liquor Boards	70	226	897
8	Working Capital Funds and Public Service Enterprises	162	393	9
9	Sub-total, Items 5 - 7	232	13,827	7,724
10	Other Advances and Accounts Receivable	154	3,165	1,838
11	Inventories	-	683	142
12	Deferred and Prepaid Charges	833	27	15,449
13	Debenture Discount Unamortized	231	879	324
14	Accrued Revenue	-	160	98
15	General Fixed Assets	9,385	79,141	80,685
	TOTAL	13,404	116,747	122,088
LIABILITIES				
16	Funded Debt	10,648	95,875	104,828
17	Treasury Bills:			
18	Held by Dominion Government	-	-	-
19	Held by Provincial Funds	-	-	-
20	Held by Others	-	2,250	600
21	Sub-total, Items 17 - 19	-	2,250	600
22	Savings Deposits	-	-	-
23	Temporary Loans	1,569	1,039	1,329
24	Due to Trust, Reserve and Agency Funds	9	3	174
25	Accrued Expenditure	-	673	1,110
26	Accounts Payable and Other Liabilities	-	1,449	600
27	Reserves and Deferred Credits	2,559	7,106	12,706
	SUB-TOTAL	14,785	108,395	121,347
28	Excess of Assets over Liabilities & Reserves	-1,381	8,352	741
29	TOTAL	13,404	116,747	122,088

a Includes Relief Account.

b Includes 15,000 special deposit for redemption of loan and 32 deposit by School of Higher Commercial Studies.

c Excludes 6,537 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, 1944
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK. a	ALTA.	B. C.	TOTAL	No.
16,196 b	100	5,280	15,242	18,813 c	16,220	72,261	1
62,254	32,429	40,197	32,786	21,064	29,606	254,497	2
640	376	-	2,583	981	3,182	8,453	3
-	-	-	-	1,657	-	1,657	4
9,075	125,683	21,243	15,418	24,694	98,042 d	314,181	5
5,249	6,535	-	353	27	612	13,969	6
40,839	30,459	4,044	17,762	14,767	7,605	116,040	7
55,163	162,677	25,287	33,533	39,488	106,259	444,190	8
26,085	6,131	2,564	69,662	30,984	8,758	149,341	9
-	3,162	204	366	943	-	5,500	10
147,510	33,263	22,057	2,298	34,872	212	256,521	11
5,706	4,830	82	4,624	4,151	-	20,827	12
491	-	-	137	160	-	1,046	13
261,676	457,733	46,391	56,812	69,111	113,176	1,174,110	14
575,721	700,701	142,062	218,043	222,224	277,413	2,388,403	15
406,781	611,620	79,630	127,456	127,961	113,403	1,678,202	16
-	-	24,760	97,406	26,238	34,467	182,871	17
-	-	-	-	1,659	2,725	4,384	18
31,200	-	8,799	8,866	-	-	51,715	19
31,200	-	33,559	106,272	27,897	37,192	238,970	20
-	42,644	-	-	3,127	-	45,771	21
-	5,095	-	-	-	-	9,032	22
5,082	6,407	2,839	1,269	4,014	2,017	21,814	23
3,191	7,809	1,589	1,177	742	1,650	17,941	24
8,026	2,172	178	267	734	3,914	17,340	25
80,247	2,428	16,003	69,964	33,492	61,832 e	286,337	26
534,527	678,175	133,798	306,405	197,967	220,008	2,315,407	27
41,194	22,526	8,264	-88,362	24,257	57,405	72,996	28
575,721	700,701	142,062	218,043	222,224	277,413	2,388,403	29

d Includes 36,150 interest on advances to P.G.E. Railway Co.

e Includes 36,150 reserve against interest on loans to P.G.E. Railway Co.
 See footnote d

TABLE 13. - ASSETS AND LIABILITIES OF WORKING CAPITAL FUNDS AND
MISCELLANEOUS PUBLIC SERVICE ENTERPRISES^a
As at Fiscal Year Ends nearest Dec. 31, 1944
(Thousands of Dollars)

No.	ITEM	P.E.I.	N. S.	N. B.
ASSETS				
1	Cash	3	23	-
2	Investments	-	-	-
3	Interest Receivable	-	-	17
4	Advances and Accounts Receivable	5	331	537
5	Inventories	12	1	-
6	Properties Held for Sale	-	52	11
7	Deferred and Prepaid Charges	1	-	-
8	Accrued Revenue	-	-	-
9	General Fixed Assets	208	-	-
10	Other Assets	-	-	-
11	TOTAL	229	407	565
LIABILITIES				
12	Funded Debt	50	-	-
13	Temporary Loans and Overdrafts	-	-	-
14	Due to Capital or Revenue Funds	162	393	9
15	Accrued Expenditure	-	-	-
16	Accounts Payable and Other Liabilities	35	14	-
17	Reserves and Deferred Credits	-	-	-
18	SUB-TOTAL	247	407	9
19	Excess of Assets over Liabilities and Reserves	-18	-	556
20	TOTAL	229	407	565

^a Excludes government owned and operated utilities. See text p. 8 for list of Boards, Commissions, etc., included.

^b 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, 1944
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	No.
3	33	229	26	248	568	1,133	1
-	-	150	-	215	-	365	2
47	1,148	52	839	20	285	2,408	3
38,088	26,100	1,412	7,502	1,710	10,171	85,856	4
150	16	32	208	903	159	1,481	5
-	245	1,281	2,724	-	862	5,175	6
46	40	-	1	16	-	104	7
-	-	2	-	-	-	2	8
3,147	6,568	6	1,321	6,548	210	18,008	9
-	236 ^b	-	814	14	-	1,064	10
41,481	34,386	3,164	13,435	9,674	12,255	115,596	11
<hr/>							
-	3,709 ^c	-	-	58	-	3,817	12
44	12	-	-	171	-	227	13
40,839	30,170 ^d	4,044	18,053 ^d	14,828 ^d	7,605	116,103	14
-	32	-	-	64	-	96	15
19	140	5	44	257	1	515	16
-	3,551	7	2,474	1,620	735	8,387	17
40,902	37,614	4,056	20,571	16,998	8,341	129,145	18
579	-3,228	-892	-7,136	-7,324	3,914	-13,549	19
41,481	34,386	3,164	13,435	9,674	12,255	115,596	20

^c Included in contingent liabilities, Table 17, page 33.

^d Differences between these amounts and those shown in Table 12, pp. 26-27, due to differences between fiscal years 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, 1944
(Thousands of Dollars)

No.	ITEM	P.E.I.	N. S.	N. B.
1	Cash	1	246	334
2	Investments	-	-	-
3	Accounts Receivable (gross)	46	4	2
4	Inventories	35	995	571
5	Deferred and Prepaid Charges	-	31	-
6	General Fixed Assets	4	296	-
7	Other	-	-	-
8	TOTAL	86	1,572	907
	LIABILITIES			
9	Temporary Loans	-	-	-
10	Due Capital or Revenue Fund	70	226	897
11	Accounts Payable and Other Liabilities	-	553	-
12	Reserves and Deferred Credits	16 b	793	10
13	TOTAL	86	1,572	907

a Amount does not agree with that shown in Table 12, p. 27 because liquor Board's fiscal year end is March 31, whereas the Province's is April 30.

TABLE 15. - ASSETS OF SINKING AND SPECIAL DEBT RETIREMENT FUNDS
As at Fiscal Year Ends nearest Dec. 31, 1944
(Thousands of Dollars)

No.	ITEM	P.E.I.	N. S.	N. B.
14	Cash	164	117	101
15	Investments	2,395	12,328	15,131 e
16	Accrued Interest	-	122	-
17	Other	-	-	6 h
18	TOTAL ASSETS HELD	2,559	12,567	15,238
19	Less: Due to Other Funds	-	-	-
20	NET FUND ASSETS	2,559	12,567 i	15,238

d Includes 15,000 special deposit for redemption of loans and 32 deposit by School of Higher Commercial Studies.

e Includes 29 matured and unpaid.

f Fair value before adding 221, net premium less discount on bonds purchased.

g Includes 2,952 matured and unpaid.

TABLE 14. - ASSETS AND LIABILITIES OF LIQUOR CONTROL BOARDS
 As at Fiscal Year Ends nearest Dec. 31, 1944
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	No.
1,235	3,303	315	2,948	568	761	9,711	1
-	-	50	-	-	-	50	2
236	446	143	19	40	228	1,224	3
5,783	3,628	608	684	767	1,397	14,468	4
114	53	14	4	22	114	352	5
93	102	-	92	1	146	734	6
-	-	1	-	-	-	1	7
7,521	7,532	1,131	3,747	1,398	2,646	26,540	8
-	-	-	-	-	-	-	9
5,249	6,335	-	2,320 a	27	612	15,936	10
2,182	997	474	385	962	983	6,536	11
90	-	657 c	1,042	409	1,051	4,068	12
7,521	7,532	1,131	3,747	1,398	2,646	26,540	13

b Includes 15 surplus.

c Includes 400 surplus.

TABLE 15. - ASSETS OF SINKING AND SPECIAL DEBT RETIREMENT FUNDS
 As at Fiscal Year Ends nearest Dec. 31, 1944
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	No.
15,540 d	100	22	961	177	340	17,522	14
62,254 f	28,932	17,876	30,083	16,619 g	17,087	202,705	15
404	-	-	137	160	-	823	16
-	-	-	-	-	-	6	17
78,198	29,032	17,898	31,181	16,956	17,427	221,056	18
-	-	-	4,181	-	-	-181	19
78,198	29,032	17,898 j	31,000	16,956 k	17,427	220,875	20

h Advances to municipalities.

i Excludes Sinking Fund of 2,322 held by Nova Scotia Power Commission against bonds issued by Province for purpose of making advances to the Commission.

j Includes 135 profit on sale of investments.

k Includes 133 (23 cash and 110 investments) sinking fund re drainage district debentures assumed by province.

TABLE 16. - ASSETS AND LIABILITIES OF TRUST, RESERVE AND AGENCY FUNDS
As at Fiscal Year Ends nearest Dec. 31, 1944
(Thousands of Dollars)

No.	ITEM	P.E.I.	N. S.	N. B.
ASSETS				
1	Cash	14	130	3
2	Investments	255	805	735
3	Advances and Accounts Receivable	-	169	-
4	Accrued Interest	-	3	-
5	Other	-	-	-
6	TOTAL ASSETS HELD	269	1,107	738
7	Add: Due from Capital, Revenue and Sinking Fund	9	3	174
8	TOTAL	278	1,110	912
LIABILITIES				
9	Trust, Reserve and Agency Fund Balances	278	1,110	909
10	Accounts Payable and Other Liabilities	-	-	3
11	TOTAL	278	1,110	912

a Includes 3,985 arrears of assessed taxes.

TABLE 17. - CONTINGENT LIABILITIES
As at Fiscal Year Ends nearest Dec. 31, 1944
(Thousands of Dollars)

No.	ITEM	P.E.I.	N. S.	N. B.
12	Guaranteed Bonds or Debentures	50	1,545	1,246
13	Less: Sinking Funds	-	63	168
14	Net Guaranteed Bonds or Debentures	50	1,482	1,078
15	Loans under Municipal Improvements Assistance Act	6	573	309
16	Guaranteed Bank Loans	75	663	779
17	Other Indirect Liabilities	31	6	-
18	TOTAL CONTINGENT LIABILITIES (less Sinking Funds)	162	2,729	2,256

c Includes 3,476 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, 1944
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	No.
-	-	495	3,280	20,810	1,689	26,421	1
-	-	28,704	24,766	30,333	16,367	101,965	2
-	-	5	3,237	7,281 ^a	-	10,682	3
-	-	35	47	-	-	85	4
-	-	-	-	4,432	-	4,432	5
-	-	29,239	31,320	62,856	18,056	143,585	6
5,082	6,407	2,839	1,269	4,014	2,017	21,814	7
5,082 ^b	6,407	32,078	32,589	66,870	20,073	165,399	8
5,082	6,407	32,078	32,589	64,753	20,073	163,279	9
-	-	-	-	2,117	-	2,120	10
5,082 ^b	6,407	32,078	32,589	66,870	20,073	165,399	11

^b Excludes 13,193 miscellaneous securities deposited for safe keeping by various municipalities, school corporations, etc.

TABLE 17. - CONTINGENT LIABILITIES
As at Fiscal Year Ends nearest Dec. 31, 1944
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	No.
5,465	126,658	2,386	472	6,536	6,664	151,022	12
128	1,170	-	340	2,595	1,906	6,370	13
5,337	125,488 ^c	2,386	132	3,941	4,758	144,652	14
1,398	-	145	682	555	1,733	5,496	15
3,773	2,241	-	440	1,758 ^d	2	9,731	16
26,306 ^e	5	-	570	-	2,384	29,302	17
36,814	127,734	2,531	1,824	6,254	8,877	189,181	18

^d Includes 813 re: Co-operative Credit Societies - Net Capital and reserves of 344 of the Alberta Rural Credit Corporation, are considered as security against this guarantee.

^e Commitments re future annual payments to various municipalities.

TABLE 18. - ANALYSIS OF INVESTMENTS (SUMMARY OF ALL FUNDS),
 BY ISSUING AUTHORITY - DIRECT OR GUARANTEED
 as at Fiscal Year Ends nearest Dec. 31, 1944
 (Thousands of Dollars)

No.	ISSUING AUTHORITY	P.E.I.	N. S.	N. B.
SECURITIES				
DOMINION GOVERNMENT:				
1	Direct a	968	14,174	4,941
2	Guaranteed	79	245	44
3	Sub-total, Dominion	1,047	14,419	4,985
PROVINCIAL GOVERNMENTS:				
	P.E.I.			
4	Direct	388	129	-
5	Guaranteed	-	-	-
	N. S.			
6	Direct	71	846	-
7	Guaranteed	-	4	-
	N. B.			
8	Direct	312	304	10,502
9	Guaranteed	-	52	3
	QUE.			
10	Direct	388	411	50
11	Guaranteed	-	-	-
	ONT.			
12	Direct	-	185	-
13	Guaranteed	-	5	-
	MAN.			
14	Direct	82	40	-
15	Guaranteed	-	-	-
	SASK.			
16	Direct	227	-	25
17	Guaranteed	-	-	-
	ALTA.			
18	Direct	-	-	122 b
19	Guaranteed	-	-	-
	B. C.			
20	Direct	25	20	4
21	Guaranteed	-	-	-
	All Provinces			
22	Direct	1,493	1,935	10,703
23	Guaranteed	-	61	3
24	Sub-total Provincial	1,493	1,996	10,706
MUNICIPAL AND SCHOOL CORPORATIONS:				
25	Own Province	110	2,578	464
25	Other Provinces	-	-	-
27	Sub-total, Municipal and School	110	2,578	464
28	OTHER SECURITIES	-	158	-
29	TOTAL SECURITIES	2,650	19,151	16,155
30	OTHER INVESTMENTS	-	-	-
31	TOTAL INVESTMENTS	2,650	19,151	16,155

a Dominion of Canada 4% non-transferable debenture stock held in School Lands Funds as follows: Manitoba, 5,920; Saskatchewan, 17,809; Alberta, 9,565.

b Includes 29 matured and unpaid.

TABLE 18. - ANALYSIS OF INVESTMENTS (SUMMARY OF ALL FUNDS),
 BY ISSUING AUTHORITY - DIRECT OR GUARANTEED
 As at Fiscal Year Ends nearest Dec. 31, 1944
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	No.
2,338	20,431	32,545 ^a	24,030 ^a	30,968 ^a	26,806	157,201	1
-	-	2,343	-	34	214	2,959	2
2,338	20,431	34,888	24,030	31,002	27,020	160,160	3
-	-	-	-	-	-	517	4
-	-	-	-	-	-	-	5
-	-	-	-	-	5	922	6
-	-	-	-	-	-	4	7
-	-	-	-	-	-	11,118	8
-	-	-	-	-	-	55	9
52,385	-	1	-	-	-	53,235	10
2,222	-	-	-	-	-	2,222	11
-	8,041	75	-	1	-	8,302	12
-	-	-	-	-	-	5	13
-	-	16,934	-	-	10	17,066	14
-	-	-	-	12	-	12	15
-	-	112	32,671	449	1,383	34,867	16
-	-	-	95	--	-	95	17
-	-	62	-	16,448 ^c	404	17,036	18
-	-	-	-	2,948	294	3,242	19
-	-	-	-	72	15,081 ^d	15,202	20
-	-	-	-	-	1,084	1,084	21
52,385	8,041	17,184	32,671	16,970	16,883	158,265	22
2,222	-	-	95	2,960	1,378	6,719	23
54,607	8,041	17,184	32,766	19,930	18,261	164,984	24
5,308	3,497	9,327	752	550	1,376	23,962	25
-	-	10	-	-	-	10	26
5,308	3,497	9,337	752	550	1,376	23,972	27
1	460	1,772	2	110	8	2,511	28
62,254	32,429	63,181	57,550	51,592	46,665	351,627	29
-	-	5,920	2	20	-	5,942	30
62,254	32,429	69,101	57,552	51,612	46,665	357,569	31

^c Includes 3,314 matured and unpaid, 1,659 Treasury Bills, and 423 Savings Certificates.

^d Includes 2,725 Treasury Bills (Sup'n. Fund 2,300; S.F. 425).

TABLE 19. - ANALYSIS OF INVESTMENTS BY FUND IN WHICH HELD AND BY ISSUING AUTHORITY
As at Fiscal Year Ends nearest Dec. 31, 1944
(Thousands of Dollars)

No.	ITEM	P.E.I.	N. S.	N. B.
1	CAPITAL, REVENUE AND SINKING FUNDS	2,395	18,346	15,420
2	SECURITIES	2,395	18,346	15,420
3	Dominion	930	13,781	4,671
4	Provincial	1,360	1,957	10,368
5	P.E.I.	388	129	-
6	N. S.	56	811	-
7	N. B.	194	356	10,248
8	Que.	388	411	-
9	Ont.	-	190	-
10	Man.	82	40	-
11	Sask.	227	-	-
12	Alta.	-	-	116 b
13	B. C.	25	20	4
14	Municipal and School (Own Province)	45	2,461	381
15	Other Securities	-	147	-
16	OTHER INVESTMENTS	-	-	-
17	WORKING CAPITAL AND LIQUOR FUNDS	-	-	-
18	SECURITIES	-	-	-
19	Dominion	-	-	-
20	Municipal and School (Own Province)	-	-	-
21	TRUST, RESERVE AND AGENCY FUNDS	255	805	735
22	SECURITIES	255	805	735
23	Dominion	57	638	314
24	Provincial	133	39	338
25	P.E.I.	-	-	-
26	N. S.	15	39	-
27	N. B.	118	-	257
28	Que.	-	-	50
29	Ont.	-	-	-
30	Man.	-	-	-
31	Sask.	-	-	25
32	Alta.	-	-	6
33	B. C.	-	-	-
34	Municipal and School	65	117	83
35	Own Province	65	117	83
36	Other Provinces	-	-	-
37	Other Securities	-	11	-
38	OTHER INVESTMENTS	-	-	-
39	TOTAL INVESTMENTS, ALL FUNDS	2,650	19,151	16,155

a Includes 162 unrealized surplus from sinking fund investments.

b Includes 29 matured and unpaid.

c Includes 2,978 matured and unpaid and 1,659 Treasury Bills.

d Includes 50 Liquor Funds

TABLE 19. - ANALYSIS OF INVESTMENTS BY FUND IN WHICH HELD AND BY ISSUING AUTHORITY
As at Fiscal Year Ends nearest Dec. 31, 1944
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	No.	
62,254	32,429	40,197	32,786	21,064	29,768 a	254,659	1	
62,254	32,429	40,197	32,786	21,044	29,768 a	254,639	2	
2,338	20,431	19,344	3,851	5,280	18,622	89,308	3	
54,607	8,041	12,075	28,209	15,557	11,037	143,211	4	
-	-	-	-	-	-	517	5	
-	-	-	-	-	-	867	6	
-	-	-	-	-	-	10,798	7	
54,607	-	-	-	-	-	55,406	8	
-	8,041	-	-	-	-	8,231	9	
-	-	12,075	-	-	-	12,197	10	
-	-	-	28,209	449	777	29,662	11	
-	-	-	-	15,036 c	399	15,551	12	
-	-	-	-	72	9,861	9,982	13	
5,308	3,497	8,693	726	207	109	21,427	14	
1	460	85	-	-	-	693	15	
-	-	-	-	20	-	20	16	
-	-	200 d	-	215	-	415	17	
-	-	200 d	-	215	-	415	18	
-	-	200 d	-	183	-	383	19	
-	-	-	-	32	-	32	20	
-	-	28,704	24,766	30,333	16,367	101,965	21	
-	-	22,784	24,764	30,333	16,367	96,043	22	
-	-	15,344 e	20,179 e	25,539 e	8,385	70,456	23	
-	-	5,109	4,557	4,373	6,785	21,334	24	
-	-	-	-	-	-	-	25	
-	-	-	-	-	5	59	26	
-	-	-	-	-	-	375	27	
-	-	1	-	-	-	-	51	28
-	-	75	-	1	-	76	29	
-	-	4,859	-	12	10	4,881	30	
-	-	112	4,557	-	581	5,275	31	
-	-	62	-	4,360 f	275	4,703	32	
-	-	-	-	- e	5,914	5,914	33	
-	-	644	26	311	1,189	2,435	34	
-	-	634	26	311	1,189	2,425	35	
-	-	10	-	-	-	10	36	
-	-	1,687	2	110	8	1,818	37	
-	-	5,920	2	-	-	5,922	38	
62,254	32,429	69,101	57,552	51,612	46,135	357,039	39	

e 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.

f Includes 336 matured and unpaid and 423 Savings Certificates.

TABLE 20 . . . ANALYSIS OF FUNDED DEBT, BY CURRENCY OF PAYMENT
As at Fiscal Year Ends nearest Dec. 31, 1944
(Thousands of Dollars)

No.	PAYABLE IN	P.E.I.	N. S.	N. B.
	CANADA ONLY:			
1	Held by the Province a	388	275	10,442
2	Held by Others	10,260	53,249	50,232
3	Sub-total	10,648	53,524	60,674
	LONDON (ENG.) ONLY:			
4	Held by the Province a	-	2	-
5	Held by Others	-	1,775	4,024
6	Sub-total	-	1,777	4,024
	LONDON (ENG.) AND CANADA:			
7	Held by the Province a	-	-	45
8	Held by Others	-	-	2,929
9	Sub-total	-	-	2,974
	NEW YORK ONLY:			
10	Held by the Province a	-	-	-
11	Held by Others	-	-	-
12	Sub-total	-	-	-
	NEW YORK AND CANADA:			
13	Held by the Province a	-	531	2
14	Held by Others	-	40,043	37,154
15	Sub-total	-	40,574	37,156
	LONDON (ENG.) NEW YORK AND CANADA:			
16	Held by the Province a	-	-	-
17	Held by Others	-	-	-
18	Sub-total	-	-	-
	LONDON (ENG.) AND PARIS:			
19	Held by the Province a	-	-	-
20	Held by Others	-	-	-
21	Sub-total	-	-	-
	SUMMARY:			
22	Held by the Province a	388	808	10,489
23	Held by Others	10,260	95,067	94,339
24	TOTAL	10,648	95,875	104,828

a 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, 1944
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	No.
46,663	3,734	8,854	20,712	3,889	6,458	101,415	1
253,855	376,361 b	18,038	51,334	25,897	38,904	878,130	2
300,518	380,095	26,892	72,046	29,786	45,362	979,545	3
1,284	1,442	1,607	-	2,743	856	7,934	4
4,443	2,103	6,434	-	12,275	6,412	37,479	5
5,727	3,551	8,041	-	15,018	7,275	45,413	6
-	-	1,508	1,061	514	-	3,128	7
-	-	3,413	7,258	3,486	-	17,086	8
-	-	4,921	8,319	4,000	-	20,214	9
-	23,000	6,905	-	-	4,000	33,905	10
-	23,000	6,905	-	-	4,000	33,905	11
							12
2,621	157	5,185	10,392	5,078	4,639	29,205	13
76,379	14,785	24,191	31,378	54,164	48,127	326,221	14
79,000	14,942	29,376	42,370	59,242	52,766	355,426	15
156	2,708	151	100	874	448	4,437	16
16,644	187,324	3,344	4,621	13,041	3,552	234,526	17
16,800	130,032	3,495	4,721	19,915	4,000	238,963	18
1,661	-	-	-	-	-	1,661	19
3,075	-	-	-	-	-	3,075	20
4,736	-	-	-	-	-	4,736	21
52,385	8,041	17,305	32,865	13,098	12,401	147,780	22
354,396	603,579	62,325	94,591	114,863	101,002	1,530,422	23
406,781	611,620	79,630	127,456	127,961	113,403	1,678,202	24

b Includes 71 Railway Aid Certificates.

TABLE 21. - ANALYSIS OF FUNDED DEBT BY INTEREST RATES
 As at Fiscal Year Ends nearest Dec. 31, 1944
 (Thousands of Dollars)

No.	INTEREST RATE	P.E.I.	N. S.	N. B.
1	1 $\frac{1}{2}\%$	-	-	-
2	1 $\frac{3}{4}\%$	-	-	-
3	2 $\frac{1}{2}\%$	-	-	-
4	2 $\frac{1}{4}\%$	-	-	5,500
5	2 $\frac{1}{2}\%$	-	-	-
6	2 $\frac{3}{4}\%$	-	-	2,000
7	3 $\frac{1}{2}\%$	3,900	15,949	4,114
8	3 $1\frac{1}{2}\%$	-	-	-
9	3 $\frac{1}{4}\%$	80	8,886	11,850
10	3 $\frac{1}{2}\%$	900	28,466	14,313
11	3 $\frac{3}{4}\%$	-	-	7,185
12	4 $\frac{1}{2}\%$	3,900	-	15,408
13	4 $\frac{1}{4}\%$	-	-	-
14	4 $\frac{1}{2}\%$	470	27,389	12,931
15	4 $\frac{3}{4}\%$	-	-	6,675
16	5 $\frac{1}{4}\%$	248	15,185	13,873
17	5 $\frac{1}{2}\%$	-	-	100
18	5 $\frac{1}{2}\%$	150	-	10,879
19	6 $\frac{1}{2}\%$	1,000	-	-
20	Unclassified	-	-	-
21	TOTAL	10,648	95,875	104,828
22	AVERAGE COUPON RATE, %	3.84	3.92	4.07

TABLE 22. - ANALYSIS OF FUNDED DEBT BY TERM OF ISSUE
 As at Fiscal Year Ends nearest Dec. 31, 1944
 (Thousands of Dollars)

No.	TERM OF ISSUE	P.E.I.	N. S.	N. B.
	Years			
23	1 - 3	-	-	-
24	4 - 6	850	-	5,500
25	7 - 9	730	4,141	3,000
26	10 - 12	7,200	28,341	35,982
27	13 - 15	1,000	11,215	6,443
28	16 - 18	-	-	5,007
29	19 - 21	868	11,682	15,104
30	22 - 24	-	-	840
31	25 - 27	-	13,370	7,944
32	28 - 30	-	25,349	22,587
33	Over 30	-	1,777	2,421
34	Unclassified	-	-	-
35	TOTAL	10,648	95,875	104,828
36	AVERAGE TERM OF ISSUE (YEARS)	11.6	20.2	18.1

- a Shown at contractual rates although interest is actually paid at reduced rates in accordance with Alberta Statutes, 1936, Chapter 11.
- b Includes \$15,000,000 La Banque Canadienne Nationale bonds on which no interest is paid.
- c Railway Aid Certificates, non interest bearing.

TABLE 21. - ANALYSIS OF FUNDED DEBT BY INTEREST RATES
As at Fiscal Year Ends nearest Dec. 31, 1944
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA. ^a	B. C.	TOTAL	No.
-	8,000	-	-	-	-	8,000	1
-	26,000	-	-	-	-	26,000	2
15,000	15,635	2,386	-	-	5,050	38,071	3
-	-	-	-	-	300	5,800	4
5,000	32,000	-	-	-	5,854	42,854	5
-	-	4,519	-	-	-	6,519	6
105,386	97,944	500	1,239	-	7,916	236,948	7
-	2,000	-	-	-	-	2,000	8
59,470	51,264	-	-	-	-	131,550	9
72,678	23,021	4,348	1,577	-	16,691	161,994	10
32,550	-	-	17,240	-	-	56,975	11
39,561	46,427	22,624	30,586	7,903	9,941	176,350	12
17,850	-	-	-	-	-	17,850	13
43,871	110,516	21,391	38,622	51,506	28,741	335,437	14
-	35,700	261	-	-	-	42,636	15
15,415 ^b	121,047	7,367	20,017	45,735	31,910	270,797	16
-	-	-	-	-	-	100	17
-	41,995	7,500	10,195	7,846	-	78,565	18
-	-	8,734	7,990	14,971	7,000	39,685	19
-	71 ^c	-	-	-	-	71	20
406,781	611,620	79,630	127,456	127,961 ^d	113,403	1,678,202	21
3.53	3.93	4.43	4.50	4.88	4.22	4.00	22

TABLE 22. - ANALYSIS OF FUNDED DEBT BY TERM OF ISSUE
As at Fiscal Year Ends nearest Dec. 31, 1944
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	No.
5,000	59,000	-	5,528	-	7,000	76,528	23
18,470	16,835	8,583	10,450	2,400	-	63,088	24
28,500	60,314	1,300	327	-	3,920	102,232	25
73,205	40,000	2,215	9,949	-	18,948	215,840	26
155,945	112,584	11,044	-	15,355	5,000	318,586	27
24,300	30,304	1	-	5,000	-	64,612	28
10,000	6,031	6,079	39,930	27,900	14,495	132,089	29
-	19,893	4,000	1,500	2,850	7,321	36,404	30
28,089	115,045	10,546	23,145	12,386	35,301	245,826	31
35,865	83,834	22,901	29,167	42,137	7,726	269,566	32
27,407	67,709	12,961	7,460	19,933	13,692	153,360	33
-	71 ^c	-	-	-	-	71	34
406,781	611,620	79,630	127,456	127,961 ^e	113,403	1,678,202	35
17.4	19.3	24.0	21.6	26.4	21.3	19.9	36

^d Includes 34,141 past due debentures and stock: 9,758 at 6%, 1,000 at 5½%, 14,698 at 5%, 6,632 at 4½% and 2,053 at 4%.

^e Includes 34,141 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
BY CURRENCY OF PAYMENT**

Based on Debt Outstanding at close of Fiscal Years ended nearest
to December 31, 1944
(Thousands of Dollars)

No.	Year	PAYABLE IN	P. E. I.		N. S.		N. B.		QUE.	
			Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.
1	1945	Canada only.....	2,625	399	4,000	1,725	2,923	2,396	7,970	10,357
2		London (Eng.) only....	-	-	675	46	-	184	-	258
3		London (Eng.) & Canada	-	-	-	-	-	144	-	-
4		New York only.....	-	-	-	-	-	-	-	-
5		New York & Canada....	-	-	-	1,902	20	1,524	1,000	2,771
6		London (Eng.), New York & Canada	-	-	-	-	-	-	-	72 c
7		Other	-	-	-	-	-	-	-	142
8		Total	2,625	399	4,675	3,743	2,943	4,248	8,970	13,600
9	1946	Canada only	690	318	2,549	1,645	10,146	2,258	3,500	10,074
10		London (Eng.) only ...	-	-	304	29	-	184	-	258
11		London (Eng.) & Canada	-	-	-	-	-	144	-	-
12		New York Only	-	-	-	-	-	-	-	-
13		New York & Canada	-	-	-	1,902	20	1,523	1,000	2,741
14		London (Eng.), New York & Canada.....	-	-	-	-	-	-	-	72 c
15		Other	-	-	-	-	-	-	-	142
16		Total	690	318	2,853	3,576	10,166	4,109	4,500	13,287
17	1947	Canada Only	1,560	256	4,140	1,556	571	1,366	31,000	9,980
18		London (Eng.) only ...	-	-	-	24	-	184	-	258
19		London (Eng.) & Canada	-	-	-	-	-	144	-	-
20		New York Only	-	-	-	-	-	-	-	-
21		New York & Canada	-	-	-	1,902	660	1,507	1,000	2,711
22		London (Eng.), New York & Canada	-	-	-	-	-	-	-	72 c
23		Other	-	-	-	-	-	-	-	142
24		Total	1,560	256	4,140	3,483	1,231	3,801	32,000	13,163

a Fiscal year ended nearest to December 31.

b Alberta Interest shown at reduced rates in accordance with Alberta Statutes, 1936, Chapter 11 and includes interest on defaulted bonds outstanding at March 31, 1945.

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

Based on Debt Outstanding at close of Fiscal Years ended nearest
to December 31, 1944
(Thousands of Dollars)

ONT.		MAN.		SASK.		ALTA b		B. C.		TOTAL		No.
Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.	
43,535	13,729	1,789	1,606	7,905	3,124	750	776	1,400	1,745	72,897	35,927	1
2,020	140	-	-	-	-	-	553	-	364	2,695	1,545	2
-	-	-	197	-	340	-	90	-	-	-	771	3
17,000	308	-	173	-	-	-	-	-	80	17,000	561	4
-	747	-	1,370	31	1,993	2,250	1,394	522	2,389	3,823	14,090	5
4,369	8,630	-	175	2,250	162	3,750	463	-	180	10,369	9,682	6
-	-	-	-	-	-	-	-	-	-	-	142	7
66,924	23,554	1,789	3,521	10,186	5,619	6,750	3,276	1,922	4,758	106,784	62,718	8
47,545	12,573	4,953	1,540	5,059	2,854	5,000	767	8,400	1,711	87,842	33,740	9
-	69	-	-	-	-	-	553	-	364	304	1,457	10
-	-	-	197	429	340	-	90	-	-	429	771	11
4,000	75	-	173	-	-	-	-	-	80	4,000	328	12
-	747	3,844	1,254	5,031	1,992	3,846	1,369	3,522	2,367	17,263	13,895	13
4,538	8,439	-	175	-	111	-	379	-	180	4,538	9,356	14
-	-	-	-	-	-	-	-	-	-	-	142	15
56,083	21,903	8,797	3,339	10,519	5,297	8,846	3,158	11,922	4,702	114,376	59,689	16
13,364	10,683	110	1,244	4,744	2,663	-	617	1,400	1,255	56,889	30,225	17
-	69	-	-	-	-	-	553	-	364	-	1,452	18
-	-	4,379	109	430	324	-	90	-	-	4,809	667	19
2,000	15	3,334	173	-	-	-	-	4,000	80	9,334	268	20
-	747	-	1,138	31	1,716	4,800	1,263	2,492	2,270	8,983	13,254	21
4,658	8,238	-	175	-	111	-	379	-	180	4,658	9,155	22
-	-	-	-	-	-	-	-	-	-	-	142	23
20,022	19,752	7,823	2,839	5,205	4,819	4,800	2,902	7,892	4,149	84,673	55,163	24

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

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, 1944
(Thousands of Dollars)

Table 24. - REVENUE

No.	ITEM	P.E.I.	N. S.	N. B.
1	ORDINARY REVENUE PER PUBLIC ACCOUNTS	2,640	18,532	12,691
	A. <u>Adjustments not affecting Surplus</u>			
2	Dominion Government Contributions Old Age and Blind Pensions	-	2,747	2,308
3	Youth Training and War Emergency	-	169	159
4	Other	20 b	96 f	1,528 m
	Provincial Government Contributions			
5	Old Age and Blind Pensions	-	9	-
6	Other	-	-	-
7	Municipal Government Contributions	-	2 g	2 n
8	Taxes	-92 c	-	63 o
9	Licences, Permits and Fees	-	89 h	6 p
10	Interest	-	691 i	496 q
11	Sale of Commodities and Services	-	24 j	33 r
12	Other Additions or Deductions	-11 d	137 k	5 s
13	Total not affecting Surplus	-83	3,964	4,600
	B. <u>Adjustments affecting Surplus</u>			
14	Liquor Profits Unremitted	-	-	-
15	Special Funds	7 e	30 l	584 t
16	Other additions or Deductions	-	-	-
17	Total Affecting Surplus	7	30	584
18	GROSS ORDINARY REVENUE, TABLE 1.	2,564	22,526	17,875

Table 25. - EXPENDITURE

No.	ITEM	P.E.I.	N. S.	N. B.
19	ORDINARY EXPENDITURE PER PUBLIC ACCOUNTS	2,988	16,260	12,609
20	A. <u>Adjustments not affecting Surplus</u> a	-83	3,964	4,600
	B. <u>Adjustments affecting Surplus</u>			
21	Special Funds.....	2 e	28 l	109 u
22	Other Additions or Deductions	-	-	-
23	Total Affecting Surplus	2	28	109
24	GROSS ORDINARY EXPENDITURE, TABLE 2. . .	2,907	20,252	17,318

For footnotes see pp. 46 - 48.

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, 1944
(Thousands of Dollars)

Table 24. - REVENUE

QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	No.
96,456	117,124	22,268	34,117	31,848	40,814	376,490	1
10,916	12,622	2,684	-	-	3,309	34,586	2
788	1,293	105	234	-	262	3,010	3
2,723 v	417ee	25kk	11vv	-	148ak	4,968	4
51	164	44	-	-	296	564	5
-	-	311	-	-	-	3	6
3,951 w	24ff	8mm	7ww	-	226al	4,220	7
2,965 x	-	1nn	3xx	-	-	2,932	8
959 y	181gg	11oo	7yy	-	118am	1,335	9
223 z	7,514	-	-	745af	401an	10,070	10
1,182aa	1,045hh	143pp	-	-	1,317ao	3,744	11
1,624bb	-6ii	-55qq	727zz	468af	25ap	524	12
25,382	23,254	2,945	-485	277	6,102	65,956	13
-	213	-	3,776	145	-	4,134	14
470cc	-	547rr	-31ab	290ah	501aq	2,398	15
-	3611	-91ss	174ac	-	-122ar	-3	16
470	249	456	3,919	435	379	6,529	17
122,308	140,627	25,669	37,551	32,560	47,295	448,975	18

Table 25. - EXPENDITURE

QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL	No.
91,990	116,249	19,054	31,901	25,963	33,909	350,923	19
25,382	23,254	2,945	-485	277	6,102	65,956	20
930dd	-	425tt	85ad	186ai	486as	2,251	21
-	-	-1,783uu	-1,894ae	-1,424aj	122at	-4,979	22
930	-	-1,358	-1,809	-1,238	608	-2,728	23
118,302	139,503	20,641	29,607	25,002	40,619	414,151	24

For footnotes see pp. 46 - 48.

TABLE 24 & 25 - FOOTNOTES

a For detail of these adjustments see Revenue Reconciliation, Table 24, pp. 44 - 45.

PRINCE EDWARD ISLAND

b Dominion Subsidy offset against P.E.I.'s payment re Hillsborough River Bridge, +10; Tax Agreement compensation re Charlottetown, +10.

c Rebates re gasoline and real property taxes.

d Carnegie endowment revenue, +4; Administration of Prohibition Act, -15.

e Prohibition Enforcement Branch.

NOVA SCOTIA

f Evacuee Children, +3; Rural telephone, +1; limestone operating account, +40; Mothers' Allowance administration, +2; Old Age Pensions administration, +2; farm labour, +17; apple maggot, +1; dykeland rehabilitation, +19; wool bonus, +5; grants, +1; physical fitness, +5. Youth training.

g Public Officials fees.

h Nova Scotia Power Commission

j Sale of farm produce, +21; ferry revenue, +52; School Book Bureau revenue offset, -37; King's Printer revenue offset, -12.

k R.C.M.P. expenses paid by Liquor Commission, +126; prisoners' Committal expenses paid by Liquor Commission, +11.

l Public Utilities Commission.

NEW BRUNSWICK

m Tax agreement compensation re municipalities, +1,384; agricultural education, +2; interest on debt allowance, +26; district representatives, +1; farm labour, +2; field husbandry, +71; stock raising, +1; student aid, +16; rehabilitation, +17; British guest children, +2; motor vehicle office, +6.

n Roads maintenance.

o Municipal road tax.

p Sundry.

q New Brunswick Electric Power Commission interest, +424; C.N.R. Interest, +60; New Brunswick Electric Power Commission bank charges, +9; accrued interest on bonds sold, +3.

r Rental rights over Reversing Falls Bridge, +45; breaking, plowing, etc., land, +1; veterinary services, +5; rental of films, +1.

s Forest Services, +1; forest fire prevention, +16; mining +1, ferry tolls, +2; roads maintenance, +20; roads snow control, +3; bridges, +1; Mercury car, +1; school book revenue, -21; King's Printer, -3. Education deposits forfeited, +4; nursing service, +1.

t Tuberculosis Fund, +504; Fire Prevention Act, +10; N. B. Cheese Board, +3; Government House Trust Fund, +2; Crown Land Sales, +27; Grand Manan Smoked Herring Board, +2; air raid precautions, +27; Venereal Disease Trust Fund, +7; air raid sirens, +2.

u Tuberculosis Fund, +33; Fire Prevention Act, +08; Fire Prevention Board, +2; N.B. Cheese Board, +2; Government House Trust Fund, +2; Crown Land Sales, +27; Grand Manan Smoked Herring Board, +1; air raid precautions, +26; air raid sirens, +3; Venereal Disease Trust Fund, +5.

QUEBEC

v Agricultural labour, +2); tax agreement compensation re municipal taxes suspended, +2,396; transportation of limestone, +87; limestone crushing, +11 +38; machinery maintenance, +6; meat inspection, +1; settlers' establishment, +13; mining roads, +44; venereal disease, +63; gas rationing coupons, +41; pure bred rams, +2; wool production, +1; agricultural suppliers, +2; re game personnel, +1; colonization suppliers, +2; Public Service Board, +1; Dependents' Allowance Board, +5; roads, +2; Public Charities, +45 +1; General Account--Dominion of Canada, -59. Grants and drainage works, +30; maintenance of court houses, +2; asylums, +251 +733; health units +4 +149; reformatory and industrial schools, +56 +261; sales tax, +148; roads, +66 +12; public charities, +2,236; school libraries, +3.

w Pare mutuel tax, +51; amusement tax, +1,429; hospital tax, +1,485.

x Registry offices, +254; printing private bills, +3; law stamps, +433; bankruptcy stamps, +10; sheriff sales, +33; judicial deposits, +26; Court

TABLES 24 & 25 - CONTINUED - FOOTNOTES

- fees, +35; racing licenses, etc., +128; forest promotion research, +11; Insurances Branch assessments, +26. Sinking fund earnings, -1,650; Farm Credit Bureau, +1,507; Hydro Electric Plant, +287; Quebec Sugar Refinery, +89.
- aa Farm schools machinery, +110; national parks, +1 +37; machinery rental, +9; sales (Colonization), +210; settlers establishment, +12; normal school fees, +10; court house maintenance, +1; asylums, +174 +160; indigents, +7; technical and professional schools, +199; youth aid, +9; Highways, sales and rentals, +159; departmental garage, +2; agricultural machinery, +4; appraisal expenses, +8; Printing Branch, +3; King's Printer, +37; forest fees, +11; studies of rivers, +2; Quebec Streams Commission, +17.
- bb Quebec Liquor Commission, +1,000; confiscated election deposits, +29; unemployment tax, +1,213; escheated estates, +1; refunds - Agriculture, -32; refunds - Game, -1; refunds - Colonization, -8; refunds - Mines, -1; refunds - Lands and Forests, -3; pension contributions, -478; refunds - Treasury, -6; refunds - Attorney General, -37; refunds - Provincial Secretary, -1; refunds - Public Works, -6; refunds - Executive Council, -2; refunds - Roads, -44.
- cc Marriage License Fund, +16; Council of Education, +4; Educational Fund, +339; Court House Funds, +111.
- dd Marriage License Fund, +16; Council of Education, +471; Educational Fund, +443.
- ONTARIO
- ee Commodity Prices Stabilization Corporation, +4; Weed Control Act, +3; freight on agricultural lime, +3; O.A.C. Macdonald Institute, +3; subsidy for clean wood, +55; Defence Industries Ltd., +15; normal schools, Toronto, +6; venereal diseases control, +30; central laboratory, +4; Highways repayments, +15; Labour - refund, +1; apprenticeship training, +13; Labour Relations Board, +12; Lac Seul storage dam, +3; forest protection, +2; Mines - refund, +1; Ont. Training Schools for Boys, +4;
- Ont. Training Schools for Girls, +1; Day Nurseries, +139; British child guests, +14; direct relief, +6; Normal School, Ottawa, +9; St. Thomas hospital, +42; Ontario reformatories, +2; O.A.C. wireless school, +30.
- ff City of Toronto magistrates, +4; City of Ottawa, labs? +3; City of Sault Ste. Marie, labs, +1; prisoners' removal, +16.
- gg Public Trustees office, +132; official Guardians' office, +37; Supreme Court accountants office, +21; Registry office refund, -9.
- hh Farm service force, +23; Normal Schools, Toronto, +7; war emergency, +2; School for Deaf Belleville, +2; insulin, +1; industrial operations Orillia, +14; special highways sales, +190; aerial surveys, +20; forest protection, +6; Air Service Branch, +5; geological parties, +2; sulphur fumes arbitrator, +5; Guelph reformatory, +523; Mercer reformatory, +139; Burwash farm, +26; Mimico reformatory, +21; day nurseries, +47; Banting Institute, +7; Law Society Upper Canada, +1; conscientious objectors, +3; air services, +1.
- ii Sales tax refunds, etc.
- jj Liquor Control Board fines, +46; Seed Grain advances, -10.
- MANITOBA
- kk Vocational education.
- ll Detention homes, +1; Censor Board, +2.
- mm Weed control chemicals, +6; central power house, +2.
- nn Refund Succession Duties.
- oo Refunds.
- pp Manitoba Home for Boys, +1; live stock promotion, +2; agricultural extension, +1; Demonstration Farm, +1; biologicals, +1; Administration of Justice, +3; detention homes, +2; Brandon Hospital, +55; Selkirk Hospital, +5 +31; Man. School for Mental Defectives, +23; Forestry, +3; Game, +1; auxiliary buildings, +8; central power house, +4; sundry buildings, +2.
- qq Liquor Control Act enforcement, +3; refunds of revenue, -17; refunds of expenditure, -41.

TABLES 24 & 25 - CONTINUED - FOOTNOTES

- rr Manitoba Power Commission Extension Account, +191; Fire Prevention Fund, +10; Horned Cattle Purchase Act, +33; Municipal Commissioner, +313.
ss Advances repaid.
tt Manitoba Power Commission, Extension Account, +134, Fire Prevention Fund, +11; Horned Cattle Purchase Act, +12; Municipal Commissioner, +268.
uu Revenue advances, -33; Reserve for War and Post War Emergencies, -1,750.

SASKATCHEWAN

- vv Normal School Saskatoon.
ww Relief - Southern Local Improvement District.
xx Real property tax refund.
yy Refunds.
zz Refunds of expenditure, -726; refunds of revenue, -1.
ab Fire Prevention Fund, +11; Cream Grading Fund, +3; Milk Control Fund, +16; School Lands Fund, -131; Horned Cattle Purchases Fund, +70.
ac Advances repaid, -347; relief, +521.
ad Fire Prevention Fund, +7; Cream Grading Fund, +7; Milk Control Fund, +14; Horned Cattle Purchase, +57.
ae Refunds of revenue, -2,200; revenue advances, -586; relief, +892.

ALBERTA

- af Alberta Government Telephones.
ag Treasury refunds, -316; Superannuation Act, -64, Old Age Pensions recoveries, -47; school grants, -3; liquor fines to municipalities, -38.
ah Dairying Service, +24; Horned Cattle Trust, +83; Special Areas Trust, +183.
ai Dairying Service, +24; Horned Cattle Trust, +51; Special Areas Trust, +111.
aj Post War Reconstruction Fund, -1,500; consumers' bonus, +76.

BRITISH COLUMBIA

- ak Agricultural lime, +3; farm labour service, +57; labour regulations, +21; surveys and maps, +5; mining roads, +2; refugee children, +6; venereal disease control, +9; trade extension, +2; agricultural prizes, +1; Indian schools, +2; Probate and Succession Duties, +1; resident physicians, +2; Dewdney Districts, +1; government buildings, +33; enemy aliens, +3.
al Policing municipalities, +195; school inspection, +14; laboratories, +16; Dewdney Districts, +1.
am Motor vehicle drivers' licences, +16; correspondence school fees, +19; normal school fees, +10; school tests, +22; summer school fees, +1; physical education, +6; Probate and Succession discharge certificates, +7; steam boiler inspection, +37.
an Civil Service Superannuation Fund.
ao Prisoners' keep, +55; B.C. House, +56; dependent children, +46; tuberculosis control, +264; mental hospitals, +318; Provincial Home +35; Provincial Infirmary, +78; Home for Aged, +40; ferry and road tolls, +102; Fraser River Bridge, +261; correspondence schools, +5; summer schools, +2; Tranquille Farm, +55.
ap Liquor Control Board policing.
aq Forest Protection Fund, +329; Scaling Fund, +172.
ar Advances repaid.
as Forest Protection Fund, +355; Scaling Fund, +194; Forest Reserve Account, -63.
at Revenue advances, -4; Teachers' Pension Act, +126.

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