

68-D-22
c.3

D.B.S. MEMORANDUM

Dominion Bureau of Statistics, Ottawa, Canada

11-1100

November 1949

Price 75 cents

FINANCIAL STATISTICS

of

PROVINCIAL GOVERNMENTS

in

CANADA

1946

(Fiscal Years Ended Nearest December 31, 1946)



Prepared by the Public Finance Division

INTRODUCTION

This memorandum presents financial statistics of provincial governments in Canada for the fiscal years ended nearest to December 31, 1946, the latest year for which comparable information is available. The data was compiled from special reporting statements prepared especially for this purpose by each of the provincial governments, supported by information given in their Public Accounts, on a basis which differs widely from that used in the report covering fiscal years ended nearest to December 31, 1945. This new basis has been introduced as a result of the recommendations of the Continuing Committees appointed by the Dominion-Provincial Conferences on Provincial Financial Statistics held in Ottawa in October 1943 and November 1945. The coverage has been extended and the material published in greater detail than heretofore. As a result, comparisons with previous provincial finance statistics are difficult. However, a publication on this new basis, covering selected past years, is contemplated in the near future.

In order to prepare comparable financial statistics of provincial governments, it is, of course, essential that the data be presented to the greatest possible extent in terms of uniform categories. To do this, it is necessary in many instances to classify an asset, liability, expenditure or revenue item in a different category or grouping than that presented in the provincial Public Accounts. In some instances, the activities pertinent to a specific function are excluded from provincial ordinary account by a province, but are included in this memorandum in the interests of uniformity. It is obvious, therefore, that the figures presented herein will differ considerably from those presented in the individual Public Accounts of the various provincial governments.

While every effort has been made to achieve uniformity in the figures presented herein, differences in administrative organization of provincial governments make it almost impossible to achieve a completely comparable presentation as between provinces. For example, it has not always been possible to break down an item of expenditure containing more than one function, and it has been necessary, therefore, to classify the expenditure according to its chief function. Major differences in expenditures are also apparent, which result from the creation of major services in one province which are not required in others.

Interprovincial variations in the division of responsibility between province and municipality also contribute to incomparability. Therefore, comparisons at the provincial government level, as presented herein, are of limited usefulness. A basis for more valid interprovincial comparisons could be achieved by statistical combinations of the figure for provincial and municipal governments.

The following symbols have been used in the tables presented herein:

Symbol -

- .. to indicate figures are not available
- ... to indicate figures are not appropriate or not applicable
- to indicate nil or zero
- - to indicate that the amount is less than \$500

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 as follows:

Nova Scotia	November 30, 1946
New Brunswick	October 31, 1946
All Others	March 31, 1947

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).

The cooperation of all provincial authorities who have supplied the information necessary for the preparation of this memorandum is gratefully acknowledged.

TABLE 1 - GROSS COMBINED GENERAL AND CAPITAL REVENUE

"Gross combined general and capital revenue" is made up of, (a) provincial capital account revenue, (b) provincial ordinary or current account revenue, and (c) certain trust accounts and special or administrative funds, the activities of which are accounted for separately by provincial governments, (a list of these accounts or funds is to be found in the narrative dealing with table 11). Capital account revenue, included in this table, may be determined by deducting "gross general revenue" as shown in table 3 from the combined figures shown in this table. For a detailed breakdown of the major sources of revenue, see table 3. Table 13 presents details of specified amounts received from other governments.

Dominion-Provincial Taxation Agreement Act, 1942 - Under the provisions of this 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. Item 6 of table 1 shows the total taxation agreement payments during the year.

TABLE 2 - GROSS COMBINED GENERAL AND CAPITAL EXPENDITURE

This tables includes the same accounts or funds included in table 1.

To determine the amount of expenditure out of capital account included in this table, deduct "gross general expenditure" shown in table 4 from the figures shown in this table.

It should be noted that expenditures out of capital account do not include all of the expenditures of a capital nature since substantial amounts expended on highways, public buildings, etc., have been provided out of ordinary account appropriations and are included in table 4. For this reason, the "combined" presentation provides a more valid interprovincial comparison. A detailed presentation of specified payments to other governments is shown in table 14.

TABLE 3 - GROSS GENERAL REVENUE

In previous years this report included all liquor revenue, with the exception of fines, under "liquor control". The classification now in use divides these revenues among items 5, 14, 20, 28 and 30. However, complete liquor revenues from all sources are classified in table 26. Item 16, "natural resources", includes most of the revenues described in former reports as "public domain".

The total for each province shown in this table is reconciled with ordinary revenues, shown in the Public Accounts, on table 11. Item 12 "other taxes", consists of:

	\$000's
<u>Prince Edward Island:</u>	
Road Tax - Statute Labour	25
Total	<hr/> 25
<u>Nova Scotia:</u>	
N11	
<u>New Brunswick:</u>	
Insurance Act - Expenses Recoverable	6
Labour Fund (Cash in lieu of labour on Roads)	1
Collection of Delinquent Road Tax	36
Fire Prevention Act, 1943	21
Total	<hr/> 64
<u>Quebec:</u>	
Securities Transfers	783
Property Transfers	20
Percentage of Public Officers' Fees	56
Total	<hr/> 859
<u>Ontario:</u>	
Taxes - Fire Marshal Act	79
Security Transfer	1,153
Fees - Land Transfer	1,084
Total	<hr/> 2,316
<u>Manitoba:</u>	
The Horned Cattle Purchases Trust Account	34
Total	<hr/> 34

\$000's

Saskatchewan:

Collections under Sec. 5 of Horned Cattle Purchases Act, 1939	88
Total	88

Alberta:

Land Titles Act - Increment Tax	318
Fire Prevention Act	14
Unearned Increment Tax	38
Horned Cattle Purchases Act - Fees for Cattle Marketed with Horns	95
Fur Tax	106
Total	571

British Columbia:

Poll Tax	65
Total	65

TABLE 4 - GROSS GENERAL EXPENDITURE

The difference between total "gross general expenditure" and ordinary expenditure as shown in provincial Public Accounts is outlined in table 12.

TABLE 5 - ANALYSIS OF SPECIFIED ITEMS OF GROSS COMBINED
GENERAL AND CAPITAL EXPENDITURE

This table gives a further breakdown of the major functions of expenditure shown in table 2, except in some cases, where no further breakdown was considered to be necessary. A segregation of expenditures has been made between items included by a province in ordinary or special accounts, (which are described in these tables as "general"), and those included in capital account. As discussed under table 2, it should be kept in mind that the figures presented in this table as "capital" expenditures represent only those expenditures of a capital nature made out of provincial capital account. Expenditures of a capital nature are very often charged by provincial governments to ordinary account.

TABLE 6 - NET GENERAL REVENUE

"Net general revenue" is arrived at by deducting from "gross general revenue", table 3, (a) all institutional revenues, (b) interest, premium, discount and exchange and, (c) grants-in-aid and shared-cost contributions received from other governments. 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.

TABLE 7 - NET COMBINED GENERAL AND CAPITAL EXPENDITURE

To arrive at "net general expenditure" it is necessary to deduct from "gross general expenditure" the same amount as was deducted from "gross general revenue" when calculating "net general revenue". An amount equal to institutional revenues is deducted from the functional classification containing the institutional expenditures. Likewise, an amount equal to interest, premium, discount and exchange revenue is deducted from similar expenditures and revenues in the form of grants-in-aid and shared-cost contributions are offset against the function of expenditure under which the contribution was spent.

"Net capital expenditure" is determined by deducting all "gross capital revenue" from "gross capital expenditure". This is only possible, however, after capital revenues have been defined in terms of expenditure function.

This report does not include a table of "net combined general and capital revenue" because at the net stage "gross capital revenue" has disappeared, being completely offset against "gross capital expenditure".

TABLE 8 - NET DIRECT AND INDIRECT DEBT

Tables 8 and 9, in so far as they relate to direct debt, include those funds considered to be a part of General Fund as defined for purposes of these statistics. Table 10 gives a reconciliation between General Fund total assets and those assets given in the Public Accounts of each province. When combining the various funds to arrive at the figures shown in tables 8 and 9, "Cash on Hand and in Banks" item 1, table 9 was offset against "Temporary Loans and Overdrafts" item 8, table 8, or vice versa. However, sinking funds cash is not treated in this manner. It appears as item 2, table 8. Item 1, "Bonded Debt" includes \$50,000, Provincial Sanatorium, Prince Edward Island and \$578,000, Niagara Parks Commission, Ontario. In all other instances, this item represents the bonded debt of the province as shown in Public Accounts.

As mentioned in the introduction, comparisons with reports for earlier years are not strictly valid, owing to the extended coverage in this memorandum which represents the beginning of a new statistical series. Explanations of footnote references, which do not appear at the bottom of this table because of space limitations are as follows: (1) Excludes sinking fund investments of \$2,767,000 held by Nova Scotia Power Commission against bonds issued by province of Nova Scotia for purpose of making advances to the Commission. (2) Includes \$8,662,000 as payment of portion of interest adjustment on un-matured securities deferred until June 1, 1947 to 1950 inclusive. (3) Includes mortgages and other contracts payable. (4) Commitments on Public Charities Fund and on various appropriations payable to institutions.

TABLE 9 - ASSETS OFFSETTING NET DIRECT AND INDIRECT DEBT

The balance sheet presented in the Public Accounts of the Province of Alberta includes the assets and liabilities of the Alberta Liquor Control Board and the Alberta Government Telephones. In order to achieve comparability with other provinces, these assets and liabilities have been excluded and the net difference between assets and liabilities included as an advance receivable or payable, as the case may be. See also adjustments on Table 10. In addition, "cash" shown for Alberta includes \$1,166,000 which is set aside in a special bank account to discharge liabilities regarding debentures and debenture interest.

Footnotes referred to in this table are as follows:

- (1) Includes agreements of sale and mortgages receivable.
- (2) Includes expenditures on provincial universities as follows -
 New Brunswick \$788,000; Manitoba \$5,458,000; Saskatchewan
 \$4,740,000 and Alberta \$5,367,000.
- (3) Commitments on Public Charities Fund and on various appropriations payable to institutions.

TABLE 10 - CONSOLIDATED STATEMENT OF GENERAL FUND ASSETS

This table is presented as a result of requests for a reconciliation of the total assets as shown in the Public Accounts of each province with the figures shown in this memorandum. A reconciliation of the revenues and expenditures is shown on tables 11 and 12. Variations in accounting procedures at present employed by the provinces necessitate certain changes if a reasonable degree of uniformity in these statistics is to be achieved. These changes should not, however, be interpreted as a reflection on the accounting practices followed by any provincial government but rather a necessary step in the preparation of finance statistics.

Item 1 is made up of (a) items 11 and 12 of table 9 and (b) item 2 of table 8. In some cases amounts included in item 8 are also included in item 17 because it was considered advisable to deduct item 8 which is the total of trust funds appearing on provincial balance sheets and as such easily identifiable. If any of these amounts were considered to be a part of General Fund they were added back in item 17. A list of, (a) Special or Administrative Funds, and (b) Trust Accounts included in items 16 and 17 of this table follows:

SPECIAL OR ADMINISTRATIVE FUNDS

<u>ASSETS</u>		\$000's
<u>PRINCE EDWARD ISLAND</u>		
Provincial Sanatorium		400
School Supply Branch	(423)	23
<u>NOVA SCOTIA</u>		
Public Utilities Commission		45
<u>ONTARIO</u>		
Niagara Parks Commission		7,549
<u>MANITOBA</u>		
Municipal Commissioner		4,317
<u>SASKATCHEWAN</u>		
Milk Control Board		10
Saskatchewan Agricultural Research Foundation		381
Land Titles Assurance Fund	(466)	75
<u>ALBERTA</u>		
Provincial Farms		197
<u>BRITISH COLUMBIA</u>		
Southern Okanagan Lands Project		2,273
University Endowment Lands Administration Account		2,222
Forest Protection Fund		215
Scaling Fund	(4,808)	98

TRUST FUNDSASSETS

\$'000's

PRINCE EDWARD ISLAND

Unsatisfied Judgment Fund	9
---------------------------	---

NOVA SCOTIA

Fishermen's Loan Board	214
------------------------	-----

MANITOBA

Unsatisfied Judgment Fund	140
Horned Cattle Purchase Act	142
Profit from sale of Sundry Trust Investment	145
Fire Insurance Reserve Fund	603
Cooperative Promotion Board	(1,166) 136

SASKATCHEWAN

Cream Grading Account	4
Horned Cattle Purchases Account	135
School Lands Fund	23,535
Fire Prevention Fund	(23,689) 15

ALBERTA

Dairying Service	10
Horned Cattle Purchases Act Account	199
Wheat Board Monies Trust	89
Post-War Reconstruction Fund	2,726
School Lands Fund	11,816
Bond and Coupon Accounts	(16,006) 1,166

BRITISH COLUMBIA

Bond Redemption Account	573
Grazing Range Improvement Fund	(609) 36

TABLE 11 - RECONCILIATION OF GROSS GENERAL REVENUE WITH PROVINCIAL
ORDINARY REVENUE PER PUBLIC ACCOUNTS

Every effort has been made in this table to explain, as clearly as tabular limitations will permit, what constitutes the difference between (a) revenue as presented in provincial Public Accounts and (b) Gross General Revenue shown on table 3.

Adjustments to a "gross" basis, (item numbers 2 and 3), which constitute the major portion of the total, do not affect the surplus as shown by the provinces. They are necessary because of variations in the practice of deducting shared-cost contributions, interest, and services, from corresponding expenditures.

TABLE 11

In some cases items credited to Surplus Account by one province are included in Ordinary Account by other provinces, and these items must be included in our Gross General Revenue. See item 4. Revenue included by a province in Capital Account which is not of a capital nature has been transferred to General Revenue. See item 5. However revenues of a capital nature included in Ordinary Account by a province have not been deleted from General Revenue. Where profits of working capital funds are not included in provincial revenue these also have been added. Profits of liquor control Boards are adjusted to the amount actually earned by the Board before provision for any special contingency reserves. This is the reason for the adjustments shown in items 7 and 17.

For these statistics, refunds of current year's expenditures included by a province in current revenue would be offset against the pertinent expenditure. However, it has been assumed that all such refunds have been offset by the provinces before they arrived at current or ordinary fund revenues and expenditures. The same reasoning applies to refunds of current year's revenue which may have been included in provincial expenditures.

Sinking fund earnings are not considered to be a legitimate part of Gross General Revenue. Therefore, earnings of this nature included in the revenues of the province of Quebec have been deducted from revenue and offset against expenditure in this memorandum.

In the Public Accounts of Nova Scotia and New Brunswick all the revenues and expenditures of certain working capital funds are included in current account, which is contrary to general provincial practice. These have been deleted and only the net surplus or deficit included. After having uniformly included the surplus or deficit of all working capital funds, any net surpluses have been deducted from revenue and offset against the pertinent functions of expenditure. Working capital fund deficits, of course, are left as expenditures.

In some provinces trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately, and are not included in ordinary provincial revenues and expenditures although similar items are so included by other provinces. Consequently the revenues and expenditures of such funds have been classified by source and function and included in General revenue and expenditure, while inter-fund transactions between provincial current or ordinary account and these funds have been eliminated. Item 15 represents provincial current account revenues in the form of contributions from these funds, which are deducted before arriving at General revenue; they are also deducted from the expenditures of these funds as shown in item 19 of table 12. In a similar manner, revenues of these funds in the form of contributions from the province are deducted from "funds" revenues, item 20 and also deducted from provincial current account expenditure, item 14, table 12.

TABLE 11

A list of these special or administrative funds and trust accounts which have been added to arrive at General Revenue and Expenditure follows:

SPECIAL FUNDS AND SELECTED TRUST ACCOUNTSPRINCE EDWARD ISLAND:SPECIAL FUNDS

Provincial Sanatorium Commission
Prohibition Enforcement Branch
Unsatisfied Judgment Fund

TRUST ACCOUNTS

Nil

NOVA SCOTIA:SPECIAL FUNDS

Public Utilities
Fire Insurance Reserve Fund

TRUST ACCOUNTS

Nova Scotia Fishermen's Loan Board

NEW BRUNSWICK:SPECIAL FUNDS

Crown Land Sinking Fund
Funds ear-marked for Tuberculosis Hospitals

TRUST ACCOUNTS

Government House Trust Account
Trust Account for Municipalities
Grand Manan Smoked Herring Board
N.B. Cheese Board
Venereal Disease Special Trust Account
Air Raid Precaution Trust Account
Fire Prevention Act, 1943
Fire Prevention Act, 1943 - Special
Motor Pumps

QUEBEC:SPECIAL FUNDS

Catholic Committee of the Council of Education
Protestant Committee of the Council of Education
Marriage License Fund
Educational Fund
District Court Houses

TABLE 11SPECIAL FUNDS AND SELECTED TRUST ACCOUNTSQUEBEC: (Continued)TRUST ACCOUNTS

Nil

ONTARIO:SPECIAL FUNDS

Niagara Parks Commission

TRUST ACCOUNTS

Nil

MANITOBA:SPECIAL FUNDS

Fire Prevention Board
 Milk Control Board
 Municipal Commissioner
 Cream Graders' Account
 Occupational Therapy - Public Institutions
 Power Commission Extension Account
 Reserve for War and Post-War Emergencies

TRUST ACCOUNTS

Horned Cattle Purchase
 Fire Insurance Reserve Fund
 Unsatisfied Judgment Fund
 Co-operative Promotion Board

SASKATCHEWAN:SPECIAL FUNDS

Milk Control Board
 Relief Account
 Saskatchewan Agricultural Research Foundation

TRUST ACCOUNTS

School Lands Fund
 Horned Cattle Purchases Trust Account
 Fire Prevention Fund
 Land Titles Assurance Fund
 Cream Grading Account

TABLE 11

SPECIAL FUNDS AND SELECTED TRUST ACCOUNTSALBERTA:SPECIAL FUNDS

Post-War Reconstruction Fund
University Hospital Board

TRUST ACCOUNTS

Dairying Service
Horned Cattle Purchases Act
Wheat Board Monies Trust
Special Areas Trust
Venereal Disease Grant

BRITISH COLUMBIA:SPECIAL FUNDS

Forest Protection Fund
Forest Reserve Account
Sealing Fund
Fraser River New Westminster Bridge Account
Silviculture Fund
University Endowment Lands Administration Account

TRUST ACCOUNTS

Grazing Range Improvement Fund

Explanations of footnote references which do not appear at the bottom of this table because of space limitations are as follows:

(1) Excluding debt reorganization program. (2) "Refunds of Previous Years' Expenditure" included in Gross General Revenue are assumed to ~~exclude~~ "refunds of current year's expenditure". The same assumption has been made in the case of "Refunds of Previous Years' Revenue". For this reason, no entries appear in these two lines of this reconciliation. (3) Sinking fund earnings included in Ordinary Revenue by the province of Quebec have been deducted to obtain interprovincial uniformity.

TABLE 12

Footnotes referred to in this table are as follows: (1) Excluding Debt Reorganization Program. (2) Item 13 of this table reflects the contra adjustments shown in item 14 of table 11 except in the case of Manitoba. This \$22,000 is included in item 2 of table 11.

TABLE 13 - SPECIFIED AMOUNTS RECEIVED FROM OTHER GOVERNMENTS.

The total shown for each province on this table agrees with item 11, table 1. Item 1 "Dominion-Provincial Taxation Agreement", agrees with item 6 of table 1. Item 2, "Subsidies", agrees with item 7 of table 1. An explanation of the use of certain terms in this table, follows:

"Subsidies" may be defined as amounts paid by one level of government to another as assistance towards maintaining governmental services but without being related in any way to a specific service for which the receiving government is responsible. "Grants-in-aid" are payments by one government to another in respect of specific services which are the responsibility of the receiving government but where the payment is not based on a specific share of the total cost. "Shared-cost contributions" are payments by one government to another in respect of specific services which are the responsibility of the receiving government but where the payment is based on a specific share of the total expenditure. "Reimbursements of Expenditure" for purposes of this memorandum are considered to be payments by one government to another where the receiving government renders a service on behalf of the paying government which is committed to providing for the cost of the service thus rendered.

This table includes both General and Capital revenues which are considered to be contributions from other governments.

TABLE 14 - SPECIFIED AMOUNTS PAID TO OTHER GOVERNMENTS

Item 3 agrees with item 13 of table 2 and item 18 agrees with item 12 of table 2.

As in the case of table 13, this table includes both General and Capital expenditures which are considered to be in the nature of contributions.

TABLE 15 - ACCOUNTS, ADVANCES, ETC., RECEIVABLE

Item 9 agrees with item 4 of table 9.

TABLE 16 - BONDED DEBT BY CURRENCY OF PAYMENT

The proportion of total provincial bonded debt payable in Canada increased during the year; a trend which has been evident for a number of years. Only that portion of the debt payable in "Canada only" recorded an increase over the previous year. The debt "held by provinces" represents bonds held as investments in various provincial funds.

Fluctuation in Currency of Payment

Payable in	1944	1945	1946
	\$000	\$000	\$000
Canada only	979,545	967,965	1,030,826
London (Eng.) only	45,413	37,215	36,912
London (Eng.) and Canada	20,214	16,214	16,214
New York only	33,905	31,905	21,905
New York and Canada	355,426	353,205	335,395
London, New York and Canada	238,963	230,423	226,237
Other	4,736	4,736	4,736
TOTALS	1,678,202	1,641,663	1,672,225

The figures for 1946 include Provincial Sanatorium (P.E.I.), \$50,000 and Niagara Parks Commission (Ont.) \$578,000 which are not included in the figures for the years 1944 and 1945.

These differences also apply to any other comparisons of funded debt presented in this memorandum.

TABLE 17 - FUTURE BONDED DEBT PAYMENTS

This table is designed to show future charges in respect of principal repayments and interest on bonded debt outstanding at the close of the year under review, according to currencies in which they are payable. Of course, the amounts which each province will actually pay in future years will be the same as those appearing in this table only if there are no new issues, refundings or retirements in the intervening years before maturity. Where the terms of a bond issue provide for optional retirement before maturity this table has been prepared on the assumption that such options will not be exercised.

TABLES 18 AND 19 - BONDED DEBT BY INTEREST RATE AND TERM OF ISSUE

The average coupon rate decreased during the year in every province except Quebec and Alberta where it remained stationary.

Average term of issue has been arrived at by using the actual term of each issue included in this table in the "Over 30 Years" group.

Perhaps it also should be pointed out that "term of issue" shown on table 19 means the number of years from the date the bonds were issued until retirement. Changes in the bonded debt position during the year are shown in the following table.

	Increase or Decrease (-)		
	Bonded Debt \$000's	Average Coupon Rate %	Average Term of Issue (Years)
P.E.I.	1,560	-.21	.30
N.S.	9,233	-.12	-.40
N.B.	4,745	-.19	.86
Que.	-4,500	.00	-.04
Ont.	8,478	-.22	1.20
Man.	-458	-.22	-.62
Sask.	9,507	-.20	-1.56
Alta.	-1,292	.00	.30
B.C.	3,467	-.25	.40

TABLES 20 to 25 inclusive are self explanatory.

TABLE 26 - FINANCES OF LIQUOR CONTROL AUTHORITIES

This table combines the balance sheet position and financial operations of provincial liquor Boards or Commissions. It also reconciles net profits reported by these Boards or Commissions with net profits shown in General revenue on tables 1 and 3. The summary at the bottom of the table gives the total provincial revenue derived from what may be described as "liquor control". In reports published by this Division covering previous years the revenue item "liquor control" included those revenues shown in this table in items 29, 30, 31 and 33. Item 32 was previously included in "fines and penalties". It will be noticed that liquor Board operations vary in scope between provinces. For example, fines are collected by the liquor Board in Nova Scotia and Ontario whereas in other provinces these fines are collected directly by the province.

TABLE I - GROSS COMBINED GENERAL AND CAPITAL REVENUE⁽¹⁾

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

NO.	SOURCE	P.E.I.	N.S.	N.B.
1.	Taxes	1,115	4,738	4,903
2.	Privileges, Licences and Permits ...	286	3,109	3,604
3.	Sales and Services	318	1,408	451
4.	Fines and Penalties	29	116	68
5.	Interest, Premium, Discount and Exchange ⁽²⁾	-	1,143	500
	Other Governments (See Table 13) ...			
6.	Dominion Provincial Taxation Agreements	1,094	2,911	3,434
7.	Dominion Subsidies	382	705	1,032
8.	Dominion Contributions	521	4,051	3,583
9.	Sub-Total Items 6 - 8	1,997	7,667	8,049
10.	Other Provinces and Municipalities	3	462	16
11.	Sub-Total Items 9 - 10	2,000	8,129	8,065
	Government Enterprises			
12.	Liquor Profits	529	8,978	6,800
13.	Other	-	-	-
14.	Sub-Total Items 12 - 13	529	8,978	6,800
15.	Other Revenue	11	4	15
16.	Sub-Total Items 1 - 15	4,288	27,625	24,406
	Non-Revenue and Surplus Receipts			
17.	Refunds of Expenditure	-	16	20
18.	Repayment of Advances	-	4	-
19.	Other	-	-	-
20.	Total Gross Combined Revenue ...	4,288	27,645	24,426

FOOTNOTES

(1) See Table 3 for Detailed Breakdown of Sources

(2) Excludes Sinking Fund Earnings as follows: P.E.I. - \$118,000; N.S. - \$467,000; N.B. - \$535,000; Que. - \$1,880,000; Ont. - \$2,000; Man. - \$374,000; Sask. - \$1,124,000; Alta. - \$4,000; and B.C. - \$674,000

TABLE I - GROSS COMBINED GENERAL AND CAPITAL REVENUE⁽¹⁾

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
67,719	54,123	4,564	13,011	8,789	13,056	172,018	1.
31,680	36,137	5,131	4,853	8,430	10,368	103,598	2.
3,556	7,368	1,446	1,725	1,994	6,392	24,658	3.
342	491	119	121	200	157	1,643	4.
2,811 ⁽³⁾	6,388 ⁽³⁾	2,205	3,197	1,751	1,560	19,555	5.
20,585	28,544	3,738	5,818	5,810	12,048	83,982	6.
2,866	3,158	2,159	2,034	1,795	1,003	15,134	7.
15,288	19,571	3,308	3,910	3,276	4,766	58,274	8.
38,739	51,273	9,205	11,762	10,881	17,817	157,390	9.
3,137	168	1,016	112	929	367	6,210	10.
41,876	51,441	10,221	11,874	11,810	18,184	163,600	11.
22,193	25,333	4,933	8,027	9,015	14,492	100,300	12.
2,800 ⁽⁴⁾	-	-	-	924 ⁽⁵⁾	-	3,724	13.
24,993	25,333	4,933	8,027	9,939	14,492	104,024	14.
1,261	70	31	205	68	175	1,840	15.
174,238	181,351	28,650	43,013	42,981	64,384	590,936	16.
49	38	98	668	260	438	1,587	17.
-	2	-	1,500	-	574	2,080	18.
-	-	-	25	-	5	30	19.
174,287	181,391	28,748	45,206	43,241	65,401	594,633	20.

FOOTNOTES

(3) Includes Interest on Common School Fund: Que. - \$63,000 and Ont. - \$71,000

(4) Contribution from Quebec Hydro Electric Commission to the Education Fund

(5) Earnings and Profits of Treasury Branches

TABLE 2 - GROSS COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

NO.	FUNCTION	P.E.I.	N.S.	N.B.
1.	General Government	305	820	536
2.	Protection of Persons and Property ...	126	533	378
3.	Transportation and Communications	1,473	8,702	11,697
	Health and Social Welfare			
4.	Health	492	3,102	1,716
5.	Social Welfare	554	5,541	4,347
6.	Recreational and Cultural Services ...	27	73	10
7.	Education	626	4,558	2,670
8.	Natural Resources and Primary Industries	185	1,671	1,799
9.	Trade and Industrial Development	34	450	134
10.	Local Government Planning and Development	48	45	11
11.	Debt Charges (1)	778	4,876	5,260
	Contributions to Municipal Governments			
12.	Shared-Revenue	20	151	1,359
13.	Subsidies (2)	-	-	-
14.	Sub-Total Items 12 - 13	20	151	1,359
15.	Contributions to Government Enterprises (3)	12	-	-
16.	Other Expenditure	7	73	-
17.	Sub-Total Items 1 - 16	4,687	30,595	29,917
	Non-Expense and Surplus Payments			
18.	Refunds of Revenue	130	-	-
19.	Advances Charged to Revenue	-	5	-
20.	Other	27	-	1
21.	Total Gross Combined Expenditure	4,844	30,600	29,918

FOOTNOTES

(1) Includes Debt Retirement as shown on table 5

(2) Made up of: Subsidy to Mining Municipalities, \$100,000 and 1 Mill Subsidy to Municipalities \$3,170,000

TABLE 2 - GROSS COMBINED GENERAL AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
6,023	3,661	1,169	2,269	3,371	3,768	21,922	1.
8,536	8,123	1,319	1,653	1,494	3,432	25,594	2.
39,187	45,327	3,896	6,264	7,825	11,879	136,250	3.
19,655	16,751	2,978	7,752	4,327	7,672	64,445	4.
23,703	27,950	4,476	8,123	5,890	10,185	90,769	5.
615	1,216	27	132	56	311	2,467	6.
26,718	39,574	3,993	6,994	5,825	10,904	101,862	7.
18,248	13,089	2,280	2,549	2,774	4,519	47,114	8.
1,020	392	65	146	191	375	2,807	9.
128	127	68	142	218	18	805	10.
22,588	31,216	4,902	5,765	6,836	10,623	92,844	11.
2,396	10	12	-	63	1,233	5,244	12.
-	3,270	-	-	-	-	3,270	13.
2,396	3,280	12	-	63	1,233	8,514	14.
899	1,660	-	-	-	-	2,571	15.
775	35	-	131	35	5	1,061	16.
170,491	192,401	25,185	41,920	38,905	64,924	599,025	17.
-	10	40	56	91	-	327	18.
-	-	12	1,190	-	20	1,227	19.
1,094	-	-	7	-	16	1,145	20.
171,585	192,411	25,237	43,173	38,996	64,960	601,724	21.

FOOTNOTES

- (3) Made up of: P.E.I. - Cold Storage Plant; Que. - Farm Credit Bureau, \$366,000, Sugar Refinery, \$397,000, Streams Commission, \$112,000, Hydro Electric Plant, Upper Ottawa, \$24,000; Ont. - Bonus for Rural Transmission Lines Paid To Hydro Electric Power Commission

TABLE 3 - GROSS GENERAL REVENUE⁽¹⁾
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

NO.	SOURCE	P.E.I.	N.S.	N.B.
Taxes				
1.	Corporations	-	45	-
Income				
2.	Corporations	-	-	-
3.	Individuals	3	-	-
4.	Property	94	98	97
Sales				
5.	Alcoholic Beverages	171	-	-
6.	Amusements and Admissions	52	390	215
7.	Fuel Oil	-	-	-
8.	Motor Fuel	594	3,498	2,747
9.	Tobacco	84	-	708
10.	Other Commodities and Services ..	-	46	-
11.	Succession Duties	92	661	1,072
12.	Other	25	-	64
13.	Sub-Total Items 1 - 12	1,115	4,738	4,903
Privileges, Licences and Permits				
14.	Liquor Control and Regulations	26	134	91
15.	Motor Vehicles	207	1,970	1,627
16.	Natural Resources	3	798	1,641
17.	Other	50	207	245
18.	Sub-Total Items 14 - 17	286	3,109	3,604
19.	Sales and Services	162	1,408	445
20.	Fines and Penalties	29	116	68
21.	Interest, Premium, Discount and Exchange ⁽²⁾	-	1,143	500
Other Governments				
22.	Dominion Provincial Taxation Agreement	1,094	2,911	3,434
23.	Dominion Subsidies	382	705	1,032
24.	Dominion Contributions	406	4,051	3,583
25.	Sub-Total Items 22 - 24	1,882	7,667	8,049
26.	Provinces and Municipalities	3	462	16
27.	Sub-Total Items 25 - 26	1,885	8,129	8,065
Government Enterprises				
28.	Liquor Profits	529	8,978	6,800
29.	Other ⁽³⁾	-	-	-
30.	Other Revenue	11	4	15
31.	Sub-Total Items 1 - 30	4,017	27,625	24,400

TABLE 3 - GROSS GENERAL REVENUE⁽¹⁾
 For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
145	1,434	10	15	2	-	1,651	1.
918	-	34	-	-	-	952	2.
58	119	32	8	29	-	249	3.
2	765	-	2,034	1,494	2,330	6,914	4.
8,683	-	-	-	-	-	8,854	5.
1,971	3,001	589	42	434	966	7,660	6.
-	-	-	-	-	802	802	7.
16,469	31,261	3,056	4,724	5,404	5,682	73,435	8.
5,494	-	-	-	-	-	6,286	9.
21,647	-	-	5,433	-	-	27,126	10.
11,473	15,227	809	667	855	3,211	34,067	11.
859	2,316	34	88	571	65	4,022	12.
67,719	54,123	4,564	13,011	8,789	13,056	172,018	13.
333	10,507	1,594	76	668	308	13,737	14.
9,551	13,000	1,651	1,638	3,674	4,626	37,944	15.
18,490	10,134	1,499	2,205	3,244	4,331	42,345	16.
3,306	2,496	387	934	844	1,103	9,572	17.
31,680	36,137	5,131	4,853	8,430	10,368	103,598	18.
3,241	6,582	1,446	1,717	1,932	6,392	23,325	19.
342	491	119	121	200	157	1,643	20.
2,811	6,388	2,205	3,197	1,751	1,560	19,555	21.
20,585	28,544	3,738	5,818	5,810	12,048	83,982	22.
2,866	3,158	2,159	2,034	1,795	1,003	15,134	23.
14,864	19,571	3,285	3,910	3,264	4,766	57,700	24.
38,315	51,273	9,182	11,762	10,869	17,817	156,816	25.
3,078	168	1,016	112	929	367	6,151	26.
41,393	51,441	10,198	11,874	11,798	18,184	162,967	27.
22,193	25,333	4,933	8,027	9,015	14,492	100,300	28.
2,800	-	-	-	924	-	3,724	29.
1,199	70	31	205	68	175	1,778	30.
173,378	180,565	28,627	43,005	42,907	64,384	588,908	31.

TABLE 3 - GROSS GENERAL REVENUE⁽¹⁾
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)
 (Continued)

NO.	SOURCE	P.E.I.	N.S.	N.B.
	Non-Revenue and Surplus Receipts			
32.	Refunds of Expenditure	-	16	20
33.	Refunds of Advances Credited to Revenue	-	4	-
34.	Other	-	-	-
35.	Total General Revenue	4,017	27,645	24,420

FOOTNOTES

- (1) For purposes of interprovincial comparability, the Ordinary Revenues presented in the several Public Accounts have been adjusted to a common basis, For detail of these adjustments see table 11

TABLE 3 - GROSS GENERAL REVENUE⁽¹⁾
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)
 (Continued)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
49	38	98	668	260	438	1,587	32.
-	2	-	1,500	-	574	2,080	33.
-	-	-	25	-	5	30	34.
173,427	180,605	28,725	45,198	43,167	65,401	592,605	35.

FOOTNOTES

- (2) Excludes sinking fund earnings as follows: P.E.I. - \$118,000; N.S. - \$467,000; N.B. - \$535,000; Que. - \$1,880,000; Ont. - \$2,000; Man. - \$374,000; Sask. - \$1,124,000; Alta. - \$4,000; and B.C. - \$674,000
- (3) See table 1 for detail

TABLE 4 - GROSS GENERAL EXPENDITURE
 For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

NO.	SOURCE	P.E.I.	N.S.	N.B.
1.	General Government	171	820	509
2.	Protection of Persons and Property	126	533	378
3.	Transportation and Communications	887	4,437	4,477
	Health and Social Welfare			
4.	Health	486	2,078	1,576
5.	Social Welfare	535	5,541	4,347
6.	Recreational and Cultural Services	27	73	10
7.	Education	490	4,514	2,383
8.	Natural Resources and Primary Industries	165	1,664	1,755
9.	Trade and Industrial Development	34	229	134
10.	Local Government Planning and Development	5	45	11
11.	Debt Charges	778	4,168	5,260
	Contributions to Municipal Governments			
12.	Shared-Revenue	20	151	1,359
13.	Subsidies	-	-	-
14.	Contributions to Government Enterprises	-	-	-
15.	Other Expenditure	3	73	-
16.	Sub-Total Items 1 - 15	3,727	24,326	22,199
	Non-Expense and Surplus Payments			
17.	Refunds of Previous Years' Revenue ...	130	-	-
18.	Advances Charged to Revenue	-	5	-
19.	Other	-	-	1
20.	Total Gross General Expenditure ...	3,857	24,331	22,200

TABLE 4 - GROSS GENERAL EXPENDITURE
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
5,668	3,464	1,061	2,171	2,678	3,652	20,194	1.
8,536	8,023	1,304	1,651	1,494	3,407	25,452	2.
16,607	25,562	2,245	4,287	3,200	3,614	65,316	3.
19,614	16,469	2,973	7,338	4,312	7,047	61,893	4.
23,702	27,950	4,476	8,123	5,776	10,078	90,528	5.
564	1,206	27	132	55	294	2,388	6.
25,940	38,948	3,886	6,424	5,764	9,992	98,341	7.
17,247	12,817	2,099	2,549	2,708	4,519	45,523	8.
1,020	375	65	146	191	375	2,569	9.
128	127	68	142	218	18	762	10.
22,588	31,216	4,902	5,765	6,836	10,623	92,136	11.
2,396	10	12	-	63	1,233	5,244	12.
-	3,270	-	-	-	-	3,270	13.
899	-	-	-	-	-	899	14.
751	3	-	131	35	5	1,001	15.
145,660	169,440	23,118	38,859	33,330	54,857	515,516	16.
-	10	40	56	78	20	334	17.
-	-	12	1,190	-	-	1,207	18.
1,094	-	-	7	-	16	1,118	19.
146,754	169,450	23,170	40,112	33,408	54,893	518,176	20.

TABLE 5 - ANALYSIS OF SPECIFIED ITEMS OF GROSS COMBINED GENERAL
AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

NO.	FUNCTION	(1)	P.E.I.	N.S.	N.B.
General Government:					
1.	Executive and Administrative - General		118	684	395
2.	- Capital		134	-	27
3.	Legislative - General		35	131	114
4.	Research, Planning and Statistics - General		18	1	-
5.	Other - General		-	4	-
6.	- Capital		-	-	-
7.	Sub-Total Items 1, 3, 4, 5 - General		171	820	509
8.	2, 6 - Capital		134	-	27
Protection of Persons and Property:					
9.	Law Enforcement - General		42	139	66
	Corrections				
10.	Juvenile Delinquents - General		7	15	42
11.	- Capital		-	-	-
12.	Other Offenders - General		25	7	4
13.	- Capital		-	-	-
14.	Other - General		-	-	-
15.	- Capital		-	-	-
16.	Police Protection - General		29	129	101
17.	- Capital		-	-	-
18.	Other - General		23	243	165
19.	- Capital		-	-	-
20.	Sub-Total Items 9, 10, 12, 14, 16, 18 - General		126	533	378
21.	11, 13, 15, 17, 19 - Capital		-	-	-
Transportation and Communications:					
22.	Highways, Roads and Bridges - General		811	4,184	4,334
23.	- Capital		586	4,152	7,220
24.	Railways - General		-	-	-
25.	Telephone, Telegraph and Wireless - General		-	4(2)	-
26.	Waterways - General		76	249	143
27.	- Capital		-	113	-
28.	Other - General		-	-	-
29.	Sub-Total Items 22, 24, 25, 26, 28 - General		887	4,437	4,477
30.	23, 27 - Capital		586	4,265	7,220

TABLE 5 - ANALYSIS OF SPECIFIED ITEMS OF GROSS COMBINED GENERAL
AND CAPITAL EXPENDITURE
For Fiscal Years Ended Nearest December 31, 1946
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
4,703	2,904	890	1,967	2,487	3,243	17,391	1.
355	197	108	-	693	116	1,630	2.
965	471	171	194	182	294	2,557	3.
-	89	-	10	9	115	242	4.
-	-	-	-	-	-	4	5.
-	-	-	98	-	-	98	6.
5,668	3,464	1,061	2,171	2,678	3,652	20,194	7.
355	197	108	98	693	116	1,728	8.
3,768	1,895	353	443	433	476	7,615	9.
532	532	107	52	9	144	1,440	10.
-	25	-	-	-	-	25	11.
1,057	2,615	262	260	237	370	4,837	12.
-	22	-	2	-	3	27	13.
-	30	-	-	-	-	30	14.
-	-	15	-	-	-	15	15.
1,996	1,759	175	286	265	1,443	6,183	16.
-	53	-	-	-	12	65	17.
1,183	1,192	407	610	550	974	5,347	18.
-	-	-	-	-	10	10	19.
8,536	8,023	1,304	1,651	1,494	3,407	25,452	20.
-	100	15	2	-	25	142	21.
16,457	25,562	2,245	4,181	3,029	3,194	63,997	22.
22,580	19,765	1,651	1,977	4,625	7,722	70,278	23.
-	-	-	-	18	27	45	24.
-	-	-	-	-	-	4	25.
150	-	-	104	153	393	1,268	26.
-	-	-	-	-	543	656	27.
-	-	-	2	-	-	2	28.
16,607	25,562	2,245	4,287	3,200	3,614	66,316	29.
22,580	19,765	1,651	1,977	4,625	8,265	70,934	30.

TABLE 5 - ANALYSIS OF SPECIFIED ITEMS OF GROSS COMBINED GENERAL
AND CAPITAL EXPENDITURE
For Fiscal Years Ended Nearest December 31, 1946
(Thousands of Dollars)
(Continued)

NO.	FUNCTION	(1)	P.E.I.	N.S.	N.B.
Health and Social Welfare:					
Health					
31.	General	- General	15	28	-
32.	Public Health	- General	77	360	204
33.		- Capital	-	6	-
34.	Medical, Dental and Allied Services	- General	4	-	-
35.	Hospital Care	- General	390	1,690	1,372
36.		- Capital	6	1,018	136 140
37.	Sub-Totals Items 31, 32, 34, 35	- General	486	2,078	1,576
38.	33, 36	- Capital	6	1,024	140
Social Welfare					
39.	Aid to Aged Persons	- General	480	4,218	3,553 (3)
40.		- Capital	19	-	-
41.	Aid to Blind Persons	- General	34	200	223
42.	Aid to Unemployed Employables	- General	-	-	-
43.		- Capital	-	-	-
44.	Aid to Unemployables	- General	14	-	-
45.	Mothers' Allowances	- General	...	866	488
46.	Child Welfare	- General	7	175	26
47.	Labour	- General	-	29	22
48.	Other	- General	-	53	35
49.	Sub-Total Items 39, 41, 42, 44, 45, 46, 47, 48	- General	535	5,541	4,347
50.	40, 43	- Capital	19	-	-
Recreational and Cultural Services:					
51.	Archives, Art Galleries, Museums and Libraries	- General	20	45	7
52.		- Capital	-	-	-
53.	Parks, Beaches and Other Recreational Areas	- General	1	-	-
54.		- Capital	-	-	-
55.	Physical Culture	- General	5	20	-
56.	Other	- General	1	8	3
57.		- Capital	-	-	-

TABLE 5 - ANALYSIS OF SPECIFIED ITEMS OF GROSS COMBINED GENERAL
AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

(Continued)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
964	529	119	229	68	126	2,078	31.
2,314	2,190	505	1,136	453	1,244	8,483	32.
41	-	-	5	-	-	52	33.
28	657	-	535	143	43	1,410	34.
16,308	13,093	2,349	5,438	3,648	5,634	49,922	35.
-	282	5	409	15	625	2,500	36.
19,614	16,469	2,973	7,338	4,312	7,047	61,893	37.
41	282	5	414	15	625	2,552	38.
15,722	21,143	3,680	4,553	4,593	6,618	64,560	39.
-	-	-	-	114	107	240	40.
826	600	114	127	85	137	2,346	41.
9	-	4	1,648	1	-	1,662	42.
1	-	-	-	-	-	1	43.
-	1,569	153	37	213	1,712	3,698	44.
4,727	3,542	326	884	600	489	11,922	45.
(4)	548	20	430	150	251	1,607	46.
1,133	367	39	74	73	119	1,856	47.
1,285	181	140	370	61	752	2,877	48.
23,702	27,950	4,476	8,123	5,776	10,078	90,528	49.
1	-	-	-	114	107	241	50.
78	302	14	76	-	145	687	51.
-	-	-	-	1	17	18	52.
149	772	-	-	-	32	954	53.
51	-	-	-	-	-	51	54.
10	121	13	54	42	75	340	55.
327	11	-	2	13	42	407	56.
-	10	-	-	-	-	10	57.

TABLE 5 - ANALYSIS OF SPECIFIED ITEMS OF GROSS COMBINED GENERAL
AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

(Continued)

NO.	FUNCTION	(1)	P.E.I.	N.S.	N.B.
Recreational and Cultural Services (Cont'd)					
58.	Sub-Total Items 51, 53, 55, 56	- General	27	73	10
59.	52, 54, 57	- Capital	-	-	-
Education					
60.	Schools Operated by Local Authorities	- General	374	2,054	1,431
61.		- Capital	53	-	43
62.	Universities, Colleges and Other Schools	- General	81	472	155
63.		- Capital	-	42	244
64.	Education of the Handicapped	- General	1	90	22
65.		- Capital	-	2	-
66.	Employment Training Programs	- General	-	813	672
67.		- Capital	83	-	-
68.	Superannuation and Pensions	- General	10	966	47
69.	Other	- General	24	119	56
70.		- Capital	-	-	-
71.	Sub-Total Items 60, 62, 64, 66, 68, 69	- General	490	4,514	2,383
72.	61, 63, 65, 67, 70	- Capital	136	44	287
Natural Resources and Primary Industries					
73.	Fish and Game	- General	3	96	161
74.		- Capital	1	-	-
75.	Forests	- General	-	291	750
76.		- Capital	-	-	44
77.	Lands: Settlement and Agriculture	- General	162	810	726
78.		- Capital	19	-	-
79.	Minerals and Mines	- General	-	460	51
80.		- Capital	-	7	-
81.	Water Resources	- General	-	7	-
82.		- Capital	-	-	-
83.	Other	- General	-	-	67
84.	Sub-Total Items 73, 75, 77, 79, 81, 83	- General	165	1,664	1,755
85.	74, 76, 78, 80, 82	- Capital	20	7	44

TABLE 5 - ANALYSIS OF SPECIFIED ITEMS OF GROSS COMBINED GENERAL

AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

(Continued)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
564	1,206	27	132	55	294	2,388	58.
51	10	-	-	1	17	79	59.
15,207	25,040	2,487	4,323	4,146	6,835	61,897	60.
-	-	-	98	-	245	439	61.
5,619	6,353	579	720	1,083	1,091	16,153	62.
11	625	103	472	61	667	2,225	63.
60	385	82	104	46	97	887	64.
-	-	-	-	-	-	2	65.
2,920	4,828	567	828	93	886	11,607	66.
767	-	4	-	-	-	854	67.
400	1,728	18	160	32	772	4,133	68.
1,734	614	153	289	364	311	3,664	69.
-	1	-	-	-	-	1	70.
25,940	38,948	3,886	6,424	5,764	9,992	98,341	71.
778	626	107	570	61	912	3,521	72.
1,238	1,071	288	(5)	160	383	3,400	73.
28	117	-	-	-	-	146	74.
3,740	5,669	417	205	413	2,828	14,313	75.
16	38	4	-	-	-	102	76.
11,625	5,476	965	1,005	1,425	817	23,011	77.
219	117	177	-	66	-	598	78.
585	590	57	(5)	158	338	2,239	79.
-	-	-	-	-	-	7	80.
59	4	327	(5)	99	153	649	81.
738	-	-	-	-	-	738	82.
-	7	45	1,339	453	-	1,911	83.
17,247	12,817	2,099	2,549	2,708	4,519	45,523	84.
1,001	272	181	-	66	-	1,591	85.

36
TABLE 5 - ANALYSIS OF SPECIFIED ITEMS OF GROSS COMBINED GENERAL
AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

(Continued)

NO.	FUNCTION	(1)	P.E.I.	N.S.	N.B.
Debt Charges:					
86.	Commissions on Bond or Debenture Sales and Other Management Charges	- General	-	7	22
87.	Discount (or Amounts Amortized) on Provincial Bond Sales	- General	-	128	195
	Funded Debt Retirement				
88.	- Principal	- General	-	-	25
89.	- Sinking Fund	- General	323	-	620
90.		- Capital	-	708	-
91.	Interest	- General	455	3,940	4,342
92.	Loss on Foreign Exchange	- General	-	93	56
93.	Premium (or Amount Amortized) or Loss on Sale of Securities Purchased as Investments	- General	-	-	-
94.	Sub-Total Items 86, 87, 88, 89, 91, 92	- General	778	4,168	5,260
95.	90	- Capital	-	708	-

FOOTNOTES

- (1) A division has been made between "General" and "Capital" wherever capital expenditures are included within a function
(2) Rural Telephone

TABLE 5 - ANALYSIS OF SPECIFIED ITEMS OF GROSS COMBINED GENERAL
AND CAPITAL EXPENDITURE

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

(Continued)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
37	58	8	20	109	144	405	86.
-	937	13	100	-	191	1,564	87.
-	-	400	-	1,650	2,322	4,397	88.
8,245	5,423	553	371	125	1,377	17,037	89.
-	-	-	-	-	-	708	90.
13,620	23,831	3,883	5,207	4,879	6,580	66,737	91.
13	967	45	67	73	9	1,323	92.
673	-	-	-	-	-	673	93.
22,588	31,216	4,902	5,765	6,836	10,623	92,136	94.
-	-	-	-	-	-	708	95.

FOOTNOTES

- (3) Includes cost of administering Mothers' Allowances which is not separable
 (4) Not separable from "Other Social Welfare"
 (5) Not separable from "Other Natural Resources"

TABLE 6 - NET GENERAL REVENUE
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

NO.	SOURCE	P.E.I.	N.S.	N.B.
Taxes				
1.	Corporations	-	45	-
	Income			
2.	Corporations	-	-	-
3.	Individuals	3	-	-
4.	Property	94	98	97
Sales				
5.	Alcoholic Beverages	171	-	-
6.	Amusements and Admissions	52	390	215
7.	Fuel Oil	-	-	-
8.	Motor Fuel	594	3,498	2,747
9.	Tobacco	84	-	708
10.	Other Commodities and Services(i) ..	-	46	-
11.	Succession Duties	92	661	1,072
12.	Other	25	-	64
13.	Sub-Total Items 1 - 12	1,115	4,738	4,903
Privileges, Licences and Permits				
14.	Liquor Control and Regulation	26	134	91
15.	Motor Vehicles	207	1,970	1,627
16.	Natural Resources	3	798	1,641
17.	Other	50	207	245
18.	Sub-Total Items 14 - 17	286	3,109	3,604
19.	Sales and Services	65	630	179
20.	Fines and Penalties	29	116	68
Other Governments				
21.	Dominion Provincial Taxation Agreements	1,094	2,911	3,434
22.	Dominion Subsidies	382	705	1,032
23.	Sub-Total Items 21 - 22	1,476	3,616	4,466
24.	Municipalities	-	448(2)	-
25.	Sub-Total Items 23 - 24	1,476	4,064	4,466
Government Enterprises				
26.	Liquor Profits	529	8,978	6,800
27.	Other	-	-	-
28.	Other Revenue	11	4	15
29.	Sub-Total Items 1 - 28	3,511	21,639	20,035
Non-Revenue and Surplus Receipts				
30.	Refunds of Expenditure	-	16	-
31.	Refunds of Advances Credited to Revenue	-	4	20
32.	Other	-	-	-
33.	Total Net General Revenue	3,511	21,659	20,055

Footnotes - Due to space limitations, explanations appear in narrative.

TABLE 6 - NET GENERAL REVENUE
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
145	1,434	10	15	2	-	1,651	1.
918	-	34	-	-	-	952	2.
58	119	32	8	29	-	249	3.
2	765	-	2,034	1,494	2,330	6,914	4.
8,683	-	-	-	-	-	8,854	5.
1,971	3,001	589	42	434	966	7,660	6.
-	-	-	-	-	802	802	7.
16,469	31,261	3,056	4,724	5,404	5,682	73,435	8.
5,494	-	-	-	-	-	6,286	9.
21,647 ^(a)	-	-	5,433 ^(b)	-	-	27,126	10.
11,473	15,227	809	667	855	3,211	34,067	11.
859	2,316	34	88	571	65	4,022	12.
67,719	54,123	4,564	13,011	8,789	13,056	172,018	13.
333	10,507	1,594	76	668	308	13,737	14.
9,551	13,000	1,651	1,638	3,674	4,626	37,944	15.
18,490	10,134	1,499	2,205	3,244	4,331	42,345	16.
3,306	2,496	387	934	844	1,103	9,572	17.
31,680	36,137	5,131	4,853	8,430	10,368	103,598	18.
1,939	2,836	1,028	1,108	1,307	5,447	14,539	19.
342	491	119	121	200	157	1,643	20.
20,585	28,544	3,738	5,818	5,810	12,048	83,982	21.
2,866	3,158	2,159	2,034	1,795	1,003	15,134	22.
23,451	31,702	5,897	7,852	7,605	13,051	99,116	23.
-	-	928 ⁽³⁾	-	-	-	1,376	24.
23,451	31,702	6,825	7,852	7,605	13,051	100,492	25.
22,193	25,333	4,933	8,027	9,015	14,492	100,300	26.
2,800	-	-	-	924	-	3,724	27.
1,199	70	31	205	68	175	1,778	28.
151,323	150,692	22,631	35,177	36,338	56,746	498,092	29.
42	38	98	668	260	438	1,567	30.
-	2	-	1,500	-	574	2,100	31.
-	-	-	25	-	5	30	32.
151,372	150,732	22,729	37,370	36,598	57,763	501,789	33.

(a) Includes 1,792 Federal Sales Tax

(b) 5,433

TABLE 7 - NET COMBINED GENERAL AND CAPITAL EXPENDITURE
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

NO.	FUNCTION	P.E.I.	N.S.	N.B.
General Government				
1.	Executive and Administrative	119	684	422
2.	Legislative	35	131	114
3.	Research, Planning and Statistics	18	1	-
4.	Other	-	4	-
5.	Sub-Total Items 1 - 4	172	820	536
Protection of Persons and Property				
6.	Law Enforcement	42	139	66
7.	Corrections	32	22	27
8.	Police Protection	29	129	101
9.	Other	23	243	157
10.	Sub-Total Items 6 - 9	126	533	351
Transportation and Communications				
11.	Highways, Roads and Bridges	1,397	8,336	11,550
12.	Waterways	76	362	143
13.	Other	-	4	-
14.	Sub-Total Items 11 - 13	1,473	8,702	12,693
Health and Social Welfare				
15.	Health	401	2,394	1,458
16.	Social Welfare	177	2,344	1,584
17.	Sub-Total Items 15 - 16	578	4,738	3,042
18.	Recreational and Cultural Services	25	63	10
19.	Education	499	3,722	1,933
20.	Natural Resources and Primary Industries	159	1,579	1,717
21.	Trade and Industrial Development	34	450	134
22.	Local Government Planning and Development ...	25	45	11
23.	Debt Charges	778	3,733	4,760
Contributions to Municipal Governments				
24.	Shared-Revenue	20	151	1,359
25.	Subsidies	-	-	-
26.	Sub-Total Items 24 - 25	20	151	1,359
27.	Contributions to Government Enterprises	12	-	-
28.	Other Expenditures	7	73	-
29.	Sub-Total Items 1 - 28	3,908	24,609	25,546
Non-Expense and Surplus Payments				
30.	Refunds of Revenue	130	-	-
31.	Advances	-	5	-
32.	Other	27	-	1
33.	Sub-Total Items 30 - 32	157	5	1
34.	Total Net General and Capital Expenditure ...	4,065	24,614	25,547

TABLE 7 - NET COMBINED GENERAL AND CAPITAL EXPENDITURE
For Fiscal Years Ended Nearest December 31, 1946
(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
4,742	3,097	998	1,967	2,852	3,359	18,240	1.
965	471	171	194	182	294	2,557	2.
-	89	-	10	9	115	242	3.
-	-	-	90	-	-	94	4.
5,707	3,657	1,169	2,261	3,043	3,768	21,133	5.
3,768	1,895	353	443	433	476	7,615	6.
1,302	2,009	341	270	246	451	4,700	7.
1,996	1,812	175	286	265	1,455	6,248	8.
1,183	1,192	422	610	550	957	5,337	9.
8,249	6,908	1,291	1,609	1,494	3,339	23,900	10.
38,726	44,942	3,873	6,158	7,280	10,896	133,158	11.
150	-	-	104	153	936	1,924	12.
-	-	-	2	18	27	51	13.
38,876	44,942	3,873	6,264	7,451	11,859	135,133	14.
16,394	14,924	2,885	7,326	3,803	6,887	56,472	15.
11,571	13,451	1,755	4,831	2,557	5,878	44,148	16.
27,965	28,375	4,640	12,157	6,360	12,765	100,620	17.
615	1,216	18	114	41	295	2,397	18.
23,302	33,865	3,073	6,240	5,737	10,092	88,463	19.
17,867	12,457	2,253	2,452	2,544	4,474	45,502	20.
1,020	392	65	146	191	375	2,807	21.
128	127	68	142	218	18	782	22.
19,777	24,828	2,704	2,568	5,085	9,063	73,296	23.
2,396	10	12	-	63	1,233	5,244	24.
-	3,270	-	-	-	-	3,270	25.
2,396	3,280	12	-	63	1,233	8,514	26.
899	1,660	-	-	-	-	2,571	27.
775	35	-	131	35	5	1,061	28.
147,576	161,742	19,166	34,084	32,262	57,286	506,179	29.
-	10	40	56	91	20	347	30.
-	-	12	1,190	-	-	1,207	31.
1,094	-	-	7	-	16	1,145	32.
1,094	10	52	1,253	91	36	2,699	33.
148,670	161,752	19,218	35,337	32,353	57,322	508,878	34.
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	

TABLE 8 - NET DIRECT AND INDIRECT DEBT (LESS SINKING FUNDS)

As at Fiscal Years Ended Nearest to December 31, 1946

(Thousands of Dollars)

No.		P.E.I.	N.S.	N.B.
<u>DIRECT DEBT</u>				
1.	Bonded Debt.....	11,583	105,780	117,029
2.	Less Sinking Funds.....	2,658	13,208(1)	17,984
3.	Sub-Total Items 1 - 2.....	8,925	92,572	99,045
	Treasury Bills (Held By)			
4.	Dominion.....	-	-	-
5.	Others.....	-	-	-
6.	Sub-Total Items 4 - 5.....	-	-	-
7.	Savings Certificates and Deposits....	1,688	-	-
8.	Temporary Loans and Overdrafts.....	112	-	723
9.	Bonds (or Debentures) Due.....	-	40	565
10.	Bond (or Debenture) Interest Due.....	-	146	-
	Accounts and Other Payables (3)			
11.	Government Enterprises.....	-	-	133
12.	Trust Funds and Other Deposits....	45	-	637
13.	Other.....	47	2,760	356
14.	Sub-Total Items 11 - 13.....	92	2,760	1,126
15.	Accrued Interest and Other Accrued Expenditures.....	-	812	1,091
16.	Total Net Direct Debt (Less Sinking Funds).....	10,817	96,330	102,550
<u>INDIRECT DEBT</u>				
17.	Guaranteed Bonds or Debentures.....	-	1,321	1,232
18.	Less Sinking Funds.....	-	77	206
19.	Sub-Total Items 17 - 18.....	-	1,244	1,026
20.	Guaranteed Bank Loans.....	45	797	583
	Other Guarantees:			
21.	Municipal Improvement Assistance Act Loans.....	5	533	363
22.	Other.....	-	-	-
23.	Total Net Indirect Debt (Less Sinking Funds)...	50	2,574	1,972
24.	Total Net Direct and Indirect Debt (Less Sinking Funds)...	10,867	98,904	104,522

Footnotes - Due to space limitations, explanations appear in narrative.

TABLE 8 - NET DIRECT AND INDIRECT DEBT (LESS SINKING FUNDS)

As at Fiscal Years Ended Nearest to December 31, 1946

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
408,311	591,790	75,233	129,300	113,130	120,069	1,672,225	1.
84,036	27,949	19,123	38,024	143	20,205	223,330	2.
324,275	563,841	56,110	91,276	112,987	99,864	1,448,895	3.
-	-	24,735	90,734	26,212	34,031	175,712	4.
7,241	-	8,553	14,122	-	4,915	34,831	5.
7,241	-	33,288	104,856	26,212	38,946	210,543	6.
-	61,604	2	-	1,049	-	64,343	7.
-	2,276	-	-	-	-	3,111	8.
-	-	-	-	3	-	608	9.
284	40	-	-	9,825(2)	-	10,295	10.
-	293	148	-	-	-	574	11.
5,603	8,436	2,236	1,368	4,459	4,170	26,954	12.
14,022	5,362	46	2,123	1,258	7,662	33,636	13.
19,625	14,091	2,430	3,491	5,717	11,832	61,164	14.
3,193	7,298	2,063	1,144	1,282	1,682	18,565	15.
354,618	649,150	93,893	200,767	157,075	152,324	1,817,524	16.
56,488	111,127	1,386	358	102	6,520	178,534	17.
154	11	-	294	-	2,233	2,975	18.
56,334	111,116	1,386	64	102	4,287	175,559	19.
3,458	2,185	-	119	588	-	7,775	20.
1,534	-	120	605	503	1,552	5,215	21.
31,910(4)	-	-	-	-	-	31,910	22.
93,236	113,301	1,506	788	1,193	5,839	220,459	23.
447,854	762,451	95,399	201,555	158,268	158,163	2,037,983	24.

omit Beggs
omit Perry

TABLE 9 - ASSETS OFFSETTING NET DIRECT AND INDIRECT DEBT

As At Fiscal Years Ended Nearest to December 31, 1946

(Thousands of Dollars)

NO.	P.E.I.	N.S.	N.B.
<u>DIRECT</u>			
1. Cash on Hand and in Banks.....	-	468	-
2. Investments.....	-	11,032	503
3. Taxes Receivable.....	-	360	380
4. Accounts, Advances, Loans and Interest Receivable ⁽¹⁾	361	18,716	12,610
5. Inventories.....	20	779	158
6. Properties Held for Sale.....	-	-	-
7. Accrued Revenue.....	-	120	-
8. Prepaid Charges.....	-	-	3
9. Deferred Charges.....	300	727	614
10. Fixed Assets ⁽²⁾	10,896	81,899	90,054
11. Sub-Total Items 1 - 10.....	11,577	114,101	104,322
12. Deficits, Extra-Ordinary Expenses Capitalized and Other Intangibles....	1,903	3,641	12,966
13. Less-Surplus, Reserves, Unexpended Balances and Deferred Revenues.....	-2,663	-21,412	-14,737
14. Total Represented by Direct Debt	10,817	96,330	102,550
<u>INDIRECT</u>			
By Issuing Authority			
Bonds or Debentures of			
15. Government Enterprises.....	-	600	-
16. Municipal and School Corporations	-	298	30
17. Other Bonds or Debentures,.....	-	346	996
Bank Loans			
18. Government Enterprises.....	-	485	-
19. Municipal and School Corporations	-	5	368
20. Other Bank Loans.....	45	307	215
Other Guarantees			
21. Municipal Improvement Assistance Act Loans.....	5	533	363
22. Other.....	-	-	-
23. Total Represented By			
Indirect Debt.....	50	2,574	1,972
Total Assets Offsetting Net Direct and Indirect Debt.....	10,867	98,904	104,522

Footnotes - Due to space limitations, explanations appear in narrative.

TABLE 9 - ASSETS OFFSETTING NET DIRECT AND INDIRECT DEBT

As At Fiscal Years Ended Nearest To December 31, 1946

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
1,420	-	10,997	11,727	23,389	21,980	69,981	1.
-	3,763	26,055	24,650	17,504	18,090	101,597	2.
-	1,432	-	1,850	840	1,588	6,450	3.
87,114	167,731	34,196	99,579	63,343	126,816	610,466	4.
-	3,585	426	938	1,400	659	7,965	5.
-	-	-	-	-	3,934	3,934	6.
87	-	-	2	17	-	226	7.
-	13	-	1	57	-	74	8.
4,658	3,881	339	6,656	-	2,012	19,187	9.
307,576	488,518	55,726	63,024	85,579	122,445	1,305,717	10.
400,855	668,923	127,739	208,427	192,129	297,524	2,125,597	11.
138,141	36,603	16,722	82,326	43,180	1,070	336,551	12.
-184,378	-56,376	-50,568	-39,986	-78,234	-146,270	-644,624	13.
354,618	649,150	93,893	200,767	157,075	152,324	1,817,524	14.
51,000	109,616	-	-	-	-	161,216	15.
1,525	1,252	1,276	64	102	4,287	8,834	16.
3,809	248	110	-	-	-	5,509	17.
-	-	-	-	15	-	500	18.
-	-	-	-	-	-	373	19.
3,458	2,185	-	119	573	-	6,902	20.
1,534	-	120	605	503	1,552	5,215	21.
31,910(3)	-	-	-	-	-	31,910	22.
93,236	113,301	1,506	788	1,193	5,839	220,459	23.
447,854	762,451	95,399	201,555	158,268	158,163	2,037,983	24.

TABLE 10 - RECONCILIATION OF GENERAL FUND ASSETS WITH PROVINCIAL PUBLIC ACCOUNTS
As At Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

NO.	P.E.I.	N.S.	N.B.
1. Total General Fund Assets	16,138	130,950	135,271
<u>Reconciliation with Public Accounts</u>			
2. Total Assets in Public Accounts Balance Sheet	16,057	118,604	102,173
Deduct			
3. To Offset Cash Against Overdrafts	8	-	1
4. To Offset Overdrafts and Unpaid Cheques Against Cash	-	740	-
5. To Offset Surplus Against Deficit	8	-	-
6. To Offset Deficit Against Surplus	-	-	-
7. Inter-Fund Balances	335	244	-
8. Trust Funds	-	1,694	-
9. Dominion of Canada	-	1,055	-
10. Premium and Discount on Sinking Funds	-	-	-
11. Replacement Funds	-	-	-
12. To Offset Advances Against Sinking Fund Reserves	-	-	-
13. Unsold Lands	-	-	-
14. To Eliminate Assets of Liquor Control Board ⁽¹⁾	-	-	-
15. Total Deductions	351	3,733	1

TABLE 10 - RECONCILIATION OF GENERAL FUND ASSETS WITH PROVINCIAL PUBLIC ACCOUNTS
As At Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	NO.
623,032	733,475	163,584	328,777	235,452	318,799	1.
362,577	742,460	222,970	424,435	261,401	332,110	2.
-	133	-	-	-	-	3.
75	-	-	-	-	-	4.
-	-	-	11,049	-	-	5.
-	-	-	-	-	313	6.
-	1,495	4,272	116,445	9,639	5,956	7.
-	-	22,411	32,724	61,933	22,183	8.
2,329	60,253	7,632	8,107	-	-	9.
642	-	-	-	-	-	10.
-	-	6,508	-	-	-	11.
-	-	8,884	-	-	-	12.
-	-	15,260	-	-	-	13.
-	-	-	-	1,696	-	14.
3,046	61,881	64,967	168,325	73,268	28,452	15.

TABLE 10 - RECONCILIATION OF GENERAL FUND ASSETS WITH PROVINCIAL PUBLIC ACCOUNTS

As At Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

(Continued)

NO.		P.E.I.	N.S.	N.B.
Add				
16.	Special or Administrative Funds (2)	423	45	-
17.	Trust Accounts (2)	9	214	-
18.	Working Capital Funds	-	-	-
19.	Reserve for Bad Debts Offset Against			
	Assets by Province	-	647	12
20.	Reserve for Depreciation Offset Against			
	Assets by Province	-	-	-
21.	Sinking Fund Reserves Offset Against			
	Assets	-	-	14,667
22.	Other Reserves	-	-	-
23.	Sinking Fund Investments Offset Against			
	Liabilities	-	-	17,984
24.	Receivables Offset by Province Against			
	Debt	-	-	380
25.	Payables Offset by Province Against			
	Receivables	-	-	51
26.	Premium on Debentures Offset Against			
	Discount	-	-	5
27.	Surplus Offset by Province Against Assets	-	15,173	-
28.	Unpaid Instalments on Purchase Price of			
	Properties	-	-	-
29.	Profit on Sale of Capital Investments ...	-	-	-
30.	To Include Advances to Government			
	Telephones (1)	-	-	-
31.	Total Additions	432	16,079	33,099
32.	Total General Fund Assets	16,138	130,950	135,271

FOOTNOTES

(1) See narrative for table 9

TABLE 10 - RECONCILIATION OF GENERAL FUND ASSETS WITH PROVINCIAL PUBLIC ACCOUNTS

As At Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

(Continued)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	NO.
-	7,549	4,317	466	197	4,808	16.
-	-	1,166	23,689	16,006	609	17.
-	-	88	1,410	158	1,052	18.
6,038	2,200	-	45,538	17,580	-	19.
-	-	-	-	-	8,672	20.
85,851	-	-	-	-	-	21.
-	15,198	-	-	12,214	-	22.
84,678	27,949	-	181	143	-	23.
-	-	-	-	-	-	24.
-	-	-	1,403	-	-	25.
-	-	-	-	-	-	26.
86,578	-	-	-	-	-	27.
356	-	-	-	-	-	28.
-	-	10	-	-	-	29.
-	-	-	-	1,021	-	30.
263,501	52,896	5,581	72,687	47,319	15,141	31.
623,032	733,475	163,584	328,777	235,452	318,799	32.

FOOTNOTES

(2) See narrative for table 10

TABLE 11 - RECONCILIATION OF GROSS GENERAL REVENUE WITH PROVINCIAL
ORDINARY REVENUE PER PUBLIC ACCOUNTS

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

No.		P.E.I.	N.S.	N.B.
1.	Provincial Ordinary Revenue Per P.A.	3,954	22,546	18,724
	Add:			
	Adjustments to a "Gross" Basis			
2.	(a) Rev. Deducted From Exp. in P.A....	5	4,840	3
3.	(b) Exp. Deducted From Rev. in P.A....	26	261	4,253
4.	Items Credited to Surp. Acct. by Prov.	-	26	-
5.	Cap. Acct. Rev. of An Ordinary Nature	-	-	-
6.	Profits of Working Capital Funds Not Taken into Revenue in Public Accts.	3	-	-
7.	Unremitted Liquor Profits.....	-	-	-
8.	Total Additions	34	5,127	4,256
	Deduct:			
9.	Refunds of Current Year's Exp. Includ- ed in Rev. in Public Accounts (2).....	-	-	-
10.	Refunds of Current Year's Rev. Includ- ed in Exp. in Public Accounts (2).....	-	-	-
11.	S.F. Earnings Included in Rev. in P.A. Adj. of W.C. Fund Accounts to a "Net" Profit or Loss Basis	-	-	-
12.	(a) Gross Rev. of Funds Offset Against Gross Expenditures.....	-	65	29
13.	(b) Gross Exp. of Funds Offset Against Gross Revenues.....	-	-	-
14.	Profits of W.C. Funds Offset Against Expenditure.....	3	1	-
15.	Contrib. From Spec. Funds and Selected Trust Accts. Offset Against Fund (See Item 19, Table 12).....	34	-	-
16.	Contrib. From Other Funds Offset Against Provincial Expenditures.....	33	-	8
17.	Over-Remitted Liquor Profits Deducted From Revenue	-	-	-
18.	Total Deductions	70	66	37
19.	Rev. of Spec. Funds and Selected Trust Accounts.....	224	38	1,477
20.	Less Inter-Fund Eliminations, Contra Item 14, Table 12.....	125	-	-
21.	Gross General Revenue - Table 3	4,017	27,645	24,420

Footnotes - Due to space limitations, explanations appear in narrative.

TABLE 11 - RECONCILIATION OF GROSS GENERAL REVENUE WITH PROVINCIAL
ORDINARY REVENUE PER PUBLIC ACCOUNTS

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA. (1)	B.C.	TOTAL	NO.
133,406	142,876	24,019	39,528	42,588	56,818	484,459	1.
32,181	27,990	3,679	685	73	7,506	76,962	2.
9,299	-	-	-	-	-	13,839	3.
-	-	-	-	-	-	26	4.
-	-	130	-	-	-	130	5.
-	-	-	-	57	8	68	6.
-	8,998	-	3,102	-	-	12,100	7.
41,480	36,988	3,809	3,787	130	7,514	103,125	
-	-	-	-	-	-	-	9.
-	-	-	-	-	-	-	10.
1,880 (3)	-	-	-	-	-	1,880	11.
-	-	-	-	-	-	94	12.
-	-	-	-	-	-	-	13.
-	-	-	24	67	73	168	14.
146	4	637	1,447	-	105	2,373	15.
-	-	-	-	-	-	41	16.
-	-	-	-	34	-	34	17.
2,026	4	637	1,471	101	178	4,590	18.
576	745	2,284	5,103	550	2,385	13,382	19.
9	-	750	1,749	-	1,138	3,771	20.
173,427	180,605	28,725	45,198	43,167	65,401	592,605	21.

**TABLE 12 - RECONCILIATION OF GROSS GENERAL EXPENDITURE WITH
ORDINARY EXPENDITURE PER PUBLIC ACCOUNTS
For Fiscal Years Ended Nearest December 31, 1946
(Thousands of Dollars)**

NO.	P.E.I.	N.S.	N.B.	QUE.
1. Provincial Ordinary Expenditure per Public Accounts	3,813	19,250	16,437	106,934
Add				
Adjustments to a "Gross" Basis				
2. (a) Expenditures Deducted from Revenues in Public Accounts	26	261	3	32,181
3. (b) Revenues Deducted from Expenditures in Public Accounts	5	4,840	4,253	9,299
4. Items Charged to Surplus Account ..	-	26	-	-
5. Capital Account Expenditure of an Ordinary Nature	-	-	-	-
6. Deficits of Working Capital Funds not taken into Expenditure	-	-	-	-
7. Deficits of Government Enterprises not taken into Expenditure	-	-	-	-
8. Total Additions	31	5,127	4,256	41,480
Deduct				
9. Refunds of Current Year's Revenue Offset Against Revenue	-	-	-	-
10. Refunds of Current Year's Expenditure Offset Against Expenditure	-	-	-	-
Adjustments of Working Capital Fund Accounts to a "Net" Profit or Loss Basis				
11. (a) Gross Expenditures of Funds Offset Against Gross Revenues	-	-	-	-
12. (b) Gross Revenues of Funds Offset Against Gross Expenditures	-	65	29	-
13. Profits of Working Capital Funds Offset Against Expenditure	3	1	-	-
14. Contributions to Special Funds and Selected Trust Accounts Offset Against Fund (see item 20-table 11)	125	-	-	9
15. Contributions from Other Funds Offset Against Provincial Expenditure	33	-	8	-
16. Sinking Fund Earnings Applied to Debenture Retirement	-	-	-	1,880
17. Total Deductions	161	66	37	1,889
18. Expenditures of Special Funds and Selected Trust Accounts	208	20	1,544	375
19. Less Inter-Fund Eliminations, Contra (Item 15-table 11)	34	-	-	146
20. Gross General Expenditure-table 4	3,857	24,331	22,200	146,754

Footnotes - Due to space limitations, explanations appear in narrative.

TABLE 12 - RECONCILIATION OF GROSS GENERAL EXPENDITURE WITH
ORDINARY EXPENDITURE PER PUBLIC ACCOUNTS
For Fiscal Years Ended Nearest December 31, 1946
(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.(1)	B.C.	TOTAL	NO.
140,930	19,738	39,407	31,939	46,316	424,764	1.
-	-	-	-	-	32,471	2.
27,990	3,679	685	73	7,506	58,330	3.
-	-	-	-	-	26	4.
-	-	-	6	239	245	5.
-	-	-	-	-	-	6.
-	-	-	-	-	-	7.
27,990	3,679	685	79	7,745	91,072	8.
-	-	-	-	-	-	9.
-	-	-	-	-	-	10.
-	-	-	-	-	-	11.
-	-	-	-	-	94	12.
-	22(2)	24	67	73	190	13.
-	750	1,749	-	1,138	3,771	14.
-	-	-	-	-	41	15.
-	-	-	-	-	1,880	16.
-	772	1,773	67	1,211	5,976	17.
534	1,162	3,240	1,457	2,148	10,688	18.
4	637	1,447	-	105	2,373	19.
169,450	23,170	40,112	33,408	54,893	518,175	20.

TABLE 13 - SPECIFIED AMOUNTS RECEIVED FROM OTHER GOVERNMENTS

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

NO.		P.E.I.	N.S.	N.B.
1.	Dominion-Provincial Tax Agreement.....	1,094	2,911	3,434
2.	Subsidies.....	382	705	1,032
	Grants-in-Aid and Shared-Cost Contributions			
	From Dominion			
3.	Other.....	1	17	5
4.	Vital Statistics.....	--	1	1
5.	Other Health Grants.....	-	-	-
6.	Venereal Disease.....	4	7	6
7.	Old Age Pensions.....	351	3,039	2,585
8.	Blind Pensions.....	24	146	164
9.	Physical Fitness Programme.....	2	10	...
10.	Education Grants (1).....	114	756	737
11.	Farm Labour.....	1	8	2
12.	Lime For Soil Amendment Purposes.....	24	67	75
13.	Sub-Total Items 1 - 12.....	521	4,051	3,575
	From Municipalities			
14.	Highways, Roads and Bridges.....	-	-	2
15.	Health and Social Welfare Units..	-	-	-
16.	City of Charlottetown to Provincial Sanatorium.....	1	-	-
17.	Old Age Pensions.....	-	-	-
18.	Blind Pensions.....	-	-	-
19.	Social Assistance.....	-	-	-
20.	Mothers' Allowances.....	-	-	-
21.	Child Welfare.....	-	-	-
22.	Public Charities Fund.....	-	-	-
23.	Vocational Training.....	-	2	-
24.	Drainage.....	-	-	-
25.	Sub-Total Items 14 - 25.....	1	2	2

TABLE 13 - SPECIFIED AMOUNTS RECEIVED FROM OTHER GOVERNMENTS

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
20,585	28,544	3,738	5,818	5,810	12,048	83,982	1.
2,866	3,158	2,159	2,034	1,795	1,003	15,134	2.
376	37	26	24	366	48	900	3.
..	39	4	-	4	6	55	4.
-	-	-	-	-	1	1	5.
51	46	11	12	11	13	161	6.
11,467	13,886	2,598	3,085	2,657	3,768	43,436	7.
606	360	80	82	61	80	1,603	8.
...	...	9	18	15	16	70	9.
2,771	4,964	563	661	112	789	11,467	10.
17	122	17	28	50	39	284	11.
..	6	5	177	12.
15,288	19,460	3,308	3,910	3,276	4,765	58,154	13.
209	-	-	-	-	-	211	14.
176	-	45	-	-	-	221	15.
-	-	-	-	-	-	1	16.
-	-	-	-	270	-	270	17.
-	-	-	-	6	-	6	18.
-	-	-	-	-	8	8	19.
-	-	-	-	150	-	150	20.
-	-	-	-	57	-	57	21.
2,530	-	-	-	-	-	2,530	22.
134	-	-	-	-	-	136	23.
29	-	-	-	-	-	29	24.
3,078	-	45	-	483	8	3,619	25.

54
TABLE 13 - SPECIFIED AMOUNTS RECEIVED FROM OTHER GOVERNMENTS

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

(Continued)

NO.		P.E.I.	N.S.	N.B.
Reimbursements of Expenditure				
From Dominion				
26.	Air Raid Precautions.....	-	-	8
27.	Day Nurseries.....	-	-	-
28.	Conscientious Objectors.....	-	-	-
From Provinces				
29.	Old Age Pensions.....	2	12	13
30.	Blind Pensions.....	-	-	1
31.	Maintenance of Sanatoria Patients	-	-	-
From Municipalities				
32.	Administration of Improvement Districts.....	-	-	-
33.	Unemployment Relief - Local Improvement and Mun. Districts.	-	-	-
34.	Sub-Total Items 27 - 35.....	2	12	22
Sundry				
From Municipalities				
35.	Highway Tax.....	-	448	-
36.	Municipal Commissioner's Levy....	-	-	-
37.	Total Contributions From Other Governments.....	2,000	8,129	8,065
Summary				
38.	Dominion.....	1,997	7,667	8,049
39.	Other Provinces.....	2	12	14
40.	Municipalities.....	1	450	2
41.	All Governments.....	2,000	8,129	8,065

FOOTNOTES

- (1) Includes Grants For Youth Training, Agricultural Training, Veteran Training, War Emergency Training, Student Aid and Vocational Training.

TABLE 13 - SPECIFIED AMOUNTS RECEIVED FROM OTHER GOVERNMENTS

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

(Continued)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
-	-	-	-	-	-	8	26.
-	111	-	-	-	-	111	27.
-	-	-	-	-	1	1	28.
57	139	42	37	76	354	732	29.
2	3	1	1	2	5	15	30.
-	26	-	-	-	-	26	31.
-	-	-	-	314	-	314	32.
-	-	-	74	54	-	128	33.
59	279	43	112	446	360	1,335	34.
-	-	-	-	-	-	448	35.
-	-	928	-	-	-	928	36.
41,876	51,441	10,221	11,874	11,810	18,184	163,600	37.
38,739	51,273	9,205	11,762	10,881	17,817	157,390	38.
59	168	43	38	78	359	773	39.
3,078	-	973	74	851	8	5,437	40.
41,876	51,441	10,221	11,874	11,810	18,184	163,600	41.

TABLE 14 - SPECIFIED AMOUNTS PAID TO OTHER GOVERNMENTS

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

NO.		P.E.I.	N.B.	N.B.
Subsidies				
To Municipalities				
1.	Subsidies to Mining Municipalities...	-	-	-
2.	One Mill Subsidy to Cities, Towns, Townships and Villages.....	-	-	-
3.	Total Subsidies.....	-	-	-
Grants-in-Aid and Shared-Cost Contributions				
To Dominion				
4.	Sundry.....	-	1	-
To Municipalities				
5.	Fire Department Grants.....	2	5	-
6.	Fire Prevention Grants.....	-	-	-
7.	Highways, Roads and Bridges.....	-	37	-
8.	Public Health.....	-	-	-
9.	Hospital Care.....	-	-	-
10.	Aid to Unemployables.....	-	-	-
11.	Child Welfare.....	-	-	3
12.	Archives, Art Galleries, Museums and Libraries.....	-	-	-
13.	Schools Operated by Local Authorities	-	1,725	709
14.	Universities Colleges and Other Schools.....	-	-	-
15.	Lands: Settlement and Agriculture....	-	-	-
16.	Sundry Other.....	-	-	-
17.	Total Grants-in-Aid and Shared- Cost Contributions.....	2	1,768	712
Shared-Revenue				
To Municipalities				
18.	Shared-Revenue Contributions	20	151	1,359
19.	Total Shared-Revenue	20	151	1,359

TABLE 14 - SPECIFIED AMOUNTS PAID TO OTHER GOVERNMENTS

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
-	100	-	-	-	-	100	1.
-	3,170	-	-	-	-	3,170	2.
-	3,270	-	-	-	-	3,270	3.
146	25	71	-	-	7	250	4.
-	-	-	-	-	-	7	5.
200	-	-	-	-	-	200	6.
1,733	9,290	932	-	-	46	12,038	7.
-	397	-	71	-	372	840	8.
-	208	-	-	-	3	211	9.
-	1,489	-	-	49	1,059	2,597	10.
-	85	-	-	-	-	88	11.
-	105	-	-	-	-	105	12.
14,832	23,573	1,823	3,879	3,700	5,610	55,851	13.
-	-	-	-	-	20	20	14.
20	90	40	-	-	2	152	15.
-	33	-	13	9	40	95	16.
16,931	35,295	2,866	3,963	3,758	7,159	72,454	17.
2,396	10	12	-	63	1,233	5,244	18.
2,396	10	12	-	63	1,233	5,244	19.

TABLE 14 - SPECIFIED AMOUNTS PAID TO OTHER GOVERNMENTS

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

(Continued)

NO.		P.E.I.	N.S.	N.B.
Reimbursements				
To Provinces				
20.	Aid to the Aged.....	3	14	18
21.	Aid to the Blind.....	-	1	1
22.	Education of the Handicapped.....	-	-	-
23.	Total Reimbursements.....	3	15	19
Services				
To Dominion				
24.	Police Protection - R.C.M.P.....	29	129	101
25.	Total Services.....	29	129	101
Summary				
26.	Dominion.....	29	130	101
27.	Other Provinces.....	3	15	19
28.	Municipalities.....	22	1,918	2,071
29.	Total All Governments.....	54	2,063	2,191

TABLE 14 - SPECIFIED AMOUNTS PAID TO OTHER GOVERNMENTS

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

(Continued)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
58	76	133	209	-	-	511	20.
2	3	3	5	-	-	15	21.
-	-	-	-	46	-	46	22.
60	79	136	214	46	-	572	23.
-	-	175	283	255	-	972	24.
-	-	175	283	255	-	972	25.
146	25	246	283	255	7	1,222	26.
60	79	136	214	46	-	572	27.
19,181	38,550	2,807	3,963	3,821	8,385	80,718	28.
19,387	38,654	3,189	4,460	4,122	8,392	82,512	29.

TABLE 15 - ACCOUNTS, ADVANCES, LOANS AND INTEREST RECEIVABLE BY SOURCE

As At Fiscal Year Ends Nearest December 31, 1946

(Thousands of Dollars)

NO.		P.E.I.	N.S.	N.B.	QUE.
Due From					
1.	Dominion Government	-	1,004	420	40
2.	Other Provincial Governments	-	-	4	1
3.	Municipal Corporations	9	476	13	21
4.	School Corporations	-	271	-	-
5.	Drainage or Irrigation District	-	-	-	-
6.	Dyking Districts	-	19	-	-
7.	Improvement Districts	-	-	-	-
8.	Other Sources	352	16,946	12,173	87,052
9.	Total	361	18,716	12,610	87,114
Nature of Receivable					
10.	Accounts	175	2,418	540	26,208
11.	Advances and Loans	186	16,091	11,560	52,450
12.	Agreements of Sale and Mortgages	-	207	401	-
13.	Interest	-	-	109	8,456
14.	Total	361	18,716	12,610	87,114

TABLE 15 - ACCOUNTS, ADVANCES, LOANS AND INTEREST RECEIVABLE BY SOURCE

As At Fiscal Year Ends Nearest December 31, 1946

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
-	935	18	4,227	-	6,644	1.
38	12	11	20	-	86	2.
2,003	7,280	329	4,447	629	15,207	3.
280	9	623	-	6	1,189	4.
-	-	230	12,501	-	12,731	5.
-	-	-	-	841	860	6.
-	5	7,069	-	-	7,074	7.
165,410	25,955	91,299	42,148	125,340	566,675	8.
167,731	34,196	99,579	63,343	126,816	610,466	9.
24,991	1,002	4,618	21,566	444	81,962	10.
138,192	32,644	87,706	40,314	125,722	504,865	11.
326	550	-	-	649	2,133	12.
4,222	-	7,255	1,463	1	21,506	13.
167,731	34,196	99,579	63,343	126,816	610,466	14.

TABLE 16 - BONDED DEBT BY CURRENCY OF PAYMENT

As At Fiscal Year Ends Nearest December 31, 1946

(Thousands of Dollars)

NO.		CANADA ONLY	LONDON(ENG) ONLY	LONDON(ENG) AND CANADA
	PRINCE EDWARD ISLAND			
1.	Held by Province	514	-	-
2.	Held by Others.....	11,069	-	-
	NOVA SCOTIA			
3.	Held by Province	6,482	-	-
4.	Held by Others.....	57,926	798	-
	NEW BRUNSWICK			
5.	Held by Province	8,598	-	45
6.	Held by Others.....	64,317	4,024	2,929
	QUEBEC			
7.	Held by Province	61,402	1,287	-
8.	Held by Others.....	257,646	4,440	-
	ONTARIO			
9.	Held by Province	6,694	389	-
10.	Held by Others.....	376,221	1,142	-
	MANITOBA			
11.	Held by Province	6,814	2,695	2,080
12.	Held by Others.....	19,525	5,346	2,841
	SASKATCHEWAN			
13.	Held by Province	20,765	-	1,310
14.	Held by Others.....	60,437	-	7,009
	ALBERTA			
15.	Held by Province (2).....	-	-	-
16.	Held by Others.....	16,344	9,516	-
	BRITISH COLUMBIA			
17.	Held by Province	8,580	1,360	-
18.	Held by Others.....	47,492	5,915	-
19.	Total Bonded Debt.....	1,030,826	36,912	16,214

FOOTNOTES

- (1) Payable in London (Eng.) and Paris (Fr.)
 (2) Division between "Held by Province " and "Held by Others" not available at time of publication.

TABLE 16 - BONDED DEBT BY CURRENCY OF PAYMENT

As At Fiscal Year Ends Nearest December 31, 1946

(Thousands of Dollars)

NEW YORK ONLY	NEW YORK AND CANADA	LONDON(ENG) NEW YORK AND CANADA	OTHER	TOTAL	NO.
-	-	-	-	514	1.
-	-	-	-	11,069	2.
-	4,584	-	-	11,066	3.
-	35,990	-	-	94,714	4.
-	14	-	-	8,657	5.
-	37,102	-	-	108,372	6.
-	1,877	156	1,677(1)	66,399	7.
-	60,123	16,644	3,059(1)	341,912	8.
-	157	2,622	-	9,862	9.
11,000	15,063	178,502	-	581,928	10.
-	3,973	151	-	15,713	11.
6,905	21,559	3,344	-	59,520	12.
-	11,741	-	-	33,816	13.
-	25,567	2,471	-	95,484	14.
-	-	-	-	-	15.
-	68,923	18,347	-	113,130	16.
-	4,376	448	-	14,764	17.
4,000	44,346	3,552	-	105,305	18.
21,905	335,395	226,237	4,736	1,672,225	19.

TABLE 17 - FUTURE BONDED DEBT PAYMENTS (3 years) BY CURRENCY OF PAYMENTS

As At Fiscal Year Ends Nearest December 31, 1946

(Thousands of Dollars)

NO.	YEAR	PAYABLE IN	P.E.I.		N.S.		N.B.		QUE.	
			Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.
1.	1947	Canada only	1,560	377	4,265	2,050	571	2,615	31,000	10,880
2.		London (Eng.) only	-	-	-	24	-	184	-	258
3.		London (Eng.) & Canada	-	-	-	-	-	144	-	-
4.		New York only	-	-	-	-	-	-	-	-
5.		New York & Canada	-	-	-	1,902	660	1,428	1,000	2,036
6.		London (Eng.), New York and Canada	-	-	-	-	-	-	-	72 ⁽¹⁾
7.		Other (London or Paris)	-	-	-	-	-	-	4,736	71
8.		Total	1,560	377	4,265	3,976	1,231	4,371	36,736	13,317
9.	1948	Canada only	650	334	125	1,924	2,264	2,596	9,500	9,768
10.		London (Eng.) only	-	-	-	24	-	184	-	258
11.		London (Eng.) & Canada	-	-	-	-	-	144	-	-
12.		New York only	-	-	-	-	-	-	-	-
13.		New York & Canada	-	-	5,000	1,902	7,320	1,310	1,000	2,006
14.		London (Eng.), New York and Canada	-	-	-	-	-	-	600	72 ⁽¹⁾
15.		Other	-	-	-	-	-	-	-	-
16.		Total	650	334	5,125	3,850	9,584	4,234	11,100	12,104
17.	1949	Canada only	-	311	2,724	1,876	4,503	2,508	12,000	9,403
18.		London (Eng.) only	-	-	798	24	1,712	150	-	258
19.		London (Eng.) & Canada	-	-	-	-	-	144	-	-
20.		New York only	-	-	-	-	-	-	-	-
21.		New York & Canada	-	-	-	1,677	5,020	1,207	16,000	1,976
22.		London (Eng.), New York and Canada	-	-	-	-	-	-	700	48 ⁽¹⁾
23.		Other	-	-	-	-	-	-	-	-
24.		Total	-	311	3,522	3,577	11,235	4,009	28,700	11,685

FOOTNOTE

(1) Excludes 750 on 15,000 held by La Banque Canadienne Nationale

TABLE 17 - FUTURE BONDED DEBT PAYMENTS (3 years) BY CURRENCY OF PAYMENTS

As at Fiscal Year Ends Nearest December 31, 1946

(Thousands of Dollars)

ONT.		MAN.		SASK.		ALTA.		B.C.		TOTAL		NO.
Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.	Princ.	Int.	
30,068	12,651	4,649	1,053	4,910	3,297	1,687	910	1,600	1,812	80,310	35,645	1.
1,531	35	-	328	-	-	5,424	348	-	364	6,955	1,541	2.
-	-	4,379	109	429	332	-	-	-	-	4,808	585	3.
8,000	109	3,334	172	-	-	-	-	4,000	80	15,334	361	4.
136	758	-	1,144	31	1,716	-	3,457	2,492	2,270	4,319	14,711	5.
4,658	8,238	-	175	-	111	-	1,137	-	180	4,658	9,913	6.
-	-	-	-	-	-	-	-	-	-	4,736	71	7.
44,393	21,791	12,362	2,981	5,370	5,456	7,111	5,852	8,092	4,706	121,120	62,827	8.
72,199	11,892	610	916	12,170	3,113	294	893	1,550	1,769	99,362	33,205	9.
-	-	-	328	-	-	-	236	-	364	-	1,394	10.
-	-	-	21	2,259	316	-	-	-	-	2,259	481	11.
3,000	19	1,185	64	-	-	-	-	-	-	4,185	83	12.
142	753	-	1,144	31	1,715	-	3,457	3,492	2,124	16,985	14,411	13.
4,757	8,033	-	175	-	111	-	1,137	-	180	5,357	9,708	14.
-	-	-	-	-	-	-	-	-	-	-	-	15.
80,098	20,697	1,795	2,648	14,460	5,255	294	5,723	5,042	4,437	128,148	59,282	16.
7,054	9,150	4,485	897	429	2,795	295	886	1,558	1,727	33,048	29,553	17.
-	-	-	328	-	-	-	236	-	364	2,510	1,360	18.
-	-	541	11	-	235	-	-	-	-	541	390	19.
-	-	2,386	24	-	-	-	-	-	-	2,386	24	20.
-	747	-	1,144	31	1,713	-	3,457	3,534	1,901	24,585	13,822	21.
4,793	7,824	-	175	-	111	-	1,137	-	180	5,493	9,475	22.
-	-	-	-	-	-	-	-	-	-	-	-	23.
11,847	17,721	7,412	2,579	460	4,854	295	5,716	5,092	4,172	68,563	54,624	24.

TABLE 18 - BONDED DEBT BY INTEREST RATE
As At Fiscal Year Ends Nearest December 31, 1946
 (Thousands of Dollars)

NO.	RATE OF INTEREST (%)	P.E.I.	N.S.	N.B.	QUE.
1.	Nil	-	-	-	-
2.	1	-	-	-	-
3.	1 $\frac{1}{8}$	-	-	-	-
4.	1 $\frac{1}{4}$	-	-	-	-
5.	1 $\frac{3}{8}$	-	-	-	-
6.	1 $\frac{1}{2}$	-	-	-	-
7.	1 $\frac{5}{8}$	-	-	-	-
8.	1 $\frac{3}{4}$	-	-	-	-
9.	1 $\frac{7}{8}$	-	-	-	-
10.	2	-	1,250	3,000	15,000
11.	2 $\frac{1}{8}$	-	-	-	-
12.	2 $\frac{1}{4}$	450	-	10,000	-
13.	2 $\frac{3}{8}$	-	-	-	-
14.	2 $\frac{1}{2}$	-	625	2,750	-
15.	2 $\frac{5}{8}$	-	-	-	-
16.	2 $\frac{3}{4}$	1,750	5,125	13,750	-
17.	3	3,925	24,382	12,109	133,386
18.	3 $\frac{1}{8}$	-	-	-	-
19.	3 $\frac{1}{4}$	-	8,886	7,000	56,900
20.	3 $\frac{3}{8}$	980	24,938	11,252	72,678
21.	3 $\frac{1}{2}$	-	-	3,116	32,550
22.	4	2,750	-	10,812	38,161
23.	4 $\frac{1}{4}$	-	-	-	17,850
24.	4 $\frac{1}{2}$	330	25,389	12,571	26,371
25.	4 $\frac{3}{4}$	-	-	6,675	-
26.	5	248	15,185	13,833	15,415
27.	5 $\frac{1}{4}$	-	-	100	-
28.	5 $\frac{1}{2}$	150	-	10,061	-
29.	6	1,000	-	-	-
30.	Total	11,583	105,780	117,029	408,311
31.	Average Coupon Rate (%) ...	3.59	3.76	3.76	3.47

FOOTNOTE

(1) Railway Aid Certificates

TABLE 18 - BONDED DEBT BY INTEREST RATE
 As At Fiscal Year Ends Nearest December 31, 1946
 (Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
35 ⁽¹⁾	-	-	-	-	35	1.
2,000	-	-	-	-	2,000	2.
2,000	-	-	-	-	2,000	3.
15,000	-	-	-	-	15,000	4.
2,000	-	-	-	-	2,000	5.
22,000	-	-	-	-	22,000	6.
2,000	-	-	-	-	2,000	7.
3,000	-	-	-	-	3,000	8.
4,000	-	-	-	-	4,000	9.
1,050	2,386	-	1,687	4,350	28,723	10.
4,000	-	-	-	-	4,000	11.
2,000	3,000	-	44	2,300	17,794	12.
4,000	-	-	-	-	4,000	13.
12,000	-	-	91	754	16,220	14.
22,000	-	-	-	-	22,000	15.
42,000	6,339	-	4,595	17,460	91,019	16.
73,444	750	13,575	7,423	8,916	277,910	17.
2,000	-	-	-	-	2,000	18.
45,300	-	3,000	14,075	-	135,161	19.
21,000	1,100	3,727	78,648	16,741	231,064	20.
-	-	17,039	-	-	52,705	21.
44,386	21,219	25,746	48	9,601	152,723	22.
-	-	-	-	-	17,850	23.
109,528	21,391	33,051	578	28,037	257,246	24.
35,700	261	-	-	-	42,636	25.
121,047	7,122	19,987	5,736	31,910	230,483	26.
-	-	-	-	-	100	27.
300	7,500	5,195	84	-	23,290	28.
-	4,165	7,980	121	-	13,266	29.
591,790	75,233	129,300	113,130	120,069	1,672,225	30.
3.70	4.24	4.30	3.47	3.94	3.73	31.

TABLE 19 - BONDED DEBT BY TERM OF ISSUE
As At Fiscal Year Ends Nearest December 31, 1946
(Thousands of Dollars)

NO.	TERM OF ISSUE	P.E.I.	N.S.	N.B.	QUE.
	<u>YEARS</u>				
1.	1	-	125	-	-
2.	2	-	125	-	-
3.	3	-	125	-	-
4.	4	-	125	5,500	-
5.	5	450	125	3,000	15,000
6.	6	-	125	7,250	300
7.	7	350	125	-	300
8.	8	-	125	-	1,300
9.	8½	-	-	-	8,500
10.	9	80	125	-	21,000
11.	9½	-	1,592	-	-
12.	10	1,000	2,724	9,600	12,050
13.	11	400	3,423	-	1,000
14.	12	1,575	23,916	9,089	53,475
15.	12½	2,250	5,086	-	9,680
16.	13	-	2,235	328	1,000
17.	14	2,000	2,322	8,109	11,700
18.	14½	-	-	-	15,000
19.	15	2,750	7,033	4,002	132,645
20.	16	-	125	2	16,700
21.	17	-	125	3	19,700
22.	18	-	125	9,003	1,700
23.	19	-	125	3,002	1,700
24.	20	728	16,307	25,247	11,700
25.	21	-	-	-	-
26.	22	-	-	-	-
27.	23	-	-	800	-
28.	24	-	-	-	-
29.	25	-	13,370	7,086	13,089
30.	26	-	-	20	-
31.	27	-	-	20	-
32.	28	-	-	20	-
33.	29	-	-	20	-
34.	30	-	25,349	22,547	33,365
35.	Over 30	-	798	2,381	27,407
36.	Unclassified	-	-	-	-
37.	Total	11,583	105,780	117,029	408,311
38.	Average Term of Issue (Years)	13.0	19.6	18.5	17.3

TABLE 19 - BONDED DEBT BY TERM OF ISSUE
As At Fiscal Year Ends Nearest December 31, 1946
 (Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
2,000	400	-	-	200	2,725	1.
16,000	400	7,425	1,687	200	25,837	2.
24,000	400	5,060	44	4,550	34,179	3.
6,000	6,120	5,356	45	500	23,646	4.
5,700	1,685	460	46	1,550	28,016	5.
9,050	300	460	2,266	1,477	21,228	6.
8,750	300	260	2,329	1,277	13,691	7.
9,350	300	260	2,400	1,277	15,012	8.
-	-	-	-	-	8,500	9.
9,150	300	260	2,474	1,277	34,666	10.
-	-	-	-	-	1,592	11.
16,050	300	11,160	2,549	6,625	62,058	12.
13,000	100	-	2,633	1,027	21,583	13.
33,000	1,910	-	2,721	1,027	126,713	14.
-	-	-	-	-	17,016	15.
3,000	100	-	2,812	1,027	10,502	16.
15,000	100	-	2,906	1,027	43,164	17.
-	-	-	-	-	15,000	18.
61,889	8,070	-	3,124	6,027	225,540	19.
4,318	-	8,000	2,775	1,112	33,032	20.
20,716	-	-	2,864	1,112	44,520	21.
5,329	-	-	2,944	1,112	20,213	22.
12,518	-	3,000	3,028	1,112	24,485	23.
7,330	8,648	31,380	3,200	24,617	129,157	24.
8,843	-	-	3,277	472	12,592	25.
9,682	-	-	3,454	472	13,608	26.
9,759	4,000	1,500	3,466	472	19,997	27.
9,911	-	-	3,689	472	14,072	28.
47,864	6,436	17,946	4,015	36,273	146,079	29.
9,649	-	198	3,944	472	14,283	30.
9,827	3	-	4,005	472	14,327	31.
9,937	10	-	4,142	471	14,580	32.
16,508	10	-	4,368	471	21,377	33.
65,408	22,379	29,116	5,158	8,197	211,519	34.
112,217	12,962	7,459	30,765	13,692	207,681	35.
35	-	-	-	-	35	36.
591,790	75,233	129,300	113,130	120,069	1,672,225	37.
21.1	24.0	20.5	23.7	21.7		38.

TABLE 20 - CHANGES IN BONDED DEBT BY CURRENCY OF PAYMENT⁽¹⁾

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars)

	(1)	(2)	(3)	(4)
NO.		CANADA ONLY	LONDON (ENG.) ONLY	LONDON (ENG.) AND CANADA
	PRINCE EDWARD ISLAND			
1.	New Issues	2,200	-	-
2.	Retirements	690	-	-
	NOVA SCOTIA			
3.	New Issues	12,086	-	-
4.	Retirements	2,549	304 (2)	-
	NEW BRUNSWICK			
5.	New Issues	23,500	-	-
6.	Retirements	14,234	-	-
	QUEBEC			
7.	New Issues	-	-	-
8.	Retirements	3,500	-	-
	ONTARIO			
9.	New Issues	83,500	-	-
10.	Retirements	61,063	-	-
	MANITOBA			
11.	New Issues	5,570	-	-
12.	Retirements	2,184	-	-
	SASKATCHEWAN			
13.	New Issues	15,275	-	-
14.	Retirements	737	-	-
	ALBERTA			
15.	New Issues	-	-	-
16.	Retirements	1,650	-	-
	BRITISH COLUMBIA			
17.	New Issues	19,460	-	-
18.	Retirements	12,471	-	-
19.	Total New Issues	161,591	-	-
20.	Retirements ...	99,078	304	-

FOOTNOTES

(1) Par Value

(2) Redeemable at sterling par value (\$4.86 2/3)

TABLE 20 - CHANGES IN BONDED DEBT BY CURRENCY OF PAYMENT⁽¹⁾

For Fiscal Years Ended Nearest December 31, 1946

(Thousands of Dollars,

(5)	(6)	(7)	(8)	(9)	
NEW YORK ONLY	NEW YORK AND CANADA	LONDON (ENG.) NEW YORK AND CANADA	OTHER	TOTAL	NO.
-	-	-	-	2,200	1.
-	-	-	-	690	2.
-	-	-	-	12,086	3.
-	-	-	-	2,853	4.
-	-	-	-	23,500	5.
-	4,520	-	-	18,754	6.
-	-	-	-	-	7.
-	1,000	-	-	4,500	8.
-	-	-	-	83,500	9.
10,000	131	4,537	-	75,731	10.
-	-	-	-	5,570	11.
-	3,844	-	-	6,028	12.
-	-	-	-	15,275	13.
-	5,031	-	-	5,768	14.
-	-	-	-	180 ⁽³⁾	15.
-	-	-	-	1,650	16.
-	-	-	-	19,460	17.
-	3,522	-	-	15,993	18.
-	-	-	-	161,771 ⁽⁴⁾	19.
10,000	18,048	4,537	-	131,967	20.

FOOTNOTES

(3) Details not available

(4) Total of new issues in column (2) does not agree with that shown in column (9) because of \$180 in Alberta which is not classified by currency of payment

TABLE 21 - CHANGES IN BONDED DEBT BY INTEREST RATES (1)
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

NO.	INTEREST RATE	P.E.I.	N.S.	N.B.	QUE.
1.	N11	-	-	-	-
2.	1	-	-	-	-
3.	1 $\frac{1}{8}$	-	-	-	-
4.	1 $\frac{1}{4}$	-	-	-	-
5.	1 $\frac{3}{8}$	-	-	-	-
6.	1 $\frac{1}{2}$	-	-	-	-
7.	1 $\frac{5}{8}$	-	-	-	-
8.	1 $\frac{3}{4}$	-	-	-	-
9.	1 $\frac{7}{8}$	-	-	-	-
10.	2	-	1,250	3,000	-
11.	2 $\frac{1}{8}$	-	-	-	-
12.	2 $\frac{1}{4}$	450	-	-	-
13.	2 $\frac{3}{8}$	-	-	-	-
14.	2 $\frac{1}{2}$	-	625	2,750	-
15.	2 $\frac{5}{8}$	-	-	-	-
16.	2 $\frac{3}{4}$	1,750	5,125	11,750	-
17.	3	-250	5,086	1,997	-1,000
18.	3 $\frac{1}{4}$	-	-	-2,750	-300
19.	3 $\frac{1}{2}$	-	-2,853	-3,048	-
20.	3 $\frac{3}{4}$	-	-	-4,033	-
21.	4	-400	-	-4,543	-700
22.	4 $\frac{1}{2}$	-40	-	-357	-2,500
23.	5	-	-	-20	-
24.	5 $\frac{1}{2}$	-	-	-	-
25.	6	-	-	-	-
26.	Total	1,510	9,233	4,746	-4,500

FOOTNOTE

(1) Decreases are indicated by symbol (-)

TABLE 21 - CHANGES IN BONDED DEBT BY INTEREST RATES⁽¹⁾
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
-18	-	-	-	-	-18	1.
-2,000	-	-	-	-	-2,000	2.
2,000	-	-	-	-	2,000	3.
-4,000	-	-	-	-	-4,000	4.
2,000	-	-	-	-	2,000	5.
-6,000	-	-	-	-	-6,000	6.
2,000	-	-	-	-	2,000	7.
-2,000	-	-	-	-	-2,000	8.
2,000	-	-	-	-	2,000	9.
-1,050	-	-	-1,650	-350	1,200	10.
2,000	-	-	-	-	2,000	11.
2,000	3,000	-	-	2,000	7,450	12.
2,000	-	-	-	-	2,000	13.
-	-	-	-	-4,050	-675	14.
20,000	-	-	-	-	20,000	15.
40,000	1,820	-	-	17,460	77,905	16.
-8,000	750	12,275	-	-4,000	6,858	17.
500	-	3,000	-	-	450	18.
-	-1,470	-150	180	-71	-7,412	19.
-	-	-200	-	-	-4,233	20.
-1,313	-	-110	-	-170	-7,236	21.
-355	-	-306	-	-352	-3,910	22.
-	-	-2	-	-	-22	23.
-41,995	-	-5,000	-	-	-46,995	24.
-	-4,558	-	-	-7,000	-11,558	25.
7,769	-458	9,507	-1,470	3,467	29,804	26.

(1)
TABLE 22 - BONDS ISSUED AND RETIRED DURING YEAR BY YEAR OF MATURITY
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

NO.	YEAR OF MATURITY	P.E.I.	N.S.	N.B.	QUE.
1.	1946	-690	-2,853	-10,165	-4,500
2.	7	-	125	-	-
3.	8	-	125	-8,500	-
4.	9	-	125	-	-
5.	1950	-	125	-	-
6.	1	450	125	3,000	-
7.	2	-	125	2,750	-
8.	3	-	125	-43	-
9.	4	-	125	-33	-
10.	5	-	125	-13	-
11.	6	-	125	-	-
12.	7	-	125	-	-
13.	8	-	5,211	250	-
14.	9	-	125	-	-
15.	1960	-	125	-	-
16.	1	750	125	-	-
17.	2	1,000	125	-	-
18.	3	-	125	-	-
19.	4	-	125	4,000	-
20.	5	-	125	3,000	-
21.	6	-	4,625	10,500	-
22.	7	-	-	-	-
23.	8	-	-	-	-
24.	9	-	-	-	-
25.	1970	-	-	-	-
26.	1	-	-	-	-
27.	2	-	-	-	-
28.	3	-	-	-	-
29.	4	-	-	-	-
30.	5	-	-	-	-
31.	6	-	-	-	-
32.	7	-	-	-	-
33.	Unclassified ..	-	-	-	-
34.	Net Changes During Year ..	1,510	9,233	4,746	-4,500

FOOTNOTE

(1) Figures relating to retirements are preceded by the symbol (-)

(1)
TABLE 22 - BONDS ISSUED AND RETIRED DURING YEAR BY YEAR OF MATURITY
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
-75,731	-6,028	-5,760	-1,650	-11,922	-119,299	1.
500	400	-	-	200	1,225	2.
2,000	400	-	-	200	-5,775	3.
2,000	400	7,275	-	200	10,000	4.
2,000	400	-2	-	200	2,723	5.
2,000	400	-	-	200	6,175	6.
5,000	200	-	-	200	8,275	7.
2,000	200	-	-	200	2,482	8.
2,000	200	-	-	200	2,492	9.
2,000	200	-6	-	-1,800	506	10.
2,000	200	-	-	-800	1,525	11.
2,000	-	-	-	-800	1,325	12.
2,000	-	-	-	200	7,661	13.
2,000	-	-	-	200	2,325	14.
2,000	-	-	-	200	2,325	15.
2,000	-	-	-	129	3,004	16.
2,500	-	8,000	-	200	11,825	17.
2,000	-	-	-	200	2,325	18.
2,000	-	-	-	200	6,325	19.
2,000	-	-	-	200	5,325	20.
2,000	2,570	-	-	13,160	32,855	21.
3,500	-	-	-	-	3,500	22.
4,000	-	-	-	-	4,000	23.
4,000	-	-	-	-	4,000	24.
4,000	-	-	-	-	4,000	25.
4,000	-	-	-	2,500	6,500	26.
4,000	-	-	-	-	4,000	27.
4,000	-	-	-	-	4,000	28.
4,000	-	-	-	-	4,000	29.
4,000	-	-	-	-	4,000	30.
4,000	-	-	-	-	4,000	31.
2,000	-	-	-	-	2,000	32.
-	-	-	180	-	180	33.
7,769	-458	9,507	-1,470	3,467	29,804	34.

TABLE 23 - PROCEEDS FROM BONDS ISSUED AND RETIREMENTS DURING YEAR
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

NO.		P.E.I.	N.S.	N.B.	QUE.
New Issues					
1.	Par Value	2,200	12,086	23,500	-
2.	Gross Proceeds	2,174	12,024	23,021	-
3.	Average Selling Price (\$) ..	98.82	99.49	97.96	-
4.	Effective Yield Rate (%) ...	2.68	2.78	2.72	-
Retirements					
5.	Par Value	690	2,853	18,754	4,500

TABLE 24 - TREASURY BILLS OUTSTANDING BY HOLDING AUTHORITY AND INTEREST RATE
As At Fiscal Year Ends Nearest December 31, 1946
 (Thousands of Dollars)

NO.	HELD BY	INTEREST RATE (%)	P.E.I.	N.S.	N.B.	QUE.
1.	Dominion	3	-	-	-	-
2.		3½	-	-	-	-
3.	Own Sinking Fund	2½	-	-	-	-
4.		3	-	-	-	-
5.	Other Provincial Funds	2	-	-	-	-
6.		3½	-	-	-	-
7.	Banks or Other Investors	1½	-	-	-	2,541
8.		1 2/5	-	-	-	-
9.		1¾	-	-	-	4,700
10.		2	-	-	-	-
11.		2½	-	-	-	-
12.	Total		-	-	-	7,241
13.	Summary	1½	-	-	-	2,541
14.		1 2/5	-	-	-	-
15.		1¾	-	-	-	4,700
16.		2	-	-	-	-
17.		2½	-	-	-	-
18.		3	-	-	-	-
19.		3½	-	-	-	-
20.		3¾	-	-	-	-
21.	Total		-	-	-	7,241

TABLE 23 - PROCEEDS FROM BONDS ISSUED AND RETIREMENTS DURING YEAR
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
83,500	5,570	15,275	180	19,460	161,771	1.
83,001	5,556	• •	• •	19,389	145,165	2.
99.40	99.75	• •	• •	99.63		3.
2.56	2.54	• •	• •	2.71		4.
75,731	6,028	5,768	1,650	15,993	131,967	5.

TABLE 24 - TREASURY BILLS OUTSTANDING BY HOLDING AUTHORITY AND INTEREST RATE
As At Fiscal Year Ends Nearest December 31, 1946
 (Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
-	24,735	90,699	26,212	34,031	175,677	1.
-	-	35	-	-	35	2.
-	-	740	-	-	740	3.
-	-	-	-	425	425	4.
-	400	-	-	3,000	3,400	5.
-	-	300	-	-	300	6.
-	4,653	-	-	-	7,194	7.
-	3,500	-	-	-	3,500	8.
-	-	-	-	-	4,700	9.
-	-	-	-	1,490	1,490	10.
-	-	13,082	-	-	13,082	11.
-	33,288	104,856	26,212	38,946	210,543	12.
-	4,653	-	-	-	7,194	13.
-	3,500	-	-	-	3,500	14.
-	-	-	-	-	4,700	15.
-	400	-	-	4,490	4,890	16.
-	-	13,822	-	-	13,822	17.
-	24,735	90,699	26,212	34,456	176,102	18.
-	-	35	-	-	35	19.
-	-	300	-	-	300	20.
-	33,288	104,856	26,212	38,946	210,543	21.

TABLE 25 - CHANGES IN GUARANTEED DEBT DURING YEAR
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

NO.		P.E.I.	N.S.	N.B.	QUE.
Guaranteed Debt Entered Into Bonds or Debentures Of					
1.	Government Enterprises	-	-	-	51,000
2.	Municipalities and Schools	-	91	-	-
3.	Sub-Total Items 1 - 2 ...	-	91	-	51,000
Bank Loans Of					
4.	Municipalities and Schools	-	-	-	109
5.	Other	-	-	-	7,265
6.	Sub-Total Items 4 - 5 ...	-	-	-	7,374
Other					
7.	Municipal Improvement Assistance Act Loans	-	-	137	-
8.	Other	40	291	79	45
9.	Sub-Total Items 7 - 8 ..	40	291	216	45
10.	Total Guaranteed Debt Entered Into ..	40	382	216	58,419
Reduction In Guaranteed Debt Bonds or Debentures Of					
11.	Government Enterprises	-	100	-	-
12.	Municipalities and Schools	-	14	-	30
13.	Other	-	-	11	66
14.	Sub-Total Items 11 - 13	-	114	11	96
Bank Loans Of					
15.	Government Enterprises	-	375	5	-
16.	Municipalities and Schools	-	-	62	-
17.	Other	-	2	-	257
18.	Sub-Total Items 15 - 17	-	377	67	257
19.	Municipal Improvement Assistance Act Loans	-	28	18	-
20.	Other	-	-	-	2,973
21.	Sub-Total Items 19 - 20	-	28	18	2,973
22.	Total Reduction in Guaranteed Debt ..	-	519	96	3,326

TABLE 25 - CHANGES IN GUARANTEED DEBT DURING YEAR
For Fiscal Years Ended Nearest December 31, 1946
 (Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
20,000	-	-	-	-	71,000	1.
-	-	-	-	-	91	2.
20,000	-	-	-	-	71,091	3.
-	-	-	-	-	109	4.
-	-	20	466	398	8,149	5.
-	-	20	466	398	8,258	6.
-	-	1	-	-	138	7.
123	-	-	-	-	578	8.
123	-	1	-	-	716	9.
20,123	-	21	466	398	80,065	10.
21,276	-	-	-	-	21,376	11.
262	198	114	-	74	692	12.
1,147	609	-	181	-	2,014	13.
22,685	807	114	181	74	24,082	14.
-	-	260	-	-	640	15.
-	-	-	-	-	62	16.
34	-	327	1,001	-	1,621	17.
34	-	587	1,001	-	2,323	18.
-	-	39	26	88	199	19.
-	-	-	-	-	2,973	20.
-	-	39	26	88	3,172	21.
22,719	807	740	1,208	162	29,577	22.

TABLE 26 - FINANCES OF LIQUOR CONTROL AUTHORITIES

As At Fiscal Year Ends Nearest December 31, 1946

(Thousands of Dollars)

NO.	P.E.I.	N.S.	N.B.	QUE.
<u>ASSETS</u>				
1. Cash on Hand and in Banks	12	211	398	1,351
Accounts, Advances, Loans and Interest Receivable (From)				
2. Provincial Governments	-	-	-	-
3. Other	63	4	-	635
4. Inventories	88	1,653	2,242	8,178
5. Prepaid Charges	-	-	-	-
6. Deferred Charges	-	34	-	41
7. Fixed Assets	2	184	-	154
8. Extra-Ordinary Expenses Capitalized and Other Intangibles	-	120	-	-
9. Total Assets	165	2,206	2,640	10,359
<u>LIABILITIES</u>				
Accounts and Other Loans Payable (To)				
10. Provincial Governments	115	767	2,640	-
11. Other	-	640	-	3,797
12. Deferred Revenue	-	-	-	124
13. Reserves and Unexpended Balances	50	799	-	6,438
14. Total Liabilities	165	2,206	2,640	10,359
<u>OPERATIONS</u>				
15. Gross Sales	1,711	23,316	16,629	60,988
16. Less Cost of Sales	1,149	13,555	9,700	34,837
17. Gross Trading Profit	562	9,761	6,929	26,151
18. Less Administrative and General Expenses	33	802	107	3,981
19. Net Trading Profit	529	8,959	6,822	22,170
20. Miscellaneous Income	-	19	25	23
21. Miscellaneous Charges	-	-	47	-
22. Net Profit as per Tables 1 and 3	529	8,978	6,800	22,193

TABLE 26 - FINANCES OF LIQUOR CONTROL AUTHORITIES

As At Fiscal Year Ends Nearest December 31, 1946

(Thousands of Dollars)

ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
16,147	153	3,833	353	1,394	23,852	1.
-	9	-	9	5,734	5,752	2.
763	200	19	20	6	1,710	3.
5,974	902	1,446	1,295	3,158	24,936	4.
38	11	3	23	25	100	5.
-	-	-	-	6	81	6.
102	-	11	5	210	668	7.
-	-	-	-	-	120	8.
23,024	1,275	5,312	1,705	10,533	57,219	9.
21,733	-	101	-	-	25,356	10.
-	423	196	1,194	1,192	7,442	11.
1,091	52	-	51	-	1,318	12.
200	800	5,015	460	9,341	23,103	13.
23,024	1,275	5,312	1,705	10,533	57,219	14.
73,984	21,291	25,183	31,736	47,962	302,800	15.
44,936	15,771	16,088	21,846	32,041	189,923	16.
29,048	5,520	9,095	9,890	15,921	112,877	17.
3,813	619	1,095	907	1,429	12,786	18.
25,235	4,901	8,000	8,983	14,492	100,091	19.
98	32	90	56	-	343	20.
-	-	63	24	-	134	21.
25,333	4,933	8,027	9,015	14,492	100,300	22.

TABLE 26 - FINANCES OF LIQUOR CONTROL AUTHORITIES

As At Fiscal Year Ends Nearest December 31, 1946

(Thousands of Dollars)

(Continued)

NO.		P.E.I.	N.S.	N.B.	QUE.
<u>RECONCILIATION WITH PROVINCIAL LIQUOR BOARD OPERATIONS</u>					
Add: Revenues Excluded From Above and Shown on Tables 1 and 3					
23.	Taxes	-	-	-	7,182
24.	Privileges, Licences and Permits	-	-	91	333
25.	Fines and Penalties	-	59	-	-
26.	Confiscations	-	-	-	7
Deduct: Expenditures Excluded From Above and Shown as General Expenditure on Tables 2 and 4					
27.	Enforcement Expenses	-	148	-	-
28.	Total Profit as per Liquor Board Reports	529	8,889	6,891	29,715
<u>SUMMARY</u>					
29.	Net Profit as per Tables 1 and 3	529	8,978	6,800	22,193
30.	Taxes	171	-	-	8,683
31.	Privileges, Licences and Permits	26	134	91	333
32.	Fines and Penalties	24	59	39	109
33.	Confiscations	-	4	-	16
34.	Total Provincial Revenues From Liquor Operations	750	9,175	6,930	31,334

DATE DUE

83.

TABLE 26 - FINANCES OF LIQUOR CONTROL AUTHORITIES

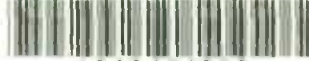
As At Fiscal Year Ends Nearest December 31, 1946

(Thousands of Dollars)

(Continued)

ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL	NO.
-	-	-	-	-	7,182	23.
9,597	1,594	76	520	202	12,413	24.
68	-	-	-	-	127	25.
-	-	1	-	-	8	26.
-	-	-	-	60	208	27.
34,998	6,527	8,104	9,535	14,634	119,822	28.
25,333	4,933	8,027	9,015	14,492	100,300	29.
-	-	-	-	-	8,854	30.
10,507	1,594	76	668	306	13,737	31.
68	-	-	-	-	299	32.
-	-	1	1	-	22	33.
35,908	6,527	8,104	9,684	14,800	129,212	34.

STATISTICS CANADA LIBRARY
BIBLIOTHEQUE STATISTIQUE CANADA



1010454283

67005